

# **Annual Financial Statements**

**Parochial Church Council**

**The Priory Church of St Andrew, Hamble, Southampton**

**Established 1109**

**For the Financial Year ending 31 December 2025**

**Registered Charity No. 1208623**

## INDEPENDENT EXAMINER'S REPORT ON THE ENCLOSED ACCOUNTS

Report to the members of the PCC of St Andrews Church, Hamble on the Accounts for the year ended 31st December 2025, set out on the following pages.

### Respective responsibilities of the trustees and examiner.

The charity's trustees are satisfied that the audit requirement of section 144(2) of the Charities Act 2011 (the act) does not apply, and that there is no requirement in the governing documents or constitution of the Charity for the conducting of an audit.

As a consequence, the trustees have elected that the financial statements be subject to an independent examination.

Having satisfied myself that the Charity is not subject to audit under Company Law, and is eligible for an independent examination, it is my responsibility to:

Examine the accounts under section 145 of the act.

To follow the procedures laid down in the General Directions given by the Charities Commission under section 145(5)(b) of the Act, and

to state whether any particular matters have come to my attention.

### Basis of Independent Examiner's statement

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales in relation to the conducting of an Independent examination, referred to above. An independent examination includes a review of accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from the trustees concerning such matters.

The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the SORP, on a test basis, of evidence relative to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the trustees of all material matters.

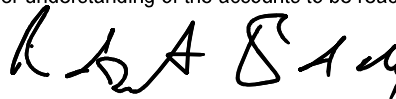
### Independent Examiner's statement

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

1. gives me reasonable cause to believe that in any material aspect, that the trustees have not met the requirements to ensure that:
  - proper accounting records are kept (in accordance with section 130 of the act): and
  - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: Robert Eddy ACMA CGMA  
Address: 96 Hamble Lane  
Hamble  
Southampton SO31 4NA

Signed:



Dated:

4th March 2026

| Income                                  | Notes | £         | £                | Expenditure                                | Notes | £                | £                |                           | £         | £                |
|-----------------------------------------|-------|-----------|------------------|--------------------------------------------|-------|------------------|------------------|---------------------------|-----------|------------------|
| <b>Planned Giving</b>                   |       |           |                  | Parish Share(2024)£38264                   | 4     | 33,983.34        |                  | <b>01 Jan 24 Bal Fwd:</b> |           |                  |
| Tax Efficient                           |       | 23,836.05 |                  | Vicar's Expenses                           |       | -00              |                  | Bk Accts                  | 35,732.96 |                  |
| Tax Reclaimed                           |       | 6,229.94  |                  |                                            |       |                  |                  |                           |           | 35,732.96        |
| Non-Tax Efficient                       |       | 658.00    |                  | Maintenance                                |       | 1,241.56         |                  | <b>plus</b>               |           |                  |
| <i>Total Planned Giving</i>             |       |           | 30,723.99        | Heating and Lighting                       |       | 3,205.37         |                  | Xs Inc/Exp                | -         | 65.64            |
| <b>Other Giving</b>                     |       |           |                  | Insurance & Fire Precautions               |       | 3,194.57         |                  | <b>Bal CF</b>             |           | <b>35,667.32</b> |
| Collections at Services                 |       | 4,804.50  |                  | Outreach                                   | 2     | 1,663.17         |                  | <b>Represented by</b>     |           |                  |
| Donations                               |       | 1,617.91  |                  | Printing/Postage                           |       | 299.16           |                  | Bank                      |           | 35,667.32        |
| Tax Reclaimed                           |       | -00       |                  | Organ Maintenance                          | 5     | 776.69           |                  |                           |           | -00              |
| <i>Total Other Giving</i>               |       |           | 6,422.41         | Stationery/Publications                    |       | 255.41           |                  | <b>Total</b>              |           | <b>35,667.32</b> |
| Cemetery                                |       |           | -00              | Fund Raising/Entertainment                 |       | 120.00           |                  |                           |           |                  |
| <b>Weddings Funerals &amp; Baptisms</b> |       |           |                  | Altar                                      |       | 380.84           |                  |                           |           |                  |
| Fees                                    | 3     | 8,734.00  |                  | Restoration                                |       | -00              |                  |                           |           |                  |
| Collections at WFB                      |       | 993.90    |                  | Sundry Expenditure                         | 6     | 4,209.03         |                  |                           |           |                  |
| <i>Total WFB</i>                        |       |           | 9,727.90         | <i>Subtotal Expenditure by Church</i>      |       |                  | 49,329.14        |                           |           |                  |
| <b>Other Events</b>                     |       |           |                  | Cemetery                                   |       | -00              | -00              |                           |           |                  |
| Fund Raising Events                     |       |           | 3,147.08         | <b>Priory Centre</b>                       |       |                  |                  |                           |           |                  |
| <b>Priory Centre</b>                    |       |           |                  | Heat/light                                 |       | -00              |                  |                           |           |                  |
| Maintenance Grant                       |       | -00       |                  | Upkeep                                     |       | -00              |                  |                           |           |                  |
| Heat/light                              |       | 1,590.98  |                  | Insurance & Fire Precautions               |       | 140.98           |                  |                           |           |                  |
| <i>Total Priory Centre</i>              |       |           | 1,590.98         | <i>Subtotal Expenditure by Church Hall</i> |       |                  | 140.98           |                           |           |                  |
| <b>Sundry</b>                           |       |           |                  | Wedding, Funeral Fees to Di                | 3     |                  | 2,893.00         |                           |           |                  |
| Outreach                                | 2     | -00       |                  | Charity/Appeals                            | 7     | 656.00           | 656.00           |                           |           |                  |
| Interest                                |       | 713.16    |                  | <b>TOTAL EXPENDITURE</b>                   |       |                  | <b>53,019.12</b> |                           |           |                  |
| Grants/VAT Refund                       | 6     | -00       |                  | <b>TOTAL INCOME</b>                        |       | <b>52,953.48</b> |                  |                           |           |                  |
| Sundry Receipts                         | 6 -   | 18.04     |                  | <b>TOTAL EXPENDITURE</b>                   |       | <b>53,019.12</b> |                  |                           |           |                  |
| Transfrom CBF                           |       |           | -00              | <b>EXCESS EXP/Income</b>                   |       | <b>-</b>         | <b>65.64</b>     |                           |           |                  |
| <i>Total Sundry</i>                     |       |           | 695.12           |                                            |       |                  |                  |                           |           |                  |
| <i>Subtotal Income for Church Use</i>   |       |           | 52,307.48        |                                            |       |                  |                  |                           |           |                  |
| <b>Charity/Appeals</b>                  |       |           |                  |                                            |       |                  |                  |                           |           |                  |
| Charity/Appeals                         | 7     | 646.00    |                  |                                            |       |                  |                  |                           |           |                  |
| <i>Total Charity/Appeals</i>            |       |           | 646.00           |                                            |       |                  |                  |                           |           |                  |
| <b>TOTAL INCOME</b>                     |       |           | <b>52,953.48</b> |                                            |       |                  |                  |                           |           |                  |

|                            |               |
|----------------------------|---------------|
| Parish Share               |               |
| <b>Total due for 2024:</b> | <b>33,983</b> |
| Due to date:               |               |
| Paid to date:              | 33,983        |

|                                                            |           |                  |
|------------------------------------------------------------|-----------|------------------|
| <b>St Andrew's Church Hamble</b>                           |           |                  |
| <i>Statement of Income and Expenditure for the period:</i> |           |                  |
| <b>01-Jan-25</b>                                           | <b>to</b> | <b>31-Dec-25</b> |

Note 1 : **Accounting Policies**

The Financial Statements have been prepared in accordance with the Church Accounting regulations 2006 together with applicable accounting standards. In preparing the financial statements and annual report the PCC follows best practice as laid down in the Charities Act 2011 and the Statement of Recognised Practice (SORP) associated with the Act.

As the Income of the PCC is below the threshold of £250,000 set out in SI 1995: No 2696 (appendix 4.3) The Charities Act 2011 the PCC has the right to use Receipts and Payments Accounting; thus the Financial Statements have been prepared on this basis, and Assets and Liabilities valued under the historical cost Convention (except for the Valuation of Investment assets, which are shown at current market value).

However due to the income exceeding £100,000 for the year to 2022, the PCC must register with the Charities Commission. The PCC has now registered with the Charities' Commission under Charity No 1208623.

The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law.

They do not include the accounts of Church Groups that owe their main affiliation to another body or those that are informal gatherings of church members.

**Receipts and Payments Account (R&PA)**

These Receipts and Payments Accounts recognise cashflows in and out of the PCC funds and include amounts received or paid in the period, which may not appear in the Bank account at year end, but are held by the PCC. Therefore there is no inclusion of expected amounts or balances (not yet actually paid or received) or provisions for items not recognised due to the event not yet taking place.

The Receipts and Payments account is therefore a reconciliation of Actual Cashflows to and from the PCC funds as at 31/12/25.

**Funds.**

Unrestricted (General) Funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for the application of the general purposes of the PCC. These include Funds designated for a specific purpose by the PCC as unrestricted.

Restricted Funds represent donations or grants received or invited by the PCC for a specific purpose. The funds may only be expended for that purpose with any balance remaining unspent carried forward to the following year as a balance on the fund. At the purpose end, remaining balances are absorbed into General funds only at the agreement of the donating party or where the balance is insignificant.

### Statement of Assets and Liabilities

This schedule is the equivalent of a balance sheet in accruals accounts. It reconciles Assets held (Cash) and Liabilities that are to be Paid (Cash)

#### Assets:

##### Non Monetary Assets

Inventory assets i.e furnishings, fitting and equipment including Assets used for general parochial use as well as administrative use are vested in the Vicar and Church Wardens as Custodian Trustees. An Inventory is kept and remains the property of the Custodian Trustees.

##### Monetary Assets

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Gift Aid has been verified and paid for tax year April 2024/25 as £6229.94

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##### Monetary Liabilities

All monies owed as at 31st December 2025 are included within the accounts.

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#### **Note 2: Outreach**

The PCC agreed to continue with the successful outreach initiative to the community with the Christmas Cards.

The task of designing the Christmas card was given to Hamble Primary School again which was well responded to and with a personal message from the Rev Hayley Richens and this card had been well received.

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There were four weddings and twelve other occasional offices performed during the year ended 31/12/2025. Fees received amounted to £8734 From these fees deductions are made for the organist and WDBF totalling £2893.

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The portion of the 2025 Diocesan share allocated through the Eastleigh Deanery to Hamble Parish was £33983.34 which was paid in full.

Note 5. **Organ**

The organ costs comprise of one maintenance visit (£252.00) plus an annual fee for music copyright to CCLI (£524.69)

Note 6: **Sundry**

The accounts show expenditure of £4209.03

|                                      |          |
|--------------------------------------|----------|
| Upgrade of the lighting done in 2024 | 1,674.00 |
| Memorial flowers                     | 206.00   |
| Shed                                 | 1,645.20 |
| Confirmation expenses                | 25.40    |
| Licencing cost                       | 116.99   |
| Vacuum cleaner                       | 139.00   |
| Deanery Synod                        | 30.00    |
| Payaz card machine                   | 372.44   |
|                                      | <hr/>    |
|                                      | 4,209.03 |
|                                      | <hr/>    |

The negative amount of -£18.04 is the charge incurred when processing receipts through the Parish Giving Scheme and the Payaz machine.

Note 7: During the year St Andrews raised funds in aid of good causes through events and through the local community, for registered Charities.

|                      |        |
|----------------------|--------|
| Children's Society   | 72.40  |
| Mission to Seafarers | 100.00 |
| Two Saints           | 62.00  |
|                      | <hr/>  |
|                      | 234.40 |
|                      | <hr/>  |

The collections from the Licencing service for Rev Liz Williams went to the Diocese for clergy families in difficulty and also the collection for the funeral of Richard Hardy went to the Royal Yacht Association and the RNLI.

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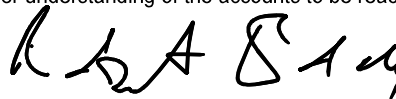
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  - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: Robert Eddy ACMA CGMA  
Address: 96 Hamble Lane  
Hamble  
Southampton SO31 4NA

Signed:



Dated:

4th March 2026

| Income                                  | Notes      | £            | £                | Expenditure                                | Notes    | £                | £                |                           | £         | £                |
|-----------------------------------------|------------|--------------|------------------|--------------------------------------------|----------|------------------|------------------|---------------------------|-----------|------------------|
| <b>Planned Giving</b>                   |            |              |                  | Parish Share(2024)£38264                   | <b>4</b> | 33,983.34        |                  | <b>01 Jan 24 Bal Fwd:</b> |           |                  |
| Tax Efficient                           |            | 23,836.05    |                  | Vicar's Expenses                           |          | -00              |                  | Bk Accts                  | 35,732.96 |                  |
| Tax Reclaimed                           |            | 6,229.94     |                  |                                            |          |                  |                  |                           |           | 35,732.96        |
| Non-Tax Efficient                       |            | 658.00       |                  | Maintenance                                |          | 1,241.56         |                  | <b>plus</b>               |           |                  |
| <i>Total Planned Giving</i>             |            |              | 30,723.99        | Heating and Lighting                       |          | 3,205.37         |                  | Xs Inc/Exp                | -         | 65.64            |
| <b>Other Giving</b>                     |            |              |                  | Insurance & Fire Precautions               |          | 3,194.57         |                  | <b>Bal CF</b>             |           | <b>35,667.32</b> |
| Collections at Services                 |            | 4,804.50     |                  | Outreach                                   | <b>2</b> | 1,663.17         |                  | <b>Represented by</b>     |           |                  |
| Donations                               |            | 1,617.91     |                  | Printing/Postage                           |          | 299.16           |                  | Bank                      |           | 35,667.32        |
| Tax Reclaimed                           |            | -00          |                  | Organ Maintenance                          | <b>5</b> | 776.69           |                  |                           |           | -00              |
| <i>Total Other Giving</i>               |            |              | 6,422.41         | Stationery/Publications                    |          | 255.41           |                  | <b>Total</b>              |           | <b>35,667.32</b> |
| Cemetery                                |            |              | -00              | Fund Raising/Entertainment                 |          | 120.00           |                  |                           |           |                  |
| <b>Weddings Funerals &amp; Baptisms</b> |            |              |                  | Altar                                      |          | 380.84           |                  |                           |           |                  |
| Fees                                    | <b>3</b>   | 8,734.00     |                  | Restoration                                |          | -00              |                  |                           |           |                  |
| Collections at WFB                      |            | 993.90       |                  | Sundry Expenditure                         | <b>6</b> | 4,209.03         |                  |                           |           |                  |
| <i>Total WFB</i>                        |            |              | 9,727.90         | <i>Subtotal Expenditure by Church</i>      |          |                  | 49,329.14        |                           |           |                  |
| <b>Other Events</b>                     |            |              |                  | Cemetery                                   |          | -00              | -00              |                           |           |                  |
| Fund Raising Events                     |            |              | 3,147.08         | <b>Priory Centre</b>                       |          |                  |                  |                           |           |                  |
| <b>Priory Centre</b>                    |            |              |                  | Heat/light                                 |          | -00              |                  |                           |           |                  |
| Maintenance Grant                       |            | -00          |                  | Upkeep                                     |          | -00              |                  |                           |           |                  |
| Heat/light                              |            | 1,590.98     |                  | Insurance & Fire Precautions               |          | 140.98           |                  |                           |           |                  |
| <i>Total Priory Centre</i>              |            |              | 1,590.98         | <i>Subtotal Expenditure by Church Hall</i> |          |                  | 140.98           |                           |           |                  |
| <b>Sundry</b>                           |            |              |                  | Wedding, Funeral Fees to Di                | <b>3</b> |                  | 2,893.00         |                           |           |                  |
| Outreach                                | <b>2</b>   | -00          |                  | Charity/Appeals                            | <b>7</b> | 656.00           | 656.00           |                           |           |                  |
| Interest                                |            | 713.16       |                  | <b>TOTAL EXPENDITURE</b>                   |          |                  | <b>53,019.12</b> |                           |           |                  |
| Grants/VAT Refund                       | <b>6</b>   | -00          |                  | <b>TOTAL INCOME</b>                        |          | <b>52,953.48</b> |                  |                           |           |                  |
| Sundry Receipts                         | <b>6 -</b> | <b>18.04</b> |                  | <b>TOTAL EXPENDITURE</b>                   |          | <b>53,019.12</b> |                  |                           |           |                  |
| Transfrom CBF                           |            |              | -00              | <b>EXCESS EXP/Income</b>                   |          | <b>-</b>         | <b>65.64</b>     |                           |           |                  |
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| <b>Charity/Appeals</b>                  |            |              |                  |                                            |          |                  |                  |                           |           |                  |
| Charity/Appeals                         | <b>7</b>   | 646.00       |                  |                                            |          |                  |                  |                           |           |                  |
| <i>Total Charity/Appeals</i>            |            |              | 646.00           |                                            |          |                  |                  |                           |           |                  |
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|                            |               |
|----------------------------|---------------|
| Parish Share               |               |
| <b>Total due for 2024:</b> | <b>33,983</b> |
| Due to date:               |               |
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|                                                            |           |                  |
|------------------------------------------------------------|-----------|------------------|
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|                                      | 4,209.03 |
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The collections from the Licencing service for Rev Liz Williams went to the Diocese for clergy families in difficulty and also the collection for the funeral of Richard Hardy went to the Royal Yacht Association and the RNLI.

# **Annual Financial Statements**

**Parochial Church Council**

**The Priory Church of St Andrew, Hamble, Southampton**

**Established 1109**

**For the Financial Year ending 31 December 2025**

**Registered Charity No. 1208623**

## INDEPENDENT EXAMINER'S REPORT ON THE ENCLOSED ACCOUNTS

Report to the members of the PCC of St Andrews Church, Hamble on the Accounts for the year ended 31st December 2025, set out on the following pages.

### Respective responsibilities of the trustees and examiner.

The charity's trustees are satisfied that the audit requirement of section 144(2) of the Charities Act 2011 (the act) does not apply, and that there is no requirement in the governing documents or constitution of the Charity for the conducting of an audit.

As a consequence, the trustees have elected that the financial statements be subject to an independent examination.

Having satisfied myself that the Charity is not subject to audit under Company Law, and is eligible for an independent examination, it is my responsibility to:

Examine the accounts under section 145 of the act.

To follow the procedures laid down in the General Directions given by the Charities Commission under section 145(5)(b) of the Act, and

to state whether any particular matters have come to my attention.

### Basis of Independent Examiner's statement

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales in relation to the conducting of an Independent examination, referred to above. An independent examination includes a review of accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from the trustees concerning such matters.

The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the SORP, on a test basis, of evidence relative to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

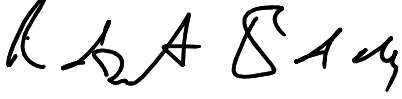
I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the trustees of all material matters.

### Independent Examiner's statement

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

1. gives me reasonable cause to believe that in any material aspect, that the trustees have not met the requirements to ensure that:
  - proper accounting records are kept (in accordance with section 130 of the act): and
  - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: Robert Eddy ACMA CGMA  
Address: 96 Hamble Lane  
Hamble  
Southampton SO31 4NA

Signed:   
Dated: 4th March 2026

| Income                                  | Notes      | £            | £                | Expenditure                                | Notes    | £                | £                |                           | £         | £                |
|-----------------------------------------|------------|--------------|------------------|--------------------------------------------|----------|------------------|------------------|---------------------------|-----------|------------------|
| <b>Planned Giving</b>                   |            |              |                  | Parish Share(2024)£38264                   | <b>4</b> | 33,983.34        |                  | <b>01 Jan 24 Bal Fwd:</b> |           |                  |
| Tax Efficient                           |            | 23,836.05    |                  | Vicar's Expenses                           |          | -00              |                  | Bk Accts                  | 35,732.96 |                  |
| Tax Reclaimed                           |            | 6,229.94     |                  |                                            |          |                  |                  |                           |           | 35,732.96        |
| Non-Tax Efficient                       |            | 658.00       |                  | Maintenance                                |          | 1,241.56         |                  | <b>plus</b>               |           |                  |
| <i>Total Planned Giving</i>             |            |              | 30,723.99        | Heating and Lighting                       |          | 3,205.37         |                  | Xs Inc/Exp                | -         | 65.64            |
| <b>Other Giving</b>                     |            |              |                  | Insurance & Fire Precautions               |          | 3,194.57         |                  | <b>Bal CF</b>             |           | <b>35,667.32</b> |
| Collections at Services                 |            | 4,804.50     |                  | Outreach                                   | <b>2</b> | 1,663.17         |                  | <b>Represented by</b>     |           |                  |
| Donations                               |            | 1,617.91     |                  | Printing/Postage                           |          | 299.16           |                  | Bank                      |           | 35,667.32        |
| Tax Reclaimed                           |            | -00          |                  | Organ Maintenance                          | <b>5</b> | 776.69           |                  |                           |           | -00              |
| <i>Total Other Giving</i>               |            |              | 6,422.41         | Stationery/Publications                    |          | 255.41           |                  | <b>Total</b>              |           | <b>35,667.32</b> |
| Cemetery                                |            |              | -00              | Fund Raising/Entertainment                 |          | 120.00           |                  |                           |           |                  |
| <b>Weddings Funerals &amp; Baptisms</b> |            |              |                  | Altar                                      |          | 380.84           |                  |                           |           |                  |
| Fees                                    | <b>3</b>   | 8,734.00     |                  | Restoration                                |          | -00              |                  |                           |           |                  |
| Collections at WFB                      |            | 993.90       |                  | Sundry Expenditure                         | <b>6</b> | 4,209.03         |                  |                           |           |                  |
| <i>Total WFB</i>                        |            |              | 9,727.90         | <i>Subtotal Expenditure by Church</i>      |          |                  | 49,329.14        |                           |           |                  |
| <b>Other Events</b>                     |            |              |                  | Cemetery                                   |          | -00              | -00              |                           |           |                  |
| Fund Raising Events                     |            |              | 3,147.08         | <b>Priory Centre</b>                       |          |                  |                  |                           |           |                  |
| <b>Priory Centre</b>                    |            |              |                  | Heat/light                                 |          | -00              |                  |                           |           |                  |
| Maintenance Grant                       |            | -00          |                  | Upkeep                                     |          | -00              |                  |                           |           |                  |
| Heat/light                              |            | 1,590.98     |                  | Insurance & Fire Precautions               |          | 140.98           |                  |                           |           |                  |
| <i>Total Priory Centre</i>              |            |              | 1,590.98         | <i>Subtotal Expenditure by Church Hall</i> |          |                  | 140.98           |                           |           |                  |
| <b>Sundry</b>                           |            |              |                  | Wedding, Funeral Fees to Di                | <b>3</b> |                  | 2,893.00         |                           |           |                  |
| Outreach                                | <b>2</b>   | -00          |                  | Charity/Appeals                            | <b>7</b> | 656.00           | 656.00           |                           |           |                  |
| Interest                                |            | 713.16       |                  | <b>TOTAL EXPENDITURE</b>                   |          |                  | <b>53,019.12</b> |                           |           |                  |
| Grants/VAT Refund                       | <b>6</b>   | -00          |                  | <b>TOTAL INCOME</b>                        |          | <b>52,953.48</b> |                  |                           |           |                  |
| Sundry Receipts                         | <b>6 -</b> | <b>18.04</b> |                  | <b>TOTAL EXPENDITURE</b>                   |          | <b>53,019.12</b> |                  |                           |           |                  |
| Transfrom CBF                           |            |              | -00              | <b>EXCESS EXP/Income</b>                   |          | <b>-</b>         | <b>65.64</b>     |                           |           |                  |
| <i>Total Sundry</i>                     |            |              | 695.12           |                                            |          |                  |                  |                           |           |                  |
| <i>Subtotal Income for Church Use</i>   |            |              | 52,307.48        |                                            |          |                  |                  |                           |           |                  |
| <b>Charity/Appeals</b>                  |            |              |                  |                                            |          |                  |                  |                           |           |                  |
| Charity/Appeals                         | <b>7</b>   | 646.00       |                  |                                            |          |                  |                  |                           |           |                  |
| <i>Total Charity/Appeals</i>            |            |              | 646.00           |                                            |          |                  |                  |                           |           |                  |
| <b>TOTAL INCOME</b>                     |            |              | <b>52,953.48</b> |                                            |          |                  |                  |                           |           |                  |

|                            |               |
|----------------------------|---------------|
| Parish Share               |               |
| <b>Total due for 2024:</b> | <b>33,983</b> |
| Due to date:               |               |
| Paid to date:              | 33,983        |

|                                                            |           |                  |
|------------------------------------------------------------|-----------|------------------|
| <b>St Andrew's Church Hamble</b>                           |           |                  |
| <i>Statement of Income and Expenditure for the period:</i> |           |                  |
| <b>01-Jan-25</b>                                           | <b>to</b> | <b>31-Dec-25</b> |

Note 1 : **Accounting Policies**

The Financial Statements have been prepared in accordance with the Church Accounting regulations 2006 together with applicable accounting standards. In preparing the financial statements and annual report the PCC follows best practice as laid down in the Charities Act 2011 and the Statement of Recognised Practice (SORP) associated with the Act.

As the Income of the PCC is below the threshold of £250,000 set out in SI 1995: No 2696 (appendix 4.3) The Charities Act 2011 the PCC has the right to use Receipts and Payments Accounting; thus the Financial Statements have been prepared on this basis, and Assets and Liabilities valued under the historical cost Convention (except for the Valuation of Investment assets, which are shown at current market value).

However due to the income exceeding £100,000 for the year to 2022, the PCC must register with the Charities Commission. The PCC has now registered with the Charities' Commission under Charity No 1208623.

The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law.

They do not include the accounts of Church Groups that owe their main affiliation to another body or those that are informal gatherings of church members.

**Receipts and Payments Account (R&PA)**

These Receipts and Payments Accounts recognise cashflows in and out of the PCC funds and include amounts received or paid in the period, which may not appear in the Bank account at year end, but are held by the PCC. Therefore there is no inclusion of expected amounts or balances (not yet actually paid or received) or provisions for items not recognised due to the event not yet taking place.

The Receipts and Payments account is therefore a reconciliation of Actual Cashflows to and from the PCC funds as at 31/12/25.

**Funds.**

Unrestricted (General) Funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for the application of the general purposes of the PCC. These include Funds designated for a specific purpose by the PCC as unrestricted.

Restricted Funds represent donations or grants received or invited by the PCC for a specific purpose. The funds may only be expended for that purpose with any balance remaining unspent carried forward to the following year as a balance on the fund. At the purpose end, remaining balances are absorbed into General funds only at the agreement of the donating party or where the balance is insignificant.

### Statement of Assets and Liabilities

This schedule is the equivalent of a balance sheet in accruals accounts. It reconciles Assets held (Cash) and Liabilities that are to be Paid (Cash)

#### Assets:

##### Non Monetary Assets

Inventory assets i.e furnishings, fitting and equipment including Assets used for general parochial use as well as administrative use are vested in the Vicar and Church Wardens as Custodian Trustees. An Inventory is kept and remains the property of the Custodian Trustees.

##### Monetary Assets

As at 31st December 2025 the PCC held funds on interest bearing accounts on which interest of £716.16 was earned during the year to 31/12/2025. There were no other investments.

Gift Aid has been verified and paid for tax year April 2024/25 as £6229.94

There are currently no long term Liabilities potentially owing by the PCC.

Funds are held of £2224.50 for reparation of the tomb. And £904.00 for the maintenance of the clock "Bill's Clock". These are restricted.

#### Liabilities:

##### Monetary Liabilities

All monies owed as at 31st December 2025 are included within the accounts.

There were no outstanding liabilities exceeding £500 that the PCC was aware of at the date of drafting the accounts.

#### Note 2: **Outreach**

The PCC agreed to continue with the successful outreach initiative to the community with the Christmas Cards.

The task of designing the Christmas card was given to Hamble Primary School again which was well responded to and with a personal message from the Rev Hayley Richens and this card had been well received.

An Easter Card was also sent out to the Village with an Easter message from Hayley and details of the Easter services.

Our Website and FaceBook page continually to be regularly updated.

Note 3; **Weddings & Funerals**

There were four weddings and twelve other occasional offices performed during the year ended 31/12/2025. Fees received amounted to £8734 From these fees deductions are made for the organist and WDBF totalling £2893.

Note 4. **Diocesan Parish Share:**

The portion of the 2025 Diocesan share allocated through the Eastleigh Deanery to Hamble Parish was £33983.34 which was paid in full.

Note 5. **Organ**

The organ costs comprise of one maintenance visit (£252.00) plus an annual fee for music copyright to CCLI (£524.69)

Note 6: **Sundry**

The accounts show expenditure of £4209.03

|                                      |          |
|--------------------------------------|----------|
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