



**ANNUAL REPORT
AND
FINANCIAL STATEMENTS
OF THE
PAROCHIAL CHURCH COUNCIL (PCC)
(registered charity no:1130927)
For the year ended 31 December 2025**

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St Boniface Church, Church Lane, Nursling, Southampton, SO16 0YB

St John’s Church, Horns Drove, Rownhams, Southampton, SO16 8AH

Website: www.twinspires.org.uk

Incumbent: Rev Graeme Dixon, 27 Horns Drove, Rownhams, Southampton, SO16 8AH

Independent Examiner: Mrs Elizabeth Arnold, 62 Rockall Close, Lordshill, Southampton, SO16 8EH

Bankers: NatWest Bank
CAF Bank Limited, West Malling, Kent
CCLA Investment Management Ltd

Aim and purposes

The Parochial Church Council of the Ecclesiastical Parish of Nursling with Rownhams has the responsibility for promoting within the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical in cooperation with the vicar, the Revd Graeme Dixon, to whom day to day management of the parish is delegated.

The Ecclesiastical Parish is part of the Diocese of Winchester within the Church of England. There are two churches within the parish: St Boniface Church, Nursling and St John's Church Rownhams. The Parochial Church Council (PCC) also has the responsibility for the maintenance of the church buildings and the associated halls.

The registered name of the PCC is The Parochial Church Council of the Ecclesiastical Parish of Nursling with Rownhams, and its working name is Nursling and Rownhams PCC. The registered number of the charity is 1130927 and statutory information regarding the PCC may be found on the Charity Commission website.

When planning activities for the year the Vicar and PCC have had regard to the Charity Commission's guidance on public benefit and specific guidance on charities for the advancement of religion.

Objectives and Activities

Our Vision: Loving Jesus, one another, and our neighbours

Our Values:

Transforming Hospitality – Everyone belongs
Faithful Growth – Rooted in prayer and praise
Purposeful Living – Giving, loving, inviting

Our Mission: To grow new disciples through community with Jesus at the centre

Achievements and Performance

General

2025 saw a healthy church attendance with good local participation with community events.

Our Annual Parochial Church Meeting (APCM) was held in person at St John's Church on Wednesday 30 April 2025. At this time there were 120 (199 in 2024) parishioners on the Church Electoral Roll. (In 2025 a new roll was prepared.)

The full PCC met seven times and an extended standing committee with key church personnel met prior to these meetings as required (six times).

The key points of focus for our churches in 2025 were:

- Providing a weekly pattern of worship and community for our congregations
- Community engagement activities such as Lego Church, Carers and Tots, Coffee Break and Friday Friends
- Strengthening our youth, children, schools and families' ministry
- Digital Church with broadcast of services online and recordings available later
- Strengthening our social calendar with community events led by our social committee
- Working together to continue our credentials as Eco Church
- Reviewing our Parish Policies
- The faculty was granted for reordering St John's Church building by replacing the pews with chairs, and new chairs were received in late December

Worship and community for our congregations

Our Sunday services were in-person, whilst continuing to live-stream most Sunday morning services from St John's Church. The streamed services are also available to watch later on our YouTube channel, which can be accessed via the Twinspires website.

Our pattern of weekly services has settled as:

Sunday 10:00	Worship at St John's Rownhams with creche area available
Sunday 11:00	Worship at St Boniface Nursling
Sunday 18:30	Worship at St John's Rownhams (except for the 3 rd Sunday in the month)
Sunday 16:00 3 rd Sunday in the month	Lego Church in Rownhams St John's School
Sunday 18:30 3 rd Sunday in the month	Prayer Meeting
Monday 9:00	Online Morning Prayer
Tuesday 9:30	Online Morning Prayer
Wednesday 7.00	Early Prayer Time in St John's Church
Thursday 10:00	Online Morning Prayer
Friday 8:30	Morning Prayer at St Boniface Nursling

As well as our regular services, we enable our community to celebrate and thank God at the milestones of the journey through life.

The following life events took place during 2025:

- There were 8 baptisms (7 in 2024)
- There were 2 weddings (1 in 2024)
- There were 7 church funerals (7 in 2024)
- There were 14 interments of ashes (6 in 2024)
- There were 2 funerals held elsewhere (1 in 2024)

Review of activities undertaken to support our Objectives

1. Loving Jesus – Making Him the centre of our worship, our decisions and our daily lives

Our main Sunday morning services tend to be more contemporary at St John's and traditional at St Boniface. The Immerse Service, with a focus on sung worship, together with an opportunity for testimony to encourage each other, has continued to be well received. This is held once a month at St John's Church. Lego Church has proved popular with church and non-church families, particularly those with primary school-aged children.

In addition to the Vicar and the Youth, Children and Families Worker, we are fortunate to have volunteer support including an Honorary Curate (retired Vicar), retired ministers, one Licensed Lay Worker in pastoral ministry and two church members who have completed the Bishop's Permission to Preach (BPP) programme. We also have several church members who have completed at least one of the Bishop's Commission for Mission (BCM) programmes in leading worship, prayer, children and families work, creation care and pastoral care. One member started ordination training in September 2024, and one member commenced the BPP Programme in September 2025. We also have a paid administrator for 9-12 hours a week, to assist with the administration of all aspects of Church life and activities.

Ichthians (for 11 years plus) and Sunday Club (for 3- 11 years) continued to meet on Sunday Mornings at St John's for their own activities. The youngsters return to the morning service for Holy Communion.

The children's group "The NET" has been reformed into two groups. "IGNITE" is for school years R-2, and "NET" is for school years 3-6. Both groups meet on a Friday evening and are well supported, with many of the attending children being unchurched. The Monday night follow-on group to NET is "MORE" for school years 7-11. This has lower numbers but meets regularly. There is also a small mid-week youth group, "BEACON", for ages 11-16, which meets regularly on a Wednesday evening.

2. Loving one another – caring for our church family with kindness, patience and encouragement

We provide a wide variety of services aiming to have something for everyone. It is where we come together to love Jesus through praise, prayer and the Word, to encourage one another in faith. Refreshments are offered at St John's to encourage fellowship at the end of the morning services, and Prayer Ministry is regularly offered.

We have six home groups, including one for parents with pre-school children, who meet for Bible Study, prayer, fellowship, mutual support and encouragement.

We continue to run several prayer groups and hold a Ladies Get Together and a Men's Breakfast once a month.

The annual service for those who have been bereaved was held in November. Friday Friends Afternoon Tea, offering support for those who have lost a loved one, has become a regular event once every two months. Attendance is around 20 and is much appreciated by those who participate.

Remembrance commemorations were held in November involving members of 21st Romsey Scout Group (Nursling and Rownhams).

3. Loving our neighbours – reaching beyond our church walls to show compassion, service and the good news of Jesus to the community around us

The tots' group, offering various activities including craft, singing, a Bible story and refreshments for little ones and their carers, continued to flourish. It is held on Monday mornings in school term time in the Community Centre, where 25+ little ones regularly attend. We also support 'Coffee Break' for those 'home alone' and for those living with dementia and their carers. This meets twice a month, and the number of attendees ranges between 22-27.

We repeated our family event on Good Friday at St John's Church, offering crafts and Easter related activities, which was well supported. We held a Flower and Garden Show in the Summer and a Christmas Fayre at St John's, both of which proved very popular with the local community. The Light Party at St John's on 31 October 2025, was enjoyed by many church and unchurched children.

The annual Christingle service was held in St John's Church at the beginning of December, with many local families attending. We also held a Nativity and two carol services as well as school carol services at St John's Church. Carols by the fire and the Carols and Mince Pies at Christmas were again well attended.

Alpha was held for those who are exploring the Christian faith, mainly made up of those preparing for marriage and parents preparing for the baptism of their children. "CONNECT" continued online as a follow-on course to Alpha for those who wanted to continue to explore. It is appreciated by those who attend.

Good progress was made with strengthening our social calendar including a successful Family Talent Show, Trivia and Treats night, Beetle Drive and Harvest Festival Shared Lunch. Craft evenings are held on the first Tuesday of the month in the Church Hall and is enjoyed by an increasing number of Church members and their friends.

The local Men's Shed meets in St Boniface Church Hall at a favourable rent and continue to maintain and improve the hall. The group is well attended. Supported by the Men's Shed, the Ladies' Shed craft sessions are enjoyed by those who participate. St Boniface Church and the 'Shed' held Open Days in June and November, which were well supported by the community.

Church members continue to organise the monthly litter pick, which is well supported and appreciated by the community.

Graeme supports both of our schools as a Foundation Governor. Ewan, our Youth, Children and Families' Worker runs Christian Union groups in both of our primary schools, and regular school assemblies are also held. We run leavers' days for those about to leave primary school. We host services for the local pre-school and tots' group at major festivals. The puppet team continues to be very popular with children of all ages.

We have continued to work with the Probation Service providing sites for newly sentenced Community Pay Back workers to carry out the practical side of the Safety Induction training. This is done regularly on Saturdays and there is opportunity for outreach when working alongside their supervisors to allocate works on which they can practice their strimming, mowing, gardening, hedge cutting and other practical skills.

Ecumenical relationships continue through inter church connections in our social action in Southampton. Examples include church members supporting (by volunteering at and donating provisions to) the local food bank run by Southampton City Mission, several church members volunteer as part of the City's Street Pastors' Team and others have volunteered at the City Life Church projects for the homeless and SCRATCH's Christmas Complete project.

4. Our Core Values – how we live out our vision

i. Transforming Hospitality – Everyone belongs

Our aim is for our two churches to be places where everyone feels at home – whether they have been in church all their lives or are stepping through the doors for the first time. True hospitality transforms both the one who is welcomed and the one who welcomes, because God meets us in those relationships.

ii. Faithful Growth – Rooted in prayer and praise

Growth is not just about getting bigger in numbers – it is about becoming deeper in faith and closer to Jesus. In the Bible, healthy growth always starts with being rooted in God. This value reminds us that our activities, plans and ministries will only truly flourish if they are grounded in prayer and worship.

iii. Purposeful Living – Giving, loving, inviting

We live with purpose when we:

Give – of our time, talents, and resources, to bless others and serve God's work.

Love – with compassion, forgiveness and grace, even when it is hard.

Invite – people into friendship, community and relationship with Jesus.

5. Our Mission: Grow new disciples through community with Jesus at the Centre

Grow new disciples – we want more people to meet Jesus, follow Him, and grow in faith. This happens through conversations, friendship, learning together, and seeing God's love in action.

Through community – People are more likely to discover faith when they experience it lived out in a loving, welcoming group. We need each other to encourage, challenge and support one another.

With Jesus at the centre – Community alone is not enough. Many groups offer friendship and support, but our church community is unique because it is built on the life, teaching and presence of Jesus. He is the one who saves, heals and transforms.

What this looks like in practice

Sunday worship is where we come together to love Jesus through praise, prayer and the Word, to encourage one another in faith.

Small groups and gatherings give space for deeper relationships, honest conversation, and prayer for one another.

Serving the community through acts of kindness, hospitality and craft events, and our outreach shows our neighbours that God's love is for them.

Inviting others – is a simple but powerful way to live our mission.

As we live out our vision and values, in the love of God, we will not only grow as a church but also help change lives and communities for the better.

Church Maintenance

We have a paid cleaner for 6 hours a week to help look after our buildings.

Maintenance of our buildings continues.

St Boniface Church:

The 'Friday Gang' has continued to keep the church and churchyard tidy and arrange the flowers. Following the quinquennial report for St Boniface Church, quotes have been received for essential electrical work to make the building safe. This work was completed at the start of 2026. We are grateful for grants from the Barker-Mill Foundation and the Diocesan Minor Repairs and Improvements Fund to help fund this work. An application to Test Valley Borough Council to make safe the Cedar Tree in the Churchyard, is ongoing.

St John's Church:

Our faculty was granted for replacing the pews with chairs to create a more flexible and usable space. A Gift Day held in September, together with the sale of some of the pews has raised most of the funds for the new chairs. St John's Church Hall continues to be well used in the evenings and at weekends. However, there has been ingress of water into the hall due to the poor state of the roof. A Feasibility Study Group has been formed to consider the future of the hall.

Volunteers

We would like to thank all the volunteers who give of their time and skills in so many ways to further the vision of the Church. In particular, we want to thank our churchwardens John Sofrin, Ann Laird and Peter Myerscough-Jackopson, who have worked so hard for us.

Financial review

A huge thank you to everyone who has contributed financially during the year. The long list of activities you have read about would not be possible without your generosity.

- Total incoming resources for 2025 were £256,134 compared to £206,336 in the previous year
- Total outgoing resources were £171,698 (2024 - £172,669) plus £33,138 on capital expenditure (chairs at St John's and the Hymnal Plus Player at St Boniface)
- The result for the year was net incoming resources of £84,436 (2024 – net incoming resources of £33,667) giving net assets of £329,661 on 31 December 2025 (£245,225 on 31 December 2024)

The increase in income mainly related to the successful Giving Day in the autumn to replace the seating at St John's Church and for maintenance work to St Boniface Church. Two very generous legacies were received during the year for the benefit of St Boniface Church, which will be used to fund building maintenance and improvement projects.

We continue to see more donations being made through online methods, particularly through the Parish Giving Scheme or other giving schemes where donations arrive inclusive of any gift aid recoverable. This reduces the administration at a local level considerably. The shift to those who use the Parish Giving Scheme (PGS) means that this has become the preferred way of giving for many.

Expenditure included:

- £90,568 (2024 - £89,251) on Common Mission Fund (Parish Share)
- £19,874 (2024 - £17,931) on church running and maintenance
- £36,580 (2024 - £33,146) on youth and other outreach work
- £3,888 (2024 - £3,793) on missionary and charitable giving

Following a review by the Diocese of its budget, our Common Mission Fund commitment for 2026 is £88,114, compared to £90,568 in 2025.

Reserves Policy

It is PCC policy to maintain a balance on the unrestricted funds, which equates to approximately six months' unrestricted payments, to cover the imminent payments to the Common Mission Fund, pay salaries and to cover emergency situations that may arise from time to time including urgent building repairs. The balance on 31 December 2025 met this target.

Funds not needed immediately are put in the CCLA CBF Church of England Deposit Fund and in a CAF Gold Deposit Account.

Plans for the future

St Boniface Church

- Respond to the quinquennial report
- Redecoration of the interior of the church, including replastering
- Make safe the Cedar of Lebanon tree in the churchyard
- Repairs to the steeple cedar tiles

St John's Church, Hall and Grounds

- Respond to the Quinquennial Report
- Repair plasterwork in the vestry and cracks arising from ground subsidence
- Continue the reordering project
- Complete a Feasibility Study on the future of the Church Hall, for the church and the community

Structure, governance and management

The Parochial Church Council (PCC) is a body corporate established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The PCC is a registered charity.

All Church members are encouraged to register on the Church Electoral Roll and stand for election to the PCC. Members of the PCC are elected at the Annual Parochial Church Meeting (APCM), appointed ex-officio, or co-opted in accordance with the Church Representation Rules. Elected PCC members serve for 3 years and retire on a rotation basis, thus ensuring there are always experienced members on the PCC. At the first PCC meeting after the annual meeting the vicar explains the way the PCC works. Information is distributed to new PCC members explaining the responsibilities of Trustees. Annually, each PCC member completes a Trustee Eligibility Declaration and an HMRC Fit and Proper Persons Declaration.

The PCC is responsible for a wide range of matters affecting the parish, including risk management, compliance with Health & Safety, equality legislation, GDPR, and the safeguarding of children and adults at risk of harm. The PCC has policies in place covering these requirements and Safeguarding and Health and Safety are agenda items at every PCC meeting. 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). In their capacity as charity trustees, members of the PCC are responsible for the stewardship of funds and for the appropriate accounting and reporting of the parish finances. The Standing Committee is the only sub-committee required by law. It has the power to transact the business of the PCC between its meetings, subject to any directions given by the full PCC.

Administrative information and members

St Boniface Church, Nursling and St John's Church, Rownhams, are part of the Diocese of Winchester within the Church of England. All correspondence should be addressed to the Parish Office, 27 Horns Drove, Rownhams, Southampton, SO16 8AH.

During the year, the following served as members of the Parochial Church Council (PCC):

Ex Officio Members

Incumbent:	Revd Graeme Dixon (chairman)
Honorary Curate:	Revd Jim Stanley-Smith (non-voting) (to April 2025)
Training Ordinand:	Lynn Black
Church Wardens:	Ann Laird, Peter Myerscough-Jackopson, John Sofrin
Secretary:	Christine Owen

Elected Members:

Kevan Abernethy	Sue Muldowney
Sarah Beak	John Pennells
Glennis Gould	Sarah Phelps
Simon Harris	Fiona Skidmore (to April 2025)
Angela Jones	Katrina Stout (from April 2025)
Clive Jones (to April 2025)	Crawford White <i>Deanery Synod</i>
Randell McKay	Angela Wright (to November 2025)

Co-opted Members:

Linda Purkess: *PCC Treasurer*
Ewan Brown: *Youth, Children and Families Worker*

Deanery Synod:

One member of the PCC sits on the Romsey Deanery Synod. This provides the PCC with a link to the churches in the Romsey Deanery and with the Diocese as a whole. It also receives reports from the General Synod

Affiliation

- Both St Boniface and St John's are Fair Trade churches
- The parish holds a Diocesan Gold Environmental Award
- St John's Church holds an A Rocha Silver Eco-Church Award
- Our churches are members of the Hampshire and the Islands Historic Churches Trust (HIHCT)

Signed on behalf of the PCC by Rev Graeme Dixon (Chair of the PCC):

Revd Graeme Dixon (Chairman)

Date 17 March 2026

Trustee Responsibilities in relation to the Financial Statements

The charity trustees are responsible for preparing a Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities Statement of Recommended Practice (SORP);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Report to the trustees of

Nursling and Rownhams Parochial Church Council

On accounts for the year ended

31 December 2025

Charity no

1130927

Set out on pages

10 to 20

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 December 2025.

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord 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 requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Signed:

Date:

17 March 2026

Name:

E Arnold

Relevant qualification:

Address:

62 Rockall Close, Lordshill, Southampton SO16 8EH

Statement of Financial Activities for the year ended 31 December 2025

		Unrestricted <u>Funds</u>	Restricted <u>Funds</u>	Endowment <u>Fund</u>	Total <u>2025</u>	Total <u>2024</u>
	Note 7(a)	Note 7(b)	Note 7(c)			
<u>Notes</u>	£	£	£	£	£	£
Income and endowments from:						
Donations and legacies	2(a)	148,632	77,351	-	225,983	183,196
Charitable activities	2(b)	16,065	983	-	17,048	13,394
Other trading activities	2(c)	809	-	-	809	2,006
Investments	2(d)	3,369	4,270	25	7,664	7,660
Other	2(e)	80	4,550	-	4,630	80
Total income and endowments		<u>168,955</u>	<u>87,154</u>	<u>25</u>	<u>256,134</u>	<u>206,336</u>
Expenditure on:						
Raising funds	3(a)	336	80	-	416	768
Charitable activities	3(b)	165,005	6,277	-	171,282	171,901
Total expenditure		<u>165,341</u>	<u>6,357</u>	<u>-</u>	<u>171,698</u>	<u>172,669</u>
Net income		3,614	80,797	25	84,436	33,667
Transfers between funds		-	-	-	-	-
Net movement in funds		<u>3,614</u>	<u>80,797</u>	<u>25</u>	<u>84,436</u>	<u>33,667</u>
Total funds brought forward at 1 January		141,799	102,822	604	245,225	211,558
Total funds carried forward at 31 December		<u>145,413</u>	<u>183,619</u>	<u>629</u>	<u>329,661</u>	<u>245,225</u>

None of the Parochial Church Council's activities were acquired or discontinued during the financial period.

There were no recognised gains or losses other than the net movement of funds for the financial periods shown above.

The notes on pages 12 to 20 form part of these financial statements.

Balance Sheet as at 31 December 2025

	Unrestricted Funds	Restricted Funds	Endowment Fund	Total 2025	Total 2024
	Note 7(a)	Note 7(b)	Note 7(c)		
Notes	£	£	£	£	£
Fixed Assets					
Tangible assets	6	33,138	-	33,138	888
Current Assets					
Debtors:					
- Gift Aid tax recoverable	2,070	87	-	2,157	1,138
- Prepayments	1,284	-	-	1,284	1,224
- Accrued income	2,833	555	5	3,393	5,979
	<u>6,187</u>	<u>642</u>	<u>5</u>	<u>6,834</u>	<u>8,341</u>
Cash at bank and in hand:					
- Bank Deposit Accounts	124,863	133,912	624	259,399	183,149
- Bank Current Accounts	18,599	17,449	-	36,048	60,499
- Cash in hand	121	71	-	192	199
	<u>143,583</u>	<u>151,432</u>	<u>624</u>	<u>295,639</u>	<u>243,847</u>
Total Current Assets	149,770	152,074	629	302,473	252,188
Liabilities					
Creditors: Amounts falling due within one year:					
- Creditors	(1,043)	-	-	(1,043)	(967)
- Accrued expenses	(3,214)	(1,593)	-	(4,807)	(4,180)
- Deferred income	(100)	-	-	(100)	(2,704)
Net Current Assets	<u>145,413</u>	<u>150,481</u>	<u>629</u>	<u>296,523</u>	<u>244,337</u>
Total Net Assets	<u>145,413</u>	<u>183,619</u>	<u>629</u>	<u>329,661</u>	<u>245,225</u>
Parish Funds					
Unrestricted	145,413	-	-	145,413	141,799
Restricted	-	183,619	-	183,619	102,822
Endowment	-	-	629	629	604
Total Charity Funds	<u>145,413</u>	<u>183,619</u>	<u>629</u>	<u>329,661</u>	<u>245,225</u>

The notes on pages 12 to 20 form part of these financial statements.

The financial statements were approved by the Parochial Church Council on 17 March 2026

and signed on its behalf by:

Graeme Dixon
Revd Graeme Dixon (Chairman)

Linda Purkess
Mrs Linda Purkess (Treasurer)

Notes to the financial statements

1. Accounting policies

a) Basis of Preparation

The financial statements of the PCC, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities Act 2011 and the Church Accounting Regulations 2006 governing the individual financial statements of the PCC and with the Regulations 'true and fair view' provisions, together with the Charities SORP (FRS102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)' and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

The financial statements have been prepared under the historical cost convention. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of other church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

The trustees consider that there are no material uncertainties about the PCC's ability to continue as a going concern.

b) Funds

Unrestricted funds - general funds which can be used for PCC ordinary purposes. Some unrestricted funds have been designated for specific purposes or projects.

There are five unrestricted funds:

i) General Fund

This represents the funds of the PCC that are not subject to any special restrictions regarding their use and is available for application to the general purposes of the PCC.

ii) Churches Repair Fund

This is a designated fund for the purpose of carrying out repair work to St. Boniface Church, Nursling and St. John's Church, Rownhams.

iii) Halls Repair Fund

This is a designated fund for the purpose of carrying out repair work to Nursling Church Hall and Rownhams Church Hall.

iv) St. John's Flower Fund

This is a designated fund for the purpose of providing floral decorations for St. John's Church. The main source of income is from wedding couples.

v) Youth Fund

This is a designated fund for the purpose of supporting work with youth, children and families.

Restricted funds - donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year is carried forward as a balance on that fund.

There are five restricted funds:

i) St. Boniface Church Fund

This fund is for donations received that are to be used specifically for the benefit of St. Boniface Church. This includes £700 which must be spent on repairs to the spire, £1,000 which must be spent on a path from the car park to the church, £5,806 for car parking improvements and a grant of £1,000 for electrical works (completed in January 2026).

Notes to the financial statements (continued)

Restricted funds (continued)

ii) **Buildings Development Fund**

This fund is for the purpose of improving the facilities at St. John's Church, Rownhams. In 2025 monies from this fund were used to purchase new seating and the chairs are recorded as assets within this fund.

iii) **The NET Fund**

This fund relates to the weekly 'IGNITE' children's group for 4–7-year-olds, 'NET' youth group for 7–11 year-olds and the weekly 'MORE' youth group for 11–16-year-olds. These groups raise funds to cover their running costs, and any surplus is used for youth and children's work.

iv) **Twin Spires Heritage Appeal Fund**

This fund is for improvements and maintenance of the churches, halls and grounds.

v) **Outreach Fund**

This fund is for community outreach activities, such as support costs for 'Coffee Break', 'Carers and Tots', 'Lego Church' and Parish Easter and Christmas cards.

vi) **Barty Hardship Fund**

This fund is an emergency support fund designed to offer practical help to people facing short-term financial hardship.

Endowment funds - these are funds, the capital of which must be maintained; only income arising from the investment of the endowment may be used, either as restricted or unrestricted funds, depending on the purpose set out in the terms of the original endowment.

The Hann legacy endowment fund was set up in 1996 with a legacy of £500 from Mr Edmund Philip Hann. The income generated from the legacy is to be used for the upkeep of St. John's churchyard.

c) Income

Donations and legacies

Planned giving, collections and donations are recognised only when received.

Gift aid recoverable on donations is recognised when the donation is received.

Amounts collected on behalf of other bodies at events held on church premises and handed to their representatives on the day are not considered to be incoming resources of the PCC and are not included in these statements.

Grants and legacies to the PCC are recognised as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is probable.

Charitable activities

Revenue from weddings is recognised at the time that the weddings take place and any deposits received in advance are shown as a deferred income liability on the balance sheet until that time. Statutory fees for weddings and funerals are recorded excluding the elements that are collected on behalf of the Diocese of Winchester.

Rental income is recognised when the rent is due. Where income is received in advance, it is recognised in the year in which the event takes place that it relates to.

All other income is recognised when it is receivable and is accounted for gross.

Investments

Interest entitlements are accounted for as they accrue.

Notes to the financial statements (continued)

d) Expenditure

Raising funds

Expenditure on raising funds is accounted for on the accruals basis.

Charitable activities

Expenditure on charitable activities is accounted for on the accruals basis. The Diocesan Common Mission Fund is accounted for when payable. Any unpaid amount at 31 December is provided for in these accounts as an operational (although not legal) liability and is shown as a creditor in the Balance Sheet.

e) Fixed assets

Consecrated land and buildings and moveable church furnishing

Consecrated and beneficed property is excluded from the accounts by s10(2)(a) of the Charities Act 2011.

Movable church furnishings held by the vicar and church wardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the churches' inventory, which can be inspected. For anything acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements. Subsequently no individual item has cost more than £1,000 so all such expenditure has been written off when incurred.

Other fixed assets

Other fixed assets are recognised at cost. Individual assets with a purchase price less than £450 are written off when the asset is acquired.

Depreciation has been provided on other fixed assets on a straight-line basis to write off the cost of the assets over the following estimated useful lives:

Fixtures and fittings - 4 years

Office equipment - 3 years

Other equipment - 4 years

f) Current assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectible.

Short-term deposits include cash held on deposit with The CBF Church of England Deposit Fund or in various bank accounts.

Stocks of items held for resale have not been valued and included in the financial statements as the value is deemed to be insignificant.

g) Current liabilities

Creditors are recognised when the PCC has an obligation at the balance sheet date because of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors are recognised at the amount that the PCC anticipates it will pay to settle the debt or the amount it has received as advanced payment for the goods or services it must provide. Revenue from weddings is recognised at the time that the weddings take place and any deposits received in advance are shown as a deferred income liability on the balance sheet until that time.

h) Judgements in applying accounting policies

In preparing these financial statements the trustees have made the following judgements:

- Determining whether income is restricted or unrestricted. These decisions depend upon whether the donor has given the income subject to certain terms or conditions which impose a restriction in trust law.

i) Key sources of estimation uncertainty

There are no significant areas of estimation uncertainty in the preparation of these financial statements.

j) Taxation

The charity is exempt from tax on its charitable activities.

Notes to the financial statements (continued)

2. Income and endowments

	Unrestricted	Restricted	Endowment	Total	Total
	Funds	Funds	Fund	2025	2024
	£	£	£	£	£
a) Income from donations and legacies					
Planned giving:					
- Planned giving under Gift Aid	78,143	-	-	78,143	76,962
- Tax recoverable	19,664	-	-	19,664	19,241
- Other tax efficient planned giving	9,555	-	-	9,555	9,606
- Other planned giving	5,341	-	-	5,341	5,648
Collections:					
- At all services for ordinary purposes	5,530	-	-	5,530	5,826
- Retiring and other collections for missions and charities, including tax recoverable	1,710	-	-	1,710	1,616
Grants:					
- War Graves Commission	60	-	-	60	60
- TVBC – Councillor Community Grant Scheme	-	492	-	492	1,967
- Romsey Deanery – Grant for tables	-	328	-	328	-
- Barker-Mill Foundation – Grant for electrical work	-	1,000	-	1,000	-
- Barker-Mill Foundation contribution towards the insurance of the Mill monument	275	-	-	275	293
- National Churches Trust	-	-	-	-	1,886
- Hampshire and Islands Historic Churches Trust	-	-	-	-	1,000
- Listed places of worship grant scheme	-	-	-	-	755
Donations, including tax recoverable under Gift Aid, for salary of youth minister	5,161	-	-	5,161	13,775
Sundry donations, including tax recoverable	23,193	50,531	-	73,724	27,786
Legacies	-	25,000	-	25,000	16,775
	<u>148,632</u>	<u>77,351</u>	<u>-</u>	<u>225,983</u>	<u>183,196</u>
b) Income from charitable activities					
Fees for weddings and funerals	6,835	-	-	6,835	5,569
Weddings and funerals – extras	430	-	-	430	32
Letting of Church and Halls	7,547	-	-	7,547	5,805
Parish magazine	1,065	-	-	1,065	998
Sale of Bible reading notes	188	-	-	188	182
'The NET' tuck shop	-	983	-	983	808
	<u>16,065</u>	<u>983</u>	<u>-</u>	<u>17,048</u>	<u>13,394</u>
c) Income from other trading activities					
Fund raising activities	809	-	-	809	2,006
	<u>809</u>	<u>-</u>	<u>-</u>	<u>809</u>	<u>2,006</u>
d) Investment income					
Bank and other interest	<u>3,369</u>	<u>4,270</u>	<u>25</u>	<u>7,664</u>	<u>7,660</u>
e) Other income					
Rent for use of land for electricity pole	80	-	-	80	80
Sale of surplus fixtures and equipment	-	4,550	-	4,550	-
	<u>80</u>	<u>4,550</u>	<u>-</u>	<u>4,630</u>	<u>80</u>

Notes to the financial statements (continued)

3. Expenditure

	Unrestricted <u>Funds</u>	Restricted <u>Funds</u>	Endowment <u>Fund</u>	Total <u>2025</u>	Total <u>2024</u>
	£	£	£	£	£
a) Expenditure on raising funds					
Fund-raising events	52	-	-	52	432
Online/contactless donation processing charges	284	80	-	364	336
	<u>336</u>	<u>80</u>	<u>-</u>	<u>416</u>	<u>768</u>
b) Expenditure on Charitable activities					
Missionary and charitable giving:					
- Church overseas	1,586	-	-	1,586	1,509
- Relief and development agencies	201	-	-	201	201
- Home mission and other Church societies	2,101	-	-	2,101	2,083
Ministry:					
- Diocesan Common Mission Fund	90,568	-	-	90,568	89,251
- Working expenses of incumbent	1,108	-	-	1,108	692
Church running and maintenance	19,849	25	-	19,874	17,931
Depreciation of fixed assets	888	-	-	888	887
Youth work	30,329	-	-	30,329	28,274
Parish magazine	560	-	-	560	495
Upkeep of grounds and churchyards	1,079	-	-	1,079	346
Running costs of halls	6,247	-	-	6,247	6,391
Payments to service weddings and funerals	550	-	-	550	805
Training	782	-	-	782	344
Outreach costs	-	4,979	-	4,979	3,438
'The NET' costs	-	1,272	-	1,272	1,434
Purchase of Bible reading notes	191	-	-	191	182
Major repairs & refurbishment work:					
- Rownhams Church	-	-	-	-	7,646
- Nursling Church	-	-	-	-	1,815
Support costs:					
- Administration costs (including Parish Administrator)	8,966	1	-	8,967	8,177
	<u>165,005</u>	<u>6,277</u>	<u>-</u>	<u>171,282</u>	<u>171,901</u>

There were no Governance costs incurred by the PCC during the year (2024: Nil).

4. Staff costs

	<u>2025</u>	<u>2024</u>
	£	£
Wages and salaries	39,778	37,215
Employer's contribution to defined contribution pension scheme	835	783
	<u>40,613</u>	<u>37,998</u>
	<u>2025</u>	<u>2024</u>
Average number of employees	3	3
Average number of full-time equivalent employees	1.4	1.4

Notes to the financial statements (continued)

4. Staff costs (continued)

During the year the PCC employed a full-time Youth, Children and Families' Worker, a part-time Parish Administrator and a part-time cleaner. In addition, small payments were made to those who carried out supporting duties at weddings and funerals. No employee was paid more than £60,000 (2024: None).

5. Related party transactions

During the year the charity received donations from PCC members, key management personnel and persons closely connected to them. The donors did not attach any conditions to their gifts which required the charity to significantly alter the nature of its existing activities.

Ewan Brown, a member of the PCC, was employed as Youth, Children and Families' Worker and received gross salary of £28,344 (2024: £26,121) and employer's pension contributions of £835 (2024: £783). Stephanie Dixon, the wife of Revd Graeme Dixon, was employed as cleaner and received gross salary of £3,775 (2024: £2,467) and employer's pension contributions of £Nil (2024: £Nil).

No PCC member, or any connected party, received any remuneration, or other benefits, for acting as a trustee of the charity. Clergy, trustees and staff claimed expenses of £1,416 (2024: £1,044) during the year for travel and the cost of communications. No other transactions were undertaken with any other PCC member, persons closely connected to them or related parties (other than being reimbursed costs properly incurred).

6. Fixed assets

		Church Fixtures and <u>Equipment</u>	Challen Grand <u>Piano</u>	<u>Total</u>
		£	£	£
Tangible assets				
Cost	At 1 January 2025	7,123	6,215	13,338
	Additions at cost	33,138	-	33,138
	Disposals	(2,048)	-	(2,048)
	At 31 December 2025	<u>38,213</u>	<u>6,215</u>	<u>44,428</u>
Depreciation	At 1 January 2025	6,235	6,215	12,450
	Disposals	(2,048)	-	(2,048)
	Charge for the year	888	-	888
	At 31 December 2025	<u>5,075</u>	<u>6,215</u>	<u>11,290</u>
Net Book Value	At 31 December 2025	<u>33,138</u>	<u>-</u>	<u>33,138</u>
	At 31 December 2024	<u>888</u>	<u>-</u>	<u>888</u>

Church equipment comprises seating, a digital piano, photocopier, a Hymnal Plus player unit, projector and software, and a lectern. All items are fully depreciated except the seating and Hymnal Plus player unit (both purchased in December 2025).

Notes to the financial statements (continued)

7. Analysis of funds

a) Unrestricted funds

	<u>Undesignated</u>	<u>Designated</u>	<u>Designated</u>	<u>Designated</u>	<u>Designated</u>		
	General	Youth	Churches	Halls	St. John's	Total	Total
	Fund	Fund	Repair	Repair	Flower	2025	2024
	£	£	£	£	£	£	£
Income and endowments:							
Donations and legacies	148,606	-	-	-	26	148,632	156,226
Charitable activities	15,925	-	-	-	140	16,065	12,586
Other trading activities	809	-	-	-	-	809	2,006
Income from investments	1,136	56	2,095	82	-	3,369	4,627
Other income	80	-	-	-	-	80	80
Total income	166,556	56	2,095	82	166	168,955	175,525
Expenditure on:							
Raising funds	336	-	-	-	-	336	754
Charitable activities	163,421	1,268	-	-	316	165,005	160,574
Total expenditure	163,757	1,268	-	-	316	165,341	161,328
Net income/(expenditure)	2,799	(1,212)	2,095	82	(150)	3,614	14,197
Transfers between funds	(50)	-	-	-	50	-	-
Net movement in funds	2,749	(1,212)	2,095	82	(100)	3,614	14,197
Balances b/fwd at 1 January	80,794	5,277	53,115	2,024	589	141,799	127,602
Balances c/fwd at 31 Dec	83,543	4,065	55,210	2,106	489	145,413	141,799
Represented by:							
Fixed assets – tangible assets	-	-	-	-	-	-	888
Current assets							
Debtors:							
- Gift Aid tax recoverable	2,070	-	-	-	-	2,070	1,086
- Prepayments	1,284	-	-	-	-	1,284	1,224
- Accrued Income	2,415	-	402	16	-	2,833	1,933
	5,769	-	402	16	-	6,187	4,243
Cash at bank and in hand:							
- Bank Deposit Accounts	66,694	3,037	53,042	2,090	-	124,863	104,525
- Bank Current Accounts	15,359	1,082	1,766	-	392	18,599	37,537
- Cash in hand	24	-	-	-	97	121	57
	82,077	4,119	54,808	2,090	489	143,583	142,119
Current assets	87,846	4,119	55,210	2,106	489	149,770	146,362
Liabilities							
Creditors: amounts falling due within one year:							
- Creditors	(1,043)	-	-	-	-	(1,043)	(967)
- Accrued expenses	(3,160)	(54)	-	-	-	(3,214)	(2,272)
- Deferred income	(100)	-	-	-	-	(100)	(2,212)
Total net assets	83,543	4,065	55,210	2,106	489	145,413	141,799

Notes to the financial statements (continued)

7. Analysis of funds (continued)

b) Restricted funds

	St. Boniface Church	Buildings Develop.	The NET	Twin Spires Heritage Appeal	Outreach	Barty Hardship	Total 2025	Total 2024
	£	£	£	£	£	£	£	£
Income and endowments:								
Donations and legacies	38,956	30,791	-	-	2,786	4,818	77,351	26,970
Charitable activities	-	-	983	-	-	-	983	808
Income from investments	2,814	481	-	975	-	-	4,270	3,002
Other Income	-	4,550	-	-	-	-	4,550	-
Total income	41,770	35,822	983	975	2,786	4,818	87,154	30,780
Expenditure on:								
Raising funds	-	48	4	-	28	-	80	14
Charitable activities	27	-	1,272	-	3,778	1,200	6,277	11,327
Total expenditure	27	48	1,276	-	3,806	1,200	6,357	11,341
Net income/(expenditure)	41,743	35,774	(293)	975	(1,020)	3,618	80,797	19,439
Transfers between funds	-	-	-	-	-	-	-	-
Net movement in funds	41,743	35,774	(293)	975	(1,020)	3,618	80,797	19,439
Balances brought forward at 1 January	45,673	24,764	437	26,003	5,945	-	102,822	83,383
Balances carried forward at 31 December	<u>87,416</u>	<u>60,538</u>	<u>144</u>	<u>26,978</u>	<u>4,925</u>	<u>3,618</u>	<u>183,619</u>	<u>102,822</u>
Represented by:								
Fixed assets – tangible assets	2,516	30,622	-	-	-	-	33,138	-
Current assets								
Debtors:								
- Gift Aid tax recoverable	-	39	-	-	30	18	87	52
- Accrued income	322	53	-	180	-	-	555	4,039
	<u>322</u>	<u>92</u>	<u>-</u>	<u>180</u>	<u>30</u>	<u>18</u>	<u>642</u>	<u>4,091</u>
Cash at bank and in hand:								
- Bank Deposit Accounts	79,608	25,506	-	25,798	-	3,000	133,912	78,027
- Bank Current Accounts	5,970	4,818	144	1,000	4,917	600	17,449	22,962
- Cash in hand	-	-	-	-	71	-	71	142
	<u>85,578</u>	<u>30,324</u>	<u>144</u>	<u>26,798</u>	<u>4,988</u>	<u>3,600</u>	<u>151,432</u>	<u>101,131</u>
Current assets	85,900	30,416	144	26,978	5,018	3,618	152,074	105,222
Liabilities								
Creditors: amounts becoming due and payable within one year:								
- Accrued expenses	(1,000)	(500)	-	-	(93)	-	(1,593)	(1,908)
- Deferred income	-	-	-	-	-	-	-	(492)
Total net assets	87,416	60,538	144	26,978	4,925	3,618	183,619	102,822

Notes to the financial statements (continued)

7. Analysis of funds (continued)

c) Endowment fund	<u>2025</u>	<u>2024</u>
	£	£
<u>Hann Legacy – St. John's churchyard</u>		
Income from investments	25	31
Income from charitable activities	<u>-</u>	<u>-</u>
Net income	25	31
Fund at 1 January	604	573
Fund at 31 December	<u><u>629</u></u>	<u><u>604</u></u>
Represented by:		
Current assets		
Debtors:		
- Accrued income	5	7
Cash at bank and in hand:		
- Bank Deposit Accounts	624	597
Total net assets	<u><u>629</u></u>	<u><u>604</u></u>

Supplementary pages

For information only, and do not form part of the financial statements

1. General fund: Missionary and charitable giving (including any tax recoverable under Gift Aid)

	2025		2024	
	£	£	£	£
Church overseas:				
- Bible Society	380		399	
- Mission to Seafarers	142		250	
- Church Mission Society (CMS)	1,020		720	
- The Barnabas Fund	-		81	
- South Rwenzori Link	<u>44</u>		<u>59</u>	
		1,586		1,509
Relief and development agencies:				
- Tearfund	145		139	
- The Leprosy Mission	<u>56</u>		<u>62</u>	
		201		201
Home mission and other Church societies:				
- SCRATCH	212		216	
- Southampton City Mission	905		729	
- Southampton Street Pastors	158		331	
- Scripture Union	57		118	
- A Rocha UK	313		340	
- Friends of Winchester Cathedral	5		5	
- Hampshire & Islands Historic Churches Trust	25		25	
- Church Army	150		150	
- UCCF: the Christian Unions	100		100	
- Church Urban Fund	34		44	
- The Firgrove Centre	123		-	
- City Life Church Homeless Projects	<u>19</u>		<u>25</u>	
		2,101		2,083
Total Missionary and Charitable Giving		<u><u>3,888</u></u>		<u><u>3,793</u></u>

In addition to the amounts shown above, church members arranged their own fund-raising initiatives and proceeds were passed directly to the charities involved.

2. General fund: Parish Magazine (Twin Spires)

	2025		2024	
	£	£	£	£
- Sales of magazines	811		738	
- Advertisements	<u>254</u>		<u>260</u>	
Total income		1,065		998
- Printing and photocopying	507		443	
- Church News Service	<u>53</u>		<u>52</u>	
Total expenditure		(560)		(495)
Net income		<u><u>505</u></u>		<u><u>503</u></u>

Supplementary information (Continued)

The printing of 'Twin Spires' was brought 'in house' at the beginning of 2006 and is copied on the photocopier in the Parish Office. The associated costs have been calculated from the photocopier usage log and a unit price based on the actual cost of buying in paper and the maintenance charge that the PCC pays to the photocopier company.

A new photocopier was purchased during 2023. The above figures do not include any associated cost with this purchase.

3. Church Halls

	<u>Nursling</u>	<u>Rownhams</u>	Total <u>2025</u>	Total <u>2024</u>
	£	£	£	£
Rent/Hire	2,600	4,947	7,547	5,805
Total income	<u>2,600</u>	<u>4,947</u>	<u>7,547</u>	<u>5,805</u>
Insurance	936	1,000	1,936	1,823
Water rates	-	527	527	531
Cleaning (labour and materials)	-	1,328	1,328	1,288
Heat and light	-	1,786	1,786	1,762
Internet	-	204	204	204
Minor repairs and renewals	81	385	466	783
Major repairs and improvements	-	-	-	-
Total expenditure	<u>1,017</u>	<u>5,230</u>	<u>6,247</u>	<u>6,391</u>
Net income / (expense)	<u>1,583</u>	<u>(283)</u>	<u>1,300</u>	<u>(586)</u>