

**ST MARY-THE-LESS PARISH CHURCH
CHILBOLTON, SO20 6BQ**

**FINANCIAL STATEMENTS
OF THE
PAROCHIAL CHURCH COUNCIL**

FOR THE YEAR ENDED 31 DECEMBER 2025

Bank

Lloyds, Andover

Treasurer

Michael Payne, Dancing Ledge,
Fullerton Road, Wherwell, SP11 7JS

Independent Examiner

Nick Horne, 8 Complin Place,
Winchester, SO22 6FL

FINANCIAL STATEMENT FOR THE YEAR ENDED - 31 DEC 2025		Page 1 of 6	
1. GENERAL FUND RECEIPTS AND PAYMENTS ACCOUNT			
		2024	2025
RECEIPTS		£	£
Gift Aid Giving			
Standing orders		12,560	13,350
Envelopes		-	0
Regular Collections		2,415	2,101
Occasional Collections		931	326
Offertery Box		180	159
Donations to General Fund		320	2,250
		16,406	18,186
Income Tax Recovered i.r.o. this fund		4,778	5,703
Fund Raising - (see p.3) - gross		13,459	13,696
Fees from Wedding/Funerals/etc.		2,063	2,094
Grants		600	600
Bank interest (apportioned)		861	989
TOTAL RECEIPTS		38,167	41,268
PAYMENTS			
Charitable donations (see p.3)		2,395	2,003
Directly relating to the work of the Church			
Benefice payments		6,541	7,321
Common Mission Fund (paid to Diocese)		22,594	23,212
Ministry - working expenses		516	1,001
Visiting priests		91	57
Interregnum costs		252	0
The Services			
Service upkeep		757	1,307
Organists and organ music		0	0
The Building			
Insurance		2,592	2,424
Electricity		1,592	1,554
Water		66	67
Churchyard maintenance		2,669	2,276
Miscellaneous		0	0
		37,670	39,219
Fund Raising costs - (see p.3)		1,957	2,776
TOTAL PAYMENTS		42,022	43,998
EXCESS OF RECEIPTS OVER PAYMENTS		-3,855	-2,730
Transfer to/from other funds		4,000	4,000
Change in cash balances - to Summary (p.4)		145	1,270

2. BUILDING FUND - RECEIPTS AND PAYMENTS				Page 2 of 6	
			2024		2025
RECEIPTS					
Interest			364		480
Gift Aided Donations			2,700		1,310
Gift Aidable Donations			860		0
Other Donations and Grants			106		1,108
VAT and other reimbursements			66		1,002
Income tax recovered			725		1,000
TOTAL RECEIPTS				4,821	4,900
PAYMENTS					
Electrical and Fire security			84		1,760
Repairs and maintenance			3,759		8,512
TOTAL PAYMENTS				3,843	10,272
Excess of Receipts over Payments				978	-5,372
Transfer from other funds				750	750
Change in cash balances - to Summary (p.4)				1,728	-4,622
3. LEGACY FUND - RECEIPTS AND PAYMENTS					
			2024		2025
RECEIPTS					
Legacies and other Donations			2,408		22,727
Income tax recovered			102		125
Bank interest (apportioned)			168		379
TOTAL RECEIPTS				2,678	23,231
PAYMENTS					
Expenses for Bubble Church			1,277		517
Airborne Services commemoration expenses			1,900		0
Refund of two Parachute Regiment grants			500		0
TOTAL PAYMENTS				3,677	517
Excess of Receipts over Payments - to Summary (p.4)				-999	22,714
Transfer to other funds				-4,000	-4,000
Change in cash balances - to Summary (p.4)				-4,999	18,714
4. CHILBOLTON AND WHERWELL JOINT ACCOUNT - RECEIPTS AND PAYMENTS					
			2024		2025
RECEIPTS					
Bank interest (apportioned)			190		219
Gross income from magazine			10,495		10,769
TOTAL RECEIPTS				10,685	10,988
PAYMENTS					
Magazine costs			9,104		9,204
To Wherwell PCC			750		750
Joint expenses			0		0
TOTAL PAYMENTS				9,854	9,954
Excess of Receipts over Payments				831	1,034
Transfer to Other Funds				-750	-750
Change in cash balances - to Summary (p.4)				81	284


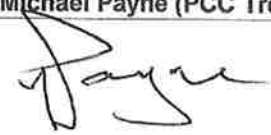
	2024		2025	
5. ORGAN FUND - RECEIPTS AND PAYMENTS				
RECEIPTS				
VAT recovered	42		0	
Bank interest (apportioned)	21		26	
TOTAL RECEIPTS		63		26
PAYMENTS				
Maintenance	0		0	
Repair work	0		0	
TOTAL PAYMENTS		0		0
Excess of Receipts over Payments - to Summary (p.4)		63		26
6. FLOWER FUND - RECEIPTS AND PAYMENTS				
RECEIPTS				
Interest	4		5	
Donations	0		100	
TOTAL RECEIPTS		4		105
TOTAL PAYMENTS		10		20
Excess of Receipts over Payments - to Summary (p.4)		-6		85
7. CHOIR FUND - RECEIPTS AND PAYMENTS				
RECEIPTS				
Donations and fees	0		340	
Bank interest (apportioned)	20		24	
TOTAL RECEIPTS		20		364
Choir gifts and gratuities	0		0	
TOTAL PAYMENTS		0		0
Excess of Receipts over Payments - to Summary (p.4)		20		364
CHARITABLE GIVING & OUTREACH				
	2024		2025	
Wherwell School PTA	200		300	
Finding Freedom from Abuse (was Andover Crisis Centre)	275		238	
Boaz	200		100	
Andover Food Bank	300		300	
Karis Kids	350		350	
Countess of Brecknock Hospice	655		200	
Andover Young Carers	250		300	
Winchester Beacon (Night Shelter)	100		150	
Royal British Legion	30		30	
HIHCT (Hampshire and the Islands Historic Churches Trust)	25		25	
Friends of Winchester Cathedral	10		10	
TOTAL CHARITABLE GIVING		2,395		2,003
FUND RAISING 2025				
		Receipts	Payments	Surplus
Maundy Thursday Supper		116	77	39
Fete		12,503	2,072	10,431
Harvest lunch		307	148	159
Christmas Tree Festival			-	-
Harvest 2024 lunch			36	-36
Bexley Phoenix Choir concert		770	443	327
TOTAL FUND RAISING		13,696	2,776	10,920
<i>Compare 2024</i>		13,459	1,957	11,502

BALANCE SHEET AS AT 31 December 2025 Page 5 of 6

	GENERAL	BUILDING	LEGACY	Ch/Wh	ORGAN	LOWE	CHOIR	2024	2025
	FUND	FUND	FUND	JOINT AC	FUND	FUND	FUND	TOTAL	TOTAL
Monetary Assets									
Bank current accounts:									
Lloyds 14781368	0							1,876	0
Lloyds 00264050	9,277							3,389	9,277
CBF CoE Deposit Fund (CB3037093)	18,503	8,244	18,864	6,173	741	214	1,005	41,635	53,744
Cash in hand	0							0	0
TOTALS	27,780	8,244	18,864	6,173	741	214	1,005	46,900	63,021
Other Monetary Assets									
Outstanding interest	240	71	163	53	6	2	9	520	544
Due from Legacy			1,000					0	1,000
Delayed insurance premium	-221							0	-221
Due from Gift Aid	1,288	2						2,302	1,290
TOTAL ASSETS	29,087	8,317	20,027	6,226	747	216	1,014	49,722	65,634

- NOTES:
1. These accounts have been prepared in accordance with the Church Accounting Regulations 2006 using the Receipts and Payments basis.
 2. Movable church furnishings listed in the *Terrier & Inventory* and held on special trust for the PCC (and which require a faculty for disposal) are not included as an asset. Two silver items are permanently loaned to and stored by Winchester Cathedral Treasury for security and can be retrieved with three months notice.
 3. The Benefice Payments item in the General Fund cover purely administrative costs. All other costs (and receipts) handled by the Benefice are shown under the appropriate headings.

Approved by the PCC on 11 March 2026 and signed on their behalf by Andrew Kent (PCC Chairman)

	 and by Michael Payne (PCC Treasurer)
	

Independent examiner's report to the PCC of St Mary the Less, Chilbolton

This report on the financial statements of the PCC for the year ending 31 December 2025, which are set out on pages 1-5, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ("the Regulations") and section 133 of the Charities Act 2011 ("the Act").

Repective responsibilities of the PCC and the examiner

As members of the PCC you are responsible for the preparation of the financial statements. You consider that the audit requirements of the Regulations and section 144(1) of the Act do not apply. It is my responsibility to issue this report on those financial statements in accordance with the terms of the Regulations.

Basis of this report

My examination was carried out in accordance with the General Directions given by the Charity Commission under section 130 of the Act and to be found in the 2013 edition of *PCC Accountability* issued by the Finance Division of the Archbishops' Council. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

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

(1) which gives me reasonable cause to believe that in any material respect the following two requirements have not been met:

- (a) to keep accounting records in accordance with section 133 of the Act and
- (b) to prepare financial statements which accord with the accounting records and comply with the requirements of the Act and the Regulations

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

Nick Home

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