

Sheffield St. Mark Broomhill

(Registered charity number 1128758)

Financial Statements **of the Parochial Church Council of The Ecclesiastical Parish of St Mark's** **Broomhill, Sheffield** for the year ended 31 December 2025

Incumbent:

Vacancy between January 2024 & February 2025

Revd Dr Beth Keith (from February 2025)

Honorary Treasurer:

Mr David Armstrong

Bank:

HSBC Bank plc
Sheffield

Independent Examiner:

Julie Holderness

Nuvo Accountancy Limited

Chartered Certified Accountants

2025

v4.1

Final

Sheffield St Mark Broomhill

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Annual Financial Report of the Parochial Church Council for the year ended 31 December 2025

Administrative information

St Mark's Church is situated in Broomhill, Sheffield, next to the Royal Hallamshire Hospital. It is part of the Diocese of Sheffield within the Church of England. The correspondence address is the Vicarage, 4 St Mark's Crescent, Sheffield S10 2SG.

St Mark's Parochial Church Council ("PCC") is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure and is a Registered Charity (no. 1128758). Members of the PCC are either ex officio, elected by the Annual Parochial Church Meeting ("APCM") or co-opted. The last APCM was on 27th April 2025, the next APCM is on 26th April 2026. PCC members who have served at any time during 2025 until the date of this report are:

Clergy	<i>Incumbent:</i> Revd Dr Beth Keith <i>(from Feb)</i>	<i>Liberal Theologian</i> Revd Dr Beth Keith <i>(till Jan)</i>	<i>Assist. Priest (Pastoral Care)</i> Revd Shan Rush	<i>Assist. Priest (Theologian)</i> Rev Dr Ian Wallis <i>(from June)</i>
Wardens:	James Oliver <i>(to April)</i>	Dilys Noble		
	<i>Representatives on the Deanery & Diocesan Synods:</i>		<i>Representatives on the Deanery Synod:</i>	
Readers	David Armstrong	James Morgan	Chris Ware	Robyn Vesey
Elected members:	Anne Padget	Jonathan Williamson		
	<i>2025 PCC</i>		<i>2024 PCC</i>	
	Amanda Pilkington	Boyd Morgan <i>(till May)</i>	Jane Padget	Nana Nyarko
	Jane Padget	Nana Nyarko	Joy Straits	Briony Tayler
	Joy Straits	Briony Tayler	Rachel Heginbotham	Bekah Hampson <i>(secretary)</i>
	Rachel Heginbotham	Bek Hampson	Boyd Morgan	Katherine Tattersall
	Katherine Tattershall	Martin Godley	Mike Hunt	Amanda Pilkington
	Frances Gray		Martin Godley	Frances Gray
Co-opted	Margaret Ainger <i>(from May)</i>			

Structure, governance and management

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 stand for election to the PCC.

Objectives and activities

The PCC has the responsibility of cooperating with the Incumbent in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish including how the funds of the PCC are to be spent

The PCC also operates through a number of committees that meet between full meetings of the PCC. These are: *Standing* (with the power to transact the business of the PCC between its meetings, subject to any directions given by the PCC), *Finance and Fabric*, *Faith and Justice* - currently operating as *Home & International Donations and Environment*, *Communications*, *Children*, *Young People and Students (CHYPS)*, *Pastoral and Hospitality*, *Study & Learning*, *Worship*.

Church Attendance

As reported at the last APCM there were 128 on the Church Electoral Roll. Details of changes in the Roll will be notified at the next APCM.

The average Sunday attendance at services in October 2025 was 156 (133). This number increased significantly at festivals.

Review of the year

The report on the activity of the PCC during the year together with reports from the clergy, wardens, the above mentioned PCC committees and other groups within the Church are given in the Annual Report for the year, published separately to this Annual Financial Report.

Payments to PCC members, persons closely related them or other related parties

No PCC members received payments from the PCC other than for expenses. Details of the expenses paid to the Vicar and Assistant Priests are shown in notes 5(d).

Sheffield St Mark Broomhill**Final v4.1****Annual Financial Report of the Parochial Church Council for the year ended 31 December 2025**

Reserves	Available Cash Reserves	£51,359	(2024 £57,138)
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Available general cash reserves at 31 December 2025 are shown above (with last years figure for comparison).

The PCC has a policy to maintain sufficient general reserves to cover at least three month's unrestricted payments (c£30,000).

It is the PCC's policy to invest deposit fund balances with HSBC (current or deposit accounts) or the CCLA Church of England Deposit Fund.

Investments	Total Investments	£495,874	(2024 £504,538)
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Total investments as at 31 December are shown above (with last years figure for comparison).

All Investments are held with CCLA. Dividends provide income either directly to the general fund or to fabric reserves/deposit accounts.

These investments are held for the income they generate rather than the capital value. This value is expected to fluctuate over time.

Social Investments are also held with Sheffield Credit Union. These do not generate significant financial returns

The Investment Analysis section gives more details

Legacies	During 2025 we received the following legacies. These are included in section 4d in the main accounts.
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From the late Geraldine Davies-Jones	£1,000
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This legacy was unconditional as to its use and has been placed in the Designated Fund, general reserves whilst the PCC considers how it should be utilised.

Fixed Assets	During 2025 funds were spent on a number of items that are classified as fixed assets and are depreciated over time. These were:
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Building, Property and Organ Improvements	
Infrared heating	£28,431
Boundary wall stabilisation	£4,380
Lounge and Upper Room triple glazing units	£3,032
 Fixtures, Fittings and Equipment	
Practice organ for organ scholar	£2,499

TOTAL	<hr/> £38,342
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Financial Review (from the 2025 Financial Statements)

During 2025 across all funds income and expenditure just about balanced. However looking at the funds individually there was a surplus on the general fund and deficits on the other three.

The surplus on the general fund was largely down to the post of Liberal Theologian being vacant.

The deficits were caused by a combination of reduction in the value of investment and significant capital expenditure.

It is expected that the value of investments will fluctuate so the drop in value was not unexpected and has no immediate impact,

The capital expenditure was mainly on replacing the heating in the upper room and work to prevent part of the wall round the Green from collapsing.

Room bookings continue to grow and generate additional income increasing by 30% to just over £18,500.

The grant of £6,000 received from the Church Burgesses Educational Foundation helped to fund the Family Worker role allowing funds to be used elsewhere.

St Mark's PCC Accounts

Final v4.1

For the year ended 31 December 2025

Budget Compare - GENERAL FUND ONLY

	2025 Budget	2025 Actual	Difference	%age
Income				
Planned giving PGS	110,000	124,667	14,667	13%
Income Tax recovered PGS	27,300	28,411	1,111	4%
Planned giving Other	35,000	29,632	- 5,368	-15%
Cash Donations	400	381	- 19	-5%
Web donations	800	370	- 430	-54%
Wall box	1,100	1,058	- 42	-4%
Card donations	3,500	1,818	- 1,682	-48%
Sundry Donations	5,000	6,025	1,025	21%
Income Tax recovered Other	9,300	6,300	- 3,000	-32%
Conference donations	-	525	525	
Car park	12,500	12,728	228	2%
Church and Room Hire	15,000	18,507	3,507	23%
Income from investments	10,500	11,198	698	7%
Home from Home income	5,796	5,796	-	0%
Solar panel income	3,800	6,238	2,438	64%
Fees	1,500	2,702	1,202	80%
TOTAL	241,496	256,356	14,860	
Expenditure				
International donations	9,100	8,100	- 1,000	-11%
Home donations	9,100	9,100	-	0%
Diocesan Common Fund	75,000	75,000	-	0%
Vicarage water charges	920	1,174	254	28%
Vicarage gas & electricity	-	226	226	
Conference Expenditure	-	377	377	
Vicars expenses	2,400	1,334	- 1,066	-44%
Liberal Theologian - expenses	-	-	-	
Liberal Theologian - house rent	5,350	-	- 5,350	-100%
Liberal Theologian - council tax	2,830	-	- 2,830	-100%
Liberal Theologian - stipend etc	-	-	-	
Water / Sewage and alarm maintenance	1,000	-	- 1,000	-100%
Additional admin support	3,000	-	- 3,000	-100%
Assistant Priest Expenses	420	427	7	2%
Visiting clergy and speakers	200	-	- 200	-100%
Family work resources and activities	1,000	945	- 55	-6%
Lay training and visits	500	236	- 264	-53%
Student and Young Adult work	250	-	- 250	-100%
Church conference/Parish weekend	-	-	-	
Gas	2,100	1,408	- 692	-33%
Electricity	15,440	11,249	- 4,191	-27%
Church Water	1,200	836	- 364	-30%
Church repairs and maintenance	3,090	7,781	4,691	152%
Planned repairs and maintenance	11,000	-	- 11,000	-100%
Lift Maintenance	880	240	- 640	-73%
Burglar Alarm maintenance	190	185	- 5	-3%
PAT Testing	210	-	- 210	-100%
Fire Alarm maintenance	530	472	- 58	-11%
Boiler maintenance	140	65	- 75	-54%
Fire extinguisher maintenance	350	163	- 187	-53%
Grounds	-	1,878	1,878	
Gardening services	1,430	1,296	- 134	-9%
Cleaning Materials	940	1,204	264	28%
Post & Printing	1,220	1,475	255	21%
Printing / Copyright Licences	920	799	- 121	-13%
Copier	950	960	10	1%
Church phone and broadband	1,000	826	- 174	-17%
IT Support	530	664	134	25%
Waste collection	420	423	3	1%
Insurance	6,450	6,444	- 6	0%
Cleaner	8,400	7,914	- 486	-6%
Caretaker	9,600	9,601	1	0%
Family Worker	19,900	13,948	- 5,952	-30%
Administrator Services	19,100	20,109	1,009	5%
Director of Music	16,300	16,430	130	1%
Organ / Piano Tuning and Repair	1,500	845	- 655	-44%
Family worker expenses	-	203	203	
Music Expenses	500	1,025	525	105%
Visiting organists	750	420	- 330	-44%
Children's choir expenses	-	78	78	
Sanctuary expenses	1,280	888	- 392	-31%
Caretaking for events	-	465	465	
Library books	80	190	110	138%
Accounting Costs	1,350	1,361	11	1%
Sundry expenses	500	1,520	1,020	204%
Gifts and Presentations	200	60	- 140	-70%
Refreshments	400	1,126	726	182%
Bank and card charges	180	91	- 89	-49%
Payroll Bureau Charges	650	635	- 15	-2%
Home from Home expenses	800	2,747	1,947	243%
Depreciation on fixed assets	-	2,310	2,310	
	-	-	-	
	241,550	217,253	- 24,297	

Donations and Legacies	2.a	197,970	10,971	298	-	209,239	193,410	7,363	24,113	-	233,024
Charitable Activities	2.b	45,971	-	-	-	45,971	39,545	-	-	-	39,545
Other Trading Activities	2.c	1,217	-	4,623	-	5,840	-	330	5,863	-	6,193
Investments	2.d	11,198	1,539	2,902	-	15,639	10,425	2,182	2,585	-	15,192
Total Income		256,356	12,510	7,823	-	276,689	243,380	9,875	32,561	-	285,816
Expenditure											
Church Activities	3.a	217,253	22,679	13,225	-	253,157	243,539	35,803	12,829	-	292,171
Cost of raising funds	3.b	-	-	-	-	-	-	-	-	-	-
Total Expenditure		217,253	22,679	13,225	-	253,157	243,539	35,803	12,829	-	292,171
Net Income/(Expenditure)											
Before Investment Gains/(Losses)		39,103	(10,169)	(5,402)	-	23,532	(159)	(25,928)	19,732	-	(6,355)
Net Gains and Losses on Investments		-	(13,012)	(2,052)	(7,019)	(22,083)	-	6,808	1,046	3,784	11,638
Net Income /(Expenditure)		39,103	(23,181)	(7,454)	(7,019)	1,449	(159)	(19,120)	20,778	3,784	5,283
Net Movement in Funds		39,103	(23,181)	(7,454)	(7,019)	1,449	(159)	(19,120)	20,778	3,784	5,283
Balances Brought Forward at 1 January 2025 (2024)		50,939	430,385	153,129	154,482	788,935	51,098	449,505	132,351	150,698	783,652
Balances Carried Forward at 31 December 2025 (2024)		90,042	407,204	145,675	147,463	790,384	50,939	430,385	153,129	154,482	788,935

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Sheffield St. Mark Broomhill

Balance Sheet at 31 December 2025

	Note	2025		2024	
		£	£	£	£
Fixed Assets					
<i>Tangible Fixed Assets</i>	7.a				
Building and organ improvements		163,301		146,533	
Major redecoration		-		-	
Fixtures, fittings & equipment		4,516		4,435	
			167,817		150,968
<i>Investments</i>	7.c				
Parochial Church Council property		313,105		312,389	
Trust funds administered by the PCC		130,792		137,117	
Social investments	7.b	51,977		55,032	
			495,874		504,538
Current Assets					
<i>Monetary Assets and Debtors</i>	7.d				
Cash at bank and in hand		6,214		11,453	
Deposit accounts		119,013		133,400	
Debtors and prepayments		4,060		2,813	
		129,287		147,666	
Liabilities: Amounts falling due within one year					
Accruals and deferred income	7.e	(2,594)		(14,237)	
Net Current Assets			126,693		133,429
Net Assets			790,384		788,935
<i>Represented by:</i>					
Funds	8				
Unrestricted		497,246		481,324	
Restricted		145,675		153,129	
Endowment		147,463		154,482	
		790,384		788,935	

Approved by the Parochial Church Council
on _____ and signed on its behalf by:

Beth Keith (Vicar & chair of PCC)

David Armstrong (Honorary Treasurer)

The notes on pages 7 to 24 form part of these accounts

Sheffield St. Mark Broomhill

Notes to the financial statements

For the year ended 31 December 2025

1 Accounting Policy

The PCC is a public benefit entity within the meaning FRS102 (Financial Reporting Standard). The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations 'true and fair view' provisions. They are also prepared under the applicable accounting standards and the current statement of Recommended Practice, Accounting and Reporting by Charities (SORP (FRS102)).

The financial statements have been prepared under the historical cost convention except for investment assets, which are shown at market value.

Funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. These include funds designated for a particular purpose by the PCC.

The purposes of any restricted and endowment funds are noted in the accounts at note 8.

The accounts include transactions, assets and liabilities for which the PCC can be held responsible.

Income

This is included in the Statement of Financial Activities ("SOFA") when: (1) the PCC becomes legally entitled to the benefit of use of the resources; (2) an inflow of economic benefit is probable, and; (3) the monetary value can be measured with sufficient reliability.

- Voluntary income and capital sources

- Collections are recognised when made.

- Amounts receivable under Gift Aid are recognised only when honoured by the giver.

- Income tax recoverable on Gift Aid donations is recognised only when claimable.

- Grants and bequests to the PCC are accounted for when the amount is payable.

- Income from fund raising events is accounted for gross.

The sale of books and magazines from the church bookstall are accounted for gross.

Income from church activities

- Income from the hire of the church premises is accounted for on an event by event basis after deduction of caretaking services.

- Parochial fees due to the PCC for weddings, funerals etc are accounted for on an event by event basis.

Income from investments - Dividends and interest are accounted for when due.

Investment gains and losses - Unrealised gains or losses are accounted for on the revaluation of investments at 31 December

Expenditure and liabilities These are recognised as soon as an outflow of economic benefit is probable.

Grants and donations Grants and donations are accounted for when payable.

Church activities The Common Fund and Associate Vicar contributions to the Diocese are accounted for when payable.

Pension costs and other post retirement benefits The PCC operates a defined contribution pension scheme. Contributions payable to the pension scheme are charged to the SOFA in the period to which they relate

Fixed assets

Consecrated land and buildings and moveable church furnishings

Consecrated and beneficed property (the church buildings and grounds) is excluded from the accounts by the Charities Act 2011.

The building and organ improvements and moveable 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. For inalienable property acquired prior to 2001 there is insufficient cost information available and therefore such assets are not valued in the accounts. Items acquired since 1 January 2001 have been capitalised and depreciated in the accounts over their currently anticipated useful economic life (either over 25 or 10 years) on a straight-line basis. All expenditure incurred in the year on consecrated buildings or beneficed building (excluding building and organ improvements, asbestos stabilisation and redecoration), individual items under £1,000 (discretionary limit) or on the repair of moveable church furnishings is written-off.

Other fixtures, fittings and office equipment

Items used within the church premises are depreciated on a straight-line basis over four years. Individual items of equipment with a purchase value of £1,000 (discretionary limit) or less or repairs are written off in the period in the year.

Equipment rentals are paid and charged as they are incurred.

Investments Investments are valued at market value at 31 December.

Net current assets

Amounts owing to the PCC at 31 December in respect of fees, rents and room hire or other income are shown as debtors if the individual debts are greater than £500 or otherwise on a discretionary basis if required.

Costs and expenses payable by the PCC at 31 December are accrued if the individual amounts are greater than £500 or otherwise on a discretionary basis if required.

Stocks of books and consumables are written off in the year acquired if their remaining cost or net realisable value is less than £500.

Deposit accounts include cash held on deposit with the Central Board of Finance of the Church of England, the Sheffield Credit Union or at the Bank.

Notes to the financial statements

For the year ended 31 December 2025

2 Income and Endowments

		2025					2024				
		Unrestricted Funds		Restricted	Endowment	Total Funds	Unrestricted Funds		Restricted	Endowment	Total Funds
		General	Designated	Funds	Funds	2025	General	Designated	Funds	Funds	2024
		£	£	£	£	£	£	£	£	£	£
2	Income and Endowments										
2.a	<i>Donations and Legacies</i>										
	Regular Donations	4.a	182,710	-	-	-	182,710	174,450	-	-	174,450
	Card donations		1,818	-	-	-	1,818	3,489	-	-	3,489
	Cash donations		381	-	-	-	381	515	-	-	515
	Wall box		1,058	-	-	-	1,058	1,082	-	-	1,082
	Web Donations		370	-	-	-	370	1,437	-	-	1,437
	Text donations		5	-	-	-	5	-	-	-	-
	Parish Giving Scheme - One off donation		246	-	-	-	246	-	-	-	-
	Gift Aid claimed		6,300	-	55	-	6,355	7,975	163	-	8,138
	Conference donations		525	-	-	-	525	-	-	-	-
	Grants - received	4.b	-	9,771	-	-	9,771	-	6,000	3,180	9,180
	Children's choir donations	5.i	-	-	243	-	243	-	-	2,000	2,000
	Choral scholarship receipts	5.k	-	200	-	-	200	-	200	100	300
	Legacies	4.d	-	1,000	-	-	1,000	-	1,000	18,833	19,833
	Sundry donations		4,557	-	-	-	4,557	4,462	-	-	4,462
2.a	TOTAL		197,970	10,971	298	-	209,239	193,410	7,363	24,113	224,886
2.b	<i>Charitable Activities</i>										
	Church and room hire		18,507	-	-	-	18,507	13,828	-	-	13,828
	Car Park Donations		12,728	-	-	-	12,728	12,731	-	-	12,731
	Solar panel income		6,238	-	-	-	6,238	4,949	-	-	4,949
	PCC Fees Income		2,702	-	-	-	2,702	2,300	-	-	2,300
	Home from Home income		5,796	-	-	-	5,796	5,700	-	-	5,700
	Printing Income		-	-	-	-	-	37	-	-	37
2.b	TOTAL		45,971	-	-	-	45,971	39,545	-	-	39,545
2.c	<i>Other Trading Activities</i>										
	Donations, appeals, etc	4.c	1,217	-	4,623	-	5,840	-	-	3,683	3,683
	Diamond Anniversary income		-	-	-	-	-	-	330	-	330
	Parish Weekend Income	5.j	-	-	-	-	-	-	-	2,180	2,180
2.c	TOTAL		1,217	-	4,623	-	5,840	-	330	5,863	6,193
2.d	<i>Investments</i>										
	Dividends & Reclaimed Tax		9,953	896	2,282	-	13,131	9,640	914	2,081	12,635
	Interest Received		1,245	643	620	-	2,508	785	1,268	504	2,557
2.d	TOTAL		11,198	1,539	2,902	-	15,639	10,425	2,182	2,585	15,192
Total Incoming Resources			256,356	12,510	7,823	-	276,689	243,380	9,875	32,561	285,816

For the year ended 31 December 2025		2025					2024					
	Note	Unrestricted Funds General £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2025 £	Unrestricted Funds General £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £	
3 Expenditure												
3.a	Church Activities											
	Outreach	5.a	18,622	500	4,623	-	23,745	18,356	-	3,683	-	22,039
	Diocese	5.b	75,000	-	-	-	75,000	73,200	-	-	-	73,200
	Salaries, wages and honoraria	5.c	68,887	6,000	-	-	74,887	65,208	6,000	-	-	71,208
	Clergy and staff expenses	5.d	3,364	-	-	-	3,364	39,664	12,381	-	-	52,045
	Mission	5.g	1,213	-	2,542	-	3,755	1,184	-	801	-	1,985
	Church running expenses	5.f	35,425	16,179	6,060	-	57,664	30,404	17,422	8,345	-	56,171
	Church Utility bills	5.e	14,742	-	-	-	14,742	15,523	-	-	-	15,523
						-						
3.a	TOTAL		217,253	22,679	13,225	-	253,157	243,539	35,803	12,829	-	292,171
3.b	Cost of raising funds											
	N/A		-	-	-	-	-	-	-	-	-	-
3.b	TOTAL		-	-	-	-	-	-	-	-	-	-
Total Resources Expended			217,253	22,679	13,225	-	253,157	243,539	35,803	12,829	-	292,171

Notes to the financial statements

For the year ended 31 December 2025

4 Analysis of Incoming Resources

Note	2025					2024				
	Unrestricted Funds General £	Designated £	Restricted Funds £	Endowment Funds £	Total Funds 2025 £	Unrestricted Funds General £	Designated £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £
4.a Regular Donations										
Parish Giving Scheme donations	124,667	-	-	-	124,667	111,330	-	-	-	111,330
Other planned giving	29,632	-	-	-	29,632	35,585	-	-	-	35,585
Gift Aid recovered PGS	28,411	-	-	-	28,411	27,535	-	-	-	27,535
4.a TOTAL	182,710	-	-	-	182,710	174,450	-	-	-	174,450
4.b Grants										
Grants - received	-	9,771	-	-	9,771	-	6,000	3,180	-	9,180
4.b TOTAL	-	9,771	-	-	9,771	-	6,000	3,180	-	9,180

In 2025 we received a grant from the Church Burgess Educational Foundation to a value of £6,000. This has been fully used to meet the cost of employing the Childrens and Families worker.

A grant of £3,771 was also received in 2025 from the Listed Places of Worship scheme to cover the VAT on the changes to the heating in the Upper Room.

A grant of £750 was received in 2013 from Waitrose towards the costs of hosting Christmas Lunches. £162 was utilised in 2013 with £100 in 2014, £175 in 2016 and £137 in 2017. The balance has been used to fund the soup run in 2025.

4.c Donations, appeals etc										
Special Collections	1,217	-	4,623	-	5,840	-	-	3,683	-	3,683
Specific donations and appeals	-	-	-	-	-	-	-	-	-	-
4.c TOTAL	1,217	-	4,623	-	5,840	-	-	3,683	-	3,683

Special collections relate to specific collections for Home and International causes (see note 5(a)).

4.d Legacies and bequests										
From the late Geraldine Davies-Jones	-	1,000	-	-	1,000	-	-	-	-	-
From the late Doreen Godden	-	-	-	-	-	-	-	18,833	-	18,833
From the late Pam Gould	-	-	-	-	-	-	1,000	-	-	1,000
4.d TOTAL	-	1,000	-	-	1,000	-	1,000	18,833	-	19,833
Legacies		1,000	-				1,000	18,833		

Notes: The bequest from Geraldine Davies-Jones was unconditional. Unused funds have been placed in the General Reserve deposit account subject to the PCC determining how the funds should be utilised. The funds expended from legacies are detailed in note 9.a

5.a *Outreach*

International Donation Details

Care4Calais	1,000	-	-	-	1,000	910	-	-	-	910
Christian Aid - General	1,000	-	-	-	1,000	910	-	-	-	910
Global Justice Sheffield (local)	1,000	-	-	-	1,000	910	-	-	-	910
Literacy for Life	1,000	-	-	-	1,000	910	-	-	-	910
Phase	1,000	-	-	-	1,000	910	-	-	-	910
Practical Action (Intermediate Technology Group)	1,000	-	-	-	1,000	910	-	-	-	910
Succol	1,000	-	-	-	1,000	910	-	-	-	910
USPG	1,000	-	-	-	1,000	910	-	-	-	910
Bwindi	100	-	-	-	100	910	-	-	-	910
CongoAgri	-	-	-	-	-	910	-	-	-	910
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
<i>Allocated total</i>	8,100	-	-	-	8,100	9,100	-	-	-	9,100
<i>Special Expenditure</i>										
ADELIPO (working in DRC)	-	-	2,039	-	2,039	-	-	-	-	-
Gaza Relief fund	-	-	252	-	252	-	-	-	-	-
USPG	-	-	413	-	413	-	-	-	-	-
Medical Aid for Palestinians	-	-	90	-	90	-	-	-	-	-
Amnesty International	-	-	61	-	61	-	-	-	-	-
Christian Aid	-	-	-	-	-	-	-	344	-	344
	-	-	-	-	-	-	-	-	-	-
<u>TOTAL</u>	8,100	-	2,855	-	10,955	9,100	-	344	-	9,444
<i>International donations</i>	8,100					9,100		0		

Restricted donations exclude donation made by members of the congregation directly to the charities when an appeal was made.

Sheffield St. Mark Broomhill
Notes to the financial statements
For the year ended 31 December 2025

Page 12 of 25

Final v4.1

		2025					2024				
		Unrestricted Funds		Restricted	Endowment	Total Funds	Unrestricted Funds		Restricted	Endowment	Total Funds
		General	Designated	Funds	Funds	2025	General	Designated	Funds	Funds	2024
Note		£	£	£	£	£	£	£	£	£	£
Home donation Details											
	Nomad	2,000	-	-	-	2,000	1,000	-	-	-	1,000
	Broomhall Girls Youth Group	1,000	-	-	-	1,000	1,000	-	-	-	1,000
	South Yorkshire Refugee Law and Justice	1,000	-	-	-	1,000	1,000	-	-	-	1,000
	Hope for the Future	1,000	-	-	-	1,000	-	-	-	-	-
	Solace	1,000	-	-	-	1,000	-	-	-	-	-
	Together for the CofE	1,000	-	-	-	1,000	-	-	-	-	-
	Bens Centre	500	-	-	-	500	1,000	-	-	-	1,000
	Broomhall centre	500	-	-	-	500	500	-	-	-	500
	Inclusive Church	500	-	-	-	500	500	-	-	-	500
	Hope at Home	500	-	-	-	500	-	-	-	-	-
	Eco church	75	-	-	-	75	75	-	-	-	75
	Church Action on Poverty Sheffield (annual sub)	25	-	-	-	25	25	-	-	-	25
	Foundry Crisis fund		-	-	-	-	1,000	-	-	-	1,000
	St Aidan's church boiler appeal		-	-	-	-	1,000	-	-	-	1,000
	Stop Hate UK		-	-	-	-	1,000	-	-	-	1,000
	Vida		-	-	-	-	1,000	-	-	-	1,000
			-	-	-	-		-	-	-	-
	Allocated total	9,100	-	-	-	9,100	9,100	-	-	-	9,100
Special Expenditure											
	Thornbridge (educational centre visit)	883	-	-	-	883					
	St Lukes Hospice	-	-	544	-	544	-	-	-	-	-
	Collection for Beth to celebrate appointment as Vicar	-	-	467	-	467	-	-	-	-	-
	Hope at home	-	-	310	-	310	-	-	-	-	-
	Archer project	-	-	268	-	268	-	-	-	-	-
	Purchases from Good Taste shop	238	-	-	-	238	-	-	-	-	-
	Refreshments at Big Queer Carols	96	-	-	-	96	-	-	-	-	-
	Fareshare	-	-	67	-	67	-	-	-	-	-
	SAYiT	-	-	61	-	61	-	-	-	-	-
	Children's Society	-	-	51	-	51	-	-	251	-	251
	Sue Hammersley - leaving gift from collection	-	-	-	-	-	-	-	2,440	-	2,440
	Nomad	-	-	-	-	-	-	-	502	-	502
	S6 Food Bank	-	-	-	-	-	-	-	81	-	81
	Assist	-	-	-	-	-	-	-	65	-	65
		-	-	-	-	-	-	-	-	-	-
	TOTAL	10,317	-	1,768	-	12,085	9,100	-	3,339	-	12,439
	Home donations	9,100					9,100	-			

Notes: Restricted Fund donations of £1,768 (2024 £3,339) are all from the proceeds of special collections (see note 4(c)) and were paid immediately to the charities in question.
General Fund donations of £10,317 (2024 £9,100) have been allocated on recommendation of the Home Donations Committee and approved by the PCC.
Restricted donations exclude donation made by members of the congregation directly to the charities when an appeal was made.

Sheffield St. Mark Broomhill

Notes to the financial statements

For the year ended 31 December 2025

		2025					2024				
		Unrestricted Funds		Restricted	Endowment	Total Funds	Unrestricted Funds		Restricted	Endowment	Total Funds
		General	Designated	Funds	Funds	2025	General	Designated	Funds	Funds	2024
Note		£	£	£	£	£	£	£	£	£	£
	Home Donations	9,100	-	-	-	9,100	9,100	-	3,339	-	12,439
	International Donations	8,100	-	-	-	8,100	9,100	-	344	-	9,444
	Special Expenditure	1,217	-	4,623	-	5,840	-	-	-	-	-
	Grants	-	500	-	-	500	-	-	-	-	-
	Soup Run expenses	205	-	-	-	205	156	-	-	-	156
	Social Fund payments	-	-	-	-	-	-	-	-	-	-
5.a	TOTAL	18,622	500	4,623	-	23,745	18,356	-	3,683	-	22,039

Notes: In 2025 two grants were made from the Mainland Stamper fund. One of £2,499 towards the cost of a practise organ loaned to our organ scholar and a second of £500 towards music expenses for one of our choral scholars. The practise organ has been added to the asset register so the expense does not show here.

No grants were made in 2024.

5.b	Diocese										
	Diocesan Common Fund	75,000	-	-	-	75,000	73,200	-	-	-	73,200
5.b	TOTAL	75,000	-	-	-	75,000	73,200	-	-	-	73,200

Notes: The payment to the Diocese covers the full costs of one member of staff.

5.c	Salaries, wages and honoraria										
	Family Worker	13,948	6,000	-	-	19,948	13,224	6,000	-	-	19,224
	Administrator	20,109	-	-	-	20,109	18,556	-	-	-	18,556
	Director of Music	16,430	-	-	-	16,430	15,658	-	-	-	15,658
	Caretaker	9,601	-	-	-	9,601	9,139	-	-	-	9,139
	Cleaner	7,914	-	-	-	7,914	7,536	-	-	-	7,536
	Visiting organists	420	-	-	-	420	435	-	-	-	435
	Caretaking for events	465	-	-	-	465	-	-	-	-	-
	Additional admin support	-	-	-	-	-	660	-	-	-	660
5.c	TOTAL	68,887	6,000	-	-	74,887	65,208	6,000	-	-	71,208

Notes: Cleaning costs include the salaries of two part-time employed cleaners, Tim Moore and John Whitmill.

Cleaning materials and supplies are detailed under Cleaning in section 5.f below.

Caretaking costs are reduced when Tim acts as veeger/caretaker during weddings or funerals and the costs for his time are recovered through fees.

All the emoluments for the 5 regular employees are shown above and also included are £nil (2024 £nil) Employer's NIC payments (after Employer's NIC allowances), £1,212 (2024 £1,156) Employer's Pension Contributions and £nil (2024 £nil) paid in expenses.

		2025					2024				
		Unrestricted Funds		Restricted	Endowment	Total Funds	Unrestricted Funds		Restricted	Endowment	Total Funds
		General	Designated	Funds	Funds	2025	General	Designated	Funds	Funds	2024
Note		£	£	£	£	£	£	£	£	£	£
5.d	Clergy and staff expenses										
	Liberal Theologian										
	Liberal Theologian's stipend, pension & NIC	-	-	-	-	-	28,311	12,381	-	-	40,692
	Liberal Theologian's house rent	-	-	-	-	-	5,000	-	-	-	5,000
	Liberal Theologian's council tax	-	-	-	-	-	2,773	-	-	-	2,773
	Liberal Theologian's utilities and alarm maintenance	-	-	-	-	-	774	-	-	-	774
	Liberal Theologian's expenses	-	-	-	-	-	735	-	-	-	735
	Vicar										
	Vicar's Expenses	1,334	-	-	-	1,334	392	-	-	-	392
	Vicarage water charges	1,174	-	-	-	1,174	896	-	-	-	896
	Vicarage gas & electricity	226	-	-	-	226	473	-	-	-	473
	Other clergy										
	Assistant Priest expenses	427	-	-	-	427	310	-	-	-	310
	Visiting clergy and speakers	-	-	-	-	-	-	-	-	-	-
	Other staff										
	Family Worker expenses	203	-	-	-	203	-	-	-	-	-
	Director of Music expenses	-	-	-	-	-	-	-	-	-	-
5.d	TOTAL	3,364	-	-	-	3,364	39,664	12,381	-	-	52,045

Notes: The Liberal Theologian's post was vacant in 2025. Previously the stipend has been met from a mixture of general and legacy (designated) funds.
The PCC is only liable for the vicarage gas and electricity charges during a vacancy

5.e	Church utility bills										
	Electricity	11,249	-	-	-	11,249	11,358	-	-	-	11,358
	Gas	1,408	-	-	-	1,408	1,919	-	-	-	1,919
	Church phone and broadband	826	-	-	-	826	1,080	-	-	-	1,080
	Water	836	-	-	-	836	756	-	-	-	756
	Waste collection	423	-	-	-	423	410	-	-	-	410
5.e	TOTAL	14,742	-	-	-	14,742	15,523	-	-	-	15,523

Notes: PV (Solar) panels have been fully operational on the Church roof since 2012. In 2025 Feed in Tariff income of £6,238 (2024 £4,949) was received from surplus electricity generated by the panels (see note 2(d)). This income helps to offset the annual electricity charges shown above.

Notes to the financial statements

For the year ended 31 December 2025

Note	2025					2024				
	Unrestricted Funds		Restricted	Endowment	Total Funds	Unrestricted Funds		Restricted	Endowment	Total Funds
	General	Designated	Funds	Funds	2025	General	Designated	Funds	Funds	2024
	£	£	£	£	£	£	£	£	£	£
5.f Church Running Expenses										
<i>Repairs</i>										
Church repairs and maintenance	7,781	-	-	-	7,781	7,066	-	-	-	7,066
<i>Maintenance</i>										
Grounds	1,878	-	-	-	1,878	1,260	-	-	-	1,260
Gardening services	1,296	-	-	-	1,296					
Cleaning materials	1,204	-	-	-	1,204	570	-	-	-	570
Fire Alarm maintenance	472	-	-	-	472	428	-	-	-	428
Lift maintenance	240	-	-	-	240	456	-	-	-	456
Burglar Alarm maintenance	185	-	-	-	185	179	-	-	-	179
Fire Extinguisher maintenance	163	-	-	-	163	340	-	-	-	340
Boiler maintenance	65	-	-	-	65	130	-	-	-	130
PAT Testing	-	-	-	-	-	-	-	-	-	-
Organ / Piano Tuning and Repair	845	-	-	-	845	1,192	-	-	-	1,192
<i>Depreciation</i>										
Depreciation on fixed assets	2,310	16,179	6,060	-	24,549	1,498	17,422	6,156	-	25,076
<i>Finance & IT</i>										
Insurance	6,444	-	-	-	6,444	6,263	-	-	-	6,263
Auditor/Independent Examiner's Fee	1,074	-	-	-	1,074	1,026	-	-	-	1,026
IT Support	664	-	-	-	664	635	-	-	-	635
Payroll Bureau Charges	635	-	-	-	635	551	-	-	-	551
Accounting package charges	287	-	-	-	287	287	-	-	-	287
Bank charges	59	-	-	-	59	89	-	-	-	89
Card processing charges	32	-	-	-	32	53	-	9	-	62
<i>Postage, Printing & Stationery</i>										
Printing and stationery	1,454	-	-	-	1,454	1,123	-	-	-	1,123
Copier Lease Costs	960	-	-	-	960	924	-	-	-	924
Printing Licences	799	-	-	-	799	895	-	-	-	895
Postage	21	-	-	-	21	-	-	-	-	-
<i>Music Sanctuary & Flowers</i>										
Music expenses and RSCM subscription	1,025	-	-	-	1,025	1,028	-	-	-	1,028
Sanctuary expenses	888	-	-	-	888	1,205	-	-	-	1,205
Church Flowers	98	-	-	-	98	215	-	-	-	165
<i>Home from home</i>										
Home from Home expenses	2,747	-	-	-	2,747	2,040	-	-	-	2,040

Sheffield St. Mark Broomhill

Notes to the financial statements

For the year ended 31 December 2025

		2025					2024				
		Unrestricted Funds		Restricted	Endowment	Total Funds	Unrestricted Funds		Restricted	Endowment	Total Funds
		General	Designated	Funds	Funds	2025	General	Designated	Funds	Funds	2024
Note		£	£	£	£	£	£	£	£	£	£
Sundry											
		1,126	-	-	-	1,126	501	-	-	-	501
		377	-	-	-	377	-	-	-	-	-
		236	-	-	-	236	-	-	-	-	-
		60	-	-	-	60	165	-	-	-	215
		-	-	-	-	-	279	-	-	-	279
		-	-	-	-	-	6	-	-	-	6
		-	-	-	-	-	-	-	2,180	-	2,180
5.f	TOTAL	35,425	16,179	6,060	-	57,664	30,404	17,422	8,345	-	56,171
5.g	Mission										
		78	-	2,542	-	2,620	1,167	-	-	-	1,167
		945	-	-	-	945	-	-	801	-	801
		190	-	-	-	190	17	-	-	-	17
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
5.g	TOTAL	1,213	-	2,542	-	3,755	1,184	-	801	-	1,985
5.j	Church Conference/Parish Weekend Receipts and Payments Summary										
	Receipts										
	Parish Weekend Income	-	-	-	-	-	-	-	2,180	-	2,180
		-	-	-	-	-	-	-	2,180	-	2,180
	Payments										
	Parish Weekend Expenditure	-	-	-	-	-	-	-	2,180	-	2,180
	Total net expenditure	-	-	-	-	-	-	-	2,180	-	2,180
		-	-	-	-	-	-	-	-	-	-
	Net (deficit)/surplus to General Fund	-	-	-	-	-	-	-	-	-	-

Notes: The details above are for the 2024 Mission Area Weekend. As this was for all three parishes in the mission area it was agreed that income and expenditure must balance. As there was a surplus a donation was made to Christian Aid, to balance income and expenditure.

A surplus of £1,650 (Restricted) is carried forwards from the previous (St Marks only) parish weekends.

Notes: Choral scholarships have been offered to four choir members. These have a maximum value of £500pa and are to be funded by donations and grants. The one payment of £500 was made in 2025 but this was made from the Mainland Stamper fund and is detailed above.

Notes: The children's choir is an experiment that will initially run for up to 3 years from October 2024.
Funding to come from donations and grants. Grant received in 2024 from the Benefact trust.

Notes to the financial statements
For the year ended 31 December 2025

7 Analysis of Net Assets by Fund

7.a Tangible Fixed Assets

Analysis of Net Book Value by Fund at 31 December 2025 (2024)

Building, Property and Organ Improvements

Major redecoration

Fixtures, Fittings and Equipment

Total Net Book Value by Fund

2025				
Unrestricted Funds		Restricted	Endowment	Total Funds
General	Designated	Funds	Funds	2025
£	£	£	£	£
13,287	67,980	82,034	-	163,301
-	-	-	-	-
1,282	3,234	-	-	4,516
14,569	71,214	82,034	-	167,817

2024				
Unrestricted Funds		Restricted	Endowment	Total Funds
General	Designated	Funds	Funds	2024
£	£	£	£	£
13,913	44,526	88,094	-	146,533
-	-	-	-	-
2,965	1,470	-	-	4,435
16,878	45,996	88,094	-	150,968

Analysis by asset type		Building, Property, Organ Improvements	Major Redecoration	Fixtures, Fittings and Equipment	Totals
		£	£	£	£
Actual/Deemed Cost	At 1 January 2025	477,659	24,185	134,864	636,708
Additions in year:					
<u>Building, Property and Organ Improvements</u>					
Infrared heating	Designated Funds	28,431	-	-	28,431
Boundary wall stabilisation	Designated Funds	4,380	-	-	4,380
Lounge and Upper Room triple glazing units	Designated Funds	3,032	-	-	3,032
		-	-	-	-
<u>Major redecoration</u>					
None		-	-	-	-
<u>Fixtures, Fittings and Equipment</u>					
Practice organ for organ scholar	Designated Funds	-	-	2,499	2,499
		-	-	-	-
		-	-	-	-
Disposals					
None		-	-	-	-
	Total additions in year	35,843	-	2,499	38,342
	total disposals in year			-	-
	At 31 December 2025	513,502	24,185	137,363	675,050
Depreciation					
	At 1 January 2025	331,126	24,185	130,429	485,740
	Charge for the year	19,075	-	2,418	21,493
	eliminated on disposals	-	-	-	-
	At 31 December 2025	350,201	24,185	132,847	507,233
Net Book Value					
	At 31 December 2025	163,301	-	4,516	167,817
	At 31 December 2024	146,533	-	4,435	150,968

Significant assets		
£		
Building, Property and Organ Improvements		
2002	244,650	Major work in upper room
2004	12,512	Car park upgrade
2008	9,353	Tower Louvers
2009	14,094	South steps railings
2009	7,130	Electrical wiring
2011	32,205	PV Panels
2011/2	11,144	Underfloor heating
2012	2,176	Loft insulation
2013	1,512	Spire/tower renovations
2013	1,367	Wiring upgrade
2014/5	115,651	Organ refurbishment
2018	76,932	Social house investment
2023	4,750	South steps repairs
2023	6,629	Wall repairs
2024	1,584	New notice boards
Fixtures, Fittings & Equipment		
2020	21,981	New AV system for church
2022	3,288	Upper room LED lighting
Major Redecorations		
2003	24,185	Asbestos stabilisation

Notes to the financial statements
For the year ended 31 December 2025

7 Analysis of Net Assets by Fund

7.b Social House investment (Home from Home)

Analysis of Net Book Value by Fund at 31 December 2025 (2024)

Social Investment

Total Net Book Value by Fund

2025				
Unrestricted Funds		Restricted	Endowment	Total Funds
General	Designated	Funds	Funds	2025
£	£	£	£	£
-	51,977	-	-	51,977
-	51,977	-	-	51,977

2024				
Unrestricted Funds		Restricted	Endowment	Total Funds
General	Designated	Funds	Funds	2024
£	£	£	£	£
-	55,032	-	-	55,032
-	55,032	-	-	55,032

Analysis by asset type		Social Investment			Totals
		£	£	£	£
Actual/Deemed Cost	At 1 January 2025	76,440	-	-	76,440
Additions in year:					
None		-	-	-	-
Disposals					
None		-	-	-	-
	Total additions in year	-	-	-	-
	Total disposals in year	-	-	-	-
	At 31 December 2025	76,440	-	-	76,440
Depreciation					
	At 1 January 2025	21,408	-	-	21,408
	Charge for the year	3,056	-	-	3,056
	eliminated on disposals	-	-	-	-
	At 31 December 2025	24,464	-	-	24,463
Net Book Value					
	At 31 December 2025	51,976	-	-	51,977
	At 31 December 2024	55,032	-	-	55,032

In accordance with the Accounting Policies (see page 3), all major expenditure on fixed assets from 1 January 2001 has been capitalised and depreciated annually on a straight line basis (over 25 years for building and Organ improvements and social housing investments, 10 years for major redecorations and 4 years for fixtures, fittings and equipment).

Sheffield St. Mark Broomhill

Final v4.1

Notes to the financial statements
For the year ended 31 December 2025

7 Analysis of Net Assets by Fund (continued)

		2025					2024				
		Unrestricted Funds		Restricted Funds	Endowment Funds	Total Funds	Unrestricted Funds		Restricted Funds	Endowment Funds	Total Funds
		General	Designated			2025	General	Designated			2024
		£	£	£	£	£	£	£	£	£	£
7.a	Tangible Fixed Assets	14,569	71,214	82,034	-	167,817	16,878	45,996	88,094	-	150,968
7.c	Investments										
	Social Investments										
	Social House Investment	-	51,977	-	-	51,977	-	55,032	-	-	55,032
		-	51,977	-	-	51,977	-	55,032	-	-	55,032
	Parochial Church Council property										
ID1	General Investment	-	211,956	-	-	211,956	-	223,383	-	-	223,383
ID2	Fabric Investment (Restricted)	-	-	56,216	-	56,216	-	-	39,145	-	39,145
ID3	Fabric Investment (Designated)	-	25,188	-	-	25,188	-	26,546	-	-	26,546
ID4	Berry Bequest Investment	-	-	-	14,518	14,518	-	-	-	15,122	15,122
ID5	Mainland & Stamper Bursary Investment	-	3,074	-	-	3,074	-	5,950	-	-	5,950
ID6	Kelk Bequest Investment	-	-	-	2,153	2,153	-	-	-	2,243	2,243
		-	240,218	56,216	16,671	313,105	-	255,879	39,145	17,365	312,389
	Trust funds administered by the PCC										
ID7	Church Hall Charity Investment	-	-	-	71,589	71,589	-	-	-	75,448	75,448
ID8	Miss Thomas Bequest Investment	-	-	-	34,674	34,674	-	-	-	36,118	36,118
ID9	Friends of St Marks Investment	-	-	-	17,714	17,714	-	-	-	18,452	18,452
ID10	Elliott Bequest Investment	-	-	-	6,815	6,815	-	-	-	7,099	7,099
		-	-	-	130,792	130,792	-	-	-	137,117	137,117
		-	-	-	147,463	495,874	-	-	-	154,482	504,538
	Investments Total	-	292,195	56,216	147,463	495,874	-	310,911	39,145	154,482	504,538
7.d	Reserves										
	General reserves										
	PCC current account	29,296	(17,892)	(5,190)	-	6,214	(754)	15,020	(2,813)	-	11,453
ID11	General Reserve deposit account	45,145	45,509	-	-	90,654	45,685	44,004	18,954	-	108,643
		74,441	27,617	(5,190)	-	96,868	44,931	59,024	16,141	-	120,096
	Fabric reserves										
ID12	Sheffield Credit Union deposit account	-	11,023	-	-	11,023	-	10,861	-	-	10,861
ID13	Fabric Deposit (Restricted)	-	-	6,616	-	6,616	-	-	4,965	-	4,965
ID14	Miss Thomas Bequest deposit account	-	-	5,565	-	5,565	-	-	4,356	-	4,356
ID15	Fabric Deposit (Designated)	-	4,288	-	-	4,288	-	3,367	-	-	3,367
		-	15,311	12,181	-	27,492	-	14,228	9,321	-	23,549
	Other reserves and accounts										
ID16	Social Fund	-	851	-	-	851	-	-	837	-	837
ID17	Mainland & Stamper Bursary Deposit Account	-	16	-	-	16	-	226	-	-	226
	Cash/Undeposited Receipts	-	-	-	-	-	145	-	-	-	145
		-	867	-	-	867	145	226	837	-	1,208
	Reserves Total	74,441	43,795	6,991	-	125,227	45,076	73,478	26,299	-	144,853
	Debtors and prepayments										
PA1	Room hire outstanding	740	-	-	-	740		-	-	-	2,357
PA2	Gift Aid Pending	1,490	-	-	-	1,490	2,357	-	-	-	456
PA3	PV (Solar) Panel FIT Income Debtor	1,012	-	-	-	1,012	456	-	-	-	-
PA4	HMRC Tax refund due	-	-	818	-	818	-	-	-	-	-
		3,242	-	818	-	4,060	2,813	-	-	-	2,813
7.e	Accruals and deferred income										
PA5	Electricity and Gas owed at year end	(1,784)	-	-	-	(1,784)	(2,290)	-	-	-	(2,290)
PA6	Expenditure Accruals	(426)	-	-	-	(426)	(309)	-	-	-	(309)
PA7	Grants received in advance	-	-	(152)	-	(152)	-	-	(177)	-	(177)
PA8	International donations owed at year end	-	-	(232)	-	(232)	-	-	(232)	-	(232)
	Dioocese	-	-	-	-	-	(11,229)	-	-	-	(11,229)
		(2,210)	-	(384)	-	(2,594)	(13,828)	-	(409)	-	(14,237)
	Fund Balance	90,042.00	407,204.00	145,675	147,463	790,384	50,939	430,385	153,129	154,482	788,935
7.f	General reserve deposit account breakdown										
	General Reserve	45,145	-	-	-	45,145	45,684	-	-	-	45,684
	Legacy Reserve	-	-	-	-	-	-	32,407	18,954	-	51,361
	Diamond Anniversary	-	6,485	-	-	6,485	-	6,402	-	-	6,402
	Additional clergy fund	-	30,000	-	-	30,000	-	-	-	-	-
	Fabric Reserve	-	9,024	-	-	9,024	-	5,196	-	-	5,196
		45,145	45,509	-	-	90,654	45,684	44,005	18,954	-	108,643

Sheffield St. Mark Broomhill

Notes to the financial statements

For the year ended 31 December 2025

8 Fund details

8.a Unrestricted Funds

The General Fund is used to pay all the everyday expenses of the church. This fund is “unrestricted” because the money has been given to the church on the general understanding that it will be used at the discretion of the PCC for furthering the mission and ministry of the church. Unless specified otherwise, all the money received by the church is first put into the General Fund.

The PCC may decide to put some of the General Fund money aside in deposit accounts for use in the future (for example, for building repairs). This money is “designated” for administration purposes only. Such funds are still unrestricted and can be moved to other funds if the PCC so decides. The PCC currently has “designated” deposit accounts for general and fabric purposes.

Mainland Bursary Fund for development of young people							
Property:	1,070 shares in The CBF Church of England Investment Fund						
Purchased:	31-Aug-89						
Original cost:	£6,000	Market value	31/12/2025	£	3,074	2024	£ 5,950

At the January 2020 PCC meeting it was agreed that in the absence of any documentary or anecdotal evidence to the contrary that the Mainland Bursary funds are more correctly recorded as Designated funds rather than Endowment funds. They have therefore been moved as at 31Dec2019 from Endowment to Designated.

Fabric Investment (Designated)							
Property:	8583.73 units in the COIF Charities Ethical Investment Fund						
Purchased:	10-Sep-20						
Original cost:	£23,076	Market value	31/12/2025	£	25,188	2024	£ 26,546

This account was created by merging several small designated fabric deposit accounts. Therefore the income from the above investment should be used for Fabric purposes. The dividends from this accounts is paid to a dedicated CCLA Fabric (Designated) deposit account.

8.b Restricted Funds

These are funds that are subject to some particular restriction on the way they may be spent or applied. The money received is restricted either by the donor or by the terms of an appeal for a particular purpose such as a special collection for overseas aid or for a major repair. The PCC has several deposit accounts that are “restricted” in their use for either fabric or other specified purposes.

Fabric Investment (Restricted)							
Property:	12657.65 units in the COIF Charities Ethical Investment Fund						
Purchased:	10-Sep-20						
Original cost:	£34,028	Market value	31/12/2025	£	56,216	2024	£ 39,145

This account was created by merging several small restricted fabric deposit accounts. Therefore the income from the above investment fund can only be used for Fabric purposes. The dividends from this account is paid to a dedicated CCLA Fabric (Restricted) deposit account.

8.c Endowment Funds

These are another form of restricted funds and represent money that has been given to the church with the specific instruction that only the interest or dividends earned by the investment can be spent. The original money (or “capital”) cannot normally be spent and must remain in the form of investments.

8.c.i Parochial Church Council Property

The PCC may hold property “for any ecclesiastical purpose affecting the parish or any part thereof” and for certain educational purposes (PCC (Powers) Measure 1956, Section 5). “Ecclesiastical purposes” will include any purpose furthering the work of the Church of England in the parish. The capital sums and income derived there from can only be used for these purposes.

Held in the name of the Vicar and Church Wardens, administered by the PCC

Miss Berry Bequest for general purposes							
Property:	654 shares in The CBF Church of England Investment Fund						
Purchased:	28-Feb-69						
Original cost:	£730	Market value	31/12/2025	£	14,518	2024 £	15,122

Kelk Bequest for general purposes							
Property:	97 shares in The CBF Church of England Investment Fund						
Purchased:	31-Aug-82						
Original cost:	£200	Market value	31/12/2025	£	2,153	2024 £	2,243

8.c.ii Trust Funds administered by the Parochial Church Council

These funds comprise a charity administered under a scheme made by the Charity commissioners, two bequests and a donation involving permanent trusts restricting the use of the capital that is held by the Diocesan Board of Finance.

The St Mark’s Church Hall Charity							
Property:	106.68 shares in CCLA - COIF Charities Ethical Investment Fund						
(Original Purchase:	12,277 shares	31-Mar-93	Original cost:	£19,189)			
Dividends reinvested in year to purchase	825 shares	at a cost of	£1,357				
Market value	31/12/2025	£	71,589	2024	£	75,448	

The above investment originates from the sale of the former church hall in Ashgate Road, Broomhill, in March 1971. The PCC are managing trustees, the Diocesan Board of Finance custodian trustees. The clear income from the charity is to be applied to further the “religious and other charitable work of the Church of England” in the ecclesiastical parish of St Mark, Broomhill. The charity property may also be used for land and building required for that work. By an order dated 14 January 2014, the Charity Commissioners authorised expenditure of £34,000 from the Charity’s permanent endowment for the purpose of restoration and refurbishment of the Church organ under the condition that the sum be repaid over 30 years at a minimum of £1,133 per annum. In addition, the PCC authorised the expenditure of £16,000 from the Charity’s accumulated income for the same purpose. Accordingly, in January 2014 the Diocesan Board of Finance realised 32,041 of the Charity’s shares to the value of £50,000 and this sum was paid into the Organ Restoration Appeal Fund on 3 February 2014. This loan was repaid in 2020 so that income can return to being for general use as specified above.

Miss Thomas Bequest for church repairs

Property:	1562 shares in The CBF Church of England Investment Fund						
Purchased:	30-Nov-61						
Original cost:	£1,132	Market value	31/12/2025	£	34,674	2024 £	36,118

Friends of St Mark's Investment Account for fabric repair purposes only

Property:	798 shares in The CBF Church of England Investment Fund						
Purchased:	31-Oct-82						
Original cost:	£1,750	Market value	31/12/2025	£	17,714	2024 £	18,452

The income from the above two investment funds can only be used for church repairs. During 2020 new fabric deposit accounts were opened with CCLA. The dividends from these accounts are now paid to the new fabric deposit account.

Elliott Bequest for parochial and charitable purposes

Property:	307 shares in The CBF Church of England Investment Fund						
Purchased:	31-Aug-66						
Original cost:	£220	Market value	31/12/2025	£	6,815	2024 £	7,099

The property of the above mentioned investment can only be used for the purposes mentioned. Therefore the dividends are paid directly to the main church bank account for general use.

Sheffield St. Mark Broomhill**Final v4.1****Notes to the financial statements
For the year ended 31 December 2025****9 Allocation of Legacy funding***9(a) Legacy projects*

Infrared heating in Upper Room
Boundary Wall stabilisation
Contribution towards full stipend for Assoc Vicar

2025					2024				
Unrestricted Funds		Restricted	Endowment	Total Funds	Unrestricted Funds		Restricted	Endowment	Total Funds
General	Designated	Funds	Funds	2025	General	Designated	Funds	Funds	2024
£	£	£	£	£	£	£	£	£	£
-	14,330	-	-	14,330	-	-	-	-	-
-	4,380	-	-	4,380	-	-	-	-	-
-	-	-	-	-	-	18,428	-	-	18,428
-	18,710	-	-	18,710	-	18,428	-	-	18,428

This is a description of the allocation of funds during 2025.

The funds used in 2025 are detailed in the expenditure section of the accounts above.

Statement of responsibilities of the members of the Parochial Church Council ("PCC")


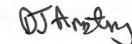
The Church Accounting Regulations 2006 and the Charities Act 2011 require the members of the PCC to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the PCC and of the incoming resources and application of resources in the year then ended. In preparing those financial statements, the members of the PCC are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the PCC will continue in operation.

The members of the PCC are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the PCC and which enable them to ascertain the financial position of the PCC and which enable them to ensure that the financial statements comply with the Church Accounting Regulations 2006 and the Charities Act 2011. They are also responsible for safeguarding the assets of the PCC and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

Sheffield St. Mark Broomhill
Balance Sheet at 31 December 2025

Approved by PCC after external review v3.0

	Note	2025 £	2024 £	
Fixed Assets				Approved by the Parochial Church Council on <u>21 April</u> and signed on its behalf by:
<i>Tangible Fixed Assets</i>	<u>7.a</u>			
Building and organ improvements		163,301	146,533	
Major redecoration		-	-	
Fixtures, fittings & equipment		4,516	4,435	
		<u>167,817</u>	<u>150,968</u>	
Investments	<u>7.c</u>			
Parochial Church Council property		313,105	312,389	
Trust funds administered by the PCC		130,792	137,117	
Social investments	<u>7.b</u>	51,977	55,032	
		<u>495,874</u>	<u>504,538</u>	Beth Keith (Vicar & chair of PCC)
Current Assets				
<i>Monetary Assets and Debtors</i>	<u>7.d</u>			
Cash at bank and in hand		6,214	11,453	
Deposit accounts		119,013	133,400	
Debtors and prepayments		4,060	2,813	
		<u>129,287</u>	<u>147,666</u>	
Liabilities: Amounts falling due within one year				
Accruals and deferred income	<u>7.e</u>	(2,594)	(14,237)	David Armstrong (Honorary Treasurer)
Net Current Assets		<u>126,693</u>	<u>133,429</u>	The notes on pages 7 to 24 form part of these accounts
Net Assets		<u>790,384</u>	<u>788,935</u>	
<i>Represented by:</i>				
Funds	<u>8</u>			
Unrestricted		497,246	481,324	
Restricted		145,675	153,129	
Endowment		147,463	154,482	
		<u>790,384</u>	<u>788,935</u>	

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST MARK'S CHURCH BROOMHILL SHEFFIELD

I report on the accounts of the Parochial Church Council for the year ended 31 December 2025 which are set out on pages 5 to 24.

Respective responsibilities of Parochial Church Council and examiner

The Members of the Parochial Church Council are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

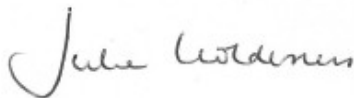
Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 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 requirements that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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



Julie Holderness ACA FCCA
 For and on behalf of Nuvo Accountancy Limited
 Chartered Certified Accountants

Unit 6 Acorn Business Park
 Woodseats Close
 Sheffield
 S8 0TB

23 April 2026