

REGISTERED CHARITY NUMBER: 1127405

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2025**

for

**THE PAROCHIAL CHURCH COUNCIL OF THE
PARISH OF FLADBURY, HILL & MOOR,
WYRE PIDDLE CROPTHORNE AND CHARLTON**

Clifton-Crick Sharp & Co. Ltd
Chartered Accountants
2A-3A Market Gate
Pershore
Worcestershire
WR10 1DZ

**THE PAROCHIAL CHURCH COUNCIL OF THE
PARISH OF FLADBURY, HILL & MOOR,
WYRE PIDDLE CROPTHORNE AND CHARLTON**

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FOR THE YEAR ENDED 31 DECEMBER 2025**

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**THE PAROCHIAL CHURCH COUNCIL OF THE
PARISH OF FLADBURY, HILL & MOOR,
WYRE PIDDLER CROPTHORNE AND CHARLTON**

**Reference and Administrative Details
FOR THE YEAR ENDED 31 DECEMBER 2025**

Incumbent

Reverend Canon Sarah Dangerfield ✓

Trustees

- Mark Blackwell ✓
- Meredith Debenham ✓
- Elizabeth Gardner ✓
- Julian Hawley ✓
- Susan Hiscocks ✓
- Laurence Orchard ✓
- Martin Ounsted ✓
- Alison Sandham ✓
- Iain Summerfield ✓
- Celia Willis (retired 06/04/2025)
- Trudie Marskell (from 06/04/2025) P
- Linda Blackwell (from 06/04/2025) ✓
- Hilary Harris (from 01/09/2025) P

Secretary

- Carole Oliver (Co-opted), Retired 2025
- Carolyn Middleton Appointed 02/06/2025 ✓

Churches

- St John the Baptist, Fladbury
- St Thomas, Lower Moor
- St Anne, Wyre Piddle
- St Michael, Cropthorne
- St John the Evangelist, Charlton

Parish Office

The Rectory,
Station Road,
Fladbury
WR10 2QW

Charity Registration Number

1127405

Bankers

Lloyds Bank plc
Blackheath Branch 153 High Street Rowley Regis B65 DEB

Independent Examiner

Clifton-Crick Sharp & Co Ltd
2A-3A Market Gate
Pershore
WR10 1DZ

**THE PAROCHIAL CHURCH COUNCIL OF THE
PARISH OF FLADBURY, HILL & MOOR,
WYRE PIDDLE CROPTHORNE AND CHARLTON**

**Reference and Administrative Details
FOR THE YEAR ENDED 31 DECEMBER 2025**

Management Team

Reverend Canon Sarah Dangerfield, Priest-in-Charge
Meredith Debenham, Church Warden
Celia Willis, Church Warden (retired 06/04/2025)
Susan Hiscocks, Licensed Lay Minister
Mark Blackwell, Elected Member 2024/5 and 2025/6
Elizabeth Gardner, Elected Member 2024/5 and 2025/6
Julian Hawley, Elected Member 2024/5 and 2025/6
Carol Oldfield, Elected Member 2024/5 (retired 06/04/2025)
Carole Oliver, (Secretary) Other Member retired (02/06/2025)
Laurence Orchard (Treasurer), Other Member 2024/5 and 2025/6
Martin Ounsted, Elected Member 2024/5 and 2025/6
Alison Sandham, Deanery Synod Representative 2024/5 and 2025/6 and Elected Member and church warden (appointed 06/04/2025)
Iain Summerfield, Elected Member 2024/5 and 2025/6
Bruce Lomax, Coopted 2025/2026 (appointed 06/04/2025)
Trudie Marskell, Elected Member 2025/6 (appointed 06/04/2025)
Linda Blackwell, Elected Member, 2025/6 (appointed 06/04/2025)
Hilary Harris, Elected 2025/6 (appointed 01/09/2025)
Carolyn Middleton (Secretary) 2025/2026 (appointed 02/06/2025)

Standing Committee

Reverend Canon Sarah Dangerfield
Meredith Debenham
Laurence Orchard
Alison Sandham
Celia Willis - (retired 06/04/2025)

Church Wardens

Elizabeth Gardner, Deputy Church Warden 2024/2025 and 2025/2026
Wendy Malkinson, Deputy Church Warden 2024/2025 and 2025/2026
Carol Martin, Deputy Church Warden 2024/2025 and 2025/2026 (retired 06/04/2025)
Martin Ounsted, Deputy Church Warden 2024/2025 and 2025/2026
Frances Summerfield, Deputy Church Warden 2024/2025 and 2025/2026
Julian Hawley, Acting Church Warden 2024/2025 and 2025/2026
Susan Hiscocks, Acting Church Warden 2024/2025 and 2025/2026
Hilary Harris, Deputy Church Warden 2024/2025 and 2025/2026

**THE PAROCHIAL CHURCH COUNCIL OF THE
PARISH OF FLADBURY, HILL & MOOR,
WYRE PIDDLE CROPTHORNE AND CHARLTON**

**Report of the Trustees
FOR THE YEAR ENDED 31 DECEMBER 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of 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 PAROCHIAL CHURCH COUNCIL OF THE
PARISH OF FLADBURY, HILL & MOOR,
WYRE PIDDLE CROPTHORNE AND CHARLTON**

**Report of the Trustees
FOR THE YEAR ENDED 31 DECEMBER 2025**

ACHIEVEMENTS AND PERFORMANCE

Fabric Report

We eventually received the 2024 Quinquennial Reports for the Fladbury and Crophorne churches from our former Church Architect in Spring 2025. This resulted in a specialist's report on the roadside boundary wall at Crophorne being commissioned together with enquiries instigated concerning the required repairs to the main slate roof and to the central heating at Crophorne church. Investigation works were also commissioned in regard to the damp ingress at the rear of the nave at Fladbury church culminating in a specialist's report being received at the end of the year. The progress of these major items of work has been greatly helped by the employment of our new Church Architect, John Middleton. Other minor maintenance works to all 5 churches have been completed during the course of the year.

Patrick Palmer

Safeguarding Responsibilities

APCM Report Safeguarding Responsibilities 2025-2026

The PCC is aware of and is committed to its duty to comply with the House of Bishops' Safeguarding Guidance and Safeguarding Code of Practice. This can be found in the Safeguarding e-manual on the C of E website. A Parish Safeguarding Toolkit is also in development, replacing the Parish Safeguarding Handbook.

The PCC follows the Church of England guidance on Promoting a Safer Church, Safer Recruitment and People Management, Social Media guidelines, and has policies in place for Safeguarding, Recruitment of Ex-offenders, and DBS application handling and storage. In 2024 simple guidance for lone working and visiting was approved and adopted for use in the parish by the PCC.

We continue to use the dashboard to monitor our compliance with all parish safeguarding requirements and to assess our progress. Several role descriptors and risk assessments for Church activities were completed and approved by PCC in 2024 and 2025 and we continue to monitor our activity. Changes are continually being made in section requirements as policies and documents are reviewed and updated, and as the Dashboard is restructured under the new National Safeguarding Standards. In 2025, we registered and signed up to use the dashboard Safeguarding Hub.

Churchwardens and anyone working with children and vulnerable adults are appointed using the Safer Recruitment guidance and Disclosure and Barring Service, and along with PCC members, undertake appropriate safeguarding training which is refreshed every three years.

DBS applications in 2025:

5 DBS applications were renewed in 2025

5 new DBS applications were completed in 2025

Training in 2025:

4 Basic awareness online courses were completed

6 Foundation online courses were completed

1 Leadership online and zoom course was completed

1 Raising Awareness of Domestic Abuse course was completed

The PCC has procedures in place to follow Guidance on Responding to Safeguarding Concerns or Allegations that relate to Children, Young people or Vulnerable Adults and on Responding Well to Domestic Abuse. Safeguarding posters are displayed at every church with useful local contact details and national helplines. A landline number Tel. 01905 732800 is also now available as a single point of contact for the Diocesan Safeguarding team regarding any safeguarding concerns and can be reported using the online form on the safeguarding page of the diocesan website.

Diocesan Safeguarding Audit:

The final report of the independent audit carried out by INEQUE was published in October 2024. It highlighted good practice and commended a solid foundation for a safeguarding culture that prioritises the well-being of individuals and fosters a safer environment for everyone. A number of recommendations were made which are being followed up in the diocese and in parishes.

**THE PAROCHIAL CHURCH COUNCIL OF THE
PARISH OF FLADBURY, HILL & MOOR,
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**Report of the Trustees
FOR THE YEAR ENDED 31 DECEMBER 2025**

Jean Ounsted

**THE PAROCHIAL CHURCH COUNCIL OF THE
PARISH OF FLADBURY, HILL & MOOR,
WYRE PIDDLE CROPTHORNE AND CHARLTON**

**Report of the Trustees
FOR THE YEAR ENDED 31 DECEMBER 2025**

**FINANCIAL REVIEW
The Treasurer's Report
Church attendance**

There were 71 parishioners on the Parish Electoral Roll in 2025.

The average attendance in churches across the parish when services were held was 35.

Charitable fundraising

Special Collections and Funeral Collections £4,183
(CentrePoint, Brain Tumour, RNIB, Pershore Wellbeing, Christian Aid, Farming Community Network)

Sub group financial contributions

Contributions from the Cropthorne and Fladbury Walkabouts and the Charlton Fair the Parish amounted to £17,657 (2024 - £11,770) with a further £2,000 being donated towards the cost of the proposed toilet in Cropthorne church. Statutory and other fees earned from weddings and funerals amounted to £7,421 (2024 - £11,223)

Other Fundraising activities raised £5,902 (2024 - £4,919) from the Fladbury Prom concert, cake sales, quizzes and other collections for various Church Funds.

Financial Review

The Parish had a surplus of income over expenditure before investment revaluations of £7,814 (2024 - £15,032 surplus) but yet again it should be noted that it did not pay its Ministry Share in full. We were able to contribute £51,996 (2024 - £51,996) by way of Ministry Share out of the £80,526 which the Diocese originally requested. Our Parish Share for 2026 will be £81,734 (an increase of £1,208). Ministry Share is paid out of the Parish's General Fund which at the end of the year stood in deficit at £1,397 (2024 - £4,368 surplus). Affordability and the impact it may have on clergy resourcing is still a major concern.

The surplus was mainly due to increases in Walkabouts and fund-raising which are however attributed to restricted funds and therefore not available for covering general expenditure. The balance of unrestricted funds at 31 December was £27,268 (2024 - £28,345). The increase in surplus was principally due, on the income side to the increase in Walkabout donations (£7,887) which more than offset the *reduction in wedding and funeral fees (£3,372), and on the expenditure side to a reduction in major and minor repairs (£9,406) despite* an increase in insurance costs (£2,754) and churchyard maintenance (£7,025).

Our investment funds performed in line with the stock markets, and closed at £268,664 (2024 - £279,852), a decrease in value of £11,188. We remain satisfied that these funds are invested in the right place as we received an income of £7,776 (2024 - £7,594) from these investments (3% of opening value), which is a satisfactory return compared to percentage incomes available from safe deposits and given that these are invested via the Church Commissioners in Ethical Investments.

Our core planned giving decreased slightly to £53,245 (2024 - £55,834). We thank everyone who continues to respond to our appeal for support and are looking at ways to increase this further.

Looking at 2026, we have several areas of known increased cost: Ministry Share, Church Repairs and Churchyard Maintenance. As mentioned in the Fabric report, there are a number of projects for both Fladbury and Cropthorne churches for which costings will be required. It is hoped that there are sufficient funds in both church's fabric funds to pay for this work.

Parish Giving Scheme (PGS)

**THE PAROCHIAL CHURCH COUNCIL OF THE
PARISH OF FLADBURY, HILL & MOOR,
WYRE PIDDLE CROPTHORNE AND CHARLTON**

**Report of the Trustees
FOR THE YEAR ENDED 31 DECEMBER 2025**

We have continued to promote the PGS, sponsored by Worcester Diocese, which enables us to collect regular giving by Direct Debit rather than by Standing Order. It is fully guaranteed under the Direct Debit Guarantee scheme and professionally managed under the control of Gloucester Diocese, and has been introduced successfully in many other Diocese around the country.

There are many benefits all round with this scheme, including much quicker recovery of Gift Aid, improved cash flow and the opportunity to keep our income inflation linked.

There are 49 regular donors (2024 - 50) of whom 33 donate via the PGS. If you are not a member of the Parish Giving Scheme, please, please join it and make a regular donation through the scheme. If you are already giving through envelopes or by Standing Order, please consider joining the PGS as it dramatically reduces our workload in Finance and also helps significantly with forecasting our income.

Banking

Our cash position is satisfactory with £100,625 in hand of which £84,697 is held at CAF Bank on behalf of the restricted funds. Our day to day banking is with Lloyds Bank which has now introduced charges for charity accounts. I reiterate my plea for donors to consider moving from using the envelopes for cash or cheques and instead to discuss with our Gift Aid Officer (John Allsop) about going onto the Parish Giving Direct Debit scheme. Additionally, with the closure of bank branches in the area, the paying-in of cash and cheques is becoming ever more problematic.

Financial Summary

As at 31 December 2025 the total net value of our funds stood at £367,693 (2024 - £371,068) We have the following in Church specific Fabric funds

- £42,486 (2024 - £43,231) for St. Anne (Wyre Piddle)
- £2,459 (2024 - £1,984) for St. John the Evangelist (Charlton)
- £96,043 (2024 - £90,098) for St. Michael (Cropthorne)
- £26,914 (2024 - £23,641) for St. John the Baptist (Fladbury)
- £3,872 (2024 - £2,623) for St. Thomas (Lower Moor)

Associated Charities and Funds

The Eleanor Gange Trust (an endowment fund) is now valued at £67,513 (2024 - £70,324). It raised £1,954 (2024 - £1,908) in dividends which was all used for Fladbury Churchyard maintenance as required by the Trust. As noted in previous years, the dividend income from the Eleanor Gange trust had been the main source of income for the maintenance of Fladbury Churchyard, but the Churchyard maintenance costs had considerably exceeded this income in the last few years. However, as the result of an appeal made at the end of 2022, regular monthly contributions are being made to the Fladbury Churchyard Maintenance fund and these amounted to just over £3,700 in the year and this has enabled the Fund to cover its day to day costs in the year. As noted in last year's report, the receipt of a very generous donation enabled urgent work to be done in the Churchyard in 2025 with the felling of 2 trees which had been deemed a hazard to the adjoining school property at a cost of just over £6,000. The Eleanor Gange Trust, with the Charities Commission permission, has been attached to the Parish Charity (1127405) and its accounts are no longer published separately.

Parish Share

In the year, we paid £51,996 out of the £80,526 we were asked for. This represents 65% achievement. We are intending to maintain our level of contribution in 2026.

**THE PAROCHIAL CHURCH COUNCIL OF THE
PARISH OF FLADBURY, HILL & MOOR,
WYRE PIDDLE CROPTHORNE AND CHARLTON**

**Report of the Trustees
FOR THE YEAR ENDED 31 DECEMBER 2025**

The Diocese is particularly grateful for our contribution, as all parishes were hard put to meet Parish Share this year because of the continuing fall-out from the Pandemic and the loss of income resulting from fewer churchgoers.

Reserves Policy

The PCC does not currently have any free undesignated reserves. Should any unrestricted surplus arise in a period, the PCC would designate that such funds be directed to the Fabric Fund, for repair and maintenance purposes.

Investment Policy

All of the endowment and some of the restricted funds are held in CBF Church of England Funds.

Any cash held over and above day to day funding requirements is deposited into the CBF Church of England Deposit Fund, from where it can be drawn down as and when necessary.

Thanks

I would like to thank both Andrew Hughes and John Allsop for their contribution to the Finance team. Andrew does a great job as book-keeper and I am indebted to him for his efforts in ensuring that the accounts are kept up to date whilst John is our Gift Aid Officer responsible for the timely recovery of funds from HMRC via the Gift Aid scheme.

I would also like to thank all the other people who contributed to Finance, looking after weddings and funerals, collections, maintenance and fabric works, fund-raising activities and much more.

Gus Orchard

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Approved by order of the board of trustees on 24 February 2026 and signed on its behalf by:



Trustee

**Independent Examiner's Report to the Trustees of
The Parochial Church Council of the
Parish of Fladbury, Hill & Moor,
Wyre Piddle Crophorne and Charlton**

Independent examiner's report to the trustees of The Parochial Church Council of the Parish of Fladbury, Hill & Moor, Wyre Piddle Crophorne and Charlton

I report to the charity trustees on my examination of the accounts of The Parochial Church Council of the Parish of Fladbury, Hill & Moor, Wyre Piddle Crophorne and Charlton (the Trust) for the year ended 31 December 2025.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.



Meinir Bird

Clifton-Crick Sharp & Co. Ltd
Chartered Accountants
2A-3A Market Gate
Pershore
Worcestershire
WR10 1DZ

Date: 5.3.2026

**THE PAROCHIAL CHURCH COUNCIL OF THE
PARISH OF FLADBURY, HILL & MOOR,
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**Statement of Financial Activities
FOR THE YEAR ENDED 31 DECEMBER 2025**

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	31.12.25 Total funds £	31.12.24 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	2	68,839	8,329	-	77,168	87,560
Charitable activities	5					
Charitable activities		7,421	-	-	7,421	11,223
Other trading activities	3	7,024	18,854	-	25,878	16,739
Investment income	4	3,155	7,776	-	10,931	10,635
Other income		795	-	-	795	207
Total		87,234	34,959	-	122,193	126,364
EXPENDITURE ON						
Raising funds	6	1,174	-	-	1,174	1,640
Charitable activities						
Charitable activities		87,137	26,069	-	113,206	109,694
Total		88,311	26,069	-	114,380	111,334
Net gains/(losses) on investments		-	(8,377)	(2,811)	(11,188)	6,262
NET INCOME/(EXPENDITURE)		(1,077)	513	(2,811)	(3,375)	21,292
RECONCILIATION OF FUNDS						
Total funds brought forward		28,345	272,399	70,324	371,068	349,776
TOTAL FUNDS CARRIED FORWARD		27,268	272,912	67,513	367,693	371,068

The notes form part of these financial statements

**THE PAROCHIAL CHURCH COUNCIL OF THE
PARISH OF FLADBURY, HILL & MOOR,
WYRE PIDDLER CROPTHORNE AND CHARLTON**

**Balance Sheet
31 DECEMBER 2025**

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	31.12.25 Total funds £	31.12.24 Total funds £
FIXED ASSETS						
Tangible assets	11	-	20	-	20	20
Investments	12	-	201,151	67,513	268,664	279,852
		-	201,171	67,513	268,684	279,872
CURRENT ASSETS						
Cash at bank and in hand		28,665	73,357	-	102,022	93,682
CREDITORS						
Amounts falling due within one year	13	(1,397)	(1,616)	-	(3,013)	(2,486)
NET CURRENT ASSETS		<u>27,268</u>	<u>71,741</u>	<u>-</u>	<u>99,009</u>	<u>91,196</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>27,268</u>	<u>272,912</u>	<u>67,513</u>	<u>367,693</u>	<u>371,068</u>
NET ASSETS		<u>27,268</u>	<u>272,912</u>	<u>67,513</u>	<u>367,693</u>	<u>371,068</u>
FUNDS						
Unrestricted funds	15				27,268	28,345
Restricted funds					272,912	272,399
Endowment funds					67,513	70,324
TOTAL FUNDS					<u>367,693</u>	<u>371,068</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 24 FEBRUARY 2026 and were signed on its behalf by:


Trustee

The notes form part of these financial statements

**THE PAROCHIAL CHURCH COUNCIL OF THE
PARISH OF FLADBURY, HILL & MOOR,
WYRE PIDDLE CROPTHORNE AND CHARLTON**

**Notes to the Financial Statements
FOR THE YEAR ENDED 31 DECEMBER 2025**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The Parochial Church Council of the Ecclesiastical Parish of Fladbury, Hill and Moor, Wyre Piddle, Crophorne and Charlton meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Gift aid

Income tax recoverable on donations is recognised when the donation is recognised.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Rental income from the letting of Church premises is recognised when the rental is due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. Accruals below £5,000 are not provided for. Expenditure includes any irrecoverable VAT. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

The diocesan quota or parish share is accounted for when payable. In the event of any quota remaining unpaid at 31 December, it shall be provided for in the financial statements if a legal or constructive liability exists, if it is probable that an outflow of resources will be required to settle the liability, and a reliable estimate can be made of the amount.

**THE PAROCHIAL CHURCH COUNCIL OF THE
PARISH OF FLADBURY, HILL & MOOR,
WYRE PIDDLE CROPTHORNE AND CHARLTON**

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 DECEMBER 2025**

1. ACCOUNTING POLICIES - continued

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Consecrated land and beneficed property is excluded from the financial statements by section 10 of the Charities Act 2011.

No value is placed on movable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or benefice buildings and movable Church furnishings, whether maintenance or improvement, is written off as expenditure in the SOFA and separately disclosed.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold land	No depreciation
Other fixtures, fittings and office equipment	25% reducing balance

Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Taxation

The charity is exempt from tax on its charitable activities.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

**THE PAROCHIAL CHURCH COUNCIL OF THE
PARISH OF FLADBURY, HILL & MOOR,
WYRE PIDDLE CROPTHORNE AND CHARLTON**

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 DECEMBER 2025**

2. DONATIONS AND LEGACIES

	31.12.25	31.12.24
	£	£
Gift aid - bank	12,534	14,041
Gift aid - envelopes	1,837	2,290
Other planned giving	38,877	39,501
Loose plate collections	5,003	3,482
Recurring Grants	5,100	1,417
Giving through church boxes	548	703
One-off gift aid donations	1,796	1,182
One-off gift aid weddings and funerals	445	730
One-off non Gift Aid donations	3,157	16,280
Tax recoverable on gift aid	5,856	6,874
Other funds generated	1,230	17
Rummage sales	285	1,013
Donations appeals etc	500	30
	<u>77,168</u>	<u>87,560</u>

3. OTHER TRADING ACTIVITIES

	31.12.25	31.12.24
	£	£
Fundraising activities/social	6,221	4,968
Income from walkabouts	19,657	11,771
	<u>25,878</u>	<u>16,739</u>

4. INVESTMENT INCOME

	31.12.25	31.12.24
	£	£
Rents received	58	58
Dividends received	7,776	7,593
Bank & building society interest	3,097	2,984
	<u>10,931</u>	<u>10,635</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE
PARISH OF FLADBURY, HILL & MOOR,
WYRE PIDDLER CROPTHORNE AND CHARLTON**

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 DECEMBER 2025**

5. INCOME FROM CHARITABLE ACTIVITIES

		31.12.25	31.12.24
	Activity	£	£
Statutory fees for weddings and funerals	Charitable activities	7,421	10,793
Extra fees for weddings and funerals	Charitable activities	-	430
		<u>7,421</u>	<u>11,223</u>

6. RAISING FUNDS

Other trading activities

	31.12.25	31.12.24
	£	£
Fees paid to fundraisers	493	530
Costs of fetes & other events	30	357
Sundry expenses	651	753
	<u>1,174</u>	<u>1,640</u>

7. INDEPENDENT EXAMINER

	31.12.25	31.12.24
	£	£
Independent examiners fee	<u>1,500</u>	<u>1,500</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

**THE PAROCHIAL CHURCH COUNCIL OF THE
PARISH OF FLADBURY, HILL & MOOR,
WYRE PIDDLE CROPTHORNE AND CHARLTON**

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 DECEMBER 2025**

8. TRUSTEES' REMUNERATION AND BENEFITS - continued

Trustees' expenses

During the year the charity made the following transactions with trustees: Reverend Sarah Dangerfield £1,047 (2024: £636) of expenses were reimbursed to Reverend Sarah Dangerfield during the year.

Reimbursed expenses comprise £140 (2024: £67) travel and subsistence, £685 (2024: £463) telephone and £222 stationery (2024: £106).

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

9. STAFF COSTS

	31.12.25	31.12.24
	£	£
Wages and salaries	<u>3,812</u>	<u>3,123</u>
	<u>3,812</u>	<u>3,123</u>

The average monthly number of employees during the year was as follows:

	31.12.25	31.12.24
Parish administrator	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	74,958	12,602	-	87,560
Charitable activities				
Charitable activities	11,063	160	-	11,223
Other trading activities	4,313	12,426	-	16,739
Investment income	3,042	7,593	-	10,635
Other income	-	207	-	207
Total	<u>93,376</u>	<u>32,988</u>	<u>-</u>	<u>126,364</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE
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**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 DECEMBER 2025**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £
EXPENDITURE ON				
Raising funds	1,640	-	-	1,640
Charitable activities				
Charitable activities	84,905	24,789	-	109,694
Total	<u>86,545</u>	<u>24,789</u>	<u>-</u>	<u>111,334</u>
Net gains on investments	-	4,688	1,574	6,262
NET INCOME	6,831	12,887	1,574	21,292
Transfers between funds	(1,024)	1,024	-	-
Net movement in funds	<u>5,807</u>	<u>13,911</u>	<u>1,574</u>	<u>21,292</u>
RECONCILIATION OF FUNDS				
Total funds brought forward	22,538	258,488	68,750	349,776
TOTAL FUNDS CARRIED FORWARD	<u><u>28,345</u></u>	<u><u>272,399</u></u>	<u><u>70,324</u></u>	<u><u>371,068</u></u>

11. TANGIBLE FIXED ASSETS

	Freehold property £
COST	
At 1 January 2025 and 31 December 2025	<u>20</u>
NET BOOK VALUE	
At 31 December 2025	<u>20</u>
At 31 December 2024	<u>20</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE
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**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 DECEMBER 2025**

12. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 January 2025	279,852
Revaluations	(11,188)
At 31 December 2025	<u>268,664</u>
NET BOOK VALUE	
At 31 December 2025	<u>268,664</u>
At 31 December 2024	<u>279,852</u>

There were no investment assets outside the UK.

Cost or valuation at 31 December 2025 is represented by:

	Listed investments £
Valuation in 2021	35,411
Valuation in 2022	(33,472)
Valuation in 2023	23,714
Valuation in 2024	6,263
Valuation in 2025	(11,188)
Cost	<u>247,936</u>
	<u>268,664</u>

If fixed asset investments had not been revalued they would have been included at the following historical cost:

	31.12.25 £	31.12.24 £
Cost	<u>247,936</u>	<u>247,936</u>

Fixed asset investments were valued on an open market basis on 31 December 2025 by CCLA.

**THE PAROCHIAL CHURCH COUNCIL OF THE
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**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 DECEMBER 2025**

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Bank loans and overdrafts (see note 14)	1,394	-
Other creditors	1,619	2,486
	<u>3,013</u>	<u>2,486</u>

14. LOANS

An analysis of the maturity of loans is given below:

	31.12.25	31.12.24
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	1,394	-

**THE PAROCHIAL CHURCH COUNCIL OF THE
PARISH OF FLADBURY, HILL & MOOR,
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**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 DECEMBER 2025**

15. MOVEMENT IN FUNDS

	At 1.1.25 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	4,368	(5,765)	(1,397)
Cropton Walkabout Float	2,000	-	2,000
Fladbury Walkabout Float	3,000	-	3,000
Cropton Toilet Fund	18,977	4,688	23,665
	<u>28,345</u>	<u>(1,077)</u>	<u>27,268</u>
Restricted funds			
Bell Tower	4,737	(1,344)	3,393
Wyre Piddle (churchyard)	13,826	(413)	13,413
Wyre Piddle (Fabric)	43,231	(745)	42,486
Charlton (Fabric)	1,984	475	2,459
Cookson Bequest (School Treats)	1,360	-	1,360
Cropton (Churchyard)	1,317	179	1,496
Cropton (Fabric)	90,098	5,945	96,043
Fladbury (Churchyard)	8,620	(4,887)	3,733
Moor (Fabric)	2,623	1,249	3,872
Fladbury (Fabric)	23,641	3,273	26,914
Organ Fund	312	-	312
Legacy of EM Jarvis (Wyre Piddle Churchyard)	27,493	(1,099)	26,394
Miss NR Meakins Bequest (Cropton Fabric)	31,216	(1,248)	29,968
Slaughter Bequest (Cropton Upkeep)	20,556	(822)	19,734
Fladbury Millenium Wood	1,000	-	1,000
Choral Fund	385	(50)	335
	<u>272,399</u>	<u>513</u>	<u>272,912</u>
Endowment funds			
The Eleanor Gange Trust (Fladbury Churchyard)	70,324	(2,811)	67,513
	<u>70,324</u>	<u>(2,811)</u>	<u>67,513</u>
TOTAL FUNDS	<u><u>371,068</u></u>	<u><u>(3,375)</u></u>	<u><u>367,693</u></u>

**THE PAROCHIAL CHURCH COUNCIL OF THE
PARISH OF FLADBURY, HILL & MOOR,
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**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 DECEMBER 2025**

15. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended - £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	82,546	(88,311)	-	(5,765)
Cropton Toilet Fund	4,688	-	-	4,688
	<u>87,234</u>	<u>(88,311)</u>	<u>-</u>	<u>(1,077)</u>
Restricted funds				
Bell Tower	120	(1,464)	-	(1,344)
Wyre Piddle (churchyard)	2,377	(2,295)	(495)	(413)
Wyre Piddle (Fabric)	1,146	(529)	(1,362)	(745)
Charlton (Fabric)	1,388	(913)	-	475
Cropton (Churchyard)	785	(606)	-	179
Cropton (Fabric)	13,882	(4,586)	(3,351)	5,945
Fladbury (Churchyard)	5,689	(10,576)	-	(4,887)
Moor (Fabric)	1,730	(481)	-	1,249
Fladbury (Fabric)	7,842	(4,569)	-	3,273
Legacy of EM Jarvis (Wyre Piddle Churchyard)	-	-	(1,099)	(1,099)
Miss NR Meakins Bequest (Cropton Fabric)	-	-	(1,248)	(1,248)
Slaughter Bequest (Cropton Upkeep)	-	-	(822)	(822)
Choral Fund	-	(50)	-	(50)
	<u>34,959</u>	<u>(26,069)</u>	<u>(8,377)</u>	<u>513</u>
Endowment funds				
The Eleanor Gange Trust (Fladbury Churchyard)	-	-	(2,811)	(2,811)
	<u>-</u>	<u>-</u>	<u>(2,811)</u>	<u>(2,811)</u>
TOTAL FUNDS	<u>122,193</u>	<u>(114,380)</u>	<u>(11,188)</u>	<u>(3,375)</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE
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**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 DECEMBER 2025**

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
General fund	1,527	3,865	(1,024)	4,368
Crothorne Walkabout Float	2,000	-	-	2,000
Fladbury Walkabout Float	3,000	-	-	3,000
Crothorne Toilet Fund	16,011	2,966	-	18,977
	<u>22,538</u>	<u>6,831</u>	<u>(1,024)</u>	<u>28,345</u>
Restricted funds				
Bell Tower	2,774	1,193	770	4,737
Wyre Piddle (churchyard)	14,170	(344)	-	13,826
Wyre Piddle (Fabric)	41,808	1,423	-	43,231
Charlton (Fabric)	1,483	501	-	1,984
Cookson Bequest (School Treats)	1,360	-	-	1,360
Crothorne (Churchyard)	140	1,177	-	1,317
Crothorne (Fabric)	89,594	1,274	(770)	90,098
Fladbury (Churchyard)	146	8,474	-	8,620
Moor (Fabric)	1,531	1,092	-	2,623
Fladbury (Fabric)	29,015	(5,374)	-	23,641
Agency Collection	(1,024)	-	1,024	-
Organ Fund	-	312	-	312
Legacy of EM Jarvis (Wyre Piddle Churchyard)	26,878	615	-	27,493
Miss NR Meakins Bequest (Crothorne Fabric)	30,517	699	-	31,216
Slaughter Bequest (Crothorne Upkeep)	20,096	460	-	20,556
Fladbury Millenium Wood	-	1,000	-	1,000
Choral Fund	-	385	-	385
	<u>258,488</u>	<u>12,887</u>	<u>1,024</u>	<u>272,399</u>
Endowment funds				
The Eleanor Gange Trust (Fladbury Churchyard)	68,750	1,574	-	70,324
	<u>349,776</u>	<u>21,292</u>	<u>-</u>	<u>371,068</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE
PARISH OF FLADBURY, HILL & MOOR,
WYRE PIDDLER CROPTHORNE AND CHARLTON**

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 DECEMBER 2025**

15. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended - £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	90,410	(86,545)	-	3,865
Cropton Toilet Fund	2,966	-	-	2,966
	<u>93,376</u>	<u>(86,545)</u>	<u>-</u>	<u>6,831</u>
Restricted funds				
Bell Tower	1,193	-	-	1,193
Wyre Piddle (churchyard)	1,609	(2,230)	277	(344)
Wyre Piddle (Fabric)	1,227	(566)	762	1,423
Charlton (Fabric)	1,613	(1,112)	-	501
Cropton (Churchyard)	1,483	(306)	-	1,177
Cropton (Fabric)	8,319	(8,921)	1,876	1,274
Fladbury (Churchyard)	10,694	(2,220)	-	8,474
Moor (Fabric)	1,537	(445)	-	1,092
Fladbury (Fabric)	3,482	(8,856)	-	(5,374)
Organ Fund	312	-	-	312
Legacy of EM Jarvis (Wyre Piddle Churchyard)	-	-	615	615
Miss NR Meakins Bequest (Cropton Fabric)	1	-	698	699
Slaughter Bequest (Cropton Upkeep)	-	-	460	460
Fladbury Millenium Wood	1,000	-	-	1,000
Choral Fund	518	(133)	-	385
	<u>32,988</u>	<u>(24,789)</u>	<u>4,688</u>	<u>12,887</u>
Endowment funds				
The Eleanor Gange Trust (Fladbury Churchyard)	-	-	1,574	1,574
	<u>126,364</u>	<u>(111,334)</u>	<u>6,262</u>	<u>21,292</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE
PARISH OF FLADBURY, HILL & MOOR,
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**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 DECEMBER 2025**

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.

**THE PAROCHIAL CHURCH COUNCIL OF THE
PARISH OF FLADBURY, HILL & MOOR,
WYRE PIDDLE CROPTHORNE AND CHARLTON**

**Detailed Statement of Financial Activities
FOR THE YEAR ENDED 31 DECEMBER 2025**

	Unrestricted funds £	Restricted funds £	Endowment funds £	31.12.25 Total funds £	31.12.24 Total funds £
INCOME AND ENDOWMENTS					
Donations and legacies					
Gift aid - bank	8,878	3,656	-	12,534	14,041
Gift aid - envelopes	1,035	802	-	1,837	2,290
Other planned giving	38,877	-	-	38,877	39,501
Loose plate collections	4,328	675	-	5,003	3,482
Recurring Grants	3,116	1,984	-	5,100	1,417
Giving through church boxes	548	-	-	548	703
One-off gift aid donations	1,796	-	-	1,796	1,182
One-off gift aid weddings and funerals	445	-	-	445	730
One-off non Gift Aid donations	2,094	1,063	-	3,157	16,280
Tax recoverable on gift aid	5,856	-	-	5,856	6,874
Other funds generated	1,230	-	-	1,230	17
Rummage sales	136	149	-	285	1,013
Donations appeals etc	500	-	-	500	30
	68,839	8,329	-	77,168	87,560
Other trading activities					
Fundraising activities/social	5,024	1,197	-	6,221	4,968
Income from walkabouts	2,000	17,657	-	19,657	11,771
	7,024	18,854	-	25,878	16,739
Investment income					
Rents received	58	-	-	58	58
Dividends received	-	7,776	-	7,776	7,593
Bank & building society interest	3,097	-	-	3,097	2,984
	3,155	7,776	-	10,931	10,635
Charitable activities					
Statutory fees for weddings and funerals	7,421	-	-	7,421	10,793
Carried forward	7,421	-	-	7,421	10,793

This page does not form part of the statutory financial statements

**THE PAROCHIAL CHURCH COUNCIL OF THE
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**Detailed Statement of Financial Activities
FOR THE YEAR ENDED 31 DECEMBER 2025**

	Unrestricted funds £	Restricted funds £	Endowment funds £	31.12.25 Total funds £	31.12.24 Total funds £
Charitable activities					
Brought forward	7,421	-	-	7,421	10,793
Extra fees for weddings and funerals	-	-	-	-	430
	<u>7,421</u>	<u>-</u>	<u>-</u>	<u>7,421</u>	<u>11,223</u>
Other income					
Misc - holding account	795	-	-	795	207
	<u>795</u>	<u>-</u>	<u>-</u>	<u>795</u>	<u>207</u>
Total incoming resources	87,234	34,959	-	122,193	126,364
EXPENDITURE					
Other trading activities					
Fees paid to fundraisers	493	-	-	493	530
Costs of fetes & other events	30	-	-	30	357
Sundry expenses	651	-	-	651	753
	<u>1,174</u>	<u>-</u>	<u>-</u>	<u>1,174</u>	<u>1,640</u>
Charitable activities					
Wages	3,812	-	-	3,812	3,123
Church office -rent	-	-	-	-	1,080
Insurance	14,008	-	-	14,008	11,254
Church running - electric	4,450	-	-	4,450	4,889
Church office telephone	189	-	-	189	30
Church office stationery	-	-	-	-	29
Church office - website	180	-	-	180	180
Organ/piano tuning	209	-	-	209	196
Organist	503	-	-	503	430
Deanery expenses (to be reimbursed by diocese)	1,681	-	-	1,681	1,198
Working expenses of incumbent	749	-	-	749	265
Subscriptions	137	-	-	137	-
Licence Fees/Copyright	705	-	-	705	820
Church minor repairs	-	-	-	-	16,099
Carried forward	26,623	-	-	26,623	39,593

This page does not form part of the statutory financial statements

**THE PAROCHIAL CHURCH COUNCIL OF THE
PARISH OF FLADBURY, HILL & MOOR,
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**Detailed Statement of Financial Activities
FOR THE YEAR ENDED 31 DECEMBER 2025**

	Unrestricted funds £	Restricted funds £	Endowment funds £	31.12.25 Total funds £	31.12.24 Total funds £
Charitable activities					
Brought forward	26,623	-	-	26,623	39,593
Upkeep of services	1,621	68	-	1,689	1,229
Upkeep of churchyard	-	12,779	-	12,779	5,754
Visiting speakers/locums	657	-	-	657	390
Fire equipment & prevention	-	-	-	-	215
Church major repairs - structure	46	11,687	-	11,733	5,040
Giving - home secular of charities	4,183	-	-	4,183	1,622
Ministry parish share etc.	51,996	-	-	51,996	51,996
Church office - rates	-	-	-	-	23
Church running - oil	-	-	-	-	512
Bell ringers	511	139	-	650	1,680
Priest payment during interregnum	-	-	-	-	140
	<u>85,637</u>	<u>24,673</u>	<u>-</u>	<u>110,310</u>	<u>108,194</u>
Support costs					
Governance costs					
Independent examiners fee	1,500	-	-	1,500	1,500
Quinquennial inspection	-	1,396	-	1,396	-
	<u>1,500</u>	<u>1,396</u>	<u>-</u>	<u>2,896</u>	<u>1,500</u>
Total resources expended	<u>88,311</u>	<u>26,069</u>	<u>-</u>	<u>114,380</u>	<u>111,334</u>
Net income	<u>(1,077)</u>	<u>8,890</u>	<u>-</u>	<u>7,813</u>	<u>15,030</u>

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