

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025
FOR
BINSTED HOLY CROSS P C C**

Wettone Matthews Limited
Chartered Certified Accountants
Market House
21 Lenten Street
Alton
GU34 1HG

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 12
Detailed Statement of Financial Activities	13 to 14

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of 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) (effective 1 January 2019).

Holy Cross Church is situated in the village of Binsted in Hampshire and is part of the Benefice of Bentley, Binsted & Froyle. It is a Christian church in the Church of England, within the Alton Deanery in the Diocese of Winchester. The correspondence address is The Benefice of Bentley, Binsted and Froyle Office, c/o St Mary's Church Bentley, Church Lane, Bentley, Farnham, Surrey GU10 5NA

The Parochial Church Council (PCC) is a registered charity, registered in the name of The Parochial Church Council of the Ecclesiastical Parish of Holy Cross Binsted Hampshire registration no 1207775

OBJECTIVES AND ACTIVITIES

Objectives and aims

Holy Cross PCC has the responsibility of promoting in the ecclesiastical parish the whole mission of the Church - pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for Holy Cross Church, a Grade 1 listed building.

ACHIEVEMENTS AND PERFORMANCE

The Electoral Roll was revised in 2025 (fundamental revision is due every six years) and now shows 45 people. The Worshipping Community is estimated to be in the order of 40 people who regularly attend some services, and over 75 including those who also attend more occasionally. There are also a growing number of families with young children who have engaged with Messy Church events (held in the Wickham Institute/Binsted Village Hall) during the year, and we hope that this, as well as attendance generally, will grow further in the future.

Review of the Year

In 2025 the full PCC had five meetings, all of which were held in person.

Our main fundraising activity was the Christmas Fair which was again very successful, using both the church building and the Wickham Institute. The village VE Day commemoration celebration was also very successful. Other fundraising activities included Line Dancing classes and providing the teas for the open weekend for the National Garden Scheme event at Wheatley House.

Restoration of the East Window and surrounding stonework, which had been planned for some time was undertaken in 2025. At the same time we had some additional external stonework renovated.

Other community activities include regular mid-week prayer and bible study groups, both daytime and evening. A churchyard working party took place and tree maintenance was again carried out by Hampshire Tree and Garden. The extension to the churchyard to provide additional space for burials is nearing completion.

The Reordering Project Team continued to work on the plans for the installation of toilet facilities for the church, and although we have now received Local Authority Planning Permission, there is further planning work to do.

Our link with Karamoja in Uganda continues to be fostered with the provision of student bursaries for the training of lay ministers.

The Friends of Binsted Church scheme has been formally launched with the aim of helping to support the future maintenance of our beautiful church building and we are receiving regular applications. We are especially grateful for the time and energy of all those involved in getting this started.

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).

BINSTED HOLY CROSS P C C

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2025

FINANCIAL REVIEW

Following a few years of some strain on our finances following urgent repairs to the church, 2025 was a relatively steady year of consolidation.

Our income from regular givers has increased by 4% in 2025, with plate income from church services increasing by 30%.

Our fundraising effort in 2025 has been geared towards raising funds for the upkeep of our 12th Century Grade 1 listed church building. These funds have come from both individual donations and events including our village VE Day commemoration celebration, Christmas Fair, Wheatley House Teas and Line Dancing classes.

We also receive donations through our electronic card reader in the church towards this and our day to day running costs and mission.

The cost of the work on the East Window was covered by 2 grants and from parish fundraising during 2024 & 2025. We are grateful to a number of parishioners who lent us, by way of interest free loans, the funds to enable us to pay for the work pending receipt of the grants. These loans were all repaid in early January 2026.

The PCC has continued to agree to a tenth of all Giving received each month to be retained for good causes. The good causes continue to be Karamoja, Tear Fund, St Michaels Hospice and contributing to the employment of an Anna Chaplain. The church also continues to support the Alton Food Bank with collections of non-perishable foods.

Day to day running costs continue to increase and are kept regularly under review.

The Common Mission Fund paid to the Diocese (previously called The Parish Share) was £31,020 for 2025, an increase of £1,731 on 2024. It is worth noting here that the figure for 2026 will be £30,951, a small decrease of £69.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The method of appointment of PCC members is set out in the Church Registration Rules. All regular church attendees are encouraged to register on the Electoral Roll and stand for election on the PCC.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1207775

Principal address

Benefice Office
St Mary's Church
Church Lane
Bentley
Farnham
GU10 5NA

BINSTED HOLY CROSS P C C

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025**

Trustees

Reverend M J Boyes
A M Hunter Johnston
C M Weldon
J P Bourne
K J Ogilvie Thompson
K P Hunter Johnston
A Croom-Johnson
A Dunne
C W Ogilvie Thompson
J S Wright

Independent Examiner

Wettone Matthews Limited
Chartered Certified Accountants
Market House
21 Lenten Street
Alton
GU34 1HG

Approved by order of the board of trustees on 16 March 2026 and signed on its behalf by:



Reverend M J Boyes - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BINSTED HOLY CROSS P C C**

Independent examiner's report to the trustees of Binsted Holy Cross P C C

I report to the charity trustees on my examination of the accounts of Binsted Holy Cross P C C (the Trust) for the year ended 31 December 2025.

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 Act and in carrying out my examination I have followed all 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 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

W. Croucher.

Wendy Croucher

Wettone Matthews Limited
Chartered Certified Accountants
Market House
21 Lenten Street
Alton
GU34 1HG

Date: 14 APRIL 2026

BINSTED HOLY CROSS P C C
**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025**

		Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	50,127	73,068	123,195	134,289
Other trading activities	3	5,901	2,180	8,081	10,922
Investment income	4	1,007	1,767	2,774	2,684
Total		57,035	77,015	134,050	147,895
EXPENDITURE ON					
Raising funds		2,638	401	3,039	848
Charitable activities					
Charity		58,498	90,221	148,719	71,188
Other		5,672	-	5,672	9,616
Total		66,808	90,622	157,430	81,652
NET INCOME/(EXPENDITURE)					
Transfers between funds	9	(9,773) 2,523	(13,607) (2,523)	(23,380) -	66,243 -
Net movement in funds		(7,250)	(16,130)	(23,380)	66,243
RECONCILIATION OF FUNDS					
Total funds brought forward		25,590	40,653	66,243	-
TOTAL FUNDS CARRIED FORWARD		18,340	24,523	42,863	66,243

The notes form part of these financial statements

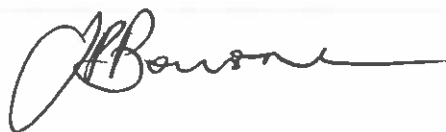
BINSTED HOLY CROSS P C C
**BALANCE SHEET
31 DECEMBER 2025**

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
CURRENT ASSETS					
Debtors	7	-	46,806	46,806	-
Cash at bank		20,406	42,717	63,123	68,309
		20,406	89,523	109,929	68,309
CREDITORS					
Amounts falling due within one year	8	(2,066)	(65,000)	(67,066)	(2,066)
NET CURRENT ASSETS		18,340	24,523	42,863	66,243
TOTAL ASSETS LESS CURRENT LIABILITIES		18,340	24,523	42,863	66,243
NET ASSETS		18,340	24,523	42,863	66,243
FUNDS					
Unrestricted funds	9			18,340	25,590
Restricted funds				24,523	40,653
TOTAL FUNDS				42,863	66,243

The financial statements were approved by the Board of Trustees and authorised for issue on 16 March 2026 and were signed on its behalf by:



M J Boyes - Trustee



J P Bourne - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	48,517	99,124
Gift aid	22,371	19,165
Legacies	-	10,000
Grants	52,307	6,000
	<u>123,195</u>	<u>134,289</u>

Included with donations are unrestricted donations totalling £Nil (2024:£20,892) and restricted donations totalling £Nil (2024:£40,603) which represent the transfer of funds from the antecedent organisation.

Grants received, included in the above, are as follows:

	2025	2024
	£	£
Other grants	<u>52,307</u>	<u>6,000</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2025

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	2,205	4,849
Fees for weddings / christenings / memorials / funerals	5,876	6,073
	<u>8,081</u>	<u>10,922</u>

4. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	2,464	2,684
Bank compensation received	310	-
	<u>2,774</u>	<u>2,684</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	60,092	74,197	134,289
Other trading activities	6,073	4,849	10,922
Investment income	768	1,916	2,684
Total	<u>66,933</u>	<u>80,962</u>	<u>147,895</u>
EXPENDITURE ON			
Raising funds	434	414	848
Charitable activities			
Charity	60,090	11,098	71,188
Other	9,616	-	9,616
Total	<u>70,140</u>	<u>11,512</u>	<u>81,652</u>
NET INCOME/(EXPENDITURE)			
Transfers between funds	(3,207)	69,450	66,243
	<u>28,797</u>	<u>(28,797)</u>	<u>-</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2025

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
Net movement in funds	25,590	40,653	66,243
TOTAL FUNDS CARRIED FORWARD	25,590	40,653	66,243

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Prepayments and accrued income	46,806	-

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other creditors	67,066	2,066

9. MOVEMENT IN FUNDS

	At 1/1/25 £	Net movement in funds £	Transfers between funds £	At 31/12/25 £
Unrestricted funds				
General fund	25,590	(9,773)	2,523	18,340
Restricted funds				
Churchyard fund	3,324	(698)	-	2,626
Music fund	5,476	(1,287)	-	4,189
Clock fund	276	6	-	282
Fabric fund	14,370	(4,536)	(2,523)	7,311
Reordering fund	10,027	(7,576)	-	2,451
Church flowers fund	412	235	-	647
Bell ringers fund	1,644	79	-	1,723
East Window Fund	5,124	(5,124)	-	-
East Window Short Term Loans Fund	-	2,126	-	2,126
Friends of Binsted Church Fund	-	3,168	-	3,168
	40,653	(13,607)	(2,523)	24,523
TOTAL FUNDS	66,243	(23,380)	-	42,863

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2025

9. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	57,035	(66,808)	(9,773)
Restricted funds			
Churchyard fund	130	(828)	(698)
Music fund	225	(1,512)	(1,287)
Clock fund	13	(7)	6
Fabric fund	15,583	(20,119)	(4,536)
Reordering fund	284	(7,860)	(7,576)
Church flowers fund	500	(265)	235
Bell ringers fund	79	-	79
East Window Fund	101	(5,225)	(5,124)
East Window Short Term Loans Fund	56,932	(54,806)	2,126
Friends of Binsted Church Fund	3,168	-	3,168
	<u>77,015</u>	<u>(90,622)</u>	<u>(13,607)</u>
TOTAL FUNDS	<u><u>134,050</u></u>	<u><u>(157,430)</u></u>	<u><u>(23,380)</u></u>

Comparatives for movement in funds

	Net movement in funds £	Transfers between funds £	At 31/12/24 £
Unrestricted funds			
General fund	(3,207)	28,797	25,590
Restricted funds			
Churchyard fund	3,324	-	3,324
Music fund	5,476	-	5,476
Clock fund	276	-	276
Fabric fund	14,370	-	14,370
Reordering fund	10,027	-	10,027
Church flowers fund	412	-	412
Spire and tower fund	28,797	(28,797)	-
Bell ringers fund	1,644	-	1,644
East Window Fund	5,124	-	5,124
	<u>69,450</u>	<u>(28,797)</u>	<u>40,653</u>
TOTAL FUNDS	<u><u>66,243</u></u>	<u><u>-</u></u>	<u><u>66,243</u></u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2025

9. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	66,933	(70,140)	(3,207)
Restricted funds			
Churchyard fund	3,996	(672)	3,324
Music fund	5,476	-	5,476
Clock fund	276	-	276
Fabric fund	15,697	(1,327)	14,370
Reordering fund	16,367	(6,340)	10,027
Church flowers fund	619	(207)	412
Spire and tower fund	28,797	-	28,797
Bell ringers fund	3,987	(2,343)	1,644
East Window Fund	5,747	(623)	5,124
	<u>80,962</u>	<u>(11,512)</u>	<u>69,450</u>
TOTAL FUNDS	<u>147,895</u>	<u>(81,652)</u>	<u>66,243</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/24 £	Net movement in funds £	Transfers between funds £	At 31/12/25 £
Unrestricted funds				
General fund	-	(12,980)	31,320	18,340
Restricted funds				
Churchyard fund	-	2,626	-	2,626
Music fund	-	4,189	-	4,189
Clock fund	-	282	-	282
Fabric fund	-	9,834	(2,523)	7,311
Reordering fund	-	2,451	-	2,451
Church flowers fund	-	647	-	647
Spire and tower fund	-	28,797	(28,797)	-
Bell ringers fund	-	1,723	-	1,723
East Window Short Term Loans Fund	-	2,126	-	2,126
Friends of Binsted Church Fund	-	3,168	-	3,168
	<u>-</u>	<u>55,843</u>	<u>(31,320)</u>	<u>24,523</u>
TOTAL FUNDS	<u>-</u>	<u>42,863</u>	<u>-</u>	<u>42,863</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2025

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	123,968	(136,948)	(12,980)
Restricted funds			
Churchyard fund	4,126	(1,500)	2,626
Music fund	5,701	(1,512)	4,189
Clock fund	289	(7)	282
Fabric fund	31,280	(21,446)	9,834
Reordering fund	16,651	(14,200)	2,451
Church flowers fund	1,119	(472)	647
Spire and tower fund	28,797	-	28,797
Bell ringers fund	4,066	(2,343)	1,723
East Window Fund	5,848	(5,848)	-
East Window Short Term Loans Fund	56,932	(54,806)	2,126
Friends of Binsted Church Fund	3,168	-	3,168
	<u>157,977</u>	<u>(102,134)</u>	<u>55,843</u>
TOTAL FUNDS	<u>281,945</u>	<u>(239,082)</u>	<u>42,863</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.

BINSTED HOLY CROSS P C C**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025**

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	48,517	99,124
Gift aid	22,371	19,165
Legacies	-	10,000
Grants	52,307	6,000
	123,195	134,289
Other trading activities		
Fundraising events	2,205	4,849
Fees for weddings / christenings / memorials / funerals	5,876	6,073
	8,081	10,922
Investment income		
Deposit account interest	2,464	2,684
Bank compensation received	310	-
	2,774	2,684
Total incoming resources	134,050	147,895
EXPENDITURE		
Raising donations and legacies		
Cost of events	3,039	848
Charitable activities		
Insurance	3,688	3,611
Light and heat	4,077	4,945
Repairs and maintenance	23,441	18,227
Repairs and maintenance - major	70,221	6,331
Overseas missions	1,500	1,500
UK missions	750	750
Diocesan parish share	31,020	29,289
Parochial fees to diocese	1,974	1,435
Wages	8,834	3,840
Parish training and mission	1,894	-
	147,399	69,928
Other		
General expenses	5,672	9,616

This page does not form part of the statutory financial statements

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

	2025 £	2024 £
Support costs		
Governance costs		
Independent examiner's fee	<u>1,320</u>	<u>1,260</u>
Total resources expended	<u>157,430</u>	<u>81,652</u>
Net (expenditure)/income	<u>(23,380)</u>	<u>66,243</u>

This page does not form part of the statutory financial statements