The Parish Church of St Mary the Blessed Virgin Burley in Wharfedale



ANNUAL REPORT and FINANCIAL STATEMENTS of the PAROCHIAL CHURCH COUNCIL for the year ended 31st December 2025

Vicar	Mr Phil Bishop
Church Wardens	Mr Mark Selby
Treasurer	Mr John Spencer
PCC Secretary	Vacent
Independent Examiner	Mr. John McGhee

PAROCHIAL CHURCH COUNCIL OF ST MARY THE BLESSED VIRGIN

BURLEY IN WHARFEDALE

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PAROCHIAL CHURCH COUNCIL OF ST MARY THE BLESSED VIRGIN

BURLEY IN WHARFEDALE

INDEPENDENT EXAMINERS REPORT

This report on the accounts of the PCC for the year end 31st December 2025

This report on the accounts of the P.C.C. for the year ended 31st December 2025, which are set out on pages 1 – 8 is in respect of an examination carried out under Regulation 3(3) of the Church Accounting Regulations 1997 and s.43 of the Charities Act 1993.

Respective responsibilities of trustees and examiner

As the members of the P.C.C. you are responsible for the preparation of the accounts; you consider that the audit requirement of Regulation 3(3) of the Church Accounting Regulations and section 43(2) of the Charities Act 1993 (the Act) do not apply. It is my responsibility to issue this report on those accounts in accordance with the terms of Regulation 25 of the Church Accounting Regulations1997 and Regulation 7 of the Charities (Accounts & Reports) Regulations 1995.

My examination was carried out in accordance with the General Direction given by the Charity Commission under section 43(7)(b) of the Act and to be found in the guidance from the CBF. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1 which gives me reasonable cause to believe that in any material respect to requirements to keep accounting records in accordance with section 41 of the Act; and to prepare accounts which accord with the accounting records and comply with the requirements of the Act, as also contained in the Church Accounting Regulations 1997 have not been met.

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Date: 2nd March 2026.

Independent Examiner

PAROCHIAL CHURCH COUNCIL OF ST MARY THE BLESSED VIRGIN

BURLEY IN WHARFEDALE

TREASURER'S REPORT 2025

This is the first year where the Diocesan Share was not paid in full. This decision was made after extensive discussions by the Standing and Finance Committee and the full PCC. The original Parish share if paid in full would have been round £91,000. However, the final amount paid to the Diocese was around £ 71,000. This was a substantial reduction, but we felt it was the only way the church could afford its present commitments and have monies available for works to the fabric of the church.

The accounts show a surplus of around £ 8,500. This was mainly due to an increase in contributions to the friends Fund and some accrued income that will be expended in the first quarter of 2026. However, the day to day expenditure was basically in balance with income matching expenditure.

Due to the reduction in Parish share the budgeted loss was substantially reduced. The budget for this year, 2026 has been set with a reduced share of £65,000. This will allow the budget for 2026 to be in balance with the exclusion of any major maintenance work at the church or contributions to the running of the Parish Centre.

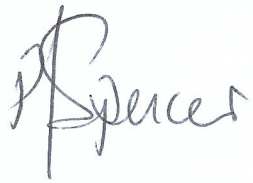
At present there is going to have to be some expenditure on the fabric of the church especially in relation to the roof. We are aware of a problem with the roof over the vestry which is now causing damage to the interior and as anyone who has been in church will notice we now have a roof leak in and around the tower. At the time of writing this report the exact cause of the leak has not been found. Until we know where the leak is coming from we cannot know the extent of the bill for the repairs.

The other major expenditure will be around the organ. This is now in a poor state of repair, and we have yet to understand the Diocesan Advisory Committee view on the best way forward for the Organ. Any works in replacing the origan and / or substantial repairs will not be cheap. It is fortunate that people are beginning to contribute to works on the organ when we know the eventual outcome of the discussions.

Can I thank all the people who help me with the finances of the church, to Val McKenzie for the envelopes, for Jason Atkinson for dealing with the collections, petty cash and transferring this to the bank and to Karen Selby for taking on the role of Parish Centre treasurer.

Can I also finally thank everyone who contributes to the ongoing finances of the church, either through individual donations or the Central giving Scheme. I should also mention at this point anyone who has increased their giving due to the stewardship campaign either with individual donations or through the Central giving scheme.

We must also thank our examiner John McGhee who has stepped in to provide the necessary independence to these accounts and to Sally for allowing him.



John Spencer

Treasurer

PAROCHIAL CHURCH COUNCIL OF S. MARY B.V. BURLEY IN WHARFEDALE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1. ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Church Accounting Regulations 1997 together with applicable accounting standards and the Charities SORP.
The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value.

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.

The accounts include transactions, assets, and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of Church members.

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.

Income tax recoverable on covenants or gift aid donations is recognised 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 and the amount due.

Funds raised by the fete, garden party, and similar events are accounted for gross.

Sales of books and magazines from the church bookstall are accounted for gross.

Other ordinary income
Rental income from the letting of church premises is recognised when the rental is due.

Income from investments
Dividends and interest are accounted for when receivable. Tax recoverable on such income is recognised in the same accounting year.

Gains and losses on investments
Realised gains or losses are recognised when investments are sold. Unrealised gains or losses are accounted for on revaluation of investments on 31 December 2024.

Resources Used

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

Activities directly relating to the work of the Church.
The Diocesan share is accounted for when payable. Any unpaid at 31st December is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the Balance Sheet.

Fixed Assets

Consecrated land and buildings and movable church assets.

Consecrated and beneficed property is excluded fromthe accounts by s.96(2}(a} of the Charities Act 1993.

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 thePCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or beneficed buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure in the SOFA and separately disclosed.

Other fixtures, fittings and office equipment

Equipment used within the church premises is written off in the year of purchase.

Investments
Investments are valued at market value on 31 December 2025 or on the latest information available.

Current assets
Amounts owing to the PCC on 31 December 2025 in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectible.

Short-term deposits include cash held on deposit either with the CBF Church of England Funds or at the bank.

PAROCHIAL CHURCH COUNCIL OF ST MARY's THE BLESSED VIRGIN

BURLEY IN WHARFEDALE

BALANCE SHEET 2025

		2025		2024
FIXED ASSESTS				
Tangible Fixed Assests	£	131,000	£	131,000
Current Assests	£	226,639	£	226,863
	£	357,639	£	357,863
LIABILITIES				
Amounts Failing within 1 year	£	4,794	£	4,000
	£	**352,845**	**£**	**353,863**
Movement	£	1,018	£	22,443
General Reserves 31/12/2025				
Current Account (PCC)	£	46,094	£	50,382
Friends Fund	£	21,337	£	16,261
Parish Centre (Current)	£	7,983	£	10,247
Deposit Account / Funds 31/12/2025	£	149,149	£	147,021
Pre Payments	£	2,075	£	2,952
	£	**226,639**	**£**	**226,863**

Approved by the Parocial Church Council on 2 MARCH 2026

And Signed on its Behalf by P.W. Berry

PAROCHIAL CHURCH COUNCIL OF ST MARY's THE BLESSED VIRGIN

BURLEY IN WHARFEDALE

NOTES TO THE FINANCIAL STATEMENT - for the year ending 31/12/2025

2	INCOMING RESOURCES	Unrestricted Funds	Restricted Funds	TOTALS 2025	2024
2a	Resources from Donors				
	Planned Giving - Central	64,198	£ -	**£ 64,198.33**	£ 63,379
	Planned Giving - St Mary's	7,230	£ -	**£ 7,230.00**	£ 4,900
	Planned Giving - Envelopes	909	£ -	**£ 908.81**	£ 846
		£ 72,337	£ -	**£ 72,337.14**	£ 69,125
	Collections - Open Plate	£ 1,373	£ 1,028	**£ 2,400.95**	£ 3,226
	Collections - Occasional	£ 2,147	£ 1,160	**£ 3,306.98**	£ 1,226
	Donations	£ 4,921		**£ 4,921.00**	£ 10,191
	Legacies	£ -	£ -	**£ -**	£ -
	Bequests	£ -	£ -	**£ -**	£ -
	Life Time Gifts	£ -	£ -	**£ -**	£ -
	Flower Festival	£ -	£ -	**£ -**	£ 2,159
	Income Tax Recoverable (anticipated)	£ 22,068	**£ -**	**£ 22,068.33**	£ 22,306
				£ -	
		£ 102,846	£ 2,188	**£ 105,034.40**	£ 108,233
	Note; the Collection Open plate (Restricted Funds) includes £798 from Coffee Sales				
2b	Other Voluntary Income - Income from Operating Activities to further the Council Objectives				
	Grants - (See Page 7)	£ 4,093	£ 1,380	**£ 5,472.90**	£ 5,750
2c	Income from Operating Activities				
	Friends of St Marys	£ -	£ 5,076	**£ 5,076.00**	£ 1,796
	Fees - Baptism, Weddings and Funerals	£ 7,342	£ -	**£ 7,342.00**	£ 6,930
				£ -	
		£ 7,342	£ 5,076	**£ 12,418.00**	£ 8,726
2d	Income from Operating Activities to General Funds				
	Magazine - Sales	£ 1,434	£ -	**£ 1,434**	£ 1,042
	Magazine - Advertising	£ 435	£ -	**£ 435**	£ 1,025
		£ 1,869	£ -	**£ 1,869**	£ 2,067
2e	Income from Investments				
	Interest (Scottish Widows, CCLA)	£ 6,624	£ -	**£ 6,624**	£ 5,723
	Rent	£ 710	£ -	**£ 710**	£ 580
		£ 7,334	£ -	**£ 7,334**	£ 6,303
2f	Other Income to General Funds				
	VAT Reclaimed (inc 2023)	£ -	£ -	**£ -**	£ 892
	God's Acre	£ 435	£ -	**£ 435**	£ 191
				£ -	£ -
		£ 435	£ -	**£ 435**	£ 1,083
	TOTAL INCOME	**£ 119,826**	**£ 7,264**	**£ 127,090**	**£ 132,161**

Note 1 Anticipated Income tax Recoverable is from the initial review of Parish giving by Treasurer
Note 2 Anticipated, this needs reviewing with Parish Office
Note 3 Will be accounted on Receipt

PAROCHIAL CHURCH COUNCIL OF ST MARY's THE BLESSED VIRGIN

BURLEY IN WHARFEDALE

NOTES TO THE FINANCIAL STATEMENT - for the year ending 31/12/2025

	RESOURCES ALLOCATED			**TOTALS**	
3		**Unrestricted Funds**	**Restricted Funds**	**2025**	2024
	Grants - Mission and Charitable Giving (page 7)				
3a					
	Relief and Development Agencies	£ 1,750		**£ 1,750**	£ 2,250
	Home Mission and Church Societies	£ 2,343	£ 1,380	**£ 3,723**	£ 3,644
	(Allowance Made in the Accounts)	£ 4,093	£ 1,380	**£ 5,473**	£ 5,894
	Activities Relating to Work of Church				
3b					
	Parish Share	£ 70,976	£ -	**£ 70,976**	£ 90,668
	Ministry Clergy Expenses	£ 1,446	£ -	**£ 1,446**	£ 1,332
	Eucharist	£ 707	£ -	**£ 707**	£ 564
		£ 73,130	£ -	**£ 73,130**	£ 92,565
	Heating, Lighting, Water	£ 6,509	£ -	**£ 6,509**	£ 6,350
	Insurance	£ 2,914	£ -	**£ 2,914**	£ 2,738
	Cleaning	£ 5,251	£ -	**£ 5,251**	£ 5,236
	Repairs and Renewals	£ 1,981	£ -	**£ 1,981**	£ 4,211
	Architects fees	£ 2,881	£ -	**£ 2,881**	£ -
	Music	£ 726	£ -	**£ 726**	£ 769
	Organ repairs	£ 9	£ -	**£ 9**	£ 168
	Director of Music / Organist	£ 6,235	£ -	**£ 6,235**	£ 7,083
	Telephones	£ 915	£ -	**£ 915**	£ 965
	Employers NI	£ 1,635	£ -	**£ 1,635**	£ 749
	Employers Pension	£ 13	£ -	**£ 13**	inc above
	Gardening	£ 920	£ -	**£ 920**	
7		£ 29,989	£ -	**£ 29,989**	£ 28,424
	Church Management and Administration				
3c					
	Church Literature	£ 23	£ -	**£ 23**	£ 836
	Parish Administrator	£ 698	£ -	**£ 698**	£ 8,180
	Parish Centre Manager	£ 5,948	£ -	**£ 5,948**	£ 6,189
	Printing Office Stationary	£ 265	£ -	**£ 265**	£ 265
		£ 6,934	£ -	**£ 6,934**	£ 15,470
	Miscellaneous Expensive				
3d					
	Computer Equipment	£ 492	£ -	**£ 492**	£ 367
	Postage / Stationary	£ 261	£ -	**£ 261**	£ 20
	Rent	£ 183	£ -	**£ 183**	£ 1,085
	Refreshments / Outreach	£ 1,128	£ -	**£ 1,128**	£ 859
	Bank Charges	£ 513	£ -	**£ 513**	£ 836
				£ -	£ -
		£ 2,577	£ -	**£ 2,577**	£ 3,467
	TOTAL RESOURCES USED	**£ 116,724**	**£ 1,380**	**£ 118,104**	£ 145,819
	Balance			£ 8,987	
	TOTAL MOVEMENT			£ 8,987	

PAROCHIAL CHURCH COUNCIL OF ST MARY's THE BLESSED VIRGIN

BURLEY IN WHARFEDALE

NOTES TO THE FINANCIAL STATEMENT - for the year ending 31/12/2025

4 **STAFF COSTS**

		2025		2024
Parish Administrator	£	**711**	£	8,335
Organist	£	**6,235**	£	3,450
Parish Centre Manager	£	**7,582**	£	6,938
Cleaner	£	**5,251**	£	5,120
	£	**19,779**	£	23,844

5 **FIXED ASSETS FOR USE BY THE PCC**

		Freehold Land and Buildings
Deemed Cost 1/1/2025	£	131,000
	£	131,000
Depreciation	£	-
Net Book Value 31/12/2025	£	131,000

PAROCHIAL CHURCH COUNCIL OF ST MARY's THE BLESSED VIRGIN

BURLEY IN WHARFEDALE

NOTES TO THE FINANCIAL STATEMENT - for the year ending 31/12/2024

GIFTS TO MISSION AND CHARITIES

SOURCES OF GIFTS	**Unrestricted Funds**	**Restricted Funds**	**2025**	2024
PCC Grant	£ 4,093	£ -	**£ 4,092.76**	£ 3,750.00
Other Grants	£ -	£ -	**£ -**	£ -
Christingle Service	£ -	£ 1,380	**£ 1,380.14**	£ 1,204.56
			£ -	£ -
	£ 4,093	£ 1,380	**£ 5,472.90**	£ 4,954.56

ALLOCATION

Relief and Development Agencies (Monies allocated and Agreed by PCC)

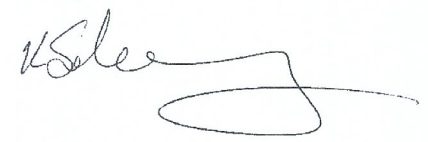
Grants

Children's Society	£ -	£ 1,380	**£ 1,380.14**	£ 1,204.56
Burley / Terele Friendship Trust	£ 500	£ -	**£ 500.00**	£ 500.00
Katiyo School	£ 500	£ -	**£ 500.00**	£ 500.00
Bibles to School	£ 343	£ -	**£ 342.76**	£ 39.00
West Nepal Disabled Trust	£ 750	£ -	**£ 750.00**	£ 750.00
Burley Community Trust	£ 500		**£ 500.00**	£ 1,400.00
Otley Christian Resources Hub	£ 1,000		**£ 1,000.00**	£ 1,000.00
Grants for Sudan	£ -		**£ -**	£ 500.00
Beacon McKenzie	£ 500		**£ 500.00**	£ -
	£ 4,093	£ 1,380	**£ 5,473**	£ 5,894

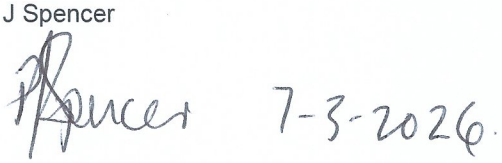
ST MARY'S PARISH CENTRE
BURLEY IN WHARFEDALE
ACCOUNTS TO THE APCM Financial Year 2025

INCOME	**2025**	**2024**
transfer from deposit		£5,000.00
Room Hire	£17,953.75	£18,190.00
Open Door		£0.00
Sales of Card		£0.00
Photocopying	£18.00	£0.00
Donations		£2,307.34
Deposit Account Interest		
Grants	£1,087.22	£3,000.00
TOTAL	£19,058.97	**£23,497.34**
EXPENDITURE		
Insurance	£901.06	£1,098.62
Water		inc below
Rates	£416.03	£202.09
Electricity and Gas	£6,416.55	£4,789.63
Cleaning products	£788.34	£779.19
Plus NET		
Computer Services	£2,284.46	£2,147.55
TV Licence	£174.50	£169.50
Phones and internet	£748.52	£675.05
Photocopying Costs	£2,592.60	£3,083.79
tea and coffee	£425.00	£700.00
Window Cleaning	£373.20	£420.00
Safety and Maintenance	£3,676.72	£3,578.78
Centre Manager Costs		
Petty Cash	£85.00	
Cuppa Cake	£1,610.34	£1,504.42
stationary	£790.26	£700.00
Other		£3,787.73
Sub Total	**£21,322.58**	**£23,636.35**
TOTAL	**£21,322.58**	**£23,636.35**
Summary		
Deficit / Surplus (Day to Day)	-£2,263.61	-£ 139.01
End of Year Bank Balance	£7,983.47	£ 10,247.08
Deposit Account	£ 12,625.80	£ 15,832.00

Treasurer K Selby



Accounts Authorised J Spencer



Burley in Wharfedale Branch Mothers Union

Receipts and Payments - Year ending 31st December 2025

Income	**2025**	**2024**
Strawberry Teas	£300.00	£162.00
Donations	£32.00	£34.80
Total	**£332.00**	**£196.80**
Expenditure		
Big Give Christmas Challenge	£300.00	£170.00
Total	**£300.00**	**£170.00**
Account Summary		
Opening Cash plus Bank Balance	£217.31	£190.48
Income during year	£332.00	£196.00
Expenditure during year	£300.00	£170.00
Surplus/Deficit generated in year	£32.00	£26.80
End of Year Cash in Hand	**£99.70**	**£88.80**
End of Year Bank Balance	**£128.51**	**£128.51**

Branch Treasurer: Linda Nelson

L J Nelson 6/3/2026.

6/3/2026

Ladies Group

Receipts and Payments - Year ending 31st December 2025

Income	**2025**	**2024**
Door	£63.00	64.00
Total	**£63.00**	**64.00**
Expenditure		
Refreshments	£20.00	15.00
Speakers fees, expenses & donations	£110.03	175.00
Total	**£130.03**	**190.00**
Account Summary		
Opening Cash plus Bank Balance	£620.94	786.94
Income during year	£63.00	64.00
Expenditure during year	£130.03	190.00
Surplus/Deficit generated in year	£67.03	126.00
End of Year Cash in Hand	**£10.00**	**47.00**
End of Year Bank Balance	**£536.91**	**573.94**

Branch Treasurer: Linda Nelson

LJNelson 6/3/2026

6/3/2026