CHARITY REGISTRATION NUMBER: 1134034

The Parochial Church Council of Ossett and Gawthorpe

Unaudited Financial Statements

31 December 2025

B M Howarth Ltd
Chartered Accountants
Metic House
Wakefield
West Yorkshire
WF6 1QT

The Parochial Church Council of Ossett and Gawthorpe

Financial Statements

Year ended 31 December 2025

	Pages
Trustees' annual report	**1 to 5**
Independent examiner's report to the trustees	**6**
Statement of financial activities	**7**
Statement of financial position	**8**
Notes to the financial statements	**9 to 17**

The Parochial Church Council of Ossett and Gawthorpe

Trustees' Annual Report

Year ended 31 December 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2025.

Reference and administrative details

Registered charity name	The Parochial Church Council of Ossett and Gawthorpe
Charity registration number	1134034
Principal office	Trinity Church Church Street Ossett West Yorkshire WF5 9DW

Ex officio Members:

Vicar	Priest in Charge – Revd. Andrew Griffin - CHAIR
Churchwardens	Aldene Smith June Milburn
Deanery Synod Representatives (till 2023)	Aldene Smith (Gift Aid Officer) Duncan Smith (Vice Chair) Nicky Fleming

Elected:

Leanne Walters	*till 2028* - (Safeguarding Officer)
Andrew Cameron	*till 2028* - (Eco champion)
Tony Richardson	*till 2028 - (*Buildings & Grounds)
Peter Holden	*till 2028* -(Health & Safety/Building&Grounds)
Anne Rigg	*till 2026*
Cindy Chapman	*till 2027*
Julie Thompson	*till 2027*
Helen Tebay	*till 2028*
Russ Tebay	*till 2028*

PCC Secretary	Victoria Hunter
Treasurer	Duncan Smith
Independent examiner	Charles R Moorby B M Howarth Ltd Metic House Wakefield West Yorkshire WF6 1QT

The Parochial Church Council of Ossett and Gawthorpe

Trustees' Annual Report *(continued)*

Year ended 31 December 2025

PCC Statement of purpose:

Alongside the vicar, the purpose of the PCC is to share in servant leadership as we listen to God and share in his mission at Trinity Church, our local community of Ossett & Gawthorpe and the world. We aim to develop and grow in our love of God, our love of each other and our love and unity with the wider church.

Objectives and activities

Trinity Church is *'a Christian Community living and sharing faith.*'

Trinity Church is an enabling community of Christian disciples, which engages effectively with other Christians in Ossett and Gawthorpe. We provide a generous welcome, an opportunity to belong to and worship in an environment that is accessible, inclusive, safe and transforming. We serve the people of Ossett and Gawthorpe and share faith through many community services and events.

Our purpose and aims are delivered through our activities within the Enabling Groups:

- Ministry Team, as well as involvement with local schools including Holy Trinity Primary and Gawthorpe Community Academy.
- Trinity Babies and Trinity Tots, the Alpha & Omega Clubs.
- Trinity Sunday Club.

We continue to serve and provide positive support for families and individuals through:

- Baptisms & Thanksgiving
- Weddings
- Funerals plus several funerals outside church at the crematoriums.
- Memorial Service
- Interment of Ashes
- The annual Remembrance Service.
- Service for Gawthorpe May Day festivities.
- Community events such as Christmas Tree Festival, Heritage Day etc.

Structure, Governance and Management.

The Parochial Church Council (PCC) is a charity registered with the Charities Commission. There are six formal meetings of the PCC across the year. Members of the Parochial Church Council are either ex-officio or elected at the Annual Parochial Church Meeting, in accordance with the Church Representation Rules. Decisions are taken by majority vote by members at regular meetings. The Council is served by the Standing and Finance Committee, which has power to transact the business of the Parochial Church Council between its meetings but is primarily used to formulate the agenda for meetings. Four of the Enabling Groups (Buildings & Grounds; Childcare; Children & Youth; Wider Church) enable extensive support and undertaking of a variety of actions and initiatives. These groups have delegated responsibility for which they are accountable to the Parochial Church Council. The PCC continues to develop a robust approach to Safeguarding, Leanne Walters & Revd. Andrew Griffin meet regularly and continue to work on the Traffic Light System, as introduced by Leeds Diocese and The Church of England.

Overall, it feels as though it has been a positive and productive year for Trinity. The coming together as a benefice is in a state of tension, both Trinity & Christ Church South Ossett are two very independent churches with totally different cultures. However, we continue to come together at certain services and community events. Trinity Church has again had growth in numbers and spiritually, which is very positive as we move forward. In 2023 we introduced a Ministry Leaders Team, looking at the worship and spiritual direction of Trinity Church, which has been very fruitful for the ministry and vision for the church.

Achievements and performance

Trinity Church again for the third year in a row has had growth in congregation numbers and finance, which gives a good platform to move forward. The Benefice with Christ church has been suspended for 5 years. Trinity now stands alone has the Parish od Ossett & Gawthorpe.

A few of our performance and achievements for 2025:

- Continuation of monthly coffee mornings, which has been very popular with both Trinity and Christ Church, this has been very well attended including people on the fringes of church life.
- Trinity continues to play a part in Gawthorpe Coal Race and the Mayday festivities, enabling the church to be very present in the local community.
- We continue to work to our Mission and Vision plan alongside our sermon series. This year we also looked at adopting Leading Your Church into Growth (LYCIG) starting off looking at our Welcome. Audio and Visuals have now been completed, after a few issues at first they now seem to be in good order.
- Reverend Andrew & Linda Musgreave continue with a two-year Collective Worship programme at Holy Trinity Primary School and deliver this weekly. We had a very successful Christmas family service in the school, which will continue 4 times per year. School links are very strong and well supported. Reverend Andrew & Nick Hamill are both foundation governors in the school. Reverend Andrew is involved in many other projects in school as well as a Mental Health champion.
- We have seen new faces in our Sunday Club; Tots and Babies are busier than ever thanks to Ken & Marion Gaskell and Karen Brester and their teams.
- Remembrance Sunday, had a new fresh idea, bringing together all of the uniform groups in our local area, and allowing the service to be youth focused, taking Remembrance to the next generation.
- Childcare & Holiday club is now going strong with many attending from the local community.
- Both Easter & Christmas Services were very well attended.
- 2 Bible study courses for Lent, & Advent, both studies were very well received.
- We held a Christmas Tree Festival with a Brass Band concert for the launch on the Friday Evening. The festival over 2 days was very well attended and much appreciated by the local community. Also, local businesses got on board with the event. A huge thanks to Ken & Marion Gaskell and the Scout groups for all their planning and involvement as well as all the Trinity Members who worked so hard to make it happen.

This is just a selection of achievements and performances, there has been some good progress, and we will continue to build on what we historically had and also what we have gained.

Financial review

The financial picture for 2025 saw an increase in income across most channels through increased activity, including giving and donations, fees and charges, fundraising, centre hire and childcare provision with a corresponding increase in expenditure. Total receipts on unrestricted funds were £173,001 of which £92,365 was unrestricted donations and legacies, including £5,056 from Gift Aid.

Planned Giving and Gift Aid (Note 4) saw a significant increase in 2025, which is encouraging and something to continue to build upon. Our other activities, including Childcare, Church Centre Hire and Fee Income, are collectively very important to boost income, so a combination of income streams continue to be crucial in our efforts to achieve a balanced budget. Expenditure from unrestricted funds amounted to £195,220.

The PCC committed to make a £50,000 contribution towards the circa £58,000 requested to the Common Fund and this level was met, after making a contribution of £45,000 in 2024 against a request of circa £57,000.

The net result for the year was an excess of income over expenditure of £23,694 on restricted and unrestricted funds.

Reserves Policy

Due to continuing liabilities in 2025, the PCC has retained its reserves policy to reflect this position and continues to aim to maintain a balance of unrestricted cash funds of at least £40,000 (£10,000 church; £30,000 Childcare), to enable the church to meet its obligations for at least a three-month period. The unrestricted and restricted cash at the bank and in hand of £202,619 as of 31st December 2025 more than covered this. A significant proportion of the balance of £92,365 in the restricted funds (Note 17) represents the balance within the Church Development Fund (£3,953), a legacy for a new Font, if one is needed, or to maintain the heating system (£7,611) and a (£48,272) Clock Repair Fund and a HAF Grant (£24,096) from the Local Authority.

Church Staff & Volunteers

Revd. Andrew is Priest in Charge of Trinity, he is also now Assistant Area Dean and is also a trustee of the Cross Project. Revd. Marion Gaskell continues to be an active part of the church leadership team along with her husband Ken Gaskell, a retired Church Army Captain. Ken has led an able team of leaders within the Sunday Club which supports ministry with children and families as part of Sunday Worship. Marion also has permission to officiate, Ken a local scout group leader who brings incredible gifts and skills is also authorised to lead ministry, preach, and teach.

Readers Duncan Smith continues to serve the church in many ways, which we are most grateful for. Nicky Flemming and Daniel Beaumont are both training to be LLM's. Aldene Smith and June Milburn were again elected as Churchwardens at the 2025 APCM and have served the church faithfully as churchwardens and are supported by a very dedicated team of sides-persons - Julia Oldroyd, June Milburn, Peter Holden, Doreen Hughes, Mari Smith, Pam Young, Leanne Walters & Mark Walters during 2025. Victoria Hunter, our Business and Finance Manager continues to volunteer the role of PCC Secretary for which we are all very grateful. The PCC Standing Committee included Revd. Andrew Griffin, the churchwardens Aldene Smith and June Milburn, Victoria Hunter, PCC Secretary and PCC vice-chair and Treasurer, Duncan Smith.

Leanne Walters continues with the role of Safeguarding Officer. Aldene Smith collates our work on Gift Aid across the church, while Victoria Hunter deals with VAT reclaims resulting from building works; Tony has now also taken a more consultative role in this respect. We are grateful to Tony Richardson, Peter Holden & Victoria Hunter who together oversees the Buildings and Grounds. We are grateful to Mark Sayle for his work on the Electoral Roll for 2024, who has now passed this role on to Maggie Dodson, Mark Sayle continues to help with Buildings and Grounds. Revd. Andrew Griffin and Nick Hammill have served as Foundation Governors at Holy Trinity School - this requires integrity and skills in governance, and their contributions are recognisable and much appreciated by the Governing Body.

Victoria Hunter supports administrative work alongside some very committed Church volunteers, Victoria quite often goes up and above her remit, and her skills, work and knowledge of Trinity are most appreciated in liaising with the clergy. Victoria Hunter also supports our childcare team and also provides support as Business & Finance Manager with payroll, financial management and control for the church as a whole. We have a team of motivated childcare staff, working with our Alpha & Omega and Holiday Clubs; as they have supported Holy Trinity School across most of the year.

Anne Rigg provides invaluable support with the churchyard, voluntarily, as well as with supporting Rev Andrew with the role of verger, flowers, and changes of altar frontals in church. Karen Brewstar and a team of faithful volunteers support Trinity Tots and Babies, with many volunteers. Trinity Tots and Babies continue to thrive in supporting parents with child play opportunities and is flourishing. Nicky Fleming along with Julia Oldroyd ably co-ordinates our worship team, with Daniel Beaumont, our gifted organist, continuing to provide much joy to members of the church and wider community. Other church members, led by Sandra Bligh, have promoted charities including Team4U, Christian Aid, the Leprosy Mission and held a very successful coffee morning for Fair Trade through fundraising and raising funds for many charities and organisations and serve quietly in all sorts of ways within the wider church and the communities where they live and work.

Revd. Andrew Griffin

PCC - Chair of Ossett & Gawthorpe

The trustees' annual report was approved on 7 May 2026 and signed on behalf of the board of trustees by:



Mr. D. Smith
Trustee

The Parochial Church Council of Ossett and Gawthorpe

Independent Examiner's Report to the Trustees of The Parochial Church Council of Ossett and Gawthorpe

Year ended 31 December 2025

I report to the trustees on my examination of the financial statements of The Parochial Church Council of Ossett and Gawthorpe ('the charity') for the year ended 31 December 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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 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 charity as required by section 130 of the Act; or

2. the financial statements do not accord with those records; or

3. the financial statements 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.

Charles R Moorby
Independent Examiner

B M Howarth Ltd
Metic House
Wakefield
West Yorkshire
WF6 1QT

The Parochial Church Council of Ossett and Gawthorpe

Statement of Financial Activities

Year ended 31 December 2025

	Note	Unrestricted funds	Restricted funds	**2025 Total funds**	2024 Total funds
		£	**£**	**£**	£
Income and endowments					
Donations and legacies	**4**	17,718	72,631	**90,349**	62,462
Other trading activities	**5**	157,035	–	**157,035**	152,379
Investment income	**6**	–	–	–	–
Total income		174,753	72,631	**247,384**	214,841
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities		112,850	25,131	**137,981**	122,936
Expenditure on charitable activities	**7**	82,370	3,339	**85,709**	75,907
Total expenditure		195,220	28,470	**223,690**	198,843
Net income and net movement in funds		(20,467)	44,161	**23,694**	15,998
Reconciliation of funds					
Total funds brought forward		196,598	48,204	**244,802**	228,804
Total funds carried forward		176,131	92,365	**268,496**	244,802

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 9 to 17 form part of these financial statements.

The Parochial Church Council of Ossett and Gawthorpe

Statement of Financial Position

31 December 2025

	Note	2025 £	£	2024 £
Fixed assets				
Tangible fixed assets	**13**	**74,750**		78,000
Current assets				
Debtors	**14**	**12,240**		11,212
Cash at bank and in hand		**190,379**		157,869
		202,619		169,081
Creditors: amounts falling due within one year	**15**	**8,873**		2,279
Net current assets			**193,746**	166,802
Total assets less current liabilities			**268,496**	244,802
Net assets			**268,496**	244,802
Funds of the charity				
Restricted funds			**92,365**	48,204
Unrestricted funds			**176,131**	196,598
Total charity funds	**18**		**268,496**	244,802

These financial statements were approved by the board of trustees and authorised for issue on 10 May 2026, and are signed on behalf of the board by:

Mr. D. Smith
Trustee

The notes on pages 9 to 17 form part of these financial statements.

The Parochial Church Council of Ossett and Gawthorpe

Notes to the Financial Statements

Year ended 31 December 2025

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Trinity Church, Church Street, Ossett, West Yorkshire, WF5 9DW.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies ***(continued)***

Incoming resources
All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended
Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets
Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation
Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Land and buildings	-	Over the estimated 40 year remaining useful life of the property

3. Accounting policies *(continued)*

Impairment of fixed assets
A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Financial instruments
A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Defined contribution plans
Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Donations			
Gifts, Donations and Legacies	(15,835)	59,024	**43,189**
Collections	5,014	–	**5,014**
Gifts			
Gift Aid and Planned Giving	20,903	3,376	**24,279**
Income Tax Recovered	5,056	–	**5,056**
Grants			
HAF Funding Grant	2,850	9,961	**12,811**
	17,988	72,361	90,349

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Gifts, Donations and Legacies	14,497	5,676	20,173
Collections	3,661	–	3,661
Gifts			
Gift Aid and Planned Giving	20,342	–	20,342
Income Tax Recovered	7,607	–	7,607
Grants			
HAF Funding Grant	–	10,429	10,429
BDF Grant	–	250	250
	46,107	16,355	62,462

5. Other trading activities

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Fundraising Events	3,781	–	**3,781**
Church Centre Hire	13,793	–	**13,793**
Childcare	129,536	–	**129,536**
Fee Income	8,091	–	**8,091**
Other Charges	1,835	–	**1,835**
	157,035	–	**157,035**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Fundraising Events	3,138	–	**3,138**
Church Centre Hire	13,729	–	**13,729**
Childcare	126,005	–	**126,005**
Fee Income	7,142	–	**7,142**
Other Charges	2,364	–	**2,364**
	152,379	–	**152,379**

6. Investment income

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	–	**–**	–	–

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Upkeep of Services	401	-	**401**
Church Running Expenses	8,452	-	**8,452**
Church Maintenance	7,495	2,615	**10,110**
Charities and Charitable Projects	-	724	**724**
Common Fund	50,000	-	**50,000**
Church Centre Expenses	4,335	-	**4,335**
Ministry: Clergy costs	644	-	**644**
Administrator and admin expenses	6,853	-	**6,853**
Governance costs	4,190	-	**4,190**
	82,370	3,339	**85,709**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Upkeep of Services	346	-	**346**
Church Running Expenses	5,185	-	**5,185**
Church Maintenance	1,200	8,060	**9,260**
Charities and Charitable Projects	-	1,348	**1,348**
Common Fund	45,000	-	**45,000**
Church Centre Expenses	4,600	-	**4,600**
Ministry: Clergy costs	415	-	**415**
Administrator and admin expenses	4,171	932	**5,103**
Governance costs	4,650	-	**4,650**
	65,567	10,340	**75,907**

8. Net income

Net income is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	**3,250**	3,250

9. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	**600**	660
Other financial services	**800**	840
	1,400	1,500

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	**99,624**	83,319
Employer contributions to pension plans	**2,241**	2,035
	101,865	85,354

The average head count of employees during the year was 8 (2024: 8). The average number of full-time equivalent employees during the year is analysed as follows:

	2025	2024
	No.	No.
Full-time equivalents	**6**	6

No employee received employee benefits of more than £60,000 during the year (2024: £60,000).

11. Trustee remuneration and expenses

No Trustees received remuneration from the Charity during the year.

12. Transfers between funds

Details of transfers between unrestricted funds and restricted funds are given at note 17 to the accounts.

13. Tangible fixed assets

	Land and buildings
	£
Cost	
At 1 January 2025 and 31 December 2025	**130,000**
Depreciation	
At 1 January 2025	52,000
Charge for the year	3,250
At 31 December 2025	**55,250**
Carrying amount	
At 31 December 2025	**74,750**
At 31 December 2024	78,000

14. Debtors

	2025	2024
	£	£
Other debtors	**12,240**	11,212

15. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors and accruals	**8,873**	2,279

16. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,241 (2024: £2,035).

17. Analysis of charitable funds

Unrestricted funds

	At 1 January 2025	Income	Expenditure	Transfers	**At 31 December 2025**
	£	£	£	£	**£**
General funds	196,598	174,753	(195,220)	–	**176,131**

	At 1 January 2024	Income	Expenditure	Transfers	At 31 December 2024
	£	£	£	£	£
General funds	176,428	198,486	(178,316)	–	**196,598**

Restricted funds

	At 1 January 2025 £	Income £	Expenditure £	Transfers £	**At 31 December 2025 £**
Organ	–	30	–	–	**30**
Curate	278	319	(211)	–	**386**
Church Building Development	5,958	–	(2,005)	–	**3,953**
Trinity Events	139	–	–	–	**139**
Bells	250	–	–	–	**250**
Church Centre Development	100	–	–	–	**100**
Bishop's Development Fund Grant	2,651	–	–	–	**2,651**
Other Charities	3,101	963	(724)	–	**3,340**
Lamposts (Young People)	540	–	–	–	**540**
Font/Heating Maintenance	8,179	–	(568)	–	**7,611**
HAF Funding	21,856	9,961	(7,719)	–	**24,098**
LA Covid Grant	649	–	(42)	–	**607**
Audio & Visual	3,812	13,119	(16,931)	—	–
Clock	533	47,739	–	–	**48,272**
Interest & Charges	158	–	–	–	**158**
Messy Church	–	500	(270)	–	**230**
	48,204	72,631	(28,470)	–	**92,365**

	At 1 January 2024 £	Income £	Expenditure £	Transfers £	**At 31 December 2024 £**
Organ	(74)	–	(74)	–	–
Curate	597	–	(319)	–	**278**
Church Building Development	13,206	–	(7,248)	–	**5,958**
Trinity Events	149	–	(10)	–	**139**
Bells	110	140	–	–	**250**
Church Centre Development	100	–	–	–	**100**
Bishop's Development Fund Grant	2,651	250	(250)	–	**2,651**
Other Charities	3,258	1,191	(1,348)	–	**3,101**
Lamposts (Young People)	790	–	(250)	–	**540**
Font/Heating Maintenance	9,381	–	(1,202)	–	**8,179**
HAF Funding	17,724	10,429	(6,297)	–	**21,856**
LA Covid Grant	4,834	–	(4,185)	–	**649**
Audio & Visual	–	3,812	–	–	**3,812**
Clock	–	533	–	–	**533**
Interest & Charges	–	158	–	–	**158**
	52,726	16,355	(21,183)	–	**48,204**

Restrictions Imposed and Purposes of Restricted Funds

Organ	- Upkeep of the organ
Curate	- Expenses relating to the ministry of the Curate
Church Building Development	- Major works on church building
Trinity Events	- Funds for special events and celebrations
Bells	- Maintenance of the bells
Residual unallocated funds raised for restoration project	- Restoration / Improvement of Church
Bishop's Development Fund Grant	- Transitions project for work with 8-12 year olds
Other Charities	- Donations to Charities
Lamposts (Young People)	- Groups working with young people
Co-op Local Fund	- Church heating project
Font/Heating maintenance	- New font / Heating maintenance
HAF Funding	- Grant funding for school holiday activities for children in receipt of free school meals
LA Covid Grant	- Local Authority Discretionary Grant for childcare business sustainability

18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Tangible fixed assets	74,750		**74,750**
Current assets	110,254	92,365	**202,619**
Creditors less than 1 year	(8,873)		**(8,873)**
Net assets	176,131	92,365	**268,496**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	78,000	–	**78,000**
Current assets	120,878	48,203	**169,081**
Creditors less than 1 year	(2,279)	–	**(2,279)**
Net assets	196,599	48,203	**244,802**

19. Assets held in trust

The following assets are held in Trust by the Wakefield Diocesan Church Organisation Society on behalf of Ossett & Gawthorpe PCC:-

Trust No.	**Asset details**	**Value (£)**
1628	Trinity Centre Building	250,000