



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

ST MARY'S CHURCH, FOWLMERE, PAROCHIAL CHURCH COUNCIL

**On accounts for the year
ended**

31 DECEMBER 2025

**Charity no
(if any)**

Set out on pages

2 and 3

(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 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 2011 Act and in carrying out my examination, I have followed 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:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

Signed:

Date:

1 APRIL 2026

Name:

CHRISTOPHER NEILD

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

ACA

Address:

2 RUTHERFORD ROAD

CAMBRIDGE CB2 8HH

Approved by Fowlmere PCC on 3 May 2026

David David Lee
Chair

St Mary's Church Financial Summary to Dec 31st 2025

	Ely line no	<u>General</u>				<u>Restricted</u>	2025 Total
		<u>Funds</u>	<u>Fabric</u>	<u>Restoration</u>	<u>Winter Fuel Fund</u>	<u>Ukraine</u>	
Receipts							
Regular Giving	1	17761				0	17761
Collections at Services	3	2133				0	2133
All other giving	4	4359				0	4359
GiftAid Recovered	6	5629				0	5629
Grants	8	6197	6246			6246	12443
Deposit Interest	10		119	935		1054	1054
Stat fees	11	377				0	377
Trading etc	12	60				0	60
Transfers						0	
Total Receipts:		36516	6365	935	0	0	7300
Expenses							
Mission Giving & Donations	18	855			500	500	1355
Parish Share	19	19137				0	19137
Salaries & Honoraria	20	232				0	232
Clergy & Admin Exp	21	734				0	734
Mission& Evangelism	22	42				0	42
Church Running costs	23	7227	602			602	7829
Utilities	24	1916				0	1916
Major repairs	27	6778	4367			4367	11145
Sundry/Other	99	283				0	283
Total Exp		37204	4969	0	500	0	5469
Net Surplus:		-688	1396	935	-500	0	1831
						(Fund closed)	
Net Assets							
Opening balance 01.01.25		3079	3638	19459	675	23772	26851
Net surplus		-688	1396	935	-500	1831	1143
Closing balance 31.12.25		2391	5034	20394	175	25603	27994

Represented by:

Analysis of Bank & Investments

	<u>General Fund</u>			<u>Restricted Funds</u>		<u>Total</u>
	<u>Santander</u>	<u>Barclays</u>	<u>General</u>	<u>Current</u>	<u>Investment</u>	
	<u>A/c</u>	<u>A/c</u>	<u>A/c total</u>	<u>Barc A/c</u>	<u>A/c</u>	
Cash at Bank 01.01.25	160	2919	3079	937	22835	23772
Cash at Bank 31.12.25	140	2251	2391	3011	22592	25603
						27994

Church of St Mary's, Fowlmere

Fund summaries for year ended 31st Dec 2025

Unrestricted funds (General Fund)			
	2025	2024	2023
INCOME			
Regular Giving	17761	13492	14132
Collections at Services	2133	3386	2644
All other Giving	4359	3506	2761
Gift Aid tax refunds	5629	4899	4487
Grants	6197	3179	604
Statutory Fees	377	990	932
DPR hire fees from FPC	60	40	
TOTAL Income	36516	29492	25560
EXPENDITURE			
Mission giving and donations	855	838	1003
Parish share	19137	17809	17123
Salaries & Honoraria	232	534	503
Clergy & Admin Expenses	734	704	919
Mission & Evangelism	42	100	253
Church Running Exp	7227	5834	4138
Utilities	1916	1750	2220
Major repairs & replacements	6778	2723	
Sundry	283	132	67
Total Expenses	37204	30424	26226
Excess income over expenditure	-688	-932	-592
Prev balance brought fwd	3079	4011	4677
Balance carried forward (General)	2391	3079	4011

The Walter Grave Trust Accounts have been received from Ely and are in order

Restricted & Designated Funds:

	2025	2024	2023
Fabric Fund Income			
Grants (Church & Town, FoSM)	6246	943	944
Interest	119	137	153
TOTAL Income	6365	1080	1097
Fabric Fund Expenses			
Boiler maintenance (Drain clean 2023)	251	156	428
Audio system (alarm in 2023/2024)	4367	608	597
Drain repair (Organ in 2023/2024)	119	160	190
Floor inspection (Fire Ext 2024)	232	120	
TOTAL Expenses	4969	1044	1215
Excess income over expenditure	1396	36	-118
Prev Balance brought Fwd	3638	3602	3720
Balance carried forward (Fabric)	5034	3638	3602

	2025	2024	2023
Restoration Fund			
Income (Interest)	935	1011	561
Restoration Fund Expenses	0	0	0
Excess income over expenditure	935	1011	561
Previous balance	19459	18448	17887
Balance carried fwd (Restn.)	20394	19459	18448

	2024	2023
Ukraine Fund		
Income	0	575
Expenditure	592	516
Excess income over expenditure	-592	59
Previous balance	592	533
Balance carried forward (Fund closed)	0	592

	2025	2024	2023
Winter Fuel Fund			
Income	0	150	750
Expenditure	500	0	1220
Excess income over expenditure	-500	150	-470
Previous balance	675	525	995
Balance carried fwd (Winter Fuel)	175	675	525