Charity registration number: 1134214

PCC Chilwell

Annual Report and Financial Statements

for the Year Ended 31 December 2025

Community Accounting Plus
Unit 1&2 Northwest
41 Talbot Street
Nottingham
NG1 5GL

PCC Chilwell

Contents (continued)

Reference and Administrative Details	1
Trustees' Report	2 to 4
Statement of Trustees' Responsibilities	5
Independent Examiner's Report	6
Statement of Financial Activities	7 to 8
Balance Sheet	9
Notes to the Financial Statements	10 to 22

PCC Chilwell

Reference and Administrative Details

Trustees	Andrew Beckham John Gibbon Will Ottewell Ruth Hawley Guy Gillibrand Deborah Onions Penelope Wallace Ryan Mellor Anne Willmot Rebekah Redwood Claire Tufnell Chris Brignell Robert Dixon Roger Lee Rev Andy Tufnell Mark Hampton Connor Hattamsworth Joanne Benson
Charity Registration Number	1134214
Principal Office	6 College Road Beeston Nottingham Nottinghamshire NG9 4AS
Independent Examiner	Eva Stevens, employee of Community Accounting Plus Unit 1&2 Northwest 41 Talbot Street Nottingham NG1 5GL
Accountants	Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL

PCC Chilwell

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2025.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Andrew Beckham
	John Gibbon
	Will Ottewell
	Ruth Hawley
	Guy Gillibrand
	Tom Ringrose (resigned 5 May 2025)
	Deborah Onions
	Penelope Wallace
	Ryan Mellor
	Anne Willmot
	Dawn Philippa Clarke (resigned 12 May 2025)
	Rebekah Redwood
	Claire Tufnell
	Chris Brignell
	Robert Dixon
	Roger Lee
	Judith Renton (resigned 12 May 2025)
	Tim Hills (resigned 12 May 2025)
	Rev Andy Tufnell
	Dawn Pringle (resigned 14 January 2025)
	Mark Hampton (appointed 12 May 2025)
	Connor Hattamsworth (appointed 12 May 2025)
	Joanne Benson (appointed 12 May 2025)

Objectives and activities

Objects and aims

The objects of the Charity are: to advance the Christian faith and to promote in the parish of Chilwell the whole mission of the church. The trustees must use the income, and may use the capital, of the Charity in promoting these objects.

Objectives, strategies and activities

Activities are organised from one or other of the two Church of England places of worship in the parish, Christ Church on High Road and St Barnabas on Inham Road.

The Charity holds regular services of Christian worship, carries out various activities and events for young people, older people (including some in residential care), parents and children, and people with pastoral and social needs. Services, events and activities are open to any person in the community, whether or not they are regular worshipping members of Christ Church or St Barnabas.

Public benefit

All services and events are open to members of the public and are mostly free of charge at the point of delivery. A community outreach project has expanded in Inham Nook to provide support to all members of the community in collaboration with a charity partner. This year has also seen wider community events delivered aound Christ Church. Where events are charged at cost this is advertised in publicity material.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

The Charity aims to minister to social and spiritual needs. The Charity has welcomed more people to services this year and seen growth in its work with children and young people.

The Hope Community Hub run at St Barnabas church as part of the charity, has continued to provide services through the various clubs and schemes it runs. Additional services and groups focused around wellbeing of young people continue to operate through the Community Hub. The Hub continues to be recognised by local councils as a well run and utilised resource, attracting grant funding, even when not specifically seeking it. The Church has been involved with a number of local schools providing support and materials to support learning. There has been growth with firmer rooting of a New Worshipping Community, known as "The Orchard", and the extention of a community based project known as "Love Chilwell", which seeks to partner with local organisations and the wider community through smaller campaigns and future wider projects, with an objective to "Spread Joy and Share Hope".

In addition to its work in the parish of Chilwell the Charity also provides financial and other support to a number of individuals and organisations. These are approved by the trustees from time to time, and the churches receive information to enable support and prayer.

A more detailed description of achievements in the reporting period is provided in the parish Annual Review which is presented to the annual church meetings, and copies are available on request to the parish office.

Financial review

Charity expenditure was £0.9k less than income in 2025, with total income of £422.8k, and expenditure of £421.9k. The expenditure is due to the completion of capital works to provide more accessible parking at St Barnabas and significantly improved lighting and projection at Christ Church. Overall the charity remains in a strong financial position.

Policy on reserves

The majority of receipts are monthly, then quarterly (e.g. gift aid claims). We therefore need between 1 and 3 months' reserves. The reserves at the year end are within this target. The level of reserves is reviewed multiple times within a month by the Treasurer, who is a Trustee, and reported to Trustees at regular meetings.

Structure, governance and management

Nature of governing document

The Charity is controlled by the Parochial Church Council Powers Measure (1956) as amended and Church Representation Rules, and constitutes an unincorporated charity.
Trustees are ex officio and elected members of the Parochial Church Council ("PCC").

Organisational structure

New elected members are appointed at each Annual General Meeting for a term of three years, and in-line with the size of our Electoral Roll, up to 15 elected members can be appointed. Each year, at least the number nearest to one-third of the elected places (i.e. 5) must be relinquished each year for re-election, with the earliest members standing down as necessary.

St Barnabas has some attributes of a conventional "district" (whereby pastoral oversight is split within the parish). St Barnabas has a part-time self supporting minister as well as being served by the Incumbent and other ministers within the Parish. St Barnabas has a church council, the members of which are elected at an annual meeting, and members of the PCC attend meetings.Whilst, at present, there is only one full time member of St Barnabas represented on the PCC (by virtue of their membership of Deanery Synod), there are other PCC members who are actively involved in the life, ministry and mission of St Barnabas, and offer suitable representation in the circumstances. We would prefer greater representation on the PCC from St Barnabas than we presently have, and will pursue this. Finances are managed across the parish, with funds separated for St Barnabas, and combined on the Charity Accounts.

Major risks and management of those risks

All individual giving is voluntary and cannot be relied on indefinitely. We review regular giving quarterly and annually. Rising energy costs provide a risk for the future of the charity, as well as staffing cost increases.

PCC Chilwell

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 29/04/26 and signed on its behalf by:

.....

Rev Andy Tufnell
Trustee

PCC Chilwell

Independent Examiner's Report to the trustees of PCC Chilwell

Independent examiner's report to the trustees of PCC Chilwell
I report to the trustees on my examination of the accounts of PCC Chilwell (the Charity) for the year ended 31 December 2025.

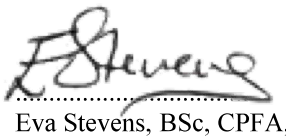
Responsibilities and basis of report
As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity'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.

Independent examiner's statement
Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Chartered Institute of Public Finance and Accountancy (CIPFA), which is one of the listed bodies.
I have completed my examination. I confirm that no 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 accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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.



Eva Stevens, BSc, CPFA, employee of Community Accounting Plus
member of the Chartered Institute of Public Finance and Accountancy (CIPFA)

Unit 1&2 Northwest
41 Talbot Street
Nottingham
NG1 5GL

Date: 01/05/2026

PCC Chilwell

Statement of Financial Activities for the Year Ended 31 December 2025

	Note	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
Income and Endowments from:					
Donations and legacies	2	349,353	-	349,353	316,541
Charitable activities	3	23,725	35,825	59,550	86,451
Investment income	4	13,912	-	13,912	7,554
Total Income		386,990	35,825	422,815	410,546
Expenditure on:					
Charitable activities	6	(385,399)	(36,495)	(421,894)	(433,238)
Total Expenditure		(385,399)	(36,495)	(421,894)	(433,238)
Net income/(expenditure)		1,591	(670)	921	(22,692)
Gross transfers between funds		4,130	(4,130)	-	-
Net movement in funds		5,721	(4,800)	921	(22,692)
Reconciliation of funds					
Total funds brought forward		904,876	24,661	929,537	952,229
Total funds carried forward	15	910,597	19,861	930,458	929,537

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for the period is shown in note 15.

PCC Chilwell

Statement of Financial Activities for the Year Ended 31 December 2025 (continued)

These are the figures for the previous accounting period and are included for comparative purposes

	Note	Unrestricted £	Restricted £	Total 2024 £
Income and Endowments from:				
Donations and legacies	2	316,541	-	316,541
Charitable activities	3	21,470	64,981	86,451
Investment income	4	7,554	-	7,554
Total Income		345,565	64,981	410,546
Expenditure on:				
Charitable activities	6	(370,686)	(62,552)	(433,238)
Total Expenditure		(370,686)	(62,552)	(433,238)
Net movement in funds		(25,121)	2,429	(22,692)
Reconciliation of funds				
Total funds brought forward		929,997	22,232	952,229
Total funds carried forward	15	904,876	24,661	929,537

PCC Chilwell

(Registration number: 1134214)
Balance Sheet as at 31 December 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	10	509,892	470,685
Current assets			
Debtors	11	16,746	16,049
Cash at bank and in hand		412,194	446,280
		428,940	462,329
Creditors: Amounts falling due within one year	12	(8,374)	(3,477)
Net current assets		420,566	458,852
Net assets		930,458	929,537
Funds of the charity:			
Restricted		19,861	24,661
Unrestricted income funds			
Unrestricted		910,597	904,876
Total funds	15	930,458	929,537

The financial statements on pages 7 to 22 were approved by the trustees, and authorised for issue on 29/04/26 and signed on their behalf by:

W C Ottewell

Will Ottewell
Trustee

1 Accounting policies

Statement of compliance
The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation
PCC Chilwell meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement
Under the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

Going concern
The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Changes in accounting policy
The fixed assets of land and buildings policy has changed from the insured value to the earliest available record for valuation on the balance sheet.

Income and endowments
Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregates similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Christ Church Church Hall is included in the Balance Sheet as a Fixed Asset. No provision is made for depreciation. The value ascribed to the Church Hall is the earliest available record value of £470,684.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
General Equipment	20% straight line

Trade debtors
Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors
Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the Charity.

Designated funds are unrestricted funds and resources set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations
The charity operates a defined benefit pension scheme for employees. The assets of the scheme are held separately from those of the charity. Pension costs charges in the Statement of Financial Activities represent the contributions payable by the charity during the year.

2 Income from donations and legacies

	Unrestricted funds		Total	Total
	Designated	General	2025	2024
	£	£	£	£
Donations and legacies;				
Donations from individuals	30,025	238,501	268,526	257,682
Legacies	26,603	-	26,603	-
Gift aid reclaimed	5,377	48,847	54,224	50,359
Grants, including capital grants;				
Government grants	-	-	-	1,500
Grants from other charities	-	-	-	7,000
	62,005	287,348	349,353	316,541

3 Income from charitable activities

	Unrestricted funds		Restricted	Total	Total
	Designated	General	funds	2025	2024
	£	£	£	£	£
PCC fees	-	2,364	-	2,364	1,107
Sundry	1,062	2,337	-	3,399	8,709
Grants and donations	-	-	35,825	35,825	57,622
Lettings	5,032	12,930	-	17,962	19,013
	6,094	17,631	35,825	59,550	86,451

4 Investment income

	Unrestricted funds		Total	Total
	Designated	General	2025	2024
	£	£	£	£
Interest receivable and similar income;				
Interest receivable on bank deposits	55	13,857	13,912	7,554

5 Grants and donations

	Unrestricted funds £	Restricted funds £	Total funds £
Legacy	26,603	-	26,603
Diocese of Southwell & Nottingham	-	20,077	20,077
Nottinghamshire County Council	-	100	100
Broxtowe Council	-	556	556
Gift aid	54,224	386	54,610
General donations	268,526	14,706	283,232
	349,353	35,825	385,178

6 Expenditure on charitable activities

	Unrestricted funds		Restricted funds	Total 2025	Total 2024
	Designated £	General £	£	£	£
Staff expenses	150	2,251	1,030	3,431	4,067
Outward giving	27,227	-	6,720	33,947	28,490
Wages, NI & pensions	-	88,405	12,007	100,412	132,196
Parish share	13,800	138,114	-	151,914	148,584
Sundry expenses	-	427	118	545	364
Insurance	1,619	2,544	-	4,163	3,989
Ministry	3,078	15,848	9,542	28,468	21,281
Hall costs	-	6,200	-	6,200	2,972
General office expenses	303	12,940	768	14,011	12,426
Premises cost	12,538	13,815	5,485	31,838	27,849
Utilities	3,498	9,707	825	14,030	12,400
Major works	13,220	8,755	-	21,975	37,510
Professional fees	-	1,158	-	1,158	1,110
Depreciation	9,802	-	-	9,802	-
	85,235	300,164	36,495	421,894	433,238

7 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	96,555	125,505
Social security costs	1,235	2,748
Pension costs	2,622	3,943
	100,412	132,196

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2025 No	2024 No
Average number of people employed.	9	8

7 (2024 - 7) of the above employees participated in the Defined Benefit Pension Schemes.

Contributions to the employee pension schemes for the year totalled £2,622 (2024 - £3,943).

No employee received emoluments of more than £60,000 during the year

8 Independent examiner's fees

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	2025 £	2024 £
Independent examination	965	925
	965	925

9 Taxation

The charity is a registered charity and is therefore exempt from corporation taxation.

10 Tangible fixed assets

	Land and buildings £	General equipment £	Total £
Cost			
At 1 January 2025	470,685	-	470,685
Additions	-	49,009	49,009
At 31 December 2025	470,685	49,009	519,694
Depreciation			
Charge for the year	-	9,802	9,802
At 31 December 2025	-	9,802	9,802
Net book value			
At 31 December 2025	470,685	39,207	509,892
At 31 December 2024	470,685	-	470,685

Included within the net book value of land and buildings above is £470,685 (2024 - £470,685) in respect of freehold land and buildings and £Nil (2024 - £Nil) in respect of leaseholds.

11 Debtors

	2025 £	2024 £
Trade debtors	2,647	3,198
Prepayments	441	-
Other debtors	13,658	12,851
	16,746	16,049

12 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	6,647	720
Other taxation and social security	-	1,189
Other creditors	-	405
Accruals	1,158	1,163
Deferred income	569	-
	8,374	3,477

13 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses from the charity during the year.

14 Analysis of net assets between funds

	Unrestricted			
	General £	Designated £	Restricted £	2025 Total funds £
Tangible fixed assets	39,207	470,685	-	509,892
Current assets	51,092	357,987	19,861	428,940
Current liabilities	(8,374)	-	-	(8,374)
Total net assets	81,925	828,672	19,861	930,458

	Unrestricted funds		Restricted funds	Total funds at 31 December 2024
	General £	Designated £	£	£
Tangible fixed assets	-	470,685	-	470,685
Current assets	86,499	351,169	24,661	462,329
Current liabilities	(3,477)	-	-	(3,477)
Total net assets	83,022	821,854	24,661	929,537

15 Funds

	Balance at 1 January 2025 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2025 £
Unrestricted funds					
General					
Christ Church	83,022	318,836	(300,164)	(19,769)	81,925
Designated					
St Barnabas: PCC Vision Fund	25,984	-	-	(2,101)	23,883
Christ Church: Capital Fund	470,685	-	(9,802)	47,000	507,883
St Barnabas: General Fund	10,228	38,454	(46,782)	-	1,900
Christ Church: Outward Giving	1,938	777	(26,777)	26,000	1,938
Christ Church Support Fund	741	1,250	(724)	-	1,267
Christ Church Flower fund	323	5	(158)	-	170
Legacies	311,955	26,603	(992)	(47,000)	290,566
Building	-	1,065	-	-	1,065
	821,854	68,154	(85,235)	23,899	828,672
Total unrestricted funds	904,876	386,990	(385,399)	4,130	910,597
Restricted funds					
Stratigic Development Fund	5,058	20,077	(17,490)	-	7,645
Christ Church: Men's Group	107	-	-	-	107
Internship	2,000	-	-	(1,600)	400
St Barnabas: Kids & Barnies	432	-	(48)	-	384
Christ Church Gifts	180	1,225	(834)	655	1,226
St Barnabas: Gifts	655	-	-	(655)	-
Community Project	15,457	8,799	(11,686)	(2,530)	10,040
LoveChilwell	772	5,724	(6,437)	-	59
Total restricted funds	24,661	35,825	(36,495)	(4,130)	19,861
Total funds	929,537	422,815	(421,894)	-	930,458

The transfer from the General fund to the Outward Giving, CCGift fund is to cover the deficit on this activity.

The transfer from the Legacies fund to the Christ Church: Capital fund represents the net book value of fixed assets.

The transfer from the St Barnabas; PCC Vison Fund, Community Project, Internship fund to the General fund reflects the release of any restrictions on the use of these funds.

The specific purposes for which the funds are to be applied are as follows:

Christ Church
Outward Giving (designated) - allocated by PCC from ending of an outward giving commitment for future spending and one off giving.
Flowers (designated) - allocated to money donated and used for flower arrangements.
Legacies (designated) - legacies which although not technically restricted, have a requirement for agreement on spending from within the Trustee body.
Mens Group Fund (restricted) - monies received and payments made by the monthly Mens Group meetings.
Support Fund (designated) - allocated from a general gift to provide support fund to vulnerable within the community.
Community Project Fund (restricted) - grant and gift funded to provide community outreach to vulnerable families within the parish.
Strategic Development Fund (restricted) - grant funding staffing costs.
Gift fund (restricted) - for various gift funded, specific fund raising efforts to charity partners.
Love Chilwell (restricted) - community engagement fund for projects and campaigns, donations from community.
Capital fund (designated) - This is the valuation of the building.
Internship (restricted) - funding from an external organisation for interrn support.

St Barnabas
PCC Vision Fund (designated) - allocated by PCC to partially finance future strategic initiatives.
Building Fund (designated) - money held by the DCC for specific building works.
DCC Fund (designated) - this is the St Barnabas general income and expenditure in year, and counted as designated for the purpose of the consolidated accounts.
Kids & Barnies Fund (restricted) - monies held for use on "Barnies" children's club, plus a £100 donation to enable the purchase of childrens bibles.
Barnabas Gift fund (restricted) - this is for specific organisations linked to church.

Notes to the Financial Statements for the Year Ended 31 December 2025 (continued)

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2024 £
Unrestricted funds					
General					
Christ Church	48,355	305,253	(274,085)	3,499	83,022
Designated					
Christ Church: Resources Fund	27,500	-	-	(27,500)	-
St Barnabas: PCC Vision Fund	25,984	-	-	-	25,984
Christ Church: Capital Fund	470,684	-	-	1	470,685
Ceiling Fund	-	4,500	(562)	(3,938)	-
St Barnabas: General Fund	5,984	35,147	(34,841)	3,938	10,228
Christ Church: Outward Giving	1,936	665	(24,663)	24,000	1,938
Christ Church Support Fund	766	-	(25)	-	741
Christ Church Flower fund	323	-	-	-	323
Legacies	348,465	-	(36,510)	-	311,955
	881,642	40,312	(96,601)	(3,499)	821,854
Total unrestricted funds	929,997	345,565	(370,686)	-	904,876
Restricted					
Stratigic Development Fund	4,537	47,750	(47,229)	-	5,058
Christ Church: Men's Group	107	-	-	-	107
Internship	1,600	400	-	-	2,000
St Barnabas: Kids & Barnies	432	-	-	-	432
Christ Church Gifts	599	1,059	(1,478)	-	180
St Barnabas: Gifts	655	-	-	-	655
Community Project	14,302	13,651	(12,496)	-	15,457
LoveChilwell	-	2,121	(1,349)	-	772
Total restricted funds	22,232	64,981	(62,552)	-	24,661
Total funds	952,229	410,546	(433,238)	-	929,537

16 Pension and other schemes

Defined benefit pension schemes
PCC Chilwell participates in the Pension Builder Scheme section of CWPF for lay staff. CWPF is administered by the Church of England Pensions Board, which holds the CWPF assets separately from those of the Employer and other participating employers.

CWPF has two sections:
1. the Defined Benefits Scheme
2. the Pension Builder Scheme, which has two subsections;
a. a deferred annuity section known as Pension Builder Classic, and,
b. a cash balance section known as Pension Builder 2014.

Pension Builder Scheme
Both sections of the Pension Builder Scheme are classed as defined benefit schemes.

Pension Builder Classic provides a pension, accumulated from contributions paid and converted into a deferred annuity during employment based on terms set and reviewed by the Church of England Pensions Board from time to time. Discretionary increases may also be added, depending on investment returns and other factors.

Pension Builder 2014 is a cash balance scheme that provides a lump sum which members use to provide benefits at retirement. Pension contributions are recorded in an account for each member. Discretionary bonuses may be added before retirement, depending on investment returns and other factors. The account, plus any bonuses declared is payable, unreduced, from age 65.

There is no sub-division of assets between employers in each section of the Pension Builder Scheme.

The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers and means that contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the SoFA in the year are the contributions payable (2025: £2622, 2024: £3943).

A valuation of the Pension Builder Scheme is carried out once every three years. The most recent valuation was carried out as at 31 December 2022.

For the Pension Builder Classic section, the valuation revealed a surplus of £34.8m on the ongoing assumptions used. At the most recent annual review effective 1 January 2025, the Board chose to grant a discretionary bonus of 6.7% to both pensions not yet in payment and pensions in payment in respect of service prior to April 1997; and a bonus on pensions in payment in respect of post April 2006 service so that the pension increase was 2.7% (where usually it would be calculated based on inflation up to 2.5%). This followed improvements in the funding position over 2024. There is no requirement for deficit payments at the current time.

The next valuation is due as at 31 December 2025.

For the Pension Builder 2014 section, the valuation revealed a surplus of £8.5m on the ongoing assumptions used. There is no requirement for deficit payments at the current time.

17 Related party transactions

During the year the charity made the following related party transactions:

Laura Beckham
(Wife of Trustee Andrew Beckham)
Relating to missionary activities in South Sudan £64.. At the balance sheet date the amount due to/from Laura Beckham was £Nil (2024 - £Nil).

Laura Ottewell
(Related to Will Ottewell (Trustee))
Received remuneration in the period of £6,894(2024: £8,224).. At the balance sheet date the amount due to/from Laura Ottewell was £Nil (2024 - £Nil).