# Income and Expenditure

| | Notes | Manningford 01/01/2024 - 31/12/2024 | 31/12/2025 01/01/2025 - 31/12/2025 | Unrestricted | Restricted |
|---|---|---|---|---|---|
| **INCOME** | | | | | |
| **41000 - Voluntary Giving** | | | | | |
| 41003 - Donations | 1 | £ - | £ 850.00 | £ 850.00 | £ - |
| Donations restricted | 2 | £ - | £ 15,000.00 | | £ 15,000.00 |
| 41010 - Regular Giving (Unrestricted) | 3 | £ 6,181.67 | £ 4,240.00 | £ 4,240.00 | £ - |
| 41030 - Collections at Services (Unrestricted) | 4 | £ 3,165.73 | £ 3,756.62 | £ 3,756.62 | £ - |
| 41060 - Gift Aid Recovered (Unrestricted) | 5 | £ 3,482.86 | £ 2,403.85 | £ 2,403.85 | £ - |
| **41000 - Total Voluntary Giving** | | **£ 12,830.26** | **£ 26,250.47** | **£ 11,250.47** | **£ 15,000.00** |
| **42090 - Fundraising Activities** | | | | | £ - |
| 42091 - Concert/Book (Restricted) | 6 | £ 11,900.00 | £ 676.95 | | £ 676.95 |
| **42000 - Total Activities for Generating Funds** | | **£ 11,900.00** | **£ 676.95** | **£ -** | **£ 676.95** |
| 43010 - Interest Income | 7 | £ 1,139.57 | £ 1,362.40 | £ 648.70 | £ 713.70 |
| 43011 - Grants | 8 | £ 367.00 | £ 1,285.00 | £ 1,285.00 | £ - |
| 91000 - Other Income Miscellaneous | 9 | £ - | £ 392.00 | £ 392.00 | £ - |
| **Total Income** | | **£ 26,236.83** | **£ 29,966.82** | **£ 13,576.17** | **£ 16,390.65** |
| **EXPENSES** | | | | | £ - |
| **51700 - Costs of generating Funds** | | | | | £ - |
| 51701 - Fundraising Events (Restricted) | 6 | £ (194.76) | £ (71.37) | | £ (71.37) |
| **51700 - Total Costs of generating Funds** | | **£ (194.76)** | **£ (71.37)** | **£ -** | **£ (71.37)** |
| **52000 - Fees** | | | | | £ - |
| 52190 - Diocesan Parish Share | | £ (6,471.35) | £ (7,345.00) | £ (7,345.00) | £ - |
| Team share | | £ (681.60) | £ (737.98) | £ (737.98) | £ - |
| **52000 - Total Church Activities** | | **£ (7,152.95)** | **£ (8,082.98)** | **£ (8,082.98)** | **£ -** |
| 57200 - Grass Cutting | 10 | £ (1,224.00) | £ (1,134.00) | £ (1,134.00) | £ - |
| 57270 - Major Repairs to the Church | 11 | £ (1,585.00) | £ (2,570.00) | £ (2,570.00) | £ - |
| 57271 - Major Repairs to the Church (Restricted) | 1 & 12 | £ (4,438.80) | £ (6,576.06) | | £ (6,576.06) |
| 57300 - Donations to Charities | 13 | £ (260.00) | £ (285.00) | £ (285.00) | £ - |
| 67000 - Insurance Expense | 14 | £ (1,455.14) | £ (1,096.99) | £ (1,096.99) | £ - |
| 73100 - Printing Offsite Expense | | £ (192.13) | £ (73.99) | £ (73.99) | £ - |
| 53230 - Church running expenses | | £ (160.00) | £ (137.28) | £ (137.28) | £ - |
| 77000 - Utilities Expense | 15 | £ 517.19 | £ (996.69) | £ (996.69) | £ - |
| Other | | £ - | | | £ - |
| **57000 - Total** | | **£ (8,797.88)** | **£ (12,870.01)** | **£ (6,293.95)** | **£ (6,576.06)** |
| **Total Expenses** | | **£ (16,145.59)** | **£ (21,024.36)** | **£ (14,376.93)** | **£ (6,647.43)** |
| **NET INCOME** | | **£ 10,091.24** | **£ 8,942.46** | **£ (800.76)** | **£ 9,743.22** |

# Reserves

| | | | | |
|---|---|---|---|---|
| Opening Balances at 1st January | £ 24,908.00 | £ 34,999.24 | £ 16,664.72 | £ 18,334.52 |
| Transfer between resrves Todhunter Donation | | | | |
| Result for the year | £ 10,091.24 | £ 8,942.46 | £ (800.76) | £ 9,743.22 |
| Closing Reserves at 31st December | **£ 34,999.24** | **£ 43,941.70** | **£ 15,863.96** | **£ 28,077.74** |

# Cash Balances

| | |
|---|---|
| Deposit | £ 38,197.41 |
| Current | £ 5,744.29 |
| Total at 31st December | **£ 43,941.70** |

# SIGNED

Prepared by: George Clarke, Treasurer

Reviewed by: Jim Tilbury, Barrister

16/1/26.

# PCC Manningford Notes to the Accounts 2025

General: The accounts are prepared on cash payments and receipts basis. No accruals are made for liabilities outstanding at the end of the year These are however not significant.

1 These are one off non restricted donations

2 A single large donation was given to the Church. It was specified for the fabric and agreed that the porch gates would be commissioned.

3 Regular giving in the 2024 was inflated by £1500, as one donor's standing order went through on 3rd January 2024 and their 2025 donation on 31st December 2024.

4 Collection at services includes £598.92 (2024 - £306.61) received electronically. The card machine was only installed for part of the year in 2024.

5 Gift Aid claims were made up to 5th April 2025. The 2024 claim included gifts made in 2023 & 2024.

6 These the the takings and costs for the book reading in 2025 and the concert in 2024.

7 Interest has been allocated between restricted and unrestricted funds on an extimated basis.

8 The grant in 2025 was for 50% of the cost of the alrm installation, in 2024 it was for the roof repairs.

9 Miscellaneous income neatly contains fees for one burial and one baptism. Burials are more lucrative!

10 Grass cutting in 2024 included some costs from 2023.

11 This is the cost of the roof alarm.

12 Restricted repairs include the tree surgery mentioned above and the deposit for the porch gates, also mentioned above.

13 Donations to Charities includes £250 (2024- £200 )paid to SSAFA from the collection on Remembrance Sunday as approved at the last PCC Meeting. This represents about half of the collection raised that Sunday.

14 A small rebate was received in respect of the insurances paid in 2024 for the alarm installation, the premim charged in 2025 was also reduced as a result.

15 This is the first year in many years that the correct charges for electricity have been included in the accounts. 2024 included large refunds and compensation from our suppliers.

CHARITY COMMISSION
FOR ENGLAND AND WALES

# Independent examiner's report on the accounts

## Section A Independent Examiner's Report

| | | | |
|---|---|---|---|
| **Report to the trustees/ members of** | PCC Manningford Bruce, St. Peter's | | |
| **On accounts for the year ended** | 31/12/2025 | **Charity no (if any)** | XR36867 |
| **Set out on pages** | 1 & 2 (remember to include the page numbers of additional sheets) | | |

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/202 .

**Responsibilities and basis of report**

As the charity trustees, you are responsible for the preparation of the accounts in accordance with 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 (other than that disclosed below *) 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 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.

** Please delete the words in the brackets if they do not apply.*

**Signed:** [signature] **Date:** 16/01/2026

**Name:** James Tilbury

**Relevant professional qualification(s) or body (if any):** Criminal Bar Association

| Address: | The White House, Manningford Bruce |
|---|---|
| | Pewsey,Wilts , SN9 6JW |
| | |

## Section B Disclosure

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here details of any items that the examiner wishes to disclose.**