THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF OUGHTIBRIDGE

Known as Oughtibridge Parish Church

Registered charity number 1196843

Annual report and unaudited financial statements
For the year ended 31 December 2025

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Oughtibridge Parish Church
Annual report of the PCC
For the year ended 31 December 2025

Aims and Purposes

Oughtibridge Parochial Church Council (PCC) has the responsibility of co-operating with the incumbent Revd Chris Tufnell (Vicar) in promoting in the ecclesiastical parish the whole mission of the church, pastoral, evangelistic, social and ecumenical. The PCC is also specifically responsible for the maintenance of the Church and Parish Centre complex of Oughtibridge Parish Church (OPC).

Objectives and Activities

The PCC's objects are promoting in the ecclesiastical parish the whole mission of the church.
The PCC is committed to enabling the church to reach as many people in Oughtibridge parish (which includes the villages of Worrall and Wharncliffe Side) and beyond with the good news of Jesus Christ, so that they repent and come to faith in Him as their Lord and Saviour and join the OPC church family.
When planning our activities for the year, we have considered the Charity Commission's guidance on public benefit, and particularly the supplementary guidance on charities for the advancement of religion.
In addition to weekly Sunday services, our activities include the following (underlined items signify new initiatives in 2025):

Gathered Worship and Prayer:

- Children's Sunday Club
- All-Age Church Family Prayer Meeting
- Church Family Prayer Meeting
- Prayer and Praise Evenings
- Praying For Our Children Prayer Meeting
- Men's Prayer Meeting

Small Groups:

- Youth Small Groups
- 'Youth Extra' Meetings
- Adult Small Groups
- Summer Small Group Central Meetings
- Service Station (Small Group Leaders' Training)
- Ladies Small Group

Other Discipleship:

- Men's Breakfast
- Newcomers Lunches
- The Care Group
- Mothers' Union
- The OPC Ladies Conference
- Ladies Brunches
- Life With Jesus Course
- Any Questions?
- Move Up Lunch
- Youth Getaway

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Evangelism

- Evangelistic Courses (including Christianity Explored)
- Kids Club
- Services in Coumes Brook Home
- For one-off / annual events, see below

Community and Outreach

- Church Family Picnics
- Church Walks
- Community Café
- Sewing and Craft Group
- Parent and Baby Group
- Parent and Toddler Group
- Dads Club
- Ladies of Leisure
- Men's Forum
- Games Evenings

Review of the Year

There are 127 people on the electoral roll (116 people in 2024), 35 of whom are not resident in the parish. During the year 11 people were added. The average weekly attendance counted during October was 189 (157 in 2024).

Corporate Worship

Continued growth through 2025, along with the introduction of an evening service, led to higher overall in-person attendance at our Sunday services compared to 2024. Seeing new people come to faith or join the church family has been a great joy, for which we give thanks. Through the year, we were delighted to see 3 adults in our church family baptised and 6 renew their baptismal vows.

Our average weekly attendance on Sundays across the year was 188 (164 in 2024).

Throughout 2025 we have continued livestreaming our Sunday services. On average, each service receives 20-25 'Peak Concurrent Views' (this is the number of devices watching live, during broadcast; the average number of views of each service is usually between 160-250. Some of these views are members of the church family catching up if they were unable to attend in–person (for example, because they were serving in the children's ministry or are shift–workers who sometimes have to work Sunday mornings). Many of these 'views' are local and non–local spiritual seekers, some of whom have then begun to attend in–person. We are also joined by local and non–local Christians, some housebound, some unable to find a church local to them where they feel able to worship. This ministry is a very valuable one, which is serving many people very well indeed. We must continue to be very grateful to the volunteers who serve each week on the tech desk to provide this service.

In January 2025 we launched a regular evening service. The rationale behind beginning an evening service was (1) so that church family members who may be away or serving on a Sunday morning would have an opportunity to join in corporate worship at another point; (2) to provide an additional opportunity to people in our community to join us on a Sunday. The evening service is a smaller gathering than the morning service (average weekly attendance is 18) but a 'core' of attendees has formed and we have welcomed a number of guests from the community.

Church Staff

Throughout 2025, Chris Tufnell, Anna De Castro and Michael Nicholson continued in their respective roles as Vicar, Minister for Children, Youth & Families and Associate Vicar.

Our Church Administrator, Ella Thompson, decided not to return to the role following maternity leave. The post was advertised and Rebecca Tufnell, who had provided maternity cover since January 2025, was appointed to the role. We are very grateful to Ella for her diligent work as Administrator.

In September 2025 Sheila Atkinson began as Biblical Counselling UK (BCUK) Intern placed at OPC.

In 2024 we successfully applied for a diocesan grant to fund the post of a part-time Mission Enabler. In January Phil Hobbs was appointed to the role with a view to pioneering an outreach initiative for local children. Under Phil's oversight our new Kids Club began in March. Phil stepped back from the role during the summer break and we are very grateful to Phil for his pioneering work. In August interviews were held for the post of Mission Enabler and Amanda Pearson was appointed to the role, overseeing Kids Club from September.

Outreach

In addition to our regular activities (above), a wide variety of outreach events were held during the year, including:

- Pancake Party
- Eggcellent Easter Egg Hunt
- Kids' Holiday Club
- Harvest Suppers
- Men's Curry Night
- Family Advent Crafts
- Christingle Services for Oughtibridge Primary School
- Village Carol Singing
- Ladies Christmas Craft Evening
- Carols by Candlelight Services
- All-Age Nativity Service on Christmas Eve.

All of these events were well-attended, with 60 children signing up for our Holiday Club being a particular highlight. Chris Tufnell, Anna De Castro and Michael Nicholson continued regularly visiting Oughtibridge Primary School to deliver assemblies and Coumes Spring Nursery more occasionally.

We also continued our outreach to older members of our community, living in residential care facilities in the parish. We held monthly Sunday afternoon services at Coumes Brook Residential Care Home, and occasional visits to the residents of Westnall House, including to sing carols and deliver gift bags at Christmas.

Our weekly Community Café, serving low-cost breakfasts every Thursday, continued to be well attended.

For the first year we held three courses for those wishing to explore the Christian faith further, 'Christianity Explored' in the Spring Term, the '321' course in the Summer Term and 'Encounters' in the Autumn Term.

Kids Club began in March, designed to be a fun afterschool club that introduces children to the Christian faith.

Through the year the 'Bless the Parish' fund continued to be used to support local families affected by the cost of living crisis, through the provision of supermarket gift cards. These were distributed to eligible families through Oughtibridge Primary School and Wharncliffe Side Primary School.

We have continued to distribute 'Welcome Bags' to new residents.

Certainly our most effective evangelistic ministry continues to be our Sunday service and it is a very rare Sunday when we are not joined in-person by a newcomer or non-Christian.

Mission Partners

During 2025, OPC continued to support the following Mission Partners:

- Panshak Panbish, pursuing Christian ministry to young people in Jos, Nigeria.
- Galeed House, a community centre in Darnall, Sheffield, seeking to build cross-cultural relationships with the local community through provision of a range of activities and English classes.
- Mark and Rebekah, as they moved to Southeast Asia to serve as part of a mission organisation there. (The precise nature of their ministry cannot be shared in a public document, for security reasons).
- Eleanor Brook, as she served at High Fields Church, Cardiff until Summer 2025.
- Burngreave Foodbank, a foodbank in central Sheffield.
- 'Arise Sheffield' – an initiative to mobilise and equip the church across Sheffield to pray and reach out to the city with the gospel. We continued as a supporter church, which includes a donation of £100 per month.

St Matthias, Stocksbridge

During 2025 there was no further progress with the St Matthias, Stocksbridge 'Back to Life' campaign. Our hope and prayer is that we might be able to repair, reorder and reopen the building and send a team to plant a church there in the coming years. At the end of 2025 this fund stood at £33,277. Fundraising efforts were paused in February 2023 to take stock of the wider situation in the Church of England and because a curate was not appointed to OPC in 2023, which is required for the church plant to take place. The diocese did not appoint a planting curate in 2024 or 2025, which has again paused progress. We continue to pray for the appointment of the right person as a 'planting curate' and for the significant funds required to realise this vision. Chris Tufnell has been in conversation with senior diocesan staff to seek a solution to the funding needs for this initiative.

Safeguarding

Throughout the year, the PCC believe they have complied with the duty to have 'due regard' to the House of Bishops' Safeguarding Policy and Practice Guidance.

In 2025, Andrew Thompson and Angela Howard have remained in their posts as Parish Safeguarding Officer (PSO) and Deputy Parish Safeguarding Officer (DPSO). They have continued overseeing Safer Recruitment and have responded to safeguarding concerns promptly. The PSO continues to present a safeguarding report to the PCC each month and is pleased to report full support from the Incumbent, Wardens and PCC.

As always, the task of the PSO and the whole church family is to work towards achieving this goal: create and maintain a safe, caring, open and transparent environment in which survivors and the vulnerable can hear and experience for themselves the love offered to them by their Lord and Saviour, Jesus Christ.

Financial Review

General fund

Income into the general funds in 2025 amounted to £205,620 (2024 - £206,534). Planned giving receipts increased to £142,261 (2024 - £126,472) reflecting the increased number of church family members. Non-recurring donations of £5,272 were also received in the year (2024 - £19,907). £29,144 of gift aid was recoverable (2024 - £31,295) on planned giving and non-recurring donations. Service support for weddings and funerals (verger, music bands, PA/AV, livestreaming provided on request), events and the community café gave an income of £15,369 (2024 - £14,387). Investment income totalled £2,679 (2024 - £2,660) and letting income totalled £10,800 (2024 - £11,753).

Expenditure from the general fund in 2025 was £206,903 (2024 - £159,802). £35,352 has been paid to the diocese for common fund support (2024 - £15,600). Mission and evangelism costs amounted to £19,997 (2024 - £21,889), and church running costs amounted to £43,244 (2024 - £39,580). A detailed breakdown of these costs is given in the notes to the accounts. Included in this were Internal ministry costs of £6,850 (2024- £7,291). Outreach resources of £4,002 (2024 - £4,425) included numerous low-cost items.

Net general fund expenditure (ie deficit) for the year was £1,283 before transfers (2024 – net income of £46,732). The general fund had a balance of £177,622 (2024 - £178,874) at the year end, which is represented by fixed assets with an accounting value of £23,070 (2024 - £28,386) and free reserves of £154,552 (2024 - £150,488).

Other funds

Income into restricted funds was £19,183 (2024 - £49,209) whilst restricted expenditure was £39,633 (2024 - £25,934). As of 31 December 2025 there was a balance in the restricted funds of £55,277 (2024 - £77,619).

The main 2 restricted fund balances at 31 December 2025 are St Mattias £33,277 (2024 - £33,286) alongside grants and donations to support of the Associate Vicar post £18,466 (2024 - £38,208). The restricted funds note in the accounts gives a summary of the movements on each restricted fund.

The PCC also holds endowment funds (gifts, mostly in the form of shares to generate income) with a value on 31 December 2025 of £79,698 (2024 - £82,810). The majority of these arose on sale of Church of England schools which can be spent on general purposes if required.

Reserves policy

The PCC has determined that the free reserves held should be three months of regular budgeted payments. This amounts to approximately £49,000 for 2025 (2024 - £39,771). Free reserves (general fund excluding tangible assets) amounted to £154,552 at 31 December 2025 (2024 - £150,488). We thank God that these funds well exceed the target.

Structure, governance and management

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 registered with the Charity Commission.

The method of appointment of PCC members is set out in the church representation rules. All church attendees are encouraged to register on the electoral role.

The PCC met 12 times during the year.

Administrative information

Oughtibridge Parish Church is in the centre of Oughtibridge, Sheffield. It is part of the Diocese of Sheffield within the Church of England. The church serves the villages of Worrall and Wharncliffe Side as well as Oughtibridge. The correspondence address is The Vicarage, Church Street, Oughtibridge, Sheffield, S35 0FU.

PCC members who have served at any time from 1 January 2025 until the date this report was approved are:

Ex Officio members:

Incumbent	The Reverend Christopher Tufnell (Chairman)
Associate Vicar	The Reverend Michael Nicholson
Warden	Andrew White (until 30 April 2025)
Warden	Helen Kean
Warden	Adrian Little (from 1 May 2025)
Treasurer	Jon Burbridge (until 5 August 2025)
Treasurer	Andrew Shaw (from 5 August 2025)
Safeguarding Officer	Andrew Thompson
General Synod	Anna De Castro
Deanery Synod	Lynsey Frost
Deanery Synod	Phil Hobbs

Elected members:

Steve Asbery	(until 30 April 2025)
Joanne Brook	(from 1 May 2025)
Jacqueline Shapland	
Joseph Rose	
Sheila Atkinson	
Stephanie Dennis	
Hilary Skipworth	(from 1 May 2025)

Accountants
Seven Hills Accountants Limited
57 Burton Street
Sheffield
S6 2HH

PCC responsibilities in relation to the financial statements

The charity trustees (PCC) are responsible for preparing the Annual report of the PCC and 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 and Wales requires the charity trustees to prepare financial statements for each 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 the financial statements, the trustees are required to:

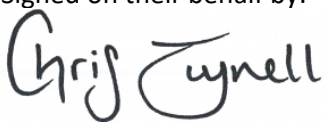
- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be 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 business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Approved by the PCC on 14 April 2026.

Signed on their behalf by:



Rev Christopher Tufnell
Incumbent and PCC Chairman

Independent examiner's report to the PCC members of Oughtibridge Parish Church (the Charity)

I report to the PCC members on my examination of the accounts of the Charity for the year ended 31 December 2025.

Responsibilities and basis of report

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause 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.

   Your attention is to drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with the relevant version of the 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn. We understand that this has been done in order for the accounts to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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.

S Lightfoot

Sarah Lightfoot, FCA DChA
Seven Hills Accountants Limited
57 Burton Street
Sheffield
S6 2HH

16 April 2026

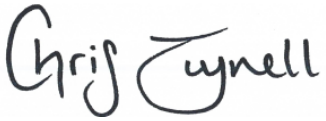
Oughtibridge Parish Church
Statement of financial activities
For the year ended 31 December 2025

	Notes	General fund £	Designated funds £	Restricted funds £	Endowment funds £	Total 2025 £	Total 2024 £
Income from:							
Voluntary giving							
Planned giving		142,261	-	-	-	142,261	128,512
Service collections		95	-	-	-	95	60
Non-recurring donations		5,272	-	883	-	6,155	24,320
Gift aid recovered		29,144	-	-	-	29,144	31,920
Grants received		-	-	16,728	-	16,728	39,536
		176,772	-	17,611	-	194,383	224,348
Investments							
Bank and CBF Deposit Fund Interest		510	-	67	7	584	616
Sale of Worrall School - dividends		1,911	-	-	-	1,911	1,866
Fanny Lambert - dividends		25	-	-	-	25	24
Churchyard - dividends		233	-	-	-	233	227
		2,679	-	67	7	2,753	2,733
Church activities							
Fees relating to weddings and funerals		2,058	-	1,335	-	3,393	4,352
Events, service support, cafe		13,311	-	-	-	13,311	11,905
Church centre and chapel lettings - community use		10,800	-	-	-	10,800	11,753
		26,169	-	1,335	-	27,504	28,010
Other income		-	-	150	-	150	659
Total income		**205,620**	**-**	**19,163**	**7**	**224,790**	**255,750**
Expenditure on:							
Church activities							
Mission Support		9,600	-	-	-	9,600	13,361
Common fund support		35,352	-	-	-	35,352	15,600
Salary costs	**4**	67,962	-	28,460	-	96,422	64,909
Clergy and staff expenses		20,447	-	16	-	20,463	12,003
Clergy and staff conferences and training		1,024	-	-	-	1,024	1,791
Church expenses							
Mission and evangelism costs	**2**	19,997	-	7,907	-	27,904	23,483
Church running costs	**3**	43,244	-	2,250	-	45,494	39,832
Church major works		9,277	-	1,000	-	10,277	14,316
Chapel refurbishment		-	-	-	-	-	536
Total expenditure		**206,903**	**-**	**39,633**	**-**	**246,536**	**185,831**
Net gains/(losses) on investments	**8**	-	-	-	(3,119)	(3,119)	1,746
Net income/(expenditure)		(1,283)	-	(20,470)	(3,112)	(24,865)	71,665
Transfer of funds		31	175	(206)	-	-	-
Net movement in funds		(1,252)	175	(20,676)	(3,112)	(24,865)	71,665
Total funds brought forward		178,874	8,483	77,619	82,810	347,786	276,121
Total funds carried forward		**177,622**	**8,658**	**56,943**	**79,698**	**322,921**	**347,786**

Oughtibridge Parish Church
Balance Sheet
As at 31 December 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	**7**	23,070	28,386
Investments	**8**	74,901	78,020
Total fixed assets		97,971	106,406
Current Assets			
Balance at bank and cash		160,112	201,252
Debtors	**9**	73,293	44,923
Total current assets		233,405	246,175
Creditors: amounts falling due within one year	**10**	(8,455)	(4,795)
Net current assets		224,950	241,380
Total assets less current liabilities		322,921	347,786
Creditors: amounts falling due after more than one year		-	-
Total net assets		322,921	347,786
Represented By			
FUNDS			
General fund		177,622	178,874
Designated funds	**11**	8,658	8,483
Total unrestricted income funds		186,280	187,357
Restricted income funds	**12**	56,943	77,619
Endowment funds	**13**	79,698	82,810
	14	322,921	347,786

The financial statements were approved by the PCC on 14 April 2026.



Rev Christopher Tufnell
Incumbent and PCC Chairman

1 Accounting Policies

a General

The accounts (financial statements) have been prepared in accordance with the relevant version of the 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) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Accounting Practice. The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the relevant version of the 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) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs.

The exemption to prepare a Statement of Cash Flows has been taken.

The PCC constitutes a public benefit entity as defined by FRS 102. The financial statements are prepared under the historical cost convention except for the valuation of investment assets. The financial statements are presented in sterling which is the functional currency of the charity and are rounded to the nearest £.

b Fund accounting

Unrestricted income funds comprise those funds which the PCC are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor.

Endowment funds have arisen as a result of gifts (primarly of shares) made to the PCC, where it was primarly expected that the capital would be held to generate income, but could be spent if the trustees so determine. Details of these funds are given in note 13.

c Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Planned giving receivable under Gift Aid is recognised only when received. Income tax recoverable on Gift Aided donations is usually accrued for on the donation date except in relation to some major projects (see below). Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement and the amount due is quantifiable and its ultimate receipt by the PCC reasonably certain.

Although the PCC is legally entitled to claim Gift Aid tax on donations received in respect of major projects, the PCC's policy is not to reclaim tax where there remains any significant doubt about whether a project will proceed as proposed. For this reason, no Gift Aid tax will be reclaimed on donations to the St Matthias project until the PCC has confirmed the project will go ahead.

Rental income from the letting of church premises is recognised when the rental is due.

Bank interest is accounted for when receivable.

d Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis and includes irrecoverable VAT.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

<u>Mission support</u>

The church supports mission in the UK and around the world. Where a particular mission partner is supported over a number of years, strict compliance with the Charities' Statement of Recommended Practice (SORP) may regard some arrangements as constituting constructive obligations such that future years' support is accounted for in these accounts as a liability.

Whilst the support has no final end date, the Council assesses mission partner funding on an annual basis and is confident that the mission partners would not view their support as an open ended obligation on the part of the Council. The annual commitment only is accounted for in these financial statements.

1 Accounting Policies - continued

e Fixed assets

Consecrated land and buildings and movable church furnishings

Consecrated and benefice property 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 as inalienable property unless consecrated. They are listed in the church's inventory which can be inspected at any reasonable time.

Equipment

Equipment used within the church premises is depreciated on a straight line basis over its useful life:

Music/PA/AV equipment 5 - 10 years
IT,office and other equipment 5 - 10 years

Individual items of equipment with a purchase price of £500 or less are written off when the asset is acquired, unless the equipment is deemed part of a larger project.

f Investments and realised gains and losses

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price.

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

g Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

h Pensions

The organisation has a defined contributions pension scheme. Contributions are charged in the accounts as they become payable in accordance with the rules of the scheme.

i Taxation

As a charity, the Church is exempt from tax on income and gains falling within the available tax exemptions to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

j Going concern

The financial statements have been prepared on a going concern basis as the PCC believe that the charity will continue to operate for 12 months from authorising these financial statements.

2 Mission and evangelism costs

	General fund	**Designated funds**	**Restricted funds**	**Endowment funds**	**Total 2025**	Total 2024
	£	**£**	**£**	**£**	**£**	£
Children's resources and events	805	-	635	-	1,440	1,467
Youth resources	267	-	-	-	267	309
Café expenses	6,778	-	-	-	6,778	7,549
Outreach resources	4,002	-	3,583	-	7,585	5,254
Fees paid re weddings and funerals	433	-	3,205	-	3,638	749
Youth events	862	-	384	-	1,246	789
Internal ministry costs	6,850	-	100	-	6,950	7,366
	19,997	**-**	**7,907**	**-**	**27,904**	**23,483**
Prior year fund split:	21,889	75	1,519	-		23,483

3 Church running costs

	Note	General fund £	Designated funds £	Restricted funds £	Endowment funds £	Total 2025 £	Total 2024 £
Church insurance		2,818	-	-	-	2,818	2,735
Church utility costs		5,841	-	-	-	5,841	4,176
Church maintenance		943	-	-	-	943	2,249
Parish centre and chapel building running costs		14,435	-	-	-	14,435	18,166
Music/PA/AV							
Music/PA/AV equipment depreciation		4,037	-	-	-	4,037	4,037
Music/PA/AV equipment		1,687	-	1,709	-	3,396	-
Music copyright, subs, piano tuning etc.		1,049	-	-	-	1,049	2,172
Administration							
Churchsuite, payroll bureau & planning centre		1,897	-	-	-	1,897	1,385
Printing, postage and stationery		2,488	-	-	-	2,488	1,482
Other running costs		1,843	-	525	-	2,368	264
IT, office and other equipment depreciation		1,279	-	-	-	1,279	1,279
Bank charges and processing fees		696	-	16	-	712	625
Legal and professional fees		2,968	-	-	-	2,968	232
Independent examination fee	6	1,263	-	-	-	1,263	1,030
		43,244	**-**	**2,250**	**-**	**45,494**	**39,832**
Prior year fund split:		39,580	20	232	-		39,832

4 Staff costs, PCC remuneration and expenses, and the cost of key management personnel

	2025 £	2024 £
Salaries	83,046	56,947
Employer's national insurance costs	9,227	4,815
Employment allowance	(8,263)	(4,815)
Employer's pension contribution	12,412	7,962
	96,422	64,909
Average number of employees	4.8	2.4

No employee earned £60,000 per annum or more in the current or preceding accounting period.

PCC members were not paid and did not receive any other benefits in their capacity as PCC members in the year (2024: £nil) neither were they reimbursed expenses in their capacity as PCC members during the year (2024: £nil).

The key management personnel of the charity comprise the PCC members, which include the clergy. A common fund contribution of £35,352 was paid to the Diocese of Sheffield towards clergy remuneration (2024: £15,600). Other clergy expenses, including housing costs, were £20,463 (2024: £12,003).

The following employees were employed by the PCC whilst being voting PCC members, or were spouses of voting PCC members during the year:

		Remuneration benefits 2025 £	2024 £
Employee	Position		
M Nicholson	Clery and PCC member	55,257	24,957
A De Castro	PCC member	45,810	44,597
E Thompson	Spouse of PCC member	10,188	11,100
R Tufnell	Spouse of PCC member	11,632	-
P Hobbs	PCC member	3,391	-

Remuneration benefits include salary, employer national insurance contributions and pension contributions, book allowance, conferences travel costs, and housing.

5 Related party transactions

PCC members and (and close family) donated £43,930 before Gift Aid without conditions (2024: £35,620). PCC members (and families) donated £nil before Gift Aid to existing restricted funds (2024: £2,500).

Grants were received from the following trusts during the year, which had PCC members in common. Conflicts of interest were dealt with appropriately.

Grant funding charity	Relationships with PCC members	Purpose of the grant	2025 £	2024 £
Oughtibridge Gala	Jo Brookes was a committee member	Event costs	1,000	-
		Chapel Refurbishment	-	536
Sheffield Diocese Board of Finance	Anna De Castro is a trustee	Mission Enabler	7,013	-
		Small Sparks	2,000	-
		Energy Grant	1,000	-

The trustees declared their conflicts and followed the grant giving charities conflicts of interest policies, during the decision making process. Other related party transactions during the year were:

- Resound Audio, a company run by the husband of PCC member S Dennis, was paid £912 during the year for work on the AV system (2024: £980).
- Sheila Atkinson, a PCC member, received £80 in verger fees and £116 towards mileage costs in her placement re BCUK training.
- The PCC has full use of the Oughtibridge Wesleyan Reform Chapel (OWRC) (formalised by a commercial lease) - the PCC received fees relating to external users and incur operating costs. Once PCC member is also a trustee and two other PCC members have close family connections with the trustees of OWRC.

The Langsett Trust received £14,400 for the rental of the associate vicar housing (2024: £6,000). Rev Chris Tufnell was a trustee of the Langsett Trust during the year. The trust is not controlled by Oughtibridge Parish Church PCC members. The amounts paid are considered by the PCC to be either market price or at a discount to market price. The key benefit of this rental arrangement to the PCC is the long-term availability of rental property suitable for the church's staff accommodation.

6 Independent examination fee

	2025 £	2024 £
Independent examination fee	1,263	1,030

There were no other fees payable to the independent examiner's organisation.

7 Tangible assets

	Music, PA and AV equipment	Other equipment	Total
		£	£
Cost or Valuation			
As at 1 January 2025	38,826	7,393	46,219
Additions	-	-	-
As at 31 December 2025	**38,826**	**7,393**	**46,219**
Depreciation			
As at 1 January 2025	14,705	3,128	17,833
Depreciation charge	4,037	1,279	5,316
As at 31 December 2025	**18,742**	**4,407**	**23,149**
Net Book Value			
As at 31 December 2025	**20,084**	**2,986**	**23,070**
As at 31 December 2024	24,121	4,265	28,386

8 Investments

	2025 £	2024 £
Valuation b/fwd	78,020	76,274
Gains/(losses) during the year	(3,119)	1,746
	74,901	**78,020**

9 Debtors

	2025	2024
	£	£
Gift aid receivable	73,188	44,044
Other debtors	105	879
	73,293	**44,923**

10 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	3,587	3,656
Other creditors	4,868	1,139
	8,455	**4,795**

11 Designated funds

	Balance at 1-Jan-25	Income	Expenditure	Transfers	Balance at 31-Dec-25
	£	£	£	£	£
Church Planting	7,658	-	-	-	7,658
Discretionary Fund	825	-	-	175	1,000
	8,483	**-**	**-**	**175**	**8,658**

Church Planting
Funds set aside to support future church plant/grafts.

Discretionary Fund
The OPC Discretionary Fund exists to aid members of the church family in immediate financial or material need.

Prior year comparison	*Balance at 1-Jan-24*	*Income*	*Expenditure*	*Transfers*	*Balance at 31-Dec-24*
	£	*£*	*£*	*£*	*£*
Church Planting	*4,678*	*-*	*(20)*	*3,000*	*7,658*
Discretionary Fund	*900*	*-*	*(75)*	*-*	*825*
	5,578	*-*	*(95)*	*3,000*	*8,483*

12 Restricted funds

	Balance at 1-Jan-25	Income	Expenditure	Transfers	Balance at 31-Dec-25
	£	£	£	£	£
Kids & Youth Work	1,643	-	(384)	-	1,259
Oughtibridge Christian Council	615	150	(653)	50	162
DBF Fees	1,870	1,335	(3,205)	-	-
Burngreave Food Bank Donations	197	883	-	-	1,080
Bless the Parish	1,800	-	(1,750)	-	50
Associate Vicar fund	38,208	4,000	(24,092)	350	18,466
St Matthias	33,286	67	(76)	-	33,277
Mission Enabler	-	7,013	(4,849)	-	2,164
Small Sparks	-	2,000	(1,235)	(600)	165
Energy Grant	-	1,000	(1,000)	-	-
Oughtibridge Gala - Event Fund	-	1,000	(680)	-	320
Disability grant	-	1,715	(1,709)	(6)	-
	77,619	**19,163**	**(39,633)**	**(206)**	**56,943**

Associate Vicar fund
Donations and grants received to support the Associate Vicar's post together with associated costs incurred.

St Matthias
Monies raised towards the work required to open St Matthias, Stocksbridge.

12 Restricted funds - continued

Prior year comparison

	Balance at 1-Jan-24	*Income*	*Expenditure*	*Transfers*	*Balance at 31-Dec-24*
	£	*£*	*£*	*£*	*£*
Family & Children Worker	*11,854*	*-*	*(11,854)*	*-*	*-*
Kids & Youth Work	*458*	*1,875*	*(690)*	*-*	*1,643*
External Christmas lights	*172*	*-*	*(172)*	*-*	*-*
Oughtibridge Christian Council	*535*	*659*	*(579)*	*-*	*615*
DBF Fees	*-*	*1,870*	*-*	*-*	*1,870*
Burngreave Food Bank Donations	*660*	*1,213*	*(1,676)*	*-*	*197*
Bless the Parish	*1,425*	*625*	*(250)*	*-*	*1,800*
Associate Vicar fund	*8,000*	*40,325*	*(10,117)*	*-*	*38,208*
Chapel Rennovation	*-*	*536*	*(536)*	*-*	*-*
Defibrillator grant	*933*	*-*	*-*	*(933)*	*-*
St Matthias	*31,240*	*2,106*	*(60)*	*-*	*33,286*
	55,277	*49,209*	*(25,934)*	*(933)*	*77,619*

13 Endowment funds

	Balance at 1-Jan-25	**Income**	**Expenditure**	**Investment revaluation**	**Transfers**	**Balance at 31-Dec-25**
	£	**£**	**£**	**£**	**£**	**£**
Sale of Church of England Schools	73,553	7	-	(2,749)	-	70,811
Churchyard	8,370	-	-	(335)	-	8,035
Fanny Lambert	887	-	-	(35)	-	852
	82,810	**7**	**-**	**(3,119)**	**-**	**79,698**

Sale of Church of England Schools
Expendable endowment funds have arisen on the sale of Church of England Schools. The monies are primarily for the generation of interest and dividends but can be spent on general church purposes if required.

Churchyard
Investments held to fund church yard maintenance. The dividends received are unrestricted.

Fanny Lambert
Investments held to fund communion linen. The dividends received are unrestricted.

Prior year comparison

	Balance at 1-Jan-24	*Income*	*Expenditure*	*Investment revaluation*	*Transfers*	*Balance at 31-Dec-24*
	£	*£*	*£*	*£*	*£*	*£*
Sale of Church of England Schools	*72,007*	*7*	*-*	*1,539*	*-*	73,553
Churchyard	*8,183*	*-*	*-*	*187*	*-*	8,370
Fanny Lambert	*867*	*-*	*-*	*20*	*-*	887
	81,057	*7*	*-*	*1,746*	*-*	*82,810*

14 Analysis of net assets by fund

	General Fund	**Designated Funds**	**Restricted Funds**	**Endowment funds**	**Total 2025**
	£	**£**	**£**	**£**	**£**
Tangible assets	23,070	-	-	-	23,070
Investments	-	-	-	74,901	74,901
Net current assets	154,552	8,658	56,943	4,797	224,950
	177,622	**8,658**	**56,943**	**79,698**	**322,921**

Prior year comparison

	General Fund	*Designated Funds*	*Restricted Funds*	*Endowment funds*	*Total 2024*
	£	*£*	*£*	*£*	*£*
Tangible assets	*28,386*	*-*	*-*	*-*	*28,386*
Investments	*-*	*-*	*-*	*78,020*	*78,020*
Net current assets	*150,488*	*8,483*	*77,619*	*4,790*	*241,380*
	178,874	*8,483*	*77,619*	*82,810*	*347,786*

15 Leasing Commitments

56 Don Avenue is leased from the Langsett Trust for an indefinite future period, with a 3 month notice period. £14,400 is expected to be paid during 2026.

At the year end the charity was committed to making the following payments under other operating leases as follows:

	2025	2024
	£	£
Equipment		
Within 1 year	691	-
Within 2 to 5 years	2,592	-
	3,283	-

16 Statement of financial activities - full fund prior year comparison

	General funds	**Designated funds**	**Restricted funds**	**Endowment funds**	**Total 2025**	General funds	Designated funds	Restricted funds	Endowment funds	Total 2024
	£	**£**	**£**	**£**	**£**	£	£	£	£	£
Income from:										
Voluntary giving										
Planned giving	142,261	-	-	-	142,261	126,472	-	2,040	-	128,512
Service collections	95	-	-	-	95	60	-	-	-	60
Non-recurring donations	5,272	-	883	-	6,155	19,907	-	4,413	-	24,320
Gift aid recovered	29,144	-	-	-	29,144	31,295	-	625	-	31,920
Grants received	-	-	16,728	-	16,728	-	-	39,536	-	39,536
	176,772	-	17,611	-	194,383	177,734	-	46,614	-	224,348
Investments										
Bank and CBF Deposit Fund Interest	510	-	67	7	584	543	-	66	7	616
Sale of Worrall School - dividends	1,911	-	-	-	1,911	1,866	-	-	-	1,866
Fanny Lambert - dividends	25	-	-	-	25	24	-	-	-	24
Churchyard - dividends	233	-	-	-	233	227	-	-	-	227
	2,679	-	67	7	2,753	2,660	-	66	7	2,733
Church activities										
Fees relating to weddings and funerals	2,058	-	1,335	-	3,393	2,482	-	1,870	-	4,352
Events, service support, cafe	13,311	-	-	-	13,311	11,905	-	-	-	11,905
Church centre and chapel lettings - community use	10,800	-	-	-	10,800	11,753	-	-	-	11,753
	26,169	-	1,335	-	27,504	26,140	-	1,870	-	28,010
Other income	-	-	150	-	150	-	-	659	-	659
Total income	**205,620**	**-**	**19,163**	**7**	**224,790**	**206,534**	**-**	**49,209**	**7**	**255,750**
Expenditure on:										
Church activities										
Mission Support	9,600	-	-	-	9,600	11,685	-	1,676	-	13,361
Common fund support	35,352	-	-	-	35,352	15,600	-	-	-	15,600
Salary costs	67,962	-	28,460	-	96,422	43,021	-	21,888	-	64,909
Clergy and staff expenses	20,447	-	16	-	20,463	11,920	-	83	-	12,003
Clergy and staff conferences and training	1,024	-	-	-	1,024	1,791	-	-	-	1,791
Church expenses										
Mission and evangelism costs	19,997	-	7,907	-	27,904	21,889	75	1,519	-	23,483
Church running costs	43,244	-	2,250	-	45,494	39,580	20	232	-	39,832
Church major works	9,277	-	1,000	-	10,277	14,316	-	-	-	14,316
Chapel refurbishment	-	-	-	-	-	-	-	536	-	536
Total expenditure	**206,903**	**-**	**39,633**	**-**	**246,536**	**159,802**	**95**	**25,934**	**-**	**185,831**
Net gains/(losses) on investments	-	-	-	(3,119)	(3,119)	-	-	-	1,746	1,746
Net income/(expenditure)	(1,283)	-	(20,470)	(3,112)	(24,865)	46,732	(95)	23,275	1,753	71,665
Transfer of funds	31	175	(206)	-	-	(2,067)	3,000	(933)	-	-
Net movement in funds	(1,252)	175	(20,676)	(3,112)	(24,865)	44,665	2,905	22,342	1,753	71,665
Total funds brought forward	178,874	8,483	77,619	82,810	347,786	134,209	5,578	55,277	81,057	276,121
Total funds carried forward	**177,622**	**8,658**	**56,943**	**79,698**	**322,921**	**178,874**	**8,483**	**77,619**	**82,810**	**347,786**