2025 Annual Report and Accounts

for the Parochial Church Council of

Brampton St Thomas and St Mark.

Registered Charity Number: 1138026

Introduction

In this document, the Parochial Church Council (PCC) presents its annual report with the financial statements for the year ended 31 December 2025. The PCC is an unincorporated charity registered with the Charity Commission (charity number 1138026).

Aim and Purposes

St Thomas and St Mark Parochial Church Council (PCC) has the responsibility of cooperating with the incumbent, in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical. The PCC is also specifically responsible for the maintenance of the Church building and the St Thomas' Church Centre in conjunction with STB (Chesterfield) Ltd (STB) as laid out in the management agreement between the PCC and STB.

The Parish of Brampton St Thomas and St Mark was formed through a Church of England Pastoral Measure which came into effect on 1 April 2024 with Brampton St Mark designated as a Chapel of Ease..

Objectives and Activities

The PCC is committed to enabling as many people as possible to worship in our Parish and to become part of our church community. The PCC, alongside the incumbent, maintains an overview of worship in the parish. Our services and worship reflect who we are as the gathered people of God, as we look to put faith into practice.

When planning our activities for the year, we have considered the Charity Commission's guidance on public benefit and, specifically, the supplementary guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our parish community through:

- Worship and prayer; learning about the Gospel; and developing their knowledge and trust in Jesus.
- Provision of pastoral care for people living in the parish.
- Missionary and outreach work.

To enable this work it is important that we maintain the fabric of St Thomas' Church, the Church Centre and St Mark's Church.

Achievements and Performance

Worship and prayer

We continue to offer a range of services on Sundays and over the course of the year that our community find both beneficial and spiritually fulfilling. Our current regular

pattern is of two services most Sundays, a traditional liturgically based service at 9:15am and a more contemporary and less formal service at 10:45am which includes specific groups for children. During 2025. The decision was made to stop our evening gathering at 6pm as well as our mid week said Communion Service.
In addition to these we hold a number of one-off services at Easter, for Remembrance Sunday and at Christmas, which are attended in greater numbers by those in our community. Christmas 2025 held its own particular challenges as the St Thomas building was closed in July due to safety concerns, this meant creativity in how we held services in order to continue to build relationships with the wider community.
Over the last year we have seen an increase in numbers of those who are part of St Thomas' with 18 new people joining over the year, although we have seen greater fluctuation in our average weekly Sunday attendance over the year.

As well as our regular services, we enable our community to celebrate and thank God at the milestones of their journey through life. Through baptisms and dedications we thank God for the gift of life, in marriage public vows are exchanged with God's blessing, and through funeral services friends and family express their grief and give thanks for the life which is now complete in this world and commend the person into God's keeping.

We have celebrated 6 baptisms, 3 weddings and held 12 funerals in the year.

Electoral Roll
The Parish Electoral Roll, stands at 134. The Electoral Roll will be revised at the APCM in April 2026 and therefore expect the number on the roll to change.

Church groups & activities
Throughout the year we have run several regular activities. A number of these are focused on families and those under 18, and include Tots' Time, Kids' Club and a Family Café all of which have seen growth over the year.
We also hold one off activities through the year, which this year have included a Light Trail as an alternative for Halloween and a family film event at Christmas as well as a number of community events held in the centre.

We hold regular groups which connect with adults in the Church and across our community. Our Knit & Natter group meets weekly in the Church Centre and our Men's Football group plays weekly at the local sports centre. Thom's Blokes is a group for men that meets monthly for talks, outings and social gatherings and Thom's Golden Folks meets twice a month for talks and social gatherings or a meal.

A number of Church House Groups have also continued to meet through the year for bible study, prayer and support.

Mission and evangelism

Mission and evangelism are significant parts of our calling as a Church. We encourage every member of the Church to live in a way which demonstrates God's love for those they meet on a daily basis. Alongside this we hold a number of events throughout the year which focus on sharing the good news of Jesus, these include our Christmas and Easter services as well as one off events such as the Pancake Party held in February.

We continue to support local, national and international organisations who demonstrate the love of God to people either in word or action. The PCC continues to follow the biblical ethos of tithing with 10% of St Thomas' unrestricted donations being transferred into the World Mission Fund each year. The distribution of this fund is administered by the Mission Support Committee.

During 2024 our main partnerships where with Tearfund, Open Doors, New Wine, Home For Good, Hope House and the Gates Arts Group.

The main beneficiaries, with donations of £1,000 or more, during 2025 were:

- Gates Art Group
- Hope House
- New Wine
- Open Doors
- Tearfund

St Thomas' Church Centre

Our Centre continues to be a vital part of our mission and ministry with many of our church ministries using the building to hold activities on a weekly basis. The Centre is also used widely by a variety of community groups and organisations.

The Coffee Shop continues to remain a popular meeting place for those within the community, with many regulars who appreciate the warm welcome they receive. It is also well used by many of our Church members using the Coffee Bar as a place to connect with family and friends.

The Centre is managed by STB (Chesterfield) Ltd, a subsidiary company of the PCC, and is overseen by a Board of Directors who are Ingrid Raby, Rosie Welch, and Gary Weston. They are assisted be Martin Cox who advises on finance, Carla Jackson who has attended meetings as a PCC representative, with Beth Robson-Smith and Becky Botham also attending meetings. We thank them for all the hard work and dedication they put into the Centre and its running. We are also grateful to all the staff and volunteers, who work hard to make the centre run smoothly. In September 2025 Beth Robson-Smith resigned as Centre Manager in order to train for ordained ministry in the Church of

England. We are grateful for all that she has brought to the Centre over the years she has worked for us and wish her well for the future.

Over the past 12 months the Centre Staff and volunteers have worked hard to hold several well received events such as the Advent Market which has provided a fantastic space for many of our church groups.

In terms of the finances, the accountants are currently working on the year end accounts and these will be updated during March 2026.

Pastoral care and community support
Some members of our parish are unable to attend church due to sickness or age. We have a pastoral team who either make contact with or visit those who we are aware need pastoral care.

We also continued to support Chesterfield Foodbank and St Thomas' Baby Basics Fund, which is part of the Baby Basics UK initiative, a project that supports vulnerable new mothers by providing a free Moses basket starter pack and other essential items to mothers/families who are struggling to meet the financial and practical burden of looking after a new baby. This fund works on a referral basis from local health and social care professionals.

Our thanks go to Charlotte Baldwin and the wider team for all the work they have put into Baby Basics over the year.

Volunteers
We would like to thank all the volunteers who work so hard in our Church and Centre - from those that take on practical tasks such as maintenance, washing up or cleaning as well as those who serve on the many teams that enable our worship on a Sunday, our under 18's ministry or the many groups that meet on a regular basis. Church works best when each of us contribute to its life and ministry and we are hugely grateful to everyone who gives up their valuable time to be involved.

Deanery Synod
Two Deanery Synod representatives sit on the PCC. This provides the PCC with an important link between the parish and the wider structures of the Church and the Diocese. The Reverend Daniel Cooke continues to serve as our Area Dean and has conducted a visit to the Parish during 2025 on behalf of the Archdeacon.

Financial Review

The financial statements show that total income of £221,013 was exceeded by total expenditure of £245,174 giving a deficit in 2025 of £24,161 (2024 £183,370 surplus). A budgeted deficit was expected for the year however this was exceeded predominantly due to significant extra costs for the lighting and heating systems as well as ceiling costs in the nave. Where possible, expenditure was made from designated and restricted funds to maintain our unrestricted reserves.

£207,973 was spent from unrestricted funds during 2025 (2024 £183,744) to provide the ministry of the parish. The most significant category of expenditure is our contribution to the Derby Diocesan Common Fund, which largely provides the stipends and housing for the clergy, and staff costs.

STB (Chesterfield) Ltd has continued to run the Centre and associated Coffee Bar. During the year it has followed the principal, as far as possible, of making a third of the space in the Centre available to St Thomas' Church, and two thirds available for Community and Commercial lettings. The year end accounts are due by the end of March 2026 and indications are that STB will have made a small surplus this year.

Reserves Policy
It is PCC policy to try to maintain a balance of free reserves to cover at least three months' planned expenditure. It is held to smooth out fluctuations in cash flows and to help cover emergencies. The PCC defines free reserves as unrestricted net current assets excluding any amounts owed by subsidiary companies since this money is not considered to be readily available.

Based on the approved 2026 expenditure budget, the amount required to meet the reserves policy is £64,797. The balance of the free reserves at 31 December 2025 stands at £179,509 (2024 £189,723). This provides a significant cushion beyond that required in the reserves policy. However, there are concerns over problems with the main church nave roof which could be significant so having that extra cushion is prudent.

In addition, at 31 December 2025, a total cash balance of £77,094 was held in designated and restricted funds to meet the costs of development, repairs and maintenance of St Thomas' (£30,000 designated and £27,553 restricted) and the Centre (£19,541).

Structure Governance and Management

The PCC is a corporate body established by the Church of England and operates under the Parochial Church Council (Powers) Measure 1956. The PCC is a registered charity and all members of the PCC are charity trustees.

The method of appointment of PCC members is set out in the Church Representation Rules. PCC members can either be ex-officio through their role or elected. All members of our congregations who are on the electoral rolls of the churches are able to vote and stand for election to the PCC.

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish including deciding on how the funds of the PCC are to be spent. There are a number of committees in church, each dealing with a particular aspect of parish life, and all are responsible to the PCC.

The PCC met 6 times during the year for scheduled meetings.

Along with their regular review of finances, policies and the order of the buildings and grounds, the PCC has had a strong focus on how we can be more effective missionally as well continuing to look at Discipleship and Community. Two of the major concerns for the PCC in the last year have been the closure of the St Thomas building due to safety concerns. Despite a lot of hard work in the background the building was still closed at the end of 2025 and the PCC are continuing to work to resolve this issue. Alongside this the PCC, as the only share holder in STB (Chesterfield) Ltd has spent time considering the future of STB (Chesterfield) Ltd and how to best enable it to flourish in the future in a difficult time for the hospitality sector.

Administrative Information

Full name of the PCC

The Parochial Church Council of the Ecclesiastical Parish of St Thomas, Brampton, Chesterfield

Principal and correspondence address

St Thomas' Church
Chatsworth Road
Brampton
Chesterfield
S40 3AW

Charity registration number

1138026

General contact

Mrs Becky Botham	Parish Operations Manager

Independent examiner

Paul Davis CPFA
Avocado Accounting
6 Lilac Grove
Heath
Chesterfield
Derbyshire
S44 5QZ

Membership of the PCC *(see note 1 below)*

Clerks in Holy Orders (beneficed or licensed to the Parish) *(see note 2 below)*

Reverend Gary Weston	Ex-officio
Reverend Josie Chamings	Ex-officio

Churchwardens *(members of the PCC by virtue of rules M15(1)(e) and M15(1)(g))*
(Parish Wardens elected annually, see note 3 below)

Millie Guthrie	Parish Warden
Tony Witham	Parish Warden

Elected Diocesan Synod Members

Joel Botham	2024- 2027 (elected 3 July 2024)
Karen Riley	2024-2027 (elected 3 July 2024)

Elected Deanery Synod Members

Jenny Smedley	2024-2026 (elected 28 April 2024)
Karen Riley	2023-2026

Ordinary Elected Members
(a maximum of fourteen members by virtue of rule M15(8)(c))

Carla Jackson	2025-2028 (elected 2 April 2025)
Ingrid Raby	2025-2028 (elected 2 April 2025)
Paul Benson	2023-2026
Ben Widdowson	2023-2026
Charlotte Baldwin	2024-2027
Sophie Heaton	2024-2027
Andy Smith	2024-2027

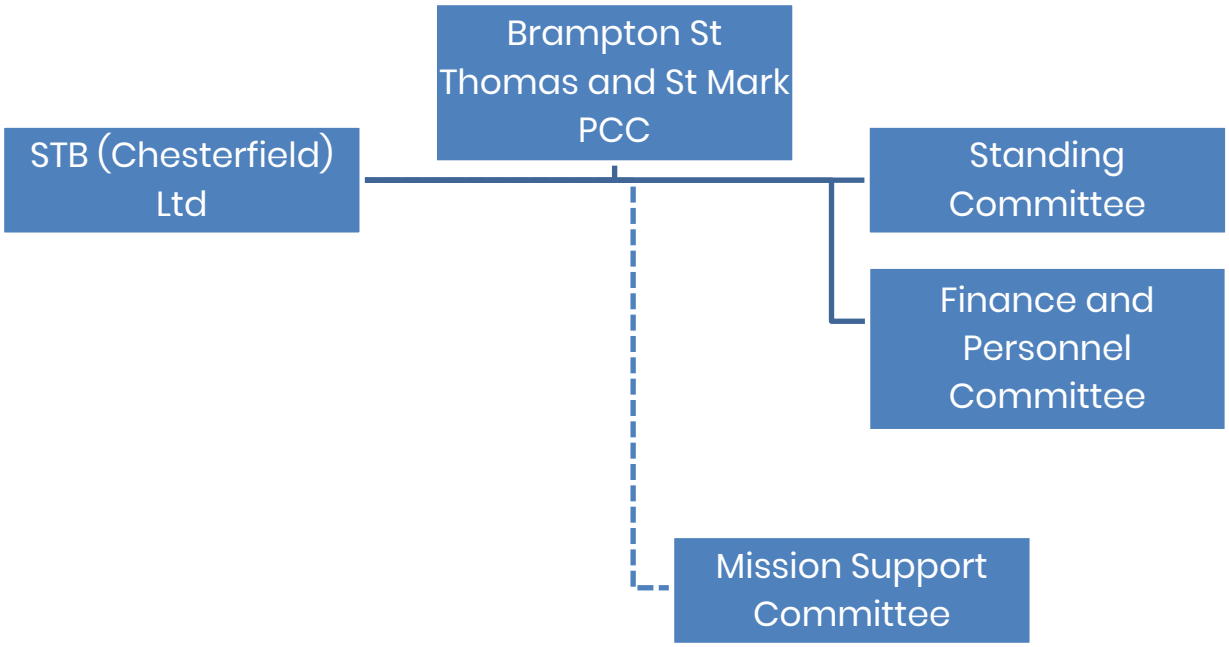
Co-opted in her capacity as Parish Operations Manager & Safeguarding Officer
Becky Botham (non-voting)

PCC Secretary
Pete Raby (non-voting)

Notes:

1. All membership rules are in accordance with the Church Representation Rules 2020.
2. Churchwardens measure 2001 – provision 3, "Disqualification after six periods of office". A meeting of parishioners (2009) resolved that this section shall not apply in this parish. This resolution may be revoked by a subsequent meeting of the parishioners.

Organisation Structure



Committees

Standing Committee

Chair: Reverend Gary Weston

Members: Millie Guthrie, Tony Witham, Ben Widdowson, Karen Riley and Andrew Smith and the PCC Secretary (to take minutes).

The committee is empowered to transact the business of the PCC between PCC meetings subject to any directions given by the PCC.

Finance and Personnel sub-committee

Chair: Reverend Gary Weston

Members: *Ben Widdowson,* Millie Guthrie, *Tony Witham, Paul Benson and* the PCC Secretary (to take minutes).

To manage the parish accounts and to advise the PCC on all matters relating to the financial activities of the churches. To advise the PCC on all matters relating to employment issues, including, but not limited to, recruitment, development, terms & conditions and discipline.

Mission Support Committee

Chair: Reverend Gary Weston

Members: Charlotte Baldwin, Janet Brown, Robin Dawson, Anne Lacey, Angela Wright.

To encourage, support, promote and manage St Thomas' support of the church's world mission partners and to seek ways to help St Thomas' engage in world and home mission.

Directors of subsidiary companies

STB (Chesterfield) Ltd (Company Number 08146516)
Ingrid Raby
Rosie Welch (December 2025)
Reverend Gary Weston

The Trustees' Annual Report was approved by the Parochial Church Council at its meeting on 2 March 2025 and signed on its behalf by Reverend Gary Weston.

Independent Examiner's Report

To the members of the PCC of Brampton St Thomas and St Mark
I report to the PCC members on my examination of the financial statements of the PCC for the year ended 31 December 2025 as set out in the pages of this report.

Responsibilities and basis of report
As trustees of the charity, the members of the PCC you are responsible for the preparation
of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').
It is my responsibility to:

- Examine the accounts under section 145 of the Act;
- Follow the procedures laid down in the General Directions given by the Charity
- Commissioners section 145(5)(b) of the Act; and
- State whether particular matters have come to my attention

Basis of Independent Examiner's Statement
My examination was carried out in accordance with the General Directions given by the Charity Commission.
An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the management committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the accounts.

Independent Examiner's Statement
In connection with my examination, no matters have come to my attention:
1. which give me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with section 130 of the Act; or
- to prepare accounts which accord with these accounting records have not been met; and comply with the requirements of the Charities Act

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



Paul Davis CPFA
avocado accounting

Date: 28/02/2026

ST THOMAS' BRAMPTON

Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
INCOME					
Voluntary income 2a	182,727	110	11,205	**194,042**	356,801
Activities for generating funds 2b	706	3,527	-	**4,233**	6,356
Income from church activities 2c	16,796	-	72	**16,868**	20,761
Investment income	5,870	-	-	**5,870**	338
TOTAL INCOME	**206,099**	**3,637**	**11,277**	**221,013**	384,256
EXPENDITURE					
Missionary & charitable giving 3a	970	11,130	-	**12,100**	13,776
Church activities 3b	207,973	9,664	15,437	**233,074**	201,445
TOTAL EXPENDITURE	**208,943**	**20,794**	**15,437**	**245,174**	215,221
Net Income / (Expenditure)	**(2,844)**	**(17,157)**	**(4,160)**	**(24,161)**	169,035
Merger of St. Marks Church at Net Book Value 12	-	-	-	**-**	14,335
Net Income/ Expenditure after merger	**(2,844)**	**(17,157)**	**(4,160)**	**(24,161)**	183,370
Transfer between funds 6	(4,667)	4,739	(72)	-	-
NET MOVEMENT IN FUNDS	**(7,511)**	**(12,418)**	**(4,232)**	**(24,161)**	183,370
Total funds brought forward 10	190,907	66,836	74,705	332,448	149,078

Total funds carried forward	**183,396**	**54,418**	**70,473**	**308,287**	332,448

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2025

ST THOMAS' BRAMPTON BALANCE SHEET AS AT 31 DECEMBER 2025

	Note	2025 £	2024 £
Fixed Assets:			
Tangible fixed assets	7a	**7,289**	12,609
Investments in wholly-owned subsidiary companies	7b	**1**	1
Total fixed assets		**7,290**	12,610
Current Assets:			
Debtors	8	**14,794**	167,995
Short term deposits		**175,384**	10,188
Cash at bank and in hand		**122,795**	148,852
Total current assets		**312,973**	327,035
Current Liabilities:			
Amounts falling due within one year	9	**(11,976)**	(7,197)
Net Current Assets		**300,997**	319,838
Total Assets less Current Liabilities		**308,287**	332,448
Amounts falling due after one year		**-**	-
Net Assets		**308,287**	332,448
Funds:	10		
Unrestricted	10	**183,396**	190,907
Designated	10,11	**54,418**	66,836

Restricted	10,11	**70,473**	74,705
Total		**308,287**	332,448

Approved by the Parochial Church Council on 2 March 2026 and signed on its behalf by Reverend Gary Weston.

The notes on pages 16 to 27 form part of these financial statements.

ST THOMAS' BRAMPTON
Notes to the financial statements for the year ended 31 December 2025

1: Accounting Policies

The PCC is a public benefit entity within the meaning of Financial Reporting Standard 102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations' "true and fair" provisions, together with applicable accounting standards and the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP(FRS102)). The financial statements have been prepared under the historical cost convention and on a going concern basis as, in the view of the PCC members, the PCC will be able to meet its debts as they fall due over a period of at least 12 months from the date of the signing of these financial statements.

Basis of preparation

The aggregate gross income of the PCC and its wholly-owned subsidiary company, STB (Chesterfield) Ltd, is less than £1 million. The PCC has therefore taken advantage of the exception relating to the requirement to prepare group accounts provided in the Charities Act 2011 and SI 2008/629.
These financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. While they do include formally recognised church groups – Knit and Natter, Thom's Blokes and Golden Folk they do not include the accounts of Church groups that owe their main affiliation to another body or those that are informal gatherings of Church members.

Assets

Consecrated and benefice property

In so far as consecrated and benefice property of any kind is excluded from the statutory definition of 'charity' by Section 10(2) (a) and (c) of the Charities Act 2011, such assets are not capitalised in these financial statements.
In simpler terms, these financial statements only include property that is owned by the PCC.
Clergy housing is owned by Derby Diocese and is capitalised in their financial statements. The freehold of the Church buildings, the churchyards and St Thomas' Church centre vests in the incumbent (who is the temporary custodian), rather than the PCC, so their values are not included in these accounts. However, it is the responsibility of the PCC to maintain these properties and any expenditure on maintenance is written off as incurred.

Moveable church furnishings

Moveable church furnishings held by the incumbent (the holder of the Church of England parochial charge or benefice) and Churchwardens on special trust for the PCC, and which require a faculty for disposal, are accounted for as inalienable property unless consecrated. In this case, the items are not capitalised, but they are listed in the Church's inventory which can be inspected at any reasonable time.
All expenditure incurred on these items at any time has been written off.

Tangible fixed assets for use by the charity

These items are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or else, for gifts in kind, at a reasonable estimate of their open market value on receipt.
Depreciation is calculated to write off the capitalised cost of other fixed assets, less their currently anticipated residual fair value, over their estimated useful lives as follows:

- Fixtures and fittings 20 years
- Computers / technology 3 years

Depreciation on fixed assets of £8,241 has been charged in these financial statements (2024 £7,652).

Investments

The shares held by the PCC in its wholly-owned subsidiary companies are shown at their nominal value.

Short term deposits

These are cash deposits held at the Derbyshire Community Bank (formerly known as Chesterfield and North Derbyshire Credit Union) and by the CCLA in the CBF Church Of England Deposit Fund.

Funds

Unrestricted funds

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

Restricted funds

These are income funds that must be spent on restricted purposes and details of the funds held are shown in the notes to the accounts.

Income

Voluntary donations

Gift Aid donations, other planned giving, gifts on plate and sundry donations are recognised when received by or on behalf of the PCC.
Income tax recoverable on Gift Aid donations is recognised when the income is received. Legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount is quantifiable and its ultimate receipt by the PCC is reasonably certain.

Other Income

2a: Voluntary income

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Planned giving	138,762	110	929	**139,801**	152,366
Sundry donations	1,142	-	-	**1,142**	1,176
Open plate donations	6,686	-	-	**6,686**	7,191
Tax recoverable	34,928	-	-	**34,928**	34,306
Grant	1,209	-	276	**1,485**	800
Legacies	-	-	10,000	**10,000**	160,962
TOTAL	**182,727**	**110**	**11,205**	**194,042**	356,801

Restricted grant income of £929 was received during the year, being for the work of Baby Basics (2024 £800), Also £276 grant for the development fund was received. A restricted legacy of £10,000 was for the work of the parish mission.

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2025	Total Funds 2024 £
Fund raising events	-	-	-	-	586
Letting of rooms	706	3,527	-	**4,233**	5,770
TOTAL	**706**	**3,527**	**-**	**4,233**	6,356

2b: Activities for generating funds

2c: Income from Church activities

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Fees for weddings /funerals	4,602	-	72	**4,674**	5,151
Book and magazine sales	13	-	-	**13**	296
Income from other church group activities	12,181	-	-	**12,181**	15,314
TOTAL	**16,796**	**-**	**72**	**16,868**	20,761

3a: Missionary and charitable giving

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Overseas missionary societies:					
Open Doors	-	1,500	-	**1,500**	1,500
Overseas relief / development agencies:					
- Tearfund	-	3,000	-	**3,000**	3,000
Other overseas giving			-	-	250
Home missions and others:					
- Gates Arts Group	-	1,500	-	**1,500**	1,500
Hope House	-	2,130	-	**2,130**	2,050
- New Wine	-	1,500	-	**1,500**	1,500
- Home for Good	-	1,500	-	**1,500**	1,500
- Embers	-	-	-	**-**	500
- North Derbyshire Refugee Support	-	-	-	**-**	500
- Other home giving	970	-	-	**970**	1,476
TOTAL	**970**	**11,130**	**-**	**12,100**	13,776

3b: Expenditure on Church activities

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Common Fund	68,772	-	-	**68,772**	65,475
Ministry expenses	8,208	-	-	**8,208**	6,751
Children / Youth work	33,843	-	397	**34,240**	34,547
Cost of running other Church group activities	10,006	-	796	**10,802**	13,968
Parish training & mission	170	-	1,880	**2,050**	2,968
Church running expenses	20,027	7,823	-	**27,850**	25,767
Church maintenance	16,100	-	3,446	**19,546**	1,064
Upkeep of services	4,278	552	8,203	**13,033**	12,468
Upkeep of churchyard	4,300	584	-	**4,884**	4,378
Church administration	42,241	705	-	**42,946**	32,729
Parish magazine / books	-	-	-	**-**	354
Upkeep of Church centre	28	-	715	**743**	976
TOTAL	**207,973**	**9,664**	**15,437**	**233,074**	201,445

Included in the costs of Church administration is the fee of £350 (2024 £350) payable to the PCC's Independent Examiner for the examination of the financial statements.

4: Staff costs

The PCC employs a number of people to support the ministry and administration of the parish. Details of the costs of these employees is shown below. The PCC also pays for the services of a Church cleaner and a gardener.

The PCC does not pay the salaries of the clergy directly but pays towards these costs through the contribution to the Common Fund.

	2025 £	2024 £
Wages and salaries	62,661	55,785
Pension costs	1,806	1,479
TOTAL	**64,467**	**57,264**
	Number	**Number**
Average number of employees	3	3

During the year the PCC employed individuals in the following roles, with all employment contracts being part-time with the exception of the 0-18 Director:

- Parish Operations Manager
- Parish Administration Assistant
- 0-18 Director

No employee was paid in excess of £60,000 in either year.
Relief from £6,743 of employer's national insurance contributions was provided under the HMRC Employment Allowance Scheme (2024 £4,169).

5: Related party transactions

Brams Landscapes, a business owned by the husband of Mrs Jenny Smedley who is a member of the PCC, was paid £3,600 for the maintenance of the churchyard at St Thomas' (2024 £3,600).
No payments or expenses were paid to any other PCC member, persons closely connected or related parties.

6: Analysis of transfer between funds

In line with the biblical ethos of tithing, the PCC has maintained its tradition of transferring 10% of the amount received by St Thomas' from unrestricted giving to the Mission Support designated fund for missionary and charitable giving during the following year. This is subject to utilising unused balances first, thus the carried forward balance into 2026 comprises the full 10% of unrestricted planned and open plate giving in 2025. Having considered its reserves position at 31 December 2025, the PCC has not transferred the associated Gift Aid on the tithe for 2025.

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total £
Missionary and charitable giving	(4,739)	4,739	-	**-**
Other	72	-	(72)	**-**

TOTAL	**(4,667)**	**4,739**	**(72)**	**-**

7a: Tangible fixed assets – church equipment

	Sound and vision technology £
Cost	
At 1 January 2025	24,070
Additions at cost	2,921
At 31 December 2025	**26,991**
Depreciation	
At 1 January 2025	11,461
Charge for the year	8,241
At 31 December 2025	**19,702**
Net book value	
At 31 December 2025	**7,289**
At 31 December 2024	12,609

In 2025 an Epson Projector and Apple MacBook Air were purchased to enhance audio visual capabilities. These assets under the accounting policy will be depreciated over three years.

7b: Investments

	2025	**2024**
STB (Chesterfield) Ltd – one ordinary share	1	1
TOTAL	**1**	**1**

STB (Chesterfield) Ltd is the company that runs the St Thomas' coffee shop.

8: Debtors

	2025 £	**2024 £**
Income tax recoverable	4,205	1,946
Other debtors	5,200	161,053

Prepayments	5,389	4,996
TOTAL	**14,794**	**167,995**

9: Liabilities

	2025 £	2024 £
Accruals	8,502	5,434
Creditors for goods and services	3,474	1,763
TOTAL	**11,976**	**7,197**

10: Analysis of net assets by fund

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Fixed assets	3,887	-	3,403	**7,290**	12,610
Current assets	187,157	56,214	69,602	**312,973**	327,035
Current liabilities	(7,648)	(1,796)	(2,532)	**(11,976)**	(7,197)
Long term liabilities	-	-	-	**-**	-
TOTAL	**183,396**	**54,418**	**70,473**	**308,287**	332,448

11: Fund details

Unrestricted funds

These comprise the general funds of the Church and include the nominal value of its investments in a subsidiary company.

Designated funds

These are funds set aside from the general funds by the PCC for a specific purpose. During 2025 there were three funds designated by the PCC.

The Mission Support Fund, previously known as the World Mission Fund, is used to hold and administer the 10% of St Thomas' unrestricted income from donors set aside by the PCC for its own missionary and charitable donations.

The Maintenance Fund was created by the PCC in 2023 to hold money set aside to cover the costs of undertaking required repairs and maintenance to the Church premises, including items identified in the 2023 Quinquennial Report.

In 2024 following the merger of St. Thomas, Brampton and St. Marks, Brampton the PCC created a designated fund for the St. Marks income, expenditure and net assets in order to keep track of the costs of St. Mark's post merger.

	Balance 1 January £	**Incoming resources[1] £**	**Resources used**	**Balance 31 December £**
St Thomas' Mission Support Fund	20,936	4,739	(11,130)	**14,545**
St Thomas' Maintenance Fund	30,000	-	-	**30,000**
St Mark's, Brampton	15,900	3,637	(9,664)	**9,873**
	66,836	**8,376**	**(20,794)**	**54,418**

1. For amounts transferred from unrestricted funds, see note 6 for details.

Restricted funds

These hold monies given, collected or donated for a specific purpose and the value of any fixed assets purchased with those monies.

	Balance 1 January £	**Incoming resources £**	**Resources used £**	**Balance 31 December £**
St Thomas' Restricted Funds				
Church Centre Fund	20,256	-	(715)	**19,541**
Development Fund	38,341	276	(11,064)	**27,553**
Children's Work Fund	397	-	(397)	**0**
Organ Fund	1,090	-	(180)	**910**
Sound Fund	823	-	(405)	**418**
Community Fund	796	-	(796)	**0**

Intern Fund	11,131	-	-	**11,131**
Baby Basics Fund	1,634	929	(1,880)	**683**
Missional Activity Fund	237	10,000	-	**10,237**
Total	**74,705**	**11,205**	**(15,437)**	**70,473**

12: Merger of St. Mark's, Brampton with St. Thomas, Brampton

On the 27th March 2024, the Church Commissioners agreed to a union of Benefices and Parishes between St. Thomas, Brampton and St. Mark, Brampton effective on 1st April 2024. According to the documentation, the new parish name is the "Parish of Brampton St. Thomas and St. Mark" and the new Benefice name is the "Benefice of Brampton St Thomas and St. Mark". The accounts of St. Mark, Brampton were merged into the 2024 accounts at the operational date of 1st April 2024 at a Net Book Value of £14,335. Since the merger date, the income and expenditure in respect of St. Mark's have been detailed through the St. Mark's designated fund which had a residual balance at the end of December 2025 of £9,873.