PAROCHIAL CHURCH COUNCIL OF ST MARK WORSLEY

Charity Registration No 1132732

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED
31 DECEMBER 2025

PAROCHIAL CHURCH COUNCIL OF ST MARK WORSLEY

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FOR THE YEAR ENDED 31 DECEMBER 2025

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ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2025

The parish is part of the Diocese of Manchester within the Church of England. The correspondence address is:-

St Mark's Rectory
Walkden Road
Worsley
Manchester M28 2WH

Website: www.stmarksworsley.org.uk

The parish is divided into two districts, with three congregations and two schools, and is served by a team ministry.

St Mark's District

St Mark Worsley, Worsley Brow, Worsley, Manchester M28 2WH
St Mark's C of E Primary School, Aviary Road, Worsley, Manchester M28 2WF

St Mary's District

St Mary the Virgin, Ellenbrook, Ellenbrook Road, Manchester M28 1FR
St Andrew Church in School, Vicar's Hall Lane, Boothstown, Manchester, M28 1HS
St Andrew's C of E Primary School, Vicar's Hall Lane, Boothstown,
Manchester M28 1HS

Aims and purposes

The PCC has the responsibilities of co-operating with the clergy in promoting to the public in the ecclesiastical parish the whole mission of the Church by providing pastoral, evangelical, social and ecumenical facilities to regular worshippers and the general public. This is achieved by promoting Christian values for the benefit of the local community by holding regular church services, harvest festivals, craft fairs, music recitals, girlguide meetings and guidance given to the pupils of the two schools within the parish.

Under the constitution of the Teams Ministry, the PCC delegates to the District Church Councils of St Mark and St Mary the day to day promotion of the mission of the Church and the care and maintenance of church buildings and other properties.

Activities

It has been a somewhat mixed and uncertain year.

Over ten years ago, it was mooted by the then incumbent, that St. Mary's and St. Andrew's should seek independent parish status, in order to give parity to the 4 churches, following the adoption of Holy Rood into the Mission Partnership, as it was then named. Plans were put in place with the Diocese for a Pastoral Measure to be progressed, but for many and varied reasons

over the years, this has been stalled and so has not yet come to fruition. It has now, once again, reverted to the back burner, as the parish is now officially in Vacancy.

The Rector, Reverend Adam Whittle, tendered his resignation in January, and officially left his post on April 5th 2026, having been on sick leave since November 2025.

Our new Area Dean, Rev'd. Richard Worsfold, has been incredibly supportive, both pastorally and practically, for which we are all grateful.

St. Mark's is undergoing major renovations to the stained glass windows, and other works, having secured gifts and generous donations to fund part of the overall costs.

St. Mary's celebrated 300 years in 2025. With such age, has come the need for substantial repairs to the fabric (c £200k). Its DCC has appointed a new Architect to navigate the detailed Quinquennial Inspection requirements.

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Members are asked to note the date of this year's Archdeacon's Visitation: 7:30pm, Wednesday 3rd June, at St. Peter's Swinton.

Financial Review

Total Income for the year totaled £322,599 (2024 - £247,906), the increase being significantly due to funds received £126,902 toward refurbishment and restoration costs. Expenditure totaled £269,816 (2024 - £180,359) of which £76,073 was related to the above work. On a day to day bass the Parish made a small surplus of £1,959 generated by increased Gift Aid Grants and Donations but absorbed by increased costs for utilities, church yard maintenance and a fall in wedding and funeral income. Because of the pressures of ever increasing normal expenditure in running the Churches, a static level of day to day income despite increased attendance at them, it has been difficult for St Mark's to pay its parish share whilst St Mary's has fulfilled its obligations.

The Balance Sheet shows a very strong financial position mainly due to the inflow of cash for restoration work. The work to restore the stained glass windows commenced in January 2026 and will cost £256,047 with the resulting reduction in cash and bank balances. The repair work to the Churches is essential, as outlined by the latest Quinquennial Reports, so efforts are being made to obtain grants and other funding from other sources outside the Parish.

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Over many years the Parish has accumulated its Unrestricted General Fund from bequests of property and general income and at 31 December 2025 the unrestricted funds amount to £451,517. The church of St Mark itself is a Grade 1 listed building and is now over 175 years old and St Mary is 300 years old. The Parish has been made aware that extensive repair work is needed to both Churches and that this will require substantial financing totaling an estimated £1,300,000. Accordingly the PCC considers it prudent policy to maintain general funds at current levels to help meet the future costs relating to the fabric of the Church, its surroundings and related high refurbish and maintenance costs whilst at the same time looking into other sources of funding.

Structures, Governance and Management

PCC Members who served during the year 2025:-

Team Rector	Revd Adam Whittle resigned 5 April 2026
Team Vicar	Revd Karen Hopwood-Owen
Reader	Sheila Radford

Parish Warden	Kath Tonge
District Church Warden	Peter Lumb (St Mary)
	Irene Butler (St Andrew)
Deanery Synod Member	Lesley Hopwood-Ryan
	Helen Wiles
Elected – St Marks's	Paul Speakman
	Christine Ellis
	Barbara Lyon
	Elizabeth Pollitt
	Jillian Rawson
	Dr Martin Seeley appointed 29 April 2025
Elected – St Mary's	Carol Sansome
	Jade Philips

The following trustees were appointed on 19 April 2026 representing St Marks. Christine Kerr, Ralph Fildes and Douglas Wright.

Appointment of PCC members is set out in the Church Representation Rules. The Council comprises the Team Rector, Team Vicar, Churchwardens, those elected to the Deanery Synod and members elected at the Annual Parochial Church Meeting. The PCC is a registered charity.

The PCC members are responsible for decision making on all matters of general concern and importance to the Parish including its finances. The PCC meets four to five times a year. Given its wide responsibilities the PCC has a number of subcommittees each dealing with a particular aspect of parish life. These include Worship, Safeguarding of children and young people, Buildings and Finance, Church missionary work and Communications.

Vicar Rev K Hopwood Owen

BALANCE SHEET

	Notes	31 December 2025		31 December 2024	
		£	£	£	£
Fixed Assets					
Tangible fixed Assets	5a		17,433		21,610
Investment assets	5b		358,780		358,613
			376,213		380,223
Current Assets					
Debtors	6	10,653		12,112	
Bank and Cash		381,353		352,759	
		392,006		364,871	
Current Liabilities: amounts falling due within one year	7	31,969		61,796	
Net Current Assets			360,037		303,075
Total Net Assets			736,250		683,298
Funds	8 & 9				
Unrestricted		451,517		447,605	
Restricted - General		45,351		49,974	
- Restoration Fund		192,707		137,631	
Endowment		46,675		48,088	
			736,250		683,298

Approved by the Parochial Church Council of St Mark Worsley on 20 May 2026 and signed on its behalf by

Rev K Hopwood Owen ..... …… Vicar

Mrs K Tonge .....……. Church Warden

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	2025 Total	2024 Total £
Incoming Resources						
Incoming resources from donors	2a	113,185	-	-	113,185	105,849
Other voluntary incoming resources	2b	13,360	126,902	-	140,262	58,800
Income from charitable and ancillary trading	2c	45,807	-	-	45,807	48,933
Income from investments	2d	23,345	-	-	23,345	34,324
Total Incoming Resources		195,697	126,902	-	322,599	247,906
Resources Expended						
Activities directly relating to the work of the church	3a	181,758	-	-	181,758	162,757
Church management and administration	3b	11,548	-	-	11,548	16,421
Other expenditure	3c	432	76,078	-	76,510	1,181
Total Resources Expended		193,738	76,078	-	269,816	180,359
Net Income		1,959	50,824	-	52,783	67,547
Gain/(Loss) on investments						
- unrealized		1,582	-	(1,413)	169	3,005
Transfer between funds		371	(371)	-	-	-
Net Movement of Funds		3,912	50,453	(1,413)	52,952	70,552
Balances b/fwd at 1 January 2025		447,605	187,605	48,088	683,298	612,746
Balances c/fwd at 31 December 2025		451,517	238,058	46,675	736,250	683,298

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1. Accounting Policies

The financial statements have been prepared in accordance with the Charities Act 2011 and the Church Accounting Regulations 2006 together with applicable accounting standards and the Charities SORP. FRS102 (2016)

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value as appropriate. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the financial statements of church groups that owe their main affiliation to another body nor those that are informal gatherings of Church members.

Funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

Restricted funds are those funds that must be spent on restricted purposes. Details of the funds held and their restrictions are provided in note 9. Endowment funds where the capital must be retained are also explained in note 9.

Incoming Resources

Voluntary Income and capital sources

Collections are recognised when received by or on behalf of the PCC.
Planned giving receivable under covenant is recognised only when received.
The income from deposited covenants is spread over the duration of the deed of covenant.
Income tax recoverable on covenants or gift aid donations is accounted for when the income is recognised.
Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement of the amount due, is quantifiable and its ultimate receipt by the PCC is reasonably certain.
Funds raised by fairs, garden parties and similar events are accounted for when received.
Sales of books and magazines from the church bookstall are accounted for when received.
Funds for Church Restoration are accounted for when received.

Income from Investments

Dividends and Interest are accounted for when receivable.
Rental income from the letting of church premises is recognised when the rental is due.

Gains and losses on investments

Realised gains and losses are recognised when Investments are sold.
Unrealised gains or losses are accounted for on the revaluation of financial investments at the year end.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1. **Accounting Policies (continued)**

Resources Expended

Grants
Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PPC

Activities directly relating to the work of the Church
The Parish share is a request from the Manchester Diocese for a contribution towards staffing and day to day running of the Diocese. Whilst there may be an ethical obligation to meet this request in full there is no legal obligation. Any Parish Share which remains unpaid at the end of the year is therefore written off by the Diocese and not accrued for in these accounts. See also note 10.

Fixed assets

Consecrated land and buildings and movable church furnishings

Consecrated and benefice property is excluded from the financial statements in accordance with section 10(2)(a) and (c) of the Charities Act 2011.

No value is placed on movable church furnishings held by the 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

Other property

St Marks Parish Hall	Stated at cost less accumulated depreciation - provided so as to write off the cost completely in equal instalments over 15 years.
School House	Valued at the mid-point of the Local Authority Council Tax Band plus subsequent additions at cost.
171 Greenleach Lane	Stated at cost

Other fixtures, fittings and office equipment
Equipment used within the church premises is depreciated on a straight line basis over 10 years. Individual items of equipment with a purchase price of £200 or less are written off when the asset is acquired.

Investments
Financial Investments are valued at their market value at 31 December each year.

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 irrecoverable.

Bank and Cash represent money on deposit either with CBF Church of England Funds or at the bank.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

2. **Incoming Resources**

	Unrestricted funds £	Restricted funds £	2025 Total £	2024 Total £
2a. Incoming resources from donors				
Planned giving:				
Gift Aid	40,725	-	40,725	40,721
Income tax recoverable	20,010	-	20,010	16,932
Other collections at all services	24,482	-	24,482	24,050
Donations and Grants	22,968	-	22,968	18,214
Legacies	5,000	-	5,000	5,932
	113,185	-	113,185	105,849
2b Other voluntary Incoming resources				
Donations appeals etc:				
Floodlight sponsorship	540	-	540	600
Fetes, bazaars, other fund raising events	12,820	-	12,820	17,369
Restoration Fund receipts	-	76,856	76,856	40,831
Kitchen replacement donations	-	50,046	50,046	-
	13,360	126,902	140,262	58,800
2c Income from charitable and ancillary Trading				
Magazine sales and advertising revenue	5,153	-	5,153	2,892
Wedding fees	6,396	-	6,396	12,901
Baptisms	1,655	-	1,655	1,122
Flowers	313	-	313	307
St Marks Church Hall	14,513	-	14,513	10,942
Funerals	17,441	-	17,441	20,158
War Memorial Grant	336	-	336	336
Energy Grant	-	-	-	275
	45,807	-	45,807	48,933
2d Income from investments				
Interest	11,271	-	11,271	12,549
Rental income	12,074	-	12,074	21,775
	23,345	-	23,345	34,324
Total Incoming Resources	195,697	126,902	322,599	247,906

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

3. **Resources Expended**

	Unrestricted funds £	Restricted funds £	2025 Total £	2024 Total £
3a Directly relating to the work of the Church				
Ministry : Parish Share	51,026	-	51,026	50,170
Clergy expenses	4,492	-	4,492	4,529
Church – running expenses				
Insurance	13,304	-	13,304	12,237
Utilities	30,808	-	30,808	22,731
Church maintenance	12,682	-	12,682	14,377
Upkeep of altar services	5,878	-	5,878	2,552
Upkeep of churchyard	16,529	-	16,529	6,672
Magazine Printing Costs	2,533	-	2,533	1,917
Wages and Fees	25,289	-	25,289	25,600
Depreciation of Tangible Fixed Assets	6,457	-	6,457	6,324
Miscellaneous	3,933	-	3,933	2,161
Wedding & Funeral Fees	8,827	-	8,827	9,994
Pew Cushions	-	-	-	3,493
	181,758	-	181,758	162,757
3b Church management and administration				
Printing, postage & stationery	1,922	-	1,922	1,735
Professional Charges	9,008	-	9,008	14,080
Bank Charges	618	-	618	606
	11,548	-	11,548	16,421
3c Other expenditure				
Flower guild	-	87	87	850
Organ Maintenance	432	2,537	2,969	331
Restoration Costs	-	21,779	21,779	-
Kitchen replacement	-	51,675	51,675	-
	432	76,078	76,510	1,181
Total Resources Expended	193,738	76,078	269,816	180,359

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

4. **Staff Costs**

	2025	2024
	£	£
Salaries (No. of staff – 1. 2024 – 1.)	21,546	20,667

No remuneration is paid to any members of the PCC.
Expenses are paid to the clergy to reimburse them for Parish expenses incurred.

5a. **Tangible fixed assets**

	Equipment	Parish Hall	Total
	£	£	£
Cost			
At 1 January 2025	66,353	77,326	143,679
Additions	2,280	-	2,280
Disposals	(3,502)	-	(3,502)
At 31 December 2025	65,131	77,326	142,457
Depreciation			
At 1 January 2025	44,744	77,325	122,069
Charge for the year	6,457	-	6,457
Disposals	(3,502)	-	(3,502)
At 31 December 2025	47,699	77,325	125,024
Net Book Values			
At 31 December 2025	17,432	1	17,433
At 31 December 2024	21,609	1	21,610

5b. **Investment assets**

	2025	2024
	£	£
Financial Securities at Market Value		
CBF Fixed Interest Securities	559	546
CBF Investment Fund	40,405	42,089
Short term deposits	49,463	47,625
	90,427	90,260

5b. **Investment assets (continued)**

	2025	2024
	£	£
Investment Property at Cost		
School House	85,245	85,245
171 Greenleach Lane	183,108	183,108
	268,353	268,353
Total Investment Assets	358,780	358,613

The PCC are of the opinion that the total market value of the investment property is £750,000.

6. **Debtors**

	2025	2024
	£	£
Prepayments and other debtors	7,053	8,040
Income tax recoverable on Gift Aid	3,600	4,072
	10,653	12,112

7. **Liabilities: Amounts falling due within one year**

	2025	2024
	£	£
Creditors for goods and services	31,969	61,796

8. **Analysis of Net Assets by Fund**

	Unrestricted funds	Restricted funds	Endowment Funds	Total
	£	£	£	£
Fixed Assets	329,538	-	46,675	376,213
Current Assets	153,948	238,058	-	392,006
Current Liabilities	(31,969)	-	-	(31,969)
Fund Balance	451,517	238,058	46,675	736,250

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

9. **Fund Details**

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total £
St Mark Worsley	400,046	227,618	46,675	674,339
St Marys Ellenbrook with St Andrews Boothstown	51,142	10,440	-	61,582
Magazine Account	329	-	-	329
	451,517	238,058	46,675	736,250

Analysis of Restricted and Endowment Funds

St Mark		
Meadowcroft Legacy – the capital is a bequest invested to produce Income for maintenance of the church fabric		6,170
Williams Legacy – the capital is permanent endowment whilst the application of income is unrestricted		37,564
A number of small bequests which stipulate that capital is permanent and income be applied to churchyard upkeep		2,941
Bromley Legacy – re Family grave	5,000	
Organ Fund	22,366	
Bellringers fund for the refurbishment of the bells	4,229	
Ellesmere Chapel	3,316	
Restoration Fund	192,707	
	227,618	46,675
St Marys		
Flower Guild	890	
Building Fund	9,550	
	10,440	

10. **Parish Share**

For the current financial year the total shortfall in Parish Share payments amounted to £50,527 (2024 £45,735) This has not been included in these financial statements, as required by the accounting policy, because it has been written off by the Diocese.

11. **Post Balance Sheet Event and Going Concern**

A Quinquennial Report dated 21 February 2024 highlighted the need for major restoration work at St Mark's Church. Work commenced 12 Janury2026 on repairing the stained glass windows at a VAT inclusive cost of £256,047. Professional fees of £20,000 will also be payable. These costs have subsequently been paid out of church funds. In April 2026 a Quantity Surveyor's report indicated that further work, estimated to cost £776,000, was urgently needed to the Church Spire and the general

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

11. **Post Balance Sheet Event and Going Concern (continued)**

building structure of St Mark's Church. Funding for this expenditure is being sought from national heritage funds and other sources so that existing Church funds are maintained and the Church continues as a going concern.

12. **Related Parties**

During the year Council Tax and Water Rates were paid in respect of the properties occupied by the Rector and Vicar as follows:-

Rev A Whittle	£4,907
Rev K Hopwood Owen	£4,343

In addition travelling expenses of £149.45 were paid to Rev A Whittle for carrying out his ministry.

PAROCHIAL CHURCH COUNCIL OF ST MARK WORSLEY

Charity Registration No 1132732

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Funds	8 & 9				
Unrestricted		451,517		447,605	
Restricted - General		45,351		49,974	
- Restoration Fund		192,707		137,631	
Endowment		46,675		48,088	
			736,250		683,298

Approved by the Parochial Church Council of St Mark Worsley on 20 May 2026 and signed on its behalf by

Rev K Hopwood Owen ..... …… Vicar

Mrs K Tonge .....……. Church Warden

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	2025 Total	2024 Total £
Incoming Resources						
Incoming resources from donors	2a	113,185	-	-	113,185	105,849
Other voluntary incoming resources	2b	13,360	126,902	-	140,262	58,800
Income from charitable and ancillary trading	2c	45,807	-	-	45,807	48,933
Income from investments	2d	23,345	-	-	23,345	34,324
Total Incoming Resources		195,697	126,902	-	322,599	247,906
Resources Expended						
Activities directly relating to the work of the church	3a	181,758	-	-	181,758	162,757
Church management and administration	3b	11,548	-	-	11,548	16,421
Other expenditure	3c	432	76,078	-	76,510	1,181
Total Resources Expended		193,738	76,078	-	269,816	180,359
Net Income		1,959	50,824	-	52,783	67,547
Gain/(Loss) on investments						
- unrealized		1,582	-	(1,413)	169	3,005
Transfer between funds		371	(371)	-	-	-
Net Movement of Funds		3,912	50,453	(1,413)	52,952	70,552
Balances b/fwd at 1 January 2025		447,605	187,605	48,088	683,298	612,746
Balances c/fwd at 31 December 2025		451,517	238,058	46,675	736,250	683,298

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1. Accounting Policies

The financial statements have been prepared in accordance with the Charities Act 2011 and the Church Accounting Regulations 2006 together with applicable accounting standards and the Charities SORP. FRS102 (2016)

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value as appropriate. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the financial statements of church groups that owe their main affiliation to another body nor those that are informal gatherings of Church members.

Funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

Restricted funds are those funds that must be spent on restricted purposes. Details of the funds held and their restrictions are provided in note 9. Endowment funds where the capital must be retained are also explained in note 9.

Incoming Resources

Voluntary Income and capital sources

Collections are recognised when received by or on behalf of the PCC.
Planned giving receivable under covenant is recognised only when received.
The income from deposited covenants is spread over the duration of the deed of covenant.
Income tax recoverable on covenants or gift aid donations is accounted for when the income is recognised.
Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement of the amount due, is quantifiable and its ultimate receipt by the PCC is reasonably certain.
Funds raised by fairs, garden parties and similar events are accounted for when received.
Sales of books and magazines from the church bookstall are accounted for when received.
Funds for Church Restoration are accounted for when received.

Income from Investments

Dividends and Interest are accounted for when receivable.
Rental income from the letting of church premises is recognised when the rental is due.

Gains and losses on investments

Realised gains and losses are recognised when Investments are sold.
Unrealised gains or losses are accounted for on the revaluation of financial investments at the year end.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1. **Accounting Policies (continued)**

Resources Expended

Grants
Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PPC

Activities directly relating to the work of the Church
The Parish share is a request from the Manchester Diocese for a contribution towards staffing and day to day running of the Diocese. Whilst there may be an ethical obligation to meet this request in full there is no legal obligation. Any Parish Share which remains unpaid at the end of the year is therefore written off by the Diocese and not accrued for in these accounts. See also note 10.

Fixed assets

Consecrated land and buildings and movable church furnishings

Consecrated and benefice property is excluded from the financial statements in accordance with section 10(2)(a) and (c) of the Charities Act 2011.

No value is placed on movable church furnishings held by the 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

Other property

St Marks Parish Hall	Stated at cost less accumulated depreciation - provided so as to write off the cost completely in equal instalments over 15 years.
School House	Valued at the mid-point of the Local Authority Council Tax Band plus subsequent additions at cost.
171 Greenleach Lane	Stated at cost

Other fixtures, fittings and office equipment
Equipment used within the church premises is depreciated on a straight line basis over 10 years. Individual items of equipment with a purchase price of £200 or less are written off when the asset is acquired.

Investments
Financial Investments are valued at their market value at 31 December each year.

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 irrecoverable.

Bank and Cash represent money on deposit either with CBF Church of England Funds or at the bank.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

2. **Incoming Resources**

	Unrestricted funds £	Restricted funds £	2025 Total £	2024 Total £
2a. Incoming resources from donors				
Planned giving:				
Gift Aid	40,725	-	40,725	40,721
Income tax recoverable	20,010	-	20,010	16,932
Other collections at all services	24,482	-	24,482	24,050
Donations and Grants	22,968	-	22,968	18,214
Legacies	5,000	-	5,000	5,932
	113,185	-	113,185	105,849
2b Other voluntary Incoming resources				
Donations appeals etc:				
Floodlight sponsorship	540	-	540	600
Fetes, bazaars, other fund raising events	12,820	-	12,820	17,369
Restoration Fund receipts	-	76,856	76,856	40,831
Kitchen replacement donations	-	50,046	50,046	-
	13,360	126,902	140,262	58,800
2c Income from charitable and ancillary Trading				
Magazine sales and advertising revenue	5,153	-	5,153	2,892
Wedding fees	6,396	-	6,396	12,901
Baptisms	1,655	-	1,655	1,122
Flowers	313	-	313	307
St Marks Church Hall	14,513	-	14,513	10,942
Funerals	17,441	-	17,441	20,158
War Memorial Grant	336	-	336	336
Energy Grant	-	-	-	275
	45,807	-	45,807	48,933
2d Income from investments				
Interest	11,271	-	11,271	12,549
Rental income	12,074	-	12,074	21,775
	23,345	-	23,345	34,324
Total Incoming Resources	195,697	126,902	322,599	247,906

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

3. **Resources Expended**

	Unrestricted funds £	Restricted funds £	2025 Total £	2024 Total £
3a Directly relating to the work of the Church				
Ministry : Parish Share	51,026	-	51,026	50,170
Clergy expenses	4,492	-	4,492	4,529
Church – running expenses				
Insurance	13,304	-	13,304	12,237
Utilities	30,808	-	30,808	22,731
Church maintenance	12,682	-	12,682	14,377
Upkeep of altar services	5,878	-	5,878	2,552
Upkeep of churchyard	16,529	-	16,529	6,672
Magazine Printing Costs	2,533	-	2,533	1,917
Wages and Fees	25,289	-	25,289	25,600
Depreciation of Tangible Fixed Assets	6,457	-	6,457	6,324
Miscellaneous	3,933	-	3,933	2,161
Wedding & Funeral Fees	8,827	-	8,827	9,994
Pew Cushions	-	-	-	3,493
	181,758	-	181,758	162,757
3b Church management and administration				
Printing, postage & stationery	1,922	-	1,922	1,735
Professional Charges	9,008	-	9,008	14,080
Bank Charges	618	-	618	606
	11,548	-	11,548	16,421
3c Other expenditure				
Flower guild	-	87	87	850
Organ Maintenance	432	2,537	2,969	331
Restoration Costs	-	21,779	21,779	-
Kitchen replacement	-	51,675	51,675	-
	432	76,078	76,510	1,181
Total Resources Expended	193,738	76,078	269,816	180,359

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

4. **Staff Costs**

	2025	2024
	£	£
Salaries (No. of staff – 1. 2024 – 1.)	21,546	20,667

No remuneration is paid to any members of the PCC.
Expenses are paid to the clergy to reimburse them for Parish expenses incurred.

5a. **Tangible fixed assets**

	Equipment	Parish Hall	Total
	£	£	£
Cost			
At 1 January 2025	66,353	77,326	143,679
Additions	2,280	-	2,280
Disposals	(3,502)	-	(3,502)
At 31 December 2025	65,131	77,326	142,457
Depreciation			
At 1 January 2025	44,744	77,325	122,069
Charge for the year	6,457	-	6,457
Disposals	(3,502)	-	(3,502)
At 31 December 2025	47,699	77,325	125,024
Net Book Values			
At 31 December 2025	17,432	1	17,433
At 31 December 2024	21,609	1	21,610

5b. **Investment assets**

	2025	2024
	£	£
Financial Securities at Market Value		
CBF Fixed Interest Securities	559	546
CBF Investment Fund	40,405	42,089
Short term deposits	49,463	47,625
	90,427	90,260

5b. **Investment assets (continued)**

	2025	2024
	£	£
Investment Property at Cost		
School House	85,245	85,245
171 Greenleach Lane	183,108	183,108
	268,353	268,353
Total Investment Assets	358,780	358,613

The PCC are of the opinion that the total market value of the investment property is £750,000.

6. **Debtors**

	2025	2024
	£	£
Prepayments and other debtors	7,053	8,040
Income tax recoverable on Gift Aid	3,600	4,072
	10,653	12,112

7. **Liabilities: Amounts falling due within one year**

	2025	2024
	£	£
Creditors for goods and services	31,969	61,796

8. **Analysis of Net Assets by Fund**

	Unrestricted funds	Restricted funds	Endowment Funds	Total
	£	£	£	£
Fixed Assets	329,538	-	46,675	376,213
Current Assets	153,948	238,058	-	392,006
Current Liabilities	(31,969)	-	-	(31,969)
Fund Balance	451,517	238,058	46,675	736,250

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

9. **Fund Details**

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total £
St Mark Worsley	400,046	227,618	46,675	674,339
St Marys Ellenbrook with St Andrews Boothstown	51,142	10,440	-	61,582
Magazine Account	329	-	-	329
	451,517	238,058	46,675	736,250

Analysis of Restricted and Endowment Funds

St Mark		
Meadowcroft Legacy – the capital is a bequest invested to produce Income for maintenance of the church fabric		6,170
Williams Legacy – the capital is permanent endowment whilst the application of income is unrestricted		37,564
A number of small bequests which stipulate that capital is permanent and income be applied to churchyard upkeep		2,941
Bromley Legacy – re Family grave	5,000	
Organ Fund	22,366	
Bellringers fund for the refurbishment of the bells	4,229	
Ellesmere Chapel	3,316	
Restoration Fund	192,707	
	227,618	46,675
St Marys		
Flower Guild	890	
Building Fund	9,550	
	10,440	

10. **Parish Share**

For the current financial year the total shortfall in Parish Share payments amounted to £50,527 (2024 £45,735) This has not been included in these financial statements, as required by the accounting policy, because it has been written off by the Diocese.

11. **Post Balance Sheet Event and Going Concern**

A Quinquennial Report dated 21 February 2024 highlighted the need for major restoration work at St Mark's Church. Work commenced 12 Janury2026 on repairing the stained glass windows at a VAT inclusive cost of £256,047. Professional fees of £20,000 will also be payable. These costs have subsequently been paid out of church funds. In April 2026 a Quantity Surveyor's report indicated that further work, estimated to cost £776,000, was urgently needed to the Church Spire and the general

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

11. **Post Balance Sheet Event and Going Concern (continued)**

building structure of St Mark's Church. Funding for this expenditure is being sought from national heritage funds and other sources so that existing Church funds are maintained and the Church continues as a going concern.

12. **Related Parties**

During the year Council Tax and Water Rates were paid in respect of the properties occupied by the Rector and Vicar as follows:-

Rev A Whittle	£4,907
Rev K Hopwood Owen	£4,343

In addition travelling expenses of £149.45 were paid to Rev A Whittle for carrying out his ministry.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE PAROCHIAL CHURCH COUNCIL OF ST MARK WORSLEY

I report to the charity trustees on my examination of the accounts of the Parochial Church Council of St Mark Worsley (the Church Council) for the year ended 31 December 2025.

Responsibilities and basis of report
As the charity trustees of the Church Council 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 Church Council'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 Church Council 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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

A J Syddall M.A. F.C.A
P B Syddall & Co
Chartered Accountants
Grafton House
81 Chorley Old Road
Bolton
Lancashire
BL1 3AJ

Date: October 2025