

# PAROCHIAL CHURCH COUNCIL OF NETHER WITH UPPER POPPLETON
# TRUSTEES' ANNUAL REPORT & FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2025

## A. Administrative information

St Everilda's Church is situated in Church Lane, Nether Poppleton & All Saints' Church is on The Green, Upper Poppleton. Both Churches are part of the Diocese of York within the Church of England. The correspondence address is: The Parish Office, All Saints' Hall, The Green, Upper Poppleton, York YO26 6DD or email to poppletonparish@gmail.com.

Since the 9th April 2024, the Parochial Church Council ('PCC') has been registered with the Charity Commission for England and Wales, under the name **NETHER WITH UPPER POPPLETON PCC (ALL SAINTS' AND ST EVERILDA'S), registered charity number: 1207770**.

PCC Trustees who have served throughout 2025 until the date this report was approved (where appointment was during 2025, this is separately indicated) are:

| | | |
|---|---|---|
| ***Vicar & Chairman:*** | **Revd. Simon** | |
| ***Distinctive Deacon:*** | Revd. Mairi Taylor-Gibson | |
| ***Wardens:*** | Mark Boast [ASC] | (Vice Chair of PCC) |
| | Mike Hetmanski [ASC] | |
| | Lynda Salmon [St. E's] | |
| | Joe Savage [St E's] | |
| ***Treasurer:*** | Andrew Wordie | (Deanery Synod Representative) |
| ***Secretary:*** | Tony Pink | (PCC Member & Secretary) |
| ***Members:*** | Sarah Clarke | (Licensed Lay Minister and part of the ministry team) |
| | Kate Tattershall | (Licensed Lay Minister and part of the ministry team) |
| | Owen Kosling | (Authorised Lay Minister & Deanery Synod Representative) |
| | Tony Evans | |
| | Anne Johnson | |
| ***Safeguarding Off*** | Hugh Carruthers | (PCC Member & Safeguarding Officer from Mid 2025) |
| *Electoral Roll Off* | Beverly Hetmanski | Not a Trustee or a member of the PCC |
| *Methodist Rep* | John Middleton | Not a Trustee or a member of the PCC |

There are 14 members of the PCC [2024:15], who met on 7 occasions for full planned meetings in 2025. Average attendance was 71% [2024:73%]. Harold Pickup and Moira Boast left the PCC during the year and Peter Birkinshaw who moved on to another Parish to further his training. We thank them for their faithful and dedicated service to many aspects of our Church life over many years.

## B. Structure, Governance and Management

The Governing Documents for PCC's are held in two pieces of legislation as follows: a) The Parochial Church Council (Powers) Measures 1956 as amended & b) The Church Representation Rules (contained in Sch 3 to the Synodical Government Measure 1969 as amended). 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 Roll and are therefore eligible to stand for election to the PCC.

Since registering with the Charity Commission, the PCC has reviewed and updated its' policies to help ensure that we have the guidance and processes in place to effectively manage areas of our Churches. These reflect the makeup of the PCC, the ministry provided across the Parish, its operations and our financial resources. At the end of 2025, the following are in place:

| | | |
|---|---|---|
| **1** | **Accounting Policies** | Finance |
| **2** | **Cash Handling & Investment** | Finance |
| **3** | **Legacies** | Finance |
| **4** | **Reserves** | Finance |
| **5** | **Complaints & Their Handling** | Operations |
| **6** | **Conflicts of Interest** | Operations |
| **7** | **Health & Safety** | Operations |

| | | |
|---|---|---|
| **8** | **Risk Management** | Operations |
| **9** | **AV Systems** | Privacy |
| **10** | **Data Privacy & Protection (GDPR)** | Privacy |
| **11** | **Safeguarding** | Privacy |
| **12** | **Recruitment of Ex Offenders** | Privacy |
| **14** | **Pastoral Visiting (in draft)** | Privacy |

As of April 2025 the Trust registered with HMRC as an employer, with respect to the Children & Families Worker.

## C. Charitable Objectives and Purpose

Nether with Upper Poppleton is a parish within the Diocese of York, operating through St Everildas & All Saints' Churches across the villages of Upper and Nether Poppleton.

We promote the whole Mission of the Church whilst serving the local ecclesiastical parish, Diocese & beyond through pastoral, evangelistic, social and ecumenical activities of public worship, small group teaching, pastoral, youth & childrens work, supporting mission partners in UK & abroad and maintaining our Churches.

To be accountable and transparent, details surrounding how these objectives and activities look in practice, together with the public benefit, are set out in sections D to F of this report.

## D. Mission and Ministry

Decisions made about parish activities and the future direction of the parish are made with 2 key things in mind:

- Firstly, our vision which states that we strive to be **'A loving church family, growing as disciples of Jesus and helping others to meet him'.**
- Secondly, our Mission Action Plan (MAP) which was finalised at a Vision Day in 2022.

With the MAP having been drawn up a number of years ago, the PCC decided that it was time to have another Vision Day, which took place in January 2026. From this, and from the prayer and discernment which has surrounded it, new ideas and priorities have begun to emerge, for consideration by the PCC.

In 2025, the Ministry Team, together with the PCC, have been struck by the key role that our Churches have in the wider community. An example of this is that both baptisms and funerals (not including interment of ashes) were at their highest levels in over a decade.

| | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|---|---|
| Baptisms | 9 | 10 | 6 | 8 | 1 | 10 | 10 | 9 | 8 | 13 |
| Marriages | 10 | 7 | 6 | 9 | 1 | 6 | 7 | 5 | 3 | 6 |
| Funerals | 14 | 21 | 20 | 17 | 15 | 12 | 19 | 16 | 19 | 24 |

As we have been striving to be a presence in the community and to reach out to all, we appointed a Children and Families Worker who started at Easter 2025. Whilst Katie has sadly moved away from Poppleton, we saw the real value in the work that she started and are seeking to appoint someone new to the role.

A long term aim of the PCC has been to livestream services. The first successful livestream was on Christmas Day and we are settling into a pattern of doing this regularly. This has been an excellent way of ensuring that those who are no longer able to leave the house now have the option of attending services. People can now join services from All Saints' on the 1st, 2nd and 4th Sundays of the month at 10.30am via our YouTube channel - *https://www.youtube.com/@poppletonholyredeemer.* It is now also possible to livestream weddings and funerals and other occasions. In 2026, we should be able to start livestreaming from St. Everilda's.

2025 saw us mark Ian Woods' retirement as he reached the remarkable milestone of having been Choirmaster for 60 years. Bishop Flora came to All Saints' to lead a special service on 18th May. Following Ian's departure, the choir made the very difficult decision that they wanted to stop singing as a choir. This has been hard for All Saints' to adjust to but enormous gratitude has been shown to Ian & all choristers who have sung over the decades.

We celebrated with Owen Kosling as he was licensed as an Authorised Lay Minister and said farewell to Peter Birkinshaw who had been on placement in the parish for 3 years as part of his training for ordination.

In support of the Church's Mission across the Parish, an annual booklet identifies, in a series of short reports, the activity, performance and development of ongoing church activities during 2025, as well as York Deanery Synod activities. This is an integral annex to and part of the PCC's Annual Report and Financial Statements and as such is addressed at the Annual Parochial Church Meeting (APCM).

**Electoral Roll:** Every Parish in the Church of England is required to maintain an Electoral Roll. Every 6 years, everyone has to come off the Roll and reapply - 2025 was our year. At April 2025, the Electoral Roll stood at **145**, a net increase from 142 (2024).

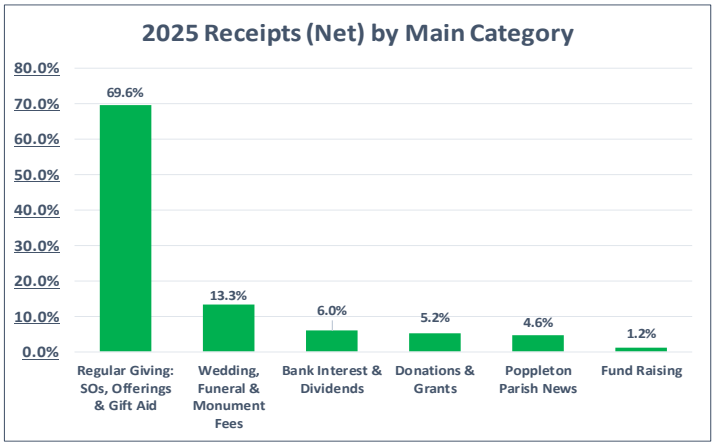
**From the registers:** In the year there were **13** baptisms and dedication services (2024:8), no confirmations (2024:1), **6** weddings (2024:3) & **43** funeral services in Church or at a crematorium (including interment of ashes or memorial services) (2024:37).

## E. Financial Review

### General Fund

The detailed results for 2025 in the General Fund are set out in Table 1 on page 5 showing a surplus for 2025 of £7,735. After a decrease in investment values, at the year end the fund stands at £161,475.

Receipts have increased overall by 9% (£8,189) over 2024. This is attributed to an increase in standing order and collections of circa. 10%, an additional quarter of Gift Aid received, increased numbers of weddings, funerals & interment of ashes and a better return on our bank accounts and investments. The graph below demonstrates the makeup of our receipts by main category and in particular the percentage input of each to overall receipts.

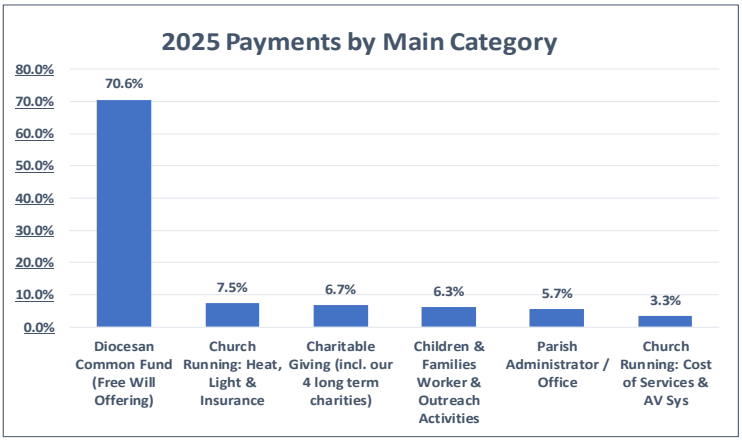



Regular giving, by members of our Church Community, through the Standing Order Scheme & plate offerings in Church has continued to be extremely generous - **thank you, so much as this is crucial for enabling our Mission across the Parish.** Giving is greatly enhanced through our ability to claim gift aid on both regular giving and plate offerings (but not on legacies). As demonstrated above, circa. 70% of our receipts is through these categories – a very significant amount. Many people have responded positively to generous giving messages and have reviewed their giving to adjust for inflation and/or given one off donations – **once again, thank you so much.**

Generosity during one's lifetime is extended by a legacy to a favoured charity in one's will. We have been fortunate to receive legacies from members of our community over the years but no legacies were received in 2025.
Receipts from weddings, funerals and interment of ashes is higher in 2025 by 39% and the net position after costs is an important 13% of receipts. Contribution towards receipts from bank balances and investments, donations & grants and Poppleton Parish News reflect important streams to also supporting our Mission across the Parish. Whilst fund raising events have been held, many are on a 'faith donation only' basis and are in support of a specific charitable appeal, we should aim to do more in 2026.

Payments have increased overall by 15% (£12,345) over 2024. This is mainly attributed to an increase in our Free Will Offering to the Diocesan Common Fund of 3% plus a catch-up payment of £4,640 for December 2024 (noted in last year's report). Also for the first time in 2025, the cost of our Children & Families Worker and outreach work of £5,700 (6.3%) – which is being funded from legacy reserves. The PCC agreed these reserves should be used to fund a Children & Families Worker whose role will be to build on the foundations set in 2025 by Katie and strengthen relationships between the Church and Poppleton families, which will grow our Church.

The graph below demonstrates the makeup of our payments by main category and the percentage input of each to overall payments.




Our single biggest cost (at circa. 71% of payments) is the Free Will Offer (FWO) to the Diocesan Common Fund, used to support ministry in Churches including Clergy stipends, housing & associated employment costs (this includes Rev Simon's leadership in Poppleton). We have always paid our FWO which, the recurring amount for 2025, was £59,000, a 3% increase on the recurring 2024 value. After agreement at PCC, our FWO for 2026 is to be increased by 3% to £60,770.

Apart from funeral collections and specific appeals, our charitable giving is £6,066 (2024: £6,621) which includes donations of 10% of regular giving to our four long term charities (see Table 1). In addition to prayers, financial support to these four charities will continue in 2026, using the same formula.

Ongoing costs of running our Churches and the Services held therein [Heat, Light, Insurance, Cost of Services, Audio Visual systems & Parish Administration] are at comparable levels year on year and are monitored closely, by both the Treasurer and the PCC. Each of these categories represent between 3.3% and 7.5% of our overall cost base, as shown above.

## E. Financial Review (Continued)

**All Saints' Fabric & Churchyard Fund**

We are grateful to Upper Poppleton Parish Council for ongoing support and their grant of £2,500 towards Churchyard maintenance, helping to improve our 'Green' credentials. Regular Maintenance payments (including. grass & tree cutting) totalled £2,500. The result for the year was a small excess of £310.

The carried forward value is £6,419 (including the sum of £1,337 held for the Churchyard's Wildlife Restoration Project). This isn't a great buffer to cover ongoing costs and other Quinquennial remediation - further support from the General Fund will potentially be needed.

**St Everilda's Fabric & Churchyard Fund**

Individual donations were received specifically for this restricted fund **- thank you.** We are grateful for the ongoing support and grants of £2,000 from Nether Poppleton Parish Council for Churchyard and tree maintenance, helping to improve our 'Green' credentials. Regular Maintenance (including. grass & tree cutting/surgery) reflects the maintenance cost of the Churchyard.

The carried forward value is £9,047. This isn't a great buffer to cover ongoing costs and other Quinquennial remediation, including significant roofing work - further support from the General Fund will potentially be needed.

**Frank Carlill Bequest Fund**

This restricted fund can be used as directed by the Vicar of All Saints' Church. Dividend and interest income of £1,112 is healthy. After adjustment for decrease in the stock market value of investments, the closing fund balance of £46,014.

**Charity Funds**

Charity Funds, and their accounting, are detailed in table 5.2 These are divided between our own charitable giving in response to appeals [5 charities in 2025] and monies collected at funeral services [19 charities in 2025]. Monies generously given are paid in full to the respective charity in accordance with identified wishes.

**The Future**

We are truly blessed that our available assets are supporting our combined Church Community's Vision & Ministry for Growth across Poppleton and within the Diocese. **The PCC is extremely grateful to members of our Church Community for their continued and ongoing generosity and time, to support this work.** In January 2026, we held a further Vision Day to reflect on achievements since 2022 and to refresh our objectives and approach for the forthcoming period. God will bless us richly and gives all we need for God's mission in the world.

Based on the full year of 2025, the PCC approved 2026 budgets, for normal ongoing and investment spending of each fund. The budgets continue to estimate General Fund reserves **depleting** by circa £8,000 (excluding any transfers to the Fabric & Churchyard Funds), however most of this reflects our investment in employment of the Children & Families Worker, ongoing development of Anna Chaplaincy and growth of Messy Church & Little Fishes - all of which are around engagement with our Poppleton Community & Growth of our Church.

Each of the Fabric & Churchyard Funds **deplete** in 2026 resulting from costs arising from Quinquennial actions, in particular roof repairs for St Everilda's, all of which is due to be taking place in 2026. Further support from the General Fund to the Fabric & Churchyard Funds will be needed.

## F. Reserves Policy & Investments

To enable the further enhancement of its objectives and activities, the PCC continues to work to a reserves policy balance of £30,000 on unrestricted funds. This equates to between three & four months of unrestricted payments and is in place to cover emergency situations that may arise from time to time. Unrestricted reserves balance during the year and at the year-end meets the requirements of this policy.

As set out in the Cash Handling & Investment Policy, it is the PCC's intention that money we receive is to be used in a timely manner for identifiable and appropriate needs within the Parish and will only be invested in investment funds or other term deposits: (1) if the money is already allocated for use and needs to be preserved over a longer period; or (2) has not yet been allocated for use and there is no immediate prospect for it to be used. The policy details how the PCC wishes these assets to be appropriately managed to predominantly preserve capital value and also to generate a return on the value, whilst adopting an Ethical Investment Policy and not taking on undue risk.

Table 4 - sets out the assets and liabilities of the PCC at the year end and demonstrates a mix of daily banking accounts (22%), short term and instant access deposit accounts (57% which include legacy reserves) and investments (21%)

**The Trustees' Annual Report and the Financial Statements on pages 1 to 7 were approved by the PCC Trustees on 10th March 2026 and signed on their behalf by:**

**SIMON BIDDLESTONE** **ANDREW WORDIE**

**Reverend Simon Biddlestone** **and** **Mr. Andrew Wordie**
**(Vicar & PCC Chairman)** **(PCC Treasurer)**

## 1. GENERAL (UNRESTRICTED) FUND: RECEIPTS & PAYMENTS ACCOUNT

| | 2025 | | 2024 | |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| **Receipts** | | | | |
| Voluntary Receipts | | | | |
| Regular Giving | | | | |
| Planned giving - Standing Orders | **42,684** | | 40,143 | |
| Collections and other giving | **10,329** | | 8,161 | |
| Gift Aid recovered | **15,334** | **68,347** | 8,828 | 57,132 |
| Other voluntary receipts | | | | |
| Legacies | **21** | | 13,361 | |
| Donations & Grants [incl. for outreach activities] | **3,129** | **3,150** | 1,646 | 15,007 |
| Receipts from Activities for generating funds | | | | |
| Parish magazine – sales and advertising | **7,573** | | 7,133 | |
| Fund raising events | **1,400** | **8,973** | 494 | 7,627 |
| Receipts from Church Activities | | | | |
| Wedding, funeral & monument fees - Net of costs | | **13,025** | | 9,341 |
| Receipts from investments | | | | |
| Bank and CBF Deposit account interest & dividends | | **5,884** | | 3,083 |
| Award / Grant from All Saints' Hall | | **2,000** | | 1,000 |
| **Total Receipts** | | **101,379** | | 93,190 |

| **Payments** | 2025 | | 2024 | |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Church activities | | | | |
| Diocesan Common Fund & Deanery Fees | **63,820** | | 54,055 | |
| Church running expenses – gas, electric & water | **3,347** | | 3,913 | |
| Church running expenses – insurance | **3,415** | | 3,339 | |
| Vicar's expenses (water, telephone, travel etc) | **617** | | 1,089 | |
| Cost of services & non-AV licences | **1,780** | | 1,853 | |
| Parish office (inc. Administrator, printing & stationery) | **5,115** | | 5,638 | |
| Printing the Parish Magazine | **3,036** | | 4,106 | |
| Fund raising | **202** | | 20 | |
| AV systems running costs & CCLI licences | **550** | | 465 | |
| Children & Families Worker (Salary and direct costs) | **4,910** | | 0 | |
| Outreach: Messy Church, Little Fishes, Anna Chaplaincy, Hols@Home | **786** | | 200 | |
| Charitable Giving | | | | |
| Crosslinks - Robinson Family | **1,892** | | 2,258 | |
| Church Army | **946** | | 1,130 | |
| York Schools & Youth trust | **946** | | 1,098 | |
| Let The Children Live | **946** | | 1,357 | |
| Crisis at Christmas, British Red Cross, York Neighbours, IDAS, St Sampson's Centre, Knitted Bible Provider | **1,336** | | 778 | |
| **Total Payments** | **93,644** | | 81,299 | |
| **Excess / (Deficit) of Receipts over Payments** | | **7,735** | | 11,891 |
| Fund balance brought forward at 1 January 2025 | | **154,477** | | 142,174 |
| Increase / (decrease) in Investment Assets valuation | | **-737** | | 412 |
| **Fund balance carried forward at 31 December 2025** | | **161,475** | | 154,477 |

## 2. RESTRICTED & DESIGNATED FUNDS: RECEIPTS & PAYMENTS

All Saints' Fabric & Churchyard Fund = ASFCF, St Everilda's Fabric & Churchyard Fund = St EFCF, F Carlill = Frank Carlill Bequest Fund

| | **ASFCF 2025 £** | **St EFCF 2025 £** | **F Carlill 2025 £** | **Total 2025 £** | ASFCF 2024 £ | St EFCF 2024 £ | F Carlill 2024 £ | **Total 2024** £ |
|---|---|---|---|---|---|---|---|---|
| **Receipts** | | | | | | | | |
| Voluntary Receipts – Contributions, donations & bequests | **10** | **433** | **0** | **443** | 5,035 | 1,841 | 0 | **6,876** |
| Grants Received | **2,500** | **2,000** | **0** | **4,500** | 2,500 | 1,950 | 0 | **4,450** |
| Funeral Collections | **111** | **210** | **0** | **321** | 0 | 0 | 0 | **0** |
| Investment income – interest & dividends | **138** | **181** | **1,142** | **1,461** | 33 | 130 | 1,536 | **1,699** |
| | **2,759** | **2,824** | **1,142** | **6,725** | 7,568 | 3,921 | 1,536 | **13,025** |
| **Payments - All Church activities** | | | | | | | | |
| Regular Maintenance (incl. grass & tree cutting) | **2,449** | **1,225** | **0** | **3,674** | 3,005 | 2,463 | 0 | **5,468** |
| Other Costs | **0** | **0** | **30** | **30** | 0 | 0 | 185 | **185** |
| | **2,449** | **1,225** | **30** | **3,704** | 3,005 | 2,463 | 185 | **5,653** |
| **Excess / (Deficit) of Receipts over Payments** | **310** | **1,599** | **1,112** | **3,021** | 4,563 | 1,458 | 1,351 | **7,372** |
| Fund balance brought fwd at 1st Jan 2025 | **6,109** | **7,448** | **45,759** | **59,316** | 1,546 | 5,990 | 43,928 | **51,466** |
| Increase / (decrease) in Investment Assets valuation | **0** | **0** | **-857** | **-857** | 0 | 0 | 480 | **480** |
| Transfers from & to other Funds | **0** | **0** | **0** | **0** | 0 | 0 | 0 | **0** |
| **Fund balance carried fwd at 31st Dec 2025** | **6,419** | **9,047** | **46,014** | **61,480** | 6,109 | 7,448 | 45,759 | **59,316** |

## 3. STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st DECEMBER 2025

| | **Unrestricted Funds £** | **Designated Funds £** | **Restricted Funds £** | **TOTAL 2025** £ | TOTAL 2024 £ |
|---|---|---|---|---|---|
| **Incoming Resources** | | | | | |
| Voluntary income | **71,497** | **0** | **443** | **71,940** | 79,015 |
| External Grants | **2,000** | **0** | **4,500** | **6,500** | 5,450 |
| Activities for generating funds (incl awards) | **8,973** | **0** | **0** | **8,973** | 7,627 |
| Income from investments | **5,884** | **0** | **1,461** | **7,345** | 4,782 |
| Church activities | **13,025** | **0** | **321** | **13,346** | 9,341 |
| **Total Incoming Resources** | **101,379** | **0** | **6,725** | **108,104** | 106,215 |
| **Total Resources Expended - Church Activities** | **-93,644** | **-210** | **-3,494** | **-97,348** | -86,952 |
| **Net Movement in Funds** | **7,735** | **-210** | **3,231** | **10,756** | 19,263 |
| Balances b/fwd 1st January 2025 | **154,477** | **210** | **59,106** | **213,792** | 193,638 |
| Increase / (decrease) in Investment Assets value | **-737** | **0** | **-857** | **-1,593** | 892 |
| Transfers to / from Other Funds | **0** | **0** | **0** | **0** | 0 |
| **Balances c/fwd 31st December 2025** | **161,475** | **0** | **61,480** | **222,955** | 213,792 |

The overall total of £61,480 of Restricted and Designated funds in table 2 is analysed in separate columns, for each fund type, in table 3.

## 4. STATEMENT OF ASSETS AND LIABILITIES AT 31st DECEMBER 2025

| | **2025 £** | 2024 £ |
|---|---|---|
| **Cash Funds** | | |
| Bank current account - Barclays | **24,106** | 30,323 |
| Bank current account – Santander | **32,817** | 18,126 |
| CBF Church of England Deposit Fund | **73,763** | 89,703 |
| United Trust Bank (1 year Term Deposit - Dec 26) | **62,760** | 60,000 |
| United Trust Bank (3mth Term Deposit - Mar 26) | **20,000** | 0 |
| **Total bank Accounts** | **213,446** | 198,152 |
| **Investment Assets:** | | |
| CBF Church of England Investment Fund - Income Shares: Note 5.1 | **58,902** | 61,355 |
| **Other Assets** | | |
| Audio Visual Systems: All Saints' & St Everilda's Churches (fully written down) | **-** | - |
| **Liabilities** | | |
| Amounts due to All Saints' Hall Fund | **-49,393** | -45,714 |
| **Total liabilities** | **-49,393** | -45,714 |
| **NET ASSETS** | **222,955** | 213,793 |
| **REPRESENTED BY:** | | |
| General Fund (Unrestricted) | **161,475** | 154,477 |
| All Saints' Fabric & Churchyard Fund | **6,419** | 6,109 |
| St Everilda's Fabric & Churchyard Fund | **9,047** | 7,448 |
| Frank Carlill Bequest Fund | **46,014** | 45,759 |
| **TOTAL OF ALL PCC FUNDS** | **222,955** | 213,793 |

Other Assets: Audio Visual systems were installed in both Churches during 2023, with a total cost of £44,213. Although fully written down in 2023, these are still valuable assets of the PCC and as such are recorded on the Statement of Assets and Liabilities.

Arising from the Quinquennial inspections at each Church in 2023, a series of remedial actions have been drawn up to be implemented over the next 3-4 years. The total cost of all actions in 2026 is not expected to be more than £8,000 at All Saints' and £28,000 at St Everilda's (includes roof repairs of @£20,000) - so manageable within the PCC's overall existing resources.

## 5. NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st DECEMBER 2025

### 5.1. ACCOUNTING POLICIES

**Basis of preparation**

The financial statements of the PCC have been prepared in accordance with the Charities Act 2011, as amended by the Charities Act 2022 ('the Act') and Church Accounting Regulations 2006 using the Receipts & Payments basis. Receipts and payments include income as received and expenditure when irrevocably paid. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They don't include accounts of Church groups that owe their main affiliation to another body nor those of informal gatherings of Church members.

PCC members, as parishioners, give regularly to the Church. Church incidental expenses incurred or paid by individual PCC members are reimbursed, once approved. Subject to the aforementioned, there are no related party transactions with PCC members.

**Funds**

Unrestricted funds represent the General Funds which are not subject to any special restrictions regarding their use, and are available for application to the general purposes of the PCC. These include funds designated for a particular purpose by the PCC. The Parish Magazine fund is included in General Funds.

Restricted funds represent a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest, and b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. Income from a direct fund investment (eg Frank Carlill) is credited to that fund in relation to its separate holding. Where bank accounts/investments are shared, interest and other income is apportioned to individual funds on an average balance basis.

Restricted funds comprise: a) All Saints' Fabric & Churchyard; b) St Everilda's Fabric & Churchyard; and c) Frank Carlill Bequest. In addition, funds raised specifically for designated charities or missionary work is segregated and paid over directly to the charity or mission entity. There are no endowment funds.

**Fixed assets**

Consecrated and benefice property is not included in the financial statements under Section 10 of the Act. Repairs to Church properties are expended in the year incurred. Moveable church furnishings held by the Churchwardens on special trust for the PCC and which require a faculty for disposal, are inalienable property listed in the Church's inventory, which can be inspected (at any reasonable time). Inalienable property is not valued in the financial statements.

Fixtures and fittings are written off in full in the year of purchase which includes the Audio Visual Systems ('AV Systems') installed in each Church during 2023 and was fully expensed in that year.

**Investment Assets**

Investment assets, being shares held in the CBF Investment Fund - Income Shares, are included at mid-market value at 31 December. Movements in value, year on year, are reflected on a separate line in each Receipts and Payments account. Analysis by fund is below.

| | **Holding 31/12/25** | Holding 31/12/24 | **Value 31/12/25** | Value 31/12/24 |
|---|---|---|---|---|
| Unrestricted General Fund | **797.22** | 797.22 | **17,697** | 18,434 |
| Frank Carlill Bequest Fund | **928.12** | 928.12 | **20,603** | 21,461 |
| All Saints' Hall Fund (+ included within liabilities) | **928.12** | 928.12 | **20,603** | 21,461 |
| | **2653.46** | 2653.46 | **58,902** | 61,355 |

### 5.2 CHARITY AND MISSION FUNDS

A number of Church activities give rise to donated funds for specific designated charities & missionary funds, which are paid over directly. **Such receipts & payments are not included elsewhere in the PCC's financial statements.** The following summarises this.

| | **2025** | 2024 |
|---|---|---|
| | **£** | £ |
| Receipts: Voluntary Receipts | | |
| Charitable giving - Appeals | **1,212** | **1,053** |
| Funeral collections | **6,722** | **4,316** |
| **Total Receipts** | **7,934** | **5,369** |
| Payments: Charities & Missions | | |
| Appeals | **1,212** | **1,053** |
| Funerals | **6,722** | **4,316** |
| **Total Payments** | **7,934** | **5,369** |

| **2025 Payments Made** | **£** | | **£** |
|---|---|---|---|
| Restore UK [A] - Coffee Morning | 762 | RNLI [F] | 1,262 |
| Fairtrade Foundation [A] | 133 | Alzheimer's Society [F] | 549 |
| DEC Middle Eastern Humanitarian Appeal [A] | 125 | York Against Cancer [F] | 149 |
| Carecent [A] - Harvest Offerings | 192 | Age UK [F] | 140 |
| Children's Society [A] - Christingle Service | 111 | Brain Tumour Charity [F] | 102 |
| Parkinsons UK [F] | 250 | Marie Curie [F] | 102 |
| British Heart Foundation [F] | 526 | Multiple Sclerosis [F] | 499 |
| Martin House [F] | 614 | Cystic Fibrosis [F] | 404 |
| St Leonard's Hospice [F] | 102 | Scripture Union & The Bible Society (Middle East) [F] | 765 |
| Dementia UK [F] | 103 | Cancer Research UK [F] | 260 |
| RNID [F] | 265 | Blesma Limbless Veterans [F] | 265 |
| Poppleton Methodist Church [F] | 45 | Brunswick Organic Nursery [F] | 209 |

The generosity of individuals and their families is vast, allowing these varied charities to continue their good works: locally in York, within UK or internationally. In addition to the above, our Churches made commitments to provide levels of annual financial support to 4 charitable mission partners: **Crosslinks (the Robinson Family), The Church Army, Let the Children Live** and **York Schools & Youth Trust.** Together with support of our prayers, our charitable support to mission partners for 2025 was £6,066 (2024: £5,843).

## Independent Examiner’s Report to the Members of the Parochial Church Council of Nether with Upper Poppleton ('PCC')

I report to the members on my examination of the Annual Report and Financial Statements of the PCC for the year ended 31 December 2025, set out on pages 1 to 7.

### Responsibilities and basis of report

As charity trustees, the members of the PCC are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011, as amended by the Charities Act 2022 ('the Act').

I report in respect of my examination of the PCC's financial statements 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 PCC as required by section 130 of the Act; or

2) the financial statements do not accord with those records.

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

**ALISON SMITH**

**Alison Smith BA ACA CTA DChA**
**Independent Examiner**
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**10th March 2026**