

PAROCHIAL CHURCH COUNCIL

OF THE

PARISH OF STANLEY AND

SOUTH MOOR

CHARITY No. 1131369

REPORT AND ACCOUNTS

FOR THE YEAR ENDED

31ST DECEMBER 2025

PAROCHIAL CHURCH COUNCIL OF THE PARISH OF
STANLEY and SOUTH MOOR.

CHARITY INFORMATION

TRUSTEES:

REV. MICHAEL EATON-WELLS (INCUMBENT)

MRS. K.J. ROBSON (CHURCHWARDEN)

MR. R. BLAND (CHURCHWARDEN)

MRS. J. STOKER (SECRETARY)

MRS K. HETHERINGTON (TREASURER)

MRS. C. KING

MR. R HINDHAUGH

MRS M MOSCARDINI

MRS. B. RAMAGE

MISS K. KING

MRS C. PERKINS

MRS. B. MOISER

CHARITY No. 1131369

OFFICE: ST ANDREWS CHURCH
CHURCH BANK
STANLEY
DURHAM
DH9 0DU

ACCOUNTANT: SMITH & CO ACCOUNTANTS LTD
UNIT G2 TANFIELD LEA BUSINESS CENTRE
STANLEY
DURHAM
DH9 9DB

BANKERS: LLOYDS BANK PLC
VICTORIA (309950) BRANCH
PO BOX 1000
BX1 1LT

SOLICITORS: SMITH RODDAM
56 BONDGATE
BISHOP AUCKLAND
DURHAM DL14 7PG

PAROCHIAL CHURCH COUNCIL OF THE PARISH OF
STANLEY AND SOUTH MOOR

Independent Examiner's Report to the Parish of Stanley and South Moor

This report on the accounts of the PCC for the year ended 31st December 2025 is in respect of an examination carried out under Regulation 3 (3) of the Church Accounting Regulations 2011 and section 43 of the Charities Act 2011.

As the members of the PCC you are responsible for the preparation of the accounts; you consider that the audit requirement of Regulation 3 (3) of the Church Accounting Regulations 2011 and Section 43 (2) of the Charities Act 2011 do not apply.

My examination was carried out in accordance with the General Directions given by the Charity Commission under section 43 (7)(b) of the Act and to be found in the guidance from the C.B.F. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering 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 I do not express an audit opinion on the view given by the accounts.

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 41 of the act; and to prepare accounts which accord with the accounting records and to comply with the requirements of the Act have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Smith & Co Accountants

Unit G2 Tanfield Lea Business Centre

Stanley

Co. Durham DH9 9DB

Signed :



Date:

30/03/2026

**PAROCHIAL CHURCH COUNCIL OF THE PARISH OF
STANLEY AND SOUTH MOOR**

The Trustees present their annual report and financial statements for the year ended 31st December 2025.

The Charity No. is 1131369

Governing Document: The Charities Act 2011 and the P.C.C. (Powers) Measure 2006.

The Parish was created by the amalgamation of the former parishes of St. Andrew, Stanley and of St. George, South Moor.

Objects:

To promote in the parish the pastoral, evangelistic, social and ecumenical mission of the Church.

The council reports a deficit for the year of £23,512.

The accounts show reserves of £77,297 of which £17,548 is unrestricted and being maintained as per note 6a, of the Financial Statement. Restricted funds are held as per note 6b of Financial Statement.

Due to the enthusiasm and hard work of the parishioners, the Church continues to play an important Part in the community such as arranging School Carol services, fetes, other fellowship activities as well as working in partnership with the local town council.

The mission reaches out to all people providing a Christian presence via regular worship services. It continues to serve the wider community with a significant amount of occasional offices.

Trustees Responsibilities

The trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Church and of the profit or loss of the Church for that period. In preparing those financial statements, the trustees are required to:

Select suitable accounting policies and then apply them consistently;

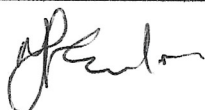
Make judgements and estimates that are reasonable and prudent;

Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time, the financial position of the Church and to enable them to ensure that the financial statements comply with the Charities Act. They are also responsible for safeguarding the assets of the Church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the P.C.C.:

Date:

 17.5.26

PAROCHIAL CHURCH COUNCIL OF THE PARISH OF STANLEY AND SOUTH MOOR

Charity No. 1131369

Statement of Financial Activities for the Year Ended 31st December 2025

Balance Sheet at 31 December 2025

| <u>Current Assets:</u> | <u>Note</u> | <u>2025</u> | <u>2024</u> |
|-------------------------------|--------------------|---------------------|----------------------|
| Central Board of Finance | 4a | 53782 | 52170 |
| Cash at Bank and in hand | 4a | 23515 | 48640 |
| Debtors | 4b | 0 | 0 |
| | | <u>77297</u> | <u>100810</u> |
| <u>Creditors</u> | <u>5</u> | | |
| Amount due within 1 year | | 0 | 0 |
| Net Current Assets | | <u>77297</u> | <u>100810</u> |
| Total Assets | | <u>77297</u> | <u>100810</u> |
| <u>Funds</u> | <u>6</u> | | |
| Unrestricted | 6a | 59750 | 84897 |
| Restricted | 6b | 17547 | 15913 |
| | | <u>77297</u> | <u>100810</u> |

The Financial Statements were approved by the Parochial Church Council on :-

DATE : 10.5.26.

Signed Chair
[Signature] (Vicar).
Date 17.5.26

Churchwarden
[Signature]
17.5.26

Churchwarden
[Signature]
17.5.26

PAROCHIAL CHURCH COUNCIL OF THE PARISH OF STANLEY AND SOUTH MOOR

Charity No. 1131369

Statement of Financial Activities for the Year Ended 31st December 2025

Note

| 2 Incoming Resources | Unrestricted Funds 2025 | Restricted Funds 2025 | Total 2025 | Total 2024 |
|---------------------------------|------------------------------------|----------------------------------|-----------------------|-----------------------|
| Donations, Legacies and Fetes | 27338 | | 27338 | 27516 |
| Grants | 0 | | 0 | 0 |
| Investment Income | 96 | 1634 | 1730 | 2595 |
| Miscellaneous | 16739 | | 16739 | 11889 |
| Total Incoming Resources | 44173 | 1634 | 45807 | 42000 |
| 3 Resources Expended | | | | |
| Direct Expenditure | 44411 | | 44411 | 49652 |
| Grants and Missions | 0 | | 0 | 0 |
| Management & Administration | 24908 | | 24908 | 25247 |
| Total Resources Expended | 69319 | 0 | 69319 | 74899 |
| Net Income for year | -25146 | 1634 | -23512 | -32899 |
| Transfers | 0 | 0 | | 0 |
| Net Movement in Funds | -25146 | 1634 | -23512 | -32899 |
| Total Funds B/F | 84896 | 15914 | 100810 | 133709 |
| Total C/F | 59750 | 17548 | 77297 | 100810 |

PAROCHIAL CHURCH COUNCIL OF THE PARISH OF STANLEY AND SOUTH MOOR

Charity No. 1131369

Statement of Financial Activities for the Year Ended 31st December 2025

| <u>Note</u> | <u>2025</u> | <u>2024</u> |
|-------------------------------|---------------------|-----------------------|
| 2 <u>Income:</u> | | |
| Collections: Gift Aided | 14273 | 14650 |
| Other Collections | 12052 | 11598 |
| Income Tax over paid | 0 | 0 |
| Fetes | 0 | 0 |
| Legacies (Carole Christopher) | 0 | 0 |
| Donations | 1013 | 1268 |
| Special Appeals | 0 | 0 |
| | <u>27338</u> | <u>27516</u> |
| Grants : | 0 | 0 |
| | <u>0</u> | <u>0</u> |
| Sundry Income: Fees | 14209 | 9278 |
| Rent | 2529 | 2611 |
| | <u>16738</u> | <u>11889</u> |
| Investment Income: | | |
| Central Board of Finance | 1634 | 2440 |
| Business Premium Interest | 96 | 155 |
| | <u>1730</u> | <u>2595.54</u> |
| <u>Total Income</u> | <u>45807</u> | <u>42000</u> |

PAROCHIAL CHURCH COUNCIL OF THE PARISH OF STANLEY AND SOUTH MOOR

Charity No. 1131369

Notes to the financial Statements for the year ended 31 December 2025

1/ Accounting Policies :

The financial statements have been prepared under the historical cost convention.
The accounts have been prepared in accordance with applicable accounting standards and Church Accounting Regulations 2006.

Income :

Charges and receipts are accounted for on an accrual basis.
Voluntary income is brought into the accounts when received.
Investment income is dealt with on an accrual basis.
Grants are dealt with on an accrual basis.

Resources Expended :

Expenses are accounted for on an accrual basis.

2/ & 3/ See appended sheets.

| 4/ | <u>Current Accounts</u> | <u>2025</u> | <u>2024</u> |
|-----------|--------------------------------|--------------------|--------------------|
| a/ | Central Board of Finance | 19806 | 19665 |
| | Cash in Current Account | 8543 | 33785.79 |
| | Business Premium Account | 12208 | 12111.5 |
| | H.I.B.I Account | 2764 | 2742.6 |
| | Diocese - St Andrews | 33976 | 32505.04 |
| | Cash | 0 | 0 |
| | Cash in Hand | 77297 | 100810 |
| b/ | <u>Debtors :</u> | | |
| | Income Tax Recoverable | 0 | 0 |
| | Gas Refund | 0 | 0 |
| | Electric refund | 0 | 0 |
| | Payments in advance | 0 | 0 |
| | Interest Accrued | 0 | <u>0</u> |

PAROCHIAL CHURCH COUNCIL OF THE PARISH OF STANLEY AND SOUTH MOOR

Charity No. 1131369

Statement of Financial Activities for the Year Ended 31st December 2025

| <u>Expenditure</u> | <u>2025</u> | <u>2024</u> |
|---------------------------------|-------------------------|------------------------|
| Direct : Ministry | | |
| Parish Offering | 41332 | 47086 |
| DBF/Clergy Fees | 2961 | 2477 |
| Fund Raising | <u>118</u> <u>44411</u> | <u>89</u> <u>49652</u> |
| Grants, Missions: | | |
| Overseas Missions | 0 | 0 |
| Home Missions | 0 | 0 |
| Secular | <u>0</u> <u>0</u> | <u>0</u> <u>0</u> |
| Administration: | | |
| Organist | 4375 | 3190 |
| Heat, Light, Water | 6379 | 6986 |
| Cost of Services | 3375 | 3136 |
| Repairs, Renewals | 1207 | 1279 |
| Insurance, Maintenance | 7625 | 8660 |
| Equipment | 0 | 0 |
| Bank Charges | 0 | 0 |
| Junior Church | 0 | 0 |
| Support Costs | 0 | 0 |
| Sundries | 1947 | 1996 |
| Grass Cutting | 0 | 0 |
| Quinquennial Survey | 0 | 0 |
| | <u>24908</u> | <u>25247</u> |
| <u>Total Expenditure</u> | <u>69319</u> | <u>74899</u> |

PAROCHIAL CHURCH COUNCIL OF THE PARISH OF STANLEY AND SOUTH MOOR

Charity No. 1131369

Notes to the financial Statements for the year ended 31 December 2025

| | <u>2025</u> | <u>2024</u> | Note |
|------------------------|--------------------|--------------------|-------------|
| 5/ Creditors | | | 3 |
| Electric & Water & Gas | 0 | 0 | |
| Fees and Telephone | 0 | 0 | |
| | <u>0</u> | <u>0</u> | |

6/a Unrestricted Funds :

These funds are maintained for the Church to meet the running needs of the Parish and further the mission of the Church.

b/ Restricted Funds :

| | <u>Interest</u> | <u>Income</u> | <u>W/D</u> | <u>W/D</u> | <u>TFR</u> | <u>2025</u> | <u>2024</u> |
|-------------------------|------------------------|----------------------|-------------------|-------------------|-------------------|---------------------|---------------------|
| Young Christians Fund | | | | | | 0 | 0 |
| Curates Fund | | | | | | 0 | 0 |
| St.Stephen's Trust | 22 | | | | | 2764 | 2743 |
| Fabric Fund | | | | | | 0 | 0 |
| Rev. J. Williamson Fund | | | | | | 0 | 0 |
| St.George's Trust | 141 | | | | | 3263 | 3121 |
| Peace Trust | 0 | | | | | 10050 | 10050 |
| | <u>163</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>16077</u> | <u>15914</u> |

7/ Capital commitments :

There are no capital commitments.

8/ St. Andrew Church Assets :

These are as per an Inventory and confirmed by the Church Wardens.

9/ No person connected with the council has been, or is being paid, remuneration or other benefit from Church funds.