

Charity registration number 1186276 (England and Wales)

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF MUDEFORD**

**ALL SAINTS' CHURCH MUDEFORD**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2025**

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF MUDEFORD**  
**ALL SAINTS' CHURCH MUDEFORD**  
**LEGAL AND ADMINISTRATIVE INFORMATION**

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**Trustees**

Mr P Clifford  
Rev K Hicken  
Mr A Eden  
Mrs C Green  
Mr A Green  
Mrs M Raine  
Mr P Neale  
Ms P Williams  
Mr J Ward  
Mrs V Young  
Mrs S Clifford  
Ms M Thomas  
Ms C Cutler  
Mr J Smith

**Charity registration**

England and Wales

1186276

**Principal address**

All Saints' Church  
95 Mudeford  
Christchurch  
BH23 3HS

**Independent examiner**

Oliver Read FCCA ACA  
James Todd and Co Limited  
Drayton House  
Drayton Lane  
Chichester  
West Sussex  
England  
PO20 2EW

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF MUDEFORD**  
**ALL SAINTS' CHURCH MUDEFORD**  
**CONTENTS**

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	<b>Page</b>
Trustees' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4 - 5
Balance sheet	6
Statement of cash flows	7
Notes to the financial statements	8 - 24

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# **THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF MUDEFORD**

## **ALL SAINTS' CHURCH MUDEFORD**

### **TRUSTEES' REPORT**

***FOR THE YEAR ENDED 31 DECEMBER 2025***

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The trustees present their annual report and financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

#### **Objectives and activities**

The purpose of the church is as an established Parish Church of England, to provide particular support for the parish community, for baptisms, weddings and funerals. Further to serve the local people to offer help in spiritual and physical ways that meet their needs.

#### *Public benefit*

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### *Activities*

In addition to weekly services on Sundays and at other times of the week, there are a number of activities that are provided for the community namely nursery group Little stars, and young children and families with Messy church, support to the schools and scouting organisations, bereavement support group, Art Club and Book club, bible study and prayer groups, other social meetings on a wide range of topical subjects and particular social events such as skittles, film nights etc.

In 2025 there were 12 additional events to support the fund raising for the improvements to the church and community hub, these various events touched many different parts of our community and provided great entertainment and support, in addition to the raising of funds.

#### **Achievements and performance**

##### *Significant activities and achievements against objectives*

Despite the need to hold most of our weekly services in a village hall and to run activities from many different locations, the work is thriving and continues to reach out to our local community and to meet their needs. Also the church despite its need to fundraise has also given a large and generous amount to 21 local, national and international causes, acknowledging the greater needs of those near and far.

#### **Financial review**

##### *Reserves policy*

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

#### **Plans for future periods**

The general reserves of the Church are to enable the activities to be continued and expanded to reach out in more ways to the parish community, and it may be, a significant sum would be required in future to help fund a family and children worker from these reserves. There is also a need to balance the books and at present the church finances continue to rely on the income from a large part of its reserves. Also we have to be mindful to hold funds until we have raised the required sum for the improvements to our Church and community hub to meet the contractual obligations to our professional and construction teams.

In 2025 the reserves created by our fundraising for the improvements are restricted funds so these can only be used for this purpose. Going forward, when hopefully we near to reaching our target, we will state that any surplus funds will be used for the general purposes of the charity, and those will therefore not be restricted but designated for the rebuild improvements.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF MUDEFORD**  
**ALL SAINTS' CHURCH MUDEFORD**  
**TRUSTEES' REPORT (CONTINUED)**  
***FOR THE YEAR ENDED 31 DECEMBER 2025***

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On the 7th October 2025 The Parochial Church Council of the Ecclesiastical Parish of Mudeford signed a contract with JCT Build on behalf of the PCC for £2,124,228 plus VAT. This will cover the costs of the repairs to the church and hall with The Parochial Church Council of the Ecclesiastical Parish of Mudeford responsible for the cost of any improvements done to the church and hall.

**Structure, governance and management**

The PCC is the managing body of the church, chaired by our Vicar and this body makes key decisions, set out with an agenda, with a voting protocol, and supported by minutes taken for each meeting recorded by the PCC secretary. In urgent situations there is a standing Committee that can act for the PCC, this includes the Vicar, 2 Churchwardens and the treasurer. These decisions would always be ratified after by the PCC.

The day to day business is managed by the Vicar and the two church wardens, supported by a Treasurer and administrative officer where required.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr P Clifford

Rev K Hicken

Mr A Eden

Mrs C Green

Mr A Green

Mrs M Raine

Mr P Neale

Ms P Williams

Mrs J Joyce

(Resigned 17 September 2025)

Mr J Ward

Mrs V Young

Mrs S Clifford

Ms M Thomas

Ms C Cutler

Mr J Smith

Mr D Chaffey

(Appointed on 01 May 2025 and resigned on 19 November 2025)

The trustees' report was approved by the Board of Trustees.

Mr P Clifford

**Trustee**

Mrs C Green

**Trustee**

25 April 2026

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF MUDEFORD**  
**ALL SAINTS' CHURCH MUDEFORD**  
**INDEPENDENT EXAMINER'S REPORT**

**TO THE TRUSTEES OF THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF MUDEFORD**

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I report to the trustees on my examination of the financial statements of The Parochial Church Council of the Ecclesiastical Parish of Mudeford (the charity) for the year ended 31 December 2025.

**Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

**Independent examiner's statement**

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a fellow of the Association of Chartered Certified Accountants, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

**Oliver Read FCCA ACA**

James Todd and Co Limited  
Drayton House  
Drayton Lane  
Chichester  
West Sussex  
PO20 2EW  
England  
5 May 2026

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF MUDEFORD

## ALL SAINTS' CHURCH MUDEFORD

### STATEMENT OF FINANCIAL ACTIVITIES

(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

**FOR THE YEAR ENDED 31 DECEMBER 2025**

		Unrestricted funds general 2025 £	Unrestricted funds Designated 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Unrestricted funds Designated 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes								
<b>Income and endowments from:</b>									
Donations and legacies	3	89,355	83,282	328,397	501,034	69,135	70,748	30,264	170,147
Charitable activities	4	2,670	-	-	2,670	3,163	-	-	3,163
Other trading activities	5	11,160	10,843	497	22,500	9,506	1,256	-	10,762
Investments	6	9,638	21,098	-	30,736	10,352	1,705	-	12,057
Other income	7	7,145	-	-	7,145	908	-	-	908
<b>Total income</b>		119,968	115,223	328,894	564,085	93,064	73,709	30,264	197,037
<b>Expenditure on:</b>									
Charitable activities	8	82,367	33,233	9,689	125,289	157,501	62,520	2,072	222,093
<b>Total expenditure</b>		82,367	33,233	9,689	125,289	157,501	62,520	2,072	222,093
<b>Net income/(expenditure)</b>		37,601	81,990	319,205	438,796	(64,437)	11,189	28,192	(25,056)
Transfers between funds		(5,866)	(212,463)	218,329	-	3,358	140,290	(143,648)	-
<b>Net movement in funds</b>	11	31,735	(130,473)	537,534	438,796	(61,079)	151,479	(115,456)	(25,056)
<b>Reconciliation of funds:</b>									
Fund balances at 1 January 2025		112,599	153,947	2,051	268,597	173,678	2,468	117,507	293,653
<b>Fund balances at 31 December 2025</b>		144,334	23,474	539,585	707,393	112,599	153,947	2,051	268,597

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF MUDEFORD**  
**ALL SAINTS' CHURCH MUDEFORD**  
**STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)**  
**(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**

***FOR THE YEAR ENDED 31 DECEMBER 2025***

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The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.



**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF MUDEFORD**  
**ALL SAINTS' CHURCH MUDEFORD**  
**BALANCE SHEET**

**AS AT 31 DECEMBER 2025**

	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Intangible assets	15		2,030		-
<b>Current assets</b>					
Debtors	16	28,941		3,257	
Cash at bank and in hand		1,107,242		374,598	
		<u>1,136,183</u>		<u>377,855</u>	
<b>Creditors: amounts falling due within one year</b>	17	<u>(430,820)</u>		<u>(109,258)</u>	
<b>Net current assets</b>			<u>705,363</u>		<u>268,597</u>
<b>Total assets less current liabilities</b>			<u><u>707,393</u></u>		<u><u>268,597</u></u>
<b>The funds of the charity</b>					
Restricted income funds	19	539,585		2,051	
Unrestricted funds - general	21	144,334		112,599	
Unrestricted funds - Designated	20	23,474		153,947	
		<u>707,393</u>		<u>268,597</u>	

The financial statements were approved by the trustees on 22 April 2026

Mr P Clifford  
**Trustee**

Mrs C Green  
**Trustee**

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF MUDEFORD**  
**ALL SAINTS' CHURCH MUDEFORD**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 DECEMBER 2025**

	Notes	2025 £	£	2024 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	24		704,008		69,378
<b>Investing activities</b>					
Purchase of intangible assets		(2,100)		-	
Proceeds from disposal of investments		-		4,702	
Investment income received		30,736		12,057	
<b>Net cash generated from investing activities</b>			28,636		16,759
<b>Net cash generated from financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>			732,644		86,137
Cash and cash equivalents at beginning of year			374,598		288,461
<b>Cash and cash equivalents at end of year</b>			1,107,242		374,598

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF MUDEFORD**  
**ALL SAINTS' CHURCH MUDEFORD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
***FOR THE YEAR ENDED 31 DECEMBER 2025***

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**1 Accounting policies**

**Charity information**

The Parochial Church Council of the Ecclesiastical Parish of Mudeford is a charity limited by guarantee and governed under the parochial church council powers measure (1956) as amended and church representation rules that came into force on 02 January 1957.

**1.1 Basis of preparation**

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

**1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

**1.4 Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF MUDEFORD**  
**ALL SAINTS' CHURCH MUDEFORD**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2025**

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**1 Accounting policies**

**(Continued)**

**1.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

**1.6 Intangible fixed assets other than goodwill**

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Website development	5 years straight line
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**1.7 Tangible fixed assets**

Tangible fixed assets with a value in excess of £1,000 are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	5 years straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

**1.8 Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**1.9 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF MUDEFORD**  
**ALL SAINTS' CHURCH MUDEFORD**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2025**

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**1 Accounting policies**

**(Continued)**

**1.10 Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

**1.11 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**1.12 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF MUDEFORD**  
**ALL SAINTS' CHURCH MUDEFORD**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
***FOR THE YEAR ENDED 31 DECEMBER 2025***

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**2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF MUDEFORD**  
**ALL SAINTS' CHURCH MUDEFORD**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2025**

**3 Income from donations and legacies**

	Unrestricted funds general 2025 £	Unrestricted funds Designated 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Unrestricted funds Designated 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	82,758	68,934	325,180	476,872	48,189	61,263	417	109,869
Legacies	-	10,000	-	10,000	11,633	-	28,000	39,633
Grants	6,597	4,348	3,217	14,162	9,313	9,485	1,847	20,645
	<u>89,355</u>	<u>83,282</u>	<u>328,397</u>	<u>501,034</u>	<u>69,135</u>	<u>70,748</u>	<u>30,264</u>	<u>170,147</u>
<b>Donations and gifts</b>								
CAF and stewardship	2,200	-	-	2,200	3,500	-	-	3,500
Collections	3,670	-	-	3,670	3,737	-	-	3,737
Donations	38,651	-	-	38,651	1,500	-	417	1,917
Donations relating to rebuild	-	68,934	325,180	394,114	-	61,263	-	61,263
Envelopes	1,948	-	-	1,948	3,310	-	-	3,310
Regular giving	36,175	-	-	36,175	36,096	-	-	36,096
Sumup	114	-	-	114	46	-	-	46
	<u>82,758</u>	<u>68,934</u>	<u>325,180</u>	<u>476,872</u>	<u>48,189</u>	<u>61,263</u>	<u>417</u>	<u>109,869</u>

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF MUDEFORD

## ALL SAINTS' CHURCH MUDEFORD

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

#### 3 Income from donations and legacies

(Continued)

	Unrestricted funds general 2025 £	Unrestricted funds Designated 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Unrestricted funds Designated 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Legacies</b>								
Legacies	-	10,000	-	10,000	11,633	-	28,000	39,633
	<u>-</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>11,633</u>	<u>-</u>	<u>28,000</u>	<u>39,633</u>
	<u>-</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>11,633</u>	<u>-</u>	<u>28,000</u>	<u>39,633</u>
	<u>-</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>11,633</u>	<u>-</u>	<u>28,000</u>	<u>39,633</u>
<b>Grants</b>								
Gift aid tax	6,597	4,348	-	10,945	9,313	9,485	-	18,798
Missionary - Mission pot	-	-	3,217	3,217	-	-	1,847	1,847
	<u>6,597</u>	<u>4,348</u>	<u>3,217</u>	<u>14,162</u>	<u>9,313</u>	<u>9,485</u>	<u>1,847</u>	<u>20,645</u>
	<u>6,597</u>	<u>4,348</u>	<u>3,217</u>	<u>14,162</u>	<u>9,313</u>	<u>9,485</u>	<u>1,847</u>	<u>20,645</u>



**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF MUDEFORD**  
**ALL SAINTS' CHURCH MUDEFORD**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2025**

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**4 Income from charitable activities**

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Charitable activities</b>		
Art club	800	776
Book club	124	72
Cameo	-	75
Coffee Mornings	722	917
Fees funerals and weddings	171	195
Little saints and stars	558	732
Messy church	295	396
	<hr/>	<hr/>
	2,670	3,163
	<hr/>	<hr/>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF MUDEFORD**  
**ALL SAINTS' CHURCH MUDEFORD**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2025**

5     Income from other trading activities

	Unrestricted funds general 2025 £	Unrestricted funds Designated 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Unrestricted funds Designated 2024 £	Restricted funds 2024 £	Total 2024 £
Fundraising events	8,610	10,843	497	19,950	7,612	1,256	-	8,868
Other income	2,550	-	-	2,550	1,894	-	-	1,894
Other trading activities	11,160	10,843	497	22,500	9,506	1,256	-	10,762

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF MUDEFORD**  
**ALL SAINTS' CHURCH MUDEFORD**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2025**

**6 Income from investments**

	Unrestricted funds general 2025 £	Unrestricted funds Designated 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Unrestricted funds Designated 2024 £	Total 2024 £
Income from listed investments	-	-	-	8,665	-	8,665
Interest receivable	9,638	21,098	30,736	1,687	1,705	3,392
	<u>9,638</u>	<u>21,098</u>	<u>30,736</u>	<u>10,352</u>	<u>1,705</u>	<u>12,057</u>

**7 Other income**

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	4,973	908
Insurance claims	2,172	-
	<u>7,145</u>	<u>908</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF MUDEFORD**  
**ALL SAINTS' CHURCH MUDEFORD**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2025**

**8 Expenditure on charitable activities**

	Charitable activities 2025 £	Charitable activities 2024 £
<b>Direct costs</b>		
Common mission fund	47,842	52,530
Heat, light and water	1,056	260
Insurance	1,289	1,947
Children's ministry	803	1,110
Christmas expenditure	750	169
Fund raising expenses	-	1,242
Organist	-	950
Refreshments	675	414
Service expenses	229	18
Premises rental	6,392	6,761
Rebuild - Fund raising	1,595	11,208
Rebuild - Storage costs	4,124	48,240
Rebuild - Insurance premium rebate	(1)	3,070
Rebuild - Prior year adjustments	-	71,461
Rebuild - Improvement project bills	27,450	-
	<u>92,204</u>	<u>199,380</u>
Grant funding of activities (see note 9)	9,689	6,917
<b>Share of support and governance costs (see note 10)</b>		
Support	18,174	14,049
Governance	5,222	1,747
	<u>125,289</u>	<u>222,093</u>
<b>Analysis by fund</b>		
Unrestricted funds - general	82,367	157,501
Unrestricted funds - Designated	33,233	62,520
Restricted funds	9,689	2,072
	<u>125,289</u>	<u>222,093</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF MUDEFORD**  
**ALL SAINTS' CHURCH MUDEFORD**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2025**

**9 Grants payable**

	Charitable activities 2025 £	Charitable activities 2024 £
Grants to institutions (21 grants):		
Alzheimer's	300	300
Bible society	500	500
Bournemouth spear trust	200	-
Children Society	300	-
Christchurch foodbank	500	-
Christian aid	901	917
CMS	500	500
Dorset air ambulance	300	300
Emergency appeal middle east	500	500
House of joy	515	500
Julia's house	500	500
Julia and Dora house	500	-
Kinkiiki	500	500
MAF	300	300
Macmillan caring locally	300	300
Mission africa	473	500
MSF withouth frontiers	500	-
Practical action	300	-
Shelterbox	300	-
Shoe box	-	300
USPG	500	500
Without borders	-	500
Zambia Project	1,000	-
	<u>9,689</u>	<u>6,917</u>

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**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF MUDEFORD**  
**ALL SAINTS' CHURCH MUDEFORD**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2025**

**10 Support costs allocated to activities**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Staff costs	11,093	7,005
Depreciation	70	280
Bank charges	620	417
Subscriptions	212	235
Children worker expenses	-	338
Clergy and church expenses	1,779	1,083
Printing	742	1,198
High cross joint council	2,400	2,400
IT expenses	-	56
Licences	718	661
Office and administration	338	344
Sundry	202	32
Governance costs	5,222	1,747
	<u>23,396</u>	<u>15,796</u>
<b>Analysed between:</b>		
Charitable activities	<u>23,396</u>	<u>15,796</u>

**11 Net movement in funds**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	360	420
Depreciation of owned tangible fixed assets	-	280
Amortisation of intangible assets	70	-
	<u>430</u>	<u>700</u>

**12 Trustees**

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

**13 Employees**

The average monthly number of employees during the year was:

<b>2025</b>	<b>2024</b>
<b>Number</b>	<b>Number</b>
<u>1</u>	<u>2</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF MUDEFORD**  
**ALL SAINTS' CHURCH MUDEFORD**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2025**

<b>13</b>	<b>Employees</b>	<b>(Continued)</b>	
	<b>Employment costs</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
	Wages and salaries	10,920	6,795
	Other pension costs	173	210
		<u>11,093</u>	<u>7,005</u>
		<u><u>11,093</u></u>	<u><u>7,005</u></u>
	There were no employees whose annual remuneration was more than £60,000.		
<b>14</b>	<b>Taxation</b>		
	The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.		
<b>15</b>	<b>Intangible fixed assets</b>		
			<b>Website development</b>
			<b>£</b>
	<b>Cost</b>		
	At 1 January 2025		-
	Additions - separately acquired		2,100
			<u>2,100</u>
	At 31 December 2025		2,100
			<u>2,100</u>
	<b>Amortisation and impairment</b>		
	At 1 January 2025		-
	Amortisation charged for the year		70
			<u>70</u>
	At 31 December 2025		70
			<u>70</u>
	<b>Carrying amount</b>		
	At 31 December 2025		2,030
			<u><u>2,030</u></u>
	At 31 December 2024		-
			<u><u>-</u></u>
<b>16</b>	<b>Debtors</b>		
		<b>2025</b>	<b>2024</b>
	<b>Amounts falling due within one year:</b>	<b>£</b>	<b>£</b>
	Other debtors	28,814	3,060
	Prepayments and accrued income	127	197
		<u>28,941</u>	<u>3,257</u>
		<u><u>28,941</u></u>	<u><u>3,257</u></u>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF MUDEFORD**  
**ALL SAINTS' CHURCH MUDEFORD**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2025**

**17 Creditors: amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade creditors	387	149
Other creditors	423,462	99,328
Accruals and deferred income	6,971	9,781
	<u>430,820</u>	<u>109,258</u>

**18 Retirement benefit schemes**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	173	210
	<u>173</u>	<u>210</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

**19 Restricted funds**

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	<b>At 1 January 2025</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 31 December 2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Energy	1,512	-	-	(1,512)	-
Mission Pot	539	3,217	(9,689)	7,378	1,445
Sky Dive	-	497	-	-	497
Rebuild - Accessibility	-	190,244	-	-	190,244
Rebuild - Funiture	-	9,936	-	-	9,936
Rebuild - Charitable trusts	-	125,000	-	14,000	139,000
Rebuild - Public donations	-	-	-	78,585	78,585
Rebuild - Fundraising events	-	-	-	10,843	10,843
Rebuild - Church members appeal	-	-	-	109,035	109,035
	<u>2,051</u>	<u>328,894</u>	<u>(9,689)</u>	<u>218,329</u>	<u>539,585</u>



**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF MUDEFORD**  
**ALL SAINTS' CHURCH MUDEFORD**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2025**

**19 Restricted funds**

**(Continued)**

Previous year:	At 1 January 2024	Incoming resources	Resources expended	Transfers At 31 December 2024	
	£	£	£	£	£
Bells	100	-	-	(100)	-
Christian Aid	-	417	(417)	-	-
Energy	1,652	-	(140)	-	1,512
Fire Fund	13,910	-	-	(13,910)	-
Flower	449	-	-	(449)	-
Kinkiizi	-	186	(186)	-	-
Mission Pot	207	1,661	(1,329)	-	539
Organ	48,000	-	-	(48,000)	-
Outreach	50,000	-	-	(50,000)	-
Piano	3,099	-	-	(3,099)	-
Rebuild	-	28,000	-	(28,000)	-
Simms Funeral Music Activity	90	-	-	(90)	-
	<u>117,507</u>	<u>30,264</u>	<u>(2,072)</u>	<u>(143,648)</u>	<u>2,051</u>

**20 Unrestricted funds - Designated**

These are unrestricted funds which are material to the charity's activities.

	At 1 January 2025	Incoming resources	Resources expended	Transfers At 31 December 2025	
	£	£	£	£	£
Rebuild	<u>153,947</u>	<u>115,223</u>	<u>(33,233)</u>	<u>(212,463)</u>	<u>23,474</u>
<b>Previous year:</b>	<b>At 1 January 2024</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers At 31 December 2024</b>	
	£	£	£	£	£
Mortimer Ricardo	2,468	-	-	(2,468)	-
Rebuild	-	73,709	(62,520)	142,758	153,947
	<u>2,468</u>	<u>73,709</u>	<u>(62,520)</u>	<u>140,290</u>	<u>153,947</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF MUDEFORD**  
**ALL SAINTS' CHURCH MUDEFORD**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2025**

**21 Unrestricted funds**

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	<b>At 1 January 2025</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers At 31 December 2025</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General funds	112,599	119,968	(82,367)	(5,866)	144,334
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Previous year:</b>	<b>At 1 January 2024</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers At 31 December 2024</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General funds	173,678	93,064	(157,501)	3,358	112,599
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**22 Analysis of net assets between funds**

	<b>Unrestricted funds general 2025</b>	<b>Unrestricted funds Designated 2025</b>	<b>Restricted funds 2025</b>	<b>Total 2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>At 31 December 2025:</b>				
Intangible fixed assets	2,030	-	-	2,030
Current assets/(liabilities)	142,304	23,474	539,585	705,363
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	144,334	23,474	539,585	707,393
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	<b>Unrestricted funds general 2024</b>	<b>Unrestricted funds Designated 2024</b>	<b>Restricted funds 2024</b>	<b>Total 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>At 31 December 2024:</b>				
Current assets/(liabilities)	112,599	153,947	2,051	268,597
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	112,599	153,947	2,051	268,597
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF MUDEFORD**  
**ALL SAINTS' CHURCH MUDEFORD**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2025**

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**23 Related party transactions**

**Transactions with related parties**

During the year the charity entered into the following transactions with related parties:

During the year, connected individuals to a trustees of The Parochial Church Council of the Ecclesiastical Parish of Mudeford donated £190,244 (2024: £Nil). At the end of the year, these funds are held within restricted reserves, under the Rebuild - Accessibility fund.

		<b>Donations and legacies</b>	
		<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
	Other related parties	190,244	-
		<u>          </u>	<u>          </u>
<b>24</b>	<b>Cash generated from operations</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
	Surplus/(deficit) for the year	438,796	(25,056)
	<b>Adjustments for:</b>		
	Investment income recognised in statement of financial activities	(30,736)	(12,057)
	Amortisation and impairment of intangible assets	70	-
	Depreciation and impairment of tangible fixed assets	-	280
	<b>Movements in working capital:</b>		
	(Increase) in debtors	(25,684)	(647)
	Increase in creditors	321,562	106,858
		<u>          </u>	<u>          </u>
	<b>Cash generated from operations</b>	<b>704,008</b>	<b>69,378</b>
		<u>          </u>	<u>          </u>

**25 Analysis of changes in net funds**

The charity had no material debt during the year.