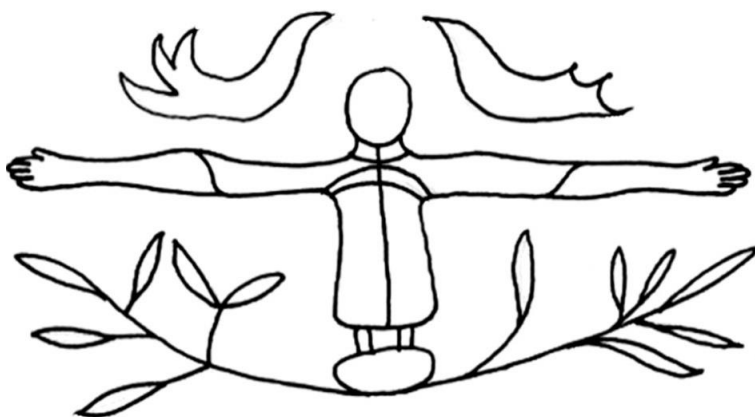


Diocese of Salisbury

# *The Parish Church of Saint Mary the Virgin*

Gillingham, Dorset



*'Open to God, Open to Gillingham'*

Statement of Accounts  
for the year ending 31<sup>st</sup> December 2025

Registered Charity Number 1158272

## **Overview of Finances as of 31<sup>st</sup> December 2025**

Part of the accounts for 2025 may appear confusing because of the donations to the Roof Appeal and a significant donation to the Fabric Fund, so much so that the cash flow balance sheets (Receipts and Payments) create the illusion of a very significant surplus, which indeed it is in cash flow terms. However, the reality of how we manage our day-to-day finances is shown in the summary of the General Fund which is for the day to day running of the church – here can be seen that we spent more than the income received!

The 2025 accounts still show a surplus in the General Fund but only because of a review of our reserves policy and the Rural Dean negotiating a significant reduction in the Fairer Share request for 2025. This mid-year review of our General Fund Reserve, agreed by the PCC, was for a reduction to an amount equivalent to 6 weeks of payments from the General Fund rather than the previous 3 months reserve. The resultant release of *cash allowed us to pay the reduced Share to diocese in full* and still leave a reduced but healthy balance at year end, albeit because a change in energy supplier delayed the October through December gas charges into 2026.

The reserve serves two purposes, first to cover any unexpected costs (perhaps not wholly justified with a current healthy Fabric Fund) but, more importantly it covers cash flow variations throughout any given period (we can dip in and out as required and remain solvent).

Part of our overall accounts are various sub-accounts covering other aspects of church life - the Legacy Fund, the Roof Appeal Fund, the Bell Ringers Fund, etc, all of which are detailed along with the overall Fund Apportionment.

Bank statements (not published as part of the church accounts) are even further complicated because they include collections and payouts for our departing Curate and Parish Administrator, the Gillingham and Shaftesbury Show church tent transactions, the Gillingham Community Cinema accounts and the Rectors welcome gift - all such items are accounted for separately but utilise our bank account.

During the year banking became more problematic, firstly with Santander's amended bank transfer mechanism and subsequently with the closure of the Shaftesbury branch. Paying by cheque has, over time, caused delays to our accounts as recipients struggle to find a branch to pay them in. Consequently, we have converted to a single signature account allowing instead bank transfers with minimal fuss but with internal controls put in place to avoid malpractice and for personal protection. Cash is paid in via the Post Office and cheques either via the Post Office or the Santander App.

At the end of September our contract for Gas and Electricity with Total Energies came to an end. Historically we have raised the energy contract through Parish Buying who claim to organise such preferential contracts for churches on a bulk buying basis. Thus, through Parish Buying we applied for a new contract with gas through Corona Energy and electricity with Ecotricity. The transfer process was tortuous, to say the least, and electricity for the church building fell at the last hurdle because the church meter is supposedly registered as a domestic meter. After 3 months of failure of Ecotricity to communicate and because we were paying an excessive out of contract rate with Total Energies, we reverted to Total Energies who not only offered a rate as good as Ecotricity but back dated the contract to reimburse 3 months of excess charges.

All our appeals were generously supported, especially the Roof Appeal which raised over £65,000, including 2 extremely generous lump sums which with Gift Aid accounted for some 70% of that total. Some of this cash, along with the Legacy Fund, has already been put to good use with the nave roof now watertight and redecoration in hand for early 2026. We also received a very generous donation to the Fabric Fund. We are blessed to have such generous benefactors.

We are also blessed by the efforts of the Eden Café which continue to provide a steady income stream along with Sunday Coffee and the Repair Cafe, so a big thank you to all those who volunteer. A thank you too for Gordon Amery with the Community Cinema that donates to the church as well as local charities. The VSR ended the year with a profit but nevertheless rental rates are to increase in 2026 because profitability is dependent on occupancy rates.

So, a satisfactory end to 2025. However, to balance future accounts and to grow our church life will require increased giving (cash, time and talents); thus, a Stewardship Campaign leading up to Passion Sunday is in hand. This is focused through our budget for 2026 for increased financial giving, increased Fund Raising, increased VSR rental charges and some judicious redirection of funds within our accounts.

Mike Sargent  
Hon. Treasurer

<b>GENERAL FUND</b>		
<b>FINANCIAL SUMMARY as at</b>		<b>31/12/2025</b>
Excluding transfers IN and Fabric funded capital items		
General Funds 01/01/25		25170.11
Strategic Reserves 01/01/25		24537.50
Available Reserves 01/01/25		632.61
Receipts to date (Gen Fund)		123019.72
Total receipts less Misc Account receipts plus Legacies		
Payments to date (Gen Fund)		131134.08
Total payments less Misc Account Payments		
Receipts minus Payments to date		-8114.36
General Funds	31/12/2025	17055.75
Inc legacies		
Strategic Reserves		15130.86
Usable Funds	31/12/2025	1924.89

## RECEIPTS

[illegible]

THE PARISH CHURCH OF ST MARY THE VIRGIN, GILLINGHAM  
FINANCIAL STATEMENT FOR YEAR TO DATE  
RECEIPTS AND PAYMENTS ACCOUNT

PAYMENTS	Budget 2025 £	Budget to 31/12.2025	Actual 31/12.2025 £	Whole Year 2024 £	
Home charities & misc charges, etc.	1800 00	1800 00	518 33	1853 22	1853 22
Activities directly relating to the work of the church					
Diocesan parish share	43855 00	43855 00	66798 26	50670 00	
Church running expenses	14200 00	14200 00	12707 05	14146 55	
VSR running expenses	8000 00	8000 00	6917 60	10229 53	
Clergy expenses	1000 00	1000 00	572 93	842 68	
Cost of services	800 00	800 00	421 97	597 49	
Cost of fundraising	600 00	600 00	328 59	606 64	
Church capital expenses	0 00	0 00	42061 14	1554 00	
VSR capital expenses	0 00	0 00	444 00	0 00	
Salaries and honoraria	15450 00	15450 00	15856 25	14890 83	
Mission and evangelism	1500 00	1500 00	1403 63	1550 89	
		85405 00	147511 42		95088 61
Church management and administration					
Office costs	3800 00	3800 00	4095 73	3822 75	
Assigned fees	7145 00	7145 00	6008 33	7811 10	
Bank charges	0 00	0 00	14 97	0 00	
		10945 00	10119 03		11633 85
Transfers to restricted funds	0 00	0 00	17318 75	90 00	90 00
		0 00	17318 75		
Total Payments	98150 00	98150 00	175467 53	108665 68	
Excess - Gross Receipts minus Gross Payments	0 00	0 00	28955 83		0 56
Total opening funds held			41326 91		41326 35
Total closing funds held			70282 74 Note 1		41326 91
		Checksum	70282 74		
Opening General Fund			25170 11		

Note 1            53226 99 is currently held for singular purposes (includes Misc, Legacy and Roof Appeal Funds)

# BANK RECONCILIATION

DATE: 31/12/2025

LEDGER	C/F from 31.12.24	41326	91
	Plus Receipts YTD	204423	36
	Minus Payments YTD	175467	53
	SO's in bank but outstanding to Ledger	0	00
	Total	70282	74
BANK	Santander current amount	36839	63
	CCLA deposit	33504	73
	Plus cash	23	54
	Flower cash	329	17
	Plus Cheques to be paid in	85	00
	Plus uncleared credits	593	39
	Minus uncashed cheques	357	13
	Minus uncleared debits	0	00
	Minus Gill/ Shaft Show Accts	0	00
		0	00
		0	00
	Minus Community Cinema Accts	735	59
	Total	70282	74
Difference		0	00

## VSR profitability

Receipts	Payments	Profit/	P/L %
to date	to date	Loss	
7915 00	6917 60	997 40	12 60

FUND APPORTIONMENT  
@ reconciliation

		£ 2025	£ 2024 (Year end)
GENERAL FUND (unrestricted)			
Funds at 31.12.23	25170 11		
Receipts	123019 72		
Transfer ex Legacy Fund	0 00		
Payments	131134 08		
Funds YTD		17055 75	25170 11
LEGACY FUND (UNRESTRICTED)			
Funds at 31.12.23	12673 01		
Receipts	2000 00		
Transfer to General Fund	0 00		
Payments	14673 01		
Funds YTD		0 00	12673 01
ROOF APPEAL FUND (RESTRICTED)			
Funds at 31.12.23	0 00		
Receipts	79073 64		
Payments	27788 04		
Funds YTD		51285 60	0 00
COMMUNITY FUND (DESIGNATED)			
Funds at 31.12.23	353 42		
Receipts	0 00		
Payments	0 00		
Funds YTD		353 42	353 42
BELL RINGERS (RESTRICTED)			
Funds at 31.12.23	2821 20		
Receipts	120 00		
Payments	1772 40		
Funds YTD		1168 80	2821 20
BIBLES for SCHOOLS (RESTRICTED)			
Funds at 31.12.23	0 00		
Receipts	0 00		
Payments	0 00		
Funds YTD		0 00	0 00
MOTHERS UNION (RESTRICTED)			
Funds at 31.12.23	90 00		
Receipts	0 00		
Payments	0 00		
Funds YTD		90 00	90 00
CHURCH FLOWERS (RESTRICTED)			
Funds at 31.12.23	219 17		
Receipts	210 00		
Payments	100 00		
Funds YTD		329 17	219 17
TOTAL		70282 74	41326 91
Of which misc funds		53226 99	16156 80
General Fund		17055 75	
Total misc receipts		81403 64	
Total misc payments		44333 45	

## STATEMENT OF ASSETS AND LIABILITIES FOR

31/12/2026

	GENERAL FUND	RESTRICTED FUNDS				CCLA INVESTMENT FUNDS		
		Fabric Fund CCLA	Carlton Cross CCLA	Choir Fund CCLA	Pioneer Pot CCLA	Nurse Reid 634117001S CB3034450 Bid market valuation	Church Trust 134001358S CB3015378	Administered by Diocese Carlton Cross 134001343S CB3015372
Monetary assets at 31.12.24	634117003D CB3034452 41326 91	634117001D CB3034449 41545 99	634117002D CB3034451 8715 03	634117006D CB3034453 1173 62	634117007D CB3034454 34329 09			14174 22
RECEIPTS	202135 23							
Net receipts		2072 65	791 73	51 51	1564 96			
Donations	1450 63	4256 58	0 00					
Interest								
Income from other CCLA investments								
Investment gain/loss		17318 75	0 00	0 00	0 00			
Transfers in	837 50							
PAYMENTS	158148 78							
Net payments	17318 75	0 00	0 00	145 00	692 50			
Transfers out								
Monetary assets at last reconciliation	70282 74	65193 97	9506 76	1080 13	35201 55	147063 74	3818 77	13607 56





CHARITY COMMISSION  
FOR ENGLAND AND WALES

Independent examiner's  
report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/  
members of

The Parochial Church Council of the Ecclesiastical Parish of St. Mary's,  
Gillingham, Dorset

On accounts for the year  
ended

31/12/2025

Charity no  
(if any)

1158272

Set out on pages

1 to 8

I report to the trustees on my examination of the accounts of the above  
charity ("the Trust") for the year ended

Responsibilities and  
basis of report

As the charity trustees of the Trust, 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 Trust's accounts carried out  
under section 145 of the 2011 Act and in carrying out my examination, I  
have followed the applicable Directions given by the Charity Commission  
under section 145(5)(b) of the Act.

Independent  
examiner's statement

I have completed my examination. I confirm that no material matters have  
come to my attention (other than that disclosed below \*) in connection with  
the examination which gives me cause to believe that in, any material  
respect:

- accounting records were not kept in accordance with section 130 of  
the Act or
- the accounts do not accord with the accounting records

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

\* Please delete the words in the brackets if they do not apply.

Signed:

Date:

18. March 2026

Name:

MR IAN JAMES WATSON

Relevant professional  
qualification(s) or body  
(if any):

Address:

27 Shreen Way

GILLINGHAM

DORSET

SP8 4EL

## Section B

## Disclosure

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

<p>Report to the trustees or members of the charity of the results of the examination of the accounts for the year ended 31/12/2017</p>	
<p>On accounts for the year ended 31/12/2017</p>	<p>Set out on pages 1-8</p>
<p>I report to the trustees or members of the charity the results of my examination of the accounts for the year ended 31/12/2017. As the charity trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).</p> <p>I report in respect of my examination of the charity's accounts for the year ended 31/12/2017 that they are true and fair in all material respects. I have followed the applicable provisions of the Charities Act 2011 (the Act) and the applicable provisions of the Charities Commission guidance.</p> <p>I have completed my examination. I consider that the charity's accounts are true and fair in all material respects. I have no concerns and have no reservations to report in connection with the examination of the accounts for the year ended 31/12/2017.</p> <p>I have no concerns and have no reservations to report in connection with the examination of the accounts for the year ended 31/12/2017.</p>	
<p>Signed: [Signature]</p>	<p>Name: [Name]</p>
<p>Address: [Address]</p>	<p>Professional body (if any): [Professional body]</p>