

The Parochial Church Council of the Ecclesiastical Parish of St John The Evangelist New Borough & Leigh, Wimborne

Report and Accounts
Year ended 31 December 2025

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

**The Parochial Church Council of the Ecclesiastical Parish of St John The Evangelist New Borough
& Leigh, Wimborne,**

working name:

St John's PCC, Wimborne

CHARITY INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2025

Members of the Parochial Church Council

Incumbent and chair:	Rev. Peter Breckwoldt (resigned August 2025)
Associate Minister:	Matt Lee
Church Wardens:	Stuart Hull Nigel Day
Deputy Church Wardens:	Paula Jones Paul Wareham
Licensed Lay Worker	Kevin Metcalfe (appointed September 2025)
Deanery Synod Members:	David Morgan Nick Elbourne Gillian Mannouch Jenny Harris
Standing & Finance Committee:	Paula Jones (Chairman)
Elected Members:	David Bennett (resigned 7 May 2025) John Fleming Alan Fryer Mike Jones (resigned 7 May 2025) Paula Jones Keith Loveless Lisa Michelle Perry James Sharman Janine Thomas Paul Wareham Ann Powell (appointed 7 May 2025) Kirsty Pringle (appointed 7 May 2025)
Co-opted Members:	Steve Cornick (Treasurer)

Charity Registration Number 1132016

Principal Address St John's Church
Legg Lane
Wimborne
Dorset
BH21 1LQ

Independent Examiner Sarah Crispin ACA
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Contents	Page
Charity Information	1
Annual Report of the Members of the Parochial Church Council	2-6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Cashflow Statement	10
Notes to the Accounts	11-20
Detailed Statement of Financial Activities with Comparatives	21

St John's PCC, Wimborne

ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2025

AIMS AND PURPOSE

The aim and charitable purpose of St John's Wimborne (SJW) is to promote the whole mission of the Church, pastoral, evangelistic, social and ecumenical, within the parish. This is directed by the Parochial Church Council (PCC) in cooperation with the Incumbent.

Our overarching aim and purpose is captured in our vision: SJW exists to encourage all in the Wimborne area to share in the New Life and Full Life that is found in Jesus Christ.

OBJECTIVES AND ACTIVITIES

We primarily seek to enact this vision through an entrepreneurial culture, with every member of SJW encouraged to think creatively and act courageously in God's service. Below are the principal objectives and activities of SJW.

MINISTRY OF WORD AND PRAYER

The chief end of God's people is to enjoy God and worship him forever. At SJW there is therefore a focus on the ministry of word and prayer as we meet Sunday by Sunday. Outside of our Sunday meeting, this objective is met through the work of the staff team, which was led by Revd. Peter Breckwoldt until August, when he retired. The PCC ensures appropriate arrangements are in place for public worship and discipleship for people of all ages and backgrounds.

MISSION AND OUTREACH

SJW objective is for every member to be involved in personal evangelism. Church wide activities are in place to reach out to the local community, to further the mission of the church pastorally, spiritually and socially.

We seek to engage the different groups in our community in different ways. Examples being "Core" a Thursday evening youth group, "Coffee in the Conservatory" a Friday morning community group and "Fuse" our teenage group on Friday nights. 2025 has also seen the flourishing of the "SOUL" group of young adults, with several taking their first steps into the Christian faith.

We also continue to support our local Food Bank as well as partnering financially with many Gospel Partners both in Wimborne and across the world in furthering our vision. We have therefore had regard to the Charity Commission public benefit guidance.

DISCIPLESHIP AND PASTORAL CARE

SJW has several ministries and people focused on discipleship and pastoral care, in both the church and wider community. Examples of this are our paid pastoral care coordinator role as well as the "Lunch Club" ministry that serves the seniors in our community on a Tuesday. SJW seeks to extend a welcome to all who visit the church. One specific way this is done is through the small group activity across the church.

ST JOHN'S PRE-SCHOOL

St John's Pre-School has been serving the local community for more than 40 years and forms part of SJW activities. Our Pre-School's objective is to provide an inclusive and child-centred setting in which children can play and discover the world around them. This is done within a Christian environment and ethos that respects the diversity of cultures, races, religions and children of all abilities and so has regard to the Charity Commission public benefit guidance.

ACHIEVEMENTS AND PERFORMANCE

OVERVIEW

The PCC is required by the charity commission to report on the criteria or measures used to assess success. The Bible teaches that local churches are to proclaim the Gospel faithfully, clearly and unashamedly, but to leave the results to God (Mark Ch4).

Therefore, while growth in numbers and depth of faith in individuals is a great encouragement, the success in achieving SJW aims and objectives is not measured by the number of attendees or number of activities or growth in these numbers. Rather, the aim of the ministry activities of SJW is to seek to provide people with opportunities to hear the Gospel and respond in repentance and faith. In the words of our vision, to come to the New Life and Full Life found in Jesus Christ. The PCC therefore defines success in terms of whether activities are being undertaken in obedient faithfulness.

CHURCH MEMBERSHIP AND ATTENDANCE

Notwithstanding the above overview, the PCC understands it is helpful for readers of the annual report in understanding our activities more fully to report on membership and attendance numbers. The number of people on SJW Electoral Roll is 182 (2025:168). We are required to renew the Electoral Roll every 6 years, and this was done in 2025.

The average weekly attendance (calculated from the average of the Sunday attendances in October each year) for 2025 was 190 (2024: 274).

PUBLIC BENEFIT STATEMENT

The PCC has considered the Charity Commission's public benefit guidance, and specific guidance to charities on the advancement of religion. The PCC believe we have met this guidance in carrying out our activities. SJW believes all our objectives and activities contribute to fulfilling our vision and are of benefit for all living in the Wimborne area.

A report on all areas and activities of church life is presented at the Annual Parochial Church Meeting. A copy of this report for 2025 may be obtained from the Church office. The core activities of the church deliver public benefit: Sunday Services, employment of staff and the mobilisation of its members to advance SJW's vision.

SAFEGUARDING CHILDREN AND VULNERABLE ADULTS

With regard to the PCC's obligations to safeguard children and vulnerable adults, the members of the PCC confirm that they have complied with their duties under section 5 of the Safeguarding and Clergy Discipline Measure 2016. More specifically, SJW's safeguarding approach follows Salsbury diocese policies, procedures and governance in this area.

FINANCIAL SUMMARY

The published and Independently Examined accounts for 2025 accompany this report and contain the full detail of SJW's financial performance. The following is a summary of the key financial results for the year.

Overall result

St John's recorded a surplus of £41,289 for the year ended 31 December 2025 (2024: deficit of £71,160). This represents a significant improvement on the prior year and reflects both increased income and careful management of expenditure in 2025.

Income

Total income for the year amounted to £626,686 (2024: £529,880), an increase of £96,806 or 18% on the prior year. The primary driver of this growth was donations and legacies, which totalled £484,235 (2024: £399,617). Within this, the principal source of income is the regular and one-off giving of church members, which in 2025 amounted to £328,410 (2024: £285,572); this increase is largely due to one-off donations received following a giving appeal earlier in the year. Charitable activities income, which includes the Pre-School's Nursery Education Grant from Dorset County Council, contributed £122,778 (2024: £107,762). Investment income and other trading activities accounted for the remainder.

Expenditure

Total expenditure for the year was £585,268 (2024: £601,112), a reduction of £15,844 on the prior year. Expenditure was incurred almost entirely on charitable activities (£585,268), reflecting the PCC's commitment to directing resources towards ministry, mission, and the ongoing operation of St John's Pre-School. Expenditure was generally in line with budget and was lower year-on-year. The finances of St John's Pre-School are consolidated within the PCC's financial statements, together with the Nursery Education Grant received from Central Government through Dorset County Council.

Funds

£246,660 was held in unrestricted general funds (2024: £171,154). The designated funds include £127,316 held in a Church of England deposit fund ring-fenced for planned roofing works anticipated to commence in 2026.

RESERVES POLICY

The PCC's Policy is to ensure that SJW maintains an adequate level of reserves to support its mission and ongoing activities, manage financial risk, and provide for unforeseen circumstances.

The PCC holds a cash reserve equivalent to three months unrestricted expenditure of its church operations. These reserves are held to mitigate the risk of an unexpected drop in income, or unexpected large expenditure e.g. unexpected building repairs, not covered by insurance. For 2025 this policy required £108,000 in reserve.

A further reserve is currently being held for roofing works that are in planning and are likely to start in 2026. For this purpose, £127,316 is held in a C of E deposit fund.

The PCC also holds a separate reserve for its Pre School activities of between 35,000 and 40,000. This is calculated on the average of one term's expenditure (c £32k), plus:

- sufficient to cover a significant fall in numbers attending to cover staff redundancy costs (£2k, based on average 5 years' service and average weekly wage – 1 person)
- relocation costs for a period should emergency repairs take place in the church hall (£1k, based on estimated hall hire of £100 for 10 weeks)

This is in-line with charity commission pre-school guidance.

GRANT MAKING

The PCC approves a budget each year that details and provides agreement for the bulk of the grants that will be made in the financial year. For 2025, these included significant grants to Salisbury Diocese via the Ephesian Fund, for the costs of ministry the diocese incurs on SJW behalf, as well a significant donation towards the costs of ministry in other parishes.

Global Action partners, organisations and individuals called by God and supported by SJW in Gospel work in line with our Vision.

Other smaller grants were made during the year and were made in keeping with our Standing Financial Instructions (SFIs) through our governance processes.

RISK MANAGEMENT STATEMENT

The purpose of this risk management statement is to give an insight into how the PCC, as trustees and so responsible for SJW as a charity, handles risk and an understanding of the major risks the charity is exposed to.

RISK ANALYSIS

The major strategic, business and operational risks identified by the PCC are as follows:

- The safety and well-being of all who visit and are members of SJW.
- That SJW operations and buildings are in line with Government regulations. Principally Health and Safety and working practice legislation.
- Being unable to recruit into our staffing gaps, leading to operational procedures not being followed and the delivery of our vision, objectives and aims being compromised.
- That unforeseen major repairs are required to our church building over the level provided for in our insurance, reserves and fundraising ability.

RISK MITIGATION

The following strategy and actions are in place to mitigate the above risks:

- SJW has in place a policy which helps ensure the safety of children, young people and adults which is reviewed annually and agreed to by the PCC. SJW has named parish safeguarding officers who work with staff and volunteers to ensure adherence to the policy.
- SJW has in place a Health and Safety policy, which details the requirements and responsibilities necessary to maintain the safety and well-being of all activities.
- The Standing Committee and Buildings Management Group members receive regular financial reports. These are also provided at PCC meetings.
- The Standing and Building Management Committees meet to examine the major operational and financial risks that the Church faces and are tasked to establish systems that minimise such risks.
- The PCC has appointed a staff team, with clear roles and job descriptions. The PCC has an established structure, governance and management for SJW, as outlined below.

STRUCTURE, GOVERNANCE AND MANAGEMENT

PCC MEMBERSHIP

Membership of the PCC is drawn from three sources, those elected at the Annual Parish Church Meeting, ex officio members (the following are SJW ex officio members: Vicar, Associate Minister, Church Wardens and Deanery Synod Members) and members Co-opted onto PCC by the PCC.

PCC DEVELOPMENT GROUPS (COMMITTEES)

To assist in the business of the PCC three smaller groups are in place to discuss plans and activities specific to their area. These groups then report to PCC: Youth & Children's Work Committee, Global Action Team, and Buildings Management Group (BMG).

The BMG oversee any works emanating from our last quinquennial inspection, which was carried out in 2022.

STANDING COMMITTEE

This is the only committee required by law. It also acts as the Finance and Fabric Committee responsible, on behalf of the PCC, for finance and fabric matters and for budgeting for the PCC.

STAFF TEAM

The staff team, led by Revd Peter Breckwoldt until August 2025 and employed by the PCC, are responsible for much of the day-to-day governance and management of church life, and the implementation of many of its policies and practices. The staff team seeks to serve the wider church through their ministry.

STATEMENT OF RESPONSIBILITIES OF THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL

The PCC is responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the PCC to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and of its incoming resources and application of resources for the financial year. In preparing these financial statements, the PCC are required to:

- 1. select suitable accounting policies and apply them consistently;
- 2. observe the methods and principles in the Charities SORP;
- 3. make judgements and estimates that are reasonable and prudent;
- 4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The PCC is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

APPROVAL

This report was approved by the PCC and signed on their behalf by:

Stuart Hull
.Stuart Hull (Apr 28, 2026 09:45:46 GMT+1)
Stuart Hull, Churchwarden
Dated **Apr 28, 2026**

INDEPENDENT EXAMINER'S REPORT
TO THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL OF
St John's PCC, Wimborne
('the Charity')

I report to the members of the PCC (who are also the charity's trustees) on my examination of the accounts of the Charity for the year ended 31 December 2025 on pages 8 to 21 following, which have been prepared on the basis of the accounting policies set out on pages 11 to 13.

Responsibilities and basis of report

As members of the PCC 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

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England & Wales, which is one of the listed bodies.

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

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.

Sarah Crispin
Sarah Crispin (May 1, 2026 17:15:59 GMT+1)

Sarah Crispin ACA
Institute of Chartered Accountants in England & Wales

Stewardship
1 Lamb's Passage
London
EC1Y 8AB
May 1, 2026

St John's PCC, Wimborne
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2025 £	Total Funds 2024 £
INCOME AND ENDOWMENTS FROM:						
Donations and legacies	3	426,823	57,412	-	484,235	399,617
Charitable activities	4	24,724	98,054	-	122,778	107,762
Other trading activities	5	14,155	-	-	14,155	17,324
Investments	6	4,348	1,105	66	5,519	5,177
Total income and endowments		470,049	156,571	66	626,686	529,880
EXPENDITURE ON:						
Charitable activities	7	412,124	173,144	-	585,268	601,112
Total expenditure		412,124	173,144	-	585,268	601,112
Net gains/(losses) on investments		-	-	(129)	(129)	72
Net income/(expenditure)		57,925	(16,573)	(63)	41,289	(71,160)
Transfers between funds	16	9,560	(9,560)	-	-	-
Net movement in funds		67,485	(26,133)	(63)	41,289	(71,160)
Reconciliation of funds:						
Total funds brought forward		866,379	440,406	6,620	1,313,405	1,384,565
Total funds carried forward	16	933,864	414,273	6,557	1,354,694	1,313,405

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The notes on page 11-20 form part of these accounts.

St John's PCC, Wimborne

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2025 £	Total Funds 2024 £
FIXED ASSETS						
Tangible assets	10	693,275	352,941	-	1,046,216	1,060,966
Investments	11	-	-	3,108	3,108	3,237
		<u>693,275</u>	<u>352,941</u>	<u>3,108</u>	<u>1,049,324</u>	<u>1,064,203</u>
CURRENT ASSETS						
Debtors	12	29,411	16,141	-	45,552	40,790
Cash at bank and in hand	13	223,771	59,711	3,449	286,932	233,969
		<u>253,182</u>	<u>75,852</u>	<u>3,449</u>	<u>332,484</u>	<u>274,759</u>
CREDITORS: Amounts falling due within one year	14	(12,593)	(14,520)	-	(27,114)	(25,557)
Net current assets / (liabilities)		<u>240,589</u>	<u>61,332</u>	<u>3,449</u>	<u>305,370</u>	<u>249,202</u>
Total assets less current liabilities		<u>933,864</u>	<u>414,273</u>	<u>6,557</u>	<u>1,354,694</u>	<u>1,313,405</u>
TOTAL NET ASSETS		<u>933,864</u>	<u>414,273</u>	<u>6,557</u>	<u>1,354,694</u>	<u>1,313,405</u>
FUND BALANCES						
Unrestricted Funds	16					
General funds		246,693	-	-	246,693	171,154
Designated funds		687,171	-	-	687,171	695,225
		<u>933,864</u>	<u>-</u>	<u>-</u>	<u>933,864</u>	<u>866,379</u>
Restricted Funds		-	414,273	-	414,273	440,406
Endowment Funds		-	-	6,557	6,557	6,620
		<u>933,864</u>	<u>414,273</u>	<u>6,557</u>	<u>1,354,694</u>	<u>1,313,405</u>

The financial statements were approved by the members of the PCC and were signed on its behalf by:

Stuart Hull
 Stuart Hull - Church Warden
 Date: Apr 28, 2026

Charity number: 1132016

The notes on page 11-20 form part of these accounts.

St John's PCC, Wimborne
FOR THE YEAR ENDED 31 DECEMBER 2025
CASH FLOW STATEMENT

	Note	2025 £	2024 £
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	a	<u>47,444</u>	<u>(64,854)</u>
Cash flows from investing activities:			
Dividends, interest and rents from investments		5,519	5,177
Purchase of property, plant and equipment		-	-
Proceeds from sale of fixed assets		-	1,042
Net cash provided by/(used in) investing activities		<u>5,519</u>	<u>6,219</u>
Change in cash and equivalents in the reporting period		<u>52,963</u>	<u>(58,635)</u>
Cash and equivalents at the beginning of the year	b	<u>233,969</u>	<u>292,604</u>
Cash and cash equivalents at the end of the year	b	<u>286,932</u>	<u>233,969</u>

Analysis of changes in net debt:

	At start of year £	Any non-cash movements £	Cash-flows £	At end of year £
Cash	233,969	-	52,963	286,932
Total net funds / (debt)	<u>233,969</u>	<u>-</u>	<u>52,963</u>	<u>286,932</u>

£3,449 (2024: £3,383) of the cash balance is not available for use as it is held as an endowment fund

Note a: Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2025 £	2024 £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	41,289	(71,160)
Adjustments for:		
Depreciation charges and provisions for impairment	14,749	18,345
(Gains)/losses on investments	129	(72)
Dividends, interest and rents from investments	(5,519)	(5,177)
Loss/(profit) on the sale of fixed assets	-	178
(Increase)/decrease in debtors	(4,762)	(9,079)
Increase/(decrease) in creditors	1,558	2,111
Net cash provided by (used in) operating activities	<u>47,444</u>	<u>(64,854)</u>

Note b: Analysis of cash and cash equivalents

	2025 £	2024 £
Cash at bank with immediate access	286,637	232,859
Petty cash	295	1,110
Total cash and cash equivalents	<u>286,932</u>	<u>233,969</u>

St John's PCC, Wimborne
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2025

1 Statutory Information

The Parochial Church Council of St John's Wimborne is a charity registered with the Charity Commission in England & Wales. The charity's registered number and principal address can be found on the Charity Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention. The financial statements include all activities for which the PCC is legally responsible; the activities of informal gatherings of church members and groups that owe their main affiliation to another body are excluded.

These financial statements have been prepared in accordance with The Church Accounting Regulations 2006, the 'Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)' ("the Charities SORP") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The Charities (Accounts and Reports) Regulations 2008 (the '2008 Regulations') requires charities to prepare their accounts in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005' but this accounting standard has since been withdrawn and has been replaced by the Charities SORP mentioned in the preceding paragraph. The charity has prepared these financial statements in accordance with the new Charities SORP; this departure from the 2008 Regulations is believed to be necessary for these financial statements to give a 'true and fair view'.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The PCC have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The PCC have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the PCC have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The PCC have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income (which includes planned giving, collections and other donations) is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part income is generally recognised when it is received by, or on behalf of, the PCC. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.
- ii) Legacies. Income from legacies is recognised when a distribution is received from the estate or, if earlier, when the charity has been notified that a distribution will be made and the amount receivable can be measured reliably.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from pre-school, church activities and PCC fees. Pre-school Nursery Education Grant (NEG) funding is recognised at the start of the term to which it relates.

Income from other trading activities represents income receivable from activities undertaken to generate funds for the charity. It includes income from property & facilities letting.

Investment income represents income generated by the charity's assets and includes income from bank interest.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Contributions in respect of the diocesan parish share are included in the Statement of Financial Activities for all amounts agreed to being payable for the financial year. Any contributions that have not been paid over by the year end are included as a creditor.

St John's PCC, Wimborne
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2025

2 Accounting Policies (cont.)

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

The cost of raising funds is not significant and has not been separately disclosed.

The charity's overheads, being costs that have not been incurred directly on a charitable activity, have been disclosed separately in the notes under the heading 'Costs incurred on support and administration'. These costs have been allocated to the charity's various activities based on estimated usage except for Governance costs which have been allocated between core church activities and preschool based on income levels.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the PCC in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the PCC for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects. Endowment funds are donations that are retained as capital in accordance with the donor's wishes. The nature of the restriction determines whether the endowments represent permanent endowments or expendable endowments.

e) Tangible fixed assets

Consecrated and beneficed property is not included in these financial statements by virtue of s.10(2) of the Charities Act 2011. All expenditure on consecrated or beneficed buildings is written off in the year in which it is incurred.

Movable church furnishings held by the incumbent and Churchwardens on special trust for the PCC and which require a faculty for disposal are capitalised in accordance with the policy set out below. These items are regarded as inalienable property and are listed in the church's inventory which can be inspected at any reasonable time. Inalienable property acquired prior to 2000 has not been capitalised as there is insufficient cost information available.

Items purchased or donated for the charity's own use are capitalised when the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Freehold land & buildings	1%
Equipment	20% on reducing balance method
Computer Equipment	33% on reducing balance method

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Investments

Fixed asset investments are held to generate income and / or for their investment potential. Current asset investments are investments that are held specifically for sale or are investments that the charity expects to sell by the next balance sheet date. Investments, other than social investments (see below), are valued as follows:

- i) Investment property and listed investments are valued at their market value (fair value) at the balance sheet date.
- ii) Unlisted investments are measured at cost less impairment where it becomes apparent that the amount that could be realised is less than cost.

g) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

h) Taxation

The charity has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

St John's PCC, Wimborne
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2025

2 Accounting Policies (cont.)

i) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

j) Critical accounting estimates and areas of judgement

In preparing financial statements certain judgements, estimates and assumptions have to be made that affect the amounts recognised in the financial statements. The members of the PCC consider the following to be significant:

- i) The annual depreciation charge for property, plant and equipment is sensitive to changes in the estimates for useful economic life and residual value. These estimates are reassessed annually and, when necessary, adjusted to reflect current circumstances.

3 Donations and legacies

	2025	2024
	£	£
Donations of cash and similar	328,410	285,572
Mission giving donations	41,270	46,759
Other grants receivable	4,810	401
Legacies receivable	35,074	700
Income tax recoverable	74,670	66,185
	<u>484,235</u>	<u>399,617</u>

4 Income from charitable activities

	2025	2024
	£	£
Pre-school NEG income	93,999	76,854
Pre-school other income	4,055	6,731
Church activities and events	16,622	15,256
Youth & children's activity income	6,421	6,190
PCC fees	1,681	2,731
	<u>122,778</u>	<u>107,762</u>

5 Income from other trading activities

	2025	2024
	£	£
Property rental	10,208	15,252
Facilities hire	3,056	1,998
Sundries	891	74
	<u>14,155</u>	<u>17,324</u>

6 Investment income

	2025	2024
	£	£
Bank interest	5,519	5,177
	<u>5,519</u>	<u>5,177</u>

St John's PCC, Wimborne
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2025

7 Charitable expenditure

	St John's Church	St John's Pre-School	Global Action	Total Charitable Expenditure 2025
Incurred directly on activities				
Staff costs	140,425	78,475	-	218,900
Clergy expenses	1,775	-	-	1,775
Church ministry costs	19,652	-	-	19,652
Church events & activities	10,257	-	-	10,257
Pre-school expenses	-	9,604	-	9,604
Building project	2,968	-	-	2,968
Grants payable (note 7a)	122,484	-	77,643	200,127
Support costs				
Staff costs	49,806	-	-	49,806
Premises costs	24,154	10,983	-	35,137
Office & admin costs	17,913	-	60	17,973
Depreciation	14,562	187	-	14,749
Governance	3,360	676	284	4,320
	<u>407,356</u>	<u>99,925</u>	<u>77,987</u>	<u>585,268</u>

	St John's Church	St John's Pre-School	Global Action	Total Charitable Expenditure 2024
Incurred directly on activities				
Staff costs	118,833	70,951	-	189,784
Clergy expenses	2,595	-	-	2,595
Church ministry costs	20,472	-	-	20,472
Church events & activities	10,185	-	-	10,185
Pre-school expenses	-	10,193	-	10,193
Building project	64,408	-	-	64,408
Grants payable (note 7a)	117,479	-	55,938	173,417
Support costs				
Staff costs	38,492	-	-	38,492
Premises costs	35,335	12,106	-	47,441
Office & admin costs	21,518	-	60	21,578
Depreciation	18,112	233	-	18,345
Governance	3,167	663	371	4,200
	<u>450,596</u>	<u>94,147</u>	<u>56,369</u>	<u>601,112</u>

The fee payable to the independent examiner for preparing and examining the accounts was £4,320 (2024: £4,200).

St John's PCC, Wimborne
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2025

a Grants payable

	Institutions £	Individuals £	2025 £
Grants for UK and overseas mission	163,216	9,913	173,128
Grants for the relief of poverty and distress	6,433	-	6,433
Grants for education, including ministry training	20,266	-	20,266
	<u>189,914</u>	<u>9,913</u>	<u>199,827</u>

The comparatives for the previous year are as follows:

	Institutions £	Individuals £	2024 £
Grants for UK and overseas mission	158,687	9,072	167,759
Grants for the relief of poverty and distress	3,754	-	3,754
Grants for education, including ministry training	1,904	-	1,904
	<u>164,345</u>	<u>9,072</u>	<u>173,417</u>

The charity's principal grants to institutions comprised:

	2025 £	2024 £
Ephesian Fund	120,804	115,020
Zaelyn Academy	17,978	-
Wycliffe	15,578	17,578
Streetlight	10,316	8,496
France Mission (Eglise Protestante)	7,000	6,000
Arab World Ministries	5,040	4,340
Tearfund	4,833	2,029
SIM UK	2,900	3,288
Carlile College	2,288	1,904
Wimborne Foodbank	1,200	1,200
Operation Mobilisation UK	854	1,951
Grants to institutions for less than £1,000 each	1,124	2,540
	<u>189,914</u>	<u>164,345</u>

The payment to the Ephesian Fund represents the full amount of Parish Share as agreed with the Diocese but paid via the Ephesian Fund.

8 Analysis of staff costs, the cost of key management personnel and trustee remuneration and expenses

	2025 £	2024 £
Gross wages and salaries	251,431	217,866
Social security	10,883	4,713
Pension costs	5,196	4,174
	<u>267,509</u>	<u>226,753</u>

The average monthly number of employees during the year was 20 (2024: 19). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the members of the PCC and the key staff named on the Charity Information page. Total employment benefits payable to key management for the year were as follows:

	Wages & salaries	Other employment benefits	Employer pension contributions	2025 £
Members of the PCC				
Matt Lee	32,434	-	1,500	33,934
Gillian Mannouch	16,164	-	898	17,062
Paula Jones	16,164	-	298	16,462
Kevin Metcalfe	9,112	-	211	9,323
Stephen Cornick	960	-	-	960
				<u>77,741</u>

St John's PCC, Wimborne
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2025

8 Analysis of staff costs, the cost of key management personnel and trustee remuneration and expenses (cont.)

The following amounts were payable in the previous year:

	Wages & salaries	Other employment benefits	Employer pension contributions	2024 £
Members of the PCC				
Matt Lee	31,289	-	1,500	32,789
Gillian Mannouch	15,907	-	890	16,797
Paula Jones	18,992	-	383	19,375
Stephen Cornick	1,060	-	-	1,060
				<u>70,021</u>

The members of the PCC listed above all served as church staff members and received the above payments for serving in that capacity, not for serving as members of the PCC; these payments are permitted by the charity's governing document.

Revd. Peter Breckwoldt (a clergy member of the PCC) received a stipend from the Diocese and so was not an employee; some of the Parish Share paid to the Diocese was used to help meet the cost of this stipend. Revd. Peter Breckwoldt was provided with accommodation (which is customary for clergy) but there was no cost for this accommodation to the PCC. The charity reimbursed expenses to Revd. Peter Breckwoldt; these costs are disclosed in note 7 'Charitable Expenditure' under the heading 'Clergy expenses'.

9 Acting as agent

On occasion the charity receives money on behalf of other charities, which it banks and then pays out to these charities. This income is received as agent for these other charities and the income, and the related payments, are excluded from the Statement of Financial Activities; any money that has not been distributed by the year end is recognised as a creditor.

During the year the charity acted as agent with respect to wedding & funeral fees and leaving gifts for Peter Breckwoldt and, in that capacity:

- a) received £6,224 (2024: £6,248) and paid £6,264 (2024: £5,743)
- b) at the year end the charity owed £831 (2024: £871) in wedding/funeral fees.

10 Tangible fixed assets

	Freehold Property £	Computer equipment £	Fixtures, fittings and equipment £	Total 2025 £
Cost				
At 1 January 2025	1,256,938	6,656	35,351	1,298,945
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 December 2025	<u>1,256,938</u>	<u>6,656</u>	<u>35,351</u>	<u>1,298,945</u>
Accumulated depreciation				
At 1 January 2025	205,003	6,190	26,786	237,979
Charge for the year	12,570	466	1,714	14,750
At 31 December 2025	<u>217,573</u>	<u>6,656</u>	<u>28,500</u>	<u>252,729</u>
Net book value				
At 31 December 2025	<u>1,039,365</u>	<u>-</u>	<u>6,851</u>	<u>1,046,216</u>
At 31 December 2024	<u>1,051,935</u>	<u>466</u>	<u>8,565</u>	<u>1,060,966</u>

The freehold land and buildings comprise 4 properties; St John's Church Centre which was purchased in 2004, the Church Office at 71 Leigh Road which was purchased in 2004, 6 Bourne Court which was purchased in February 2013 and 34 Churchill Road which was purchased in January 2014. These assets are held at cost less depreciation.

St John's PCC, Wimborne
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2025

11 Fixed asset investments

	CBF	2025	2024
	Investment	£	£
	Fund		
Cost or fair value brought forward	3,237	3,237	3,165
Change in value of investments	(129)	(129)	72
Cost or fair value carried forward	<u>3,108</u>	<u>3,108</u>	<u>3,237</u>

12 Debtors

	2025	2024
	£	£
Falling due within one year:		
Tax recoverable	44,521	39,675
Other debtors	481	565
Prepayments and accrued income	550	550
	<u>45,552</u>	<u>40,790</u>

13 Cash at Bank and in Hand

	2025	2024
	£	£
Cash at bank with immediate access	286,637	232,859
Petty cash	295	1,110
	<u>286,932</u>	<u>233,969</u>

14 Creditors: liabilities falling due within one year

	2025	2024
	£	£
Trade creditors	1,176	4,905
Taxation and social security	3,941	1,864
Other creditors	831	1,044
Accruals	7,468	6,371
Deferred income	13,698	11,373
	<u>27,114</u>	<u>25,557</u>

15 Deferred income

Deferred income comprises the following:

	Pre-school NEG Funding	2025	2024
		£	£
Balance at the beginning of the reporting period	11,373	11,373	11,312
Amount released to income	(11,373)	(11,373)	(11,312)
Amount deferred in year	13,698	13,698	11,373
Balance at the end of the reporting period	<u>13,698</u>	<u>13,698</u>	<u>11,373</u>
The income deferred at the period end will be released to income over the following periods:			
Within one year	13,698	13,698	11,373
After one year	-	-	-
	<u>13,698</u>	<u>13,698</u>	<u>11,373</u>

Pre-school NEG funding is received in advance but is not recognised until the term which it relates to.

St John's PCC, Wimborne
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2025

16 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2025 £	Incoming resources 2025 £	Outgoing resources 2025 £	Transfers in the year 2025 £	Gains and losses 2025 £	Closing balance 2025 £
<i>Designated Funds</i>						
Leigh Road	170,544	-	(2,159)	-	-	168,385
Bourne Court	246,293	-	(2,767)	-	-	243,526
Churchill Road	278,388	-	(3,128)	-	-	275,260
	695,225	-	(8,054)	-	-	687,171
<i>General Unrestricted Funds</i>	171,154	470,049	(404,070)	9,560	-	246,693
Total Unrestricted Funds	866,379	470,049	(412,124)	9,560	-	933,864
<i>Restricted Funds</i>						
Marion Treweeke	51	1	-	(52)	-	-
Global Action	37,455	57,451	(77,703)	-	-	17,203
St John's Pre-School	45,066	99,119	(88,326)	(10,983)	-	44,876
St John's 100 Fund for Young People	1,125	-	(2,600)	1,475	-	-
Church Centre Fund	356,709	-	(4,515)	-	-	352,194
	440,406	156,571	(173,144)	(9,560)	-	414,273
<i>Endowment Funds</i>						
<u>Permanent</u>						
Olive Beale	3,383	66	-	-	-	3,449
F Newman	3,237	-	-	-	(129)	3,108
	6,620	66	-	-	(129)	6,557
Aggregate of funds	1,313,405	626,686	(585,268)	-	(129)	1,354,694

The transfers referred to above were made for the following reasons:

- From the Pre-school Fund to General Funds to reflect the usage of the hall facilities during the year.
- From General to the St John's 100 Fund for Young People to clear the deficit. This fund is now closed.

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>		Restricted	Endowment	2025
	General funds £	Designated funds £	funds £	funds £	£
Investments	-	-	-	3,108	3,108
Tangible fixed assets	6,104	687,171	352,941	-	1,046,216
Debtors	29,411	-	16,141	-	45,552
Cash at bank and in hand	223,771	-	59,711	3,449	286,932
Creditors falling due within one year	(12,593)	-	(14,520)	-	(27,114)
	246,693	687,171	414,273	6,557	1,354,694

St John's PCC, Wimborne
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2025

16 Funds (cont.)

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2024 £	Incoming resources 2024 £	Outgoing resources 2024 £	Transfers in the year 2024 £	Gains and losses 2024 £	Closing balance 2024 £
<i>Designated Funds</i>						
Leigh Road	172,703	-	(2,159)	-	-	170,544
Bourne Court	249,061	-	(2,767)	-	-	246,293
Churchill Road	281,516	-	(3,128)	-	-	278,388
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	703,279	-	(8,054)	-	-	695,225
<i>General Unrestricted Funds</i>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	219,988	390,165	(451,106)	12,106	-	171,154
<i>Total Unrestricted Funds</i>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	923,267	390,165	(459,160)	12,106	-	866,379
<i>Restricted Funds</i>						
Marion Treweeke	50	1	-	-	-	51
Global Action	38,504	54,949	(55,998)	-	-	37,455
St John's Pre-School	53,929	84,682	(81,438)	(12,106)	-	45,066
St John's 100 Fund for Young People	1,125	-	-	-	-	1,125
Church Centre Fund	361,224	-	(4,515)	-	-	356,709
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	454,832	139,632	(141,951)	(12,106)	-	440,406
<i>Endowment Funds</i>						
<u>Permanent</u>						
Olive Beale	3,301	82	-	-	-	3,383
F Newman	3,165	-	-	-	72	3,237
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	6,466	82	-	-	72	6,620
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<i>Aggregate of funds</i>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	1,384,565	529,880	(601,111)	-	72	1,313,405

Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>		Restricted	Endowment	2024
	General funds £	Designated funds £	funds £	funds £	£
Investments	-	-	-	3,237	3,237
Tangible fixed assets	8,098	695,225	357,643	-	1,060,966
Debtors	32,321	-	8,469	-	40,790
Cash at bank and in hand	144,857	-	85,729	3,383	233,969
Creditors falling due within one year	(14,122)	-	(11,435)	-	(25,557)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	171,154	695,225	440,406	6,620	1,313,405
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

St John's PCC, Wimborne
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2025

16 Funds (cont.)

Designated Funds

The Leigh Road, Bourne Court, and Churchill Road funds represent the net book value of the properties owned by the PCC.

Restricted Funds

The Marion Treweeke Fund- for sponsorship of missionaries.

Church Centre Fund represents the cost of the church centre.

Global Action Fund- raising and making grants to support mission work.

St John's Pre-School- for use in Pre-School activities.

St John's 100 Fund for Young People - support for young people training in Christian Ministry.

17 Transactions with related parties

During the year the charity:

- a) received donations totalling £86,120 (2024: £65,172) from related parties (which includes members of the PCC, any other members of key management and anyone closely connected to them).

During the year the charity also made the following payments to, or for, related parties:

- a) RLM Architects invoiced St John's for £912 (2024: £15,958.50 of which £7,089.00 was paid directly by St John's with the remaining £8,869.50 being paid by Ecclesiastical Insurance as part of a claim for a water leak at the church). Keith Loveless who is a member of PCC is a director of RLM Architects.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Unrestricted funds General 2025 £	Designated 2025 £	Restricted 2025 £	Endowment 2025 £	Total 2025 £	Unrestricted funds General 2024 £	Designated 2024 £	Restricted 2024 £	Endowment 2024 £	Total 2024 £
INCOME AND ENDOWMENTS FROM:											
Donations and legacies	3	426,823	-	57,412	-	484,235	344,726	-	54,891	-	399,617
Charitable activities	4	24,724	-	98,054	-	122,778	24,177	-	83,585	-	107,762
Other trading activities	5	14,155	-	-	-	14,155	17,324	-	-	-	17,324
Investments	6	4,348	-	1,105	66	5,519	3,939	-	1,156	82	5,177
Other income		-				-	-				-
Total income and endowments		470,049	-	156,571	66	626,686	390,165	-	139,632	82	529,880
EXPENDITURE ON:											
Charitable activities:	7	404,070	8,054	173,144	-	585,268	451,106	8,054	141,952	-	601,112
Total Expenditure		404,070	8,054	173,144	-	585,268	451,106	8,054	141,952	-	601,112
Net gains/(losses) on investments		-	-	-	(129)	(129)	-	-	-	72	72
Net income/(expenditure)		65,979	(8,054)	(16,573)	(63)	41,289	(60,941)	(8,054)	(2,320)	154	(71,160)
Transfers between funds	16	9,560	-	(9,560)	-	-	12,106	-	(12,106)	-	-
Net movement in funds		75,539	(8,054)	(26,133)	(63)	41,289	(48,835)	(8,054)	(14,426)	154	(71,160)
Reconciliation of funds:											
Total funds brought forward		171,154	695,225	440,406	6,620	1,313,405	219,988	703,279	454,832	6,466	1,384,565
Total funds carried forward	16	246,693	687,171	414,273	6,557	1,354,694	171,154	695,225	440,406	6,620	1,313,405