St. Michael's, Breaston

Growing as followers of Jesus



Annual Report for 2025 of The Parochial Church Council of the Ecclesiastical Parish of St. Michael, Breaston

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Administrative information

Reference details

St. Michael's Church, Breaston PCC is a registered charity, number 1165581, its full name being *The Parochial Church Council of the Ecclesiastical Parish of St. Michael, Breaston*. The address of the church office is St. Michael's Church Office, Main Street, Breaston, Derby, DE72 3DX, telephone (01332) 872094. The date of registration as a charity is 16 February 2016.

Charity Trustees

The members of the PCC are classed as the trustees of the charity and their names are listed below (under *PCC Members*).

Bankers

Our current and deposit accounts are held by Lloyds Bank plc.
Further deposit and investment funds are also held with CCLA Investment Management Ltd., One Angel Lane London, EC4R 3AB

Examiner

At the 2025 APCM, the PCC recommended that we re-appoint Clayton & Brewill as Independent Examiners. This motion was approved. Clayton & Brewill have conducted an examination of these accounts and the underlying records and their report is found on page 7.

Clergy Licensed to the Parish

Rev'd Maria Przeslawski	(Permission to Officiate; co-opted to PCC)

Day-to-Day Management

Day-to-day management of the charity is delegated to the Rector in conjunction with the Staff Team.
At 31 December 2025, the staff team comprised:

Rev'd Lisa Taylor	(Rector – commissioned 30th September 2025)
Dr. Jo Whitehead	(Acting Team Leader until 31st December 2025)
Steve Lacey	(Youth and Community Worker)
Jodie McConnell	(Young Church & Sunbeams Worker)
Hannah Knighton	Administrator & Treasurer (not on PCC)

The Standing Committee comprises the Rector, the Churchwardens, the PCC Treasurer, the PCC Chair and the PCC Secretary of the Parochial Church Council. The Acting Team Leader, Dr. Jo Whitehead, also attended the Standing Committee meetings

PCC Members

The PCC members who formed the PCC after the APCM in March 2025 are:

Ex-officio members:

Mark Huskisson	(Churchwarden)
Stephe Bowley	(Churchwarden)
Phil Lees	(Deanery Synod)
Colin Lowe	(Deanery Synod)

Elected members (until 2028 APCM)

Anne Long
Rachel Lacey

Elected members (until 2026 APCM)

Richard Warburton
Laura Newman
Laura Holliday

Elected members (until 2027 APCM)

Paul Stuttle (Acting Chair)
Steve Lacey
Diane Priest (PCC Secretary)

Structure, Government and Management

Governing Constitution

Parochial Church Council (Powers) Measure 1956 are applicable. The PCC is a body corporate and a registered charity.

Risk Management Assessment

In common with all other organisations, the PCC is potentially at risk from a number of sources. The PCC are responsible for ensuring that these risks are reviewed so as not to expose the PCC to undue risk and that the PCC is in a position to correctly deal with any situation that may arise. Risks have been assessed and, where possible, mitigated. Examples of areas that are kept under review include:

Financial Strategy. Ensuring that we have sufficient reserves to meet expenditure and that income levels are maintained. Regular management accounts are supplied to budget holders and the PCC.
Data and Copyright Protection. Ensuring that we comply with all current regulations. There is a Data Protection policy in place to comply with GDPR.
Employment Regulations. Ensuring that all current legislation and regulations are complied with and 'best practice' in employment matters is observed.
Insurance. Insurance levels are reviewed annually.
Property. The Church building is professionally surveyed every 5 years and a maintenance plan developed.
Safeguarding. A policy is in force for the protection of children and vulnerable adults in the care of the PCC and its volunteers. A Parish Safeguarding Officer is appointed by the PCC and is responsible for ensuring the policy is enforced.
Internal Financial Controls. Expenditure and income are reported against budget and last year. Bank statements are reconciled monthly and two signatures are required for all payments, the majority of which are online payments. Cash is banked regularly.

Health and Safety

The Health and Safety Coordinator (currently the Standing Committee) is responsible for ensuring that all the Health and Safety policies are kept up to date and adhered to, and that regular safety checks are undertaken.

Public benefit

The PCC has considered the guidance of the Charity Commission with regard to public benefit. In planning activities, the PCC consider Charity Commission and Diocesan guidance and how it relates to our objectives.

Appointment of Trustees

Any person on the Electoral Roll of the parish may stand for election to the PCC. There are up to 9 'ordinary' elected members of the PCC who serve for a period of three years. Ex-officio members of the PCC are clergy licensed to the parish, churchwardens, lay readers and members of deanery, diocesan or general synods. Churchwardens are elected annually at the Annual Meeting for the Election of Churchwardens. Electors are members of the church Electoral Roll and those on the civil electoral roll for the parish of Breaston.

For other elected members, elections take place at the Annual Parochial Church Meeting (which immediately follows the Annual Meeting for the Election of Churchwardens); the electors are only those on the church Electoral Roll.
In both cases, all candidates must be proposed and seconded in writing by persons entitled to attend the respective meetings. There is no recruitment method for trustees, as all Roll members are eligible. Upon appointment, new trustees are provided with the Charity Commission Guidelines relating to their legal duties and the smooth running of the PCC.

Trustees' Report

Financial Year

The financial year runs from 1st January to 31st December.
The income of St Michael's PCC in 2025 was £178,916 *(£173,226 previous year)* and expenditure totaled £181,119 *(£190,894)* of which the Diocesan Common Fund was £60,544 *(£58,780).*
The net deficit for the year was £2,203 *(2024 Deficit £17,668).* This was arrived at after the net decrease in the value of investments of £2,022 *(2024 Increase £8,443)*
Cash reserves and investments were £184,753 *(£186,566)* which is well within our reserve policy.

Investment policy and objectives

It is the policy of the PCC to invest surplus funds with CCLA Investment Management Ltd.

Reserves policy

It is PCC policy to maintain sufficient reserves of cash to enable payment of three months' unrestricted expenditure and a suitable sum to cover emergency situations. Currently, the sum considered to cover these potential outgoings is £70,000 *(£70,000).*

Standing Committee

The Standing Committee is a committee of at least five people required by ecclesiastical law, which states that the minister and churchwardens are ex officio plus at least two other PCC members elected by the PCC. By convention, the PCC Secretary and Treasurer are elected, but this can be changed at any time by the PCC. The Standing Committee has the power to transact the business of the PCC between its meetings, subject to any directions given by the PCC. It meets (usually monthly) between meetings of the PCC.

Parochial Church Council (PCC)

The PCC normally meets bi-monthly; there were six normal meetings during the year, including the meeting to appoint officers immediately after the Annual Parochial Church Meeting (APCM).
The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year. In so far as the Trustees are aware:
there is no relevant information of which the charity's independent examiner is unaware, and
the Trustees have taken all steps necessary to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.
The PCC were delighted to have appointed Revd Lisa Taylor as part time Priest in Charge of St Michael's along with the other PCC in the benefice - the parish of Wilne with Draycott. Dr. Jo Whitehead, who is a licenced Reader, acted as interim part time Team Leader to lead the St. Michael's team during this vacancy.

Objectives and Activities

The PCC has the responsibility for working with the Rector (when in post) in promoting the parish of St. Michael's, Breaston in the community and the whole mission of the Church. Our vision is "To grow as disciples of Jesus". Our mission is the way that we work out the vision, by:
Loving God, ourselves and others
Experiencing the reality of God in everyday life
Serving, support, sharing

The church provides worship and teaching services on Sundays –
at 8:45 am (most Sundays) in a traditional format,
at 10:30 am in a more contemporary format,
Evensong at 6:30 pm (alternating with the sister parish within the benefice).
There is also a mid-week communion service at 10:30 am.
Worship and teaching for children are available at the 10:30 am service.

Community and young people-
Youth groups
Explorers
Youth Café
'Sunbeams' for parents and toddlers
'Renew' Wellbeing Café
'Living Hope'

The services are open to everyone regardless of personal background, gender or personal circumstances.

Achievements and performance

Many costs continue to have been affected by inflationary pressures. Whilst energy costs have stabilised, they are still considerably above 2022 levels. Giving has remained largely static which reflects some of our members who are on pensions and others who are hit by cost of living pressures & higher interest rates. The deficit was £2,203 which was arrived at after major improvements and updates in the church hall. The CCLA investment fund decreased slightly in the year to 31st December 2025.

The PCC are recipients of a substantial legacy from the estate of a former parishioner. £40,945 was received in 2025 for which the PCC are most grateful. Further sums will be received as the administration of the Estate continues.

The PCC takes advantage of the Parish Giving Scheme, which has simplified administration with Gift Aid claims processed monthly, improving cash flow.

A 'Renew' Wellbeing Café for the community has been running for more than 4 years, continues to provide social and other activities for supporting a wide range of people. We are grateful for 'Warm Space' funding from Derbyshire CC to support this work.

'Living Hope' provides support for people with family or friends struggling with addictions

Our Youth and Children's workers continue to run Youth Groups, 'Explorers' and Youth Café weekly, all of which have shown encouraging growth in the last few years. 'Sunbeams' runs for Toddlers and parents/carers every Monday. All of these groups provide activities for the village of Breaston and nearby communities.

Independent Examiner's Report to the Trustees of The Parochial Church Council of the Ecclesiastical Parish of St. Michael, Breaston

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31st December 2025 which are set out on pages 7 to 13.

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

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Name: YVONNE DAWSON BSc FCA

Signed:

Date: 19/3/26

Address: Clayton & Brewill Chartered Accountants, Cawley House, 149-155 Canal Street, Nottingham, NG1 7HR.

St. Michael's, Breaston

Growing as followers of Jesus

Statement of Financial Activities

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
Incoming resources					
Incoming resources from generated funds					
Voluntary income	144,772	42	—	144,814	112,839
Activities for generating funds	—	—	—	—	261
Investment income	743	—	—	743	22,104
Incoming resources from charitable activities	32,095	—	—	32,095	34,096
Other incoming resources	1,264	—	—	1,264	3,926
Total income	**178,874**	**42**	**—**	**178,916**	**173,226**
Resources used					
Cost of generating funds					
Cost of generating voluntary income	—	—	—	—	—
Charitable activities	180,369	—	—	180,369	190,174
Governance costs	750	—	—	750	720
Total expenditure	**181,119**	**—**	**—**	**181,119**	**190,894**
Net income / (expenditure) resources before transfer	**(2,245)**	**42**	**—**	**(2,203)**	**(17,668)**
Transfers					
Gross transfers between funds - in	—	—	—	—	—
Gross transfers between funds - out	—	—	—	—	—
Other recognised gains / losses					
Net movement in funds	—	—	—	**(2,203)**	**(17,668)**
Total funds brought forward	—	—	—	**186,517**	**204,185**
Total funds carried forward	—	—	—	**184,314**	**186,517**
Represented by					
Unrestricted					
Designated		—	—	20,000	20,000
General fund		—	—	164,314	166,517
Designated					
Church improvement & maintenance fund		—	—	7,599	5,455
Restricted					
Agency collection		—	—	439	49

Balance sheet

Class and code	Description	This year	Last year
Fixed assets			
	Computer Equipment	-	-
	Office Furniture	-	-
	Total Fixed assets	-	-
Current assets			
	Lloyds Bank Current Account	6,930	5,721
	CBF deposit account No 1	36,008	7,008
	1723609 Nominal Treasury Stock	-	-
	CBF - Investment Fund CBF/612191003D	141,815	173,837
	Accounts Receivable	-	-
	Total Current assets	**184,753**	**186,566**
Liabilities			
	Agency collections	439	
	Accounts Payable	-	
	Total Liabilities	**439**	**49**
	Net Asset surplus(deficit)	**184,314**	**186,517**
Reserves			
	Surplus / (deficit) to date	(2,203)	(17,668)
	Starting balances	186,517	204,185
	Total Reserves	**184,314**	**186,517**
	Represented by funds		
	Unrestricted	176,715	181,062
	Designated	7,599	5,455
	Restricted	-	-
	Endowment	-	-
	Total	**184,314**	**186,517**

Statement of assets and liabilities

		General	Designated	Restricted	Endowment	This year	Last year
Current assets - Cash at bank and in hand							
Lloyds Bank Current Account -		1,475	5,455	-	-	6,930	5,721
CBF deposit account No 1 -		33,864	2,144	-	-	36,008	7,008
	Totals	**35,339**	**7,599**	-	-	**42,938**	**12,729**
Current assets - Investments							
CBF - Investment Fund CBF/612191003D -		141,815	-	-	-	141,815	173,837
	Totals	**141,815**	-	-	-	**141,815**	**173,837**
Liabilities - Agency accounts							
Agency collections -		439	-	-	-	439	49
	Totals	**439**	-	-	-	**439**	**49**
Liabilities - Creditors: Amounts falling due in one year							
Accounts Payable -		-	-	-	-	-	-
	Totals	-	-	-	-	-	-
	Grand total	**176,715**	**7,599**	-	-	**184,314**	**186,517**

Analysis of income and expenditure

		Unrestricted	Designated	Restricted	Endowment	Total This year	Last year
INCOME AND ENDOWMENTS							
Incoming resources from generated funds - Voluntary income							
Gift Aid – Bank		73,194	2,144	-	-	75,338	78,353
Gift Aid Collection		-	-	-	-	-	50
Other planned giving		-	-	-	-	-	994
Loose plate collections		5,514	-	-	-	5,514	5,420
Church Re-Ordering Project		-	-	-	-	-	-
Flower Festival Income		160	-	-	-	160	90
Gift Aid		-	-	-	-	-	-
Young Church & Sunbeams		3,997	-	-	-	3,997	2,660
Casual Gift Aid		-	-	-	-	-	-
Tax recoverable on Gift Aid		18,191	-	-	-	18,191	24,540
Legacies		40,945	-	-	-	40,945	-
Non-recurring one-off grants		-	-	-	-	-	-
Other funds generated		627	-	42	-	669	732
	Total	142,628	2,144	42	-	144,814	112,839
Incoming resources from generated funds - Activities for generating funds							
Magazine income – advertising		-	-	-	-	-	-
Parish magazine sales		-	-	-	-	-	261
	Total	-	-	-	-	-	261
Incoming resources from generated funds - Investment income							
Dividends and increase/(decrease) in investments		(2,022)	-	-	-	(2,022)	8,443
Bank and building society interest		262	-	-	-	262	1,456
Rent from lands or buildings		2,503	-	-	-	2,503	12,205
	Total	743	-	-	-	743	22,104
Incoming resources from charitable activities							
Renew Wellbeing donations		1,230	-	-	-	1,230	2,212
Fees for weddings and funerals		2,392	-	-	-	2,392	3,245
Church hall lettings – objectives		28,473	-	-	-	28,473	28,639
	Total	32,095	-	-	-	32,095	34,096
Other incoming resources							
Youth Worker		1,264	-	-	-	1,264	3,926
	Total	1,264	-	-	-	1,264	3,926
INCOME TOTAL		**176,730**	**2,144**	**42**	**-**	**178,916**	**173,226**

EXPENDITURE

Cost of generating funds - Cost of generating voluntary income						
Other Restricted	-	-	-	-	-	-
Total	-	-	-	-	-	-
Charitable activities						
Flowers for Church	37	-	-	-	37	-
Giving to missionary societies	-	-	-	-	-	4,970
Giving - relief and development agencies	-	-	-	-	-	-
Home mission	-	-	-	-	-	3,200
Mission projects - expenditure	591	-	-	-	591	906
Renew Wellbeing	500	-	-	-	500	500
Ministry Common Fund	60,544	-	-	-	60,544	58,780
Salary of parish administrator	4,423	-	-	-	4,423	4,995
Salary of interim team leader	17,140	-	-	-	17,140	9,555
Working expenses of incumbent	225	-	-	-	225	1,328
Funeral, wedding and other related costs	1,351	-	-	-	1,351	2,391
Visiting speakers	8	-	-	-	8	130
Rectory - water	417	-	-	-	417	124
Youth Worker and costs	22,019	-	-	-	22,019	21,08[illegible]
Young Church & Sunbeams	21,436	-	-	-	21,436	14,0[illegible]
Church running - insurance	3,928	-	-	-	3,928	4,594
Church maintenance	1,555	-	-	-	1,555	2,954
Cleaning	4,341	-	-	-	4,341	4,616
Upkeep of services	2,240	-	-	-	2,240	2,714
Upkeep of churchyard	37	-	-	-	37	-
Administration	745	-	-	-	745	732
Computer Hardware & Software	1,422	-	-	-	1,422	3,171
Church running - electric	10,539	-	-	-	10,539	11,587
Church running - water	216	-	-	-	216	191
Magazine expenses	250	-	-	-	250	244
Hall Management	40	-	-	-	40	291
Hall running - electricity	2,386	-	-	-	2,386	2,541
Hall running - gas	1,190	-	-	-	1,190	1,686
Hall running - insurance	-	-	-	-	-	-
Hall running - maintenance	18,105	-	-	-	18,105	20,006
Hall running - water	231	-	-	-	231	208
Hall + major repairs - structure	1,164	-	-	-	1,164	-
Library upkeep	3,289	-	-	-	3,289	12,649
Re-ordering Project - Church	-	-	-	-	-	-
Total	180,369	-	-	-	180,369	190,174
Governance costs						
Governance costs examination/audit fee	750	-	-	-	750	720
Total	750	-	-	-	750	720
EXPENDITURE TOTAL	181,119	-	-	-	181,119	190,894
GRAND TOTAL	(4,389)	2,144	42	-	(2,203)	(17,668)

Notes to the financial statements for the year ended 31st December 2025

ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity have been prepared under the Church Accounting Regulations 2006 in accordance with applicable accounting standards and the current Statement of Recommended Practice, Accounting and Reporting by Charities and applicable accounting standard FRS102.

The financial statements have been prepared under the historical cost convention except for investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law.

Consecrated land and buildings and movable church furnishings:

Consecrated and beneficed property is excluded from the financial statements by section 96(2) (a) of the Charities Act 1993.

Tangible Fixed Assets for use in the charity

These are capitalised if they can be used for more than one year and cost at least £1,000. There were no such assets at 31st December 2025.

No value is placed on movable church furnishings held by the churchwardens on special trust for the Parochial Church Council and which require a faculty for disposal since the Parochial Church councillorship consider this to be an inalienable property. All 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 Statement of Financial Activities and separately disclosed.

VAT

The charity is not registered for VAT and all irrecoverable VAT is charged against the expenditure heading for which it was incurred.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

The Parochial Church Council has both unrestricted and restricted funds.

Unrestricted funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application to the general purposes of the PCC.

Restricted funds relate to donations and grants which are specified for a particular purpose. Income is included in incoming resources of restricted funds when received. The relevant expenditure is then matched as restricted expenditure.

Designated Funds are general funds set aside by the PCC for use in the future. Designated funds remain unrestricted and the PCC will if appropriate move any surpluses not ear-marked for current purposes to other General Funds. As at 31st December 2025 there was one such fund designated:

- Buildings and Maintenance fund – for the repair and improvement of the church, church hall and 'Old Library'

Approval

Approved by the Parochial Church Council for the Ecclesiastical Parish of St. Michael, Breaston on 17th March 2026 and signed on its behalf by Paul Stuttle PCC Chairman (acting).

