ST MARY'S (DEVIZES) CHURCH AND POOR LANDS CHARITY

ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

Charity Number: 201342

ST MARY'S (DEVIZES) CHURCH AND POOR LANDS CHARITY

YEAR ENDED 31 DECEMBER 2025

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ST MARY'S (DEVIZES) CHURCH AND POOR LANDS CHARITY

CHARITY INFORMATION

Trustees	Mr I Sault (Chairman) Mr A Sheppard Mrs A Cross Mr R Simpson Mr I Brown Mr P Morgan
Charity Number	201342
Clerk to the Trustees **Charity Offices**	Ms Lois Linsley 75 Brickley Lane Devizes Wiltshire SN10 3BW
Accountants	The Alanbrookes Group Ltd T/a J S Weeks & Co 10 Market Place Devizes Wiltshire SN10 1HT
Main Bankers	HSBC 45 Market Place Devizes Wiltshire SN10 1HZ

ST MARY'S (DEVIZES) CHURCH AND POOR LANDS CHARITY

Report of the Independent Examiner
To The Trustees of St Mary's (Devizes) Church and Poor Lands Charity

I report on the accounts of the Charity for the year ended 31 December 2025, which are set out on pages 3 to 8.

Respective Responsibilities of Trustees and Examiner
The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

It is my responsibility to: -

- examine the accounts (under section 145 of the 2011 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act); and
- to state whether matters have come to my attention.

Basis of Independent Examiner's Report
My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement
In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
   - to keep accounting records in accordance with section 130 of the 2011 Act, and
   - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act,

   have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

……
Mr A Fisher FCA
The Alanbrookes Group Ltd – T/A JS Weeks & Co
10 Market Place
Devizes
Wiltshire

22 October 2026

ST MARY'S (DEVIZES) CHURCH AND POOR LANDS CHARITY
Statement of Financial Activities
for the year ended 31 December 2025

	Notes	Repair Funds £	General Fund £	Almshouse Branch £	Total £	2024 £
Incoming Resources						
Property Income	2a	-	11,432	-	11,432	6,170
Investment Income	2b	13	109,103	26	109,142	105,268
Almshouse Contributions		-	-	31,264	31,264	32,075
Total Incoming Resources		13	120,535	31,290	151,838	143,513
Resources Expended						
Expenditure: -						
Overhead Expenses	3a	-	20,500	124,219	144,719	57,915
Church Share		-	62,522	-	62,522	56,376
Total Resources Expended		-	83,022	124,219	207,242	114,291
Net Income (Expenditure) For The Year		13	37,513	(92,929)	(55,403)	29,222
Transfers Between Funds		3,600	(37,513)	33,913	-	-
Net Incoming Resources before Recognised Gains and (Losses)		3,613	-	(59,016)	(55,403)	29,222
Other Recognised Gains and (Losses)	4	-	131,805	14,977	146,782	118,756
Net Movement of Funds		3,613	131,805	(44,039)	91,379	147,978
Total Funds Brought Forward		129,780	3,169,499	321,669	3,620,948	3,472,970
Total Funds Carried Forward		133,393	3,301,304	277,630	3,712,327	3,620,948

ST MARY'S (DEVIZES) CHURCH AND POOR LANDS CHARITY
Balance Sheet
As at 31 December 2025

	Notes	£	2025 £	2024 £
Fixed Assets				
Tangible Assets	5		478,023	478,023
Investments	6		2,923,923	2,773,541
			3,401,946	3,251,564
Current Assets				
Debtors and Prepayments	7	505		485
Balances at Building Society & COIF Deposit		149,122		316,171
Balances at Bank and Cash in Hand		210,733		90,185
		360,360		406,841
Creditors: - Amounts falling due within one year	8	(49,979)		(37,457)
			310,381	369,384
Net Assets			3,712,327	3,620,948
Fund Balances				
General Fund		3,301,304		3,169,499
Almshouse Branch Fund		277,630		321,669
			3,578,934	3,491,168
Designated Funds				
General Repairs Fund		3,802		3,800
Almshouse Repairs Fund		77,292		73,692
Almshouse Cyclical Maintenance		52,299		52,288
			133,393	129,780
			3,712,327	3,620,948

Approved by the officers on 22 October 2026 and signed on its behalf.

....
Trustee Trustee

The notes on pages 5 to 7 form part of these accounts

ST MARY'S (DEVIZES) CHURCH AND POOR LANDS CHARITY
Notes To the Accounts
Year Ended 31 December 2025

1. Accounting policies

Basis of preparation of accounts

The accounts are prepared under the historical cost convention.

The accounts have been prepared in compliance with Statements of Recommended Practice on Charity Accounts.

Tangible Assets

The tangible assets of the charity are Freehold Property. These assets are held at historic cost.

Investments

All investments are held at market value.

2. Incoming Resources

2a. Property Income

	Rent	Outgoings	Net	2024 (Net)
	£	£	£	£
Oxhouse Field	427	-	427	427
Wayleave	39	-	39	31
81 Victoria Road	7,480	(973)	6,507	8,020
83 Victoria Road	9,350	(4,891)	4,459	(2,308)
	17,296	(5,864)	11,432	6,170

2b. Investment Income

	Repair Funds	General Fund	Almshouse Fund	Total	2024
	£	£	£	£	£
Nationwide Interest	13	-	26	39	-
NAACIF Income Shares	-	49,227	-	49,227	46,910
Brewin Dolphin Portfolio	-	19,041	-	19,041	20,775
COIF - Deposit Interest	-	6,253	-	6,253	7,469
Fixed Interest Fund	-	7,041	-	7,041	6,272
Property Fund	-	6,169	-	6,169	6,195
Global Equity	-	11,089	-	11,089	7,478
Ethical Investments	-	10,283	-	10,283	10,169
	13	109,103	26	109,142	105,268

ST MARY'S (DEVIZES) CHURCH AND POOR LANDS CHARITY
Notes To the Accounts
Year Ended 31 December 2025

3. Resources Expended

3a. Overhead Expenditure

	Repair Fund £	General Fund £	Almshouse Branch £	Total £	2024 £
Wages and Expenses	-	7,182	-	7,182	10,372
Gardener - Wages and Expenses	-	5,479	-	5,479	4,294
Insurance	-	2,620	-	2,620	2,664
Water and Sewerage	-	2,037	-	2,037	1,673
Central Heating and Gas	-		14,340	14,340	13,252
Central Heating Maintenance	-	-	5,366	5,366	6,105
General Expenses	-	892	641	1,533	1,611
Accountancy Fees	-	2,290	-	2,290	1,320
Lifeline Expenses	-	-	1,217	1,217	2,799
Quinquennial Fees	-	-	-	-	-
Professional fees	-	-	8,229	8,229	-
Repairs and Maintenance	-	-	94,426	94,426	13,825
	-	20,500	124,219	144,719	57,915

4. Other Recognised Gains & (Losses)

	Repair Fund £	General Fund £	Almshouse Fund £	Total £	2024 £
Profit/(Loss) on Sale of Shares	-	2,733	-	2,733	32,336
Revaluation of Investments (see Note 6)	-	129,072	14,977	144,049	86,420
	-	131,805	14,977	146,782	118,756

5. Tangible Fixed Assets

	Freehold Property 2025 £	2024 £
Freehold Properties:-		
81 Victoria Road, Devizes	251,161	251,161
83 Victoria Road, Devizes	226,862	226,862
Cost as at 31 December 2025	478,023	478,023

ST MARY'S (DEVIZES) CHURCH AND POOR LANDS CHARITY
Notes To The Accounts
Year Ended 31 December 2025

6. Investments

Market Value of Investments as at 31 December	**2025**	**2024**
	£	**£**
M&G Charity Fund Income Shares (1158278)	1,197,891	1,096,426
M&G Charity Fund Accumulation Shares (581/537)	104,740	86,163
Brewin Dolphin Portfolio	559,326	528,986
COIF Fixed Interest Units (151428)	190,890	190,890
COIF Property Income Units (108045)	113,340	113,340
COIF Global Equity Income Units (155313/86693)	457,738	457,738
COIF Ethical Investment Fund Units (97005)	299,998	299,998
	2,923,923	2,773,541

	General Fund	**Almshouse Fund**	**Total 2025**
	£	**£**	**£**
Market Value of Investments as at 31 December 2024	2,687,378	86,163	2,773,541
Add: - Investments Purchased	-	3,600	3,600
Net Profit/(Loss) of Disposal of Shares	2,733	-	2,733
Unrealised Profit (Loss) on Investments	129,072	14,977	144,049
Market Value of Investments at 31 December 2025	2,819,183	104,740	2,923,923

At Cost	**General Fund**	**Almshouse Fund**	**Total**	**2024**
	£	**£**	**£**	**£**
M&G Charity Fund Income Shares (1158278)	730,023	-	730,023	730,023
M&G Charity Fund Accumulation Shares (581/537)	-	55,285	55,285	51,685
Brewin Dolphin Portfolio	506,274	-	506,274	503,541
COIF: -				
Fixed Interest Fund (151428)	200,000	-	200,000	200,000
Property Fund Units (108045)	121,000	-	121,000	121,000
Global Equity Fund (155313)	200,000	-	200,000	200,000
Ethical Investment Fund (97005)	175,133	-	175,133	175,133
	1,932,430	55,285	1,987,715	1,981,382

ST MARY'S (DEVIZES) CHURCH AND POOR LANDS CHARITY
Notes To The Accounts
Year Ended 31 December 2025

7. Debtors and Prepayments

	Almshouse Fund	Total	2024
	£	£	£
Prepayment	505	505	485
	505	505	485

8. Creditors

	General Fund	Almshouse Fund	Total	2024
		£	£	£
Church Branch	49,979	-	49,979	37,457
	49,977	-	49,977	37,457

9. Trustee Remuneration and Related Party Transactions

None of the Trustees received any remuneration or reimbursement of expenses during the year.

No Trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.