

PAROCHIAL CHURCH COUNCIL OF

CHRIST CHURCH, AUGHTON

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER, 2025

CHARITY NUMBER 1129036

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
CHARITY INFORMATION

Charity Name:	The Parochial Church Council of the Ecclesiastical Parish of Christ Church Aughton, Lancashire
Charity Registration Number	1129036 (Registered 7th April 2009)
Governing Instrument	The Parochial Church Council (PCC) is established under the Parochial Church Councils (Powers) Measure 1956 (as amended) and is a body corporate with perpetual succession.
Church Information:	Christ Church is situated in Aughton. It is part of the Diocese of Liverpool within the Church of England.
Incumbent:	Rev'd I Greenwood (From 28/09/2025) Christ Church Vicarage 18 Chestnut Grange Ormskirk L39 4YG
Bankers:	Royal Bank of Scotland Customer Service Centre Drummond House 1 Redheughs Avenue Edinburgh EH12 9JN
Independent Examiner:	Mr P J Collins F.C.A. Collins & Co. Chartered Accountants Suite 13 Hattersley House 1 Hattersley Court Ormskirk Lancashire L39 2AY.
Architects:	Schafer Associates 56 Belvedere Road Ashton-In-Makerfield Wigan WN4 8RU

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER, 2025

Aims & Objectives of the PCC

Christ Church Aughton Parochial Church Council (PCC) has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical. The PCC is also specifically responsible for the maintenance of the Church and the Ministry Centre of Christ Church Aughton, Long Lane, Aughton

The general functions of the PCC are stated within section 2 of the Parochial Church Councils (Powers) Measure 1956.

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our parish community at Christ Church. Our key task is to 'share Jesus with everyone beginning in our community'. The PCC maintains an overview of worship. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

In particular, we try to enable ordinary people to live out their faith as part of our parish community through:

- Worship and prayer; learning about the gospel; and developing their knowledge and trust in Jesus.
- Provision of pastoral care for people living in the parish.
- Missionary and outreach work.
- Growing and nurturing leaders
- Resourcing other churches

To facilitate this work it is important that we maintain the fabric of the Church of Christ Church and the Ministry Centre.

Public Benefit Statement

When planning our activities for the year, the PCC, gave consideration to the Charity Commission's guidance on public benefit and, in particular, the specific guidance to charities concerned with the advancement of religion.

Structure, governance and management

Governing document

The Parochial Church Council (PCC) is established under the Parochial Church Councils (Powers) Measure 1956 (as amended) and is a body corporate with perpetual succession. The PCC is also regulated by, inter alia, the Church Representation Rules. Reference to all this legislation is essential for a full understanding of the PCC's legal status and its members' duties and responsibilities.

The PCC is a charity registered with the Charity Commission with effect from 7th April 2009.

Appointment of trustees

The PCC is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council (Powers) Measure. The PCC is registered as a charity with the charity commission under number 1129036. The method of appointment of PCC members is set out in the Church Representation Rules. At Christ Church the membership of the PCC consists of the incumbent (our vicar), churchwardens and members elected by those members of the congregation who are on the electoral roll of the church. All those who attend services/members of the congregation are encouraged to register on the Electoral Roll and stand for election to the PCC. The PCC are responsible for making decisions on all matters of general concern and importance to the parish including deciding on how the funds of the PCC are to be spent. The full PCC met twelve times during the year with an average level of attendance of 80%. Christ Church have 8 paid members of staff and have set up PAYE payroll administration with Collins and Co Chartered Accountants and have a UK workplace pension scheme (NEST).

Trustee induction and training

PCC members are informed of training events and have access to handbooks and other materials relating to trustee responsibilities, basic health and safety, risk assessment and management and child protection procedures.

Organisation

The PCC administers the charity and meets at regular intervals throughout the year and the standing-committee meets if required. Standing Committee membership consists of: incumbent, churchwardens, PCC Secretary and PCC Treasurer. Given its wide responsibilities the PCC has a number of committees each dealing with a particular aspect of parish life. These committees, which include worship, mission and outreach and fabric and finance, are all responsible to the PCC and report back to it regularly with minutes of their decisions being received by the full PCC and discussed as necessary.

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER, 2025 (Cont.)

Trustees

The trustees who served during the year are as stated below.

Incumbent	Rev'd. Ian Greenwood (Chair) (From 28/09/2025)	
Other clergy	Rev'd Graham Rutter	
	Rev'd Janet Roberts (From 27/05/2025)	
Churchwardens	Mr Dennis Koogie	
	Mrs Carole Rankin	
Deanery Synod Representatives	Mr William Casey (From 27/04/2025 and also PCC Secretary from 01/08/2025))	
	Dr. Jonathan Lock (also a reader)	
	Mr John Critchley	
	Mr Peter Stewart (Also Lay Chair)	
Treasurer	Mr Mark Patterson	
Elected Members	Mr David Sharples (Assistant Warden)	Mr David Cobbold (Assistant Warden)
	Dr Laurence Abernethy	Mr Joe Johnson
From 27/04/2025	Mrs Helen Livesley	
	Mrs Jane Archbald (Administrator)	Mr Christopher Matthews
	Mr John Raynor	Mr Gary Smith
From 18/11/2025 Up to 27/04/2025 Up to 31/07/2025	Mr Brian Spanswick	Helen Livesley (Safeguarding officer)
	Mr Adam Post (Youth Worker)	
	Jessica Harrison Louise Kelly	Jodie Taylor
	Mr Jonathan Burke	

Risk Management

The trustees have a risk management strategy which comprises: An annual risk assessment (listed in the PCC's Risk Register) the establishment of systems and procedures to mitigate those risks identified in the plan; and the implementation of procedures designed to minimise any potential impact on the charity should those risks materialise. The PCC assessed their major risk and put in procedures to manage those risks and minimise their impact on the life of the church. Action in the main areas has been taken as follows:

Financial Risk: An annual forecast is prepared to ensure short term viability. The financial position is reported to the PCC every two months. All assets are insured and levels reviewed annually and approved by the PCC.

Health and Safety: A review has been undertaken by a member of the church with specific experience in this field. The PCC has been apprised of the risks and the necessary compliance requirements and these have been complied with. Specific procedures for recording accidents have been put into place and all Churchwardens and Sidespeople have been trained in fire safety. These procedures are reviewed on an annual basis and formally reported to the PCC.

Child and Vulnerable Adult Protection: All those working with children, young people and vulnerable adults have been (or are in the process of being) formally checked under child protection legislation. And we currently working through filling in DBS forms for all those requiring new/up to date DBS forms.

All formal risk assessments are listed within the PCC's Risk Register and reviewed annually.

Achievements and performance during the year:

The Electoral Roll now numbers 194 people with 58 non-residents in the parish compared with 2024 figures of 254 people ** of whom were non-residents. It is difficult to gain an accurate measure of numbers who have been attending services, as many members of the church are not signed onto the electoral role, and a large number of people watch our livestreamed services rather than attending in person.

PAROCHIAL CHURCH COUNCIL OF
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ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER, 2025 (Cont.)

Achievements and performance (continued):

Worship: Since September 2025 we have seen an increase in our weekly attendance which is very encouraging. Across both our morning services we average about 170 adults and 18 children. We are particularly encouraged to see steady growth at our 10.45am service. Our monthly midweek Communion service continues to thrive with average attendance of around 20. Our Christmas services saw a significant increase over previous years with both Harvest and Remembrance Sunday figures also considerably up on previous years. As a church we are actively looking at our service provision and continually seek to ensure that what we offer is reaching the community, as part of this we introduced a new 'themed' approach to preaching which will hopefully enable people to engage with scripture more readily.

Our online presence remains positive and we have a faithful number of people who watch our services online. In addition to this we also have a regular number that join us for online morning prayer each Monday to Thursday. The difficulty with online worship is gauging who is actually watching, interacting with them and developing ways to deepen and grow those relationships. Our recent statistical analysis shows around 100 views a week.

Pastoral Care and service to our local community is important to us, over the year we have conducted many pastoral visits to peoples homes, care homes and hospitals, our Pastoral care team are committed to ensuring that those who cannot make it to church continue to be loved and valued as members of Christ Church. In recent months Pastoral visits have resumed with more regularity and we look forward to developing this ministry further in the year ahead. We are keen to open our pastoral care into other areas of ministry e.g. meals/bereavement etc. Our annual bereavement service is one way of ensuring this continues to happen and once again this service was very well attended in 2025.

We take safeguarding very seriously and ensure our visitors have undertaken safeguard training. In recent months visits have resumed with more regularity and we look forward to developing this ministry further in the year ahead. We are keen to open our pastoral care into other areas of ministry e.g. meals/bereavement etc.

As a church we continue to support various charities; many of our church members and our Lyfe groups are involved in a variety of ways with local charities and local food banks. For our Harvest collection this year, we supported the work of Ormskirk and Skelmersdale Food Bank. We are also actively building links with our Church Primary School helping them with 'Foodbank Friday' collections.

Throughout 2025 we have enjoyed a number of social events, including a quizzes and cake sales, the Social committee is actively involved in ensuring we have a regular rhythm of events throughout the year. One of the highlights this year was Breakfast with Santa. This saw many families joining us in the Ministry Centre who might not otherwise have come to church over the Christmas period, this was a tremendous success and something we will seek to build on next year.

As in previous years the Men's Cave and FACT continue to provide a social opportunity for people to gather, these groups provide fellowship and friendship and also offer vital connections to those in our community who might otherwise be isolated. Girlie Night In also offers a regular pattern of meetings, each with a different theme and an opportunity for people to gather to build friendships and connections within the church.

Our Café Vista (and Saturday Breakfast) is also an integral part of the social life of the church. Over the course of the week there are hundreds of people that visit the Café where they enjoy excellent hospitality and food. It's fair to say this is an essential part of our church and a hub of the local community. We are indebted to the many volunteers who commit themselves to serve each week. The number of people attending the Café and Saturday breakfast is growing as word spreads within the community.

It has been a joy to welcome the Uniformed Organisations back to Church for a number of Parade Services this year. The Remembrance Sunday service was very well attended and we look forward to continuing to build links with the Uniformed Organisations in the months and years ahead.

Throughout the year we have welcomed many new people to church for Baptism, each family is invited to join our Hope Explored course. This three week course is an introduction to the Christian faith. The course is very well received by the vast majority of those who attend, and we have seen a good number of people continue to attend church well after the Baptism of their child. In 2026 we will be offering a follow on course for those who wish to explore further called 'What if?'

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Achievements and performance (continued):

Our Church Office is open most days for general enquiries and for those seeking to make contact with Christ Church. Alongside our paid Administrators we thank for a number of volunteers who 'operate' the phones and help with other office related tasks.

We hold a weekly 'Bumps & Babes' session for new expectant or new parents, this is a great way to support families and a wonderful opportunity to build relationships. There are a regular number of people that join this group every week.

Our 'Toddler group' continues to be a tremendous success, around 35 babies/toddlers attend each week accompanied by their carers. The atmosphere at this group is wonderful and the majority of users do not attend church on Sundays, this is a tremendous outreach opportunity for us and a number of families attended our special Christmas Services as a result.

The Knit and Natter group that meets weekly continues to thrive and offers a wonderful place for people to come together with a shared passion. This is also another way in which the church is able to open its doors in outreach to the local community

We continue to build strong relationships with our School and our partnership is a strong one. We facilitate Collective Worship weekly and the school regularly make use of the church for major festival and end of term services. The Christmas service saw a packed church with a wonderful performance from the Year 5 & 6 children.

Our lunch club, continues to run every other week. This is a wonderful ministry that provides an opportunity for people to come for Holy Communion (if they wish) and then enjoy friendship and fellowship over a hot lunch in a warm space with musical accompaniment. Attendance remains very high. We are very grateful to wonderful team of volunteers who have completed their food hygiene certificates and work so hard to offer a varied menu and a wonderful afternoon for all those who attend.

Our small groups, which we call 'Lyfe Groups' continue to run each week. This is with the intention of building discipleship. It's an opportunity for people to go deeper in teaching, in scripture and to share with others. It's also an opportunity to deepen fellowship across the church family. There are a good number of people across both congregations who participate in a group. Those who attend Lyfe groups really value the ministry they offer and we will look to see how we can encourage others to join a group in the coming year.

We continue to actively support Ormskirk Churches together and have hosted various events throughout the year as well as partaking in various services. A couple of highlights were the Ormskirk Christmas Lights Switch on and the Christmas Open Air Service. We are looking forward to the Good Friday Clock Tower service in 2026.

Our monthly prayer meetings take place every first Monday of the month at 12pm and 7pm. We are committed to seeking God's will in prayer and regularly see good numbers attend these meetings particularly the evening one.

Our Ministry Centre is a wonderful resource and highly regarded in the local community. It is becoming a very desirable venue. This year we were thrilled to offer a full wedding package and we have regular bookings each week for various user groups including, the Rock Choir, Foreign Language classes, McMillan Support groups, Move it or Lose it classes and more.

This year we introduced a new digital 'welcome pack' – this included scannable QR codes placed on the pews in church, which enables users to introduce themselves to the leadership team, there were also physical 'welcome' cards made available. We are also working on a new Welcome brochure. This will be available in both physical and digital format and we are hopeful this will be 'live' by Easter 2026.

As part of our digital/online presence, we are also working on our new 'Weekly Notice format' and are hopeful this will be launched by Easter 2026. This will be more visually appealing alongside having an interactive 'hyperlink' capacity. The idea is to make everything much easier for people to navigate.

We are also delighted to be hosting the Liverpool Diocese 'Evangelism North' event in March 2026. We hope there will be more opportunities to host Diocesan events in the coming year.

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER, 2025 (Cont.)

Financial Review

Firstly, we'd like to emphasise that Mark couldn't fulfil the duties of the treasurer role without the help and support of a number of people including Jane Archbold (Finance Officer), Jen Ray (gift aid and GASDS), John and Janice Appleton (grant applications / giving envelopes) , Stephen Marsh (Missions and Charities Officer), Chris Matthews and Paul Collins and Beth Stratford (Accountants), for which we are very grateful.

Our annual income is around £380,000 so running the finances is similar to running a small business covering the management of our income, payment of staff, provision of building/business insurance, securing the best deals for all our utilities, ensuring we get a good deal on our Ministry Centre loan, paying for the servicing and maintenance of our equipment and buildings, paying the Parish Share etc.

As with 2024, this year has been difficult financially where our expenditure has continued to exceed our income by around £1,500 every month (£18,000 / year). At the start of the year, we had to repay a loan of £10,000 on our Parish Share as we had not been able to pay the full monthly amount in 2023 due to rising costs elsewhere (primarily relating to energy costs). This resulted in the need to draw down on our Reserves which are set aside to ensure we can pay up to 3 months Parish Share e.g. during COVID, when our income would be significantly reduced. This policy aligns with CofE guidelines. We have also had to draw on funds allocated for the alterations to the back of church. We are now looking into obtaining grants to fund this work as we are unable to resource it using our routine income streams.

Thanks to the hard work of John Appleton and Chris Matthews we have obtained numerous grants towards the upkeep of our Church stonework and the installation of replacement LED lights in the Ministry Centre which will further reduce our energy bills.

Our gift day in April raised £12,000 towards most of the cost (exc. VAT) of a new boiler (£17,000) for the church, for which we thank God. This additional expenditure had not been planned for as the breakdown of the boiler was unexpected.

We have continued to support Ukrainian families in the Ormskirk area through the management of a grant of £10,000 from Lancashire County Council which is used to pay for various activities which helps wellbeing of Ukrainians during these challenging times.

The two personal computers in the office have also been procured through a generous one-off donation. The extant computers were dated and very slow and these upgrades will improve efficiencies in the office.

Going forward, the finance team has compiled a budget forecast for 2026 which will help us focus on those areas where we can reduce costs and hopefully enhance income, so as to improve our financial outlook. However, we know all we have comes from the Lord for which we are forever grateful.

Investment Powers and policy

Under the Trust Deed, the charity has the power to invest in any way the trustees wish.

The trustees, having regard to the liquidity requirements of the church and to the reserves policy, have operated a policy of keeping available funds in a deposit account with the charity's bankers.

Reserves Policy

The trustees have established the level of general reserves (that is those funds that are freely available) that the charity ought to have, which is equal to three months parish share. Reserves are needed to provide for future contingencies, particularly in keeping the fabric of the church in good repair (bearing in mind the age of the building and fitments, essential repairs and renovations may occur at any time) and to even out any short-term funding gaps between spending and the related income. The trustees consider that the ideal level of reserves at 31st December 2025 would be £30k (2024: £30k); the actual free reserves at 31st December 2025 were minus £15k.

PAROCHIAL CHURCH COUNCIL OF
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ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER, 2025 (Cont.)

Plans for future periods

Looking forward to 2026 there is much to be excited about.

We will be launching a new missional strategy with a carefully thought through plan for discipleship this will

- Hope explored course (3 weeks)
- What if course (5 weeks)
- What Next Course (6 weeks)

These will run consecutively throughout the year so that people can join a relevant course on their journey of faith before then joining a Lyfe group. Alongside this we will be looking to introduce a number of new ministry groups, with the intention of outreach in the community. (e.g. A new men's ministry group)

We are seeking to develop our children's and youth work considerably throughout 2026. In May we will be launching a monthly 'Lighthouse' service in Christ Church Primary School, this will be an evangelistic/missional service aimed at children and their families.

We will also be starting a number of new Children's and Youth groups. These will be designed to enable our young people to deepen in their fellowship and also in their discipleship. We will also be encouraging a more active participation within our services for young people. We are hoping to introduce a Youth Band.

We have a Parish weekend booked for 2028 to Quinta Hall in Shropshire and will be opening for bookings in 2026.

In September 2026 we will be running a stewardship programme with the intention of asking everyone to think and pray through our personal response to God's love and generosity to us.

We have a packed Easter Programme and hope everyone will join us for our services and our Easter Extravaganza!

We hope to continue to use our Ministry Centre for more social events, including shared meals, barn dances, Light Party, Christmas party and Christmas fair.

We have a number of musical evenings planned in church

We are also looking into further ways in which the building can be used to generate more income.

Vision 2020

A faculty has been submitted and we hope to move the project forward with a plan for completing the works in 2026-27

The plans involve a complete West End Re-Development, which incorporates:

Re-modelling the back end of church to offer an open and flexible space, a new kitchen and servery and new toilets.

Re-model the entrance to give a light open feel.

Re-model west end porch to create a more modern, warm, bright and welcoming space

Provide level access for wheelchairs to main entrance

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER, 2025 (Cont.)

Statement of Trustee's Responsibilities

Charity Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the financial activities of the charity for that year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- a. Select suitable accounting policies and apply them consistently;
- b. Make judgements and estimates that are reasonable and prudent;
- c. State whether applicable Accounting Standards and Statements of Recommended Practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- d. 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 which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the trustees and signed on its behalf by:



Rev'd I Greenwood (Chair)

14th April 2026

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

This report on the accounts of the PCC for the year ended 31st December 2025 which are set out on pages 10 to 18 is in respect of an examination carried out under section 145 of the Charities Act 2011 ('the Act').

Respective Responsibilities of the PCC and Examiner

As the members of the PCC you are responsible for the preparation of the accounts; you consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the ICAEW.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the PCC and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in any material respect:

- accounting records were not kept in accordance with section 130 of the 2011 Act: or
- the accounts do not accord with the accounting records.

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

Mr P. J. Collins (F.C.A)
Collins & Co.
Chartered Accountants
Suite 13 Hattersley House
1 Hattersley Court
Ormskirk
Lancashire L39 2AY.

14th April 2026

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER, 2025

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS	
				2025 £	2024 £
INCOME FROM:					
Donations and legacies	2	168,152	108,002	276,154	266,329
Charitable activities.	3	37,621	0	37,621	42,544
Other trading activities	4	66,259	0	66,259	69,225
Investments	5	1,129	0	1,129	1,948
TOTAL INCOME		<u>273,161</u>	<u>108,002</u>	<u>381,163</u>	<u>380,046</u>
EXPENDITURE ON:					
Raising Funds	6	35,790	0	35,790	36,313
Charitable Activities	7	268,550	55,744	324,294	285,253
TOTAL EXPENDITURE		<u>304,340</u>	<u>55,744</u>	<u>360,084</u>	<u>321,566</u>
		<u>(31,179)</u>	<u>52,258</u>	<u>21,079</u>	<u>58,480</u>
GAINS AND LOSSES ON INVESTMENTS		0	0	0	0
NET (EXPENDITURE)/INCOME		<u>(31,179)</u>	<u>52,258</u>	<u>21,079</u>	<u>58,480</u>
TRANSFER BETWEEN FUNDS	9	<u>97,188</u>	<u>(97,188)</u>	<u>0</u>	<u>0</u>
NET MOVEMENT IN FUNDS		<u>66,009</u>	<u>(44,930)</u>	<u>21,079</u>	<u>58,480</u>
RECONCILIATION OF FUNDS					
TOTAL FUNDS BROUGHT FORWARD AT 1ST JANUARY, 2025		1,476,043	117,235	1,593,278	1,534,798
TOTAL FUNDS CARRIED FORWARD AT 31ST DECEMBER, 2025		<u>1,542,052</u>	<u>72,305</u>	<u>1,614,357</u>	<u>1,593,278</u>


PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
BALANCE SHEET AT 31ST DECEMBER, 2025

	Note	2025 £	2024 £
FIXED ASSETS			
Tangible Fixed Assets	8	1,565,398	1,491,655
Total fixed assets		<u>1,565,398</u>	<u>1,491,655</u>
OTHER ASSETS: AMOUNTS FALLING DUE AFTER ONE YEAR	10	43,214	48,214
CURRENT ASSETS			
Debtors	11	8,338	51,746
Cash at Bank and in Hand		149,816	168,070
Total current assets		<u>158,154</u>	<u>219,816</u>
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR	12	21,121	19,719
NET CURRENT ASSETS		<u>137,033</u>	<u>200,097</u>
LIABILITIES: AMOUNTS FALLING DUE AFTER ONE YEAR	13	131,288	146,688
TOTAL NET ASSETS		<u><u>1,614,357</u></u>	<u><u>1,593,278</u></u>
THE FUNDS OF THE CHARITY	14		
Unrestricted funds		1,542,052	1,476,043
Restricted funds		72,305	117,235
Total charity funds		<u><u>1,614,357</u></u>	<u><u>1,593,278</u></u>

Approved by the Parochial Church Council on 14th April 2026 and signed on its behalf by:



 Rev'd I Greenwood



 Mr M Patterson

The notes on pages 12 to 18 form part of these accounts.

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2025

1 Accounting Policies

Accounting Convention

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the Charities SORP 2015 FRS 102.

The financial statements have been prepared under the historical cost convention except for the valuation of certain fixed assets.

The accounts include transactions, assets and liabilities for which the PCC is held responsible in law. They do not include the accounts of church groups that owe their affiliation to another body nor those that are informal gatherings of church members.

Funds

Restricted funds represent (a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest, and (b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. The PCC does not usually invest separately for each fund. Where there is no separate investment, interest is apportioned to individual funds on an average balance basis.

Unrestricted 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. Funds designated for a particular purpose by the PCC are also unrestricted.

Income from:

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received.

Grants and legacies are accounted for when the PCC is notified of its legal entitlement to the amount due.

Dividends and all other income is accounted for when receivable.

All incoming resources are accounted for gross.

For investment purposes any surplus funds are of a short term nature and are kept in interest bearing accounts. Realised gains or losses are recognised when investments are sold. Unrealised gains or losses are accounted for on revaluation of investments.

Expenditure on:

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC.

The Parish Share is accounted for when payable. Any share unpaid at 31st December is provided for in these accounts as an operational (though not legal) liability and is shown as a creditor in the Balance Sheet.

All other expenditure is generally recognised when it is incurred and is accounted for gross.

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, AUGHTON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2025 (Cont.)

Fixed Assets

Consecrated land and buildings and movable church furnishings

Consecrated land and beneficed property is excluded from the accounts by s.10(2)(a) of the Charities Act 2011.

No value is placed on movable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or benefice buildings and moveable church furnishings, whether maintenance or improvement, is written off as expenditure in the SOFA and separately disclosed.

Freehold land and property is not being depreciated, as in the view of the PCC, they are maintained to a sufficiently high standard which ensures that the market value of the properties is not less than the carrying value shown in the accounts.

Fixtures, fittings and equipment

Equipment used by the church is depreciated on a straight line basis over 4 years. Individual assets with a purchase price of £10,000 or less are written off when the asset is acquired.

Investments

Any investments held are valued at market value at 31st December. Investment property is valued at its 'fair value' at the year end.

Current Assets

Amounts owing to the PCC at 31st December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectible.

Short-term deposits include cash held on deposit either with the CBF Church of England Funds or at the bank.

Reserves

It is the intention of the trustees to maintain sufficient unrestricted reserves to meet the current level of running expenses of the organisation.

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CHRIST CHURCH, AUGHTON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2025 (Continued)

	Unrestricted Funds £	Restricted Funds £	TOTAL 2025 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2024 £
2 <u>Donations and legacies</u>						
Planned Giving:						
Gift Aid donations	107,785	1,800	109,585	124,346	1,800	126,146
Other planned giving	5,914	0	5,914	7,666	0	7,666
Collections (open plate) at all Services	1,650	0	1,650	760	0	760
Donations	23,012	105,962	128,974	25,274	68,360	93,634
Income Tax Recoverable	29,791	240	30,031	33,308	240	33,548
Grants	0	0	0	1,575	0	1,575
Legacies	0	0	0	3,000	0	3,000
	<u>168,152</u>	<u>108,002</u>	<u>276,154</u>	<u>195,929</u>	<u>70,400</u>	<u>266,329</u>
3 <u>Charitable activities.</u>						
Rent from Church Hall/Church Property	12,532	0	12,532	12,638	0	12,638
Wedding and Funeral Fees	6,527	0	6,527	12,083	0	12,083
Events & Activities	18,562	0	18,562	14,841	0	14,841
Rent of Curate's House	0	0	0	2,982	0	2,982
	<u>37,621</u>	<u>0</u>	<u>37,621</u>	<u>42,544</u>	<u>0</u>	<u>42,544</u>
4 <u>Other trading activities</u>						
Bookstall	766	0	766	764	0	764
Café Income	65,493	0	65,493	68,461	0	68,461
	<u>66,259</u>	<u>0</u>	<u>66,259</u>	<u>69,225</u>	<u>0</u>	<u>69,225</u>
5 <u>Investments</u>						
Dividends and Interest (including any reclaimed tax)	1,129	0	1,129	1,948	0	1,948
	<u>1,129</u>	<u>0</u>	<u>1,129</u>	<u>1,948</u>	<u>0</u>	<u>1,948</u>
6 <u>Raising Funds</u>						
Fundraising costs	192	0	192	1,720	0	1,720
Bookstall costs	493	0	493	1,040	0	1,040
Café expenses	35,105	0	35,105	33,553	0	33,553
	<u>35,790</u>	<u>0</u>	<u>35,790</u>	<u>36,313</u>	<u>0</u>	<u>36,313</u>

PAROCHIAL CHURCH COUNCIL OF
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2025 (Continued)

	Unrestricted Funds £	Restricted Funds £	TOTAL 2025 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2024 £
7 Charitable Activities						
Missionary Giving						
Age UK	0	0	0	1,500	0	1,500
Asthma & Lung UK	1,069	0	1,069	0	0	0
Aughton C of E Primary School	0	0	0	2,000	0	2,000
Bible Society	0	0	0	500	0	500
Foodbanks	900	551	1,451	0	1,261	1,261
LDBF Ordinands Fund	0	655	655	0	0	0
Leading Your Church in Growth	0	0	0	1,145	0	1,145
Mercy Ships	0	0	0	500	0	500
Owen McVeigh Foundation	0	0	0	1,000	0	1,000
Pearl of Africa	0	0	0	1,000	0	1,000
Queenscourt Hospice	0	0	0	500	0	500
Reach Merseyside	0	0	0	500	0	500
Safe Families	700	0	700	0	0	0
Sefton Womens & Childrens Aid	0	0	0	500	0	500
24/7 Prayer	0	0	0	500	0	500
Uganda	0	0	0	330	0	330
Ukraine refugee support	0	7,905	7,905	0	0	0
Sundry Donations < £500	932	23	955	1,285	865	2,150
	<u>3,601</u>	<u>9,134</u>	<u>12,735</u>	<u>11,260</u>	<u>2,126</u>	<u>13,386</u>
Ministry:						
Parish Share	111,003	0	111,003	108,247	0	108,247
Minister - Housing	(972)	0	(972)	4,146	0	4,146
Minister - Expenses	220	0	220	0	0	0
Curate/Youth Worker - Housing	2,827	0	2,827	2,210	0	2,210
Lay Workers - Salary and Fees	47,875	5,000	52,875	29,864	0	29,864
Youth Workers expenses	0	467	467	160	0	160
Church Heat, Light and Water	8,850	0	8,850	5,964	0	5,964
Insurances	8,266	0	8,266	7,024	0	7,024
Repairs & Renewals	552	0	552	870	0	870
Major Repairs	3,788	31,605	35,393	19,120	2,000	21,120
Depreciation AV System, Solar Panels and Heating Chandaliers	11,400	0	11,400	13,340	0	13,340
Postage, printing & stationery	2,787	0	2,787	3,303	0	3,303
Sundry expenses	2,216	900	3,116	1,486	0	1,486
Grounds and Churchyard Maintenance	1,498	1,775	3,273	4,823	0	4,823
Upkeep of services	4,227	0	4,227	3,092	0	3,092
Ministry Centre - Running Costs	40,402	261	40,663	31,236	0	31,236
Loan Interest and Charges	8,775	2,040	10,815	11,154	2,040	13,194
Events & activities	3,507	0	3,507	3,727	0	3,727
Legal & Professional fees	0	4,562	4,562	10,240	0	10,240
Accountancy & Independent Examiner's Fees	7,728	0	7,728	7,821	0	7,821
	<u>268,550</u>	<u>55,744</u>	<u>324,294</u>	<u>279,087</u>	<u>6,166</u>	<u>285,253</u>

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FOR THE YEAR ENDED 31ST DECEMBER, 2025 (Continued)

7 <u>Staff Costs</u>	2025	2024
	£	£
Wages and Salaries	52,481	29,778
Social Security Costs	0	0
Pension Costs	394	86
	<u>52,875</u>	<u>29,864</u>

The wages paid relate to the parish administrator, cleaners and parish workers. No employees (2024: None) received more than £60,000 remuneration during the year.

The charity participates in a NEST pension scheme which is a defined contribution scheme. The pension costs charged in the SOFA in the year are the contributions payable as set out above.

8 Tangible Fixed Assets

	Freehold Property £	Equipment £	Total £
COST OR VALUATION			
At 1st January, 2025	1,450,453	61,402	1,511,855
Additions	0	85,143	85,143
Disposals	0	0	0
At 31st December, 2025	<u>1,450,453</u>	<u>146,545</u>	<u>1,596,998</u>
DEPRECIATION			
At 1st January, 2025	0	20,200	20,200
Charge for the year	0	11,400	11,400
Depreciation on disposals	0	0	0
At 31st December, 2025	<u>0</u>	<u>31,600</u>	<u>31,600</u>
NET BOOK VALUE			
At 31st December, 2025	<u>1,450,453</u>	<u>114,945</u>	<u>1,565,398</u>
At 31st December, 2024	<u>1,450,453</u>	<u>41,202</u>	<u>1,491,655</u>

Freehold Property represents the costs expended in relation to the new Ministry Centre, in Long Lane, Aughton, £1,255,453 and the Curates House at 25 Peet Avenue, Ormskirk, which was valued by the trustees at £195,000 on 31st December 2018. Other fixed assets are valued at historical cost.

9 Transfer of Funds

The transfer between funds of £97,188 relates to funds received towards the purchase and installation of the heating chandeliers which was completed in the year and hence all the restrictions relating to these funds have now ceased, together with a gift day in 2025 to reimburse funds for boiler repairs carried out in 2024.

10 Long Term Loan Debtor

This relates to the land on which the Cottage Lane Mission stands, which was sold for £100,000 in 2015 to a trust in return for a payment of £5,000 per year for 20 years until 2037. This property is to be used for a mission room connected with the Church of England in this parish.

We have discounted the future, interest free, loan repayments of £5,000 per annum to the year end date by £11,786.

PAROCHIAL CHURCH COUNCIL OF
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2025 (Continued)

11 <u>Debtors</u>	2025	2024
	£	£
Income Tax recoverable	3,338	1,236
Loans Repayable	5,000	5,000
Prepayments	0	42,567
Other Debtors	0	2,943
	<u>8,338</u>	<u>51,746</u>

12 <u>Liabilities: Amounts falling due within one year</u>	2025	2024
	£	£
Accruals and Deferred Income	2,531	2,427
Creditors for Goods and Services	3,190	2,839
Loans	15,400	14,453
	<u>21,121</u>	<u>19,719</u>

13 <u>Liabilities: Amounts falling due after one year</u>	2025	2024
	£	£
Loan repayments due between 2 and 5 years	74,800	69,400
Loans repayments due after 5 years	56,488	77,288
	<u>131,288</u>	<u>146,688</u>

14 <u>Analysis of Net Assets by Fund</u>	Unrestricted	Restricted	Total
	Funds	Funds	£
	£	£	
Fixed and Long Term Assets	1,608,612	0	1,608,612
Current Assets	85,849	72,305	158,154
Current Liabilities	(21,121)	0	(21,121)
Long Term Liabilities	(131,288)	0	(131,288)
Fund Balance	<u>1,542,052</u>	<u>72,305</u>	<u>1,614,357</u>

15 <u>Unrestricted Funds</u>	2024	Income	Expenditure	Investments/ Transfers	2025
	£	£	£	£	£
Disabled Access & Toilets Fund	50,000	0	0	(50,000)	0
Luncheon Club Fund	2,000	8,790	2,579	(6,211)	2,000
Mission & Charity Fund	46,318	47,062	3,601	0	89,779
Ministry Centre Operating Fund	5,903	37,694	40,402	0	3,195
AV System Asset Fund	13,722	0	6,860	0	6,862
Solar Panels Asset Fund	19,440	0	810	0	18,630
Heating Chandaliers Asset Fund	0	0	3,730	93,183	89,453
Curate's House Asset Fund	195,000	0	0	0	195,000
Ministry Centre Asset Fund	1,094,312	0	0	14,453	1,108,765
Long Term Loan Fund	48,214	0	0	(5,000)	43,214
General Funds	1,134	179,615	246,358	50,763	(14,846)
	<u>1,476,043</u>	<u>273,161</u>	<u>304,340</u>	<u>97,188</u>	<u>1,542,052</u>

The movement on Unrestricted Funds was as above:

Disabled Access & Toilets Fund	: Funds designated towards the work to be undertaken at the back of church
Luncheon Club Fund	: Funds designated towards the lunch club
Mission & Charity Fund	: Funds designated for donations to other charities and mission
Ministry Centre Operating Fund	: Funds designated to fund the operating of the Ministry Centre
AV System Asset Fund	: Funds tied up in the AV System (an asset) used in the church.
Solar Panels Asset Fund	: Funds tied up in the Solar Panels (an asset) used by the church.
Heating Chandaliers Asset Fund	: Funds tied up in the Heating Chandaliers (an asset) used by the church.
Curate's House Asset Fund	: Funds tied up in the property used by the Curate.
Ministry Centre Asset Fund	: Funds tied up in the building used by the church and the community.
Long Term Loan Fund	: Funds due after one year which are not freely accessible to the charity.
General Funds	: General funds of the charity not designated for any specific purpose

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FOR THE YEAR ENDED 31ST DECEMBER, 2025 (Continued)

16	<u>Restricted Funds</u>	2024	Income	Expenditure	Transfers	2025
		£	£	£	£	£
	Ministry Centre Fund (See note 17)	0	2,040	2,040	0	0
	Church Restructuring	9,517	0	5,669	0	3,848
	Memorial Garden	10,417	0	0	0	10,417
	Church graveyard Fund	0	1,775	1,775	0	0
	Youth & Children's Workers	56,551	20	5,467	0	51,104
	MacMillan Cancer Research	0	3,020	0	0	3,020
	Ukranian Fund	0	10,000	7,905	0	2,095
	Boiler Fund	0	12,045	0	(12,045)	0
	Defibrillator Fund	0	1,821	0	0	1,821
	Heating Chandeliers Fund	15,000	74,891	4,748	(85,143)	0
	Charitable Donations Fund	0	2,390	2,390	0	0
	Church Stonework Fund	25,750	0	25,750	0	0
		<u>117,235</u>	<u>108,002</u>	<u>55,744</u>	<u>(97,188)</u>	<u>72,305</u>

The movement on Restricted Funds was as above:

Church Restructuring	: Funds restricted for the restructuring of the church.
Memorial Garden	: Funds restricted for the creation of a memorial garden.
Church graveyard Fund	: Funds restricted for the maintenance of the church graveyard.
Youth & Children's Workers	: Funds restricted towards the costs relating to the curate.
MacMillan Cancer Research	: Funds restricted towards donations to MacMillan Concer Research.
Ukranian Fund	: Funds restricted towards donations/activities for Ukranian Refugees.
Boiler Fund	: Funds restricted towards the costs relating the boilers installed in 2024.
Defibrillator Fund	: Funds restricted towards the costs of installing a defibrillator.
Heating Chandeliers Fund	: Funds restricted towards the costs relating the heating chandeliers.
Charitable Donations Fund	: Funds collected for distribtion to other charities.
Church Stonework Fund	: Funds received towards the upkeep of the church stonework.

17 **Ministry Centre Fund**

The building of the Ministry Centre for the benefit of the Church and the local community in pursuance of our key task of sharing Jesus with everyone in the parish was completed in June 2010.

In order to complete the work the charity negotiated a loan of £325,000 from the Charity Bank.

This loan is secured by a legal charge over the Ministry Centre building for the period of the loan.

The loan is repayable in instalments and was moved from a fixed rate of interest to a variable rate of interest during last year.

The balance on this loan at 31/12/2025 was £146,688 (2024 £161,141).

The repayments on the loan are to be funded from the additional future income from the facilities offered by the Centre and future giving by members of the congregation.

Following completion of the Ministry Centre the charity has now fulfilled the conditions attached to the receipt of the monies from donors. Since then monies received towards the fund are used to pay the the repayments on the Charity Bank loan and to contribute to the running costs of the centre

18 **Capital Commitments**

The PCC had Capital Commitments of £Nil at the accounting date (2024 £42,567).

19 **Contingent Liabilities**

At 31st December 2025, the PCC had received £15,000 in the 2024 year towards the heating chandeliers and there is a 3 year restriction on the sale/disposal of the property without the donor's permission. Some of the monies received may need to be repaid if that happens (2024 £15,000):

20 **Related Parties**

Whilst no payments were made to trustees for their roles as trustees. Two were paid in respect of their other roles, one as a Youth Worker (£5,000) and one as an Administrator (£2,720).