

REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2025  
FOR  
THE PAROCHIAL CHURCH COUNCIL OF THE  
ECCLESIASTICAL PARISH OF ST MARY,  
BEVERLEY

Sowerby  
Chartered Accountants  
Beckside Court  
Annie Reed Road  
Beverley  
East Yorkshire  
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for the Year Ended 31 December 2025

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REPORT OF THE TRUSTEES  
for the Year Ended 31 December 2025

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The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The Parochial Church Council of the Ecclesiastical Parish Church of St Mary, Beverley is a charity registered with the Charity Commission.

It is also known by the name of 'St Mary's PCC'.

St Mary's Church, North Bar Within, Beverley, is part of the Diocese of York within the Church of England.

#### OBJECTIVES AND ACTIVITIES

##### Objectives and Activities

St Mary's 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. It also has maintenance responsibilities for the Church and Parish Hall of St Mary's, Beverley.

##### Public benefit

All trustees are made aware of the guidance issued by the Charity Commission on Public Benefit. Trustees have regard to this guidance in carrying out their work in furtherance of the charity's objectives.

REPORT OF THE TRUSTEES  
for the Year Ended 31 December 2025

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ACHIEVEMENTS AND PERFORMANCE

Church attendance

At present there are 295 members on the church electoral role.

The size of the worshipping community is approximately 380. The average weekly attendance is 260

Review of the year

This year has highlighted the extensive work undertaken by St Mary's across mission, renovation, community engagement and discipleship.

We began in January with a review of our children's and youth ministry, focusing our mission on reaching a wider range of groups within the community. Sunday School continues to grow, and its links with Bubble Church, the holiday clubs and the CLCGB have enabled us to connect with many young people. The PCC recognised the remarkable dedication of our leaders and volunteers, whose commitment supports and encourages all our children. The review also explored future opportunities and how we might extend our reach to even more young people locally.

Safeguarding remained a standing item at every PCC meeting. The year both opened and closed with a thorough review of safeguarding practice, ensuring alignment between policy, training and communication for staff and volunteers.

At the start of the year, we also considered the support offered to senior members of the congregation through Vintage, led so capably by Carolyn Kirk. Her report outlined the group's activities and plans for the coming year, including monthly lunches, pilgrim parties, workshops, informal socials, discipleship courses and the annual retreat.

Buildings were another early focus, with discussions on the garden renovation, improved level access, heating in the hall, completion of the West Doors project and ongoing restoration work within the church.

In February, the Molescroft Wildlife Network visited to explore conservation opportunities in the Molescroft Road graveyard.

By March, the PCC returned to the topic of Mission. A Vision Report, produced by the Vicar and Wardens, guided our discussions about future priorities. There was unanimous agreement that our central mission of Making Disciples should continue. During this period, we also began exploring how social media might help us share the Gospel more widely. Although the church already posts on several platforms, we recognised the need for a more intentional strategy.

Finance remained a key area of work for the Finance Committee, led by our Treasurer, Anne Mansfield. The PCC reviewed and approved the accounts ahead of the APC and discussed charges, expenditure and budgets for the coming year.

A highlight of Easter was the visit of David Bryan, who spent Holy Week with us, leading services and discussions. Lent Lunches, the Agape Meal and the full programme of Easter services also formed part of our seasonal worship.

Around this time, we also began considering the workload of the Wardens and how best to support them. One proposal was the introduction of Assistant Wardens-non legal roles designed to share responsibilities as the church continues to grow in size and mission.

In May, our main discussion centred on the church's welcome. Although we already have an excellent welcoming team, the PCC explored how we might extend that welcome further and ensure that we remain an inclusive church. We reflected on how to help newcomers feel at home, how the building might support this, and whether any groups might feel excluded. Several ideas were generated for future action.

We again reviewed the buildings programme, delegating management, tendering and leadership to the Steering Committee, with key decisions reserved for the PCC. We also considered plans for the September Heritage Open Days, including a talk by Jonathan Foley on architectural history.

REPORT OF THE TRUSTEES  
for the Year Ended 31 December 2025

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During the summer, safeguarding, building work and mission continued to feature prominently. Martin Frankland led a Thermal Imaging Report, which highlighted the challenges of heating such a large, historic building and helped identify cost effective, efficient interventions for the future.

Planning for the children's Summer Club also took place, with the holiday club held in the school holidays and CLCGB buildings. Discussions included free meals, financial support for families in need, and volunteer staffing.

Building maintenance remained a constant theme. The PCC reviewed maintenance contractors, the building's WI FI needs, and improvements to the hearing loop. We also explored options for new staging to support worship and service delivery. At this stage, we anticipated the Garden Project would conclude in October once contractors were secured.

A long running issue-the sale of the Lairgate car park-was finally resolved. The land, historically linked to the old school, was sold following an agreement between the Diocese and the Council, enabling a swap of ownership between the old school premises and St Mary's School.

Developments in children's work continued, with Anne Crossley updating the PCC on the new registration process, volunteer commitments and the groups Powersurge, Brightsparks and Livewires.

Later in the summer, the PCC agreed to participate in the Anna Chaplaincy movement, led by Carolyn Kirk and supported by Anna Friends within the church.

Building matters continued, with delays to the garden project, installation of the West Doors and progress on the new staging. The Heritage Project website neared completion and went live later in the year. This project aims to enhance life through heritage architecture, linking with the local FE college on stonemasonry, supporting redevelopment of the north transept and improving level access from the garden into the church.

Stewardship was also raised, with a campaign planned to expand the Parish Giving Scheme and reduce reliance on historic assets.

Mid year, the PCC heard that the Hope in Action house had welcomed a new family-an initiative the PCC continues to support.

In September, updates were given on the Anna Chaplaincy and the Enhancing Life through Heritage renovation plans. We also celebrated the licensing of Alex Kirby and Cassandra Newbold as Authorised Ministers. Alex's ministry focuses on faith in everyday life, while Cassandra supports pastoral care and hospitality alongside Carload.

As winter approached, the PCC turned its attention to Christmas planning and to improving communication with the congregation. We explored how best to use social media, newsletters, the website and other channels to keep people informed and engaged.

Towards the end of the year, discussions centred on WI FI and sound provision, particularly the challenge of ensuring a good hearing experience for all. Work in this area continues. The organ was also a major topic: it has been out of use for three years, would cost £2 million to repair, and essential maintenance to the north transept roof requires its removal. After consultations with other churches, Holy Trinity Oslo entered discussions and will ultimately house the organ. Our digital organ remains in place and continues to serve us well.

Further building discussions explored a vision for the North Transept, including a three storey structure with adaptable workspaces, exhibition and learning areas, meeting rooms and improved access from the garden into the hall-particularly important for larger wheelchairs.

Finally, Richard Mattock took over the role of Treasurer from Anne Mansfield, who received heartfelt thanks for her dedicated service over the past ten years.

REPORT OF THE TRUSTEES  
for the Year Ended 31 December 2025

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Deanery Synod

Representatives of the PCC sit on the Deanery Synod, providing an essential link to the diocese for St Mary's. This year the Deanery Plan was launched and St Mary's is playing its part in supporting the wider vision of the church.

Safeguarding

St Mary's works with the Diocese in providing safeguarding training for our volunteers and employees. A safeguarding policy was received and accepted by the PCC. Regular updates on this matter are held at PCC meetings, coordinated by our safeguarding lead, Gill.

The Church Hall

The church hall continues to offer a space for church services, children and young people's groups and community activities. Activities range from coffee and cake, toddlers, music, craft, and women's fellowship.

In addition, 15 community groups now regularly (weekly / monthly) rent the hall with a significant number of one-off bookings.

FINANCIAL REVIEW

Financial position

Total receipts for the general running of the church were £228,911 (see note below)

which included:

- Legacies £4,250
- Other activities £40,829
- Planned giving, donations and gift aid £153,075

Note: Plus the sale of the lairgate property of £162,500

So total was £391,411

Total expenditure for the unrestricted fund was £238,274 (Note: Auditors show as £75,774 - £162,500 re Lairgate) which included:

- Final payment on the new boiler £17,874
- The new staging £11,746
- The Parish Freewill Offering to the Diocese £74,500

So an overall gain of £153,137

The General Fund Balance as at 31st December 2025 increased by £103,075 to £1,058,202. (Mainly due to the sale of the Lairgate Property, but less £33,220 as our investments decreased in value. As mentioned in previous years our investment values go up and down each year dependent on Worldwide economic factors.

Total Income throughout all the PCC Funds was £464,753 and expenditure was £389,234 a surplus of £75,519.

Two major projects continued

1. The Garden Project and will be completed in the Autumn
2. The ELTH (Enhancing Life through Heritage) which involves working with the local college.

The balance of all PCC Funds at 31st December 2025 stood at £3,032,979 a decrease of £11,594 on the previous year.

REPORT OF THE TRUSTEES  
for the Year Ended 31 December 2025

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#### FINANCIAL REVIEW

##### Reserves policy

It is PCC policy to maintain a balance on the unrestricted fund, invested or on deposit, to provide interest income to the General Fund as current income from all other sources does not meet the expenditure required to pay for the general running of the church.

It is PCC policy to maintain a balance in the Restoration Fund, Organ Fund, Tower Bell Fund and the Parish Hall Management Fund to pay for essential work on the maintenance of the fabric of the Church, Organ, Tower Bells and Parish Hall respectively.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

The Charity, which is an unincorporated body, is controlled by its governing document, which is the Parochial Church Council Powers Measure (1956), as amended and Church Representation Rules.

##### Recruitment and appointment of new trustees

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.

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Registered Charity number

1131295

##### Principal address

St Mary's Church  
North Bar Within  
Beverley  
East Yorkshire  
HU17

##### Trustees

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

Incumbent:	The Revd Rebecca Alison Lumley (Chair)
Readers:	Stephen Parkin, John Edmond, Gill Gregory and Jo Boulter
Wardens:	Ruth Stebbens, Ian Jackson, Jill Edmond, Nigel Whiting and Keith Gilson
Deanery Synod:	Jo Boulter, Gill Gregory and Jill Edmond

##### Elected Members:

Alice Lee	Akex Kirby
Jane Jackson	Allan Ball
Richard Mattock	Ashley Brooks
James Haggart	Anne Crossley
Graham White	Beverley Lawrence

##### Co-opted Members:

Martin Frankland	Carolyn Kirk
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Treasurer:	Anne Mansfield
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Secretary:	Janet Osgerby
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THE PAROCHIAL CHURCH COUNCIL OF THE  
ECCLESIASTICAL PARISH OF ST MARY,  
BEVERLEY

REPORT OF THE TRUSTEES  
for the Year Ended 31 December 2025

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REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Patrick Scargill

Sowerby

Chartered Accountants

Beckside Court

Annie Reed Road

Beverley

East Yorkshire

HU17 0LF

Address for Correspondence

St Mary's Vicarage

15 Molescroft Road

Beverley

East Yorkshire

HU17 7DX

Approved by order of the board of trustees on 26 April 2026 and signed on its behalf by:

Rev. R A Lumley - Trustee



INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
THE PAROCHIAL CHURCH COUNCIL OF THE  
ECCLESIASTICAL PARISH OF ST MARY,  
BEVERLEY

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Independent examiner's report to the trustees of The Parochial Church Council of the Ecclesiastical Parish of St Mary, Beverley

I report to the charity trustees on my examination of the accounts of The Parochial Church Council of the Ecclesiastical Parish of St Mary, Beverley (the Trust) for the year ended 31 December 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can 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 in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Patrick Scargill

Sowerby  
Chartered Accountants  
Beckside Court  
Annie Reed Road  
Beverley  
East Yorkshire  
HU17 0LF

26 April 2026

THE PAROCHIAL CHURCH COUNCIL OF THE  
ECCLESIASTICAL PARISH OF ST MARY,  
BEVERLEY

STATEMENT OF FINANCIAL ACTIVITIES  
for the Year Ended 31 December 2025

	Notes	Unrestricted fund £	Restricted funds £	Endowment funds £	2025 Total funds £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>						
Donations and legacies	2	157,325	178,565	-	335,890	436,435
Charitable activities	5					
Church Activities		10,851	-	-	10,851	10,029
Other trading activities	3	29,438	17,374	-	46,812	64,250
Investment income	4	31,297	39,903	-	71,200	62,220
		<u>228,911</u>	<u>235,842</u>	<u>-</u>	<u>464,753</u>	<u>572,934</u>
Total						
<b>EXPENDITURE ON</b>						
Raising funds	6	16,842	1,032	-	17,874	28,722
Charitable activities	7					
Church Activities		75,774	295,586	-	371,360	369,126
		<u>92,616</u>	<u>296,618</u>	<u>-</u>	<u>389,234</u>	<u>397,848</u>
Total						
Net gains/(losses) on investments		<u>(33,220)</u>	<u>(53,529)</u>	<u>(364)</u>	<u>(87,113)</u>	<u>79,766</u>
NET INCOME/(EXPENDITURE)		103,075	(114,305)	(364)	(11,594)	254,852
<b>RECONCILIATION OF FUNDS</b>						
Total funds brought forward		955,127	1,554,111	535,335	3,044,573	2,789,721
		<u>1,058,202</u>	<u>1,439,806</u>	<u>534,971</u>	<u>3,032,979</u>	<u>3,044,573</u>
TOTAL FUNDS CARRIED FORWARD						

The notes form part of these financial statements

THE PAROCHIAL CHURCH COUNCIL OF THE  
ECCLESIASTICAL PARISH OF ST MARY,  
BEVERLEY

BALANCE SHEET  
31 December 2025

	Notes	Unrestricted fund £	Restricted funds £	Endowment funds £	2025 Total funds £	2024 Total funds £
<b>FIXED ASSETS</b>						
Investments	11	797,743	1,301,015	534,971	2,633,729	2,720,842
<b>CURRENT ASSETS</b>						
Stocks	12	1,314	-	-	1,314	1,484
Debtors	13	3,477	16,889	-	20,366	27,564
Cash at bank		275,484	121,902	-	397,386	320,757
		<u>280,275</u>	<u>138,791</u>	<u>-</u>	<u>419,066</u>	<u>349,805</u>
<b>CREDITORS</b>						
Amounts falling due within one year	14	(19,816)	-	-	(19,816)	(26,074)
		<u>260,459</u>	<u>138,791</u>	<u>-</u>	<u>399,250</u>	<u>323,731</u>
<b>NET CURRENT ASSETS</b>						
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>						
		<u>1,058,202</u>	<u>1,439,806</u>	<u>534,971</u>	<u>3,032,979</u>	<u>3,044,573</u>
<b>NET ASSETS</b>						
		<u><u>1,058,202</u></u>	<u><u>1,439,806</u></u>	<u><u>534,971</u></u>	<u><u>3,032,979</u></u>	<u><u>3,044,573</u></u>
<b>FUNDS</b>						
Unrestricted funds	15				1,058,202	955,127
Restricted funds					1,439,806	1,554,111
Endowment funds					534,971	535,335
<b>TOTAL FUNDS</b>						
					<u><u>3,032,979</u></u>	<u><u>3,044,573</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 26 April 2026 and were signed on its behalf by:

Rev. R A Lumley - Trustee

The notes form part of these financial statements

THE PAROCHIAL CHURCH COUNCIL OF THE  
ECCLESIASTICAL PARISH OF ST MARY,  
BEVERLEY

CASH FLOW STATEMENT  
for the Year Ended 31 December 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	(157,071)	112,034
Net cash (used in)/provided by operating activities		(157,071)	112,034
Cash flows from investing activities			
Purchase of fixed asset investments		-	(300,000)
Sale of tangible fixed assets		162,500	-
Sale of fixed asset investments		-	50,522
Dividends received		71,200	62,220
Net cash provided by/(used in) investing activities		233,700	(187,258)
Change in cash and cash equivalents in the reporting period		76,629	(75,224)
Cash and cash equivalents at the beginning of the reporting period		320,757	395,981
Cash and cash equivalents at the end of the reporting period		397,386	320,757

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT  
for the Year Ended 31 December 2025

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(11,594)	254,852
Adjustments for:		
Losses/(gain) on investments	87,113	(79,766)
Profit on disposal of fixed assets	(162,500)	-
Dividends received	(71,200)	(62,220)
Decrease/(increase) in stocks	170	(336)
Decrease in debtors	7,198	7,494
Decrease in creditors	(6,258)	(7,990)
Net cash (used in)/provided by operations	<u>(157,071)</u>	<u>112,034</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/1/25 £	Cash flow £	At 31/12/25 £
Net cash			
Cash at bank	<u>320,757</u>	<u>76,629</u>	<u>397,386</u>
	<u>320,757</u>	<u>76,629</u>	<u>397,386</u>
Total	<u>320,757</u>	<u>76,629</u>	<u>397,386</u>

NOTES TO THE FINANCIAL STATEMENTS  
for the Year Ended 31 December 2025

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1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice' applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

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

This is the first year for which the financial statements have been prepared in accordance with FRS102. The date of transition was 1 January 2017. There was no effect on the charity's net assets at that date.

The financial statements also comply with the Church Accounting Regulations 2006.

The presentation currency of the financial statements is the Pound Sterling (£).

Having regard to liquidity risk, current market conditions and other factors affecting the charity, the use of the going concern basis of accounting is appropriate as, in the opinion of the trustees, there are no material uncertainties related to events or conditions that may cast significant doubt about the ability of the charity to continue as a going concern.

Income

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

In more detail:

Planned giving, collections and donations are recognised when received.

Tax refunds are recognised when the incoming resource to which they related is received.

Grants and Legacies are accounted for when the PCC is legally entitled to the amounts due.

Dividends are accounted for when receivable; interest is accrued.

All other income is recognised when it is receivable.

All incoming resources are accounted for gross.

Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

In more detail:

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 December 2025

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1. ACCOUNTING POLICIES - continued

Resources expended

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 diocesan parish share is accounted for when due.

Amounts received specifically for mission are dealt with as restricted funds.

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

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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 the year must be carried forward as the balance of that fund. The PCC does not usually invest separately for each fund. Where there is no specific investment, interest is apportioned to individual funds on an average balance basis.

Endowment funds are funds, the capital of which must be maintained; only income arising from investment of the endowment may be used either as restricted or unrestricted funds, depending on the purpose for which the endowment was established.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Fixed assets

Consecrated or benefice property is not included in the accounts in accordance with s.96(2)(a) of the Charities Act 1993.

Moveable church furnishings held by the Vicar and Churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church inventory, which can be inspected (at any reasonable time). For anything acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements.

Items of Church equipment are written off in the year in which they are purchased.

Fixed Asset Investments

Investments are valued at market value at 31st December 2025.

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 December 2025

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Planned Giving - Gift Aid Dona tion	95,141	53,243
Gift aid	52,246	19,880
Legacies	16,275	172,820
Grants and insurance claims	136,406	88,124
Plate collections	25,138	38,994
Donations, appeals etc	10,684	63,374
	<u>335,890</u>	<u>436,435</u>

Grants received, included in the above, are as follows:

	2025	2024
	£	£
Other grants	<u>136,406</u>	<u>88,124</u>

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising	18,459	31,826
Church & Parish Hall letting	24,619	29,324
Bookstall	3,734	3,100
	<u>46,812</u>	<u>64,250</u>

4. INVESTMENT INCOME

	2025	2024
	£	£
Investment income	<u>71,200</u>	<u>62,220</u>



NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 December 2025

5. INCOME FROM CHARITABLE ACTIVITIES

		2025	2024
	Activity	£	£
PCC Fees	Church Activities	10,851	10,029
		<u>10,851</u>	<u>10,029</u>

6. RAISING FUNDS

Other trading activities		2025	2024
		£	£
Purchases		1,295	1,437
Fundraising expenses		16,579	27,285
		<u>17,874</u>	<u>28,722</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 8)	Totals
	£	£	£
Church Activities	529,587	(158,227)	371,360
	<u>529,587</u>	<u>(158,227)</u>	<u>371,360</u>

8. SUPPORT COSTS

	Finance	Governance costs	Totals
	£	£	£
Church Activities	(162,500)	4,273	(158,227)
	<u>(162,500)</u>	<u>4,273</u>	<u>(158,227)</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 December 2025

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Endowment funds £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	321,454	114,981	-	436,435
Charitable activities				
Church Activities	10,029	-	-	10,029
Other trading activities	45,526	18,724	-	64,250
Investment income	34,940	27,280	-	62,220
Total	411,949	160,985	-	572,934
EXPENDITURE ON				
Raising funds	26,731	1,991	-	28,722
Charitable activities				
Church Activities	219,186	149,940	-	369,126
Total	245,917	151,931	-	397,848
Net gains on investments	14,078	26,839	38,849	79,766
NET INCOME	180,110	35,893	38,849	254,852
Transfers between funds	-	82,663	(82,663)	-
Net movement in funds	180,110	118,556	(43,814)	254,852
RECONCILIATION OF FUNDS				
Total funds brought forward	775,017	1,435,555	579,149	2,789,721
TOTAL FUNDS CARRIED FORWARD	955,127	1,554,111	535,335	3,044,573

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 December 2025

11. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 January 2025	2,720,842
Revaluations	(87,113)
	<u>2,633,729</u>
At 31 December 2025	<u>2,633,729</u>
NET BOOK VALUE	
At 31 December 2025	<u>2,633,729</u>
At 31 December 2024	<u>2,720,842</u>

There were no investment assets outside the UK.

Cost or valuation at 31 December 2025 is represented by:

	Listed investments £
Valuation in 2025	<u>2,633,729</u>

12. STOCKS

	2025 £	2024 £
Stocks	<u>1,314</u>	<u>1,484</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other debtors	16,869	23,835
Gift Aid recoverable	<u>3,497</u>	<u>3,729</u>
	<u>20,366</u>	<u>27,564</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 December 2025

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other creditors	19,816	26,074

15. MOVEMENT IN FUNDS

	At 1/1/25	Net movement	At
	£	in funds	31/12/25
	£	£	£
Unrestricted funds			
General fund	955,127	103,075	1,058,202
Restricted funds			
Restoration Fund	1,385,227	(105,285)	1,279,942
Organ Fund	66,174	989	67,163
Parish Hall	58,569	(7,509)	51,060
Tower Fund	26,531	(1,759)	24,772
Other Restricted Fund	17,610	(741)	16,869
	1,554,111	(114,305)	1,439,806
Endowment funds			
Restoration Fund	226,423	9,701	236,124
Organ Fund	51,886	209	52,095
Endowment Fund	257,026	(10,274)	246,752
	535,335	(364)	534,971
TOTAL FUNDS	3,044,573	(11,594)	3,032,979

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 December 2025

15. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	228,911	(92,616)	(33,220)	103,075
Restricted funds				
Restoration Fund	210,662	(266,443)	(49,504)	(105,285)
Organ Fund	3,380	-	(2,391)	989
Parish Hall	19,169	(25,497)	(1,181)	(7,509)
Tower Fund	1,894	(3,200)	(453)	(1,759)
Other Restricted Fund	737	(1,478)	-	(741)
	<u>235,842</u>	<u>(296,618)</u>	<u>(53,529)</u>	<u>(114,305)</u>
Endowment funds				
Restoration Fund	-	-	9,701	9,701
Organ Fund	-	-	209	209
Endowment Fund	-	-	(10,274)	(10,274)
	<u>-</u>	<u>-</u>	<u>(364)</u>	<u>(364)</u>
TOTAL FUNDS	<u><u>464,753</u></u>	<u><u>(389,234)</u></u>	<u><u>(87,113)</u></u>	<u><u>(11,594)</u></u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 December 2025

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/24 £	Net movement in funds £	Transfers between funds £	At 31/12/24 £
Unrestricted funds				
General fund	775,017	180,110	-	955,127
Restricted funds				
Restoration Fund	1,292,205	60,881	32,141	1,385,227
Organ Fund	53,242	(37,590)	50,522	66,174
Parish Hall	51,567	7,002	-	58,569
Tower Fund	24,268	2,263	-	26,531
Other Restricted Fund	14,273	3,337	-	17,610
	<u>1,435,555</u>	<u>35,893</u>	<u>82,663</u>	<u>1,554,111</u>
Endowment funds				
Restoration Fund	199,954	26,469	-	226,423
Organ Fund	84,123	6,629	(38,866)	51,886
Endowment Fund	295,072	5,751	(43,797)	257,026
	<u>579,149</u>	<u>38,849</u>	<u>(82,663)</u>	<u>535,335</u>
TOTAL FUNDS	<u><u>2,789,721</u></u>	<u><u>254,852</u></u>	<u><u>-</u></u>	<u><u>3,044,573</u></u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 December 2025

15. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	411,949	(245,917)	14,078	180,110
Restricted funds				
Restoration Fund	126,914	(89,747)	23,714	60,881
Organ Fund	5,257	(44,186)	1,339	(37,590)
Parish Hall	19,505	(13,164)	661	7,002
Tower Fund	1,744	(606)	1,125	2,263
Other Restricted Fund	7,565	(4,228)	-	3,337
	<u>160,985</u>	<u>(151,931)</u>	<u>26,839</u>	<u>35,893</u>
Endowment funds				
Restoration Fund	-	-	26,469	26,469
Organ Fund	-	-	6,629	6,629
Endowment Fund	-	-	5,751	5,751
	<u>-</u>	<u>-</u>	<u>38,849</u>	<u>38,849</u>
<b>TOTAL FUNDS</b>	<u><u>572,934</u></u>	<u><u>(397,848)</u></u>	<u><u>79,766</u></u>	<u><u>254,852</u></u>

The restricted funds are comprised of the Restoration Fund, the Organ Fund, the Tower Bell Ringing Fund and the Parish Hall Management Fund. In addition, there are restricted monies in the General Restricted Fund relating to the Flower Fund, the Music Fund and other miscellaneous funds.

Endowment Funds are comprised of the following :

The Walker Bequest Endowment which holds 9,368.79 units in the CBF Investment Fund.

The Morley Bequest Endowment which holds 1,747 units in the CBF Investment Fund.

The Walker and Morley Bequests are allocated to the General Fund and the interest can be used for the general running of the church.

In addition, there are a number of endowment funds that are allocated to the Restoration Fund. These comprise of 3,254.149 units in the Charishare Common Investment Fund, 452.03 units in COIF Charities Investment Funds Accumulation Units and 3,266.89 units in the CBF Investment Fund

The Organ Fund has an endowment fund comprising of Compass shares, Prudential shares, Vodafone shares, United Utility shares and CBF Investment Fund Units.

The Restoration Fund balance, excluding endowment funds, decreased by £104,099. The total of the fund is now £1,248,967.

The Organ Fund had income of £3,380 from investments. The Organ Fund balance increased to £67,163.

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 December 2025

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15. MOVEMENT IN FUNDS - continued

Parish Hall lettings were £16,558 slightly down on £17,789 in 2024. Expenditure on the Hall was £25,497, making a deficit of £6,328. The increase in expenditure is due to £8,150 being spent on a new heating system. The Hall balance has decreased to £51,060.

The Tower Fund balance stands at £24,772.

Other Restricted Funds includes £9,002 in the Music Fund. There is also £446 remaining in the Defibrillator Fund.

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.



THE PAROCHIAL CHURCH COUNCIL OF THE  
ECCLESIASTICAL PARISH OF ST MARY,  
BEVERLEY

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the Year Ended 31 December 2025

	2025 £	2024 £
<b>INCOME AND ENDOWMENTS</b>		
Donations and legacies		
Planned Giving - Gift Aid Donation	95,141	53,243
Gift aid	52,246	19,880
Legacies	16,275	172,820
Grants and insurance claims	136,406	88,124
Plate collections	25,138	38,994
Donations, appeals etc	10,684	63,374
	<u>335,890</u>	<u>436,435</u>
Other trading activities		
Fundraising	18,459	31,826
Church & Parish Hall letting	24,619	29,324
Bookstall	3,734	3,100
	<u>46,812</u>	<u>64,250</u>
Investment income		
Investment income	71,200	62,220
Charitable activities		
PCC Fees	10,851	10,029
	<u>464,753</u>	<u>572,934</u>
Total incoming resources		
<b>EXPENDITURE</b>		
Other trading activities		
Bookstall	1,295	1,437
Fundraising expenses	16,579	27,285
	<u>17,874</u>	<u>28,722</u>
Charitable activities		
Mission & charitable giving	1,862	3,653
Parish share	74,500	73,500
Church upkeep	67,098	46,899
Working expenses of incumbent	30,542	21,345
Vicarage	1,260	-
Clergy assistants	16,090	8,241
Carried forward	191,352	153,638

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THE PAROCHIAL CHURCH COUNCIL OF THE  
ECCLESIASTICAL PARISH OF ST MARY,  
BEVERLEY

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the Year Ended 31 December 2025

	2025 £	2024 £
Charitable activities		
Brought forward	191,352	153,638
Minor maintenance & repairs	6,927	10,979
Church services	1,354	2,248
Parish training, mission, education	20,477	13,505
Major Church repairs	28,141	157,615
Major Parish Hall repairs	267,603	13,101
Honoraria eg choir, organists	13,733	12,874
	<u>529,587</u>	<u>363,960</u>
Support costs		
Finance		
Surplus on disposal of tangible fixed assets	(162,500)	-
Governance costs		
Accountancy and indemnification	4,273	5,166
	<u>389,234</u>	<u>397,848</u>
Total resources expended		
	<u>389,234</u>	<u>397,848</u>
Net income before gains and losses	75,519	175,086
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	(87,113)	78,923
Realised gains/(losses) on investment property	-	843
	<u>(11,594)</u>	<u>254,852</u>
Net (expenditure)/income	<u>(11,594)</u>	<u>254,852</u>

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