REGISTERED CHARITY NUMBER: 1158894

ST BARNABAS WITH CHRIST CHURCH, WORCESTER

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 DECEMBER 2025

ST BARNABAS WITH CHRIST CHURCH

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FOR THE YEAR ENDED 31 DECEMBER 2025

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ST BARNABAS WITH CHRIST CHURCH ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL FOR THE YEAR ENDED 31 DECEMBER 2025

The PCC members (the trustees) present their annual report and accounts for the year ended 31 December 2025 which comply with the Church Accounting Regulations 2006 and the Charity Commission's Statement of Recommended Practice.

REFERENCE AND ADMINISTRATIVE DETAILS

St Barnabas with Christ Church is part of the Diocese of Worcester within the Church of England. The correspondence address is The Vicarage, Cranham Drive, Worcester, WR4 9PA. The charity registration number is 1158894.

Members of the Parochial Church Council (PCC) are either ex officio or elected annually at the Annual Parochial Church Meeting (APCM) in accordance with the Church of England's Church Representation Rules. The voting members of the PCC are also Trustees of the charity.

The members of the PCC during the period from 1 January 2025 until the date this report was approved were:

Voting members:

Priest-in-Charge	Revd Sarah Northall	
Associate Priest	Revd Rosie Moss	
Churchwarden	Mary James	Also Deanery Synod Rep
Licensed Lay Minister	Julie Berrow	
Deanery Synod Reps	John Dentith	(Ex-officio as Diocesan Synod member) Also PCC Lay Chair Also Joint PCC Secretary
	Marian Bailey (Mary James	 Also churchwarden)
Elected members	Rachel Chalmers	Also Parish Safeguarding Officer
	Helen Platt	
	Jackie Campbell	Also Joint PCC Secretary
	Ann Bryant	To 11 May 2025
	Junior Crowther	From 11 May 2025
	Sue Martyr	
	Sue Sykes	
	Philippa Hawkins	
	Margaret Gandon	
	Vanessa Haddleton	
Co-opted members	Aidan Melarkey	Also PCC Treasurer

ST BARNABAS WITH CHRIST CHURCH

ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL
FOR THE YEAR ENDED 31 DECEMBER 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT
Revd Sarah Northall continued in her role of Priest-in-Charge, alongside her existing duties as the Vicar of Worcester St Wulstan.

The appointment of PCC members is set out in the Church Representation Rules. All church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC. All members of the PCC are also trustees of the Charity.

The PCC met formally seven times during the year. It also operated through subcommittees which met between full PCC meetings. These are the Standing Committee which has power to transact the business of the PCC between meetings subject to the direction of the PCC, and committees dealing with the Fabric of the church, with its Worship, with Outreach/Young People, with Pastoral Matters, with Mission Giving, with Events and Publicity and with the Parish Hall.

RESPONSIBILITIES
St Barnabas with Christ Church PCC has the responsibility of co-operating with the Priest-in-Charge in promoting the whole mission of the Church - pastoral, evangelistic, social and ecumenical. It also has maintenance responsibility for St Barnabas Church and Church Hall. The Christ Church chapel is retained by the Diocese for use by the Parish out of the lease of the Tolly Centre to the Local Authority. The inventory of the contents of the church was updated by Margaret Gandon and checked in March/April 2025 prior to the APCM.

STAFF AND VOLUNTEERS
The Diocese provided the stipend of the Priest-in-Charge (who resides in the Vicarage of Worcester St Wulstan). The Associate Priest licensed to the parish in July 2023 (jointly with the parishes of Worcester St Wulstan and Worcester St Nicholas) is a self-supporting minister and is therefore non-stipendiary.

The parish is blessed in the support given by retired clergy, the Revd Andy Gandon, Revd Jonathan Kimber and Revd Nick Kaleniuk, our Licensed Lay Minister Julie Berrow, and our ALM Chris Walker. The PCC covered payments to the organist and the church cleaner. Otherwise volunteers provided the backbone of the Churches' activities. Members of the church played active roles in the church worship and ministry as readers, intercessors, musicians, flower arrangers, gardeners, refreshments, bereavement visitors, administrators, treasurers, worship leaders and volunteers.

PARISH ELECTORAL ROLL
At the end of 2025, there were 54 church members on the Electoral Roll, of which 17 lived outside the parish.

OBJECTIVES AND ACTIVITIES
The trustees confirm that the PCC has complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to guidance on public benefit when reviewing the PCC's aims and objectives and in planning future activities. The objective of the PCC is the promotion of the whole mission of the Church of England in the Ecclesiastical Parish of St Barnabas with Christ Church. All public worship is provided free of charge and is open to all. The activities include:-

- the provision of sacred spaces, open to all, for the purpose of personal prayer, and for the use of local schools,
- pastoral work including the visiting of the sick and bereaved
- the teaching of the Christian faith
- the provision of community events open to all
- the provision of chaplaincy services to local schools
- the relief of poverty and hardship

ST BARNABAS WITH CHRIST CHURCH

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SAFEGUARDING
Rachel Chalmers, the Parish Safeguarding Officer, ensured that the PCC remained compliant with the current legislation.

GENERAL DATA PROTECTION REGULATIONS
The PCC continued to operate within these regulations.

COMMUNICATIONS
We continued to run an effective and up to date website and Facebook page: Thanks to Penny Evers, Julie Berrow and Jackie Campbell.

ACHIEVEMENTS AND PERFORMANCE

THE MINISTRY TO THE YOUNG
We were pleased to welcome the Scouts, Cub and Beavers to our Remembrance Sunday service.

Our services encourage participation of as many children and young people as are present and who would like to – including welcoming, reading and saying the prayers. In being involved they are learning about what we do in church and why.

Sue Sykes, Vanessa Haddleton and Brian Penson faithfully led the Open the Book sessions at St. Barnabas School every Monday in term time. Thanks also to Jenny Oakley and Sarah Cotton for their support at the school.

Green Lane Pre-school continues to meet in the church hall. This includes the provision of part of the former Rectory garden (now transferred to the parish) for use as a forest school, including the installation of bird boxes and insect bug hotels. The PCC is pleased to continue to host this successful co-operation with our nearest school.

On the first day of the September term, we held a day of prayer for the children returning to school.

ST BARNABAS RECTORY
The Rectory is no longer required by the diocese, and was sold during the previous year to private buyers.

THE MINISTRY TO FAMILIES
In 2025 the church offered the usual Crib Service on Christmas Eve and baptisms when requested. A well-equipped dedicated play area is available at all services under parental supervision. The usual Good Friday service for children was based around crafts and songs for all the family, building on the success we'd seen at a similar event at Christmas.

iSingPOP was featured in our church. This organization exists to support schools and churches in creating inspirational collective worship and to equip churches with the confidence to reach out to the inter-generational church. Following two concerts in church given by pupils of St Barnabas Primary School to packed audiences of parents and friends, the parish has continued to offer monthly smaller scale worship and craft events.

ST BARNABAS WITH CHRIST CHURCH

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FOR THE YEAR ENDED 31 DECEMBER 2025

THE MINISTRY TO THE COMMUNITY; LOCAL, NATIONAL AND INTERNATIONAL

The parish hall continued to be used for a pre-school (run by St Barnabas C.E. Primary School). The pre-school uses it in the mornings and afternoons and it is also used by the church community for occasional social events, including Burns Night, and for private hire by parishioners.

Other events in church included a brass band charity concert given by Worcester Concert Brass. We continue to provide a well-cared for churchyard green area for those who walk dogs and bring their children to play on the green. Thanks to all volunteers who keep our grounds so beautifully.

Ongoing ministry to Regency High School, St Barnabas School and Bishop Perowne Academy included taking part in Easter, Harvest and Christmas services, sometimes in year groups, and school visits by the chaplaincy team when possible. Our commitment to and relationship with St Barnabas CofE Primary School and Bishop Perowne Church of England College, being the two church schools in the parish, is particularly strong.

MISSION GIVING GROUP

The Mission Fund is allocated 10% of the previous year's total donations from the Planned Giving Scheme and the Sunday morning service plate collections.

This Mission Fund allowance is allocated on a quarterly basis and donations are usually made around Lent, Harvest time and at Christmas. The committee meets to discuss options and ideas and donation allowances, usually divided between Local, National and International charities and Diocesan Mission Links. The suggested payments are then formally agreed by the PCC. A list of donations together with information and acknowledgements are put on the Mission Fund Notice Board at the back of the Church.

Our Christmas shoe box appeal for St. Paul's Hostel and the Maggs Day Centre, coordinated by Mary James, resulted in a total of 150 boxes and bags being donated to the two charities. We thank Britannia Square residents and the United Reformed church, as well as St. Barnabas church members and many friends for their generosity in time and money. The boxes/bags were blessed in church on Wednesday 17th December 2025 before going to the charities for distribution on Christmas Day. The Children's Society Box collection was co-ordinated by John Dentith and £186.80 was raised this year.

2025 Mission Fund Giving

Local:	
WDBF Lent Appeal	£300
All Saints	£300
Onside Advocacy	£300
St Richards Hospice	£300
Worcestershire Association For The Blind	£300
New Hope Worcester	£300
Maggs Day Centre	£300
St Paul's Hostel	£300
United Society	£300
National:	
Church Urban Fund	£300
Farming Community Network	£300
International:	
Christian Aid	£659.10
Total Donations for 2025:	£3,959.10

MAGDEBURG LINK

ST BARNABAS WITH CHRIST CHURCH

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It was still not possible to welcome a party of visitors to the parish in 2025. E-mail contact is being maintained with the occasional private visit.

WORSHIP

- One Eucharist each on Sunday morning and on Wednesday morning, except for
- One Sunday morning service per month, usually but not exclusively the first or third Sunday, which is designated as Something Else Sunday, and when a non-Eucharistic service is held. This is led by members of the volunteer leadership in worship team, and one Wednesday service likewise.
- A new Sunday evening non-liturgical service called Crossroads continued for part of 2025.
- When there is a fifth Sunday in the month, a cluster Eucharist service is held for the combined congregations of the three cluster parishes. This is held in one of the cluster church buildings, by rotation.
- Seasonal services including Ash Wednesday, Lent, Holy Week and our Patronal Festival were held as usual, plus Christmas services and schools carol services and other worship events.
- Our prayer request 'post-box' which was installed outside the main church doors continues to be used, often by non-church members. It is opened regularly and the prayer requests are actioned.
- Regular bible study courses which recommenced following the Covid interruption were reintroduced in 2025.

Our leadership in worship team continued to benefit from the support of: Revd Andrew Gandon, as a retired priest with Permission to Officiate (PTO), who also runs the house Bible Study group and offers pastoral support: Revd Jonathan Kimber moved on to pastures new during the year, but we were pleased to welcome Revd Nick Kaleniuk into the parish.

Julie Berrow continued her valued contribution as Licensed Lay Minister and is now also training for ordination. Chris Walker divides her ALM ministry between St Barnabas' and St Wulstan's congregations.

Judith and Chris Ford formerly inspired the PCC and congregation as ECO-reps, up until the time of Judy's untimely death in May 2023. Sue Martyr has now taken up the challenge as their replacement and is now actively working towards an A Rocha Gold Award.

The Audio-Visual system continued to provide new and creative ways to engage in worship and to welcome those people who come who are more familiar with using this technology, as an aid to more involvement with what happens in church. It is also used on other occasions, such as school visits and services and social events.

Thanks are due to those who contribute to Sunday worship by welcoming people, making music, reading, leading intercessions, counting money, flower arranging and generally preparing the church. And to the many people who also give their time and effort during the week to ensure the smooth running and upkeep of the church and church hall; both of which had maintenance and repair works done to them to keep them fit for purpose.

MUSIC

The Viscount digital organ has now been in place for almost 5 years and continues to provide effective accompaniment for services, with its recording facility showing its worth. The position of the console has made the life of the organist much easier for both hearing the singing (a challenge from the old organ console) and being able to see what's going on, not only at regular services but at wedding and funerals.

The Nicholson pipe organ was given its annual tuning and maintenance in December, though it is little used now (the digital's convenience and effectiveness rather supplant its usefulness). At the time of purchase of the Viscount, the PCC

determined that we should keep the pipe organ in working order for 5 years which will be reached in Feb 2026.

Unfortunately, the digital electric piano used on 'band' Sundays developed faults which were not repairable, and it therefore came to the end of its working life. Whilst funds are raised for its replacement, our portable instrument is brought into use when needed. It is hoped to purchase the new piano in 2026.

Music for worship can now be more varied, as the use of our audio-visual system means that we are not tied to one hymn book.

Thanks are due to Brian, John, Andy, Guy, Jonathan and Steve who make a great contribution to the music, and also to Brian and John for maintaining the music rota. We welcomed Ava and Noah as new band members. We are also particularly grateful to John Hocking, who though he is no longer our permanent organist continues to provide music for us at regular intervals, to an impressive and highly professional standard.

CHRIST CHURCH
Further discussions continued in 2025 regarding our church presence on the Tolladine Estate and in the Tolly Centre, following the completion of the previous fabric repairs. For the patronal festival, Christ the King, a cluster Eucharist service was held in the community hall, at which we were pleased to welcome the Archdeacon of Dudley, the Ven Nikki Groarke. The evening non-liturgical service of Crossroads continued for part of 2025, sometimes held at Christ Church.

FINANCIAL REVIEW
The funds of the church were deployed to support the general activities of the church in St Barnabas with Christ Church, to improve the facilities offered by the church hall, and for other projects which are mentioned in the notes to the accounts where all designated and restricted funds are listed.

The lower congregation numbers following the Covid-19 Pandemic began to show a slow but noticeable increase. Congregational giving needs to grow with it, but at this stage the PCC's finances remain in good health.

RESERVES POLICY
The PCC plans its payments as far as possible to match the timing of its receipts. It seeks to maintain general unrestricted reserves of a sufficient amount to cover such variations in the timings of payments and receipts as are nevertheless likely to occur. Any additional operating surpluses are transferred to designated reserves covering areas where future expenditure is thought likely to be required – for example for the fabric of the Church. Should there be an operating deficit in the general fund, this is dealt with by means of transfers from such designated reserves which, in the view of the PCC, may be afforded. Receipts where the donor specifies the purpose of the payment, either explicitly or implicitly, are placed into restricted funds and are recorded in the year they are received even if the intention of the donor is to cover several year's expenditure. The level of reserves held at the year-end were as follows:

a) Total funds (Restricted and Unrestricted) - £130,959 (2024: 140,034)
b) Restricted funds - £41,790 (2024: £50,161)
c) Designated Funds - £82,506 (2024: £72,936)

The General Fund
The unrestricted general fund deals with the consolidated ongoing activities of both of the churches. For more information about the General and Unrestricted Funds, the financial statements refer.

The Restricted Fund

The Funds held as restricted can be found in the financial statements.

THE FUTURE

The PCC plans to undertake the following in 2026:

- Continue to develop our ministry within our cluster group, under the guidance of our Priest-in-charge Revd Sarah Northall and a new Area Dean (when that person is appointed to succeed the Revd Kalantha Brewis), and continue to foster relationships.
- The further development of lay ministry including that of our Licensed Lay Minister and our ALM's
- Continue our sense of being an 'Invitational' Church; remaining open to the community and being able to provide safe and sacred space as well as use as a venue
- Faith Courses for children and adults, including when appropriate joint courses with our cluster colleagues
- Develop the ministry of children and young people, especially through our work in local schools
- The continued development of our coffee and chat morning
- Consider options for improving access to the church entrance off Church Road
- Expand our hymn repertoire and continue to welcome the Music Group

- Continue being an Eco-Church with a view to improving our carbon footprint, building on the achievement of our Silver Award and working towards Gold
- Consider options for the future for church life at Christ Church, now that fabric repairs to make it more fit for purpose have been completed.

PCC MEMBERS' RESPONSIBILITIES

The PCC members are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

• select suitable accounting policies and then apply them consistently;
• observe the methods and principles in the Charities SORP 2015 (FRS 102);
• make judgments and estimates that are reasonable and prudent;
• state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
• 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 that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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 the Parochial Church Council on **and signed on its behalf by:**

ST BARNABAS WITH CHRIST CHURCH

ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL
FOR THE YEAR ENDED 31 DECEMBER 2025

Revd Sarah Northall

REPORT OF THE INDEPENDENT EXAMINER TO THE MEMBERS OF ST BARNABAS WITH CHRIST CHURCH

I report to the charity trustees on my examination of the accounts of the PCC for the year ended 31 December 2025 which are set out on pages 9 to 20.

Responsibilities and basis of report

As the charity's 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 charity's accounts carried out under section 145 of the 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 to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I can confirm that there are no matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Richard Dunkley FCCA CTA
RD Accounting Ltd
12C Two Locks
Hurst Business Park
Brierley Hill
West Midlands
DY5 1UU

Date :

ST BARNABAS WITH CHRIST CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted Funds £	Designated Funds £	Total Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
INCOME AND ENDOWMENTS FROM							
Grants, donations and legacies	2	**69,516**	-	**69,516**	**1,000**	**70,516**	77,964
Income from charitable activities	3	**4,098**	**18,205**	**22,303**	-	**22,303**	19,686
Other trading activities	4	**45**	-	**45**	-	**45**	250
Income from investments	5	**2,483**	-	**2,483**	-	**2,483**	2,752
Total Income and Endowments		**76,142**	**18,205**	**94,347**	**1,000**	**95,347**	100,652
EXPENDITURE ON							
Charitable activities	6	**82,456**	**12,594**	**95,050**	**9,371**	**104,421**	100,428
Total Expenditure		**82,456**	**12,594**	**95,050**	**9,371**	**104,421**	100,428
Net gains / (losses) on investments		-	-	-	-	-	-
NET INCOME / (EXPENDITURE)		**(6,314)**	**5,611**	**(703)**	**(8,371)**	**(9,074)**	224
Transfers between Funds	15	**(3,959)**	**3,959**	-	-	-	-
Net movement in funds		**(10,273)**	**9,570**	**(703)**	**(8,371)**	**(9,074)**	224
Balance Brought Forward 1 January 2025		**16,937**	**72,936**	**89,872**	**50,161**	**140,033**	139,810
Balance Carried Forward 31 December 2025		**6,664**	**82,506**	**89,169**	**41,790**	**130,959**	140,034

ST BARNABAS WITH CHRIST CHURCH

BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
FIXED ASSETS					
Tangible assets	9		**31,476**		39,622
			31,476		39,622
CURRENT ASSETS					
Debtors and prepayments	10	**1,015**		1,063	
Cash at bank and in hand		**103,316**		110,036	
		104,331		111,099	
LIABILITIES					
Creditors - Amounts falling due within one year	11	**4,848**		10,687	
NET CURRENT ASSETS			**99,483**		100,412
TOTAL ASSETS LESS CURRENT LIABILITIES			**130,959**		140,034
TOTAL NET ASSETS			**130,959**		140,034
PARISH FUNDS					
Unrestricted funds			**6,664**		16,937
Designated funds	14		**82,506**		72,936
Restricted funds	13		**41,790**		50,161
			130,959		140,034

Approved by the Parochial Church Council on **and signed on its behalf by:**

Revd. Sarah Northall

1. ACCOUNTING POLICIES

General information and basis of preparation
The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Church Accounting Regulations 2006 and UK Generally Accepted Accounting Practice.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements have been prepared on a going concern basis under the historical cost convention except for the valuation of investments which are shown at market value. The financial statements 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, nor those that are informal gatherings of church members. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Incoming Resources
All incoming resources are included in the SOFA when the church becomes legally entitled to the income and when the amount can be quantified with reasonable certainty.

Collections are recognised when received by or on behalf of the PCC. Planned giving is recognised when received. Grants and legacies are recognised when receivable (that is, when the body giving the grant or legacy confirms the amount and date of the disbursements, that the PCC has met all the terms of the grant or legacy and that it is legally entitled to the disbursement).

Income tax recoverable on gift aid donations is accounted for when the gift is received, not when the tax refund is received.

When incoming resources have related expenditure (as with fundraising income) the incoming resources and the related resources expended are accounted for gross in the SOFA.

Rental income from letting the Church Hall is accounted for when it falls due.

Dividends and interest are accounted for when receivable and includes any recoverable tax.

Resources expended
Expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for goods or services.

All costs have been directly attributed to the various categories within the SOFA. General support costs are held with the General Fund.

ACCOUNTING POLICIES (Continued..)

As the church is not registered for VAT, all expenditure is shown inclusive of VAT.

Governance costs include the cost of PCC meetings and independent financial review if charged.

Parish Share is accounted for when paid except that any Parish Share unpaid at the end of the financial year is provided for in the accounts as a constructive obligation, although not a liability, and is included in the balance sheet as a liability. Parish share overpaid is treated as a prepayment against next year's agreed share.

Liabilities
Liabilities are recognised as soon as the legal or constructive obligation arises.

Fixed assets
Consecrated property and movable church furnishings
Consecrated property of any kind is excluded from the accounts by s.10 (2) (a) of the Charities Act 2011.

Movable church furnishings held by the Vicar and Churchwardens on special trust for the PCC, and which require a faculty for disposal are accounted for as inalienable property unless consecrated. They are listed in the church's Inventory and can be inspected (at any reasonable time). For inalienable property acquired prior to 2005 there is insufficient cost information available and therefore such assets are not valued in the accounts. Items acquired since 1 January 2005 will be capitalised and depreciated in the accounts over their currently estimated useful economic life on a straight line basis.

All expenditure incurred in the year on consecrated buildings or on individual items under £1,500 net of VAT (£1800 inclusive of VAT) is written off.

The church boiler purchased in 2018 is being written off over its expected life of 10 years on a straight line basis.

Other fixture, fittings and office equipment
Equipment used within the church premises is depreciated on a straight line basis over 4 years. Individual items of equipment with a purchase price of less than £1,800 inclusive of VAT are written off when the asset is acquired.

Consecrated and benefice property
Consecrated and benefice property of any kind is excluded from the financial statements by Section 10(2) (a) and (c) of the Charities Act 2011.

Moveable church furnishings
These are capitalised at cost and depreciated over their useful economic life other than where insufficient cost information is available. In this case the item is not capitalised, but all items are included in the Church's inventory in any case.

ACCOUNTING POLICIES (Continued..)

Investments
Investments quoted on a recognised stock exchange or whose value derives from them (CIFs, etc) are valued at market value at the year end. Both realised and unrealised gains/(losses) are shown under 'net gains/(losses) on investments' section of the SoFA.

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

Funds
Unrestricted funds are general funds available for the general objectives of the church. Designated funds are funds that have been set aside by the PCC for particular purposes; the PCC may change the designated purpose should circumstances change.

Restricted funds can only be used for the purposes for which they have been given within the objectives of the church. The cost of raising and administering such funds, if any, are charged against those specific funds.

Financial instruments
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

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 profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

2. GRANTS, DONATIONS AND LEGACIES

	Unrestricted	Designated	Total Unrestricted Funds	Restricted	Total 2025	Total 2024
	£	£	£	£	£	£
Planned Giving	**38,117**	-	**38,117**	-	**38,117**	38,136
Tax Recoverable	**4,497**	-	**4,497**	-	**4,497**	4,371
Collections	**2,503**	-	**2,503**	-	**2,503**	1,623
Donations	**1,359**	-	**1,359**	-	**1,359**	15,325
Grants	**23,040**	-	**23,040**	**1,000**	**24,040**	18,509
	69,516	-	**69,516**	**1,000**	**70,516**	77,964

Grants received, included in the above, are as follows:

	Total 2025	Total 2024
	£	£
Minor Repairs Grant		1,170
Low Income Grant	23,040	17,139
Kingdom of People Grant	1,000	
	24,040	18,309

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted	Designated	Total Unrestricted Funds	Restricted	Total 2025	Total 2024
	£	£	£	£	£	£
Church Hall Lettings	-	18,205	18,205	-	18,205	15,350
Fees	3,842	-	3,842	-	3,842	4,043
Parish Magazine	194	-	194	-	194	128
Traidcraft Sales	-	-	-	-	-	-
Flowers	62	-	62	-	62	165
	4,098	18,205	22,303	-	22,303	19,686

6. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted	Designated	Total Unrestricted Funds	Restricted	Total 2025	Total 2024
	£	£	£	£	£	£
Missionary and charitable giving	-	3,959	3,959	-	3,959	3,750
Diocesan parish share	59,040	-	59,040	-	59,040	50,139
Fees payable to the diocese	1,833	-	1,833	-	1,833	1,956
Church running and maintenance	15,749	-	15,749	4,355	20,104	18,486
Churchyard upkeep	840	-	840	-	840	720
Church Hall running costs	666	5,647	6,313	-	6,313	13,805
Upkeep of services	1,007	-	1,007	-	1,007	854
Education	-	-	-	-	-	160
Music	99	-	99	-	99	590
Tolladine Mission expenditure	379	-	379	1,000	1,379	-
Sundry	171	-	171	-	171	29
Travel costs	-	-	-	-	-	-
Depreciation	1,141	2,988	4,129	4,016	8,145	8,145
Bank charges	61	-	61	-	61	66
Independent Examiner's Fee	1,470	-	1,470	-	1,470	1,728
	82,456	12,594	95,050	9,371	104,421	100,428

7. COST OF INDEPENDENT EXAMINATION AND OTHER FINANCIAL SERVICES

The amount payable to the independent examiner in respect of the cost of preparation of the financial

statements and external scrutiny for the year ended 31 December 2025 was £1,440 (2024: £1,380).

8. TRUSTEES' REMUNERATION AND BENEFITS

No members of the PCC received any remuneration or other benefits for their work on the PCC for the year ended 31 December 2025 nor for the year ended 31 December 2024.

TRUSTEES' EXPENSES

No trustee was paid any expenses for the year ended 31 December 2025 (2024: £Nil).

9. TANGIBLE FIXED ASSETS

	Fixtures, Fittings and Equipment £
Cost	
As at 1 January 2025	**87,213**
Additions	-
Disposals	-
As at 31 December 2025	**87,213**
Depreciation	
As at 1 January 2025	**47,592**
Charge for the year	**8,146**
Disposals	-
As at 31 December 2025	**55,738**
Net Book Value at 31 December 2025	**31,476**
Net Book Value at 1 January 2025	**39,622**

10. DEBTORS

	Total 2025 £	Total 2024 £
Gift Aid recoverable	**1,015**	1,063
	1,015	1,063

11. CREDITORS

	Total 2025 £	Total 2024 £
Diocesan Fees (note 14)	**1,833**	7,076
Accruals	**3,015**	3,610
	4,847	10,686

12. FUNDS RECEIVED AS AGENT

The PCC acts as an agency for the Diocese for the receipt of fees for weddings and funerals and for the payment of fees to officiating NSMs and retired ministers. The PCC receives an administration fee of 5% of the gross amounts involved for this service. Net fees due to the Diocese for the year ended 31 December 2025 are as follows:

Balance owing at 1 January 2025	7,076
Gross fees collected during 2025	1,929
Admin fee retained (5%)	(96)
As at 31 December 2025	8,909
Fees paid in the year	(7,076)
Balance owing at 31 December 2025	1,833

13. RESTRICTED FUNDS

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

RESTRICTED FUNDS

	Balance at 1 Jan-25	Incoming resources	Resources expended	Gains on Investments	Transfers between funds	Balance at 31 Dec-25
	£	£	£	£	£	£
Christ Church Refurbishment	7,659	1,000	(5,355)	-	-	3,304
Hall Appeal Fund	14,157	-	-	-	-	14,157
Hall Appeal Funds – Disabled facilities	3,613	-	-	-	-	3,613
Fundraising: Magdeburg Visit	2,850	-	-	-	-	2,850
Youth Pilgrimage Fund	887	-	-	-	-	887
Fabric Fund	247	-	-	-	-	247
Church Boiler Fund	6,547	-	(2,181)	-	-	4,366
Organ Fund	11,416	-	(1,835)	-	-	9,581
Fabric Fund	2,785	-	-	-	-	2,785
	50,161	1,000	(9,371)	-	-	41,790

Restricted funds are held for the following purposes:

Christ Church Refurbishment	Funds raised for the refurbishment of the Christ Church building
Hall Appeal Fund	Funds for Parish Hall related development
Fundraising: Madgeburg Visit	Funds raised for Magdeburg Hospitality
Youth Pilgrimage Fund	Funds raised for youth pilgrimage/camp
Fabric fund held as shares	Restricted fabric reserves held in the form of shares
Fabric Fund	Funds held for the Fabric of the building
Organ Fund	Funds spent on a new digital organ held for depreciation purposes
Church Boiler Fund	Funds spent on the replacement boiler held for depreciation purposes

14. DESIGNATED FUNDS

	Balance at 1 Jan-25	Incoming resources	Resources expended	Gains on Investments	Transfers between funds	Balance at 31 Dec-25
	£	£	£	£	£	£
Hall Boiler Reserve	13,216	-	(928)	-	-	12,288
Hall Maintenance Reserve	26,119	18,205	(5,899)	-	-	38,425
Mission Giving	-	-	(3,959)	-	3,959	-
General Fabric Reserve	492	-	-	-	-	492
Donations Unallocated	26,779	-	-	-	-	26,779
AV Equipment	5,492	-	(1,808)	-	-	3,684
Music Director	798	-	-	-	-	798
Music	40	-	-	-	-	40
	72,936	18,205	(12,594)	-	3,959	82,506

The main designated funds held are for the following purposes:

Hall Boiler Reserve	To ensure the church can maintain the Hall boiler.
Hall Maintenance Reserve	To ensure the church can keep the hall fit for purpose.
Mission Giving	To support Mission Giving
General Fabric Reserve	To provide for future fabric repairs
Donations Unallocated	Monies set aside in anticipation of significant future expenditure.
AV Equipment	Funds spent on AV equipment held for depreciation purposes.
Music Director	Organist payments
Music	To provide for future purchases of music resources

15. MAIN TRANSFERS BETWEEN FUNDS

The only transfers during the year was £3,959 from general to mission giving to cover donations made during the year.

16. ANALYSIS OF NET ASSETS BY FUND

	Fixed Assets £	Investments £	Current Assets £	Creditors £	Net Assets £
Unrestricted Funds	**16,678**	-	**77,338**	**4,847**	**89,169**
Restricted Funds	**14,797**	-	**26,993**	-	**41,790**
	31,475	-	**104,331**	**4,847**	**130,959**

19. RELATED PARTY TRANSACTIONS

There are no related party transactions to report.