

The Trustees Annual Report and Accounts for The Parish of Lyndhurst and Emery Down and Minstead for the Year Ending 31 December 2025.

Registered Charity Number 1211531

Aim and Purpose

The Parochial Church Council (PCC) as the Trustees of Parish of Lyndhurst and Emery Down and Minstead has responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish, the whole mission of the church, pastoral, evangelistic, social and ecumenical.

The PCC has responsibility for three rural parish churches and associated churchyards: St Michael and All Angels in Lyndhurst (SM), Christ Church (CC) in Emery Down and All Saints (AS) in Minstead situated in the Diocese of Winchester.

To the year ending 31 December 2025 the incumbent was the Reverend David Potterton.

Objectives and Activities

The PCC is committed to enabling as many people as possible to worship at our churches and to become part of our Parish community. As such our objectives are:

1. Strengthen personal and collective faith God through prayer
2. Share faith stories with one another
3. Encourage spiritual growth and seek revival across the parish
4. Work more closely across all our churches
5. Share services, worship, and social activities
6. Build stronger connections with every age group
7. Encourage and support people in their Christian journey
8. Prioritise ministry with children and families
9. Support our older community
10. Serve our wider communities

Our services and worship put faith into practice through prayer and scripture, music and sacrament. When planning our activities for the year, the incumbent and the PCC have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

Achievements and Performance

Worship and Prayer

The pattern of church services across the 3 parish churches through-out the year ending 31 December 2025 were as follows:

- 1st Sunday 8am BCP Holy Communion St Michaels (St M)
 9.30am Family Holy Communion St M
 11am Parish Holy Communion AS (All Saints)
 6pm Experiencing Taizé CC (Christ Church)
- 2nd Sunday 8am BCP Holy Communion St M
 9.30am Mickey's House – All Age Celebration St M
 11am Parish Holy Communion CC
 6pm Said Evensong AS (with Holy Communion every quarter)
- 3rd Sunday 8am BCP Holy Communion St M
 9.30am Service of Hope and Healing with Holy Communion St M
 11am Parish Holy Communion AS
- 4th Sunday 8am BCP Holy Communion St M
 9.30am Service of the Word St M
 9.30am Funday Sunday AS
 10.30am Meeting Point CC
- 5th Sunday 8am BCP Holy Communion St M
 9.30am Service of the Word St M (Lay Led)
 11am Service of the Word AS (Lay Led)

The services follow the Lectionary readings and preaching is largely from the Gospel Passages set for principal services. Leading and Preaching at our worship services has been shared by a number of retired clergy and church members

The average church attendance, in the Parish counted during October 2025 was 77 Adults and 4 children.

Midweek meetings for bible study and prayer are held weekly in the Parish

Life Events

During the year ending 31 December 2025, our 3 Parish Churches hosted **6** Baptisms **4** Weddings and 27 Funerals including burials or interment of ashes.

The churchyards at Christ Church and All Saints' remain open for burials and interment of ashes.

Pastoral Care

Anna Chaplaincy

Conscious of the census information regarding the age profile of the parish where 33 % of the population are over 65 the Parish is enthusiastic for meaningful engagement with older generations.

Through-out the year ending 31 December 2025 the Parish employed an Anna Chaplain to focus our ministry to older people.

This ministry incorporates home visits and communions, hospital visits and taking services at the local Hartwood House Care Home.

Pantry in the Porch and the Lyndhurst Foodbank

This ministry operates out of St Michael's Church and provides items of food for those who do not need the more extensive support of the Lyndhurst Foodbank but are perhaps a meal short of payday and need free of cost food to tide them over.

Members of the Parish and local community contribute to a regular supply of non-perishable food items or cash donations to buy food stocks,, Donations of food have also been made following the School Harvest Festival and a significant regular supply of foods is donated by the Lyndhurst Tesco Store.

The Parish co-operates with the Lyndhurst Foodbank in the provision of food supplies within Lyndhurst.

St Michaels and All Angels Infant School Support

The incumbent of the Parish is an ex-officio School Governor and sits on the School's Ethos Committee which monitors and contributes to the school's commitment to Spirituality and Worship.

Support for the School extends to;

- The provision of week term time collective worship.
- The organisation and delivery of a whole day activity for up to 25 children every inset day (non-teaching staff training days).
- The provision, staffing and delivery of an after school club, which is held in St Michael's church, each Monday to Friday during term time.
- The provision of a weekly play time for the associated Little Teddies Pre-school.

Mission and Evangelism

Each of the congregations of the 3 Parish Churches provide financial support to connected charities.

St Michael's supports Compassion UK and the Honey Pot Charity and many members of support individual children through Compassion UK.

Christ Church remains committed to supporting Water Aid and Street Pastors

All Saints' continued to support Minstead Trust, Mission to Seafarers, the Mukinge Mission Hospital and Tear Fund.

Deanery Synod

Two members of the PCC sit on the deanery synod ,which is chaired by PCC member Mr Willian Giles Andrrew.

This provides the PCC with an important link between the parish and the wider structures of the church.

Ecumenical Relationships

See Parish Life.

Parish Life

The Parish organises, hosts and supports a number of events and activities which engage with and support the wider community:

- Crafty Cuppa – a weekly craft acting activity
- Open Door Café a popular monthly afternoon gathering for drinks and cake held at All Saint's Church.
- Carers' Café. A monthly Churches Together event providing cakes for Carers and those they care for held st the Lyndhurst Baptist Church Hall.
- Meeting Point. A monthly community get together for the communities of Emery Down, Bank, and Allum Green communities held at Christ Church.
- Mickey's Messy Craft Mornings which bring many local families together for a variety of craft activities on a biblical theme, held at St Michaels church

Upkeep of Parish Churches

The PCC has the responsibly for organising and funding the operation and upkeep of 3 Parish Churches and associated churchyards.

St Michael and All Angels Church , Lyndhurst

A grade 1 listed building, list entry number 1094725. Built by W White in 1858-68 with many interior features by pre-Raphaelite artists, with significant literary association as the resting ground of Alice Pleasance Hargreaves (*née* Liddell) the inspiration for Lewis Carroll's Alice in Wonderland.

Christ Church, Emery Down

A grade II listed building, list entry number 1094721, constructed in 1863/64 to a design by William Butterfield of London

All Saints', Minstead

A grade 1 listed building, list entry number 109472. An early C13 Church, built on the site of a Saxon church and listed in the Domesday Book, with significant literary associations being the resting place of Sir Arthur Conan Doyle, the creator of Sherlock Holmes.

Financial Review

Account Management

On 1 April 2024 the 3 former parishes of Lyndhurst , Emery Down and Minstead were unite, under The Mission and Pastoral Measure 2011, to create the Parish of Lyndhurst and Emery down and Minstead.

Each of the former Parishes had their own banking and investment and accounting arrangements and throughout the year ending 31 December 2025 the process of migrating income, expenditure and capital from the former parishes bank and investment accounts continued and whilst three legacy bank accounts remained open on 31 December 2025, most income, expenditure and capital transactions are managed from new Metro Bank accounts held in the name of The Parish of Lyndhurst and Emery Down and Minstead.

Authorised signatories to the new Metro accounts are the acting treasurer, one churchwarden and one PCC member. The formal accounts were compiled by Meon Accounting Limited from data provided by the acting treasurer and the accounts are independently examined by Stone Osmond.

The new bank accounts comprise a business bank account for general income and expenditure and each of the three village churches, St Michael and All Angels, Christ Church and All Saints' have a savings account for the receipt of donations specifically given towards the fabric and churchyard of the relevant church. The reserve funds of the former parishes have been transferred to the relevant the village account. Where funds are available the cost of churchyard maintenance and fabric repairs are withdrawn from the relevant village account.

The structure of the new bank accounts is shown below.

GENERAL FUND			
Business Bank Account			
Account Name: The Parish of Lyndhurst and Emery Down and Minstead			
Account Sort Code: 23-05-80			
Account Number: 55876525			
Parish Share	Utility Bills	Children and Youth Work	ALL Fabric
Staff Expenses	Equipment Costs	Pastoral Care	ALL Churchyard
Wages Honoraria and Fees	Printing and Stationery	Insurance	ALL Charitable Giving
NI and pension Contributions	Upkeep of Services	Other	



**Parish
Banking
Arrangements
from 25 March
2025**

RESERVE FUND ST MICHAELS
Business Instant Access Savings Account
Account Name: The Parish of Lyndhurst and Emery Down and Minstead – St Michaels
Account Sort Code: 23-05-80
Account Number: 55876517
Designated Giving
Restricted Funds
Designated Funds

RESERVE FUND CHRIST CHURCH
Business Instant Access Savings Account
Account Name: The Parish of Lyndhurst and Emery Down and Minstead – Christ Church
Account Sort Code: 23-05-80
Account Number: 55876533
Designated Giving
Restricted Funds
Designated Funds

RESERVE FUND ALL SAINTS'
Business Instant Access Savings Account
Account Name: The Parish of Lyndhurst and Emery Down and Minstead – All Saints'
Account Sort Code: 23-05-80
Account Number: 55890486
Designated Giving
Restricted Funds
Designated Funds

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Given the Parish is itself a registered charity a process of closing charities established under the former Parish of Lyndhurst has commenced and the associated investment funds have been closed with the closing balances transfer to the St Michael's savings account.

From 1 January 2026 the Parish will operate a common accounting system, which should simplify the preparation of future annual reports.

Parish Funds

The Parish funds on 31 December 2025 comprising unrestricted funds of £67,839 and restricted funds of £ 153,700.

The unrestricted income in 2025 was £180,699, whilst the general expenditure was £185,800 i.e. a deficit for the year of £5,131

The restricted income in 2025 was £59,731, a large component of which was income of £33,045 given towards the Bigger, Bolder, Stronger Project to develop our ministry to children and families. Restricted expenditure was £39,934.

Accounts

An on-line submission of the full set of accounts for the year ending 31 December 2025 was made to the Charity Commission on 19 August 2026.

Reserves Policy and Achievement

The Parochial Church Council (The Trustees) policy is to hold unrestricted reserves equivalent to:

- a. approximately two months of general running costs
- b. one additional month of salary costs, to allow time to respond responsibly to an unexpected financial shock
- c. funds set aside for the planned mission project
- d. an allowance for anticipated quinquennial works and emergency repairs

These reserves will be treated as designated funds and are intended to be used for the specific purposes describe above.

The reserves will be held in savings accounts, one for each of the three at the Parish Churches, St Michaels, Christ Church and All Saints'

Reserve funds for general running costs, salary costs and mission projects will be held in the St Michaels savings account.

On the 31 December 2025 there were insufficient reserves to cover

- a. two months general running cost
and
- b. The repair works identified in the 2023 Quintennial Inspection Report on St Michael and All Angels Church in Lyndhurst.

The PCC is currently developing fund raising strategies to address the short falls

Volunteers

The Parish functions largely through the voluntary contributions made by members of the Parish and village communities.

Structure, Governance and Management

The method of appointment of PCC members is set out in the Church Representation Rules.

The Churchwardens are elected annual at the Parishioners Meeting and PCC member are elected to serve for a period of 3 years at the Annual General Meeting by members of the parish who are on the electoral role.

The PCC members 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.

All those who attend our services / members of the congregation are encouraged to register on the Electoral Roll and stand for election to the PCC.

There are 134 parishioners on the electoral roll, of whom 24 live outside the parish.

The PCC is supported by Village Church Committees (VCC), which provide a local focus on the activates in the church and local communities in which St Michaels. Christ Church and Minstead churches are situated.

The PCC and VCC co-operate under terms of reference, which delegate specific responsibilities to the VCC.

Each Committee contributes to the organising and delivery of worship services, maintenance of fabric and security of their respective church buildings and care of local finances and caring in the local community.

Safeguarding

All PCC members , employees, paid helpers and volunteers who work directly with children and vulnerable adults are DBS checked.

There were no serious incidents involving safeguarding issues in the year ending 31 December 2025

Administrative Information

The correspondence address and the location of the Parish Office is-

St Michael and All angels Church

4 High street

Lyndhurst

Hampshire

SO43 7BD

The Parish email address is benefice@newforestparishes.com

The Parish was registered with the Charity Commission in England and Wales with the Charity number 1211531 on 24 December 2024

The Parish was registered with HMRC with the HMRC Charity Reference Number ZD37949 on 21 July 2025.

The Parish was registered with HMRC as an employer with the HMRC Employer PAYE Reference Number 475/XE95229 ON Charity Reference Number ZD37949.

The Incumbent is a Trustee of St Michael and All Angels CE (Aided) Infant School.

Parochial Church Council

The serving members of the PCC to the year ending 31 December 2025 were;

Incumbent; Reverend David Stephen Potterton

Deanery Synod Representatives: Mr William Giles Andrews

Dr Robert John Howell

Members: Mrs Catherine Ann de Hauteville Howell
(Churchwarden)

Mrs Alison Jane McGhee (Church Warden)

Mr John Andrew Collins (Acting Treasurer)

Mr Peter William Bennett (Acting Treasurer)

Mrs Ingrid Elizabeth Bond

Mr Geoff Bultler (Deputy Churchwarden)

Mrs Shelly Gammon

Mr Mark Gerald Peters

Mrs Emma Eugene White

Mr Stephen Kenneth White

PCC Secretary, Mrs Suzanne Middleton, who was not a Trustee

The full PCC met six times during the year ending 31 December 2025.

The PCC Standing Committee members, with power to transact the business of the PCC between its meetings, subject to any directions given by the PCC were:

Reverend David Potterton (Rector),

Catherine Howell (Churchwarden),

Alison McGhee (Churchwarden).

Andrew Collins (Acting Treasurer).

Employees:

During the year ending 31 December 2025 the Parishes employed:

A Parish Office Assistant -part-time

An Anna Chaplin – part-time

An After School Club Leader – part-time

Banking, Accountant and Independent Examiner

Banks: Metro Bank, National Westminster Bank and Lloyds Bank

Accountant: Mr David Whitwell FCCA., Meon Accounting Ltd, Unit 63
Basepoint, Abbey Park Industrial Estate, Romsey, SO51 9AQ

Independent Examiner: Mr Chris Osmond. FCCA. Stone Osmond
75 Bournemouth Road, Chandlers Ford, SO53 3AP

Approval

This report was approved on 19 August 2026 and signed on behalf of the PCC by Mrs Alison Jane McGhee (Chair of the PCC)



**Parish of Lyndhurst and
and Emery Down
and Minstead**

Financial Statements

**Year Ended
31 December 2025**

**PARISH OF LYNDHURST AND EMERY DOWN AND MINSTEAD
FINANCIAL STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2025**

STATEMENT OF FINANCIAL ACTIVITIES

	Dec-25 £	Dec-24 £
INCOMING RESOURCES		
Donations		
Regular Giving		
Planned Giving	0	22,666
Collection and other giving	0	48,530
Gift Aid Tax Recovered	20,033	15,321
Donations via PGS	36,862	0
Donations via bank, BACS and DDR	44,101	0
Donations via card reader	590	0
Donations other	1,535	0
Cash Collections	20,251	0
Anna Chaplaincy Project (SM)	12,936	12,408
Children and Families Donations (SM)	33,045	4,266
Pantry in the Porch Food Bank	3,948	0
School Support Inset Days	1,255	0
Warm Space Project	0	1,000
Bequests and legacies	6,794	0
Visitor Donations	0	0
	<u>181,350</u>	<u>104,191</u>
Fabric Projects		
Bridge project donations	60	0
Sound System	1,500	0
Angel Restoration Fund	110	0
Gift Aid Tax Recovered	0	0
VAT reclaimed	0	0
	<u>1,670</u>	<u>0</u>
Trading		
Mickeys After School Club	6,877	0
Hire of Premises	100	554
Concerts	3,385	881
Events	0	0
Christmas Market	0	1,673
Cards, Books and Leaflets	507	85
Other Income	427	0
Telecom Mast Rental	29,407	16,529
	<u>40,703</u>	<u>19,722</u>
Receipts from Church Activities		
Fees from weddings and funerals	12,482	12,617
	<u>12,482</u>	<u>12,617</u>
Investment Income		
Bank and CBF deposit account interest	1,172	1,291
Dividends on CBF C Of E Inv Fund	0	0
Interest of Winchester DBF loan	0	333
Interest received (ED)	234	244
CCLA dividends (ED)	210	205
Interest received (AS)	2,383	1,798
Investment income	196	0
Change in market value	0	0
	<u>4,195</u>	<u>3,871</u>
TOTAL INCOMING RESOURCES	<u>240,400</u>	<u>140,401</u>

**PARISH OF LYNDHURST AND EMERY DOWN AND MINSTEAD
FINANCIAL STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2025**

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)

	Dec-25 £	Dec-24 £
TOTAL RESOURCES EXPENDED		
Trading		
Mickeys After School Club	13,539	0
Hire of Church	0	0
Concerts	1,270	250
Books and booklets	0	1,058
Trading other	266	0
	<u>15,075</u>	<u>1,308</u>
Mission and Ministry		
Anna Chaplaincy	5,822	176
Children and Family Ministry	400	8,421
School Support Inset Days	681	0
Pantry in the Porch Food Bank	1,189	0
Safeguarding and First Aid Training	840	0
Life event fees	7,971	0
Overseas Mission Ukraine	1,850	0
Warm Space Expenditure	0	1,329
Charity donations	1,250	302
	<u>20,003</u>	<u>10,228</u>
Change in market value of Investments		
Change in market value	4,173	-54
	<u>4,173</u>	<u>-54</u>
Maintenance		
Fabric repairs (ED)	166	0
Fabric repairs (SM)	2,017	0
Bridge project	7,904	93,660
Sound System	8,634	7,859
Churchyard maintenance and repairs (AS)	2,658	0
Churchyard maintenance and repairs (ED)	2,900	0
Churchyard maintenance and repairs (SM)	2,003	0
Churchyard maintenance and repairs shared	158	0
Church maintenance	0	4,023
Upkeep of churchyard	0	1,989
	<u>26,440</u>	<u>107,531</u>
Utilities		
Electricity (ED)	908	0
Electricity (SM)	5,307	0
Gas (SM)	11,122	0
Gas (CC)	3,545	0
Water (AS)	88	0
Water (ED)	103	0
Water and electricity (AS)	4,318	0
Running expenses	0	21,436
	<u>25,391</u>	<u>21,436</u>

**PARISH OF LYNDHURST AND EMERY DOWN AND MINSTEAD
FINANCIAL STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2025**

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)

	Dec-25 £	Dec-24 £
TOTAL RESOURCES EXPENDED		
Other Expenses		
Advertising and printing	2,884	0
Banking, accounting and auditing	5,626	2,820
Benefice admin	5,309	0
CCLI Licenses	306	254
Clergy expenses	3,355	3,229
Common Mission Fund	83,270	56,372
Communion supplies	588	0
Cost of raising funds	173	649
Deanery subscription	165	0
Deprecoation of Sound System	0	625
E-mail, web builder, iknowchurch	581	2,315
Insurance	10,619	0
Organist and organ repairs	0	1,380
Parish administrator	14,968	0
PCC Expenses	523	0
Photocopy and printing	2,316	1,108
Refreshments	174	0
Salary and pension costs	0	15,738
Sundry expenses	812	2,767
Telephone and internet	2,359	504
Treasurer expenses	0	1,610
Upkeep of services	523	0
Vicar expenses	101	0
	<u>134,652</u>	<u>89,371</u>
TOTAL RESOURCES EXPENDED	<u>225,734</u>	<u>229,820</u>
TOTAL INCOMING RESOURCES	<u>240,400</u>	<u>140,401</u>
NET INCOME / (EXPENDITURE)	<u>14,666</u>	<u>-89,419</u>

**PARISH OF LYNDHURST AND EMERY DOWN AND MINSTEAD
FINANCIAL STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2025**

STATEMENT OF TOTAL CHARITY FUNDS

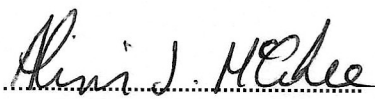
	As at 31.12.25 £	As at 31.12.24
Bridge Project	0	-10204
Anna Chaplaincy	22058	15866
Sound System	6756	13141
Open churches trust fund	0	122
Worship Fund (Renamed)	271	271
Children and Families Fund	39,445	6880
School Support/Inset Days	472	0
Mickeys After School Club	237	0
Warm Space Project	0	-941
Overseas Mission Ukraine	0	20
Angel restoration	14,500	12000
Fabric Fund (SM)	6,688	0
General Reserve (SM)	3,869	0
Fabric and Churchyard (ED)	2,749	0
General Reserve (ED)	2,297	0
Robert Wainwright Legacy (ED)	1,500	0
Spiritual Development (ED)	98	0
Taplin Legacy (ED)	19,764	0
Ristricted Fund - Building Fabric (AS)	14,415	62901
General Reserve (AS)	18,631	0
105 CBF Broomhead Trust Shares (SM)	2,331	2,428
The CBF Church of England Property Fund at cost (AS)	45,157	49,234
Endowment Funds - Building Fabric (AS)	0	12000
	<u>201,238</u>	<u>163,718</u>
General fund	<u>20,351</u>	<u>43,204</u>
	<u><u>221,589</u></u>	<u><u>206,922</u></u>

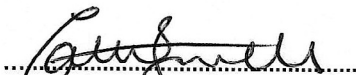
**PARISH OF LYNDHURST AND EMERY DOWN AND MINSTEAD
FINANCIAL STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2025**

BALANCE SHEET AS AT 31 DECEMBER 2025

	Dec-25		Dec-24	
	£	£	£	£
CURRENT ASSETS				
Bank bonus saver account (SM)	0		51,224	
Bank current account (SM)	91		52,170	
CBF contingency deposit (SM)	13,025		12,460	
Fabric Fund (SM)	0		9,955	
Current account AS)	18,631		29,181	
Fabric account (AS)	14,415		12,060	
Current account (ED)	0		1,278	
NS & I account (ED)	0		24,586	
Metro bank (AS)	165		0	
Metro bank (ED)	26,407		0	
Metro bank (SM)	94,296		0	
Metro bank business	8,675		0	
INVESTMENT ASSETS (AT MARKET VALUE)				
105 CBF Broomhead Trust Shares (SM)	2,331		2,428	
Gift Aid tax recoverable (SM)	0		8,761	
The CBF Church of England Property Fund at cost (AS)	45,157		49,234	
Cash Collections (AS)	0		1,002	
	<u>223,193</u>		<u>254,339</u>	
VAT on heating recoverable by grant				
LIABILITIES				
HMRC PAYE (SM)	1,604		526	
Share of Common Mission Fund (SM)	0		42,641	
Accruals (AS)	0		416	
Deferred Mast Income (AS)	0		3,834	
Liabilities	0		0	
	<u>1,604</u>		<u>47,417</u>	
TOTAL NET ASSETS	<u>221,589</u>		<u>206,922</u>	
RESTRICTED FUNDS	201,238		163,718	
UNRESTRICTED FUNDS	20,351		43,204	
	<u>221,589</u>		<u>206,922</u>	

Approved by the Parochial Church Council on 05/06/2026
And signed on its behalf by:


MRS ALISON MCGHEE
CHAIR OF PARISH


MRS CATHERINE BOWELL
CHURCHWARDEN

**PARISH OF LYNTHURST AND EMERY DOWN AND MINSTEAD
FINANCIAL STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2025**

NOTES TO THE FINANCIAL STATEMENTS

ACCOUNTING POLICIES

The Financial Statements of the Parochial Church Council have been prepared in accordance with the Church Accounting Regulations 2006 in accordance with applicable accounting standards and the current Statement of Recommended Practice, Accounting and Reporting by Charities and applicable accounting standard FRS102.

The Financial Statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value.

This is the first year the accounts have been prepared in the accruals basis.

The trustees confirm that they have complied with the duty under section 4 of the 2011 Charities Act having regard to the guidance published by the Charity Commission, including public benefit guidance.

FUNDS

General Funds represent the funds of the Parochial Church Council that are not subject to any restrictions regarding their use and are available for application to the general purposes of the Parochial Church Council. These include funds designated for a particular purpose by the Parochial Church Council.

The purpose of any restricted funds is noted in the Financial Statements.

The Parochial Church Council reserves are considered adequate to cover general contingencies.

The Parochial Church Councils Investment policies is that an ethical approach must be used when making investments.

The Financial Statements include monetary transactions, assets or liabilities for which the Parochial Church Council can be held responsible. They do not include Accounts of the church groups that owe an affiliation to another body, nor those that are informal gatherings of church members.

INCOMING RESOURCES

Voluntary Income and Capital Sources

Collections are recognised when received by or on behalf of the Parochial Church Council.

Planned giving receivable under Gift Aid is recognised when received.

Income Tax recoverable on Gift Aid donations is recognised in the period when the donations are received. The amount recoverable at the year end is shown upon the balance sheet.

Gifts and legacies to the Parochial Church Council are accounted for when received by the Parochial Church Council or when their ultimate receipt is considered reasonably certain and can be quantified,

Income from Investment

Dividend and interest are accounted for when received.

**PARISH OF LYNDHURST AND EMERY DOWN AND MINSTEAD
FINANCIAL STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2025**

NOTES TO THE FINANCIAL STATEMENTS

APPLICATION OF RESOURCES

Grants

Grants and donations are accounted for when paid or are awarded.

Activities Directly Related to the Work of the church

The Diocesan parish share is accounted for during the period to which they relate. Amounts outstanding for the year are included in creditors upon the balance sheet.

FIXED ASSETS

Consecrated land and Buildings and Movable Church Furnishing

Consecrated and beneficed property is excluded from the Financial Statements by s.10(2)(a) of the Charities Act 2011.

Movable church furnishings held by the churchwardens on special trust of the Parochial Church Council and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the church's inventory, which can be inspected (at any reasonable time). All expenditure incurred during the year of consecrated or beneficial building, or on the repair of movable church furnishings is written off.

ASSETS

Investments

Investments are valued at market value at 31st December 2025

The following investments were held as at the Balance Sheet date:

	Dec-25
105 shares in the CBF Church of England Investment Funds <i>The historical cost of these investments is unknown.</i>	2,331
The CBF Church of England Property Fund at cost (AS)	45,157

Funds held in Cash and Bank Accounts

Short-term deposits include cash held on deposit either with the CBF Church of England Fund or at the bank.

PARISH OF LYNTHURST AND EMERY DOWN AND MINSTEAD
FINANCIAL STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2025

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the Trustees on my examination of the accounts of St. Michael & A. Angels, Lynthurst for the year ended 31st December 2025 set out on previous pages.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011.

It is my responsibility to:

- * Examine the accounts under section 145 of the Charities Act 2011
- * To follow the procedure laid down in general Directions given by the Charity Commission (under section 146(3)(b) of the Charities Act) and
- * To state whether the accounts have given a true and fair view.

BASIS OF INDEPENDENT EXAMINER'S STATEMENTS

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a true and fair view and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in any material respect:

- * The accounting records were not kept in accordance with section 126 of the Charities Act; or
- * The accounts did not agree with the accounting records; or
- * The accounts did 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 requirements that the accounts give a true and fair view which is not a matter considered part of an independent examination.

I 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.



Mr D. Bennett
St. Michael & A. Angels Ltd
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SO99 3AP

16 June 2026