

PAROCHIAL CHURCH COUNCIL OF ST MARK WORSLEY

Charity Registration No 1132732

ANNUAL REPORT AND
FINANCIAL STATEMENTS

FOR THE YEAR ENDED
31 DECEMBER 2024

PAROCHIAL CHURCH COUNCIL OF ST MARK WORSLEY

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FOR THE YEAR ENDED 31 DECEMBER 2024

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PAROCHIAL CHURCH COUNCIL OF ST MARK WORSLEY

1

ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

The parish is part of the Diocese of Manchester within the Church of England. The correspondence address is:-

St Mark's Rectory
Walkden Road
Worsley
Manchester M28 2WH

Website: www.stmarksworsley.org.uk

The parish is divided into two districts, with three congregations and two schools, and is served by a team ministry.

St Mark's District

St Mark Worsley, Worsley Brow, Worsley, Manchester M28 2WH
St Mark's C of E Primary School, Aviary Road, Worsley, Manchester M28 2WF

St Mary's District

St Mary the Virgin, Ellenbrook, Ellenbrook Road, Manchester M28 1FR
St Andrew Church in School, Vicar's Hall Lane, Boothstown, Manchester, M28 1HS
St Andrew's C of E Primary School, Vicar's Hall Lane, Boothstown,
Manchester M28 1HS

Aims and purposes

The PCC has the responsibility of co-operating with the clergy in promoting to the public, in the ecclesiastical parish, the whole mission of the Church: pastoral, evangelistic, social and ecumenical. Under the Constitution of the Team Ministry, the PCC delegates to the District Church Councils (DCC's) of St Mark and St Mary the day to day promotion of the mission of the Church and the care and maintenance of the church buildings.

Activities

I would like to take this opportunity to say a huge thank you to everybody who works so hard to make our team what it is. Your work is so essential in keeping our churches running and thriving, enabling us to serve our communities and share God's love with those whom we live alongside.

We are truly blessed to have churches with strong Sunday attendance across our congregations. We are also grateful for our strong local connections with our schools and wider community. We pray that these relationships will continue to grow. We also pray that we will continue to grow our numbers and deepen the faith of our congregations and find new opportunities to serve our community, in line with the diocesan strategy, and indeed — gospel imperative, to be a ‘growing, nurturing and serving’ community. As we work together as the seven churches of our Mission Community led by Rev David Cooper, we will continue to look for ways in which we can work together more closely, sharing the skills and resources we have so that we can strengthen the mission of the church in our communities.

This is not to say there aren’t challenges. Quinquennial reports continue to report issues with our buildings requiring significant sums which can only be acquired through fundraising and grant applications. There is always so much work to do with limited resources. Challenges come, and at times it can be difficult to find ways through them.

Despite these challenges, we are encouraged. We are encouraged by the small shoots of God’s kingdom that are springing up. We are encouraged by the answers to prayer we receive, both in the big and the little things. We are a people of hope who are confident that God will continue His ministry in the Worsley team, creating communities where the love of Christ is known, and is shared with those around us,

Let us keep praying together, praying that God’s Holy Spirit will move powerfully in each of us and in our parish and our wider mission community. Let’s pray that our churches will keep Christ at the centre of our lives, as we seek to discern the will of God in this season.

Financial Review

Income for the year totaled £247,906 (2023 - £232,071) and expenditure £180,359 (2023 - £277,511) giving a surplus for the current year of £67,547 compared with an excess of expenditure of £45,440 for 2023. The change in financial results from loss to surplus has arisen because of receipts relating to restoration work at St Marks and reduced expenditure following the completion of the heating system at St Marys and a significant reduction of £41,500 in the payment of the Parish Share. Attendance at Church services remains buoyant but the ability to contribute financially to the running of the Parish has been constrained by the ongoing cost of living increases that we are all experiencing. We struggle to pay our Parish Share in full and are faced with some very costly remedial works to the structure of our churches. So whilst the balance sheet shows the Parish to be in a healthy financial position, this is being slowly eroded by underlying day to day losses which are not sustainable.

Reserves Policy

Over many years the Parish has accumulated its Unrestricted General Fund from bequests of property and general income. The church of St Mark itself is a Grade 1 listed building and is now over 175 years old. The Parish has been made aware that extensive repair work is needed to St Mark Church and that this will require substantial financing totaling an estimated £550,000. Accordingly the PCC considers it prudent policy to maintain general funds at current levels to help meet the future costs relating to the fabric of the Church, its surroundings and related high maintenance costs.

Structures, Governance and Management

PCC Members who served during the year 2024:-

Team Rector	Revd Adam Whittle
Team Vicar	Revd Karen Hopwood-Owen
Reader	Sheila Radford
Parish Warden	Kath Tonge
District Church Warden	Peter Lumb (St Mary) Irene Butler (St Andrew)
Deanery Synod Member	Lesley Hopwood-Ryan Helen Wiles
Elected – St Marks's	Greta Barwise retired 1 May 2024 Paul Speakman Christine Ellis Francesca Orford retired 1 May 2024 Barbara Lyon Elizabeth Pollitt Douglas Wright retired 1 May 2024 Jillian Rawson appointed 1 May 2024
Elected – St Mary's	Carol Sansome Paul Heathcote retired 1 May 2024 Jade Philips Claire Hooley appointed 1 May 2024

Appointment of PCC members is set out in the Church Representation Rules. The Council comprises the Team Rector, Team Vicar, Churchwardens, those elected to the Deanery Synod and members elected at the Annual Parochial Church Meeting. The PCC is a registered charity.

The PCC members are responsible for decision making on all matters of general concern and importance to the Parish including its finances. The PCC meets four to five times a year. Given its wide responsibilities the PCC has a number of subcommittees each dealing with a particular aspect of parish life. These include Worship, Safeguarding of children and young people, Buildings and Finance, Church missionary work and Communications.

Rector

Revd. Adam Whittle

BALANCE SHEET

	Notes	31 December 2024 £	31 December 2023 £
Fixed Assets			
Tangible fixed Assets	5a	21,610	27,480
Investment assets	5b	358,613	355,607
		<u>380,223</u>	<u>383,087</u>
Current Assets			
Debtors	6	12,112	6,449
Bank and Cash		352,759	264,279
		<u>364,871</u>	<u>270,728</u>
Current Liabilities: amounts falling due within one year	7	61,796	41,069
Net Current Assets		<u>303,075</u>	<u>229,659</u>
Total Net Assets		<u>683,298</u>	<u>612,746</u>
Funds	8 & 9		
Unrestricted		447,605	517,028
Restricted - General		49,974	48,873
- Restoration Fund		137,631	-
Endowment		48,088	46,845
		<u>683,298</u>	<u>612,746</u>

Approved by the Parochial Church Council of St Mark Worsley on 22 October 2025 and signed on its behalf by

Rev Adam Whittle Rector

Mrs K Tonge Church Warden

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	2024 Total £	2023 Total £
Incoming Resources						
Incoming resources from donors	2a	99,264	6,585	-	105,849	145,330
Other voluntary incoming resources	2b	17,969	40,831	-	58,800	16,540
Income from charitable and ancillary trading	2c	48,933	-	-	48,933	47,472
Income from investments	2d	34,324	-	-	34,324	22,729
Total Incoming Resources		200,490	47,416	-	247,906	232,071
Resources Expended						
Activities directly relating to the work of the church	3a	157,409	5,348	-	162,757	267,158
Church management and administration	3b	16,421	-	-	16,421	9,102
Other expenditure	3c	1,045	136	-	1,181	1,251
Total Resources Expended		174,875	5,484	-	180,359	277,511
Net Income/ (Expenditure)		25,615	41,932	-	67,547	(45,440)
Gain/(Loss) on investments						
- unrealized		1,762	-	1,243	3,005	4,794
Transfer between funds		(96,800)	96,800	-	-	-
Net Movement of Funds		(69,423)	138,732	1,243	70,552	(40,646)
Balances b/fwd at 1 January 2024		517,028	48,873	46,845	612,746	653,392
Balances c/fwd at 31 December 2024		447,605	187,605	48,088	683,298	612,746

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1. Accounting Policies

The financial statements have been prepared in accordance with the Charities Act 2011 and the Church Accounting Regulations 2006 together with applicable accounting standards and the Charities SORP. FRS102 (2016)

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value as appropriate. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the financial statements of church groups that owe their main affiliation to another body nor those that are informal gatherings of Church members.

Funds

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

Restricted funds are those funds that must be spent on restricted purposes. Details of the funds held and their restrictions are provided in note 9. Endowment funds where the capital must be retained are also explained in note 9.

Incoming Resources

Voluntary Income and capital sources

Collections are recognised when received by or on behalf of the PCC.

Planned giving receivable under covenant is recognised only when received.

The income from deposited covenants is spread over the duration of the deed of covenant.

Income tax recoverable on covenants or gift aid donations is accounted for when the income is recognised.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement of the amount due, is quantifiable and its ultimate receipt by the PCC is reasonably certain.

Funds raised by fairs, garden parties and similar events are accounted for when received.

Sales of books and magazines from the church bookstall are accounted for when received.

Funds for Church Restoration are accounted for when received.

Income from Investments

Dividends and Interest are accounted for when receivable.

Rental income from the letting of church premises is recognised when the rental is due.

Gains and losses on investments

Realised gains and losses are recognised when Investments are sold.

Unrealised gains or losses are accounted for on the revaluation of financial investments at the year end.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1. Accounting Policies (continued)

Resources Expended

Grants

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

Activities directly relating to the work of the Church

The parish share is accounted for when due. Any parish share unpaid at 31 December should be provided for in these financial statements as an operational (though not a legal) liability and shown as a creditor in the balance sheet, however see note 10.

Fixed assets

Consecrated land and buildings and movable church furnishings

Consecrated and benefice property is excluded from the financial statements in accordance with section 10(2)(a) and (c) 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 movable church furnishings, whether maintenance or improvement, is written off as expenditure

Other property

St Marks Parish Hall	Stated at cost less accumulated depreciation - provided so as to write off the cost completely in equal instalments over 15 years.
School House	Valued at the mid-point of the Local Authority Council Tax Band plus subsequent additions at cost.
171 Greenleach Lane	Stated at cost

Other fixtures, fittings and office equipment

Equipment used within the church premises is depreciated on a straight line basis over 10 years. Individual items of equipment with a purchase price of £200 or less are written off when the asset is acquired.

Investments

Financial Investments are valued at their market value at 31 December each year.

Current assets

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

Bank and Cash represent money on deposit either with CBF Church of England Funds or at the bank.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

2. Incoming Resources

	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
2a. Incoming resources from donors				
Planned giving:				
Gift Aid	40,721	-	40,721	39,755
Income tax recoverable	16,932	-	16,932	17,988
Other collections at all services	24,050	-	24,050	21,956
Donations and Grants	11,629	6,585	18,214	65,631
Legacies	5,932	-	5,932	-
	<hr/> 99,264	<hr/> 6,585	<hr/> 105,849	<hr/> 145,330
2b Other voluntary Incoming resources				
Donations appeals etc:				
Floodlight sponsorship	600	-	600	480
Fetes, bazaars, other fund raising events	17,369		17,369	16,060
Restoration Fund receipts	-	40,831	40,831	
	<hr/> 17,969	<hr/> 40,831	<hr/> 58,800	<hr/> 16,540
2c Income from charitable and ancillary Trading				
Magazine sales and advertising revenue	2,892	-	2,892	3,110
Wedding fees	12,901	-	12,901	15,182
Baptisms	1,122	-	1,122	1,301
Flowers	307	-	307	378
St Marks Church Hall	10,942	-	10,942	9,614
Funerals	20,158	-	20,158	17,551
War Memorial Grant	336	-	336	336
Energy Grant	275	-	275	-
	<hr/> 48,933	<hr/> -	<hr/> 48,933	<hr/> 47,472
2d Income from investments				
Interest	12,549	-	12,549	8,779
Rental income	21,775	-	21,775	13,950
	<hr/> 34,324	<hr/> -	<hr/> 34,324	<hr/> 22,729
Total Incoming Resources	<hr/> 200,490	<hr/> 47,416	<hr/> 247,906	<hr/> 232,071

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

3. Resources Expended

	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
3a Directly relating to the work of the Church				
Ministry : Parish Share	50,170	-	50,170	87,681
Clergy expenses	4,529	-	4,529	4,715
Church – running expenses				
Insurance	12,237	-	12,237	12,418
Utilities	22,731	-	22,731	30,356
Church maintenance	9,029	5,348	14,377	69,203
Upkeep of altar services	2,552	-	2,552	3,888
Upkeep of churchyard	6,672	-	6,672	15,674
Magazine Printing Costs inc Crux	1,917	-	1,917	1,966
Wages and Fees	25,600	-	25,600	23,530
Depreciation of Tangible Fixed Assets	6,324	-	6,324	5,979
Miscellaneous	2,161	-	2,161	2,922
Wedding & Funeral Fees	9,994	-	9,994	8,826
Pew Cushions	3,493	-	3,493	-
	<u>157,409</u>	<u>5,348</u>	<u>162,757</u>	<u>267,158</u>
3b Church management and administration				
Printing, postage & stationery	1,735	-	1,735	2,350
Professional Charges	14,080	-	14,080	6,132
Bank Charges	606	-	606	620
	<u>16,421</u>	<u>-</u>	<u>16,421</u>	<u>9,102</u>
3c Other expenditure				
Flower guild	714	136	850	920
Organ Maintenance	331	-	331	331
	<u>1,045</u>	<u>136</u>	<u>1,181</u>	<u>1,251</u>
Total Resources Expended	<u>174,875</u>	<u>5,484</u>	<u>180,359</u>	<u>277,511</u>

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

4. **Staff Costs**

	2024 £	2023 £
Salaries (No. of staff – 1. 2023 – 1.)	20,667	19,920
	<hr/>	<hr/>

No remuneration is paid to any members of the PCC.
Expenses are paid to the clergy to reimburse them for
Parish expenses incurred.

5a. **Tangible fixed assets**

	Equipment £	Parish Hall £	Total £
Cost			
At 1 January 2024	65,899	77,326	143,225
Additions	454	-	454
	<hr/>	<hr/>	<hr/>
At 31 December 2024	66,353	77,326	143,679
	<hr/>	<hr/>	<hr/>
Depreciation			
At 1 January 2024	38,420	77,325	115,745
Charge for the year	6,324	-	6,324
	<hr/>	<hr/>	<hr/>
At 31 December 2024	44,744	77,325	122,069
	<hr/>	<hr/>	<hr/>
Net Book Values			
At 31 December 2024	21,609	1	21,610
At 31 December 2023	27,479	1	27,480
	<hr/>	<hr/>	<hr/>

5b. **Investment assets**

	2024 £	2023 £
Financial Securities at Market Value		
CBF Fixed Interest Securities	546	530
CBF Investment Fund	42,089	41,146
Short term deposits	47,625	45,578
	<hr/>	<hr/>
	90,260	87,254
	<hr/>	<hr/>

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

5b. Investment assets (continued)

	2024 £	2023 £
Investment Property at Cost		
School House	85,245	85,245
171 Greenleach Lane	183,108	183,108
	<hr/> 268,353	<hr/> 268,353
 Total Investment Assets	 <hr/> 358,613	 <hr/> 355,607

The PCC are of the opinion that the total market value of the investment property is £750,000.

6. Debtors

	2024 £	2023 £
Prepayments and other debtors	8,040	3,908
Income tax recoverable on Gift Aid	4,072	2,541
	<hr/> 12,112	<hr/> 6,449

7. Liabilities: Amounts falling due within one year

	2024 £	2023 £
Creditors for goods and services	61,796	41,069
	<hr/>	<hr/>

8. Analysis of Net Assets by Fund

	Unrestricted funds £	Restricted funds £	Endowment Funds £	Total £
Fixed Assets	332,135	-	48,088	380,223
Current Assets	177,266	187,605	-	364,871
Current Liabilities	(61,796)	-	-	(61,796)
 Fund Balance	 <hr/> 447,605	 <hr/> 187,605	 <hr/> 48,088	 <hr/> 683,298

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

9. Fund Details

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total £
St Mark Worsley	401,292	175,078	48,088	624,458
St Marys Ellenbrook with St Andrews				
Boothstown	45,263	12,527	-	57,790
Magazine Account	232	-	-	232
St Mark's Flower Guild	818	-	-	818
	<u>447,605</u>	<u>187,605</u>	<u>48,088</u>	<u>683,298</u>

Analysis of Restricted and Endowment Funds

St Mark

Meadowcroft Legacy – the capital is a bequest invested to produce Income for maintenance of the church fabric		5,903
Williams Legacy – the capital is permanent endowment whilst the application of income is unrestricted		39,128
A number of small bequests which stipulate that capital is permanent and income be applied to churchyard upkeep		3,057
Bromley Legacy – re Family grave	5,000	
Organ Fund	24,902	
Bellringers fund for the refurbishment of the bells	4,229	
Ellesmere Chapel	3,316	
Restoration Fund	137,631	
	<u>175,078</u>	<u>48,088</u>

St Marys

Flower Guild	977
Building Fund	9,550
Kitchen Fund	2,000
	<u>12,527</u>

10. Parish Share

For the current financial year the total shortfall in Parish Share payments amounted to £45,735 (2023 £13,052) This has not been included in these financial statements, as required by the accounting policy, because it has been written off by the Diocese as not received by them.

11. A Quinquennial Report dated 21 February 2024 highlighted the need for major restoration work at St Marks Church. The total costs involved including VAT amount to £550,000. The Church is researching ways in which this can be funded and is actively seeking donations and other funding.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE PAROCHIAL CHURCH COUNCIL OF ST MARK WORSLEY

I report to the charity trustees on my examination of the accounts of the Parochial Church Council of St Mark Worsley (the Church Council) for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity trustees of the Church Council 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 Church Council'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

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 Church Council 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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



A J Syddall M.A. F.C.A
P B Syddall & Co
Chartered Accountants
Grafton House
81 Chorley Old Road
Bolton
Lancashire
BL1 3AJ

Date: 23 October 2025