UNAUDITED REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

FOR

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF HOLY TRINITY HUDDERSFIELD

REGISTERED CHARITY NUMBER 1168350

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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF HOLY TRINITY HUDDERSFIELD

REPORT OF THE TRUSTEES

The Parochial Church Council ("the PCC") has pleasure in presenting its report together with the financial statements of the charity for the year ending 31 December 2025. Holy Trinity's PCC is responsible, with the Vicar (Rev Mike Wilkins) for the whole mission of the church, and for its good governance.

Reference and administrative details

Charity number: 1168350

Principal address: Trinity Street
Huddersfield
HD1 4DT

There is access to the Church from Trinity Street and from Wentworth Street. The Church is part of the Diocese of Leeds. The office telephone number is 01484 513213 and the administration email address is office@holytrinityhuddersfield.com. Our website can be found at www.holytrinityhuddersfield.com.

PCC members

PCC members who have served at any time during 2025 until the date of this Annual Report are as follows:

Ex officio members from the April 2025 Annual Parochial Church Meeting (ACPM)

Vicar:	Rev. Mike Wilkins (Chair)
Curate:	Rev Helen Jones (Left July 2025)
Licenced Lay Ministers:	Sofia Wilkins
Churchwardens:	Iain Spencer (Lay Vice-Chair)
	Rod Orman

Existing Elected Members from the March 2025 ACPM

Heather Broadhead (PCC Secretary)
Lisa Mouncer
Chris Woodward
Sam Hawksbee (Deanery Synod Rep)
Rebecca Mosley (Treasurer & Deanery Synod Rep)
Pat Ellis (Deanery Synod Rep)
Mercy Natalia (Appointed April 2025)
Paul Evans (Appointed April 2025)
Paul Vasantharaj (Appointed April 2025)
Adam Bland
Sarah Smith (Appointed April 2025)
Christina Blaker (Appointed April 2025)
Paul Hinchliffe
Karen Julian

Elected PCC Members whose terms of office expired at the March 2025 ACPM

Cath Barber
Rod Orman
Babs White

Structure, Governance and Management

Governing Document

Holy Trinity Parochial Church Council is a charity governed by the Parochial Church Council Powers Measure (1956) as amended, and Church Representation Rules that came into force on 2 January 1957. It registered as a charity with the Charity Commission on 21 July 2016.

REPORT OF THE TRUSTEES
continued

The Parochial Church Council is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The PCC is a registered charity. The method of appointment of PCC members is set out in the Church Representation Rules. At Holy Trinity, the membership of the PCC consists of our stipendiary clergy (Vicar and Curate), our two churchwardens, our Licenced Lay Ministers, our Deanery Synod representatives and members elected by those members of the congregation who are on the electoral roll and who vote at the annual meeting.

Everyone who regularly attends our services is encouraged to register on the electoral roll and election to the PCC is open to all those who are on the electoral roll. Our PCC members are responsible for making decisions by a majority on all matters of concern and importance to our church including deciding on how PCC funds are spent.

The full PCC met six times during 2025. Given its wide responsibilities, the PCC has a number of sub-committees each dealing with a particular aspect of parish life. These committees are all responsible to the PCC and report back to it regularly.

Our Parochial Church Council meet bi-monthly. The PCC also act as our charity trustees and are responsible, in consultation with the vicar, in ensuring careful and effective governance of our church.

The Standing Committee meet on the alternate months to PCC, with a particular eye on our church finances.

The Vicar's Advisory Team (VAT) meet approximately every six weeks and act as a sounding board for the vicar in seeking to develop our ministry under God's leading. This year, the VAT has spent less time on vision and strategy, focusing on the launch of Threes and responding to the Pastoral Review.

Deanery Synod
Deaneries are small geographical divisions of a Diocese, within which parishes are grouped under the care of an Area Dean. Each deanery is governed by a deanery synod. The deanery synod is a statutory body under the Synodical Government Measure 1969. Each deanery synod, one per deanery, consists, in the main, of the licensed and beneficed clergy of the deanery; the lay parochial representatives elected by the annual parochial church meetings of each parish in the deanery, and ex-officio (General and Diocesan Synod) members. Deanery Synods have a significant role in the synodical system. They are located between PCCs at parish level and the higher synodical levels of Area and Diocese. One of the most important objectives of the Synodical Government Measure 1969, was to strengthen church organisation at deanery level.

Holy Trinity is part of the Huddersfield Deanery which is made up of sixteen parishes. The synod has met four times over the past year. Three members of Holy Trinity Huddersfield PCC, together with our vicar and curate, sit on the Deanery Synod. This provides the PCC with an important link to the wider structures of the Church.

Objectives and activities for the public benefit

Our vision (detailed below) which was launched at our APCM in 2023, captures our sense of commitment to be a Christian community living a Jesus-centred life, and which we believe has the potential to bring enormous value to society:

Looking with the eyes of faith to 2028, we see a church which is all for Jesus: he is the object of our affections and the focus of our worship. We exist to bring him glory and love him wholeheartedly. Holy Trinity Huddersfield is not just our church – first and foremost we are God's church.

So … we see a church which is rooted in Jesus:
A people who abide in Jesus, depend only on Jesus, and bear fruit for Jesus. This is a church with deep roots in the bible, prayer and worship: where Christ-followers are formed, where leaders are grown and where maturity in Christ is pursued as whole-life and lifelong disciples. Through listening to and being filled with the supernatural and transforming power of the Holy Spirit, this church is becoming more like Jesus in faithful obedience, loving service and radical generosity.

REPORT OF THE TRUSTEES
Continued

We see a church which is a devoted family:
Different ages, backgrounds, ethnicities and cultures who are one in Christ, and whose relationships express the unifying power of the gospel. This is a church marker by our generous welcome and hospitality, and is a safe community of restoration for the poor, the tired and the broken. This is a church who invests in authentic relationships of love, honesty, loyalty and mutual care, where we can be fully known, where weeping and laughter are heard alongside prayer and encouragement. Our deep family love demonstrates to the world that we are followers of Jesus, and that he is at work in the world today.

We see a church which is sent in love and power:
Having gathered to worship Jesus, this is a church who scatters, filled up and sent out in the power of the Spirit to declare and share the love of Jesus. This is a humble and courageous church, where all are empowered to speak naturally of their faith in Jesus, to challenge injustice and play our part in God's renewal of all things. Through the people of this church others experience the transforming love in Jesus, come to faith in him, get baptised, become his apprentices, and find their place in his family.

We see a church which is rooted in Jesus, a devoted family, and sent in his name … and this is the church we aspire to become.

"Now to him who is able to do immeasurably more than all we ask or imagine, according to his power that is at work within us, to him be glory in the church and in Christ Jesus throughout all generations, for ever and ever! Amen." (Ephesians 3:20-21)

Our Purpose
To be rooted in Jesus, a devoted family, sent in his name – ALL FOR JESUS

Our Values

- **Encounter –** passionate for the presence of God, we prioritise gathering to meet with him in worship, word and sacrament, and to continually abide in him in our day-to-day lives of discipleship.
- **Word –** shaped and directed by the Bible as God's authoritative word, we prioritise reading it, meditation on it, and teaching it, because we believe that it is God's unique and inspired source of wisdom and truth for our life together.
- **Formation –** as a community of disciples who surrender our lives to Jesus, we seek to be more like him, to live lives of holiness, ready to follow Christ on our frontline. We expect God to grow us – in depth of spiritual formation and Christian maturity, and in number as others discover fullness of life in God.
- **Generosity –** reflecting the lavish grace of the Father, we seek to be radically openhanded and openhearted for the sake of others and for God's kingdom, especially through gracious welcome, generous hospitality and sacrificial giving of our gifts, time and money.
- **Service –** overflowing with compassion, we offer ourselves in service to the church and the world. We recognise our diverse gifts, and seek to follow the Bible's call to declare and share the good news of Jesus: through personal and corporate evangelism, in serving the poor, pursuing justice and caring for creation.

When considering the objectives of the charity, the PCC have considered the Charity Commission's guidance on public benefit, and in particular the supplementary guidance on charities for the advancement of religion.

Related Party

There are no PCC related parties' transactions to report.

Achievements and performance

Vicar's (Chairperson) report
At Holy Trinity Huddersfield, we seek to be rooted in Christ, a devoted family, sent in love and power. Whilst this report by necessity gives information on our financial situation, the upkeep of our 207 year-old building, and our various activities, these are simply some of the means by which we seek to fulfil our vision, as we worship the risen Christ and pray for God's kingdom to come here in Huddersfield.

Amidst the activity that is reported here is a bigger story of God's involvement in individuals lives, in the life of our church community, and as we seek to share his life and love with our town. So maybe the greatest joy of 2025 was seeing people encounter the love of Jesus for the first time, commit their lives to him and be baptised, as they joined the discipleship journey.

As always, behind the reports are the considerable and sacrificial service of our church family who give of themselves to God's kingdom through the ministry of this church. We do not take this ministry for granted, and are so grateful for the generous, prayerful service of so many in our church.

One of our core values is 'service', and our numerous volunteers continue to be vitally important in resourcing every activity we undertake. We are grateful for all who serve so generously at Holy Trinity. It is also the case that every area on ministry listed below would value an injection of new team members to serve.

We estimate that nearly 80 people serve on our various teams and rotas. As well as midweek activities (see below), people serve on Sundays through: Bible reading, Children's Ministry, Duty wardens, Hospitality, Intercessions, Music/Worship, Preaching, Service leading, Welcome and Youth Ministry. We are hugelt grateful for all who serve in these various but vital ways.

Buildings.
Holy Trinity Church is a notable building of historic interest in Huddersfield. Responsibility for overseeing building matters rests with the Church Wardens via PCC Standing Committee, liaising with the Diocese regarding permissions for required works. Various ongoing maintenance tasks have been completed during the year to ensure the building is kept in a good condition.

The churchyard continues to benefit from the hard work of the "Dig It" team who have done a great job of maintaining the grounds this year. We have also had help from a Community Payback team who have again done grass cutting, weeding and path cleaning.

Our building is over 200 years old and requires considerable maintenance at great expense. We appreciate the time and gifts shared by those in our congregation to support this, not least our churchwardens

The Churchwardens have undertaken their annual check that all the items listed in the Terrier and Inventory are present and correct.

'One Door For All' is our project to make the entrance of our building more accessible to those with limited mobility. We had hoped that the building of a new ramped entrance would take place during 2025, but finances did not permit that. We are hopeful that this vital work will be carried out in 2026.

Our building is used by community groups for courses, for special services and as an excellent concert venue. Our long-term hire arrangement with the Kings Trust ended this year.

Safeguarding
Our safeguarding office, Kathryn Bland, serves diligently behind the scenes, including reporting regularly to the PCC, and helping us to stay up to date on safe recruiting, training and reporting responsibilities. She also meets regularly with a group of key leaders (Vicar, Youth Minister, Children's and Families Minister and Church Administrator)

Baptisms, Confirmations, Weddings, and Funerals
Baptism and Confirmation continue to be important to us as a public mark of following Jesus Christ. Over the course of the 2025 there were two baptism services. Two weddings took place and one funeral took place in our church building.

Worship and Attendance
Our regular pattern of weekly Sunday worship comprises two Sunday services: 9:00am (Common Worship Holy Communion service) and 10:45am (an informal and contemporary service). Average Sunday attendance across both services in 2025 was 112 adults and 18 children (2024 = 114 adults and 17 children).
We have seen an increase in attendance amongst high school aged young people, and a small reduction amongst primary aged children.

In addition to our regular Sunday services, we increased the number of times that the whole church was invited to worship together ('All Together Sunday's'), including through the school summer holidays.

Easter and Christmas Services
We saw a notable increase in attendance at both our Holy Week/Easter services and our Advent/Christmas services

Annual Parochial Church Meeting 2025
Our Annual church meeting (APCM), where new Church Wardens and members of the PCC are elected took place in March 2025.

Electoral Roll.
The parish electoral roll is a list of all those entitled to vote on elections related to a particular parish in the *Church of England*. Those entitled to have their names on this roll have to:

- *be 16 years of age or more **and**;*
- *either reside in the parish **OR** if not residing in the parish be regular worshippers (at least 6 months) in the church whose roll they wish to join.*

The roll is updated every year before the Annual Church Meeting. At the Annual Meeting in March 2025 there were 113 people on the electoral roll (133 in 2024). Our overall worshipping community at December 2025 (those registered on our ChurchSuite database) was approximately 250 individuals (2024: 208).

Our age demographic continues to be more weighted to those of 50 years plus, but it has been encouraging to increasingly see all ages represented at Holy Trinity with an increasing number of families with young children attending. The female/male ratio of the church community from our ChurchSuite database is 57%/43% (in 2024 it was 54%/46%).

Staff Team
Three key members of our staff team moved on this year: Val Di Gilio Pascua (Worship Minister), Janet Joseph (Children's and Families Minister, with her husband David, our former church cleaner), and Helen Jones (Self-Supporting Curate). We are grateful for their much-valued ministry.

Our worship team adjusted admirably to a new way of serving (without a Worship Minister to lead them), and we are grateful for all those who offer their musical gifts at both our services. In addition to Sunday worship and festivals, our band also led two 'Delve' worship nights in 2025.

We appointed two new part-time staff this year: Sofia Wilkins (Children's and Families Minister), and Eden Worrall (Youth Minister. Emma Fabian-Varley also joined the team on a voluntary basis (7 hours per week, assisting where needed in various projects and operations.

Review of the year

We recognise that the Christian church is the only organisation that exists primarily for the benefit of non-members. So we take mission seriously, aiming to use all our resources to maximise public benefit.

We have enjoyed church-wide fellowship – eating together, in bring and share gatherings, a church picnic and occasional church walks.

- **Life Groups**

This year, our Life Groups (midweek small groups) ceased, and after a short break, we launched 'Threes'. These single-sex groups of three people have made an encouraging start and are a key factor in nurturing spiritual friendship and mutual discipleship. We offer two bible studies (hosted at Church) for those who do not wish to or are unable to engage with 'Threes'.

- **Pastoral care**

A review of pastoral care at Holy Trinity was presented at the APCM in 2025. The PCC requested that the Vicar's Advisory Team consider our collective response to this, and a proposal for a new Pastoral Leadership Team was approved in January 2026. Plans are now being put in place to implement this. We are grateful to the Pastoral Team who held responsibility for pastoral care over 2025, and this group has now ceased operating.

- **Men's Ministry**

Our Men's group meet every month on Saturday's, either for a breakfast and discussion, or a prayer meeting. Men also gather monthly for a 'Pint and Chat' at a local pub; and some met online to study the book of Daniel.

- **Women's Ministry**

Our Women's group meet approximately every two months for breakfast, a talk and prayer together. This year, they also met for lunch in a local restaurant and had an invitational cheese and wine evening.

- **Well-being Walks group**

Well-being Walks take a leisurely stroll in Greenhead Park on Thursdays, finishing at Café Connect. This includes folk who don't come to church, but numbers reduced in 2025.

- **Prayer Ministry**

We seek to be a praying church. Engine Room (our regular prayer gathering) has continued each month through 2025. We offer prayer ministry during our 10.45 service, and it is encouraging to see more people taking up the invitation to respond to God by seeking prayer

- **Café Connect**

Café Connect welcomes anyone and everyone for coffee, cake and toast on Thursday mornings. As well as church folk, this has been a valued gathering place for some who are struggling. Typically 25-30 people come in each week.

- **Community Garden**

Our 'Dig It' team meet on Thursday mornings to maintain our churchyard and community garden. It remains a beautiful and peaceful urban oasis.

- **Children and Families Ministry**

With the departure of our former Children's and Families Minister, and with low numbers and a reduced team, this year we stopped Little Lights (our toddler group) and JAM (our after-school club). Our new CFM has brought a new vision and focus to special events for families to meet and grow in discipleship and community together.

Our CFM has also engaged in schools ministry, including leading sessions in church for the Year 5 classes from a local primary school, and hosted a session for a local nursery at Christmas. We also have an annual session with the Year 10 GCSE RE cohort from a high school in Hull and an occasional invitation to the CU at a local 6th Form College. We host Christmas services/events for two local schools.

- **Youth Ministry**

Our midweek youth club is growing, and with such a broad age range (of years 7–11), the group split at the end of the year (Years 7-8, and then Years 9-11, meeting fortnightly from January 2026). It has been especially encouraging to see young people inviting their not-yet-Christian friends to become part of Wednesday Youth this year.

- **Student and Young Adults (SYAs) Ministry**.

Our Students and Young Adults group met fortnightly on Sunday's for food, discussion and bible study together. In 2025, they especially engaged with material from 'BibleProject'

- **Hope Huddersfield**

We continue to be committed participators in 'Hope Huddersfield', a relational network of churches in our town who are committed to prayer and evangelism together. We have hosted two prayer and praise events for HH this year.

- **Local Community Outreach Initiatives**

We continued our links with the Huddersfield Street Kitchen (HSK). Every Sunday, people from Holy Trinity prepare a home-cooked hearty meal to take to the HSK, serving those on the margins in our town.

We continue to host Methodist Homes Association (MHA) 'Connections Social Club' every Friday for lunch and fun, enabling older folk to find fulfilment and maintain their independence.

- **Welcome**

We seek to welcome and integrate newcomers into the family of the church. We held two newcomer's lunches during 2025.

Mission giving.
The Mission Support Team oversees our support for local and global mission and evangelism, raises the profiles of our mission partners and their work, maintains communication with mission partners and makes recommendations for our financial support. In 2025, we tithes our income, giving 10% of our unrestricted income to be shared with our partners.

Our partners are currently:

- *Christians Against Poverty,*
- *Huddersfield Debt Centre,*
- *Hand to Mouth,*
- *Open Doors,*
- *Prison Fellowship,*
- *Tearfund,*
- *Christian African Relief Trust,*
- *Reach Beyond,*
- *Shannon with OMF in East Asia, and*

This year, we also began supporting the Harvey family through OMF, who moved to serve in South East Asia. We also share one-off gifts with other groups and organisations (working both locally and globally), engaging in evangelism and compassion and justice work.

Plans for the Future

Holy Trinity Huddersfield continues to plan for further growth, whilst recognising that ultimately this is God's work and acknowledging our dependence upon Him. Our Vicar's advisory Team work with the Incumbent to develop strategic planning in the light of our vision, and whilst we sense that 2026 will be a year of change, confident of God's goodness we are seeking his wisdom and direction as we look to the future with anticipation.

Money

Holy Trinity Church is a non-profit-making charitable organisation, receiving an income in 2025 from all sources of £190,689 (2024: £242,240).

Some of this money was used to pay staff (responsible for leadership of various areas of church life), as well as fund all aspects of our life together.

Financial Review

This year our unrestricted Giving income saw a decrease of 13.3% for the year. (2025 £121,608; 2024 £140,215)

- Free Will Offerings (FWO) decreased by 12.7% to £116,852 (2024 £133,891).
- Loose Plate income decreased by 24.8% to £4,756 (£6,324 in 2024)

Overall we continue to receive a higher than average proportion of our income through Standing Orders using Gift Aid.

Hire income increased to £6,766 in 2025 (£6,502 in 2024). Fees income decreased in 2025 to £799 (£2,885 in 2024).

Our interest and dividends decreased to £2,159 in 2025 (£2,320 in 2024).

Our Unrestricted Expenditure is what we spend for the general costs of running the church. Because Holy Trinity is a tithing church, we allocate at least 10% of our unrestricted giving income received to Mission Giving abroad and at home, including our Mission Partners.

Our Parish Share (which includes the salary, pension and NHI costs of our vicar) increased by £10,358 to £62,155 in 2025 (£51,797 in 2024)

Salaries (including pension costs) for staff employed by the PCC decreased to £48,271 in 2025 (£65,764 in 2024).

Reserves policy

The PCC has established as a matter of policy that the aim of Holy Trinity is to have unrestricted reserves that represent 3 months unrestricted operating costs.

Trustee's responsibilities

The trustees 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;
- make judgements 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 PCC on ……. and signed on their behalf by:

Rev. M Wilkins

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF HOLY TRINITY HUDDERSFIELD

I report to the trustees on my examination of the financial statements of the charity for the year ended 31 December 2025 which are set out on pages 13 to 21.

Responsibilities and basis of report

As the trustees of the charity 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 your charity's accounts as carried out under section 145 of the Act and in carrying out my examination I have followed the 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 reasonable 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 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 establish a proper understanding of the accounts to be reached.

Daniel Brownhill FCA FMAAT
INTEGRA ADVISERS LLP
1 Westleigh Hall
Wakefield Road
Denby Dale
Huddersfield
HD8 8QJ

Dated: ……..

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF HOLY TRINITY HUDDERSFIELD

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 December 2025

	Notes	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
		£	£	£	£
INCOMING RESOURCES					
Income and endowments from:					
Voluntary income	3	147,545	33,420	180,965	230,533
Income from investments	4	2,159	-	2,159	2,320
Church activities	5	7,565	-	7,565	9,387
Total incoming resources		157,269	33,420	190,689	242,240
RESOURCES EXPENDED					
Expenditure on:					
Church activities	6	177,503	7,013	184,516	194,712
Total resources expended		177,503	7,013	184,516	194,712
Other recognised losses					
Gains/ (Losses) on investments					
Realised		(889)	-	(889)	498
Unrealised		-	-	-	-
Net income / (Expenditure) before transfers		(21,123)	26,407	5,284	48,026
Transfers between funds		-	-	-	-
Net movement in funds		(21,123)	26,407	5,284	48,026
Reconciliation of funds:					
Total funds brought forward		111,944	50,483	162,427	114,401
Total funds carried forward		90,821	76,890	167,711	162,427

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF HOLY TRINITY HUDDERSFIELD

BALANCE SHEET
at 31 December 2025

	Notes	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
		£	£	£	£
FIXED ASSETS					
Investments	8	21,355	-	21,355	22,244
CURRENT ASSETS					
Debtors	9	19,800	15,000	34,800	26,819
Cash at bank and in hand	10	61,912	61,890	123,802	128,891
Total current assets		81,712	76,890	158,602	155,710
CREDITORS Amounts Falling due within one year	11	(12,246)	-	(12,246)	(15,527)
NET CURRENT ASSETS		69,466	76,890	146,356	140,183
TOTAL ASSETS LESS TOTAL LIABILITIES		90,821	76,890	167,711	162,427
The funds of the charity:					
Unrestricted income funds	12	90,821	-	90,821	111,944
Restricted income funds	12	-	76,890	76,890	50,483
Total charity funds		90,821	76,890	167,711	162,427

Approved by the Parochial Church Council on the ……...

Rev. M Wilkins – Vicar and Chair of Trustees

Ms R Mosley – Treasurer

NOTES TO THE FINANCIAL STATEMENTS
31 December 2025

1. ACCOUNTING POLICIES

Basis of preparation

The accounts 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 (effective 1 January 2019) ("Charities SORP (FRS102)"), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) the Companies Act 2006 and the Charities Act 2011.

Going concern

The trustees have reviewed the financial position of the charity for a period covering the following 12 months and consider that it is appropriate to prepare the accounts on a going concern basis.

Incoming resources

Income arising is recognised in the accounts when the Church is notified of its entitlement and the amount receivable can be determined with reasonable accuracy.

Grants

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Fixed assets

No financial value is attached in the Balance Sheet to any fixtures, fittings, Communion silver or other assets.

Fixed asset investments are valued initially at cost and subsequently their fair value (their market value) at the year end.

Debtors

Debtors are measured on initial recognition at settlement amount. Subsequently they are measured at the cash or other consideration expected to be received.

Basic financial instruments

The charity accounts for basic financial instruments in initial recognition as per paragraph 10.7 FRS 102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19 FRS 102 SORP.

Funds

Unrestricted funds

Unrestricted funds are those funds available to further the fund's charitable objectives at the discretion of the trustees.

Designated funds

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes.

Restricted funds

Restricted funds are funds which have been given for a particular purpose and project.

2. INCOME & EXPENDITURE

Included in the Statement of Financial Activities are all items of income and expenditure which total £5,284 surplus (2024: £48,026 surplus).

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
3. VOLUNTARY INCOME				
Freewill offerings	116,852	-	116,852	133,891
Tax recoverable	19,199	-	19,199	26,518
Plate	4,756	-	4,756	6,324
Donations	6,738	33,420	40,158	62,800
Legacies	-	-	-	1,000
	147,545	33,420	180,965	230,533
4. INCOME FROM INVESTMENTS				
Bank interest	1,541	-	1,541	1,716
Investment income on shares	618	-	618	604
	2,159	-	2,159	2,320
5. INCOME FROM CHURCH ACTIVITIES				
Fees	799	-	799	2,885
Lettings	6,766	-	6,766	6,502
	7,565	-	7,565	9,387

		Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
		£	£	£	£
6.	**EXPENDITURE ON CHURCH ACTIVITIES**				
	Mission giving	13,357	-	13,357	16,794
	Parish share	62,155	-	62,155	51,797
	Fees – Weddings, funerals and other	1,096	-	1,096	1,055
	Light, heat and water	17,545	-	17,545	19,362
	Insurance	5,570	-	5,570	5,443
	Copyrights	1,393	-	1,393	1,799
	Altar expenses	130	-	130	140
	Repairs	10,321	-	10,321	9,029
	Accessibility project	-	6,013	6,013	6,995
	Cleaning	612	-	612	294
	Salaries	46,106	-	46,106	62,653
	Pension costs	2,165	-	2,165	3,111
	Hospitality	3,270	-	3,270	1,850
	Printing and stationery	1,530	-	1,530	1,804
	Advertising/promo	759	-	759	337
	Telephone	971	-	971	965
	Independent examiner's fee	1,028	-	1,028	930
	Bank charges	569	-	569	611
	Clergy: expenses of office	392	-	392	734
	Travelling	32	-	32	55
	Training	1,423	-	1,423	384
	Office equipment	1,415	-	1,415	1,622
	Barnabas grant	-	1,000	1,000	30
	Outreach costs	514	-	514	835
	Resources	1,875	-	1,875	2,239
	Weekend away	-	-	-	-
	Gifts and donations	3,275	-	3,275	3,844
		177,503	7,013	184,516	194,712

7. Independent examiner's remuneration

The independent examiner's remuneration amount to an independent examination fee of £1,028 (2024 - £930).

8. INVESTMENTS

Unlisted investments	2025 £	2024 £
Market value at 1 January 2025	22,244	21,746
Less: Disposals at opening book cost	-	-
Add: Acquisitions at cost	-	-
Net gain/ (loss) on revaluation at 31 December 2025	(889)	498
Market value at 31 December 2025	21,355	22,244

Investments comprise 962 shares in the CBF Church of England Investment Fund.

9. DEBTORS

	2025 £	2024 £
Tax refund	19,200	26,519
Trade debtors	459	300
Accrued income	15,000	-
Other debtors	141	-
	34,800	26,819

10. CASH AT BANK

Current accounts	46,912	94,842
Deposit accounts	76,890	34,049
	123,802	128,891

11. CREDITORS – Amounts falling due within one year

	2025 £	2024 £
Overseas and home giving	9,456	9,283
Independent examiner's fee	1,080	1,000
Lettings	-	3,200
PAYE & NIC	906	1,211
Pension provision	81	31
Expenses owing	-	418
Credit card	723	384
	12,246	15,527

12. FUNDS RECONCILIATION

Unrestricted funds

Included within unrestricted funds is the Above & Beyond fund which is a designated fund.

	Balance at 01.01.25	Transfer of funds £	Income £	Expenditure £	Balance at 31.12.25 £
Unrestricted	111,944	-	157,269	(178,392)	90,821
	111,944	-	157,269	(178,392)	90,821

Restricted funds

Restricted funds as reported in the Statement of Financial Activities as follows:

	Balance at 01.01.25	Transfer of funds £	Income £	Expenditure £	Balance at 31.12.25 £
One Door for All	44,290	-	33,420	(6,013)	71,697
Barnabas	6,193	-	-	(1,000)	5,193
	50,483	-	33,420	(7,013)	76,890

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
Fixed asset investments	21,355	-	21,355	22,244
Current assets	81,712	76,890	158,602	155,710
Current liabilities	(12,246)	-	(12,246)	(15,527)
Net assets as at 31 December 2025	90,821	76,890	167,711	162,427

14. TRANSACTIONS WITH TRUSTEES OR CONNECTED PERSONS

The only payments to PCC members made by the PCC and included in these financial statements Comprise the reimbursement of duly authorised expenses incurred on the PCC's behalf.

The trustees of the charity have ultimate control of the charity.

15. CAPITAL COMMITMENTS

There are no outstanding capital commitments as at 31 December 2025.

16. STAFF COSTS

No employees received total employee benefits (excluding employer pension costs) of more than £60,000.

The average number of employee's during 2025 was 4 (2024: 4).

During the year the PCC employed an Administrator, a Children's and Families Minister, a Worship Minister and a cleaner on a part-time basis. The total salary costs were £46,106 (2024 - £62,653).

17. DEFINED CONTRIBUTION PENSION SCHEME

The Church participates in the Pension Builder Scheme section of the Church Workers Pension Fund for lay staff. The scheme is administered by the Church of England Pensions Board, which holds the assets of the schemes separately from those of the Employer and the other participating employers.

The Church Workers Pension Fund has a section known as the Defined Benefits Scheme, a deferred annuity section known as Pension Builder Classic and a cash balance section known as Pension Builder 2014.

Pension Builder Classic provides a pension for members for payment from retirement, 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. Bonuses may also be declared depending upon the investment returns and other factors.

Pension Builder 2014 is a cash balance scheme that provides a lump sum that members use to provide benefits at retirement. Pension contributions are recorded in an account for each member. This account may have bonuses added by the Board at retirement. The bonuses depend on investment experience and other factors. There is no requirement for the Board to grant any bonuses. The account, plus any bonuses declared, is payable from members' Normal Pension Age.

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 that contributions are accounted for as if the Scheme were a defined contribution scheme. The pension costs are charged to the SoFA in the year contributions are payable (2025: £2,165, 2024: £3,111).

A valuation of the Pension Builder Scheme is carried out once every three years. The most recent was carried out as at 31 December 2022. For the Pension Builder Classic section, the valuation 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 valuation revealed a surplus of £8.5m on the ongoing assumptions used. These is no requirement for deficit payments at the current time.