

**ANNUAL REPORT AND FINANCIAL STATEMENTS
OF
ST MARY'S LONGFLEET PCC, POOLE
FOR THE YEAR ENDED 31 December 2025**

**Registered Charity Number 1130469
THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF LONGFLEET (ST MARY'S), POOLE**

**INCUMBENT
Revd Canon Andrew Perry
The Vicarage
2, Twemlow Avenue
Poole
Dorset BH14 8AN**

**BANKERS
CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent ME19 4JQ**

**INDEPENDENT EXAMINERS
Newton Magnus
Arrowsmith Court
Station Approach
Broadstone
Dorset BH18 8AT**

St Mary's Longfleet Poole
Annual Report for the year ended 31 December 2025
Objective and Activities

St Mary's Longfleet PCC has the responsibility of co-operating with the incumbent, the Revd Canon Andrew Perry, in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has the maintenance responsibilities for the Church Centre, Kingston Road, Poole.

Governing document

The PCC is a registered Charity (Number 1130469), and is governed by the Parochial Church Councils (Powers) Measure 1956 as amended and Church Representation Rules.

Structure, governance and management

The method of appointment of PCC members is set out in the Church Representation Rules. All Church attendees are encouraged to register on the Electoral Roll and are welcome to stand for election to the PCC. On appointment, each new PCC member is given a clear briefing of the responsibility they carry as a trustee and of the primary purpose of the PCC to work with the incumbent, Revd Canon Andrew Perry, in the whole mission of the church.

During the year the following served as members of the PCC -

<i>Incumbent:</i>	Revd Canon Andrew Perry	Chair
<i>Associate Vicar:</i>	Revd Jordan Betts	
<i>Wardens:</i>	Mrs Alison Cox Dr Pete Naylor	
<i>Elected Members:</i>	Mr Mike Bilson Mr John Brackstone Mrs Sue Cobb Mr Joshua Darley Mrs Anne Goodrich Mr Mark Heavyside Mrs Nadia Malbogina Mr Neale Molyneux Mrs Alison Pringle Mr Samuel Smith Mrs Claire Stonier Miss Jess Wheadon	(from April 2025) (until April 2025) (until April 2025) (from April 2025)
<i>Deanery Synod Representatives:</i>	Mr Colin Chalkly-Maber Mrs Emma Jackson Miss Sue Ockendon Mr John Rolleston Mrs Wendy Tarpley-Naylor Mr Mike Turner Miss Angie Wheeler	Treasurer
<i>Electoral Roll Secretary</i>	Mrs Kym Powell	
<i>PCC Secretary</i>	Mrs Gillian Rutherford	

St Mary's Longfleet Poole
Annual Report for the year ended 31 December 2025
Statement of Parochial Church Council's Responsibilities

Charity law requires the Council to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of its financial activities for that period and adequately distinguish any material special trust or other restricted fund of the charity. In preparing those financial statements the trustees are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) make judgements and estimates that are reasonable and prudent;
- c) state whether the policies adopted are in accordance with the appropriate SORP on Accounting by Charities and the Accounting Regulations and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements; and
- d) prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue.

The Council is responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the charity, and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Committees and Subgroups

The four key principles behind these structures being that they should be –

- | | |
|-------------------|--|
| Purposeful | - To fulfil our overall vision and purposes |
| Adaptable | - Able to respond to continuing growth |
| Flexible | - Within an age of rapid change |
| Simple | - To function naturally and allow St Mary's Longfleet to grow healthily as a living organism rather than a bureaucratic organisation and avoid unnecessary meetings. |

The structures are designed to express trust and accountability. From January 2010 – A new Leadership Structure was developed which clarifies the respective roles of the PCC and the Staff Team.

Finance Team (also Standing Committee of PCC)

Prepares the 'Annual Budget' and monitors spending. It holds responsibility for reviewing staff salaries and expenses. It carries a mandate to be proactive in encouraging financial giving in the church, and to support the Hon. Treasurer.

Reserves Policy:

As the PCC has employed an average of 16 full or part time staff during the year, it is the policy to maintain a balance on unrestricted funds (if possible), which equates to approximately six months' unrestricted payments (excluding Share payments to the diocese), to cover emergency situations which may arise from time to time. In addition, a balance equal to approximately three months' Share payments are maintained whenever possible. The current level of unrestricted cash reserves does not meet this target but does cover approximately 3

Months of such payments. At the year end the Church held £229,334 of unrestricted funds and £2,324,515 of restricted funds.

Risk Management:

The principal risk is that the PCC would not be able to meet its financial commitments in any given year. This is currently seen as medium likelihood but high impact and is managed by a careful budgeting process, performance against which is regularly monitored by the PCC and the Finance sub-committee as well as communication with all members of the congregation when necessary. By comparison with this risk all the other identified risks have a low residual impact and may be outlined as:

High impact/medium likelihood – fire in the building – contingency plan – use of local school premises.

High impact/low likelihood - no one coming forward to act as volunteer members of teams and committees – contingency plan – continued communication with the congregation together with a database of skills. Responsibility for this shared by Vicar and Finance Team.

Medium impact/medium likelihood – something goes missing or is stolen from the church safe or other office area – contingency plan – continued monitoring of security measures making improvements as necessary.

Fabric Team (sub group of PCC)

Maintains the church property and equipment. Identifies and prioritises work needed, including quinquennial requirements. It works closely with the SML Facilities Team.

Mission Support Team

Encourages and assists all at SML to reach out imaginatively into the world, in obedience to Jesus' call to evangelism and social care - "Go and make disciples of all Nations" - Matthew 28: 19. It makes proposals to the PCC about the allocation of the tithe.

SML Eco Group

To encourage the SML church community to be good stewards of God's creation and align ourselves to the Anglican Communion's fifth mark of mission. This is a very active, passionate sub-group, under the leadership of Lois Partridge.

Church Attendance

On an average Sunday, our total worshipping numbers were about 730. Online, live-stream services attract a sizeable number of additional viewers. The Electoral Roll number for 2025 was 433.

Pension Builder Scheme

St Mary's Longfleet PCC participates in the Pension Builder Scheme section of CWPF for lay staff. CWPF is administered by the Church of England Pensions Board, which holds the CWPF assets separately from those of the Employer and other participating employers.

CWPF has two sections:

1. the Defined Benefits Scheme

2. the Pension Builder Scheme, which has two subsections;
 - a. a deferred annuity section known as Pension Builder Classic, and,
 - b. a cash balance section known as Pension Builder 2014.

Pension Builder Scheme

Both sections of the Pension Builder Scheme are classed as defined benefit schemes.

Pension Builder 2014 is a cash balance scheme that provides a lump sum which members use to provide benefits at retirement. Pension contributions are recorded in an account for each member. Discretionary bonuses may be added before retirement, depending on investment returns and other factors. The account, plus any bonuses declared is payable, unreduced, from age 65.

There is no sub-division of assets between employers in each section of the Pension Builder Scheme.

The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers and means that contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the SoFA in the year are the contributions payable **(2025: £9,704, 2024: £8,667)**.

A valuation of the Pension Builder Scheme is carried out once every three years. The most recent valuation was carried out as at 31 December 2022.

For the Pension Builder 2014 section, the valuation revealed a surplus of £8.5m on the ongoing assumptions used. There is no requirement for deficit payments at the current time.

The next valuation is due as at 31 December 2025, this is expected to be completed during 2026.

The legal structure of the scheme is such that if another employer fails, St Mary's Longfleet PCC could become responsible for paying a share of the failed employer's pension liabilities

Public benefit, objectives and activities

The PCC have given due regard to public benefit when planning the church's activities, in accordance with section G2 and G3 of the Charity Commission's General guidance on Public Benefit (January 2008). The paragraphs above and below set out the PCCs activities, achievements and performance during the year, which are directly related to the objects and purposes for which the church exists.

The church achieves its principal objects and purposes through:

- high quality public worship, both traditional and contemporary
- pastoral care and support of those in need
- promotion of Christian aid, mission agencies and other charitable causes.

These benefits are directly related to the aims of the church and are fully compliant with Principles 1 and 2 of the Charity Commission Principles on Public Benefit.

REVIEW OF THE YEAR

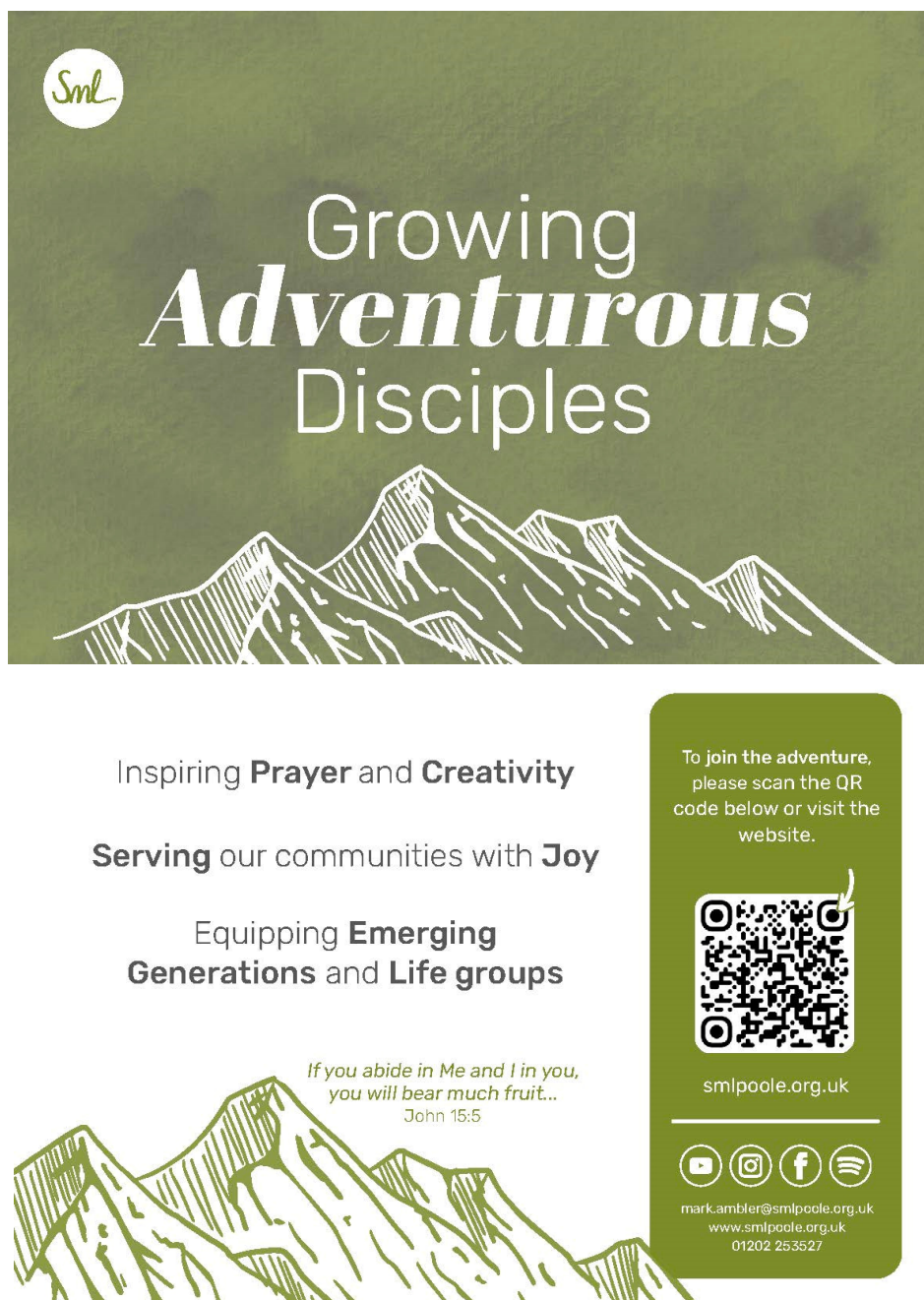
From a global perspective, 2025 has been a year of political change and ongoing volatility. And, whilst not as turbulent as the year before, our nation is still travelling through a time of considerable 'uncertainty and flux'.


In the midst of all of this, the Lord Jesus Christ is still sovereign. He is building and refining His Church - there are well-documented signs of the beginnings of a 'Quiet Revival/ Awakening' and we need to try to discern what He is saying in these times.

During 2025, the full PCC met in-person for five general business meetings plus both an extraordinary meeting and an additional meeting. Our focus for the year, continued to be around the outworking of our refreshed SML Vision -

'Our vision is to grow adventurous disciples who take joy in making Jesus known in our communities and beyond'

Our three key priority areas continue to be invested in and are described below. Alongside these, we aim to offer 'healthy' ministry across the whole breadth of our ministry and mission activities.



 Growing
Adventurous
Disciples


Inspiring **Prayer** and **Creativity**

Serving our communities with **Joy**





Equipping **Emerging**
Generations and **Life groups**

*If you abide in Me and I in you,
you will bear much fruit...*
John 15:5

To join the adventure,
please scan the QR
code below or visit the
website.



smlpoole.org.uk

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REVIEW OF THE YEAR

RISE UP

Overall, it has been notable and so encouraging to sense the spiritual temperature of our **church services** and gatherings rising with a greater sense of expectancy and engagement. A deep, authentic sense of the Holy Spirit moving in our midst, and a thirst in people's hearts and souls to go deeper with the LORD and grow as adventurous disciples. It's exciting to see numbers growing at our 10.45am and 6.30pm services, and there is recent increased investment to develop our 8.45am service. One new development during the autumn has been the provision of **Ukrainian translation** at our 10.45am service; this is being greatly appreciated.

We are thankful that our services over **Christmas 2025** – including 'Carols and Cakes' for the first time and a large contingent of young people in our 'Christmas Worship Choir'- welcomed a huge number of visitors and appeared to minister in a profound way. A sizable number of sign-ups for our Alpha Course came through these services.

Our regular monthly **Worship Nights** continue to add another dimension to our corporate worship and seem also to offer a place of refreshment for a number of people from other churches.

Live-stream continues to be offered, and is valued by a sizeable number, particularly those who are housebound or travelling but also for many others with links with SML across the country and beyond.

Our **Sea Baptisms**, on Sunday 18th May and Sunday 5th October were remarkable occasions, a powerful witness to others on the beach, and followed by testimonies in our evening service.

Once again, we were delighted to be committed to the Archbishops' **Your Kingdom Come** prayer initiative leading up to Pentecost. In the first week of September it was inspiring to embark on **a week of 24/7 prayer**. Our commitment to our monthly prayer and worship gathering **RISE** has continued during 2025, holding both a lunchtime and evening gathering on the second Monday of each month.

Core Discipleship Practices – have remained central to our life together and our equipping of members of SML to grow as passionate, whole-life disciples. To *Belong*- within a life group, Prayer Triplet and/or Volunteer Team; *Feed* – on God's word through daily disciplined personal Bible reading; *Pray* – contributing to a life of nourishing and sustaining prayer; *Serve* – on a volunteer team; *Give* – through committed personal financial giving to the mission and ministry of SML.

More initiatives are percolating as we pursue our Vision priority of **Inspiring Prayer and Creativity**, which we will look to develop in 2026.

THRIVE IN

Welcome – once again, we have been thrilled to welcome a significant number of newcomers to SML over the past year. Our termly **Welcome Meal** is a key opportunity on the pathway for newcomers to be introduced to the wider ministry of SML and begin to find a place of belonging and, in time, serving.

Core Values – following discussions in various leadership settings, our Core Values underpinning our Vision were agreed at the PCC meeting in July. These are – *Wholehearted Worship, Missional Discipleship, Generous Hospitality, Loving Relationships, Serving with Joy, Courageous Risk-Taking*. In essence, these have been implicit within our life as a church family for many years. Across September and October, a sermon series was taught on these values, and studies produced for Life Groups on them.

Emerging Generations – have continued to flourish throughout 2025! It was wonderful in the autumn to be able to appoint a new Children's Pastor and, a few months later, a Children's Ministry Assistant. Numbers across our **Youth Ministry** have continued to grow, almost weekly (!), and, alongside this, there is a discernible deepening for many of them in their walk with Jesus. Our Youth Team are doing a remarkable job! For the third year in a row, two Youth Weekends Away were organised at St George's House in North Devon during the year.

RESOUND – a wider Dorset youth gathering, supported strongly by SML with YFC, continues to gain further momentum.

Life Groups – equipping our Life Groups is part of one of our key vision priorities. The oversight group of five people formed last year has provided more dynamic and efficient pathways and support. The PCC has been so encouraged to hear of more than 80 new people joining Life Groups during the year.

It continues to be a thrill to see the re-energising of **SML Men's Ministry**, under an enlarged core leadership team. Again, sizeable gatherings took place at the RMYC. There have also been curry evenings, BBQs, hikes, and an Away Weekend at Swanage in September. New 'Prayer triplets' have formed, mostly organically.

SML Women's Ministry – continues to flourish and offers many opportunities for women to meet together in a variety of ways – cycling groups, paddle-boarding, Women's breakfasts, inspiring stories, Taste of Christmas - and encourage each other in discipleship and outreach. Preparations are under way for the upcoming **Weekend at Lee Abbey 15-17 May 2026**. The team expressed huge thanks to Fi Perry for her inspirational leadership of this ministry for more than 30 years!

Staff Transitions – over the summer it was a joy to appoint Rob Sallis to the enhanced post of 'Head of Emerging Generations', Serena Parker - 'Operations and Ministry Support', Noah Arnott - 'Technical and Media Support', and John Morrison – Moorlands student on Youth placement. In early September, we thanked and said farewell to Simon Parry our Worship Pastor. In November we were thrilled to appoint Claire Greetham as 'Children's Pastor', and then in December Becca Smith – 'Children's Ministry Assistant', and Simon Yates – 'Interim Worship Team Coordinator'. So, it has been a year of a number of transitions and additional resourcing across our staff.

Clergy Transition – after being incumbent of SML for nearly 31 years, I announced at the additional PCC Meeting in October that I had been appointed to the post of '**Dean of Leadership and Church Growth**' for the Salisbury Diocese. This was then announced to the wider church family on Sunday 2 November and my final Sunday in post at SML will be Sunday 25 January 2026. Given the length of my tenure, I recognise this represents a significant season of change for the church as well as for my wife Fi and I. Prayer has already begun for the appointment of my successor.

At a national Church level, discussions around the Church of England's **Living in Love and Faith** (LLF) deliberations and the proposed **Prayers of Love and Faith (PLF)** have been quieter during 2025. We recognise navigating these issues and discussions is deeply sensitive and SML's heart is that everyone should feel welcomed, loved and honoured. With this in mind, the PCC remains clear that PLF will not be offered at SML, for two primary reasons – first, national guidance is clear that PLF should not be used when to do so would cause division in a church or parish, which undoubtedly would be the case here. Secondly, as incumbent, Andy has continued to make it clear that he holds an orthodox view of marriage and sexuality – in alignment with the Church's historic teaching – and, therefore, could not sanction the usage of PLF at SML. We pray that as a church community, and indeed as a wider church, we can travel together healthily, our eyes focused on Jesus, with as much unity as possible on this journey.

The fact that the **finances of SML** have finished 2025 again in a healthy position is due both the sacrificial generosity of our SML church family and the vigilant monitoring of our **Finance Team**. Once again, we are indebted to the hard work of members of the Finance Team who have committed countless hours to ensure our income and expenditure are carefully aligned. In particular, to prepare for the Budget proposal to be taken to the PCC's November meeting and for our annual spring Stewardship Renewal Day and autumnal Gift Day.

Compliance with statutory **Policies** is an official responsibility of the PCC and it helps to create a context in which people can *thrive in a healthy, love-filled community*. Each meeting involves an update on a rota basis. The TORs (terms of reference) of most of our reporting groups have been reviewed over the past year. Understandably, **Safeguarding** is the most prominent. Given the size of our growing **Emerging Generations' Ministries** vigilance and constant updating of policies is essential. A 'Safeguarding Report' from our safeguarding team is received and discussed at every meeting, and the PCC is immensely grateful for the professionalism and skill of our **SML Safeguarding Team**.

On a related issue, at our September PCC meeting, our Operations Director Mark Ambler provided a summary of the key issues surrounding the recent **APCS data breach** which impacted 17 dioceses and 5 members of SML. Recognising this is a crime of our times and as much vigilance as possible is needed to protect people's data.

REACH OUT

Our January 2026 Alpha Course has just begun with about 80 guests signed up! A delight too, to see this being lay led this year. **Ukrainian Alpha Courses** led by Nadia and a team, have continued to run in 2025 and have been a wonderful way of reaching out to other Ukrainians in our wider community with the love of the Gospel and a tangible offer of support.

Sunshines our parent and toddler group, overseen by our Children's Pastor and Children's Ministry Assistant, meets two mornings a week in our church centre. This is a significant outreach activity and often quite a lifeline for the parents' that attend.

Our Armed Forces **Veteran Friendly Group**, under the leadership of Rob Rutherford and a committed team, offer a monthly 'drop in' at the church centre. This ministry offers a safe place for veterans to gather and share experiences. The December gathering was particularly notable for the hamper gifts and wooden military figurines carved by the Dorset Woodturners' Association each veteran received.

SML has been chosen to be one of 13 **Mission Hubs** across the Salisbury Diocese. This represents a core strand of the diocese's vision and strategy of '*Making Jesus Known*'. The final details of our Mission Hub design are being submitted for SMMIB approval over the next month or two.

As a church, we are delighted to be supporting the '**Light up Dorset**' ecumenical missional initiative. And the visit of Andrew Palau on Sunday 12 March was a significant highlight.

As part of **our call to be a sending church** – an Antioch – we continue to send people into new contexts, and encourage each church member to discern their vocation in each season including those currently exploring ordination. As mentioned, **Andy & Fi Perry** are being sent out from SML at the end of January 2026 as Andy takes on a new role as '**Dean of Leadership and Church Growth**' across the Salisbury Diocese.

The fifth Anglican 'Mark of Mission' is '*To strive to safeguard the integrity of Creation, and sustain and renew the life of the earth*'. As part of our engagement with this, the **SML Eco Group**, continues to be creative and provides the PCC with regular updates. New initiatives are being planned for 2025.

Our **REACH ministries (Vision 2020 – Reach)** are naturally grouped into 3 areas - '**Food, Relationships & Refugees**', primarily in the form of Cafe@SML, The Community Lunch, Routes to Roots, and Supporting Refugees, although there are many other additional initiatives. We remain joyfully committed to these, and it is such a joy to have welcomed a sizeable group of **Ukrainians** within our church family.

I am deeply grateful for the privilege of having served as vicar here for more than 30 years and rejoice in what the LORD has graciously done over this season. As 2026 begins, we recognise that SML is entering a season of considerable transition, but there are many mature Christ-followers in the church family and the overarching SML Vision remains clear to '*Grow Adventurous Disciples of Jesus who take joy in making Jesus known in our communities and beyond*'.

'The One who calls you is faithful, and He will do it' – 1 Thessalonians 5:24



On behalf of the PCC
Revd Canon Andrew Perry

20 January 2026

St Mary's Longfleet Poole
Annual Report for the year ended 31 December 2025

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 December 2025


	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Unrestricted Funds £	Restricted Funds £	Total 2024 £
INCOMING RESOURCES (See Note 2)						
Donations and legacies	634,522	19,237	653,759	557,159	19,287	576,446
Other Voluntary Income	4,316	4,024	8,340	21,468	7,414	28,882
Income from Investments	11,289	7,175	18,464	12,511	7,114	19,625
Income from Church Activities	19,992	50,710	70,702	18,581	76,630	95,211
TOTAL INCOMING RESOURCES	670,119	81,146	751,265	609,719	110,445	720,164
RESOURCES USED (See Note 3)						
Church Activities	660,137	106,427	766,564	597,475	107,909	705,384
TOTAL RESOURCES USED	660,137	106,427	766,564	597,475	107,909	705,384
NET INCOMING/(OUTGOING) RESOURCES	9,982	(25,281)	(15,299)	12,244	2,536	14,780
Change in value of investments	-	(9,180)	(9,180)	-	5,089	5,089
NET MOVEMENT IN FUNDS	9,982	(34,461)	(24,479)	12,244	7,625	19,869
BALANCES BROUGHT FORWARD AT 1 JANUARY 2025 (2024)	219,352	2,358,976	2,578,328	207,108	2,351,351	2,558,459
BALANCES CARRIED FORWARD AT 31 DECEMBER 2025 (2024)	229,334	2,324,515	2,553,849	219,352	2,358,976	2,578,328

St Mary's Longfleet Poole
Annual Report for the year ended 31 December 2025

BALANCE SHEET
at 31 December 2025

	2025 £	2024 £
FIXED ASSETS		
Tangible fixed assets (Note 5)	2,054,763	2,030,688
Trust Investments - Salisbury DBF (Note 8)	221,595	229,556
	<u>2,276,358</u>	<u>2,260,244</u>
CURRENT ASSETS		
Stock	-	254
Debtors (Note 6)	4,255	7,231
Short Term Deposits - CBF Investments	267,724	254,289
Cash at Bank and In Hand	40,741	85,219
	<u>312,720</u>	<u>346,993</u>
LIABILITIES:		
AMOUNTS FALLING DUE WITHIN ONE YEAR		
Creditors (Note 7)	15,729	8,190
Interest Free Loan (Note 7)	1,218	1,219
	<u>16,947</u>	<u>9,409</u>
NET CURRENT ASSETS	<u>295,773</u>	<u>337,584</u>
AMOUNTS FALLING DUE AFTER ONE YEAR		
Interest Free Loan (Note 7)	18,282	19,500
	<u>18,282</u>	<u>19,500</u>
TOTAL NET ASSETS	<u>2,553,849</u>	<u>2,578,328</u>
FINANCED BY		
Charitable Reserves at beginning of year	2,578,328	2,558,459
Change in value of investments	(9,180)	5,089
Net movement in funds for the year	(15,299)	14,780
Charitable Reserves at end of year	<u>2,553,849</u>	<u>2,578,328</u>
PARISH FUNDS		
Unrestricted	225,893	213,633
Designated	3,441	5,719
Restricted	2,324,515	2,358,976
	<u>2,553,849</u>	<u>2,578,328</u>

Approved by the Parochial Church Council and signed on its behalf by:



Revd Canon A. Perry (Chairman)

The notes on pages 13 to 26 form part of these accounts.

St Mary's Longfleet Poole
Annual Report for the year ended 31 December 2025

Cashflow Statement for the year ended
31 December 2025

		2025		2024
Net cash from operating activities		(8,792)		3,438
Cash flows from investing activities				
Purchase /Disposal of fixed assets	(39,496)		(17,459)	
(Purchase)/Disposal of investments	(1,219)		(1,219)	
Dividends and interest	18,464		19,625	
Purchase of fixed assets	-	(22,251)	-	947
Change in cash equity in reporting period		(31,043)		4,385
Cash as at 1 January 2025		339,508		335,123
		<u>308,465</u>		<u>339,508</u>
Net income (expense)		(15,299)		14,780
Depreciation charge		15,421		6,391
Dividends and interest		(18,464)		(19,625)
Decrease/(increase) in stock		254		53
Decrease/(increase) in debtors		2,976		6,316
(Decrease)/increase in creditors		6,320		(4,477)
		<u>(8,792)</u>		<u>3,438</u>
Analysis of cash				
Cash in hand		40,741		85,219
Short term deposits		267,724		254,289
		<u>308,465</u>		<u>339,508</u>

NOTES TO THE FINANCIAL STATEMENTS
For the year ending 31 December 2025

1. ACCOUNTING POLICIES

The PCC is a public benefit entity within the meaning of FRS 102. The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice (SORP (FRS 102): Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Standard applicable in the UK and Republic of Ireland (FRS 102).

These accounts have been prepared on a Going Concern basis as there are no material uncertainties about the ability to continue.

The accounts are shown in Pounds Sterling

Funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. These include funds designated for a particular purpose by the PCC.

The purpose of any restricted funds is noted in the accounts.

The accounts include transactions, assets and liabilities for which the PCC can be held responsible. They do not include the accounts of church groups that owe an affiliation to another body nor those that are informal gatherings of church members.

Incoming Resources

Voluntary income and capital sources

Collections are recognised when made.

Amounts receivable under covenant are recognised only when honoured by the covenantor.

Income Tax recoverable on Gift Aid donations is recognised when claimed. This in effect means that tax recoverable on donations made up to 5 April 2025 has been claimed and received and included in these Accounts. Tax due on donations made to the Church from 6 April 2025 to 31 December 2025 will not be claimed until 2026 and therefore has not been included as income in these Accounts. This will be shown as income in the Accounts for the year ended 31 December 2026.

Grants and legacies to the PCC are accounted for when received.

Funds raised from events and activities are accounted for gross before expenditure.

Sales of books and magazines from the church bookstall are accounted for net.

NOTES TO THE FINANCIAL STATEMENTS continued
For the year ending 31 December 2024

Incoming Resources continued

Other ordinary income

Rental income from the letting of church premises is accounted for when invoiced.

Parochial fees due to the PCC for weddings, funerals etc. are accounted for on an event by event basis.

Income from investment

Dividends and interest are accounted for when due.

Donated goods, facilities and services

Are accounted for when received

Application of Resources

Grants

Grants and donations are accounted for when paid.

Costs directly related to the work of the church

The Parish share is accounted for when payable and any share unpaid at 31 December is shown as a creditor in the Balance Sheet.

Fixed Assets

Consecrated land and buildings and moveable church furnishings

Consecrated and beneficed property is excluded from the accounts by the Charities Act 2011.

No value is placed on moveable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be an inalienable property. The cost of improvements to the Church spire is being depreciated over 40 years. All other expenditure incurred during the year on consecrated or beneficed buildings and moveable church furnishings, whether maintenance or improvement is written off.

Other land and buildings

Other land and buildings held on behalf of the PCC for its own purposes is valued at market value. No depreciation is charged against such properties but any expenditure or improvement is written off as incurred.

St Mary's Longfleet Poole
Annual Report for the year ended 31 December 2025
NOTES TO THE FINANCIAL STATEMENTS continued
For the year ending 31 December 2025

Fixed Assets continued

Other fixtures, fittings and office equipment

Equipment used within the church premises is depreciated on a straight line basis over 4 years. Individual items of equipment with a purchase price of £1,000 or less are written off in the period in which the asset is acquired.

Material donated assets are accounted for when received. They are valued at fair value on date of receipt.

Investments

Investments are shown at market value at 31 December.

Current assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less any provision for amounts, which may prove uncollectible.

Short-term deposits include cash held on deposit either with the Central Board of Finance or at the bank.

Stock is valued at the lower of cost or net realisable value.

Loans

Funds have been released from the Investment known as "Garland Road" as an interest free loan, repayable over 40 years, towards the repair of Tower and Spire. This is to the value of £48,750 of which £30,468 has been repaid to date (£29,250 last year).

St Mary's Longfleet Poole
Annual Report for the year ended 31 December 2025

NOTES TO THE FINANCIAL STATEMENTS continued
For the year ending 31 December 2025

2. INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Voluntary Income (direct giving)						
Planned Giving						
Gift Aided Giving	316,274	-	316,274	275,558	-	275,558
Tax Recovered on Gift Aided Giving	85,766	-	85,766	76,496	-	76,496
Non Gift Aid	95,512	6,000	101,512	92,257	8,030	100,287
Collections at All Services	9,428	-	9,428	8,711	-	8,711
Gift Days	51,564	-	51,564	59,675	-	59,675
Sundry Donations	75,978	13,237	89,215	44,462	11,257	55,719
	634,522	19,237	653,759	557,159	19,287	576,446
Other Voluntary Income						
Donations, Appeals etc.	3,826	4,024	7,850	-	7,414	7,414
Legacies	-	-	-	20,000	-	20,000
Grants / VAT relief	490	-	490	1,468	-	1,468
	4,316	4,024	8,340	21,468	7,414	28,882
Income from Church Activities						
Bookstall	-	102	102	-	251	251
Centre Lettings etc	-	36,847	36,847	-	54,375	54,375
Wedding and Funeral Fees	713	-	713	311	-	311
Youth & Children's Work	19,279	947	20,226	18,270	1,039	19,309
Men's / Women's Groups		12,814	12,814		20,965	20,965
	19,992	50,710	70,702	18,581	76,630	95,211
Income from Investment						
U.K. Dividends and Interest (including Tax reclaimed)	11,289	7,175	18,464	12,511	7,114	19,625
TOTAL INCOMING RESOURCES	670,119	81,146	751,265	609,719	110,445	720,164

NOTES TO THE FINANCIAL STATEMENTS continued
For the year ending 31 December 2025

2. INCOMING RESOURCES continued

Note:

The movement on Trust Valuation is the shift in investment valuation from the CBF during the year for the following Investment Funds

	Garland Road	Riddell	Longfleet Churchyard
Opening Value	128,117	98,133	3,307
Additions	1,219	-	-
Change in Value	<u>(5,125)</u>	<u>(3,923)</u>	<u>(133)</u>
Closing Value	<u>124,211</u>	<u>94,210</u>	<u>3,174</u>

St Mary's Longfleet Poole
Annual Report for the year ended 31 December 2025

NOTES TO THE FINANCIAL STATEMENTS continued
For the year ending 31 December 2025

3. RESOURCES USED

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Church Activities						
Grants						
Missionary and charitable giving:						
Church overseas:						
missionary societies	9,125	1,575	10,700	10,305	-	10,305
relief and development						
agencies	3,750	449	4,199	2,000	563	2,563
Home missions/other						
Church Societies	19,650	2,000	21,650	17,226	1,674	18,900
Pastoral Support						
Fund	-	6,925	6,925	-	6,585	6,585
	32,525	10,949	43,474	29,531	8,822	38,353
Support Costs						
Youth and Children's						
Work	46,187	848	47,035	37,343	491	37,834
Men's / Women's						
Group	-	13,090	13,090	-	25,634	25,634
Alpha & Evangelism	8,561	243	8,804	1,445		1,445
	54,748	14,181	68,929	38,788	26,125	64,913
Directly Relating to the Work of the Church						
Ministry: Parish						
Share	148,062	-	148,062	141,769	-	141,769
Clergy Expenses	16,240	3,567	19,807	18,357	2,052	20,409
Other Clergy Costs	1,075		1,075	1,697	-	1,697
Church - Running						
Expenses	49,629		49,629	48,099	-	48,099
Church Maintenance	21,353	-	21,353	25,312	4,157	29,469
Expenditure on						
Bookstall	-	284	284	-	283	283
Centre Running Costs	-	41,255	41,255	-	41,007	41,007
Professional Fees	199	-	199	-	-	-
Pastoral	1,195		1,195	1,311	-	1,311
Salaries	300,872	32,022	332,894	263,919	24,244	288,163
	538,625	77,128	615,753	500,464	71,743	572,207
Church Management and Administration						
Administration:	21,188		21,188	21,720		21,720
Depreciation	11,251	4,169	15,420	5,172	1,219	6,391
	32,439	4,169	36,608	26,892	1,219	28,111
Total Church Activities Costs	658,337	106,427	764,764	595,675	107,909	703,584

NOTES TO THE FINANCIAL STATEMENTS continued
For the year ending 31 December 2025

3. RESOURCES USED Continued

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Total Church Activities						
Costs Carried Forward	658,337	106,427	764,764	595,675	107,909	703,584
Governance Costs						
Audit Fee	1,800	-	1,800	1,800	-	1,800
Total Governance Costs	1,800	-	1,800	1,800	-	1,800
TOTAL RESOURCES USED	660,137	106,427	766,564	597,475	107,909	705,384

NOTES TO THE FINANCIAL STATEMENTS continued
For the year ending 31 December 2025

4. STAFF COSTS

	2025	2024
	£	£
Children & Youth	63,279	74,625
Office & Admin	114,202	99,442
Pastoral & Worship	79,061	43,449
Verger & Cleaning	36,988	33,984
Centre	39,364	36,663
	<u>332,894</u>	<u>288,163</u>
Gross Salaries	262,083	253,852
Employers NI	15,838	15,056
Employers Pension Contribution	9,704	8,667
Paid to DBF	<u>45,269</u>	<u>10,588</u>
	<u>332,894</u>	<u>288,163</u>

Average number of full time employees during the year was 4 (2024: 4) and part time was 12 (2024: 10) (Average full time equivalent: 9.5 (2024:8))

No employees received employee benefits of £60,000 or more in either year.

5. FIXED ASSETS FOR USE BY THE PCC

	Freehold Land / Centre £	Building Improvements £	Furniture & Equipment £	TOTAL £
GROSS BOOK VALUE at 1 January 2025	1,976,080	69,432	265,014	2,310,526
ADDITIONS	11,950	-	27,546	39,496
at 31 December 2025	<u>1,988,030</u>	<u>69,432</u>	<u>292,560</u>	<u>2,350,022</u>
DEPRECIATION at 1 January 2025	-	27,917	251,921	279,838
Charge for the Year	2,950	1,219	11,252	15,421
at 31 December 2025	<u>2,950</u>	<u>29,136</u>	<u>263,173</u>	<u>295,259</u>
NET BOOK VALUE at 31 December 2025	<u>1,985,080</u>	<u>40,296</u>	<u>29,387</u>	<u>2,054,763</u>
at 31 December 2024	<u>1,976,080</u>	<u>41,515</u>	<u>13,093</u>	<u>2,030,688</u>

The freehold land and buildings comprises the Church Centre located at Kingston Road, Poole. The Registered Owners are Salisbury Diocesan Board of Finance as Custodian Trustees for the Parochial Church Council of Longfleet who are Management Trustees. Building improvements includes the cost of improvements to the Church Spire. This is being depreciated over 40 years.

NOTES TO THE FINANCIAL STATEMENTS continued
For the year ending 31 December 2025

6. CURRENT ASSETS

Debtors

	2025	2024
	£	£
Trade debtors	4,255	7,231
7. LIABILITIES:	2025	2024
AMOUNTS FALLING DUE WITHIN ONE YEAR	£	£
Creditors	15,729	8,190
Interest Free Loan	1,218	1,219
	<u>16,947</u>	<u>9,409</u>
AMOUNTS FALLING DUE AFTER ONE YEAR		
Interest Free Loan (repayable over 40 years)	18,282	19,500
	<u>18,282</u>	<u>19,500</u>

8. FIXED ASSET INVESTMENTS

Trust Investments held in the name of Salisbury Diocesan Board of Finance for the benefit of the Parish of St Mary Longfleet are as follows:

Garland Road
Riddell
Longfleet Churchyard

CBF Investments are held as follows:

Riddell - 50% for the vicar's expenses, 50% to support the vicar's ministry
Accounts designated as per Title:

	2025	2024
	£	£
Opening market value	229,556	223,248
Additions	1,219	1,219
Change in market value	<u>(9,180)</u>	<u>5,089</u>
Closing market value	<u>221,595</u>	<u>229,556</u>

The market value is calculated by CBF Investments

9. CONTINGENT ASSET

As at 31 December 2025 a tax rebate in respect of covenants and donations made under Gift Aid totalling £58,242 is due to the P.C.C. (2024: £52,721) This claim will be submitted during 2026 and accounted for in the next Accounts.

NOTES TO THE FINANCIAL STATEMENTS continued
For the year ending 31 December 2025

10. FUND DETAILS

Summary of restricted fund movements.

	Balance 1/1/2025	Income	Expenses and changes in investment	Balance 31/12/2025
	£	£	£	£
St Mary's Longfleet	57,424	29,728	(36,267)	50,885
Original Centre Building	500,000	-	-	500,000
Centre Building Improvements	1,171,708	-	-	1,171,708
Centre Fixtures and Fittings	11,528	-	-	11,528
Garland Road	135,295	4,059	(6,342)	133,012
Riddell	104,885	3,024	(7,490)	100,419
Churchyard	3,486	92	(133)	3,445
Church Centre	353,934	36,847	(44,205)	346,576
Pastoral Support Fund	7,867	6,000	(6,925)	6,942
Sound	12,849	-	(12,849)	-
Tear fund	-	449	(449)	-
Sunshines	-	947	(947)	-
	<u>2,358,976</u>	<u>81,146</u>	<u>(115,607)</u>	<u>2,324,515</u>

*Prior Year summary of restricted
fund movements*

	Balance 1/1/2024	Income	Expenses and changes in investment	Balance 31/12/2024
	£	£	£	£
St Mary's Longfleet	50,766	92,508	(85,850)	57,424
Original Centre Building	500,000	-	-	500,000
Centre Building Improvements	1,171,708	-	-	1,171,708
Centre Fixtures and Fittings	11,528	-	-	11,528
Garland Road	134,724	4,004	(3,433)	135,295
Riddell	105,864	3,016	(3,995)	104,885
Churchyard	3,756	90	(360)	3,486
Church Centre	353,934	-	-	353,934
Pastoral Support Fund	6,422	8,030	(6,585)	7,867
Sound	12,649	1,758	(1,558)	12,849
Sunshines	-	1,039	(1,039)	-
	<u>2,351,351</u>	<u>110,445</u>	<u>(102,820)</u>	<u>2,358,976</u>

NOTES TO THE FINANCIAL STATEMENTS continued
For the year ending 31 December 2025

Details of restricted funds:

Original Centre Building : for the use for the centre building

Centre Building Improvement : for use on the improvements to the church centre

Centre Fixtures and Fittings : for use on the maintenance and replacement of centre fixtures and fittings

Garland Road : to be used for repairs and maintenance of the church

Riddell : 50% for the vicars expenses or 50% to support the vicars ministry

Churchyard : for ongoing maintenance and repairs of the churchyard

Church Centre : for ongoing costs in running the centre

Pastoral Support Fund : for the collection and payments of pastoral donations and expenses

Sound : for sound system expenses

Sunshines : for the collection and payment of Sushine donations.

Designated Funds

Included in un-restricted funds are £3,441 (2024: £5,719) designated to Mission Support

Summary of assets by funds

	Unrestricted £	Restricted £	Total £
Fixed Assets			
Tangible Fixed Assets	29,387	2,025,376	2,054,763
Trust Investments	-	221,595	221,595
Current Assets			
Debtors	-	4,255	4,255
Short Term Deposits	249,964	17,760	267,724
Cash at Bank and in Hand	(28,717)	69,458	40,741
Liabilities			
Creditors	(1,800)	(13,929)	(15,729)
Loan	(19,500)	-	(19,500)
	<u>229,334</u>	<u>2,324,515</u>	<u>2,553,849</u>

11. TRUSTEES REMUNERATION AND EXPENSES

No trustee received any remuneration or expenses during the year for serving as a trustee of the charity (2024: Nil).

12. CONTROL

The Church is controlled by the trustees

13. INDEPENDENT EXAMINER REMUNERATION

	2025	2024
	£	£
Examination fee	1,800	1,800

14. RELATED PARTY

There were no related party transactions during the year (2024: nil)

15. GOING CONCERN

There are no material uncertainties about the charity's ability to continue.

16. DONATED GOODS AND SERVICES

There were no material donated goods or services in the year (2024: : nil)

St Mary's Longfleet Poole
Annual Report for the year ended 31 December 2025
Independent Examiner's Report
Financial Statements Year Ended 31 December 2025

Independent Examiner's Report to the Parochial Church Council of the Ecclesiastical Parish of Longfleet (St Mary's) Poole

I report on the financial statements of Parochial Church Council of the Ecclesiastical Parish of Longfleet (St Mary's) Poole for the year ended 31 December 2025, which are set out on pages 1 to 25.

Respective responsibilities :

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 of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act 2011, and
- to state whether particular 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 financial statements, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention, 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 Charities Act; and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Date: 26-2-2026


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Newton Magnus
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