

Parish Nursing Ministries UK

Independent Examiner's Report and Accounts
Year ended 31 March 2025

Stewardship 
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1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

PARISH NURSING MINISTRIES UK
COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2025

Trustees	Steve Fouch - Chair Amanda Allchorn Robert James Brown Rev Jonathan Edwards Barbara MacFarlane Fr Damian Feeney Joyce Fletcher Glen Michael Johnson
Key Staff	Sue Bretherick (CEO)
Governing Document	Memorandum and Articles of Association dated 12 May 2005 and amended 18 September 2005, 10 November 2006 and 9 November 2007.
Company Registration Number	1111680
Charity Registration Number	05451295
Registered Office	The Hope Centre 26 North Street Peterborough Cambridgeshire PE1 2RA
Independent Examiner	Sarah Crispin ACA Stewardship 1 Lamb's Passage London EC1Y 8AB
Bankers	Lloyds Bank

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**TRUSTEE'S ANNUAL REPORT
(INCORPORATING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2025**

The Trustees, who are the charity's directors for the purposes of company law, have pleasure in submitting the Report and Accounts for the year.

Objects of the charity

The charity is a charitable company and is governed by its memorandum and articles of association. The objects of the charity, as set out in the governing document are:

- a) To promote community health across the UK by funding and training Parish Nurses, and supporting their education.
- b) To advance the Christian faith in the UK by promoting Parish Nursing and supporting the establishment and training of Parish Nurse initiatives.
- c) To support specific overseas Parish Nursing initiatives.

Summary of the charity's main activities and achievements

To further the above objects and vision, the charity's main activities and achievements were as follows:

- a) Funding, training and supporting Parish Nurse education

The Parish Nursing Ministries UK (PNMUK) Lead Educator continued to develop and deliver essential courses to a high standard, supported by an experienced team of educators and regional nurse coordinators. Two Preparation for Parish Nursing Practice courses were completed by 14 nurses, and two Parish Nurse Assistants' courses were completed by 5 Parish Nurse Assistants. Looking forward, a refresher course for longstanding Parish Nurses will be piloted in 2025 for those wishing to update themselves on the latest curriculum. Grant funding from The Hinchley Charitable Trust, with match funding from other charitable trusts and foundations, ensured we were able to meet our education objectives.

Sixty-eight Parish Nurses, staff members, Trustees and visiting speakers gathered for the PNMUK Annual Symposium in September 2024. All benefited from Continued Professional Development, times of worship, fellowship and encouragement, as well as key networking opportunities.

Partnership webinar events continued to equip Parish Nurses and evaluate well. Topics were chosen after feedback from Parish Nurses at the annual symposium and from emerging themes in Communities of Practice. Listening to their needs ensures efficacy in the use of resources and relevance to their practice. Over the year, the following sessions were offered:

- Safeguarding and Legal issues in Parish Nursing practice (delivered by a PNMUK employee, who is also a parish nurse and the safeguarding trainer for the Central Baptist Association)
- Loneliness and mental health (delivered by Linking Lives)
- Palliative care (delivered by Christians in Care)
- Managing the unexpected in Parish Nursing ministry (delivered by a PNMUK employee)
- Moving Medicine (delivered by the Active Wellness Research Centre, Sheffield Hallam University)

Training and support costs for Parish Nurses in the year were subsidised by grants from Christian charitable trusts and foundations. The Trustees conducted a partner contribution cost review which resulted in a recommendation for a long overdue inflationary increase in the 2025/26 financial year for all courses and events. In addition, PNMUK will deliver all Preparation for Parish Nursing Practice courses online in 2025/26 to further ensure affordability and accessibility for participants.

b) Supporting the establishment and training of Parish Nurse initiatives

Parish Nursing Ministries UK supported ninety-one partner churches over the year. Support given by the charity included detailed planning assistance, through to setting up and accreditation for new Parish Nursing services, as well as offering ongoing support and re-accreditation for more established services. Church partners' annual contributions, and payments made for planning services, part-funded the Regional Nurse Co-ordinator posts and expenses. Further dedicated funding for the role of Central Onboarding Co-ordinator ensured that services were well set up through a robust and timely process.

A total of sixty-two individuals attended Explore Online events. These were delivered quarterly for individuals, churches and Christian organisations interested in finding out about Parish Nursing. Thirty-seven churches or Christian organisations were represented, of which ten went on to set up a new Parish Nursing service. Of note is the establishment of the St James Holywell Parish Nursing Service in Wales – this reestablishes Parish Nursing in Wales after a significant period of absence, with the support of funding from the Benefact Trust.

In partnership with the Farming Community Network, health support offered to farmers and farming communities at Stoneleigh and Thrapston Livestock markets continued to be well-received and valued. One hundred and forty people sought health advice from the Parish Nurses present at eight markets over the course of the year. Blood pressure readings were taken, themed health advice was given on topics such as men's health, skin cancer awareness, hypertension, mental health, alcohol and drug use, and many support conversations took place around recent diagnoses and upcoming medical appointments.

The partnership work between the University Hospitals of Morecambe Bay NHS Foundation Trust, Emmanuel Community Church (Barrow-in-Furness) and PNMUK came to a natural end as the lead Parish Nurse stepped down from Parish Nursing in April 2025, after 10 years of practice. An evaluation of the impact of this partnership project indicated that in this timeframe, 100 patients who were discharged from hospital received support from the Parish Nurse to continue to recover in their home environment, thereby reducing the need for readmission. This early intervention model identified those who were deteriorating after discharge and ensured that swift actions and support were put in place to avoid readmission. Enhanced connection with the community, spiritual connectedness and physical/mental health support were all elements of the success of this work.

c) To support specific overseas Parish Nursing initiatives

The charity continues to implement an active partnership agreement with the Westberg Institute of Faith Community Nursing (Spiritual Care Association, USA). Course curriculum review and implementation, regular networking meetings with Parish Nursing organisations from other countries and contributions to the Annual Westberg Symposium all formed part of our activities under this agreement over the past year. Updates, innovative practices and internationally relevant nursing trends and concerns provided information, encouragement and support throughout the year.

In planning the activities, the Trustees have applied the guidance on public benefit issued by the Charity Commission.

Structure, Governance and Management

Responsibility for setting policy and for determining the parameters within which the charity should operate rests with the Trustees, who meet regularly to monitor the activities of the charity.

Responsibility for the day-to-day operation of the charity has been delegated to a senior management team led by Sue Bretherick, CEO. Various sub-committees support the CEO in individual workstreams, drawing on specific expertise within the Board of Trustees. New Trustees are recruited and appointed by the existing Trustees by a majority vote.

Financial Review

During the year, income decreased by £89,549 to £123,347, and expenditure increased by £15,329 to £195,100. The charity's net assets decreased by £71,752 to £65,761.

PNMUK saw an overall decrease in income over the year as a result of the ending of a couple of large grants. All fundraising efforts towards replacing these with similar large grants proved unsuccessful. Donations from charitable trusts, against a challenging fundraising backdrop, were therefore 80% less than the previous year. We maintained a dedicated focus with ongoing fundraising and ended the year with a small increase in individual donations. As we continue to develop as a charity, we are committing to trialling other well-known fundraising initiatives in 2025 and working towards diversifying income streams.

There was a reduction in expenditure as a careful operational response to the reduction in income, which did not affect core delivery. One example was the closure of the physical office and the move to a fully remote organisation.

The Trustees remain grateful to the church partners, individuals and charitable trusts that supported the charity over the course of the year.

Reserves Policy

The Trustees have determined that the charity should aim to hold unrestricted cash of no less than **£36,103 – £60,172** (which equates to about **3-5** months' of unrestricted expenditure) so that the charity could continue to operate should income and / or expenditure vary adversely. At the year end, the charity held unrestricted cash of £56,220 and the charity is complying with its reserves policy.

Key risks and uncertainties

The charity is exposed to various risks - be they operational, financial or reputational. The Trustees review the charity's activities quarterly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks.

Responsibilities of Trustees under company law

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).

Company law requires the Trustees to prepare financial statements for each financial year that give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the Trustees are required to:

1. Select suitable accounting policies and apply them consistently;
2. Observe the methods and principles in the Charities SORP;
3. Make judgements and estimates that are reasonable and prudent;
4. State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. Prepare the financial statements on a 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 charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

This report, which has been prepared in accordance with the provision of the Companies Act 2006 relating to small companies, was approved by the Trustees and signed on their behalf by:

Steven Fouch
Steven Fouch (Sep 19, 2025 15:47:09 GMT+1)

Steven Fouch (Chair of Trustees)

Date: Sep 19, 2025

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
PARISH NURSING MINISTRIES UK
('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025 on pages 6 to 15 following, which have been prepared on the basis of the accounting policies set out on pages 8 and 9.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Sarah Crispin
Sarah Crispin (Sep 25, 2025 11:14:26 GMT+1)
Sarah Crispin ACA
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: Sep 25, 2025

PARISH NURSING MINISTRIES UK
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
INCOME AND ENDOWMENTS FROM:					
Donations	3	28,400	20,000	48,400	123,562
Charitable activities	4	70,901	-	70,901	84,646
Other trading activities	5	84	-	84	66
Investments	6	3,962	-	3,962	4,622
Total income and endowments		103,347	20,000	123,347	212,896
EXPENDITURE ON:					
Charitable activities	7	111,533	73,624	185,157	169,831
Raising funds	8	9,942	-	9,942	9,940
Total expenditure		121,475	73,624	195,100	179,771
Net income/(expenditure)		(18,128)	(53,624)	(71,752)	33,125
Transfers between funds	15	590	(590)	-	-
Net movement in funds		(17,538)	(54,215)	(71,752)	33,125
Reconciliation of funds:					
Total funds brought forward		80,794	56,719	137,513	104,388
Total funds carried forward	15	63,256	2,505	65,761	137,513

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

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on page 8 - 14 form part of these accounts.

PARISH NURSING MINISTRIES UK

BALANCE SHEET

AS AT 31 MARCH 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
FIXED ASSETS					
Tangible assets	10	3,330	-	3,330	1,153
		<u>3,330</u>	<u>-</u>	<u>3,330</u>	<u>1,153</u>
CURRENT ASSETS					
Debtors	11	13,748	-	13,748	9,374
Cash at bank and in hand	12	56,220	2,505	58,725	135,704
		69,968	2,505	72,472	145,077
CREDITORS: Amounts falling due within one year	13	(10,042)	-	(10,042)	(8,717)
Net current assets / (liabilities)		<u>59,925</u>	<u>2,505</u>	<u>62,431</u>	<u>136,360</u>
TOTAL NET ASSETS		<u>63,256</u>	<u>2,505</u>	<u>65,761</u>	<u>137,513</u>
FUND BALANCES	15				
Unrestricted Funds					
General funds		44,570	-	44,570	68,378
Designated funds		18,687	-	18,687	12,416
		<u>63,256</u>	<u>-</u>	<u>63,256</u>	<u>80,794</u>
Restricted Funds		<u>-</u>	<u>2,505</u>	<u>2,505</u>	<u>56,719</u>
		<u>63,256</u>	<u>2,505</u>	<u>65,761</u>	<u>137,513</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities

- (a) ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors and were signed on its behalf by:

Steven Fouch

Steven Fouch (Sep 19, 2025 15:47:09 GMT+1)

Steven Fouch

Date: Sep 19, 2025

Company number: 1111680

Charity number: 05451295

The notes on page 8 - 14 form part of these accounts.

PARISH NURSING MINISTRIES UK
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

1 Statutory Information

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP")", with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations includes:

Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from courses and symposiums and from Coordinators.

Investment income represents income generated by the charity's assets and includes income from bank interest.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on raising funds comprises the costs incurred on professional fundraising fees.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £200 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Equipment	Over 5 years
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The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

PARISH NURSING MINISTRIES UK
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

2 Accounting Policies (cont.)

f) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

g) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

h) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

i) Critical accounting estimates and areas of judgement

The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

3 Donations

	2025	2024
	£	£
Donations of cash and similar	19,369	13,470
Other grants receivable	27,000	108,953
Income tax recoverable	2,031	1,139
	<u>48,400</u>	<u>123,562</u>

4 Income from charitable activities

	2025	2024
	£	£
Course and symposium fees	28,884	30,545
Coordination income	42,017	54,101
	<u>70,901</u>	<u>84,646</u>

5 Income from other trading activities

	2025	2024
	£	£
Shop income	84	66
	<u>84</u>	<u>66</u>

6 Investment income

	2025	2024
	£	£
Bank interest	3,962	4,622
	<u>3,962</u>	<u>4,622</u>

PARISH NURSING MINISTRIES UK
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

7 Charitable expenditure

	2025 £	2024 £
a Costs incurred directly on specific activities		
Staff costs	56,227	56,586
Course costs	2,810	3,287
Coordinator costs	4,419	4,652
Symposium costs	13,358	13,569
	<u>76,814</u>	<u>78,094</u>
b Costs incurred on support & administration		
Governance costs		
Independent examiner's fee	2,160	1,920
	<u>2,160</u>	<u>1,920</u>
Staff costs	72,873	64,535
Rent & utilities	3,315	4,170
Insurance	1,475	1,239
Telephone & IT	5,248	4,979
Accountancy & legal fees	5,060	6,313
Marketing & communications	14,687	7,155
Other support costs	1,693	1,015
Depreciation of tangible fixed assets	642	411
Bad debt	1,190	-
	<u>108,343</u>	<u>91,737</u>
Total expenditure	<u><u>185,157</u></u>	<u><u>169,831</u></u>

8 Cost of raising funds

	2025 £	2024 £
Fundraising costs	9,942	9,940
	<u><u>9,942</u></u>	<u><u>9,940</u></u>

9 Analysis of staff costs, the cost of key management personnel and trustee remuneration

	2025 £	2024 £
Gross wages and salaries	125,702	115,520
Social security	1,261	890
Pension costs	1,786	1,709
	<u><u>128,749</u></u>	<u><u>118,120</u></u>

The average monthly number of employees during the year was 12 (2024: 12). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees and the key staff named on the Company Information page. During the year key staff received employment benefits totalling £32,771 (2024: £28,342).

No trustees received employment benefits in either the current or preceding year.

PARISH NURSING MINISTRIES UK
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

10 Tangible fixed assets

	Computer Equipment £	Total 2025 £
Cost		
At 1 April 2024	4,332	4,332
Additions	2,820	2,820
At 31 March 2025	<u>7,152</u>	<u>7,152</u>
Accumulated depreciation		
At 1 April 2024	3,179	3,179
Charge for the year	642	642
At 31 March 2025	<u>3,821</u>	<u>3,821</u>
Net book value		
At 31 March 2025	<u>3,330</u>	<u>3,330</u>
At 31 March 2024	<u>1,153</u>	<u>1,153</u>

11 Debtors

	2025 £	2024 £
Falling due within one year:		
Trade debtors	1,225	3,814
Tax recoverable	2,027	1,134
Prepayments and accrued income	10,496	4,426
	<u>13,748</u>	<u>9,374</u>

12 Cash at Bank and in Hand

	2025 £	2024 £
Cash at bank with immediate access	58,725	135,704
	<u>58,725</u>	<u>135,704</u>

13 Creditors: liabilities falling due within one year

	2025 £	2024 £
Trade creditors	1,195	1,815
Taxation and social security	2,108	2,134
Accruals & deferred income	6,740	4,767
	<u>10,042</u>	<u>8,717</u>

14 Pension commitments

During the year employer's pension contributions totalling £1,786 (2024: £1,709) were payable to defined contribution personal pension schemes. £nil in pension contributions were owing at the balance sheet date (2024: £413).

PARISH NURSING MINISTRIES UK
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

15 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2025 £	Incoming resources 2025 £	Outgoing resources 2025 £	Transfers in the year 2025 £	Gains and losses 2025 £	Closing balance 2025 £
<i>Designated Funds</i>						
Training, Development & Wellbeing Fund	12,416	25,304	(19,033)	-	-	18,687
	12,416	25,304	(19,033)	-	-	18,687
<i>General Unrestricted Funds</i>	68,378	78,044	(102,442)	590	-	44,570
Total Unrestricted Funds	80,794	103,347	(121,475)	590	-	63,256
<i>Restricted Funds</i>						
Benefact Trust Grant	43,432	-	(42,841)	(590)	-	-
Regional Fund	6,221	10,000	(16,221)	-	-	-
Goodnews Evangelical Mission	923	-	(923)	-	-	-
Hinchley Fund	5,000	7,000	(9,496)	-	-	2,505
Central Onboarding Coordinator Fund	-	3,000	(3,000)	-	-	-
Anne French Memorial Trust	1,143	-	(1,143)	-	-	-
	56,719	20,000	(73,624)	(590)	-	2,505
Aggregate of funds	137,513	123,347	(195,100)	-	-	65,761

The transfers referred to above were made for the following reasons:

- a) Costs incurred for two Regional Nurse Coordinators to attend the September 24 Symposium. These costs were included in the Restricted Benefact Trust Grant and paid from the General Unrestricted Funds.

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>		Restricted funds	2025
	General funds £	Designated funds £	funds £	£
Tangible fixed assets	3,330	-	-	3,330
Debtors	11,772	1,976	-	13,748
Cash at bank and in hand	39,509	16,711	2,505	58,725
Creditors falling due within one year	(10,042)	-	-	(10,042)
	44,570	18,687	2,505	65,761

PARISH NURSING MINISTRIES UK
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

15 Funds (cont.)

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2024 £	Incoming resources 2024 £	Outgoing resources 2024 £	Transfers in the year 2024 £	Gains and losses 2024 £	Closing balance 2024 £
<i>Designated Funds</i>						
Regional Nurse Coordinator Fund	5,250	-	-	(5,250)	-	-
Training, Development & Wellbeing Fund	3,815	27,680	(19,079)	-	-	12,416
	9,065	27,680	(19,079)	(5,250)	-	12,416
<i>General Unrestricted Funds</i>	87,918	76,263	(95,803)	-	-	68,378
Total Unrestricted Funds	96,983	103,943	(114,882)	(5,250)	-	80,794
<i>Restricted Funds</i>						
Benefact Trust Grant	6,603	65,000	(28,171)	-	-	43,432
Regional Fund	-	15,750	(14,779)	5,250	-	6,221
Goodnews Evangelical Mission	-	7,000	(6,077)	-	-	923
Hinchley Fund	802	14,203	(10,005)	-	-	5,000
Central Onboarding Coordinator Fund	-	5,000	(5,000)	-	-	-
Anne French Memorial Trust	-	2,000	(857)	-	-	1,143
	7,405	108,953	(64,889)	5,250	-	56,719
Aggregate of funds	104,388	212,896	(179,771)	-	-	137,513

Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

	Unrestricted Funds			2024 £
	General funds £	Designated funds £	Restricted funds £	
Tangible fixed assets	1,153	-	-	1,153
Debtors	9,374	-	-	9,374
Cash at bank and in hand	66,568	12,416	56,719	135,704
Creditors falling due within one year	(8,717)	-	-	(8,717)
	68,378	12,416	56,719	137,513

PARISH NURSING MINISTRIES UK
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

15 Funds (cont.)

Restricted funds:

The Benefact Trust Grant is for the remuneration of a pilot role in the mid/northeast of England to enhance the current Regional Coordinator role, with associated costs of delivery. Development work to re-establish parish nursing in Wales with associated costs of Regional Coordinator salary and expenses as well as Comms and fundraising support. It is also for the remuneration of the current Regional Nurse Coordinator role in the mid/northeast with associated costs of delivery. Associated support and management costs are also allowed under this grant.

The Regional Fund is an accumulation of small grants towards Regional Nurse Coordinator salaries and costs across different regions in the UK.

The Hinchley Charitable Trust Grant is for the remuneration of the Lead Educator role along with associated costs of delivery (travel expenses, CPD, IT software & support and zoom licence). The Lead Educator leads on the delivery of the Preparation for Parish Nursing Practice course and contributes to the delivery of the Annual Symposium.

The Goodnews Evangelical Mission Grant was for the remuneration of the Central Onboarding Coordinator role as well as the Regional Coordinator salary for the West Midlands.

The Central Onboarding Coordinator Fund was for the salary & costs associated with this role.

The Anne French Memorial Trust is for the Regional Nurse Coordinator salary and costs in the East of England, to develop parish nursing in this region.

Designated

The Training, Development & Wellbeing Fund is the income made on courses and the symposium, that is then re-directed back into these categories, as well as towards CPD for the staff team.

16 Operating lease commitments

The charity had an operating lease for its office building with a three month break clause which it terminated on 31 January 2025. The minimum amount payable in respect of this lease was as follows:

	2025 £	2024 £
Payments falling due:		
Within one year	-	900
Between one and five years	-	-
After five years	-	-
	<u>-</u>	<u>900</u>

During the year the charity was charged £3,000 (2024: £3,600) for its operating lease.

17 Transactions with related parties

During the year the charity:

- a) received donations totalling £5,363 (2024: £1,908) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).
- b) paid expenses totalling £510 (2023: £nil) to 4 (2023: nil) trustees for travel whilst carrying out duties associated with being trustees; reimbursements for expenses incurred when acting as agent for the charity or incurred when undertaking employment duties not connected with serving as a trustee are not included in this disclosure.

Except as disclosed in note 9 'Analysis of staff costs', there have been no other transactions with related parties during the year.

18 Members

Each member of the company commits to contribute if the charity is wound up an amount of £10.

PARISH NURSING MINISTRIES UK
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 MARCH 2025

	Note	<u>Unrestricted funds</u>				<u>Unrestricted funds</u>			
		General 2025 £	Designated 2025 £	Restricted 2025 £	Total 2025 £	General 2024 £	Designated 2024 £	Restricted 2024 £	Total 2024 £
INCOME AND ENDOWMENTS FROM:									
Donations	3	28,400	-	20,000	48,400	14,609	-	108,953	123,562
Charitable activities	4	45,597	25,304	-	70,901	56,966	27,680	-	84,646
Other trading activities	5	84	-	-	84	66	-	-	66
Investments	6	3,962	-	-	3,962	4,622	-	-	4,622
Total income and endowments		78,044	25,304	20,000	123,347	76,263	27,680	108,953	212,896
EXPENDITURE ON:									
Charitable activities:	7	92,500	19,033	73,624	185,157	85,864	19,079	64,889	169,831
Raising funds	8	9,942	-	-	9,942	9,940	-	-	9,940
Total Expenditure		102,442	19,033	73,624	195,100	95,803	19,079	64,889	179,771
Net income/(expenditure)		(24,398)	6,270	(53,624)	(71,752)	(19,540)	8,601	44,064	33,125
Transfers between funds	15	590	-	(590)	-	-	(5,250)	5,250	-
Other recognised gains/(losses):		(23,808)	6,270	(54,215)	(71,752)	(19,540)	3,351	49,314	33,125
Other gains/(losses)		-	-	-	-	-	-	-	-
Net movement in funds		(23,808)	6,270	(54,215)	(71,752)	(19,540)	3,351	49,314	33,125
Reconciliation of funds:									
Total funds brought forward		68,378	12,416	56,719	137,513	87,918	9,065	7,405	104,388
Total funds carried forward	15	44,570	18,687	2,505	65,761	68,378	12,416	56,719	137,513