PAROCHIAL CHURCH COUNCIL OF

ST. PHILEMON, TOXTETH

CHARITY NUMBER 1140013

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER, 2025

PAROCHIAL CHURCH COUNCIL OF ST. PHILEMON, TOXTETH CHARITY INFORMATION

Registered Charity Name:	The Parochial Church Council of the Ecclesiastical Parish of St Philemon Toxteth
Working Name:	St Philemon's Church, Toxteth
Charity Registration Number	The charity became registered with the charity commission on 25th January 2011 under number 1140013.
Governing Instrument	The Parochial Church Council (PCC) is established under the Parochial Church Councils (Powers) Measure 1956 (as amended) and is a body corporate with perpetual succession.
Incumbent:	Rev'd M Allen St Philemon's Vicarage 40 Devonshire Road Liverpool, L8 3TZ.
Bankers:	Central Board of Finance of the Church of England 80 Cheapside, London EC2V 6DZ HSBC plc 168 Aigburth Road, Liverpool L17 9PF. 4 Dale Street, Liverpool L69 2BZ. 23 Allerton Road, Liverpool, L18 2DA
Independent Examiner:	Mr P J Collins F.C.A. Collins & Co. Chartered Accountants Suite 13 Hattersley House 1 Hattersley Court Ormskirk L39 2AY

PAROCHIAL CHURCH COUNCIL OF ST. PHILEMON, TOXTETH ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER, 2025

Background

The Parochial Church Council of St. Philemon Toxteth (the "PCC"), has the responsibility of co-operating with the incumbent, in promoting in the ecclesiastical parish the whole mission of the church. Our vision is to:

1) Reach into as many communities as we can with the good news of Jesus;
2) Gather us under excellent, culturally engaged, Bible teaching;
3) Build one another up to live distinctively and consistently for Christ;
4) Network towards healthy Anglican churches pioneered across the Diocese.

The PCC also has maintenance responsibility for the church building of St. Philemon.

The Parochial Church Council (PCC) is established under the Parochial Church Councils (Powers) Measure 1956 (as amended) and is a body corporate with perpetual succession. The PCC is also regulated by, inter alia, the Church Representation Rules. Reference to all this legislation is essential for a full understanding of the PCC's legal status and its members' duties and responsibilities.

Trustee membership and appointment

Members of the PCC are either ex-officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules.
During the year all the following served as members of the PCC: -

Rev'd Michael Allen
Rev'd Andrew Simmons (co-pastor)
Gabriel Chiu
Shika Habershon
Charlotte Kane
Thomas Keningley
Gary Pauls
Stephen Angus
Jonathan Lancaster
Pauline Turner
Lauren Smith
Geoffrey Millington

Trustee induction and training

PCC members are informed of training events and have access to handbooks and other materials relating to trustee responsibilities, basic health and safety, risk assessment and management and safeguarding procedures.

Organisation

The PCC has a Standing Committees as required by law; these have the power to transact the day to day business of the charity between Council Meetings, subject to any directions by the council.

Electoral Roll

The number of names on the electoral roll as reported at 31st December 2025 was: -
St. Philemon 103 (2024 - 101).

PAROCHIAL CHURCH COUNCIL OF ST. PHILEMON, TOXTETH ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER, 2025 (Cont.)

Review of the Year

We saw steady but not spectacular numerical growth in 2025, with new attendees largely offset by some established members of the church moving on. These new people included a group of students for the first time in recent years. The appointment of an Operations Manager in January has borne fruit in releasing ministry potential elsewhere in our church.

Financial Review

Results for the year are set out on page 6.

Our main sources of income was tax efficient giving which amounted to £68,046 (2024: £69,662) and the related income tax recoverable which amounted to £9,655 (2024: £18,661). The main expenditure was in respect of salaries and pensions of £132,498 (2024: £98,014), the Diocesan Parish Share of £25,299 (2024: £26,887) and repairs of £2,711 (2024: £16,794).

Plans for the Future

In 2026 we are making a more concerted effort to grow our financial giving and develop a culture of individual and corporate prayer, and we will be exploring options relating to our physical meeting space. We will also continue to work closely with two other churches in the diocese to explore options for starting new churches.

Reserves policy

We aim to hold reserves sufficient to cover all costs and Missionary Giving for 3 months. This is currently £60,000 (2024: £67,000). The current level of general unrestricted funds is £313,297 (2024: £408,427).

Risk Statement

The charity has reviewed the major risks to which it is exposed,and systems have been established to mitigate them.
The main areas are:
Financial: The PCC has responsibility for all assets and it allows, under its discretion, the reserves to be used to provide continuity for work done by the charity. However, where a risk is identified budgets are required by the PCC in order to check the viability of any project in the church.
Operational: In the event of a church building becoming unusable for a limited time, we will look to rent another meeting place.
Health & Safety: Our policies and procedures are kept under review by the PCC with a responsible officer for each property.
Safeguarding of children and vulnerable adults: As for "Health & Safety" above, our policies derive from those of the Diocese of Liverpool. They themselves shaped by Home Office Guidelines. Relevant training is undertaken and we look to respond quickly to the ever-changing DBS procedures.
Equal Opportunities and Employment Issues:An area of risk as well as opportunity. We seek to be "just" employers as the PCC sets policy, approves and authorises requests to recruit, and is responsible for the recruitment and management of employees.

Public Benefit Statement

When planning our activities for the year, the PCC gave consideration to the Charity Commission's guidance on public benefit and, in particular, the specific guidance to charities concerned with the advancement of religion.

PAROCHIAL CHURCH COUNCIL OF ST. PHILEMON, TOXTETH
ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER, 2025 (Cont.)

Trustees' responsibilities in relation to the financial statements

Charity law 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 its surplus or deficit for that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable Accounting Standards and Statements of Recommended Practice have been followed, subject to any 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 operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They 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.

On behalf of the PCC



.....

Rev'd Michael Allen (Chair)
11th May 2026

PAROCHIAL CHURCH COUNCIL OF ST. PHILEMON, TOXTETH
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE PCC OF PHILEMON, TOXTETH

Report to the Parochial Church Council (PCC) of St Philemon (the Trust) on my examination of the accounts for the year ended 31st December 2025 which are set out on pages 6 to 14 of your Annual Report.

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

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

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 me to believe that in, any material aspect:
1. accounting records were not kept in respect of the Trust as required by section 130 of the Act: or
2. the accounts do not accord with those records.
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regultions 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 order to enable a proper understanding of the accounts to be reached.

Mr P. J. Collins (F.C.A)
Collins & Co.
Chartered Accountants
Suite 13 Hattersley House
1 Hattersley Court
Ormskirk L39 2AY

11th May 2026

PAROCHIAL CHURCH COUNCIL OF ST. PHILEMON, TOXTETH
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER, 2025

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2025 £	2024 £
NCOME AND ENDOWMENTS FROM:						
)onations and legacies	2	82,748	10,328	0	93,076	130,940
:haritable activities	3	32,300	200	0	32,500	28,341
)ther trading activities	4	0	0	0	0	0
nvestments	5	16,217	660	0	16,877	13,949
'OTAL INCOME		131,265	11,188	0	142,453	173,230
:XPENDITURE ON:						
:haritable Activities	6	226,267	10,954	0	237,221	281,975
Raising funds	7	679	0	0	679	16,616
'OTAL EXPENDITURE		226,946	10,954	0	237,900	298,591
		(95,681)	234	0	(95,447)	(125,361)
Gains/(losses) on investments		0	0	(1,439)	(1,439)	1,018
IET INCOME/(EXPENDITURE)		(95,681)	234	(1,439)	(96,886)	(124,343)
'RANSFER BETWEEN FUNDS		0	0	0	0	0
IET MOVEMENT IN FUNDS		(95,681)	234	(1,439)	(96,886)	(124,343)
RECONCILIATION OF FUNDS:						
'OTAL FUNDS BROUGHT FORWARD \T 1ST JANUARY, 2025		446,378	39,996	72,628	559,002	683,345
'OTAL FUNDS CARRIED FORWARD \T 31ST DECEMBER, 2025		350,697	40,230	71,189	462,116	559,002

PAROCHIAL CHURCH COUNCIL OF ST. PHILEMON, TOXTETH
BALANCE SHEET AT 31ST DECEMBER, 2025

	Note	2025 £	2024 £
FIXED ASSETS			
Tangible Assets	9	1	1
Investments	10	47,949	72,628
	Total fixed assets	47,950	72,629
CURRENT ASSETS			
Debtors	11	12,295	53,500
Cash at Bank and in Hand		405,761	435,105
	Total current assets	418,056	488,605
LIABILITIES:			
Creditors: Amounts falling due within one year	12	3,890	2,232
NET CURRENT ASSETS		414,166	486,373
Creditors: Amounts falling due after more than one year		0	0
TOTAL NET ASSETS		462,116	559,002
FUNDS OF THE CHARITY	13		
Unrestricted funds		350,697	446,378
Restricted funds		40,230	39,996
Endowment funds		71,189	72,628
	Total charity funds	462,116	559,002

Approved by the Parochial Church Council on 11th May 2026 and signed on its behalf by:

.....
Rev'd Michael Allen

.....
Mr Geoffrey Millington

The notes on pages 8 to 14 form part of these accounts.

PAROCHIAL CHURCH COUNCIL OF ST. PHILEMON, TOXTETH
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2025

1 Accounting Policies

The financial statements have been prepared in accordance with applicable accounting standards and the Charities SORP 2015 FRS 102.

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value.

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

Funds

Endowment funds are funds, the capital of which must be maintained; only income arising from investment of the endowment may be used either as restricted or unrestricted depending upon the purpose for which the endowment was established.

Restricted funds represent (a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest, and (b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. The PCC does not usually invest separately for each fund. Where there is no separate investment, interest is apportioned to individual funds on an average balance basis.

Unrestricted 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.

Income and endowments

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received.
Grants and legacies are accounted for when the PCC is notified of its legal entitlement to the amount due.
Dividends and all other income is accounted for when receivable.
All incoming resources are accounted for gross.
For investment purposes any surplus funds are usually of a short term nature and are kept in interest bearing accounts.
Realised gains or losses are recognised when investments are sold. Unrealised gains or losses are accounted for on revaluation of investments at 31st December.

Expenditure

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

The Parish Share is accounted for when payable. Any share unpaid at 31st December is provided for in these accounts as an operational (though not legal) liability and is shown as a creditor in the Balance Sheet.
Amounts received specifically for mission are dealt with as restricted funds.
All other expenditure is generally recognised when it is incurred and is accounted for gross.
The pension costs charged in the financial statements represent the contributions payable by the PCC during the year.

PAROCHIAL CHURCH COUNCIL OF ST. PHILEMON, TOXTETH
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2025 (Cont.)

Fixed Assets

Consecrated land and buildings and movable church furnishings
Consecrated land and beneficed property is excluded from the accounts by section 10(2)(a) of the Charities Act 2011.

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

Freehold land and property is not being depreciated, as in the view of the PCC, they are maintained to a sufficiently high standard which ensures that the market value of the properties is not less than the carrying value shown in the accounts.

Fixtures, fittings and office equipment
Equipment used by the church is depreciated on a straight line basis over 4 years. Individual assets with a purchase price of £10,000 or less are written off when the asset is acquired.

Investments
Investments are valued at market value at 31st December.

Current Assets
Amounts owing to the PCC at 31st December 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.

Reserves
It is the intention of the trustees to maintain sufficient unrestricted reserves to meet the current level of running expenses of the organisation.

PAROCHIAL CHURCH COUNCIL OF ST. PHILEMON, TOXTETH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2025 (Continued)

		Unrestricted Funds £	Restricted Funds £	TOTAL 2025 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2024 £
2	**Donations and legacies**						
	Planned Giving:						
	Tax Efficient Giving	65,724	2,322	68,046	68,062	1,600	69,662
	Income Tax Recoverable	10,284	(629)	9,655	17,451	1,210	18,661
	Other planned giving	3,617	20	3,637	8,338	1,460	9,798
	Collections (open plate) at all Services	3,123	0	3,123	11,364	0	11,364
	Gift Days	0	6,435	6,435	0	15,205	15,205
	Donations	0	180	180	0	0	0
	Grants	0	2,000	2,000	3,250	3,000	6,250
		82,748	10,328	93,076	108,465	22,475	130,940
3	**Charitable activities**						
	Bookstall	908	0	908	819	0	819
	Rent from Church Hall/Church Property	18,412	0	18,412	24,477	0	24,477
	Wedding and Funeral Fees	193	0	193	30	0	30
	Club Activities/Outings/Holidays	12,787	200	12,987	3,015	0	3,015
		32,300	200	32,500	28,341	0	28,341
4	**Other trading activities**						
	Fairs/fundraising	0	0	0	0	0	0
		0	0	0	0	0	0
5	**Investments**						
	Rent from Investment Property	2,760	0	2,760	3,740	0	3,740
	Dividends and Interest (including any reclaimed tax)	13,457	660	14,117	9,437	772	10,209
		16,217	660	16,877	13,177	772	13,949

PAROCHIAL CHURCH COUNCIL OF ST. PHILEMON, TOXTETH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2025 (Continued)

	Unrestricted Funds £	Restricted Funds £	TOTAL 2025 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2024 £
Charitable Activities						
Missionary Giving						
OMF International UK	3,600	0	3,600	3,521	0	3,521
CCW	3,600	0	3,600	34,521	0	34,521
North West Partner	2,400	0	2,400	2,348	0	2,348
Arab Ministry of Pioneers	0	0	0	0	7,602	7,602
ICR Madrid	2,400	0	2,400	2,348	0	2,348
Westvale Chapel, Kirkby	0	0	0	0	7,602	7,602
St Simon & St Jude	0	2,725	2,725	0	0	0
Sundry Donations (<£1,200 each)	1,835	0	1,835	1,025	0	1,025
Goodwill Payment - PCC St Cleopas and St Gabriel	0	0	0	30,000	0	30,000
Ministry:						
Parish Share	25,299	0	25,299	26,887	0	26,887
Minister - Housing	2,660	0	2,660	2,151	0	2,151
Minister - Expenses	548	0	548	327	0	327
Co-Pastor Salaries	32,484	0	32,484	28,976	0	28,976
Co-Pastor Pension costs	7,665	0	7,665	7,299	0	7,299
Co-Pastor - Housing	11,520	0	11,520	11,281	0	11,281
Co-Pastor - Expenses	389	0	389	423	0	423
Lay Workers - Salaries	81,337	5,806	87,143	51,134	9,270	60,404
Lay Workers - Pension costs	4,897	309	5,206	1,254	81	1,335
Lay Worker expenses & costs	500	0	500	0	0	0
Cleaning and Waste Disposal	941	0	941	541	0	541
Rent and Rates	1,249	0	1,249	976	0	976
Heat & Light	6,482	0	6,482	7,343	0	7,343
Insurance	2,673	0	2,673	2,541	0	2,541
Repairs & Renewals	2,151	560	2,711	10,338	6,456	16,794
Service Expenses	1,071	0	1,071	1,661	0	1,661
Waterfront Ministry Costs	0	0	0	0	0	0
Youth Work/Children's work	656	642	1,298	875	476	1,351
Club Activities/Outings	12,755	750	13,505	986	0	986
Education and Training Expenses	8,884	0	8,884	10,565	0	10,565
Bookstall costs	1,085	0	1,085	848	0	848
Weekend Away		0	0	564	0	564
Data Protection/Copyright Fee	1,143	0	1,143	1,097	0	1,097
Telephone	578	0	578	558	0	558
Depreciation	0	0	0	0	0	0
Legal and professional fees	420	0	420	808	2,315	3,123
Independent Examiner's Fees	1,440	0	1,440	2,232	0	2,232
Sundries	1,952	162	2,114	1,698	0	1,698
Postage, Printing & Stationery	1,653	0	1,653	1,047	0	1,047
	226,267	10,954	237,221	248,173	33,802	281,975
Raising funds						
Fundraising Costs	49	0	49	0	0	0
Investment Property Costs	630	0	630	16,616	0	16,616
	679	0	679	16,616	0	16,616

PAROCHIAL CHURCH COUNCIL OF ST. PHILEMON, TOXTETH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2025 (Continued)

8 Staff Costs

	2025	2024
	£	£
Wages and Salaries	116,345	88,912
Social Security Costs	3,282	468
Pension Costs	12,871	8,634
	132,498	98,014

The wages paid relate to various Church Workers and the Co-Pastors. No employees (2024: None) received more than £60,000 remuneration during the year.

9 Tangible Fixed Assets

	Freehold Land & Buildings £	Fixtures and Fittings £	Total £
COST OR VALUATION			
At 1st January, 2025	0	43,645	43,645
Additions	0	0	0
Disposals	0	0	0
At 31st December, 2025	0	43,645	43,645
DEPRECIATION			
At 1st January, 2025	0	43,644	43,644
Charge for the year	0	0	0
Disposals	0	0	0
At 31st December, 2025	0	43,644	43,644
NET BOOK VALUE			
At 31st December, 2025	0	1	1
At 31st December, 2024	0	1	1

10 Investments

	2024 Market Value	Additions (Disposals) in year	Net Gain/loss on Revaluation	2025 Market Value
1,390 shares (2024: 1,390 shares) CBF Investment Fund.	32,140	0	(1,285)	30,855
11,711 shares (2023: 11,711 shares) CBF Joint Investment Fund.	23,394	(23,240)	(154)	0
CBF Deposit Funds	17,094	0	0	17,094
	72,628	(23,240)	(1,439)	47,949
Historical Cost of Investments	38,859	(20,000)	0	18,859

PAROCHIAL CHURCH COUNCIL OF ST. PHILEMON, TOXTETH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2025 (Continued)

11 Debtors:

Amounts receivable within one year	2025 £	2024 £
Income Tax recoverable	12,295	53,500
Other Debtors	0	0
	12,295	53,500

12 Creditors: Amounts falling due within one year

	2025 £	2024 £
Accruals and Deferred Income	3,890	2,232
Other creditors	0	0
	3,890	2,232

13 Analysis of Net Assets by Fund

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total £
Fixed Assets	1	0	47,949	47,950
Current Assets	354,586	40,230	23,240	418,056
Current Liabilities	(3,890)	0	0	(3,890)
Long Term Liabilities	0	0	0	0
Fund Balance	350,697	40,230	71,189	462,116

14 Fund Details

The restricted funds comprise various funds as set out below including; building funds, grants received in connection with the costs of employing lay workers, roof repairs, a new church plant and grants and donations received for projects and staff training together with various specific donations received to be forwarded onto Christian missionary societies.

The endowment funds represent permanent endowments from donors many years ago, which require the money to be spent on various property repairs, sick and poor fund, Sunday School and Staff Expenses.

15 Designated Funds

	2024 £	Income £	Expenditure £	Transfers Gains/Losses	2025 £
Unrestricted Funds are as follows:					
PCC St. Philemon					
General Funds	408,427	130,246	225,376	0	313,297
Roof Fund	20,000	0	0	0	20,000
PLA Fund	16,500	0	0	0	16,500
Capital Asset Fund	1	0	0	0	1
Hardship Fund	600	820	820	0	600
Weekend Away Fund	850	199	750	0	299
	446,378	131,265	226,946	0	350,697

PAROCHIAL CHURCH COUNCIL OF ST. PHILEMON, TOXTETH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2025 (Continued)

16 Restricted Funds

	2024	Income	Expenditure	Transfers Gains/Losses	2025
	£	£	£	£	£
Restricted Funds are as follows:					
PCC St. Philemon					
Administrator Salary Fund	1,300	5,903	6,778	0	425
Central Church Warrington	11,700	(273)	0	0	11,427
Persian Ministry Fund	14,438	(4,500)	0	0	9,938
Kitchen Fund	7,171	0	722	0	6,449
Children Fund	100	702	642	0	160
Gift Day Fund	5,200	9,356	2,725	0	11,831
Go Chatter Website Fund	87	0	87	0	0
	39,996	11,188	10,954	0	40,230

17 Endowment Funds

The Endowment Funds are as follows:	2024	Realised Gains/Losses	Transfers/ Gains/Losses	2025
	£	£	£	£
PCC St. Philemon				
Sunday School - Investment	3,727	0	(2,573)	1,154
Sunday School - Bank	0	0	2,573	2,573
Assistant Staff Fund - Investment	6,304	0	(5,979)	325
Assistant Staff Fund - Bank	0	0	5,979	5,979
Sick & Poor - Investment	845	0	(845)	0
Sick & Poor - Bank	0	0	845	845
Repairs - Investment	46,091	0	(15,280)	30,811
Repairs - Bank	0	0	13,843	13,843
General Church Fund -Investment	15,661	0	(2)	15,659
	72,628	0	(1,439)	71,189

18 Related Parties

During the year the charity paid working expenses and housing costs of £3,208 (2024: £2,478) to/on behalf of the Rev'd Allen and salary, pension, housing costs and expenses of £52,058 (2024: £47,979) to/on behalf of Rev'd Simmons and salary and pension costs of £19,941 (2024: £14,756) to Gabriel Chiu in respect of costs incurred and work done on behalf of the charity.

19 Capital Commitments

The PCC has no Capital Commitments at the accounting date (2024 £Nil).

20 Contingent Liabilities

The PCC had no contingent liabilities at 31st December 2025 (2024 £Nil):