

St. Mary's Parish Church
Hook-with-Warsash

Annual Report

and

Financial Statements

of the

Parochial Church Council

for the year ended 31st December 2025

Joint Priests in Charge:
Revd J M Terry & Revd N S Terry

Banks:
CAF Bank Ltd
25, Kings Hill Ave,
West Malling, Kent, ME19 4JQ

Barclays Bank plc
Leicester
LE87 2BB


10 Mar 26

Independent Examiner:
Mr N. P. St. John
120 Warsash Road,
Warsash, Southampton
SO31 9JA

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Administrative Information

St. Mary's Church is situated in the Parish of Hook-with-Warsash. It is part of the Diocese of Portsmouth within the Church of England. The correspondence address is The Church Office, 109 Church Road, Warsash, Southampton SO31 9GF.

The Parochial Church Council (PCC) is registered as a Charity with the Charity Commission. The full name of the Registered Charity is "The Parochial Church Council of the Ecclesiastical Parish of St Mary, Hook-with-Warsash". The Charity Registration Number is 1162521.

PCC members who have served from 1st January 2025 until the date this report was approved are:

Priests in Charge Revd John Michael Terry
(Joint): Revd Nicola Susan Terry

Licensed Readers: Mrs Eva C Upward
 Ms Lynn Buckle
 Mrs June Ward (from 1st March 2026)

Churchwardens: John Alun Procter (from 22nd February 2026)
 Vacancy

Representatives on

Deanery Synod: Mr Robert J Bottomley 2023-2026
 Mrs Lesley Stevens 2023-2026

Elected Members: Mrs Sally Donlevy 2022-2025 (to 23rd March 2025)
 Mr Richard Candlin 2022-2025 (to 23rd March 2025)
 Mrs Lorraine Yeomans 2022-2025 (to 23rd March 2025)
 Mrs Sara J Clear 2022-2025 (to 23rd March 2025)

 Mr Iain K C Wilkie 2023-2026
 Mr Michael H Dalzell 2023-2026
 Mrs Molly Howard 2023-2026
 Mrs Karen Shepperd 2023-2026

 Mr Peter W Upward 2024-2027
 Mrs Elizabeth A Simpson 2024-2027
 Mrs Gemma Winterton 2024-2027
 Mr Paul Smith 2024-2027

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| | |
|----------------------|--|
| Mrs Lorraine Yeomans | 2025-2028 (from 23 rd March 2025) |
| Mr Richard Candlin | 2025-2028 (from 23 rd March 2025) |
| Mr John Meads | 2025-2028 (from 23 rd March 2025) |
| Vacancy | 2025-2028 (from 23 rd March 2025) |

Aims and Purposes

The Parochial Church Council shares with the joint Priests in Charge, the responsibility of agreeing the 'policy' of the congregation by which it is appointed, in order to 'cooperate with the Incumbent in promoting in the ecclesiastical parish the whole mission of the Church' (PCC Measure 1956), pastoral, evangelistic, social and ecumenical.

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 stand for election to the PCC.

Along with receiving reports on Risk Assessment, the Safeguarding of Children and Vulnerable Adults remains a primary responsibility of the PCC. Safeguarding is a standing item on each PCC Agenda. The Parish Safeguarding Policy was reviewed and reapproved during 2025, and we follow the national and legal framework for safeguarding children and adults, and Church of England policy and practice. Training is arranged from time to time as necessary by Ms Lynn Buckle who is the Parish Safeguarding Officer.

The PCC has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have due regard to House of Bishops' guidance on safeguarding children and vulnerable adults).

Objectives and Activities

In addition to its aims and purposes as detailed above, the PCC has maintenance responsibilities for the Church, Churchyard and Church Hall along with the responsibilities of managing the finances of the Parish.

Church Attendance (+/- difference to 2024)

There were 231 (+17) parishioners on the Electoral Roll in 2025 compared to 2024. Physical average attendance at Services during October 2025 was 115 which was an increase on the 2024 average attendance of 88.

The following ceremonies were conducted by staff of St. Mary's during 2025:

| | (2025) | (2024) |
|-----------------------------------|---------------|---------------|
| Baptisms & Thanksgivings | 22 (+ 8) | 14 |
| Weddings & Blessings | 0 (- 3) | 3 |
| Funerals, Cremations & Interments | 49 (+ 3) | 46 |

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Achievements and Performance

The PCC met formally nine times during 2025. In addition to the regular PCC Meetings, the Standing Committee met twice during the year to carry on the business of the PCC under a delegated authority. The PCC also met on one Saturday during the year to complete the further study of a CPAS Resource on Leadership which had been followed as part of PCC Meetings since early 2024.

The PCC has sub-committees and working groups which include the Standing Committee; Pastoral Care; Children and Families Work; Communications; Finance; Church Hall; Charitable Giving; and Forging Links. Recommendations and suggestions from sub-committee meetings are normally made by written or verbal reports and fed back to the main PCC with the aim of freeing up time to discuss other matters at the full PCC meetings. Members of the PCC are encouraged to actively participate in at least one sub-committee or working group. With the exception of the Standing Committee, participation in sub-committees is also open to members of the congregation who may wish to help in the life of St Mary's further by volunteering their skills.

During the year the frequency of PCC Meetings was increased from bi-monthly to monthly. As a result, no Standing Committee meetings have been held since June 2025 as all PCC business is now transacted in the main PCC Meetings. This appears to have reduced the amount of overall time spent on discussing Standing Committee recommendations as all decisions are made at a full PCC Meeting and minuted, and it seems positive as less time is spent on duplicated agenda items. This does however present a time management challenge to agenda setting and the chairing of PCC Meetings. Attendance at recent PCC Meetings since the frequency change has reduced slightly, but it is unknown at this stage whether this is due to diary clashes on pre-existing commitments caused by the change in the meeting frequency. This will be kept under review.

A review of Services took place during the year. As a result it was decided to reduce our Sunday Evening Services from weekly to twice a month on the first and third Sunday evenings. Morning Prayer continues to be held online each week using Zoom.

Day to day Churchyard Management has continued through the year with the work of 'The Friends of St. Mary's Churchyard'. The church building which has always been regarded as generally in good order for a building that is grade two listed, had its most recent Quinquennial Inspection undertaken in May 2021 which highlighted urgent repairs that were necessary to be undertaken by 2026. Work was undertaken as has been reported in Annual Reports for the last three years. It is anticipated that the forthcoming Quinquennial Inspection due in 2026 will result in further major work being recommended in particular to the tower and bells, but we wait for the survey results before making any further decisions.

Café Company was held regularly each month in the Church Hall on a Wednesday morning once per month between 10-12noon, selling Teas, Coffee and Cake, and providing a place to meet friends, make new ones, and have a chat over a cuppa. An additional group called

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Craft Company now also meets each month where local crafters come together in the church Hall.

The income and expenditure for the Church Hall is held within the overall PCC Accounts. It is noted that as in previous years, in 2025 the expenditure on the Church Hall exceeded the income, and the PCC supported the 2025 hall deficit by transferring funds of £10k from the unrestricted general fund to the Hall designated account during the year. Following the improvement of the kitchen facilities a few years ago, the PCC would like to refurbish the hall toilets as they are now over 25 years old and rather dated. We continue to operate the Church Hall as a community resource. It is used by a wide range of local groups, including uniformed organisations, recreational users, dance and theatre clubs, as well as by many Church members.

We were not successful in filling the two Churchwarden vacancies in 2025. We are grateful to all our many volunteers who are willing and able to assist in so many ways with the running of St Mary's. We continue to seek further volunteers to help spread the load as we are aware that in common with other churches, we have an ever-aging congregation.

At a Meeting of Parishioners held on 22nd February 2026 Alun Procter was elected Churchwarden.

The PCC employed an additional Families Worker from January 2025 to run and co-ordinate our Stay and Play activities each week. Our existing Families Worker reduced their hours and now concentrates on the co-ordinating and running of our Messy Church activities. Both these children's Ministries required and will continue to require more helpers to assist in 'meet and greet' and refreshments at the various morning and afternoon sessions as they expand. It is hoped that the relatively new and young parents will gain in their willingness to volunteer.

A new initiative for children called Bible Bash has recently started. Initially held in various homes, this has grown and now meets once a month in the hall. Aimed at KS2 (8-11 years old), it allows children to learn more about the bible and Jesus, and it is intended to allow the group to have practicing Christians as friends.

Along with an increase in our emphasise on our Children and Families Ministry, the necessary Safeguarding Training for our many volunteers has continued to be undertaken during the year via either face to face or online training modules.

Once again a concert was given in Church by the Salvation Army to raise funds for the Salvation Army. Although a great deal of work went into organising the event, many donations were received and passed on for the work of The Salvation Army in Portsmouth.

During Advent we were truly blessed to be able to celebrate with many well-attended services in the lead up to Christmas; (Nativity, Carol Service, Nine lessons and Carols and two Crib Services). The two Crib Services held on Christmas Eve were a happy, noisy,

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joyous time for our potential young congregation and accompanied by our Christmas Orchestra. Christmas Day was celebrated with Midnight Communion on Christmas Eve, and two Communion Services on Christmas Day. The choir were delighted to be able to perform music at the Christmas Services that they had been practising for several weeks.

Financial Review

In 2025 we planned for a deficit of income over expenditure to allow for potential additional maintenance to be undertaken in the Church and Hall. At the end of the year there was a surplus of income over expenditure of approximately £8.5k, against the originally budgeted deficit of £38.0k. This was in the main due to delayed repair expenditure. The PCC would like to improve the AV system in Church, and the PCC has started seeking donations towards the project. The PCC has designated £15k from the general fund towards this project, in addition to which we have been grateful to receive donations so far of around £7k. These donations are restricted funds for use on the AV system and cannot be used for any other purpose. However, as the total cost of this project is still uncertain, fundraising will be necessary to fund the inevitable shortfall in the cost. It is hoped to implement the project in late 2026.

Parish Share was paid in full at £7.1k each month, and monthly charitable donations totalling £6,415 were made during 2025 (see note 4 on page 16). It is noted that our Parish Share is to increase again by a further 5% in 2026 to £89.1k and we understand that it is to increase by the same percentage in each of the next two years. Although our Planned Giving in 2025 was 4.9% higher than in 2024, and 23% ahead of five years ago, we are increasingly reliant on additional fundraising measures to supplement our income in order to be able to afford our Parish Share Ask each year. With fewer and fewer volunteers, this is becoming challenging.

The number of online and card transactions continued to increase during the year compared to 2024.

Diocesan Fees have been paid as required in 2025, and at the end of the year £737 was held on behalf of The Portsmouth Diocesan Board of Finance.

The PCC is responsible for the management of the hall, and delegates the day to day running of the Hall to the Hall Committee. Hall income was broadly the same as in 2024. During 2025 additional short notice maintenance was necessary in the hall, in addition to which 80 new chairs were purchased with assistance of a grant of £1.8k from Hampshire County Council towards the total cost of £6.6k. The overall church hall deficit in 2025 was £12.8k, which excluding the purchase of the chairs makes the running deficit £6.2k. The PCC continues to support the Church Hall financially as a community resource and it was necessary to transfer a further £10k from the unrestricted general fund to the Hall Designated Fund during the year to show continued support. It is likely that further such support will be necessary in 2026 and beyond.

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Bank Accounts

The PCC has had a banking relationship with Barclays Bank for over 30 years. In late 2024 Barclays announced a change to its charging structure for Business Bank Accounts which would see the PCC being charged around £35 each month. In May 2025 the PCC agreed to open a new Bank Account with CAF Bank Ltd, which is operated by the Charities Aid Foundation. This is now the main bank account for the PCC, and bank charges are just £5 per month. We also receive interest on our CAF current account balance which covers the bank charges each month. Barclays charges have now reduced to £8.50 each month. For a number of reasons, the PCC has agreed to maintain the running of the two bank accounts side by side.

Reserves Policy

At 31st December 2025 the PCC had 859 shares in the Church of England Investment Fund which had a market value on 31st December 2025 of £19,068.34 and cash on deposit with the Church of England Deposit Fund of £44,462.73 which totals £63,531.07. At the PCC Meeting in November 2025 the PCC agreed the budget for 2026, and reconfirmed its decision made earlier in the year to reinvest all future dividend income and interest from both these accounts into the Church of England Deposit Fund to continue to build up the level of our cash reserves. The PCC also agreed to hold a minimum balance in the Barclays current account of around £5k, with any surplus being transferred to CAF Bank.

Related Parties

Donations were received during the year from related parties (PCC Members) totalling £23,472.60. One PCC Member was employed part-time during the year as a Families Worker running the Messy Church congregations. Total pay received during 2025 for this PCC Member including holiday pay was £1,578.95.

Funds held as custodian trustees on behalf of others

At 31st December 2025, the PCC held £737.00 of agency fee income on behalf of The Portsmouth Diocesan Board of Finance.



Michael Dalzell, Hon PCC Secretary

Dated 23rd February 2026



Iain Wilkie, Hon PCC Treasurer

Dated 23rd February 2026

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**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, HOOK-WITH-WARSASH**

**On accounts for the year
ended**

31st December 2025

**Charity no
(if any)**

1162521

Set out on pages

10 – 17

**Responsibilities and
basis of report**

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31st December 2024.

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").

The charity trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

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.

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**Independent
examiner's statement**

I have completed my examination which was carried out in accordance with the general Directions given by the Charity Commission. 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 accounts and seeking explanations from you as trustees concerning 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 represent a "true and fair view", and the report is limited to those matters set out in the statement below.

In connection with my examination, no matter has come to my attention:

- 1) 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 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

Signed:



Date:

23rd February 2026

Name & Address: N. P. St. John, 120, Warsash Road, Warsash, Southampton, SO31 9JA

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

FCCA

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Statement of Financial Activities
For the period from 01 January 2025 to 31 December 2025

| | Unrestricted funds | Restricted funds | Total funds | Prior year total funds |
|---|-----------------------|---------------------|--------------------|---------------------------|
| Incoming resources | | | | |
| Incoming resources from generated funds | - | - | - | |
| Voluntary income | £111,911.84 | £7,481.94 | £119,393.78 | £118,940.39 |
| Activities for generating funds | £19,242.97 | - | £19,242.97 | £19,369.63 |
| Investment income | £1,995.60 | - | £1,995.60 | £1,148.07 |
| Incoming resources from charitable activities | £18,972.66 | - | £18,972.66 | £17,568.42 |
| Other incoming resources | £420.00 | - | £420.00 | £185.00 |
| Total income | £152,543.07 | £7,481.94 | £160,025.01 | £157,211.51 |
| Resources used | | | | |
| Costs of generating funds | - | - | - | |
| Fundraising trading: cost of goods sold and other costs | £739.50 | £82.96 | £822.46 | £1,121.19 |
| Charitable activities | £143,693.14 | £405.60 | £144,098.74 | £153,582.86 |
| Other resources used | £6,634.43 | - | £6,634.43 | £8,556.83 |
| Total expenditure | £151,067.07 | £488.56 | £151,555.63 | £163,260.88 |
| Net income / (expenditure) resources before transfer | £1,476.00 | £6,993.38 | £8,469.38 | -£6,049.37 |
| Transfers: | | | | |
| Gross transfers between funds - in | £10,000.00 | - | £10,000.00 | £29,911.33 |
| Gross transfers between funds - out | -£10,000.00 | - | -£10,000.00 | -£29,911.33 |
| Other recognised gains / losses | | | | |
| Gains/losses on investment assets | -£794.06 | - | -£794.06 | £444.45 |
| Gains on revaluation, fixed assets, charity's own use | - | - | - | |
| Net movement in funds | £681.94 | £6,993.38 | £7,675.32 | -£5,604.92 |
| Reconciliation of funds | | | | |
| Total funds brought forward | £91,029.81 | £181,325.64 | £272,355.45 | £277,960.37 |
| Total funds carried forward | £91,711.75 | £188,319.02 | £280,030.77 | £272,355.45 |
| Represented by | | | | |
| Unrestricted | | | | |
| General fund | £71,700.36 | - | £71,700.36 | £70,074.14 |
| Designated | | | | |
| Audio Visual System | £15,179.48 | - | £15,179.48 | £15,000.00 |
| Church Fabric and Repairs | £205.85 | - | £205.85 | £205.85 |
| Church Hall 2021 onwards | £3,268.33 | - | £3,268.33 | £4,050.55 |
| Music Ministry | £957.73 | - | £957.73 | £1,199.27 |
| Vicars Discretionary Fund | £400.00 | - | £400.00 | £500.00 |
| Restricted | | | | |
| Audio Visual System | - | £6,988.77 | £6,988.77 | £274.51 |
| Church Fabric and Repairs | - | £7,913.04 | £7,913.04 | £7,263.36 |
| Church Flowers | - | £588.11 | £588.11 | £875.71 |
| Church Hall Building | - | £172,816.91 | £172,816.91 | £172,816.91 |
| EOST Cafe Company | - | £12.19 | £12.19 | £95.15 |
| Total funds | £91,711.75 | £188,319.02 | £280,030.77 | £272,355.45 |

St Mary Hook-with-Warsash, 109 Church Road, Warsash, Southampton, SO31 9GF

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Balance Sheet (Summary)

| | As at 31/12/2025 | As at 31/12/2024 |
|--|---------------------|---------------------|
| Fixed assets | | |
| | £172,816.91 | £172,816.91 |
| | £19,068.34 | £19,862.40 |
| | £191,885.25 | £192,679.31 |
| Current assets | | |
| | £44,462.73 | £12,493.70 |
| | £44,419.79 | £67,182.44 |
| | £88,882.52 | £79,676.14 |
| Liabilities | | |
| | £737.00 | - |
| | £737.00 | - |
| Net current assets less current liabilities | £88,145.52 | £79,676.14 |
| Total assets less current liabilities | £280,030.77 | £272,355.45 |
| Liabilities | - | - |
| Total net assets less liabilities | £280,030.77 | £272,355.45 |
| Represented by | | |
| Unrestricted | | |
| Unrestricted - General Funds | £71,700.36 | £70,074.14 |
| Designated | | |
| Designated - Audio Visual System | £15,179.48 | £15,000.00 |
| Designated - Church Fabric and Repairs | £205.85 | £205.85 |
| Designated - Church Hall 2021 onwards | £3,268.33 | £4,050.55 |
| Designated - Music Ministry | £957.73 | £1,199.27 |
| Designated - Vicars Discretionary Fund | £400.00 | £500.00 |
| Restricted | | |
| Restricted - Audio Visual System | £6,988.77 | £274.51 |
| Restricted - Church Fabric and Repairs | £7,913.04 | £7,263.36 |
| Restricted - Church Flowers | £588.11 | £875.71 |
| Restricted - Church Hall Building | £172,816.91 | £172,816.91 |
| Restricted - EOST Cafe Company | £12.19 | £95.15 |
| Fund Totals | £280,030.77 | £272,355.45 |

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Analysis of income and expenditure
Selected period: 01 January 2025 to 31 December 2025

| | General | Designated | Restricted | This year | Total Last year |
|---|--------------------|-------------------|------------------|--------------------|--------------------|
| Incoming resources | | | | | |
| Incoming resources from generated funds | | | | | |
| 0101005 - Gift Aid - Bank | £68,124.97 | - | - | £68,124.97 | £64,680.74 |
| 0102000 - Tax recoverable on Gift Aid | £16,721.12 | - | £623.00 | £17,344.12 | £18,602.13 |
| 0102000A - Tax recoverable on other items | £2,000.00 | - | - | £2,000.00 | £2,000.00 |
| 0103A00 - Other planned giving | £7,442.14 | - | - | £7,442.14 | £7,355.54 |
| 0104000 - Loose plate Collections - Sundays | £4,519.77 | - | - | £4,519.77 | £4,411.65 |
| 0104001 - Loose collections - others | £1,000.82 | - | - | £1,000.82 | £1,189.30 |
| 0104003 - Messy Church / Stay & Play | £1,810.34 | - | - | £1,810.34 | £1,224.86 |
| 0105B00 - Giving through church boxes | £249.80 | - | - | £249.80 | £323.81 |
| 0105B05 - One-off Gift Aid gifts | £2,822.56 | - | £1,716.75 | £4,539.31 | £8,734.16 |
| 0201B00 - One off Grants | £716.99 | £1,800.00 | - | £2,516.99 | £1,888.43 |
| 0203B00 - Donations appeals etc. | £725.60 | £422.48 | £5,132.19 | £6,280.27 | £2,702.05 |
| 0203B04A - Garden of Remembrance/Book | £391.25 | - | - | £391.25 | £519.47 |
| 0203B04B - Flower Fund | - | - | £10.00 | £10.00 | £1,371.36 |
| 0203B07E - SumUp | £3,164.00 | - | - | £3,164.00 | £3,936.89 |
| 0203A00 - General Fundraising | £5.93 | - | - | £5.93 | - |
| 0203B01 - Other funds generated | £7,419.03 | £7.00 | - | £7,426.03 | £7,757.32 |
| 0203B01A - Cafe Company | £1,211.98 | - | - | £1,211.98 | £1,521.40 |
| 0203B07A - FITariff | £2,763.52 | - | - | £2,763.52 | £2,341.08 |
| 0203B07B - Easyfundraising | £46.42 | - | - | £46.42 | £99.82 |
| 0402A00 - Church Hall Hire | - | £7,789.09 | - | £7,789.09 | £7,650.01 |
| 0301000 - Dividends | £551.90 | - | - | £551.90 | £539.04 |
| 0301001 - Bank & building soc interest | £1,443.70 | - | - | £1,443.70 | £609.03 |
| Incoming resources from generated funds Totals | £123,131.84 | £10,018.57 | £7,481.94 | £140,632.35 | £139,458.09 |
| Incoming resources from charitable activities | | | | | |
| 0401A00 - Bookstall sales to promote obj | £244.90 | - | - | £244.90 | - |
| 0403A05 - Parish magazine sales | £2,691.17 | - | - | £2,691.17 | £2,408.57 |
| 0403A10 - Magazine income - advertising | £4,297.00 | - | - | £4,297.00 | £4,535.25 |
| 0404000 - Fees for weddings & funerals | £9,678.38 | - | - | £9,678.38 | £8,395.35 |
| 0404001 - Wedding deposit | £497.60 | - | - | £497.60 | £100.00 |
| 0404002 - Wedding and funeral extras | £1,563.61 | - | - | £1,563.61 | £2,129.25 |
| Incoming resources from charitable activities Totals | £18,972.66 | - | - | £18,972.66 | £17,568.42 |
| Other Incoming resources | | | | | |
| 0203B01B - Bibles | £420.00 | - | - | £420.00 | £185.00 |
| Other incoming resources Totals | £420.00 | - | - | £420.00 | £185.00 |
| Incoming resources Grand totals | £142,524.50 | £10,018.57 | £7,481.94 | £160,025.01 | £157,211.51 |

St Mary Hook-with-Warsash, 109 Church Road, Warsash, Southampton, SO31 9GF

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Charity Number: 1162521

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Analysis of income and expenditure
Selected period: 01 January 2025 to 31 December 2025

| | General | Designated | Restricted | This year | Total Last year |
|--|--------------------|-------------------|----------------|--------------------|--------------------|
| Resources used | | | | | |
| Costs of generating funds | | | | | |
| 3000014 - Cost of fetes & other events | £739.50 | - | £82.96 | £822.46 | £1,121.19 |
| Costs of generating funds Totals | £739.50 | - | £82.96 | £822.46 | £1,121.19 |
| Charitable activities | | | | | |
| 1001000 - Giving to missionary societies | £1,000.00 | - | - | £1,000.00 | £500.00 |
| 1002000 - Giving-relief & dev agencies | £1,865.00 | - | - | £1,865.00 | £1,337.00 |
| 1003000 - Home mission | £1,000.00 | - | - | £1,000.00 | £2,500.00 |
| 1004000 - Secular charities | £2,550.00 | - | - | £2,550.00 | £2,050.00 |
| 2001010 - Ministry parish share etc. | £84,855.81 | - | - | £84,855.81 | £80,820.00 |
| 2002000 - Working expenses of incumbent | £1,595.00 | - | - | £1,595.00 | £1,108.73 |
| 2003000 - Parsonage house expenses | £658.53 | - | - | £658.53 | £428.51 |
| 2004000 - Assistant staff costs | £50.00 | - | - | £50.00 | £60.00 |
| 2005005 - Church running expenses - Gas | £3,154.11 | - | - | £3,154.11 | £2,815.78 |
| 2005010 - Church running expenses - Elec | £728.28 | - | - | £728.28 | £1,143.69 |
| 2005015 - Church running expenses - Wate | £763.98 | - | - | £763.98 | £503.24 |
| 2005020 - Church running expenses - Insu | £1,675.10 | - | - | £1,675.10 | £1,628.35 |
| 200506 - Church Running Expenses-heatin | £727.75 | - | - | £727.75 | £956.46 |
| 2006000 - Church maintenance | £2,605.06 | - | £108.00 | £2,713.06 | £10,537.98 |
| 2006002 - Flower Fund Expenditure | - | - | £297.60 | £297.60 | £993.90 |
| 2006005 - Organ/piano tuning | £290.00 | - | - | £290.00 | £264.00 |
| 2006006 - Music Ministry | - | £241.54 | - | £241.54 | £27.74 |
| 2007000 - Upkeep of services | £881.39 | - | - | £881.39 | £965.17 |
| 2008000 - Upkeep of churchyard | £1,052.13 | - | - | £1,052.13 | £914.70 |
| 2009000 - Magazine and bookstall expense | £5,903.00 | - | - | £5,903.00 | £6,710.00 |
| 2010005 - Hall running costs - Gas | - | £1,410.27 | - | £1,410.27 | £1,989.70 |
| 2010010 - Hall running costs - Electrici | - | £667.17 | - | £667.17 | £988.07 |
| 2010015 - Hall running costs - Insurance | - | £1,674.99 | - | £1,674.99 | £1,628.24 |
| 2010020 - Hall running costs - Repairs | - | £3,697.86 | - | £3,697.86 | £4,981.84 |
| 2010021 - Hall Running Costs-cleaning | - | £4,711.01 | - | £4,711.01 | £4,598.36 |
| 2010022 - Hall Running Costs-sundry item | - | £8,460.01 | - | £8,460.01 | £2,179.03 |
| 2012000 - Major repairs Structure | - | - | - | - | £13,664.35 |
| 2016000 - Verger's Fees | £320.00 | - | - | £320.00 | £435.00 |
| 2016000A - Salary-Families Worker | £4,774.66 | - | - | £4,774.66 | £2,536.90 |
| 2017000 - Parish training and mission | £2,715.77 | £100.00 | - | £2,815.77 | £1,058.08 |
| 2017002 - Children's Work | £1,683.24 | - | - | £1,683.24 | £2,086.00 |
| 2017003 - Messy Church / Stay & Play Expenditure | £1,881.48 | - | - | £1,881.48 | £1,172.04 |
| Charitable activities Totals | £122,730.29 | £20,962.85 | £405.60 | £144,098.74 | £153,582.86 |
| Other resources used | | | | | |
| 4000001 - Administration | £5,644.93 | - | - | £5,644.93 | £6,403.36 |
| 4000001A - Wedding & Funeral payments & refunds | £225.00 | - | - | £225.00 | £900.00 |
| 4000001B - visiting organists | £764.50 | - | - | £764.50 | £1,253.47 |
| Other resources | £6,634.43 | - | - | £6,634.43 | £8,556.83 |
| Resources used | £130,104.22 | 20962.85 | 488.56 | £151,555.63 | £163,260.88 |

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Fund movement summary
Selected period: 01 January 2025 to 31 December 2025

| Fund | Fund balances brought forward | Incoming Resources | Outgoing Resources | Transfers | Gains and Losses | Journal Entries | Fund balances Carried forward |
|------------------------------------|----------------------------------|-----------------------|-----------------------|-------------|---------------------|--------------------|----------------------------------|
| Unrestricted | | | | | | | |
| General - General fund | £70,074.14 | £142,524.50 | £130,104.22 | -£10,000.00 | -£794.06 | - | £71,700.36 |
| Sub-totals | £70,074.14 | £142,524.50 | £130,104.22 | -£10,000.00 | -£794.06 | - | £71,700.36 |
| | | | | | | | Designated |
| AV - Audio Visual System | £15,000.00 | £179.48 | - | - | - | - | £15,179.48 |
| Music - Music Ministry | £1,199.27 | - | £241.54 | - | - | - | £957.73 |
| Vicar - Vicars Discretionary Fund | £500.00 | - | £100.00 | - | - | - | £400.00 |
| Hall - Church Hall 2021 onwards | £4,050.55 | £9,839.09 | £20,621.31 | £10,000.00 | - | - | £3,268.33 |
| Fabric - Church Fabric and Repairs | £205.85 | - | - | - | - | - | £205.85 |
| Sub-totals | £20,955.67 | £10,018.57 | £20,962.85 | £10,000.00 | - | - | £20,011.39 |
| | | | | | | | Restricted |
| AV - Audio Visual System | £274.51 | £6,714.26 | - | - | - | - | £6,988.77 |
| CafeCo - EOST Cafe Company | £95.15 | - | £82.96 | - | - | - | £12.19 |
| Fabric - Church Fabric and Repairs | £7,263.36 | £757.68 | £108.00 | - | - | - | £7,913.04 |
| Flowers - Church Flowers | £875.71 | £10.00 | £297.60 | - | - | - | £588.11 |
| Hallbuild - Church Hall Building | £172,816.91 | - | - | - | - | - | £172,816.91 |
| Sub-totals | £181,325.64 | £7,481.94 | £488.56 | - | - | - | £188,319.02 |
| Totals | £272,355.45 | £160,025.01 | £151,555.63 | - | -£794.06 | - | £280,030.77 |

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Year Ended 31st December 2025

1) Accounting Policies.

The financial statements of the Parochial Church Council (PCC) have been prepared in accordance with the Charities Act 2011 using the receipts and payments accounting method and the current Statement of Recommended Practice, Accounting and Reporting by Charities and applicable accounting standard FRS102. The PCC have also complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

The accounts include monetary transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts for other Church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

Fund Accounting

Restricted Funds are funds where revenue donations made or grants are received for a specific PCC activity intended by the donor.

Unrestricted funds represent the funds of the PCC that are not subject to any special restrictions regarding their use and are available for application to the general purposes of the PCC.

Designated Funds are general funds set aside by the PCC for use in the future. Designated funds remain unrestricted, and the PCC may move any surplus to other general funds from time to time. These include funds designed for a particular purpose by the PCC such as the Church Hall.

Endowment Funds are restricted funds that must be retained as trust capital either permanently or subject to a discretionary power to spend capital as income, and where the use of any income or other benefit derived from the capital may be restricted or unrestricted. None are held currently.

2) Incoming resources

Planned giving, collections and similar donations are recognised when received. Tax refunds are recognised when they are received. Grants and legacies are accounted for when the PCC is entitled to and has the use of the resources. Dividends are accounted for when declared receivable, interest as and when received.

3) Resources expended

Grants and donations are accounted for when paid over. The diocesan parish share ask is accounted for when paid. All other expenditure is generally recognised when it is incurred and is accounted for gross.

St. Mary, Hook-with-Warsash
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Year Ended 31st December 2025

4) Analysis of Expenditure including Support Costs (Charitable Donations)

The PCC makes Charitable Donations each month. In 2025 the total donated was:-

| | |
|---|------------------|
| Hampshire & The Islands Historic Churches Trust | £ 25.00 |
| World Vision (monthly) | £ 340.00 |
| Medicines Sans Frontieres (Ukraine) | £ 500.00 |
| Tenovus | £ 500.00 |
| Tools for Self Reliance | £ 500.00 |
| Impact Foundation | £ 500.00 |
| Christian Aid UK | £ 500.00 |
| Cedar Oak | £ 500.00 |
| Mission to Seafarers | £ 500.00 |
| Friends of Fareham Community Hospital | £ 500.00 |
| Pets as Therapy | £ 500.00 |
| Hampshire & IOW Air Ambulance | £ 500.00 |
| The Poppy Appeal | £ 550.00 |
| No Limits | £ 500.00 |
| Total | £6,415.00 |

5) Fixed Assets

Consecrated property is not included in the accounts in accordance with s.10(2)(a) and (c) of the Charities Act 2011

Moveable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the Church's inventory, which can be inspected (at any reasonable time).

Land and buildings held on behalf of the PCC comprise the Church Hall which appears at historical cost.

The Church Hall building is not depreciated as it is considered that the current value far exceeds the original cost.

The fixed assets investments comprise 859 shares in the Church of England Investment Fund which had a market value on 31st December 2025 of £19,068.34.

6) Current Assets

Investments is cash on short term deposit with the Church of England Deposit Fund.

7) Staff Costs

The PCC employs two members of staff, part-time during term time. Total pay including any applicable holiday pay was:-

| 2025 | 2024 |
|-------------|-------------|
| £4,774.66 | £2,536.90 |

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8) Related Party Transactions

Donations were received during the year from related parties (PCC Members) totalling £23,472.60. One PCC Member is employed part-time as a Families Worker (see note 7).

9) Funds held as custodian trustees on behalf of others

At 31st December 2025 the PCC held £737.00 on behalf of others.