

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF ST THOMAS, FAIR OAK
(REGISTERED NUMBER : 1132887)**

**TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2025**



THE PAROCHIAL CHURCH COUNCIL OF FAIR OAK AND HORTON HEATH

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

REPORT OF THE TRUSTEES

LEGAL AND ADMINISTRATIVE INFORMATION

PCC Members (Trustees)

Vicar:	Jono Harvey
Assistant Curate:	Bob Nicholls (NSM) Tom Young
Churchwardens:	Robert Carkeet Matt Nicholson
Deanery Synod reps:	Danny Stupple (until 18 th May 2025) Steve Harding Neil Osborne
Other PCC Members:	Gary Stupple Steve Cann Teresa Lovett Zoe Palmer (until 15 th October 2025) Lucy Freckleton (until 9 th October 2025) Anais Harvey Caroline Oswald Sue Lynham Daphne Bright Danny Stupple (from 18 th May 2025)

Officers of the PCC, who are not members (non-voting)

Secretary:	Andrew Challis (until 18 th May 2025) Sue Lynham (from 18 th May 2025)
Treasurer:	Stuart Waterman
Safeguarding Officer:	Michelle Pride
Electoral Roll Officer:	Sandra Brierley

Readers Licensed to the Parish: Danny Stupple
Dave Owens

Miscellaneous Information

Charity Number:	1132887
Independent Examiner:	Knight Goodhead Limited, 7 Bournemouth Road, Chandlers Ford, Eastleigh, Hampshire, SO32 5DA

THE PAROCHIAL CHURCH COUNCIL OF FAIR OAK AND HORTON HEATH

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

REPORT OF THE TRUSTEES

The trustees present their report and accounts for the year ended 31 December 2025.

Structure, government and management of the PCC

The Parochial Church Council is a corporate body established by the Church of England. The PCC operates under the Parochial Church Powers Measure. The appointment of PCC members is governed by the Church Representation Rules. Training is provided where appropriate, for example, where churchwarden briefings or safeguarding training is arranged by the diocese.

The parish has an annually reviewed Safeguarding Policy, with established and ongoing training in safeguarding and working with vulnerable adults. All staff, paid and volunteers, receive instruction in safeguarding. There are various policies and procedures covering matters relating to work, safety, disciplinary and grievance procedures, and health and safety at work.

Background: The Parochial Church Council (PCC) has the responsibility of co-operating with the Vicar in promoting the whole mission of the Church – evangelistic, social and ecumenical – in the ecclesiastical parish of Fair Oak and Horton Heath and beyond.

Membership: Members of the PCC are ex-officio or elected by the Annual Parochial Church Meeting (APCM), in accordance with Church Representation Rules.

Standing Committee: This is the only sub-committee required by law. It comprises the Vicar, the Churchwardens, and at least two other members of the PCC. It has the power to transact the business of the PCC between meetings, should that become necessary, normally in exceptional circumstances only. Any decisions taken by this committee are reported back to the next full PCC meeting and are minuted accordingly. The members of the Standing Committee during the period were Jono Harvey, Robert Carkeet, Matt Nicholson, Tom Young, Gary Stupple, Caroline Oswald, and Danny Stupple.

Oversight Sub-Committees

The PCC also operates nine sub-committees to manage the day to day running of the church:

Stewardship	Oversee Church finances and ensure we are fully compliant with charitable law and guidelines.
Safeguarding	Oversee and maintain a culture that protects and promotes the welfare of children, young people and vulnerable adults at risk of abuse.
Fabric and Buildings	Oversee access, care, maintenance and development of our buildings and facilities
Loving and Serving	Oversee our loving and serving activities for the support and benefit of the Church family and the wider community.
Building Community	Oversee our activities that build a sense of shared community together.
Exploring faith	Oversee our activities that encourage people to consider and explore the Christian faith.
Gathering as Church	Oversee our corporate worship gatherings.
Sharing life as disciples	Oversee our opportunities that encourage our growth as disciples
Partnership in the Gospel	Oversee our work with collaborative regional Church ministries and our international mission partners.

THE PAROCHIAL CHURCH COUNCIL OF FAIR OAK AND HORTON HEATH

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

REPORT OF THE TRUSTEES

Achievements and Performance

2025 has seen steady growth in the mission and ministry of the church across all age groups. This growth has helped us consider the different options we provide for people to grow as disciples, as well as what it means to represent Fair Oak and Horton Heath. Consequently, we have added another option into our 11am service and moved our Family@4 gathering from Horton Heath Community Centre into the local King's School

The START course and our 'faith exploring' activities have introduced new people to Jesus and the life of the church, and during 2025 we introduced the sequel Moving On course as well as a Prayer course. Also, in 2025 we introduced the adult Kintsugi Hope course, to discuss mental wellbeing and associated topics, which was very successful. Going forward into 2026 we are looking to run this course for 13–18-year-olds who would benefit from a safe place to discuss their mental wellbeing

Financial Review

The following pages show our financial position at the end of 2025.

The total income into St Thomas' Church was £185,786 in 2025 compared to a total income of £184,851 in 2024. Our total outgoings for 2025 were £177,309, compared to £231,439 in 2024.

Unlike 2024 where we used monies from our legacy and project fund to install a new electric heating system in the church and gas boilers in the extension and the Stables building, as well as new windows to the ground floor of the Stables, in 2025 we had no significant high capital expenditure. This is demonstrated in the closer income and expenditure figures.

Already for 2026 we have plans to install a new front door and screen to the Stables building, fit a new pair of internal glazed doors to the entrance lobby and fit new carpet in the church.

Reserves Policy

We previously combined the legacy and project funds together into one figure to help cover the cost of essential works to the fabric of our Church and associated buildings.

This legacy and project fund is the key part of our reserve policy, which is closely monitored and enables us to have sufficient reserves, which would cover our running costs for at least 6 months.

Signed on behalf of the trustees:

Jono Harvey
Vicar



Dated: 12th Feb 2026

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES ON THE UNAUDITED
ACCOUNTS OF THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL
PARISH OF ST THOMAS, FAIR OAK
FOR THE YEAR ENDED 31 DECEMBER 2025**

I report to the trustees on my examination of the accounts of The Parochial Church Council Of The Ecclesiastical Parish Of St Thomas, Fair Oak for the year ended 31 December 2025, which are set out on pages 5 to 9.

RESPONSIBILITIES AND BASIS OF REPORT

As the trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the Trustee's accounts carried out under section 145 of the 2011 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 2011 Act.

INDEPENDENT EXAMINER'S STATEMENT

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

- (1) accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
- (2) the accounts do not accord with those records.

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.



C J Goodhead FCA
Knight Goodhead Limited
Chartered Accountants

Dated: 07/04/2026

7 Bournemouth Road
Chandler's Ford
Eastleigh
Hampshire
SO53 3DA

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST THOMAS, FAIR OAK
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2025

		Unrestricted Funds		Restricted funds £	Total 2025 £	Total 2024 £
	Notes	General funds £	Designated funds £			
INCOME						
Voluntary income	2(a)	165,377	405	-	165,782	168,951
Investment income	2(b)	13	1,666	-	1,679	1,214
Receipts from charitable activities	2(b)	15,417	-	-	15,417	14,686
Other receipts	2(b)	175	2,733	-	2,908	-
TOTAL RECEIPTS		180,982	4,804	-	185,786	184,851
PAYMENTS						
Direct costs						
Relating to church activities	3(a)	81,380	3,908	-	85,288	90,601
Church management and admin	3(b)	72,703	5,702	-	78,405	126,550
		154,083	9,610	-	163,693	217,151
Mission giving and donations	4	13,616	-	-	13,616	14,288
TOTAL PAYMENTS		167,699	9,610	-	177,309	231,439
Net of receipts / payments before transfers						
		13,283	(4,806)	-	8,477	(46,588)
Transfers between funds	8	(204)	204	-	-	-
NET MOVEMENT IN FUNDS		13,079	(4,602)	-	8,477	(46,588)
Cash funds as at 31 December 2024	8	20,504	118,610	-	139,114	185,702
CASH FUNDS AS AT 31 DECEMBER 2025	8	33,583	114,008	-	147,591	139,114

The notes on pages 7 - 10 form part of these accounts.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST THOMAS, FAIR OAK
STATEMENT OF ASSETS AND LIABILITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Unrestricted Funds		Restricted funds	Total	Total
	General funds	Designated funds	funds	2025	2024
	£	£	£	£	£
A CASH FUNDS					
Cash at bank with immediate access	33,583	114,008	-	147,591	139,114
	33,583	114,008	-	147,591	139,114
B OTHER MONETARY ASSETS					
Gift aid due to charity	804	-	-	804	502
	804	-	-	804	502
C LIABILITIES					
Fee for Independent Examination	1,440	-	-	1,440	1,440
	1,440	-	-	1,440	1,440

D ASSETS FOR CHARITY'S OWN USE

Consecrated property, beneficed property and moveable church furnishings which require a special faculty for disposal are excluded from the list of charity assets. Other assets retained include the Church organ and a photocopier purchased in 2022.

E INVESTMENT ASSETS	No. of shares	Fund to which asset belongs	2025	2024
			£	£
CCLA investment, income shares	20	Unrestricted	444	462
Fair Oak Churchyard Trust (see note 6)				

Short term and long term investments are valued at open market value at 31 December.

The accounts were approved by the trustees and signed on their behalf by

		12/03/26
Revd Jono Harvey		Date
Vicar		

The notes on pages 7 - 10 form part of these accounts.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST THOMAS, FAIR OAK
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2025

1 ACCOUNTING POLICIES

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

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.

2 RECEIPTS

	Unrestricted Funds		Restricted funds	Total 2025	Total 2024
	General funds	Designated funds			
	£	£	£	£	£
a) Voluntary income					
Donations	138,982	405	-	139,387	137,161
Grants	850	-	-	850	-
Gift aid recovered	25,545	-	-	25,545	31,790
	165,377	405	-	165,782	168,951
b) Other income					
Charitable activities	15,417	-	-	15,417	14,686
Investment receipts	13	1,666	-	1,679	1,214
Other receipts	175	2,733	-	2,908	-
	15,605	4,399	-	20,004	15,900

3 DIRECT COSTS

	Unrestricted Funds		Restricted funds	Total 2025	Total 2024
	General funds	Designated funds			
	£	£	£	£	£
a) Relating to church activities					
Diocesan common fund	72,671	-	-	72,671	77,691
WDBF - fees	1,791	-	-	1,791	1,652
Ministry	2,145	3,908	-	6,053	6,773
Community projects	4,773	-	-	4,773	4,485
	81,380	3,908	-	85,288	90,601

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST THOMAS, FAIR OAK
NOTES TO THE ACCOUNTS (CONTINUED...)
FOR THE YEAR ENDED 31 DECEMBER 2025

b) Church management and administration

Office costs	2,834	-	-	2,834	2,633
Church running expenses	23,961	-	-	23,961	21,763
Maintenance	7,544	-	-	7,544	70,036
Governance costs	1,762	-	-	1,762	1,720
Staff costs and expenses	36,602	5,702	-	42,304	30,398
	72,703	5,702	-	78,405	126,550

4 MISSION GIVING AND DONATIONS

Gift and donations	13,616	-	-	13,616	14,288
	13,616	-	-	13,616	14,288

5 STAFF AND TRUSTEES

	2025	2024
	Number	Number
The average monthly number of employees during the year was:	4	3

Employees costs	2025	2024
	£	£
Wages and salaries	37,322	29,243
Social security costs	-	-
Other pension costs	1,386	1,020
Life assurance cost	173	135
	38,881	30,398

During the year, one trustee (2024: 1) was paid a salary of £15,444 (2024: £9,984):

During the year, two relatives of trustees (2024: 2) were paid salaries totalling £11,686 (2024: £4,119)

During the year, three trustees were reimbursed expenses of £16,488 (2024: £16,227 - four trustees) for various costs incurred on behalf of the charity.

Two relatives of trustees were also reimbursed expenses totalling £3,865 (2024: £1,138 - two) for various costs incurred on behalf of the charity.

All salaries and reimbursed expenses are allowed by the Parochial Church Powers Measures, which the church is governed by.

There were no employees whose annual remuneration was £60,000 or more.

During the year no remuneration was paid by this charity to key management personnel (2024: £nil). The key management team is taken as being the standing committee. The vicar chairs the standing committee but he receives a stipend from the Diocese not from this charity.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST THOMAS, FAIR OAK
NOTES TO THE ACCOUNTS (CONTINUED...)
FOR THE YEAR ENDED 31 DECEMBER 2025

6 INVESTMENTS	2025	2024
	£	£
Market value at 1 January	462	452
Revaluation of investments held	(18)	10
Market value at 31 December	444	462

7 GOVERNANCE COSTS	2025	2024
	£	£
Bank charges	352	340
Fee for accounts and independent examination	1,410	1,380
	1,762	1,720

8 MOVEMENT IN FUNDS	Opening balance £	Receipts £	Payments £	Transfers £	Closing balance £
Designated funds					
Band of Brothers	611	3,093	(3,908)	204	-
Legacy and project fund	102,543	1,711	-	-	104,254
Children's Worker fund	15,456	-	(5,702)	-	9,754
	118,610	4,804	(9,610)	204	114,008

Band of Brothers

We have a men's community called Band of Brothers. It receives specific donations to help fund events and to purchase items. It is also possible that larger events will receive fees into this fund to hold until full payment is required. By creating this fund the donations and fees are ring-fenced to their intended purpose.

Legacy and project fund

Over recent years the church have been blessed with several generous legacies and gifts, which the PCC have been able to allocate into this separate fund. These sums are being held with a view to undertake future essential works and improvements to the church and associated buildings. The report on 'reserves', described on page 3 provides further detail.

Children's Worker fund

With children's work presently being undertaken by other staff, volunteers and parents, and with no immediate intention to employ a specific "Children's Worker", the PCC agreed to allocate this account to support the staff salaries of those who help with the children's work.