ST. MARY'S CHURCH SPROTBROUGH

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

CHARITY NO:- 1133069

ST. MARY'S CHURCH SPROTBROUGH

INFORMATION

Contact	Miss R Towers
Treasurer	Ms M See
Trustees	Revd A Barraclough Revd R Heaton Revd C Herbert (retired June 2025) Mrs J Scott Mrs M Shersby Mrs L Hopson Miss R Towers Mr R Paskell (retired April 2025) Miss GE Brockman Mrs K Dodwell Mrs A Hudson Mr J Inglis Mrs A Lumby Mrs H Mears Mrs A Offord (retired April 2025) Mr R Offord Mr D Barraclough Mrs C Palmer Ms M See
Address	The Rectory 42a Spring Lane Sprotbrough, Doncaster DN5 7QG
Accountants	Brearley & Co Accountants Limited 39/43 Bridge Street Swinton Mexborough S64 8AP
Bankers	Santander Bank High Street Doncaster DN1 1UN

ST. MARY'S CHURCH SPROTBROUGH

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ST. MARY'S CHURCH SPROTBROUGH

STATEMENT OF THE TRUSTEES RESPONSIBILITIES

The Parochial Church Council requires the Trustees to ensure that financial statements are prepared for each financial year which give a true and fair view of the state of affairs of the Church and of the surplus or deficit of the Church for that period. In the preparation of those financial statements, the Trustees are required to ensure that:-

* suitable accounting policies are selected and applied consistently;
* judgements and estimates are reasonable and prudent;
* preparation of the financial statements is on the going concern basis unless it is inappropriate to presume that the Church will continue in business.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time, the financial position of the Church and to enable them to ensure that the financial statements comply with the Parochial Church Council. They are also responsible for safeguarding the assets of the Church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed: ..... }
Signed: ..... } (Trustees)

Date:- 25 April 2026

ST. MARY'S CHURCH SPROTBROUGH

TRUSTEES REPORT

The trustees' present their annual report and financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with and comply with the charity's governing document, the Charities Act 201, FRS 102, The Finance Reporting Standard applicable in the UK and Republic of Ireland and the charities SORP 'Accounting and reporting by charities". Statement of Recommended Practise applicable to charities preparing their accounts in accordance with the Financial Reporting Standard in the UK & Republic of Ireland (FRS 102).

Objectives and activities
ST, Mary's Church Sprotbrough is committed to enabling as many people as possible to worship worship at our church and to become part of our church community at Sprotbrough.
The trustee's maintains an overview of worship throughout the parish and makes suggestions on how our services and activities can involve the many groups that live within our parish.

Achievements and performance
In the past year, our church community has experienced significant growth and positive transformation.

Financial review
The charity made a loss in the year of £122,859, this is due to the large amount of work spent on repairing the Church and the Stable.

Reserves policy
It is the policy of the charities that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure.

Structure, governance and management
The trustees who served during the year and up to the date of signature of the financial statements were:

Revd A Barraclough
Revd R Heaton
Revd C Herbert (retired June 2025)
Mrs J Scott
Mrs M Shersby
Mrs L Hopson
Miss R Towers
Mr R Paskell (retired April 2025)
Miss GE Brockman
Mrs K Dodwell
Mrs A Hudson
Mr J Inglis
Mrs A Lumby
Mrs H Mears
Mrs A Offord (retired April 2025)
Mr R Offord
Mr D Barraclough
Mrs C Palmer
Ms M See

The trustee's report was approved by the board of Trustees.

Signed: .....
Signed: ..... (Trustees)

Date:- 25 April 2026

ST. MARY'S CHURCH SPROTBROUGH

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ST. MARY'S CHURCH SPROTBROUGH

I report to the trustees on my examination of the accounts of the above for the year ended 31 December 2025.

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

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

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 Parochial Church Council as required by section 130 of the Act; or

2. the accounts did not accord with the accounting records;

3. the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the charities regulations 2008 other than any requirements that the financial statements give a true and fair view, which is not a matter considered as part of 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.

Brearley & Co Accountants Limited
Accountants
39/43 Bridge Street
Swinton
Mexborough
South Yorkshire
S64 8AP

Date:- 26 April 2026

ST. MARY'S CHURCH SPROTBROUGH

INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2025

RESTRICTED	**2025**		**2024**	
	£	£	£	£
Restricted Funds				
Other voluntary		**111**		703
Fundraising		**68,203**		3,221
Investment		**-**		11,600
Church activities (Stable)		**7,000**		7,000
Grants		**10,471**		500
Gross Income		**85,785**		23,024
Resources expended				
Running expenses	**1,170**		475	
Utility bills (Winter hotspot)	**-**		-	
Church maintenance	**91,164**		49,235	
Church hall & stable maintenance	**116,767**		7,971	
Other	**106**		3,017	
Recategorise funds	**- 6,926**		-	
		202,281		60,698
Surplus/(Deficit) for the year		**(116,496)**		- 37,674
Funds balance b/fwd		**205,296**		242,970
		88,800		205,296

ST. MARY'S CHURCH SPROTBROUGH

INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2025

UNRESTRICTED	**2025**		2024	
	£	**£**	£	£
Unrestricted Funds				
Collections		**9,053**		8,828
Planned giving		**28,798**		25,065
Gift Aid and GASDS recovered		**5,487**		7,863
Church activities		**21,217**		26,800
Other voluntary		**10,264**		8,406
Statutory fees retained by the PCC		**14,459**		4,672
Investments		**1,144**		2,122
Legacies		**1,000**		500
Grants		**-**		-
Fundraising		**2,886**		3,270
Other income		**152**		262
Donations to other charities not SDBF		**-**		934
Recategorise funds		**- 6,926**		-
Gross Income		**87,534**		88,722
Resources expended				
Diocesan Parish share	**25,000**		43,000	
Salaries, wages & honoria	**6,978**		10,610	
Clergy and staff expenses	**575**		948	
Mission & evangelism costs	**700**		112	
Church running expenses	**20,675**		25,831	
Church utility bills	**12,631**		9,998	
Charity donations	**1,000**		876	
Cost of trading	**20,776**		10,712	
Fundraising costs	**480**		14	
Donations to other charities not SDBF	**-**		934	
Other	**5,082**		192	
		93,897		103,227
Surplus/(Deficit) for the year		**(6,363)**		(14,505)
Fund balance brought forward		**55,118**		69,623
		48,755		55,118

ST. MARY'S CHURCH SPROTBROUGH

BALANCE SHEET
AS AT 31 DECEMBER 2025

Restricted	**31.12.25**		31.12.24	
	£	**£**	£	£
Investments				
Investments		-		-
		-		-
Current assets				
Short term investments (CCLA)	**88,800**		165,871	
Debtors (HMRC)	**-**		159	
Bank	**-**		39,266	
	88,800		205,296	
Current liabilities: Amounts falling due within one year				
Creditors	**-**		-	
	-		-	
Net current assets		**88,800**		205,296
		88,800		205,296
Parish Funds				
Restricted		**88,800**		205,296
		88,800		205,296

Signed: ..... (Treasurer)

Signed: .....

Signed: ..... (Trustees)

Date:- 26 April 2026

ST. MARY'S CHURCH SPROTBROUGH

BALANCE SHEET
AS AT 31 DECEMBER 2025

Unrestricted	**31.12.25**		31.12.24	
	£	**£**	£	£
Current assets				
Debtors (HMRC & CCLA)	**-**		2,164	
Debtors (GASDS)	**-**		1,541	
Bank	**50,615**		53,105	
	50,615		56,810	
Current liabilities: Amounts falling due within one year				
Creditors	**1,860**		1,692	
	1,860		1,692	
Net current assets		**48,755**		55,118
		48,755		55,118
Parish Funds				
Unrestricted		**48,755**		55,118
		48,755		55,118

Signed: ..... (Treasurer)

Signed: .....

Signed: ..... (Trustees)

Date:- 26 April 2026

ST. MARY'S CHURCH SPROTBROUGH

BALANCE SHEET
AS AT 31 DECEMBER 2025

	31.12.25		31.12.24	
	£	£	£	£
Investments				
Investments		-		-
		-		-
Current assets				
Short term investments (CCLA)	**88,800**		165,871	
Debtors (HMRC)	**-**		2,323	
Debtors (GASDS)	**-**		1,541	
Bank	**50,615**		92,371	
	139,415		262,106	
Current liabilities: Amounts falling due within one year				
Creditors	**1,860**		1,692	
	1,860		1,692	
Net current assets		**137,555**		260,414
		137,555		260,414
Parish Funds				
Total funds		**137,555**		260,414
		137,555		260,414

Signed: ..... (Treasurer)

Signed: .....
(Trustees)
Signed: .....

Date:- 26 April 2026

St. MARY'S CHURCH SPROTBROUGH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

1. Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charities Act 2011, the Church Accounting Regulations 2006 together with applicable accounting standards and the SORP 2019.

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

1.2 Funds structures

Restricted funds represent donations or grants received for a specific object or invited by the PCC for a specific project. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent for each year must be carried forward as a balance on that fund.

Unrestricted funds comprise those funds which the PCC is free to use for ordinary purposes, Unrestricted funds include designated funds, where the donor has made known their non binding wishes or where the PCC, at their discretion have created a fund for a specific purpose.

1.3 Incoming resources

Collections and planned giving are recognised when received, tax recoverable on gift aid is recognised when the donation is received. All other incoming resources are sufficient reliability. All incoming resources are accounted for gross, recognised once the PCC has entitlement to them, it is virtually certain that they will be received and the monetary value can be measured with certainty.

1.4 Resources expended

The diocesan parish share is accounted for when due. All other expenditure is recognised when a liability is incurred and is accounted for gross.

1.5 Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

1.6 Fixed assets

Consecrated property and movable Church furnishings

Consecrated and beneficed property of any kind is excluded from the financial statements by s.96(2)(a) of the Charities Act 1993. Movable Church furnishings held by the vicar and Church warden on special trust for the PCC and which require a faculty for disposal are accounted for as inalienable property unless they cost below £5,000 or are consecrated. They are listed in the Church's inventory, which can be inspected. For inalienable property acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements. Subsequently no individual item has cost more than £5,000 so all such expenditure has been written off when incurred. All expenditure in the year on consecrated or beneficed buildings, individual items under £5,000 or on the repair of movable Church furnishings acquired before January 2000 is written off.

Fixed asset investments

Investments are stated at market value. The Income and Expenditure Account includes the net gains and losses arising on revaluation and disposals throughout the year. The BlackRock investment was sold in October 2024.

1.7 Stocks

Stocks of saleable items for fund raising are valued at cost and represent the amounts held on 31 December.
No items were held on 31 December 2025.

1.8 Realised gains and losses

All gains and losses are taken to the Income and Expenditure Account as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and opening market value (purchase date if later). Unrealised gains and losses are calculated as the difference between closing market value and opening market value (or purchase date if later).

1.9 Recategorization of funds

A transfer of £2,191 from the restricted funds to unrestricted funds was authorised during 2023. These monies represent the remaining balance on grants towards the winter hotspot which the grantors agreed could be used to support the Church Hall and Stable.

2.0 Related party transactions

There were no related party transactions during the year.

2.1 Trustee's transactions

There were no trustee transactions during the year.

2.2 Employees

The average monthly number of employees during the year was **(2025 - 0) (2024 - 0)**
There were no employees whose annual remuneration was more than £60,000.