REGISTERED CHARITY NUMBER: 1149547

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

FOR

ST GILES PAROCHIAL CHURCH COUNCIL

ST GILES PAROCHIAL CHURCH COUNCIL

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FOR THE YEAR ENDED 31 DECEMBER 2025

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ST GILES PAROCHIAL CHURCH COUNCIL

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Highlights from 2025!

- Over 100 faithful volunteers sustained church life across all ministries (worship, preaching, leading, pastoral care, prayer, tech, hospitality and governance), consistent and often unseen service across all ages and stages which made all that we did possible.
- We had 9 baptisms, 4 children and 5 adults taking next steps in their journeys of faith
- We engaged with and encouraged hundreds of children and parents on a weekly basis through outreach work in schools and Toddle In which runs twice a week
- We provided activities for children and families during the summer at Take-A-Break and at our annual Pancake and Pumpkin parties.- We have connected with about 70 students and young adults through 2025 at Sunday services and Thursday nights.
- Our fundraising during Lent 2025 raised over £6,000 for a church roof in Chad
- We ran Alpha twice in 2025, once together with Broadmead Community Church and once by ourselves, which led to commitments to Christ and a follow-up group.
- Daniel Blight continued as an intern for a further year.
- Our Wellbeing Café ran every Monday apart from bank holidays throughout the year, supporting the isolated, and was a case study for the Faith and Flourishing in Northampton Communities (F&FCN) 2025 Report.
- We provided cooked dinners every Friday from November - March for families in need through our weekly 'Open Dining Room', with our last evening serving over 60 people.
- We supported a wide range of local and national mission groups throughout the year, including FISH, Eve, Baby Basics, Lighthouse Trust, Simeon's Trustees, Manna House Trust, King's Heath Church, Crime to Christ (C2C), CPAS and Bible Society.
- Our Care Home teams provided services every month in two care homes and the Age UK Venton Centre, sharing the love of Jesus in song, word and friendship.
- Our musicians and AV Teams have provided music-led worship for our weekly and occasional services throughout the year!
- We had over 300 attendees at our services over Advent and nearly 200 at Easter 2025.
- Our children & young people continue to get involved in the 'production' of our services, serving on our Sound and Visual desks.
- We had 9 weekly home groups of which 30% of our congregation attend going deeper in discipleship and faith
- Our property team maintained our buildings and oversaw new LED lighting in the church and the church centre car park providing light and safety.

Welcome from our Vicar

Many people don't like reports, there are some in Scripture that are huge lists of numbers and names, but this one thankfully doesn't read in quite the same way. Hopefully you will hear about what God has done in the life and ministry of this church throughout the last year, and my hope is that you will be encouraged.

Over 2025, we have worshipped together, we have studied Scripture together, we have grown in relationship with one another, and we have served our community together.

Our sermon series over the year were: Mark: Living the Way of Jesus in the World; Prayer and Listening; Who is Jesus? What does the Holy Spirit do? The Armour of God; Unity; and the Letter to Philemon.

It was wonderful to run Alpha again, firstly with Broadmead Community Church and then by ourselves, seeing people come to faith or a renewed faith in God. We saw people make professions of faith in baptism, and we saw people encounter God through the power of the Holy Spirit, in different ways, both big and small, with one of my highlights being anointing many people on Pentecost Sunday (although next time I'll ask others to help!)

We were also able to support the church in Chad through our mission partner Ann, as people gave generously during our Lent project to provide a roof for a new church building.

Alongside this we have served our community diligently through Wellbeing Cafe, Toddle In, Schools work, Care Home services, Young Adults and Students Ministry, Open Dining Room, and much more.

I am so thankful for everyone who makes St Giles the prayerful and encouraging community that it is. Thank you to everyone who gives of their time, skills and finances - I'm so thankful for your generosity.

But, above all, we thank God. Paul notes to the church in Corinth - "I planted, Apollos watered, but God gave the increase!" (1 Cor 3:6). As we faithfully follow God, sharing the good news of Jesus through the power of his Spirit, we do all that we can, but it is God alone who makes change and transformation happen, and so we give God all the praise for all that He has done in and through us.

May his kingdom come and his will be done among us in 2026.

Josh Thorne

OBJECTIVES AND ACTIVITIES

Significant activities

The activities are:

- Regular public worship open to all.
- The provision of sacred space for personal prayer and contemplation.
- Pastoral work, including visiting the sick and the bereaved.
- Teaching of Christianity through sermons, courses and small groups.
- Taking of religious assemblies in schools.
- The provision of a youth club with a Christian ethos.
- Promotion of Christianity through the staging of events and meetings and the distribution of literature.
- Promoting the whole mission of the church through provision of activities for senior citizens, parents and toddlers and other special need groups.
- Supporting other charities in the UK and overseas.

Public benefit

The trustees have had regard to the Charity Commission guidance on public benefit.

The trustees believe that the public benefits of the PCC's work are:

The PCC's charitable objects (Promoting in the ecclesiastical parish the whole mission of the Church) equate to the advancement of religion, which is recognised as a charitable purpose having public benefit. All regular public worship is provided free of charge and open to all. In addition, the PCC's activities as listed above have further public benefits: for example, teaching and taking assemblies offer advancement of education which is recognised as a charitable purpose having public benefit. Donations to other charities and our own projects provide public benefits in the relief of poverty and need, often for minority groups with particular needs such as the elderly. Any member of the public may take part in Church of England activities and services so benefits are to the whole public.

Volunteers

The Trust relies heavily on volunteers and would not be able to function without their generous giving of both time and finances.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Alpha

After a break for a few years, it was great to be able to start running Alpha again in 2025. It was a privilege to join with Broadmead Community Church to run Alpha in the Summer term. The weekly sessions were held at Broadmead and we hosted the Holy Spirit Day at St Giles. It was encouraging to see people engaging or re-engaging with faith and going deeper. The Summer Alpha inspired the team to run Alpha in the Autumn at St Giles. It was again great to see people asking questions of life and faith, and for some coming to faith or having their faith re-enlivened. The Autumn Alpha led to a small follow up group as people wanted to continue their faith journey. Running Alpha in 2025 has inspired us to continue this into 2026.

I am grateful to Broadmead Community Church for inviting us to join them in running an Alpha Course, it has inspired our team and encouraged us to continue running Alpha ourselves. I am hugely thankful to the team who were involved in leading and running both the Summer and Autumn Alpha Courses, particularly to Vikki Beale, who led the team for both courses. Lots of time and effort was put into preparing for discussions, preparing meals and making guests welcome.

Audio Visual and Production

This year has been another steady and faithful one for the AV and Production team. While there haven't been any major changes, the team has continued to serve consistently behind the scenes, supporting services and events each week. We've been pleased to live stream several church weddings, helping family and friends share in these special occasions from afar. It's also been great to welcome on to the team this year. We're grateful for everyone who gives their time and skills to ensure everything runs smoothly week by week

Children and Families

Our children's and families work has seen an increase in 2025.

Toddle In is continuing to meet two days a week with a fantastic group of carers and children attending for a place to play, chat and sing together.

Open Dining Room re-started in November and has seen a number of families coming each week for a hot meal and crafts and games for the children. We have seen a number of new families attending Open Dining Room in 2025.

We ran Take-A-Break over the summer Holidays, which saw an average of approx. 60 people attending the sessions in church each Wednesday afternoon.

Our Sunday morning groups continue to meet and we have a great group of children who gather each Sunday morning to learn from the Bible together.

Churchwardens

This year has been a more demanding one for the Churchwardens, with responsibilities carried largely by one warden since the APCM. Despite this, the year has run smoothly thanks to the continued support of many others. I'm especially grateful to David, our previous warden, who has remained available behind the scenes for advice and encouragement when needed. My thanks also go to our deputy wardens and to everyone who serves faithfully in practical ways around the church. Their willingness to help, often unseen, makes a real difference to the life and work of our church.

Deanery Synod

The Deanery Synod convened for three formal meetings after the St Giles 2025 APCM.

St Giles non-clergy representation at Deanery Synod remained the same this year. Synod representatives including Peter Day, Stephen Hewitson, Dave Smith and Neil Richards. Additionally, Louise Whaites attended the Synod meeting centred on safeguarding.

The calendar kicked off with a musical "Thy Kingdom Come" Synod-wide advertised Summer Songs event at St Peter's Church Weston Favel closely followed by a "Let's Shine Together" festival advertised in Whitefield Church, and finally St Christopher's Summer Fete, all in June.

In July, for our more standard Deanery Synod meetings, our first meeting, held at all Saints Church. Rural Dean Oliver Cross led the meeting. The focus of this meeting was regarding the important but often personally difficult Christian topic of reconciliation as well as discussing Pastoral Care. This was delivered creatively to the backdrop narrative of the Great Fire of Northampton. Also discussed was the Finance Report, compiled by the Deanery Treasure, which highlighted the number of Parishes not paying their full Parish Share.

In September, members of the Deanery Synod met at the Church of the Holy Sepulchre. Rural Dean Oliver Cross led the meeting. Updates were relayed from the General Synod report and the session centred on the administrative theme of Diocesan Governance. This was delivered by the principal speaker, Chris Banks, the Lay Chair of Peterborough Diocesan Synod who informed attendees about the recent review commissioned by the Bishop of Peterborough.

In November, Deanery Synod was held at St Francis' Church, Duston. Rural Dean Oliver Cross led the meeting. The main speakers were Victoria Kellett, Head of Safeguarding for the Diocese of Peterborough and Eve Copeland, recently appointed Diocesan Safeguarding Training Officer. They gave an engaging overview of their personal journeys towards Safeguarding, spoke of engagement challenges and highlighted the importance and value of having a good trusted team around you.

Home Groups
We have 9 home groups running on a weekly basis, and they account for about 30% of our Churchsuite database. Home groups continue to be a great way for people to build closer relationships and find community within the larger church family. They are small communities centred on prayer, fellowship, and studying scripture. We resource our home groups with materials that follow the sermon series on Sundays. People find Home Groups helpful communities in which to find support and to deepen their faith as they look at topics in Scripture and study alongside others. I am thankful to those who lead small groups, and to those who prepare and lead sessions within their groups, thank you for all that you do to nurture discipleship in this community.

House of Prayer
Corporate zoom prayers continue each weekday morning and Thursday evening. We also pray corporately in person on the last Saturday of each month. Grateful thanks to the teams whose persistence in praying, leading and supporting.

We believe that persistence in intercession day by day and week by week are what The Lord requires of us at the current time. There is a sense that as our church faces this new season, and with the world, UK and UK church facing immense challenges, we need more and more to be on our faces before God. Consider joining us if you can.

We also intercede for the ministries at St Giles and, where we have permission, for those who are sick or bereaved amongst us. Please therefore send through requests and also details of answers to prayer. We love thanking God for these as well as praising Him for who He is.

Men @ St Giles
We had another action packed year for the Men. Most month's saw us put on one Men's event from Fire pit nights to Men's breakfasts and a curry night. These events are really fun and it was great to see some new faces attending, both young and old.

In June a number of the blokes made our annual visit to The Gathering where we worshipped together, heard some amazing testimonies, and saw so many men give their lives to Jesus. This was a brilliant weekend away, get in touch if you fancy coming along in 2026.

As always, I'm so grateful for the support I have from Duncan, Tim and Neale. I couldn't do it without them.

Mission on our Doorstep

Mission on Our Doorstep aims to keep local mission needs in the congregation's minds as well as supporting (by prayer and financial gifts) a number of national organisations which we have contact with as a church and who supply us with support and resources.

We provide a collection point in church for the University Foodbank and Baby Basics (Supplies for new baby's and their mums). We have also had a Harvest collection for Foodbank and collections for Eve (Toiletries and selection boxes) at Mothering Sunday and Christmas which have been much appreciated. At Christmas we also supplied biscuit and chocolate selection boxes to the Open Dining Room. We continue to explore practical ways of supporting the local organisations we have contact with.

Music and Worship
This year has been a steady and encouraging one for the worship team. While there haven't been any major changes, we've been thankful for a large and faithful group who continue to serve week by week with commitment and heart. Their consistency and willingness to lead have been a real blessing to the church. A highlight of the year was the carol service, which drew in many people from across the church and wider community. It was especially encouraging to see several who don't usually take part in worship leading getting involved and sharing their gifts.

Pastoral Prayer
This last year we have welcomed 3 new members which has been a real blessing as we were a small team! We are available to pray with people during our morning communion services and sometimes at the evening service. A highlight was Alf Cooper's visit when alongside others we offered prayer ministry at both services. Our monthly team meetings provide an opportunity for worship fellowship and teaching. Recently we looked at spiritual gifts and how we can use them. It is a privilege to pray with people and to see the Lord ministering to them. We are really encouraged when people let us know how God has been at work in their lives.

PCC
The PCC met formally five times during 2025 to enact the business of the church in terms of regulatory requirements (legal, financial and matters relating to the wider Diocese and Church of England). The most recent PCC minutes are displayed on the notice board in church.

It was noted that there is currently only one churchwarden following the APCM in April 2025. Stephen Hewitson agreed to continue in his role as churchwarden with a vacancy for a second churchwarden, David Lidbetter having given up his role at the APCM.

Also at the APCM the PCC Secretary, Helen Hewitson, gave up her role and was replaced by Sue Spear. Josh expressed thanks to Helen for her work on behalf of the PCC during the APCM Meeting.

Some of the issues that the PCC considered this year included:

- Living in Love and Faith initiative and the St Giles response to this.
- Review of the St Giles' Mission and Vision
- Regular review of church finances with a focus on stability and sustainability.
- 2025 Budget.
- Ongoing consideration of the homelessness situation in the car park and its impact on St Giles staff and Church Centre users.
- Regular review of policies as scheduled and agreed in the policy register.
- Regular safeguarding updates.

We give thanks to God for those who have given up their time to regularly attend PCC meetings and support its activities in numerous ways.

Personnel Committee
During the latter part of 2025, the Personnel Committee was reconvened, and its role reviewed and agreed with PCC and Exec. Current members are Simon Challenor, Sarah Alexander and David Lidbetter.

The key focus of late 2025 and early 2026 has been working with both the Parish and Office Administrators to understand the key priorities and challenges in their roles. This information has been invaluable in focusing the recent recruitment process for the fixed term Parish Administrator contract which was led by the Personnel Committee.

Property Committee
We have continued with maintenance of the buildings, with as much work being carried out 'in-house' wherever possible.

We undertook a major service of the church heating system at the beginning of the year and in December the lights in the church were replaced with modern LED fittings.

A quinquennial Survey was due to be undertaken during the year but the Architect has had to postpone this due to a prolonged hospital stay and subsequent recovery. This will now be undertaken in April 2026.

Thanks go to Rob Brown, Janet Crane and Mike Holmes for all that they do to keep our buildings in good order.

Safeguarding
Our Youth Work in 2025 has mainly been in our Sunday morning groups.

Our Sunday morning youth provision continues for all young people in secondary school and is led by a wonderful team of youth workers. Each week we have breakfast together, and spend time exploring the Bible and what God's word means for us. We have a great group of young people who enjoy learning together.

We would love to be able to grow our youth work with socials, sleepovers and a regular weekly youth group in 2026.

Safeguarding remains at the heart of all we do to provide a safe and welcoming place for all at St Giles. We live out our faith by loving and accepting each other and keeping each other safe through training, awareness and responding to concerns.

Safeguarding continues to drive discussions and decisions within the Church of England nationally and locally, and we all share a responsibility to play our part in ensuring our church is a safe place for all.
We continue to respond to safeguarding concerns in line with our Safeguarding policy and legal obligations. We have responded to a small number of concerns requiring referral to external agencies and are continuing to working with these agencies as required.

PCC receive safeguarding updates at each meeting and our Safeguarding policy is reviewed annually and updated in line with diocesan and national recommendations.

Schools
In June we were able to run transitions prayer spaces in schools, some supporting Lighthouse Trust, and some run independently. We will continue to run these in 2026, and will be offering them to more schools this summer.

I have been doing regular assemblies in Abington Vale and All Saints this year. In the last year, we welcomed three different schools into our building, and had contact with over 600 children through our work in schools.

Our Partnership with Lighthouse trust has continued through this year. We have a number of plans to develop our work in schools in 2026. These plans include improved transitions workshops for year 6, working to develop our Christmas and Easter provision, and continued school visits, lessons and assemblies.

Seniors Ministry
Thursday Communium Service and Lunch Club: On Thursdays, 25-30 people gather for a 'quieter' service, with a lovely sense of community and fellowship. Thanks to Rev'ds Peter Allen, Nicola Aylett, James Howson and Josh Thorne, who have led, along with Rev'd Canon Karen Jongman who joined the rota this year. Thanks also to Liz Kitwood who preached occasionally, and to Penny Ballard and Rob Brown for music.

"Tea & Toast" on Thursdays in August saw different members of the congregation lead and share testimonies, which were much appreciated. Many thanks to Serena Yong for organising.
Monthly Lunch Club continues to be much enjoyed. Thanks to cooks Val and Mike Holmes, and Helen Hayward, and to Rob Brown, for their continued service.

At lunch on 22nd January 2026, we said Thanks to Rev'd Peter Allen, who has now stepped down from leading. We hope he and Maureen will continue to worship with us sometimes.

Ministry to Care Homes: Monthly services continued this past year, at Spencer House and Cliftonville Care homes, both in St Giles parish. We have usually had around 16-20+ residents joining together for 'Songs of Praise' or Communion Services. The team has consisted of Nicola Aylett, Ted Harding, Liz Kitwood, Denise Willington, Janet Young, Karen Jongman, and Mike Kingman.

This year we experimented with service folders for Communion, to avoid people having to juggle service sheets and hymn books. This is still not a straightforward solution, and is under review.

We would like to especially mention, with grateful thanks, Ted Harding's faithful service in playing the piano for the care homes for many years. The time has really come for him to hand this over, and we would dearly love to find another pianist who could serve in this way. If anyone is able and willing, please let Nicola know. Thanks!

St Columba, Collingtree
Circumstances are such that this report is something more of a personal one than usual. This is because, as you know, I shall be leaving Collingtree and consequently the St Giles staff team in June.

It has been a real privilege and a pleasure to work with St Giles on this project over the last 7 years. May thanks to Rev'd Steve Kelly and Rev'd Josh Thorne for their unwavering support to me and St Columba during this time. I would also like to that Paul and Judith Cooper, Simon and Denise Bridgens, and Marian and Keith Thomas for their considerable support in helping revitalise St Columba, it really has been a team effort.

We continue to see new faces in church from time to time. The good relationships we have established with the school, care home and parish council have continued and I trust will continue. The planning application for the church extension is now at its final stage waiting for approval from West Northants Council. Once this hurdle has been cleared the work can go out to tender. I am grateful for the prayers and support we have received from St Giles during this time. I shall be taking the required 6 months break from ministry before deciding where I shall worship in retirement.

Student and Young Adults Ministry
Over 2025 we have seen such growth with-in our students and young adult's ministry. Last year a home group for the over 30's started, which has been growing slowly over the year. We have then seen new students and working adults come to our Thursday groups, where we see an average of 20 people come a week. We are continuing the rotation of Mission, Teaching, Guest speaker and Worship. At the start of the year we partnered with 267 Project and the Young Adults raised £260 through a 'car boot sale'. We are now partnering with Compassion and will do a sponsored walk on the 31st Jan. In June, we had a wonderful weekend away with the Peterborough diocese and Methodist district. We saw 51 people come, learning more on our purpose in Christ. Over this last year we have seen people come to Christ and 3 people get baptized or renew their baptism vows or get confirmed. We have seen many new YA's leading services and preaching, plus many more volunteers helping with the Young Adults ministry in different ways. I want to say a huge thank you to you all! We have also done the bible tour at the British museum, done the Tackling Anxiety Together course and we have done lots of social activities!

Treasurer
Income for 2025 has matched our budget forecast but the annual income is below our current expenditure. However the income resulting from the gift day in 2024 has enabled us to maintain the current level of staffing and ministry activities and pay our full Parish Share. These gifts also enable us to look forward to 2026 with the same level of surety.

The response to the gift day in 2025 was much more muted.

We continue to apply for grants to support ministry opportunities and our thanks go to those who undertake the thankless task associated with grant applications.

St Giles is blessed with many generous donors, however we still face challenges going forward to match regular giving and income necessary to meet expenditure associated with maintaining the ministries of St Giles.

We are thankful to God for His continued faithfulness in meeting the needs of this church.
The audited accounts will be available to view on the St Giles website as soon as the audit is complete.

Uniformed Organisations - Scouts
A core group 6 people have met throughout the year to plan for a future reopening of the scout group.

Unfortunately, initial interested parties to help run the group did not lead to a firm commitment. Since then we are delighted that a couple of the congregation have indicated they would be willing to be Scout trustee and advisers. We are now looking to plan an open day and invitation to via the schools to invite families along for a recruitment session for both helpers and beaver aged children.

We extend our continued thanks to the support of St Giles and the input from the Northampton District of Scouting.

Uniformed Organisations - 19th Northampton St Giles Guiding
The year started with us welcoming 2 new babies from the leadership team, a girl and a boy.

All sections have seen the girls developing on the skills they have learnt, completed interest badges as well as Theme Awards and unit meeting activities. The girls are offered a varied program.

Brownies, Guides and Rangers took to the County Camp in Hautbois in Norfolk in the summer and participated in all outdoor pursuits. This was after our unit camp for all sections in July 'Fun Fest Festival' and we certainly enjoyed it, especially the silent disco on the Saturday night around the camping field!

2 Rangers left us to go off to Uni, 1 had been with us since a Rainbow the other a Brownie, but we feel we have set them up for Uni life!

In September a rugby taster at The Saints, due to the Women's World Rugby, was laid on and although a cold evening it was enjoyed by all.

October 5th was the 100th birthday of the Guide unit, so on the 4th Rev Alison Wagner lead a service of Thanksgiving with past members, this was a beautiful occasion which was followed by afternoon tea in the centre.

We end each term with a presentation evening for the parents to join us and see and hear what we have been doing, this has worked very well.

All in all, a fun packed 2025 with lots of fun and laughter along the way!

Welcome and Hospitality
it was wonderful to see some new faces at St. Giles last year and see them getting more connected into the church family. We have continued to make good use of the dedicated welcome area at the back of the church that we set up last year. Newcomers regularly come here to be greeted by some friendly faces and given one of our welcome bags. Thanks to everyone that serves on the welcome team regularly, personally it's a real joy to meet new people each week. As a church we all have a part to play in this ministry, look out for people carrying our welcome bags and be sure to say hello to them!

Wellbeing Cafe

The Wellbeing Café is an integral part of the weekly calendar of the church. We seek to offer hospitality, a sense of belonging and acceptance to everyone who comes into the space. We run on Monday afternoon between 1 and 4pm where we open up the church centre (the church building when the church centre is booked by the Blood donor service) to create a welcoming safe space.

Those who come spend time either doing an activity together, playing board games, talking or sitting quietly alongside the group. It is open to anyone but particularly created for those amongst us who are experiencing emotional challenges, mental health issues or spiritual struggle. We offer drinks and snacks for those who come and, although the atmosphere is quiet and contemplative, it is also friendly and warm.
Every hour an optional contemplative prayer and meditation session is run by one of the leaders or guests.

Women @ St Giles
We had an evening of extremely competitive quiz evening of men vs women teams (Pete and Sarah Day being the quizmasters). We have kept the refreshments simple with cheese, fruits and biscuits. It was a thoroughly enjoyable evening for all which this year alas was won by the one of the men's team.

In June, we hosted the women's retreat day with Psalm 121 as the theme. It was a special time where our speakers (and some guests) shared some powerful testimonies of God's unfailing love for them with a time of reflection and prayers after each session.

Our Wednesday morning 'support group' with 'tea & toast / knit & natter' is going strong but not necessarily at the same time!

World Mission
Our Mission Partners have all completed a further year in their ministries and have kept regularly in touch except Vera due to the current circumstances.

Ann was on home for an extended period and was able to spend several weeks with us. The Lent Project raised 6K for the roof of a new building for the church which Ann supports. We also welcomed Alf and Hilary on their last visit as mission partners.

We discontinued support for the Tearfund project in Uganda and split that fund between Tearfund for use at their discretion and partner support.

With no increase again in our budget, we maintained existing commitments at the same level as in 2024. WMG welcomed Karolin Richards as a new member and met periodically for prayer and planning.

Mission Partners have been regularly included in the monthly prayer diary and in our prayer gatherings and some articles have been published in Mission In Touch.

2 Mission partners will retire in 2026. As yet we do not have clear direction for a new focus for future mission and would welcome your prayer and thoughts on this.

Youth Work
Our Youth Work in 2025 has mainly been in our Sunday morning groups.

Our Sunday morning youth provision continues for all young people in secondary school and is led by a wonderful team of youth workers. Each week we have breakfast together, and spend time exploring the Bible and what God's word means for us. We have a great group of young people who enjoy learning together.

We would love to be able to grow our youth work with socials, sleepovers and a regular weekly youth group in 2026.

FINANCIAL REVIEW

Financial position

The Accounts for 2025 have been prepared in accordance with the Church Accounting Regulations 2006, the Charities Act 2011 and together with applicable accounting standards and the Charities Statement of Recommended Practice (SORP).

Excluding Fixed Assets, the Funds available to the Church at the end of the year were £243,548. This is a decrease of £41,247 from the end of last year.

General Fund like for like expenditure increased by approximately £19k over the previous year.

General income for 2025 was approximately £23K below that budgeted for. This has led to an overall deficit of £42K, which is £17K greater than the budgeted deficit for the 2025 year.

God continues to bless St Giles with many generous donors; however, the challenge going forward is to try to match regular giving and income to necessary expenditure in order to maintain reserves as an acceptable level. The audited accounts will be available to view on the St Giles website as soon as the audit is completed.

Reserves policy

The PCC has a long term aim to grow "free reserves" to be roughly equal to 5 months' expenditure, so as to provide against contingencies such as a sudden fall in income or unexpected major expenditure.

Free reserves are defined as unrestricted funds, excluding fixed assets and excluding designated funds already set aside for specific purposes.

At the balance sheet date the free reserves represented approximately 8 months' ordinary expenditure.

The trustees have approved a budget for 2026 which proposes a deficit which would be drawn down from our reserves.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Date governing document was adopted: 2nd January 1957.

The Charity is controlled by using an approved governing document issued by Church of England. We have not changed the objects clause of the approved governing document, the wording of which is given below.

Promoting in the ecclesiastical parish the whole mission of the Church. The parish being Northampton.

Until October 2012 the St Giles PCC was an excepted charity as defined by the Charities Act 1993.

Recruitment and appointment of new trustees

Trustees who are also PCC members are voted into position for between one and three years by signed up members on the church electoral roll.

Related parties

Beth Whaites, has been employed throughout the year by the Trust as Youth Minister at the normal remuneration for such position following a thorough recruitment process.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1149547

Principal address
St Giles Church Office
St Giles Terrace
Northampton
NN1 2BN

Trustees

The following trustees were appointed prior to 1 January 2025 and have remained in office for the duration of the period:

Paul Cooper	Louise Whaites	Sarah Jane Day
Paul Ritchie	Claire Vander Plaeste	Neil Richards
Craig MacPherson	Duncan Halliday	Peter Day
Sarah Alexander	Stephen Hewitson	Thomas Burditt
Bethany Whaites	David Smith	Peter Summerside
Appointed:		Rocky Coles (May 2025)
Resigned:		Steve Pentland (May 2025)
Resigned:		David Lidbetter (May 2025)

In the year there has been no further appointments or resignations in the Church Wardens, Deanery Synod and Incumbents.

Auditors
Shaw Gibbs (Audit) Limited
Chartered Certified Accountants
Statutory Auditor
Eagle House
28 Billing Road
Northampton
Northamptonshire
NN1 5AJ

STATEMENT OF TRUSTEES' RESPONSIBILITIES
The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

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 and The Charity (Accounts and Reports) Regulations 2008. 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.

Approved by order of the board of trustees on 15/07/26 and signed on its behalf by:



D Halliday - Trustee

Opinion

We have audited the financial statements of St Giles Parochial Church Council (the 'charity') for the year ended 31 December 2025 which comprise the Statement of Financial Activities, the Statement of Financial Position and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements
We have been appointed as auditors under Section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

We obtained an understanding of the legal and regulatory frameworks within which the company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Church Accounting Regulations 2006, United Kingdom Generally Accepted Accounting Practice and relevant Taxation legislation.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be the override of controls by management and the understatement of revenue. Our audit procedures to respond to these risks included enquiries of management about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing meeting minutes, regulatory correspondence and professional fees, detailed substantive testing on the completeness of income, and reviewing accounting estimates for biases.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

These inherent limitations are particularly significant in the case of misstatement resulting from fraud as this may involve sophisticated schemes designed to avoid detection, including deliberate failure to record transactions, collusion or the provision of intentional misrepresentations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF ST GILES PAROCHIAL CHURCH COUNCIL

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Shaw Gibbs (Audit) Limited

Shaw Gibbs (Audit) Limited
Chartered Certified Accountants
Statutory Auditor
Eagle House
28 Billing Road
Northampton
Northamptonshire
NN1 5AJ

Date: 14/08/2026

ST GILES PAROCHIAL CHURCH COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		293,996	9,398	303,394	393,087
Fees and room letting	3	8,596	-	8,596	5,160
Investment income	4	6,174	-	6,174	7,346
Total		308,766	9,398	318,164	405,593
EXPENDITURE ON					
Charitable activities					
Church activities and donations		321,643	38,852	360,495	334,484
NET INCOME/(EXPENDITURE)		(12,877)	(29,454)	(42,331)	71,109
Transfers between funds	12	(26,009)	26,009	-	-
Net movement in funds		(38,886)	(3,445)	(42,331)	71,109
RECONCILIATION OF FUNDS					
Total funds brought forward		1,733,827	14,646	1,748,473	1,677,364
TOTAL FUNDS CARRIED FORWARD		1,694,941	11,201	1,706,142	1,748,473

The notes form part of these financial statements

ST GILES PAROCHIAL CHURCH COUNCIL

STATEMENT OF FINANCIAL POSITION
31 DECEMBER 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	9	1,462,594	-	1,462,594	1,462,594
CURRENT ASSETS					
Debtors: amounts falling due within one year	10	22,514	-	22,514	29,267
Cash at bank and in hand		263,504	11,201	274,705	301,003
		286,018	11,201	297,219	330,270
CREDITORS					
Amounts falling due within one year	11	(53,671)	-	(53,671)	(44,391)
NET CURRENT ASSETS		232,347	11,201	243,548	285,879
TOTAL ASSETS LESS CURRENT LIABILITIES		1,694,941	11,201	1,706,142	1,748,473
NET ASSETS		1,694,941	11,201	1,706,142	1,748,473
FUNDS	12				
Unrestricted funds:					
General fund				223,097	261,415
Fixed assets				1,462,594	1,462,594
MALT (Interns)				2,000	2,000
Student and Young People Worker Fund				5,000	5,000
YA - Allotment				1,198	578
Children & family				1,052	2,240
				1,694,941	1,733,827
Restricted funds				11,201	14,646
TOTAL FUNDS				1,706,142	1,748,473

The financial statements were approved by the Board of Trustees and authorised for issue on ..... 15/01/26 ..... and were signed on its behalf by:

.....
D Halliday - Trustee

The notes form part of these financial statements

1. LEGAL FORM

St Giles PCC is an unincorporated charity registered with the Charity Commission for England and Wales. Its registered address is listed on page 12.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements have also been prepared in accordance with the Church Accounting Regulations 2006.

The presentation currency of the financial statements is the Pound Sterling (£).

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Critical accounting judgements and key sources of estimation uncertainty
The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the company accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed within the individual accounting policies.

Income
Income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is a treated as a contingent asset and disclosed if material.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Government grant income is recognised as it is receivable, to the extent that the grant has been expended by the end of the financial year.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

continued...

2. ACCOUNTING POLICIES - continued

Tangible fixed assets
Fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Where parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items of property, plant and equipment.

Depreciation methods, useful lives and residual values are reviewed at each balance sheet date. The selection of these residual values and estimated lives requires the exercise of judgement. The trustees are required to assess whether there is an indication of impairment to the carrying value of assets. In making that assessment, judgements are made in estimating value in use. The trustees consider that the individual carrying values of assets are supportable by their value in use.

Consecrated land and buildings and movable church furnishing
Consecrated and beneficed property is excluded from the accounts by section 10 of the Charities Act 2011.

Expenditure incurred during the year on consecrated or beneficed buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure in the SOFA.

Freehold property
The freehold property included in the accounts is the Church Centre in St Giles Terrace, Northampton. Detailed figures for historical cost could not be obtained without an amount of work out of proportion to the benefit to users of the accounts. The valuation included in the accounts was therefore based on insurance values and amended as and when it was considered that values have moved significantly. From 1 January 2015, the charity adopted the transitional provisions available under FRS102 and the valuation was taken as deemed cost going forward.

No depreciation has been charged on the property as the Trustees believe that the residual value is in excess of the cost and the building is continually maintained to a sufficiently high standard as it is in constant use as part of the Church's mission.

Fixtures, fittings and office equipment
With effect from January 2013 a depreciation rate of 25% of cost per annum has been applied to these categories of fixed assets.

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

The accounts include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body or those that are informal gatherings of Church members.

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

2. ACCOUNTING POLICIES - continued

Financial instruments
Cash and cash equivalents in the balance sheet comprise cash at banks and in hand and short term deposits with an original maturity date of three months or less.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price.

Financial liabilities are classified according to the substance of the contractual arrangements entered into. Where the contractual obligations of financial instruments are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the statement of financial activities. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

3. FEES AND ROOM LETTING

	2025	2024
	£	£
Centre, church & house letting	6,946	3,603
Wedding and funeral fees	1,551	1,286
Group and fundraising income	99	271
	8,596	5,160

4. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	6,174	7,346

5. AUDITORS' REMUNERATION

	2025	2024
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	6,020	4,240

6. TRUSTEES' REMUNERATION AND BENEFITS

During the year remuneration totalling £34,561 (2024: £32,179) was paid to B Whaites (appointed a trustee in 2023) for their work as a Youth Minister.

Trustees' expenses

During the year ended 31 December 2025, 5 trustees' (2024: 6) were paid a total of £6,366 (2024: £4,051) for reimbursed expenses relating to equipment, stationery, books, travel and other ministry expenses.

continued...

7. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2025	2024
Employees	6	6

No employees received emoluments in excess of £60,000.

	2025	2024
	£	£
Wages	112,103	106,515
National insurance	1,985	7,620
Pension contributions	11,259	9,667
	125,347	123,802

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	373,960	19,127	393,087
Fees and room letting	4,999	161	5,160
Investment income	7,346	-	7,346
Total	386,305	19,288	405,593
EXPENDITURE ON			
Charitable activities			
Church activities and donations	301,342	33,142	334,484
NET INCOME/(EXPENDITURE)	84,963	(13,854)	71,109
Transfers between funds	(18,686)	18,686	-
Net movement in funds	66,277	4,832	71,109
RECONCILIATION OF FUNDS			
Total funds brought forward	1,667,550	9,814	1,677,364
TOTAL FUNDS CARRIED FORWARD	1,733,827	14,646	1,748,473

continued...

9. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 January 2025 and 31 December 2025	1,462,594	74,138	1,536,732
DEPRECIATION			
At 1 January 2025 and 31 December 2025	-	74,138	74,138
NET BOOK VALUE			
At 31 December 2025	1,462,594	-	1,462,594
At 31 December 2024	1,462,594	-	1,462,594

From 1 January 2015, the charity decided to adopt the transitional provisions available under FRS 102 and the valuation of £1,462,594 was taken as deemed cost going forward.

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Gift aid recoverable	22,514	29,267

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Accruals and deferred income	53,671	44,391

continued...

12. MOVEMENT IN FUNDS

	At 1/1/25 £	Net movement in funds £	Transfers between funds £	At 31/12/25 £
Unrestricted funds				
General fund	261,415	(12,309)	(26,009)	223,097
Fixed assets	1,462,594	-	-	1,462,594
MALT (Interns)	2,000	-	-	2,000
Student and Young People Worker Fund	5,000	-	-	5,000
YA - Allotment	578	620	-	1,198
Children & family	2,240	(1,188)	-	1,052
	1,733,827	(12,877)	(26,009)	1,694,941
Restricted funds				
MALT2 (Interns)	2,929	(2,037)	-	892
Family Support Workers	1,798	-	-	1,798
Student and Young People Worker Fund	414	(26,423)	26,009	-
New Wine Trust	5,218	-	-	5,218
Open Dining Room	4,287	(994)	-	3,293
	14,646	(29,454)	26,009	11,201
TOTAL FUNDS	1,748,473	(42,331)	-	1,706,142

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	307,694	(320,003)	(12,309)
YA - Allotment	1,072	(452)	620
Children & family	-	(1,188)	(1,188)
	308,766	(321,643)	(12,877)
Restricted funds			
MALT2 (Interns)	5,600	(7,637)	(2,037)
Student and Young People Worker Fund	3,798	(30,221)	(26,423)
Open Dining Room	-	(994)	(994)
	9,398	(38,852)	(29,454)
TOTAL FUNDS	318,164	(360,495)	(42,331)

continued...

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/24 £	Net movement in funds £	Transfers between funds £	At 31/12/24 £
Unrestricted funds				
General fund	197,956	82,145	(18,686)	261,415
Fixed assets	1,462,594	-	-	1,462,594
MALT (Interns)	2,000	-	-	2,000
Student and Young People Worker Fund	5,000	-	-	5,000
YA - Allotment	-	578	-	578
Children & family	-	2,240	-	2,240
	1,667,550	84,963	(18,686)	1,733,827
Restricted funds				
MALT2 (Interns)	738	2,191	-	2,929
Family Support Workers	1,798	-	-	1,798
Student and Young People Worker Fund	-	(18,272)	18,686	414
New Wine Trust	5,218	-	-	5,218
Open Dining Room	2,060	2,227	-	4,287
	9,814	(13,854)	18,686	14,646
TOTAL FUNDS	1,677,364	71,109	-	1,748,473

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	383,065	(300,920)	82,145
YA - Allotment	1,000	(422)	578
Children & family	2,240	-	2,240
	386,305	(301,342)	84,963
Restricted funds			
MALT2 (Interns)	5,000	(2,809)	2,191
Student and Young People Worker Fund	11,508	(29,780)	(18,272)
Open Dining Room	2,780	(553)	2,227
	19,288	(33,142)	(13,854)
TOTAL FUNDS	405,593	(334,484)	71,109

Description of funds

Fixed Assets Fund - this represents the net book value of the fixed assets in the balance sheet as these assets are not readily convertible into cash

continued...

12. MOVEMENT IN FUNDS - continued

MALT - used for the training of Interns who are volunteers.

Family Support Workers - funding for wages for the family support workers.

Student and Young People Worker Fund - funding to provide financial resources for a new ministry specifically to engage with Students at Northampton University and also with Young People connected with St Giles. This is a Christian outreach activity aimed at drawing this demographic group into a closer relationship with God.

New Wine Trust Fund- funding for the refurbishment and replenishing of St Columbia church in Collingtree.

Open Dining Room Fund - funding to open a warm, welcoming space for all families with children under 18 to attend.

Transfer of funds between the General Fund and Student and Young People Worker Fund is due to an overspend of funds.

13. EMPLOYEE BENEFIT OBLIGATIONS

St. Giles (Northampton) PCC 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: £11,259 2024: £9,667).

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.The next valuation is due as at 31 December 2025, which will be completed by 31 March 2027.

continued...

13. EMPLOYEE BENEFIT OBLIGATIONS - continued

For the Pension Builder Classic section, the last valuation as at 31 December 2022 revealed a surplus of £34.8m on the ongoing assumptions used. There is no requirement for deficit payments at the current time.

For the Pension Builder 2014 section, the last valuation as at 31 December 2022 revealed a surplus of £8.5m on the ongoing assumptions used. There is no requirement for deficit payments at the current time.

The legal structure of the scheme is such that if another employer fails, St. Giles (Northampton) PCC could become responsible for paying a share of the failed employer's pension liabilities.

14. RELATED PARTY DISCLOSURES

During the year ended 31 December 2025, transactions amounting to £60 (2024: £0) were received from related parties.

15. ULTIMATE CONTROLLING PARTY

During the year the charity was under the control of its Trustees as listed on page 12.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Non Gift Aid donations	65,197	172,334
Gift Aid donations	184,851	152,000
Gift Aid recoverable	46,674	36,927
Legacies	-	14,889
Grants	6,672	16,937
	303,394	393,087
Fees and room letting		
Centre, church & house letting	6,946	3,603
Wedding and funeral fees	1,551	1,286
Group and fundraising income	99	271
	8,596	5,160
Investment income		
Deposit account interest	6,174	7,346
Total incoming resources	318,164	405,593
EXPENDITURE		
Charitable activities		
Parish share	93,300	99,135
Staff salaries	79,984	79,592
Staff expenses	9,753	6,141
Youth/children	4,044	3,582
Church costs	17,279	17,609
Parish centre costs	17,251	16,466
Parish events	908	20
Overseas mission	31,538	31,788
Home mission	12,950	13,050
Church refurbishment	26,338	4,092
Men's Ministry	75	75
Fundraising expenses	1,073	553
Family and children	1,735	1,001
Women's Ministry	103	41
	296,331	273,145
Support costs		
Management		
Wages	37,579	36,840
Social security	3,771	2,573
Pensions	4,870	5,429
Carried forward	46,220	44,842

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	2025 £	2024 £
Management		
Brought forward	46,220	44,842
Telephone	3,216	1,529
Postage, stationery and copier	1,236	3,651
Promotion and publicity	472	213
Sundries	2,762	2,412
	53,906	52,647
Finance		
Bank charges	476	507
Information technology		
I.T. costs	3,762	3,945
Governance costs		
Auditors' remuneration	6,020	4,240
Total resources expended	360,495	334,484
Net (expenditure)/income	(42,331)	71,109