

Charity registration number 1211372

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ST PAULS, CANFORD HEATH IN THE DIOCESE OF SALISBURY**

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ST PAULS, CANFORD HEATH IN THE DIOCESE OF SALISBURY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Rev'd Matthew Williams Verity Brayshaw David Pawling James Pope Lynn Warner Ann Harmsworth Steve Allen Susan Hanmore Angela Armstrong Anthony Jackson Esther Maristegui-Nunez	(Appointed 21 May 2025) (Appointed 21 May 2025)
Charity number	1211372	
Independent examiner	Hill Osborne 2 Winchester Place North Street Poole Dorset BH15 1NX	

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ST PAULS, CANFORD HEATH IN THE DIOCESE OF SALISBURY**

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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST PAULS, CANFORD HEATH IN THE DIOCESE OF SALISBURY

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

Annual Report from the Trustees of the Ecclesiastical Parish of St Paul's in the Diocese of Salisbury for the year ending 31st December 2025.

St Paul's Church is situated in the Neighbourhood Centre of Canford Heath and is part of the Poole and North Bournemouth Deanery in the Diocese of Salisbury. The PCC operates under PCC Powers Measure 1956 and Church Representation Rules 2022. The PCC registered with the Charity Commission in December 2024 - Registration number 1211372.

Address for correspondence:

St Paul's Church

Neighbourhood Centre

Poole BH17 9DW

Email address - office@stpaulscanfordheath.org.uk

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 constitution, the Charities Act 2011 and "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)".

Objectives and activities

The PCC is a registered charity. The method of appointing PCC members is set out in the Church Representation Rules. At St Paul's the membership of the PCC comprises the incumbent (the vicar), churchwardens, deanery representatives and members elected by those who are on the Electoral Roll of the church. People who attend our services are encouraged to join the Electoral Roll so they are eligible to vote and stand for the PCC.

The members of the PCC (Trustees) are responsible for making decisions on all matters of general concern and importance to the parish including deciding on how the funds of the PCC are to be spent. During 2025 the PCC have met in person on five dates.

Aims and Purposes

The PCC has the responsibility of cooperating with the Incumbent, The Reverend Matthew Williams, in promoting in the ecclesiastical parish, the whole mission of the Church, spiritual, pastoral, social and ecumenical. The PCC is also responsible for maintaining the Church premises and finances.

Objectives and Activities

The PCC is committed to enabling as many people as possible to worship at St. Paul's and become part of our church community. Our mission is to Love God, Love People, and Make Disciples in accordance with The Great Commandment and The Great Commission.

In planning our activities, we ensure that we can demonstrate clear benefits to people living in the parish, and beyond, through:

- Worship and prayer, learning about the Gospel; and developing knowledge of, and trust in, Jesus.
- Provision of pastoral care for people living in the parish
- Mission and outreach work
- A range of social and supportive activities for people of all ages in the parish
- Maintaining the fabric of the church to provide a safe and comfortable environment for these activities.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST PAULS, CANFORD HEATH IN THE DIOCESE OF SALISBURY

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Public benefit

The trustees have paid due regard to the Charity Commission's guidance on public benefit and, in particular, the supplementary guidance on charities for the advancement of religion.

Achievements and performance

One of our most significant achievements as a PCC in 2025 was the creation of a new mission statement to guide what we do as a church. The aim was to make it simpler, more memorable, and more Bible based. The full mission statement is a couple of pages long but it can be summarised in just 6 words: Love God, Love People, Make Disciples. It is based on two statements of Jesus – the Great Commandment and the Great Commission. It is our hope and prayer that this simple summary will help us serve God and the local community better.

Loving God: Worship and Prayer

The PCC offers a range of services during the week and over the course of the year that enable people to express and grow in their love of God. For example, our Midweek Communion service provides a quieter, more traditional and reflective environment for worship, whereas our services on Sunday mornings are more contemporary in style, blending liturgy, teaching, prayer, and lively sung worship.

Throughout 2025 we were successful in welcoming new people and families into church, some with little or no history of going to church. In December two members of our Church were confirmed at a service hosted by St. John's Church, Wimborne,

We continued to offer regular opportunities for prayer, with extempore prayer on Zoom on Monday evenings, and quite private prayer in person on Saturday mornings.

On the 19th of January we hosted a Unity Service at which we were joined by The Beacon URC Church. As always it was a joyous occasion and lovely to spend time with other Christians from across the community.

Our Easter services had a number of highlights, especially the Maundy Thursday service which was the best attended for years (46 adults and 2 children), the beautiful service of 'Reflection Around the Cross', and the popular Easter Egg hunt after the Easter Day celebration.

On the 13th July we returned to the normal, traditional way of sharing in Holy Communion together, following a lengthy time of using the dipping method to receive the bread and wine (intinction), something we had done since 2020 because of the covid pandemic.

We had Days of Prayers on April 5th and November 11th to encourage, facilitate and enable personal and corporate prayer.

We were joined by the uniformed organisations (Squirrels, Beavers, Cubs, Scouts, and Explorer Scouts) on Founders Day, St George's Day, and Harvest Sunday – after which there was a large community lunch in the hall.

Our Christmas services were a tremendous success. Not only was the gospel shared and joyous celebration had, attendance was up across all our main Christmas services. For example, 214 people attended the Christingle service, making it the best attended service since 2016! Total attendance of all services was 557 compared to 461 in 2024. On the 7th December Supporting Minister Reverend Peter Homden led a Carol Service for a large number of the residents at the Oakdale Care Home, joined by Sunday Club families, LPAs, the Churchwarden, and the vicar.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST PAULS, CANFORD HEATH IN THE DIOCESE OF SALISBURY

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Loving People: Serving people in the local community and further afield

Loving people is a key part of our mission. To that end we want our church and hall to be a blessing to the wider community. We allow some local community groups to use our premises at minimal cost. Such groups include Rainbows, Brownies, Guides, Art on the Heath, and Saturday Friends (a group for older people that helps to make the weekend a little brighter). We also allow several other groups to use the premises too, perhaps most notably the Jumping Jellybeans preschool.

We run groups that enable us to connect with people from outside the church family. Venusians is our very popular ladies' group, led by Lynn Warner. It meets monthly enabling ladies in the community to make friends and is much appreciated by those who attend. The Heath Social Club, which is led by Vic Martin and supported by his wife Kath, meets twice a month and is very popular with members of the local community, giving opportunities for a warm space, friendship, entertainment, and a cup of tea. The Saturday Coffee morning serves a similar function. Little Treasures is our popular Toddler Group, supporting children and their parents/carers.

In May we hosted a fund-raising concert with local choir Citrus Singers raising money to support the mission of the Church and Forest Holme hospice. We raised £1260 which was split evenly between the two organisations, with £630 going to each.

In May our social and fund-raising team, Esther Maristegui-Nunez and Verity Bradshaw, enabled us to run a special World Food Day event to celebrate the 80th anniversary of VE Day. People from across the Parish were invited. It was both social and a fundraiser for the Church, raising £143 after expenses.

In August Vic Martin and Jill Wellington ran an Art Exhibition & Bric-a-Brac week which not only enabled us to connect with people outside the church family but also raised £990 for the Church.

We also facilitated a NHS run Health and Wellbeing Drop-In on three occasions during the year, enabling local people to get free blood pressure checks and health advice.

We collected a large amount of food at our Harvest Service for donation to Poole Food bank, and would like to remind people that Food Bank donations can be left at the back of Church anytime it is open.

The Christmas Market was another success thanks to a lot of work by a lot of people, especially Vic Martin and Jill Wellington. We welcomed into the building a very large number of people from the local community. One of our hopes is that it will encourage people to come to our services – which it did in the case of a young person who came to Church for the first time the very next day. The market also raised £1,468.16. This year we provided a number of free games and activities for children in the hope it would attract more families and we were delighted to see lots of children having fun while their parents visited the stalls.

We also support some charities financially. We give PACE (a local Christian schools work charity) £50 a month to aid the excellent work they do in schools, helping students explore the Christian faith and support all those in schools with responsibility for the pastoral care of their students. In December St Paul's Players ran a pantomime, which was not only an excellent community event but raised a total of £2,735, of which £1,000 was donated to Christian Aid. We boosted ticket sales a little by making online purchase possible for the first time. Our Christingle service raised £351.74 for The Children's Society.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST PAULS, CANFORD HEATH IN THE DIOCESE OF SALISBURY

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Loving People: Pastoral Care

Our vicar and Pastoral Care Team has continued to visit and support members of our parish in particular need, especially those who are unable to attend church due to sickness or infirmity, and when a visit has been requested. Throughout 2025, with the help of Churchwarden Ann Harmsworth, Reverend Matt Williams led a monthly service of Holy Communion at The Oakdale care home which is greatly appreciated by a good number of the residents there.

In 2025 our pastoral care team completed the excellent Pastoral Care course by Crosslands to help us provide even better pastoral care to people - spiritual, emotional and practical. Towards the end of the year Angela Armstrong and Lynn Taylor began training to be Lay Pastoral Assistants with a view to being licenced and commissioned in early 2026.

Making Disciples: Discipleship and Evangelism

We want to help people get to know God and grow in their relationship with him so we run occasional courses through the year. Our vicar, Reverend Matt Williams, ran the Christianity Explored course at the start of the year for people in the local community who want to discover more about the Christian Faith. One of the people who attended it was confirmed later in the year. On three Sunday afternoons in March Reverend Arthur Botham (one of our supporting ministers) ran a course called 'Where is God When it Hurts?'. The course was very well attended and people found it helpful and comforting.

Our two Home groups and Tuesday Group have continued to meet fortnightly to study the Bible, pray, and worship together. They play an important role in our strategy to help people grow as Christians and to offer pastoral care.

We are eager to help children and young people come to and grow in faith too. So in addition to our regular Sunday Club and D-Team we started a fun new youth Group called 'Crossfire'. It meets in the afternoon on the last Sunday of the month and 16 young people of secondary school age attended the first session – most are not regular church goers. Another positive about this new group is the vicar is using Crossfire as an opportunity to train people in children and youth ministry. Thanks to donations we were able to purchase a new TV on a trolley for Crossfire (and other church groups) to use.

The Reverend Matt Williams has continued to lead assemblies for the four Junior and Infant schools which are part of the TEACH Academy on Canford Heath. He goes into each 6 times a year. In mid-June three groups of Early Years children visited the Church as part of their religious education and Matt gave them a tour of the Church. In December Haymoor Junior School held their Christmas Concert at St Paul's and Matt taught the gospel.

At Halloween we ran a free Light Party for the local community as a wholesome alternative to Halloween parties and Trick-or-Treating. It involved a silent disco, craft, hot dogs, live music, glow maze, games, and a short talk about Jesus, the Light of the World. It was a brilliant event, a huge highlight of the year, and very well attended – 90 children and 63 adults came. The church was full of people who don't usually come to church and the leadership team did an excellent job. It was very encouraging to see the team serving so enthusiastically and with such commitment. Matt was encouraged by the number of children who came specifically because he invited them during a school assembly – underlining the importance of our schools work. Several people came to Church services as a result, including at least two families who have attended multiple services, and a dad who is now a regular member at St Paul's.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST PAULS, CANFORD HEATH IN THE DIOCESE OF SALISBURY

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Electoral Roll(ER) Report

2025 was the year of full renewal of the Electoral Roll (ER) when everyone on the ER was removed and needed to apply to go back on. A full renewal of the ER takes place across all Church of England churches every 6 years. The process is to establish a correct ER figure for each church since over 6 years people may remain in the parish but no longer attend church on a regular basis. People living in the parish are entitled to apply and be on the ER and so cannot be removed unless they request to be. A full renewal, where people have to re-apply, establishes an accurate figure.

The ER figure for 2025 changed because of the full renewal process and the new ER figure reported at the APCM held on 21st May 2025 was 78.

Since last year's APCM it was noted that the ER had one name duplicated so the actual figure was 77. During 2025 one person passed away and two people were added meaning that our ER remains at 78.

Fabric Report

To facilitate our work it is important that we maintain the fabric of the Church of St. Paul's and the Church Hall. To that end a property survey was organised during the year. The PCC appointed a firm from Wimborne which does surveys for the Diocese, to carry this out and write a report which the Fabric and Health & Safety committee will use to guide the maintenance plans for the church and hall over the coming years. The report was produced as a 5-year plan so the committee can advise the PCC on which are urgent items to be repaired or replaced as soon as possible.

In addition, the committee organised maintenance mornings for volunteers to do work linked to the plan and was delighted with the response. Another significant project saw sound absorption panels fitted to the hall ceiling. They have significantly improved the acoustics in the hall. We have also raised the toilet seat and added a modern standard baby changing unit in the accessibility toilet.

It is very helpful to the church that a small band of volunteers work on minor repairs and other jobs – including keep the garden attractive - throughout the year and we are very grateful for all they do.

Deanery Synod Report

The Parish of Canford Heath is part of the Deanery of Poole and North Bournemouth. Two members of the PCC sit on the Deanery Synod which provides an important link between the parish and the wider structures of the church. It enables us to share our voice more widely, and play a part in shaping the life and mission of the Church across the deanery and the Diocese.

Financial review

Church Income in 2025 was £109,652, an increase of £10,718 compared with 2024. This will be explained in more detail later. Expenditure in 2025 was £109,897 an increase of £10,320 compared with 2024. Overall there was surplus of expenditure over income for the year of £245.

End of year balances

St Paul's finished the year with a cash balance of £19,075 which is an increase of £2,178 from 01/01/2025. This is split between the following accounts:-

	2025	2024
Nat West General Account	8,946	7,805
Nat West Restricted Account	10,079	9,027
Petty Cash	50	65
Total	19,075	16,897

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST PAULS, CANFORD HEATH IN THE DIOCESE OF SALISBURY

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Reserves Policy

The PCC has resolved to maintain a balance on our General (unrestricted) Fund of at least £5,000 to cover emergencies.

Major risks

The trustees have assessed the major risks to which the charity trust is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for future periods

The PCC is committed to building on our stated objectives and activities and what we have achieved in recent years.

Some priorities are:

- To prioritise the development of our youth and children's ministry provision and build a team to that end
- To implement the new mission statement across our ministries so that we work together as an effective team, all pulling in the same direction.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST PAULS, CANFORD HEATH IN THE DIOCESE OF SALISBURY

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Structure, governance and management

PCC members who have served at any time during 2025 are:

·	The Rev'd Matt Williams	Vicar / Chair	
·	Ann Harmsworth	Vice Chair PCC, Churchwarden, PCC	Secretary from June 2024
·	David Pawling	Treasurer	
·	Steve Allen	Deanery Synod Representative	
·	Sue Hanmore		
·	Katie Boorman	Deanery Synod Representative (Resigned 30 Sept 2025)	
·	Lynn Warner		
·	Helen Standley	Resigned 21 May 2025	
·	Esther Maristegui-Nunez		
·	Verity Brayshaw		
·	James Pope	Music Coordinator	
·	Tony Jackson	Elected 21 May 2025	
·	Angela Armstrong	Elected 21 May 2025	

Recruitment and appointment of trustees

The work of the PCC is supported by two committees:

The Standing Committee.

In accordance with the Church Representation Rules the Standing Committee has power to transact the business of the PCC between the meetings thereof subject to any directions given by the council. It meets as required between PCC meetings and reports to the PCC. Its members are the Vicar (Chair), Churchwardens, Treasurer and one member of the PCC. Members are elected at the first PCC meeting after the annual meeting of the parish. In 2025 the members were The Reverend Matthew Williams (chair), Ann Harmsworth, David Pawling and Sue Hanmore.

The Fabric and Health and Safety Committee

This committee provides support and guidance to the PCC on the appropriate maintenance and management of the church premises, grounds and property. The committee also takes the lead in fulfilling the Church's Health and Safety responsibilities as stated in the Health and Safety Policy.

In 2025 the members were Ann Harmsworth (Chair), Paul Taylor, David Taylor, Tony Jackson, Steve Allen, Paul Bradley and Craig Morgan. They have maintained the fabric of the church and hall in good order. A logbook of the repairs carried out is kept and the team ensures that all appropriate health and safety measures are adhered to.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ST PAULS, CANFORD HEATH IN THE DIOCESE OF SALISBURY**

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

Safeguarding

The PCC has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have regard to House of Bishops' guidance on safeguarding children and vulnerable adults). Carolyn Martindale is our Parish Safeguarding Officer. She works closely with the PCC to ensure that all the Church's procedures and activities are compliant with the appropriate legislation and diocesan guidance.

In May 2025 PCC agreed a recruitment Policy Summary to help us discharge the Church of England's PCC approved Safeguarding and Safer Recruiting policies. In short, there is a process that needs to be followed when people are recruited to a role, and both Vicar and Safeguarding Officer need to be involved

Other roles

The Churchwarden(s) are helped by Assistant Churchwardens who are elected at the APCM. They are not PCC members. Elected May 2025 were: Carolyn Martindale, Anne Small and Tony Jackson.

Jill Wellington is our Electoral Roll Officer and works closely with the PCC.

Volunteers

We would like to thank the large team of volunteers who work so hard to make our church such a lively and vibrant community. We especially thank David Pawling (Treasurer) and Bob Allam (Assistant Treasurer) who oversaw the church's accounts and our finances from May 2023, and Ann Harmsworth who has continued to carry out her role as Churchwarden without the support of a second Churchwarden. We are very thankful to our Assistant Churchwardens (Anne Small, Carolyn Martindale and Tony Jackson) who have provided such valuable support to the Churchwarden, and Jill Wellington (Administrator) who serves the church so well in the Church Office.

This report was approved by the PCC on 23/4/2026 and signed on its behalf by The Reverend Matthew Williams (PCC Chair) for the Annual Parochial Church Meeting on 20th May 2026

Signed by:

F321F85060A1445
Rev'd Matthew Williams
Chair of trustees

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST PAULS, CANFORD HEATH IN THE DIOCESE OF SALISBURY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST PAULS, CANFORD HEATH IN THE DIOCESE OF SALISBURY

I report to the trustees on my examination of the financial statements of THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST PAULS, CANFORD HEATH IN THE DIOCESE OF SALISBURY (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 (the 2011 Act).

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts 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.

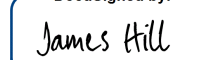
I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 2011 Act; or
- 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 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 financial statements to be reached.

DocuSigned by:

James Hill

James Hill FCA

Hill Osborne

Chartered Accountants

2 Winchester Place
North Street
Poole
Dorset
BH15 1NX

Dated: 24/4/2026

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST PAULS, CANFORD HEATH IN THE DIOCESE OF SALISBURY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income from:							
Donations and legacies	3	65,752	3,988	69,740	63,164	3,089	66,253
Other trading activities	4	35,815	3,987	39,802	32,511	42	32,553
Investments	5	110	-	110	128	-	128
Total income		101,677	7,975	109,652	95,803	3,131	98,934
Charitable activities	6	106,224	3,673	109,897	94,175	5,402	99,577
Net income/(expenditure) and movement in funds		(4,547)	4,302	(245)	1,628	(2,271)	(643)
Reconciliation of funds:							
Prior year adjustment		-	-	-	-	-	-
Fund balances at 1 January 2025		17,028	8,558	25,586	15,400	10,829	26,229
Fund balances at 31 December 2025		12,481	12,860	25,341	17,028	8,558	25,586


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 ST PAULS, CANFORD HEATH IN THE DIOCESE OF SALISBURY

BALANCE SHEET
AS AT 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	9		5,395		7,194
Current assets					
Debtors	10	4,719		4,364	
Cash at bank and in hand		19,075		16,897	
		23,794		21,261	
Creditors: amounts falling due within one year	11	3,848		2,869	
Net current assets			19,946		18,392
Total assets less current liabilities			25,341		25,586
The funds of the charity					
Restricted income funds	13		12,860		8,558
Unrestricted funds			12,481		17,028
			25,341		25,586

The financial statements were approved by the trustees on 23/4/2026

Signed by:

.....F321F85060A1445.....
Rev'd Matthew Williams
Trustee

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST PAULS, CANFORD HEATH IN THE DIOCESE OF SALISBURY

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

1 Accounting policies

Charity information

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST PAULS, CANFORD HEATH IN THE DIOCESE OF SALISBURY is a registered charity which operates under the Parochial Church Council Powers Measure.

1.1 Accounting convention

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" ("FRS 102") 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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST PAULS, CANFORD HEATH IN THE DIOCESE OF SALISBURY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

(Continued)

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.

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 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Consecrated land and buildings:

Moveable church furnishings

Consecrated and beneficed property is excluded from the accounts by section 10 of the Charities Act 2011. No value is placed on movable church furnishings held by the Churchwardens on special trust for the P.C.C and which require a faculty for disposal since the P.C.C considers this to be inalienable property. All expenditure incurred during the year on consecrated or beneficed buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure in the Statement of Financial Activities and separately disclosed.

Fixtures, fittings & equipment	25% reducing balance
Computers	25% reducing balance

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.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible 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).

1.8 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 ST PAULS, CANFORD HEATH IN THE DIOCESE OF SALISBURY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

(Continued)

1.9 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.

1.10 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.

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 ST PAULS, CANFORD HEATH IN THE DIOCESE OF SALISBURY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	65,752	-	65,752	63,164	3,089	66,253
Grants received	-	3,988	3,988	-	-	-
	<u>65,752</u>	<u>3,988</u>	<u>69,740</u>	<u>63,164</u>	<u>3,089</u>	<u>66,253</u>

4 Income from other trading activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fundraising	5,992	3,987	9,979	4,743	42	4,785
Hall and church rent	29,249	-	29,249	27,145	-	27,145
PCC fees	574	-	574	623	-	623
Other trading activities	<u>35,815</u>	<u>3,987</u>	<u>39,802</u>	<u>32,511</u>	<u>42</u>	<u>32,553</u>

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	<u>110</u>	<u>128</u>

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST PAULS, CANFORD HEATH IN THE DIOCESE OF SALISBURY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year. One trustee was reimbursed a total of £882 of expenses (2024: £557).

8 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	2	2
	=====	=====
Employment costs	2025	2024
	£	£
Wages and salaries	12,897	12,136
	=====	=====

There were no employees whose annual remuneration was more than £60,000.

9 Tangible fixed assets

	Fixtures, fittings & equipment £	Computers £	Total £
Cost			
At 1 January 2025	24,411	3,342	27,753
	=====	=====	=====
At 31 December 2025	24,411	3,342	27,753
	=====	=====	=====
Depreciation and impairment			
At 1 January 2025	18,293	2,266	20,559
Depreciation charged in the year	1,530	269	1,799
	=====	=====	=====
At 31 December 2025	19,823	2,535	22,358
	=====	=====	=====
Carrying amount			
At 31 December 2025	4,588	807	5,395
	=====	=====	=====
At 31 December 2024	6,118	1,076	7,194
	=====	=====	=====

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST PAULS, CANFORD HEATH IN THE DIOCESE OF SALISBURY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

10 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Other debtors	3,219	3,005
Prepayments and accrued income	1,500	1,359
	<u>4,719</u>	<u>4,364</u>

11 Creditors: amounts falling due within one year

	Notes	2025	2024
		£	£
Deferred income	12	927	-
Other creditors		477	696
Accruals and deferred income		2,444	2,173
		<u>3,848</u>	<u>2,869</u>

12 Deferred income

	2025	2024
	£	£
Other deferred income	927	-
	<u>927</u>	<u>-</u>

13 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.

	At 1 January 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
	8,558	7,975	(3,673)	12,860
	<u>8,558</u>	<u>7,975</u>	<u>(3,673)</u>	<u>12,860</u>
Previous year:	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
	10,829	3,131	(5,402)	8,558
	<u>10,829</u>	<u>3,131</u>	<u>(5,402)</u>	<u>8,558</u>

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST PAULS, CANFORD HEATH IN THE DIOCESE OF SALISBURY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

14 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.

	At 1 January 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
General funds	17,028	101,677	(106,224)	12,481
Previous year:	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	15,400	95,803	(94,175)	17,028

15 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Fund balances at 31 December 2025 are represented by:			
Tangible assets	4,399	996	5,395
Current assets/(liabilities)	8,082	11,864	19,946
	12,481	12,860	25,341
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 31 December 2024 are represented by:			
Tangible assets	5,866	1,328	7,194
Current assets/(liabilities)	11,162	7,230	18,392
	17,028	8,558	25,586

16 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).