EDMUND BARNES CHARITY FOR ORGAN AND CHOIR FUND OF WIMBORNE MINSTER

REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

Charity no: 249759

Edwards & Keeping

Chartered Accountants

EDMUND BARNES CHARITY FOR ORGAN AND CHOIR FUND OF WIMBORNE MINSTER

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EDMUND BARNES CHARITY FOR ORGAN AND CHOIR FUND OF WIMBORNE MINSTER

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity name	Edmund Barnes Charity for Organ and Choir Fund of Wimborne Minster
Charity registration number	249759
Trustee of the Charity	The Corporate Body
Corporate Body	The Governors incorporated as a Body Corporate called 'Governors of Wimborne Minster' Until 23rd September 2024 the Corporate Body was called 'Governors of the Possessions, Revenues and Goods of the Free Grammar School of Queen Elizabeth in Wimborne Minster in the county of Dorset', confirmed by Letters Patent 14 Charles 1 (Letters Patent)
Principal office	Wimborne Minster Church House 22 High Street Wimborne Dorset BH21 1HT
Governors of the Corporate Body	Francis William Howard-Vine Rosalind Pamela Brown Jensen Anthony Keith Oliver Felicity Sarah Warwick John Roland Raymond Muriel Mary Jacobs David Robert Steele Rev Canon Andrew John William Rowland Malcolm Andrew Chisholm
Independent Examiner	Mrs S J Hough FCA Edwards and Keeping Limited Chartered Accountants Unity Chambers 34 High East Street Dorchester Dorset DT1 1HA
Principal bankers	CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

EDMUND BARNES CHARITY FOR ORGAN AND CHOIR FUND OF WIMBORNE MINSTER

GOVERNORS' REPORT (ON BEHALF OF THE CORPORATE BODY)
FOR THE YEAR ENDED 31 DECEMBER 2025

The Governors present their report and the accounts of the charity for the year ended 31 December 2025. The Governors have adopted the provisions of the Statement of Recommended Practice (SORP) “Accounting and Reporting by Charities” (FRS 102) in preparing the annual report and accounts of the charity.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity’s terms of Trust as set out in the Will of Edmund Barnes, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

Objectives and activities for the public benefit

The charitable objects are the organ and choir fund of Wimborne Minster. The Will of Edmund Barnes requires the funds received to be held on trust forever, with income and interest expended on the organ and choir.

The Governors confirm they have given careful consideration to the Charity Commission's general guidance on public benefit.

Achievements, performance and financial review

The Governors make grants to Wimborne Minster Parochial Church Council ('PCC') towards the cost and expenses of the organ, organist and choir of Wimborne Minster. It is intended that the total of the grants in each year will roughly equate to the available income of the Trust. Of the current Trust income at least this amount is spent by the PCC on these expenses.

The other income commitment is to the Organ Repairs Fund. This fund is to meet the cost of the major overhaul of the organ, which is required (on average) every 10 years.

The Stainer and Wendy Edwards Fund have been included in the accounts of this charity as together these funds cover “Music @ The Minster”. Miss Stainer left a legacy in her will and the Governors received a gift in memory of Wendy Edwards - both to be used for the benefit of the choir. Currently, the income is applied for choir training.

An application was made to the Charity Commission to release the permanent endowment restriction of the Stainer and Wendy Edwards Fund. The resolution was effective from 1st October 2025.

Structure, governance and management

The charity was established by the will of Edmund Barnes proved on 8th April 1927.

The management of the charity and its assets is vested in the Governors.

The Governors have adopted new administrative regulations for the charity and the Charity Commission have agreed to the regulated changes contained in the new regulations which were effective from the date of the Charity Commission consent, namely 10th July 2025.

Financial review

During the year the Governors received investment income totalling £36,044 (2024 £33,610) and paid out £15,000 to the PCC for organ expenses (2024 £18,000) and £5,592 for choir gratuities and music folders (2024 £2,400). Also £2,271 was paid out for professional fees (2024 £Nil).

At the end of the financial year total reserves amounted to £887,344.

Approved by the Governors on 14 September 2026 and signed on their behalf by Francis Howard-Vine

EDMUND BARNES CHARITY FOR ORGAN AND CHOIR FUND OF WIMBORNE MINSTER

INDEPENDENT EXAMINER'S REPORT TO THE GOVERNORS (ON BEHALF OF THE CORPORATE BODY)

ON THE UNAUDITED ACCOUNTS OF EDMUND BARNES CHARITY FOR ORGAN AND CHOIR FUNDS OF WIMBORNE MINSTER

I report to the charity Governors on my examination of the accounts of the charity for the year ended 31 December 2025 which are set out on pages 4 to 8.

Responsibilities and basis of report

As the Governors of the Corporate Body, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2 the accounts do not accord with those records; or
3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mrs S J Hough FCA
Edwards and Keeping Limited
Chartered Accountants
Unity Chambers
34 High East Street
Dorchester
Dorset
DT1 1HA

29 September 2026

EDMUND BARNES CHARITY FOR ORGAN AND CHOIR FUND OF WIMBORNE MINSTER

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Unrestricted Funds 2025 £	Restricted Permanent Endowment Funds 2025 £	Total funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total funds 2024 £
Income							
Investment income and interest		36,044	-	36,044	32,557	1,053	33,610
Total income		36,044	-	36,044	32,557	1,053	33,610
Expenditure							
Wimborne Minster PCC for organ and choir expenses		15,000	-	15,000	18,000	-	18,000
Wimborne Minster PCC for organ refurbishment		-	-	-	-	-	-
Wimborne Minster PCC for Minster Music Fund		-	-	-	-	-	-
Choir gratuities		3,860	-	3,860	2,400	-	2,400
Choir music folders		1,732	-	1,732	-	-	-
Professional fees		2,271	-	2,271	2,400		-
Other costs		-	-	-	5	-	5
Total expenditure		22,863	-	22,863	20,405	-	20,405
Net income/(expenditure) before gains/(losses) on investments		13,181	-	13,181	12,152	1,053	13,205
Transfers between funds		31,737	(31,737)	-	-	-	-
Gains/(losses) on investments							
Realised gains on disposal of investments	**3**	-	-	-	-	-	-
Unrealised gains/(losses) on revaluation of investments	**3**	16,453	70,634	87,087	2,541	13,583	16,124
Net gains/(losses) on investments		16,453	70,634	87,087	2,541	13,583	16,124
Net income/(expenditure) for the year		61,371	38,897	100,268	14,693	14,636	29,329
Reconciliation of funds:							
Funds brought forward		72,671	714,405	787,076	57,978	699,769	757,747
Funds carried forward	**4**	134,042	753,302	887,344	72,671	714,405	787,076

BALANCE SHEET
AS AT 31 DECEMBER 2025

	Note	Unrestricted Funds 2025 £	Restricted Permanent Endowment Funds 2025 £	Total funds 2025 £	Total funds 2024 £
Fixed assets					
Investments	**3**	113,710	753,302	867,012	779,925
		113,710	753,302	867,012	779,925
Current assets					
Cash at bank and in hand		20,332	-	20,332	7,151
Liabilities					
Creditors: amounts falling due within one year	**4**	-	-	-	-
Net current assets		20,332	-	20,332	7,151
Net assets		134,042	753,302	887,344	787,076
Funds	**5**				
General Unrestricted Funds		69,963	-	69,963	27,997
Designated Unrestricted Funds		64,079	-	64,079	44,674
Stainer and Edwards Legacy funds - Permanent Endowment		-	-	-	31,737
Restricted Funds - Other Permanent Endowment		-	753,302	753,302	682,668
		134,042	753,302	887,344	787,076

Approved by the Governors on 14 September 2026 and signed on their behalf by Francis Howard-Vine

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

(a) Basis of preparation

Edmund Barnes Charity for Organ and Choir Fund of Wimborne Minster was created by the Will of Edmund Barnes and registered as a charity in England and Wales. The address of the principal office is given in the charity information on page 1 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice.

The accounts are prepared on a going concern basis under the historical cost convention. The accounts are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these accounts are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

(c) Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis. Irrecoverable VAT is included in the costs of those items to which it relates.

(d) Fixed asset investments

Listed investments are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value with changes recognised in 'gains/(losses) on investments' in the statement of financial activities.

Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value.

(e) Funds

Unrestricted funds represent funds which are expendable at the discretion of the Governors in furtherance of the objects of the charity. Designated funds comprise unrestricted funds that have been set aside at the discretion of the Governors for specific purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor. Permanent endowment funds represent capital which the Governors must invest and use the income for charitable purposes. The capital funds cannot be converted into income.

NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

2 Governors' remuneration and expenses and related party transactions.

No remuneration or expenses were paid out of the funds of the charity in the year to any Governor or any person known to be connected with a Governor.

There were no related party transactions in either year.

3 Investments	2025	2024
	£	£
UK listed investments		
Market value at 1 January 2025	779,925	763,801
Acquisitions at cost	-	-
Disposal proceeds	-	-
Realised gains on disposals	-	-
	779,925	763,801
Unrealised (losses)/gains on revaluation	87,087	16,124
Market value at 31 December 2025	867,012	779,925
Cash held by investment managers	-	-
	867,012	779,925
UK listed investments are represented by:-		
Equities and funds	867,012	779,925
	867,012	779,925

All investments are carried at their fair value.

4 Creditors	2025	2024
	£	£
Short term loan	-	-

5 Funds

	01/01/2025	Income	Expenditure	Gains/ (Losses)	Transfers	31/12/2025
	£	£	£	£	£	£
Unrestricted Funds						
Organ Repairs fund (Designated)	44,674	5,680	-	13,725	-	64,079
Stainer and Edwards legacies	-	1,129	(1,291)	2,728	(2,566)	-
General funds	27,997	29,235	(21,572)	-	34,303	69,963
	72,671	36,044	(22,863)	16,453	31,737	134,042
Restricted Funds (all Permanent Endowment)						
Stainer and Edwards Legacy funds - Permanent Endowment	31,737	-	-	-	(31,737)	-
Other Permanent Endowment funds	682,668	-	-	70,634	-	753,302
	714,405	-	-	70,634	(31,737)	753,302
TOTAL FUNDS	**787,076**	**36,044**	**(22,863)**	**87,087**	**-**	**887,344**

Funds 2024

	01/01/2024	Income	Expenditure	Gains/ (Losses)	Transfers	31/12/2024
	£	£	£	£	£	£
Unrestricted Funds						
Organ Repairs fund (Designated)	31,836	5,297	-	2,541	5,000	44,674
General funds	26,142	27,260	(20,405)	-	(5,000)	27,997
	57,978	32,557	(20,405)	2,541	-	72,671
Restricted Funds (all Permanent Endowment)						
Stainer and Edwards Legacy funds - Permanent Endowment	30,179	1,053	-	505	-	31,737
Other Permanent Endowment funds	669,590	-	-	13,078	-	682,668
	699,769	1,053	-	13,583	-	714,405
TOTAL FUNDS	**772,440**	**1,053**	**-**	**13,583**	**-**	**787,076**

The Stainer and Edwards Legacy funds have been confirmed by the Charity Commission as being neither restricted or permanent endowment and a transfer has been made to unrestricted funds as above. As at 31st December 2025, the funds have been merged with general funds.