

**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 THE ABBEY
CHURCH OF THE HOLY CROSS PERSHORE**

Clifton-Crick Sharp & Co. Ltd
Chartered Accountants
2A-3A Market Gate
Persnore
Worcestershire
WR10 1DZ

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF THE ABBEY
CHURCH OF THE HOLY CROSS PERSHORE**

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FOR THE YEAR ENDED 31 DECEMBER 2025**

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**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF THE ABBEY
CHURCH OF THE HOLY CROSS PERSHORE**

**Reference and Administrative Details
FOR THE YEAR ENDED 31 DECEMBER 2025**

PRINCIPAL ADDRESS	Pershore Benefice Office Alveston House 11 Broad Street Pershore WR10 1BB
REGISTERED CHARITY NUMBER	1133566
INDEPENDENT EXAMINER	Clifton-Crick Sharp & Co. Ltd Chartered Accountants 2A-3A Market Gate Pershore Worcestershire WR10 1DZ
SOLICITORS	Stallard March & Edwards LLP Worcester
BANKERS	Barclays Bank Plc. Worcester

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF THE ABBEY
CHURCH OF THE HOLY CROSS PERSHORE**

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2025**

Vicar

The Revd Canon Claire Lording

Assistant Curate

The Revd Jayne Parker

Reader

Mr Peter Stansbie

Church Wardens

Mrs Samantha Andrews

Mr Martin Fowler

Deanery Synod Representatives

Dr Judith Dale

Mr Jason El'Habid

Mr Martin Fowler

Lay Representatives

Mrs Jean Andrews

Mrs Ann Bray

Mrs Suzanne Clarke

Mrs Susan Denley (until 6 May 2025)

Mr Jason El'Habid

Mrs Sandra Long

Mr William Newman

Mrs Sarah Thomson

Secretary to the PCC

Mrs Sara Speed (Lay Representative)

Honorary Treasurer: Statement of Legal Status

Mr Edward Denley (Lay Representative)

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF THE ABBEY
CHURCH OF THE HOLY CROSS PERSHORE**

**Report of the Trustees
FOR THE YEAR ENDED 31 DECEMBER 2025**

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).

OBJECTIVES AND ACTIVITIES

Objectives and activities for the public benefit

The Mission Statement adopted by the PCC reads 'To be a Church community which responds to God's love in worship and action, welcomes all in the name of Jesus Christ and reaches out to the world in the power of the Spirit. We seek to be a Kingdom people.'

The PCC is committed to welcoming everyone who wishes to worship in the Abbey and to building the Christian community of Pershore through services, worship, prayer, music and sacrament.

When planning its activities, the PCC has considered the Charity Commission's guidance on public benefit and, in particular the supplementary guidance on charities for the advancement of religion. In this it endeavours to enable ordinary people to live out their faith as part of the parish community through worship and prayer, pastoral care and missionary and outreach work.

The PCC is responsible for the Abbey Church and the parish centre of St Andrew's. The maintenance of these buildings, so that they are accessible to the general public and provide a venue for concerts and civic events and are available as a resource for the community, is at the heart of its charitable objectives.

ACHIEVEMENTS AND PERFORMANCE

A review of our achievements and performance

A review of our achievements and performance

Full details of the reports from the Vicar, Churchwardens and the various groups active within the parish are set out in a booklet presented to the Annual Meeting.

Attendance

The statistics for the year, with comparisons to 2023, are as follows:

	2025 No.	2024 No.
Baptism		
Under 1 year	12	6
Aged 1-12	11	8
Aged 13+	6	3
	<hr/> 29	<hr/> 17
Communicants (and Total Attendance)		
Easter Day	238 (310)	240(290)
Christmas (including Christmas Eve)	289 (1,059)	279 (908)
Normal Sunday Attendances		
Adults	160	155
Children	4	4
Occasional Services		
Weddings	8	10
Blessings of Marriage	3	-
Funerals - In Abbey	33	17
Funerals - In Crematorium	10	10

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF THE ABBEY
CHURCH OF THE HOLY CROSS PERSHORE**

**Report of the Trustees
FOR THE YEAR ENDED 31 DECEMBER 2025**

ACHIEVEMENTS AND PERFORMANCE

Review of the Year

As we review 2025 it is clear that the many challenges of the pandemic are now behind us in terms of Abbey life and activity. We have continued to build on the growth that we have seen in the past few years and are in a secure position as we seek to build God's Kingdom in this place. Our commitment to being a healthy and sustainable church has not diminished and as a result there is much to celebrate.

The Abbey community has continued to grow, with an average Sunday attendance of 160, the majority of whom are sharing in the 1030 service. It is interesting to note that the choral tradition which is so important at the Abbey is attracting worshippers from other parishes in the deanery as well as from further afield. This is also seen in some of those who join the service via the live stream, with many of them joining from the other side of the country or from other parts of the world. The online Abbey community also continues to grow, through the live stream and our well-established social media platforms.

The smaller services offered by the Abbey are also important in the worship we are able to share. The saying of the daily office each weekday, the midweek communion, the service for healing and wholeness and Iona worship all attract a faithful congregation and regularly welcome new people. The breadth of worship offered reveals our commitment to remembering that one style of worship will not suit everybody.

One of the aims on our Health and Sustainability Plan is to have at least 10 families involved in the life of the Abbey by 2027. Café Church has been the primary focus for this aim and has been successful in not only welcoming families and children to the service but also enabling them to attend month after month so that Café Church becomes their church. This has provided a good foundation for Sam Andrews, our Children and Families' Worker, Suzanne Clarke and the team who work alongside them, to offer other events and occasions when children and families can be involved in Abbey life. We have not met our objective yet, but we are confident that we are doing the right things to engage with as many children and families as possible.

The number of people who wanted to share in Easter and Christmas celebrations was really encouraging this year, with an increase of those attending compared with last year. The significant attendance increase at Christmas was astonishing and it was a real joy to share in celebrating the birth of Christ with so many people of every generation.

Our wedding ministry remains stable in a fast changing and competitive market where couples can choose to get married in all sorts of places and venues. Although we conducted fewer marriages this year, 8 compared with 10 last year, we were involved in 3 marriage blessings compared with none last year. We value our wedding and couples' ministry and receive consistently good feedback from our couples about the group marriage preparation we offer and the support shared on the day of their service.

This year saw a significant increase in the number of funerals we were involved with, 43 compared with 27 last year. Last year we had concerns that faith-based funerals were simply not meeting the community's needs, but that doesn't seem to have been evident this year. It is always a privilege to journey with bereaved families as they give thanks for their loved ones and friends.

Similarly, there was an increase in the number of baptisms conducted, 29 compared with 17 last year. This is really encouraging and sees a return to similar numbers pre-2024. This can also be seen as evidence that our work with children and their families is bearing fruit as parents make the choice to invite the church to be part of their child's special day. It was also significant that this year we conducted several adult baptisms. This was further evidence of the quiet revival amongst Gen Z.

Throughout the year we have continued to focus on our welcome ministry with an additional focus on how we can reach out to those living with dementia, neurodiversity and their carers and families. We hope to launch some specific resources and strategies in 2026. Our work as a Welcome Directory church was also affirmed when Revd. Matthew Farrow from HMP Eastwood Prison was our guest preacher on Prisons' Sunday.

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF THE ABBEY
CHURCH OF THE HOLY CROSS PERSHORE**

**Report of the Trustees
FOR THE YEAR ENDED 31 DECEMBER 2025**

ACHIEVEMENTS AND PERFORMANCE

It has been another full year at the Abbey with many different events and services taking place which have reflected our core desire to be a place for everyone in the community. There are too many occasions to mention in this report, but it is worth mentioning a few of them to give a flavour of what we have been about. The resident peregrines proved to be a global draw, with people travelling to Pershore to view them or following their progress via YouTube. We welcomed a group from our link parish in Salzwedel and had a fun weekend with them. We welcomed Paul Robert as our guest preacher during Christian Aid Week. We hosted the Wellbeing Hub at St Andrew's as they provided a Christmas Day lunch to 50 people who might otherwise have been on their own.

During the year much attention has been given to the fabric of the Abbey, not only working through the Quinquennial Report requirements and our plans for a greener heating system, but also the challenges of a moving northeast transept. Judy Dale and the fabric team, including our architect, Joanna Daykin, have done an incredible job in ensuring we are the best custodians of the fabric entrusted to us.

St Andrew's Centre once again proved to be vital as a mission resource, enabling us to be home to a great variety of community groups and events. We are still patiently waiting for the completion of the legal processes which will enable us to take over the ownership of St Andrew's. It is hoped that this will then enable us to have better access to grants and funding for necessary repairs and development.

Once again, all those who work for the Abbey, either in a paid or voluntary capacity, have excelled themselves in giving so generously of their time and talents, often doing more than would be expected. It is that level of commitment which enables us to do all that we do and they deserve our wholehearted thanks.

The Abbey has worked hard to be a warm and welcoming community and the increase in engagement levels from across the community and beyond bears witness to that. We hope to continue to build on this in 2026, confident at all times that we are joining in God's mission in this community.

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF THE ABBEY
CHURCH OF THE HOLY CROSS PERSHORE**

**Report of the Trustees
FOR THE YEAR ENDED 31 DECEMBER 2025**

FINANCIAL REVIEW

Financial position

Annual income increased to £340,054 from £318,752 in 2024. In the absence of any new major project to attract significant grant funding, the main cause of the increase was the receipt of two legacies totalling £15,000. One legacy of £1,000 was received in 2024.

Income from regular giving, through standing orders and collections taken at services, rose by three per cent, reflecting the increase in Sunday attendance. Following the stewardship campaign in the summer, the number of regular givers increased by ten per cent. It was also a successful year for fundraising as the profits from the Plum Festival, the Pershore Carnival, the bookstall and Abbey Link magazine were twenty-five per cent higher than the previous year.

The Friends of Pershore Abbey donated £31,439 towards the costs of upgrading the Abbey's CCTV security system, emergency repairs to the roof of the North-East transept, testing and repair of the electrical circuits and our architect's fees for the quinquennial inspection. They also funded new robes for the choir, needed because of the increase in its membership. We are also extremely grateful to the Friends for their generous donation of a Steinway grand piano. The PCC also wishes to give thanks to St Andrews Parish Centre Trust for grants of £7,210 including a new sound system for St Andrews.

Annual expenditure increased to £353,324 from £302,217 in 2024. This is mainly because of the Abbey Heating Project. In order to comply with the Church of England's goal to become carbon-neutral by 2030, the Abbey is planning to replace the current gas boiler with heat pumps and solar panels. The project incurred costs of £33,401 in the year for drawing up the detailed specifications and submitting planning applications to the appropriate authorities. These costs were funded from the PCC's restricted fund for Development of the Abbey. Once planning permission is given, the PCC hopes to obtain grants to pay for the costs of implementation and recoup the costs already incurred.

The Food Bank recorded a deficit of £7,666 in the year, compared with a surplus of £8,577 in 2024, but still has adequate cash reserves due to continuing generous support from the community.

The value of investments reduced by £10,979 in the year, wiping out the increase of £9,817 in 2024. These investments are held for the long term and their total value at 31 December 2025 was £273,356. During the year, the PCC moved the balance of the Abbey Development restricted fund from investments to its Premium Savings bank account so that it could be used to pay for the costs of the Heating Project.

The total deficit for the year is £24,248, of which £10,979 (45%) arose from the revaluation of investments. Excluding the Food Bank's deficit of £7,666, the Abbey and St Andrews together recorded a deficit of only £5,603 despite incurring the £33,401 costs of the Heating Project.

**THE PAROCHIAL CHURCH COUNCIL OF THE
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CHURCH OF THE HOLY CROSS PERSHORE**

**Report of the Trustees
FOR THE YEAR ENDED 31 DECEMBER 2025**

FINANCIAL REVIEW

Fabric Report

For the Pershore Abbey Fabric Committee, 2025 began with our architect Joanna Daykin's study of the findings of the Quinquennial inspection and her recommendations for 'Project Packages' for the next 5 years and beyond. Guided by earlier work by the PCC, these projects focussed on:

1. Sustainable heating, using low carbon energy in line with CoE Net Zero Carbon30 - already studied in depth, to be further explored and action progressed.
2. Improved hospitality, including kitchen and toilet facilities in the Abbey, to identify potential spaces. The significance of St Andrew's noted.
3. Structural work, further underpinning needed to the northeast area of the Abbey. South aisle roof and downpipes were included in project packages.
4. Upgrading our CCTV security system (completed in May 2025)
5. Continued regular maintenance
6. Assessment of the bellframe and the ringing platform

Heating the Abbey: Assessments were carried out and plans prepared towards introducing sustainable energy and reducing our carbon emissions. The plans are to introduce Photo-Voltaic (solar) panels on the nave roof, and two air source heat pumps near the south east transept, with back-up for winter months from a condensing gas boiler, the old boiler to be removed.

Applications for both Faculty and Planning permissions were submitted mid-August 2025. Meetings held, articles written, and a display board placed in the Abbey. At the time of writing we await results.

Improving our Hospitality: Space is limited, the vestry block seems to have the most potential but this is not enough. Further discussions were held but urgent structural issues have had to take precedence.

Abbey Structure: Prolonged drought in the summer months took its toll. In August, mortar dust began to descend in the St John chapel and in the north aisle, indicating movement. Small cracks appeared in the vaulting. Concern increased in November when serious cracks were noted in the most eastern flying buttress over the north aisle. For safety the areas beneath, both inside and outside, were cordoned off and remedial repointing carried out. Underpinning this area is now to take place urgently, once trial pits have established any other causal factors.

Vestries After the drought came persistent rain - with water ingress noted in a few spots, but greatly into the vestries and toilet from the flat roof above. This despite regular clearance of leaves and debris, and work during the year to seal potential leakages. Much of this is due to rain pooling on the roof in extreme weather. Plans to repair/replace the vestry roof in 2026.

Fiona Rice, minutes secretary, moved from Pershore in the autumn - we wish her well and thank her for her contribution, also thanking members of the fabric committee, Canon Claire and the churchwardens, Joanna Daykin, architect, Clive Haywood, structural engineer, and all contractors. Continued thanks to the Friends of Pershore Abbey CIO for their grant funding, and for their gift to the Abbey PCC of a Steinway Grand Piano.

Reserves Policy

The policy of the PCC is to maintain a minimum balance of £15,000 in its bank current account. This is deemed to be an adequate buffer to cover three months of net routine expenditure.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The PCC is a corporate body established by the Church of England and operates under the Parochial Church Council Powers Measure. The PCC is a Registered Charity number 1133566.

The PCC consists of the Parish Priest, Readers, Churchwardens and members elected by members of the congregation who are on the Electoral Roll. The PCC has powers to co-opt members to fill temporary vacancies. The PCC is responsible for the day to day management of the parish and its finances and is helped in this work by a number of committees dealing with particular aspects of parish life.

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF THE ABBEY
CHURCH OF THE HOLY CROSS PERSHORE**

**Report of the Trustees
FOR THE YEAR ENDED 31 DECEMBER 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Safeguarding

Having due regard to guidance issued by the House of Bishops on matters relating to the safeguarding of children and vulnerable Adults, the PCC wishes to confirm that the guidance has been followed.

Suzanne Clarke is the Safeguarding Officer for Pershore Abbey & the Benefice.

We continue to have Safeguarding as a standing agenda item for all PCC meetings and APCM, we review our policies annually. The Safeguarding officer attends the Diocesan Safeguarding Network meetings throughout the year. We use the online Parish Dashboard which helps us keep up to date with local and national changes in safeguarding requirements and ensure that the required safeguarding measures are all in place. The Dashboard shows us what we should be doing, alerts us if we need to take action to renew or review any aspect of safeguarding and produces a Safeguarding Action Plan to inform the PCC. Alongside the Dashboard we are in the process of setting up the Safeguarding Hub tracker, this helps to keep track of DBS checks and safeguarding training, creates role descriptions and person specifications and tracks the safer recruitment of new volunteers.

A copy of our current Safeguarding policy, approved by the PCC is displayed, along with contact details on the safeguarding posters in both the Abbey and St Andrew's Centre and on our Benefice website.

We observed Safeguarding Sunday on 16th November. This was an opportunity to let our congregation and community know that we take safeguarding seriously in our church and how we can work together to prevent abuse and create a world where every child and adult can feel and be safe.

All leaders and helpers working with Children & Vulnerable Adults (at Children events, Open the Book, Toddler Group) Churchwardens, PCC members, Tower & Deputy Tower Bellingring Captain and Pastoral Visitors have valid DBS certificates. 14 DBS have been processed, and safeguarding training has been completed by 8 people during 2025, as both are a requirement every 3 years.

Volunteers

The PCC wishes to express its gratitude to the many volunteers involved in different roles within of the life of the Abbey, and without whom it would be impossible to offer the same variety of services. We are indebted to this generous stewardship of time and service that is freely given

Approved by order of the board of trustees on 05 MAY 2026 and signed on its behalf by:


.....
Trustee

**Independent Examiner's Report to the Trustees of
The Parochial Church Council of the
Ecclesiastical Parish of the Abbey
Church of the Holy Cross Pershore**

Independent examiner's report to the trustees of The Parochial Church Council of the Ecclesiastical Parish of the Abbey Church of the Holy Cross Pershore

I report to the charity trustees on my examination of the accounts of The Parochial Church Council of the Ecclesiastical Parish of the Abbey Church of the Holy Cross Pershore (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.



Meinir Bird

Clifton-Crick Sharp & Co. Ltd
Chartered Accountants
2A-3A Market Gate
Pershore
Worcestershire
WR10 1DZ

Date: 6 May 2026

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF THE ABBEY
CHURCH OF THE HOLY CROSS PERSHORE**

**Statement of Financial Activities
FOR THE YEAR ENDED 31 DECEMBER 2025**

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	31.12.25 Total funds £	31.12.24 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies		143,938	104,047	-	247,985	233,853
Church activities	4					
Church activities		37,847	-	-	37,847	33,555
Other trading activities	2	46,839	-	-	46,839	44,331
Investment income	3	-	7,384	-	7,384	7,013
Total		228,624	111,431	-	340,055	318,752
EXPENDITURE ON						
Raising funds	5	225,130	126,034	-	351,164	300,117
Charitable activities	6					
Church activities		2,160	-	-	2,160	2,100
Total		227,290	126,034	-	353,324	302,217
Net gains/(losses) on investments		-	(1,642)	(9,339)	(10,981)	9,817
NET INCOME/(EXPENDITURE)		1,334	(16,245)	(9,339)	(24,250)	26,352
RECONCILIATION OF FUNDS						
Total funds brought forward		47,303	184,331	233,606	465,240	438,888
TOTAL FUNDS CARRIED FORWARD		48,637	168,086	224,267	440,990	465,240

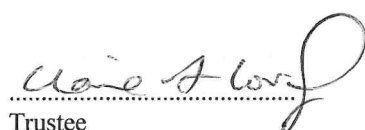
The notes form part of these financial statements

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF THE ABBEY
CHURCH OF THE HOLY CROSS PERSHORE**

**Balance Sheet
31 DECEMBER 2025**

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	31.12.25 Total funds £	31.12.24 Total funds £
FIXED ASSETS						
Tangible assets	11	7,022	2,724	-	9,746	9,923
Investments	12	9,342	39,745	224,267	273,354	328,105
		<u>16,364</u>	<u>42,469</u>	<u>224,267</u>	<u>283,100</u>	<u>338,028</u>
CURRENT ASSETS						
Stocks	13	2,262	-	-	2,262	2,262
Debtors	14	14,301	-	-	14,301	19,465
Cash at bank and in hand		33,494	125,617	-	159,111	107,036
		<u>50,057</u>	<u>125,617</u>	<u>-</u>	<u>175,674</u>	<u>128,763</u>
CREDITORS						
Amounts falling due within one year	15	(17,784)	-	-	(17,784)	(1,551)
NET CURRENT ASSETS		<u>32,273</u>	<u>125,617</u>	<u>-</u>	<u>157,890</u>	<u>127,212</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>48,637</u>	<u>168,086</u>	<u>224,267</u>	<u>440,990</u>	<u>465,240</u>
NET ASSETS		<u>48,637</u>	<u>168,086</u>	<u>224,267</u>	<u>440,990</u>	<u>465,240</u>
FUNDS	17					
Unrestricted funds					48,637	47,303
Restricted funds					168,086	184,331
Endowment funds					224,267	233,606
TOTAL FUNDS					<u>440,990</u>	<u>465,240</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 05 May 2026 and were signed on its behalf by:


Trustee

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF THE ABBEY
CHURCH OF THE HOLY CROSS PERSHORE**

**Notes to the Financial Statements
FOR THE YEAR ENDED 31 DECEMBER 2025**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

Pershore Abbey PCC is a Charity in England and Wales. The location of the Abbey is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are described on the Report of the Trustees on pages 3 to 7.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland published in October 2019 and UK Generally Accepted Practice.

The financial statements have been prepared under the historical cost convention, modified to include certain items at fair value, such as investments. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1. The financial statements include all transactions, assets and liabilities for which the Parochial Church Council is responsible for by 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.

The trustees conclude that that charity has adequate resources to continue its activities for the foreseeable future and consider that there were no material uncertainties over the charity's financial viability. Accordingly, the financial statements are prepared on the going concern basis.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Income recognition

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Rents, fees, advertising, and grants are accounted for when the Parochial Church Council is legally entitled to the amounts due.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

All other income is recognised once the Charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

No income has been declared net of expenditure.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Government and other grant income is recognised when the charity is entitled to the grant and any pre-conditions are fully met.

Expenditure recognition

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 settlement will be required, and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably.

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF THE ABBEY
CHURCH OF THE HOLY CROSS PERSHORE**

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 DECEMBER 2025**

1. ACCOUNTING POLICIES - continued

Expenditure recognition

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Expenditure is generally recognised when it is incurred and is accounted for gross. Grants and donations are accounted for when awarded or, in the case of collections paid away, when the event has occurred. Ministry share is paid to the maximum extent available from current year unrestricted funds.

Allocation of support and governance costs

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, and administrative costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings, they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

Tangible fixed assets

Consecrated property

In so far as consecrated property of any kind is excluded from the statutory definition of 'charity' by Section 10(2)

(a) and (c) of the Charities Act 2011 such assets are not capitalised in the financial statements. The cost of items which are considered to be an integral part of consecrated property is expended in the financial statements the year in which the expenditure is incurred.

Equipment

Moveable equipment (not forming part of consecrated property) is capitalised at cost where the cost is at least £1,000. These assets are depreciated over their useful economic life.

Depreciation is provided by the charity to write off the cost or valuation of tangible fixed assets over their estimated useful economic lives as 20% per annum straight line.

Stocks

Stocks are valued at the lower of cost or fair value, making due allowances for obsolete and slow-moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Funds

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 upon the purpose for which the endowment was established.

Restricted funds represent (a) income from trusts or endowments which may be expended only on those restricted objects provided in terms of the trust or bequest and (b) donations or grants received for a specific object for which they were given or invited by the Parochial Church Council for a specific object. The funds may only be expended on the specific object for which they were given and any balance remaining unspent at the end of each year must be carried forward as a balance on that fund.

Unrestricted funds are funds that are available for use at the discretion of the Trustees in furtherance of the objects of the charity. Designated funds are those set aside by the Trustees for a specific purpose.

Foreign currencies

Transactions in foreign currencies are recorded using the rate of exchange ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated using the rate of exchange ruling at the balance sheet date, and the gain or loss on translation is included in the Statement of Financial Activities.

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF THE ABBEY
CHURCH OF THE HOLY CROSS PERSHORE**

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 DECEMBER 2025**

1. ACCOUNTING POLICIES - continued

Pensions

Employees are entitled to join a defined contribution money purchase scheme with the National Employment Savings Trust.

Donated goods and services

The Food Bank was donated 14,817 kg (2023: 16,788kg) of food during the year and it distributed 15,435 kg (2023: 17,619kg). The Trussell Trust adopt a valuation of £2.50 per kg (2023: £2.37 per kg). The donated stocks held at the year-end have been included at £2,262.

2. OTHER TRADING ACTIVITIES

	31.12.25	31.12.24
	£	£
Abbey hire charges	15,383	15,854
Bookstall income	9,963	10,369
Magazine income	8,136	7,315
Plum Festival income	10,653	9,921
Carnival	1,062	872
Abbey Music Events	1,642	-
	<u>46,839</u>	<u>44,331</u>

3. INVESTMENT INCOME

	31.12.25	31.12.24
	£	£
Dividends	4,963	4,847
St Andrews' dividends	1,528	1,492
Bank interest	893	674
	<u>7,384</u>	<u>7,013</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.12.25	31.12.24
		£	£
Abbey service fees	Church activities	15,354	11,776
St Andrew's hire charge	Church activities	19,159	18,153
Other income	Church activities	3,334	3,626
		<u>37,847</u>	<u>33,555</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF THE ABBEY
CHURCH OF THE HOLY CROSS PERSHORE**

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 DECEMBER 2025**

5. RAISING FUNDS

Raising donations and legacies

	31.12.25	31.12.24
	£	£
Staff costs	2,452	2,304
Ministry Share	62,200	60,000
Ministry expenses	1,930	2,154
Worship expenses	2,333	2,542
Youth work and mission	19,397	21,596
Office and administration	43,928	36,383
Food bank expenditure	44,500	38,629
Music and organist	10,979	11,075
Social events	(61)	-
Depreciation	6,130	8,484
	<u>193,788</u>	<u>183,167</u>

Other trading activities

	31.12.25	31.12.24
	£	£
Organ expenditure	2,472	1,649
Abbey development fund	33,401	-
Heat and light	25,503	24,720
Insurance	9,149	8,550
Maintenance and furniture	58,992	57,862
Cleaning	9,363	8,502
	<u>138,880</u>	<u>101,283</u>

Investment management costs

	31.12.25	31.12.24
	£	£
Bookstall	4,208	6,348
Magazine	4,630	4,537
Plum Festival expenses	820	707
Abbey hire costs	4,206	2,001
Other fund raising costs	2,001	2,074
Abbey Music event expenses	2,528	-
Carnival expenses	103	-
	<u>18,496</u>	<u>15,667</u>

Aggregate amounts	<u>351,164</u>	<u>300,117</u>
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**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF THE ABBEY
CHURCH OF THE HOLY CROSS PERSHORE**

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 DECEMBER 2025**

6. CHARITABLE ACTIVITIES COSTS

	Support costs
	£
Church activities	<u><u>2,160</u></u>

7. INDEPENDENT EXAMINERS - GOVERNANCE COSTS

The Independent examiners remuneration for 2025 was £2,160 (2024-£2,100) inclusive of VAT.

8. TRUSTEES' REMUNERATION AND BENEFITS

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2024: £nil).

During the year the reimbursement of travel and other expenses incurred by virtue of their position, totalling £1,930 were paid to 2 Trustees (2024 - £2,022 to 2 Trustees).

A number of the Trustees made donations to the PCC both as unrestricted donations and restricted donations. These donations were immaterial and did not have an impact on the operation of the PCC and therefore are not disclosable on an individual basis.

9. STAFF COSTS

	2025 £	2024 £
Gross Salaries	62,432	54,750
Pension Contributions	1,194	933
	<hr/>	<hr/>
Total staff costs	<u><u>63,626</u></u>	<u><u>55,683</u></u>

There were no employee benefits to key management personnel in the current or previous years.

The average monthly number of employees during the year was as follows:

	31.12.25	31.12.24
Part time staff	6	6
	<hr/>	<hr/>

No employees received emoluments in excess of £60,000.

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF THE ABBEY
CHURCH OF THE HOLY CROSS PERSHORE**

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 DECEMBER 2025**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	145,781	87,628	444	233,853
Church activities				
Church activities	33,555	-	-	33,555
Other trading activities	44,331	-	-	44,331
Investment income	-	6,353	660	7,013
Total	<u>223,667</u>	<u>93,981</u>	<u>1,104</u>	<u>318,752</u>
EXPENDITURE ON				
Raising funds	205,259	91,524	3,334	300,117
Charitable activities				
Church activities	2,100	-	-	2,100
Total	<u>207,359</u>	<u>91,524</u>	<u>3,334</u>	<u>302,217</u>
Net gains on investments	-	4,590	5,227	9,817
NET INCOME	16,308	7,047	2,997	26,352
Transfers between funds	-	51,641	(51,641)	-
Net movement in funds	16,308	58,688	(48,644)	26,352
RECONCILIATION OF FUNDS				
Total funds brought forward	30,995	125,643	282,250	438,888
TOTAL FUNDS CARRIED FORWARD	<u>47,303</u>	<u>184,331</u>	<u>233,606</u>	<u>465,240</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF THE ABBEY
CHURCH OF THE HOLY CROSS PERSHORE**

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 DECEMBER 2025**

11. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1 January 2025	44,615
Additions	5,954
	<u>50,569</u>
At 31 December 2025	
DEPRECIATION	
At 1 January 2025	34,692
Charge for year	6,131
	<u>40,823</u>
At 31 December 2025	
NET BOOK VALUE	
At 31 December 2025	<u>9,746</u>
At 31 December 2024	<u>9,923</u>

12. FIXED ASSET INVESTMENTS

	Listed investments £
COST LESS IMPAIRMENT	
At 1 January 2025	328,105
Disposals	(43,773)
Impairments	(10,978)
	<u>273,354</u>
At 31 December 2025	
NET BOOK VALUE	
At 31 December 2025	<u>273,354</u>
At 31 December 2024	<u>328,105</u>

There were no investment assets outside the UK.

Cost or valuation at 31 December 2025 is represented by:

	Listed investments £
Valuation in 2022	(42,710)
Valuation in 2023	32,594
Valuation in 2024	9,817
Valuation in 2025	(10,978)
Cost	<u>284,631</u>
	<u>273,354</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF THE ABBEY
CHURCH OF THE HOLY CROSS PERSHORE**

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 DECEMBER 2025**

12. FIXED ASSET INVESTMENTS - continued

CBF Investment fund units, 10,103 units	224,269	233,607
CBF Investment fund units, 1,505.67 units		94,498
CBF Investment fund units, 791.34 units	49,087	
	328,105	328,105

There was an increase in the valuation as at the year end of the investments held of £9,817 (2024: increase in valuation of £9,817). The total number of CBF investment fund units held as at the year end was 10,894.34 units (2024: 11,608.67 units).

During the year, 714.33 units, constituting the balance of the Development Restricted Fund, valued at £43,773 were sold. The proceeds were transferred to the PCC's Premium Savings Account to be used to pay the costs of the Heating Project.

Of the total investment assets, £233,609 is held under the endowment fund (2024: £233,609), £49,087 is held under the restricted fund (2024: £94,499).

13. STOCKS

	31.12.25	31.12.24
	£	£
Stock - food bank	2,262	2,262

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Organ	-	12,120
Other debtors	10,500	3,609
Prepayments	3,801	3,736
	14,301	19,465

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF THE ABBEY
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**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 DECEMBER 2025**

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Other creditors	(1,733)	(1,653)
Accrued expenses	19,517	3,204
	<u>17,784</u>	<u>1,551</u>

16. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.12.2025	31.12.2024
Between one and five years	£3,282	£-

A five year lease of a new printer for the benefice office commenced on 4 March 2025.
The minimum lease payment is £205.14 incl VAT per quarter for 20 quarters (i.e. £820.56 per annum).
All payments re the lease of the previous printer had been completed before 31 December 2024.

**THE PAROCHIAL CHURCH COUNCIL OF THE
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**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 DECEMBER 2025**

17. MOVEMENT IN FUNDS

	At 1.1.25 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	47,303	4,058	51,361
St Andrews	-	(2,724)	(2,724)
	<u>47,303</u>	<u>1,334</u>	<u>48,637</u>
Restricted funds			
Food Bank - General Restricted	37,609	(7,666)	29,943
Organ Fund	17,239	(1,763)	15,476
Abbey Support Fund	21,366	10,340	31,706
Development	43,773	(33,279)	10,494
Frontispieces	908	(212)	696
West End	73	(72)	1
Clock	3,302	(771)	2,531
Furniture	35,175	(5,563)	29,612
Organ Maintenance	9,529	(2,740)	6,789
Organ Replacement	(18,702)	4,360	(14,342)
Abbey Maintenance	4,167	9,073	13,240
Fabric Fund - St Andrews	13,036	170	13,206
St Andrews	13,077	6,829	19,906
Embroidery Guild	3,779	49	3,828
Abbey Bells Fund	-	5,000	5,000
	<u>184,331</u>	<u>(16,245)</u>	<u>168,086</u>
Endowment funds			
Furniture Restoration Fund	97,577	(3,901)	93,676
Wridgway Trust Fund	54,985	(2,198)	52,787
Drakes Broughton Allotments	43,609	(1,743)	41,866
Hansom Fund	37,435	(1,497)	35,938
	<u>233,606</u>	<u>(9,339)</u>	<u>224,267</u>
TOTAL FUNDS	<u>465,240</u>	<u>(24,250)</u>	<u>440,990</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF THE ABBEY
CHURCH OF THE HOLY CROSS PERSHORE**

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 DECEMBER 2025**

17. 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	209,314	(205,256)	-	4,058
St Andrews	19,310	(22,034)	-	(2,724)
	<u>228,624</u>	<u>(227,290)</u>	<u>-</u>	<u>1,334</u>
Restricted funds				
Food Bank - General Restricted	36,834	(44,500)	-	(7,666)
Organ Fund	677	(2,440)	-	(1,763)
Abbey Support Fund	10,340	-	-	10,340
Development	122	(33,401)	-	(33,279)
Frontispieces	-	(192)	(20)	(212)
West End	-	(72)	-	(72)
Clock	-	(699)	(72)	(771)
Furniture	2,711	(7,443)	(831)	(5,563)
Organ Maintenance	1,939	(4,488)	(191)	(2,740)
Organ Replacement	-	3,957	403	4,360
Abbey Maintenance	40,030	(30,585)	(372)	9,073
Fabric Fund - St Andrews	170	-	-	170
St Andrews	13,559	(6,171)	(559)	6,829
Embroidery Guild	49	-	-	49
Abbey Bells Fund	5,000	-	-	5,000
	<u>111,431</u>	<u>(126,034)</u>	<u>(1,642)</u>	<u>(16,245)</u>
Endowment funds				
Furniture Restoration Fund	-	-	(3,901)	(3,901)
Wridgway Trust Fund	-	-	(2,198)	(2,198)
Drakes Broughton Allotments	-	-	(1,743)	(1,743)
Hansom Fund	-	-	(1,497)	(1,497)
	<u>-</u>	<u>-</u>	<u>(9,339)</u>	<u>(9,339)</u>
TOTAL FUNDS	<u>340,055</u>	<u>(353,324)</u>	<u>(10,981)</u>	<u>(24,250)</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF THE ABBEY
CHURCH OF THE HOLY CROSS PERSHORE**

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 DECEMBER 2025**

17. 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	17,686	29,119	-	46,805
St Andrews	13,309	(12,811)	-	498
	<u>30,995</u>	<u>16,308</u>	<u>-</u>	<u>47,303</u>
Restricted funds				
Food Bank - General Restricted	29,032	8,577	-	37,609
Organ Fund	-	-	17,239	17,239
Abbey Support Fund	-	-	21,366	21,366
Development	41,572	2,201	-	43,773
Frontispieces	977	(69)	-	908
West End	78	(5)	-	73
Clock	3,553	(251)	-	3,302
Furniture	34,849	326	-	35,175
Organ Maintenance	10,604	(1,075)	-	9,529
Organ Replacement	(17,762)	(940)	-	(18,702)
Abbey Maintenance	8,223	(4,056)	-	4,167
Fabric Fund - St Andrews	75	(75)	-	-
St Andrews	10,677	2,400	-	13,077
St Andrews Support Fund	-	-	13,036	13,036
Embroidery Guild	3,765	14	-	3,779
	<u>125,643</u>	<u>7,047</u>	<u>51,641</u>	<u>184,331</u>
Endowment funds				
Poor Fund	3,317	(3,317)	-	-
Furniture Restoration Fund	95,394	2,183	-	97,577
Organ Fund	16,583	656	(17,239)	-
Fabric Fund (Abbey)	6,589	268	(6,857)	-
Wridgway Trust Fund	53,755	1,230	-	54,985
Structure Repair Fund	14,509	-	(14,509)	-
Drakes Broughton Allotments	42,633	976	-	43,609
Fabric Fund (St Andrews)	12,873	163	(13,036)	-
Hansom Fund	36,597	838	-	37,435
	<u>282,250</u>	<u>2,997</u>	<u>(51,641)</u>	<u>233,606</u>
TOTAL FUNDS	<u>438,888</u>	<u>26,352</u>	<u>-</u>	<u>465,240</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF THE ABBEY
CHURCH OF THE HOLY CROSS PERSHORE**

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 DECEMBER 2025**

17. 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	223,521	(194,402)	-	29,119
St Andrews	146	(12,957)	-	(12,811)
	<u>223,667</u>	<u>(207,359)</u>	<u>-</u>	<u>16,308</u>
Restricted funds				
Food Bank - General Restricted	47,206	(38,629)	-	8,577
Development	-	-	2,201	2,201
Frontispieces	-	(115)	46	(69)
West End	-	(9)	4	(5)
Clock	-	(417)	166	(251)
Furniture	2,648	(4,090)	1,768	326
Organ Maintenance	1,339	(2,893)	479	(1,075)
Organ Replacement	-	-	(940)	(940)
Abbey Maintenance	36,432	(40,697)	209	(4,056)
Fabric Fund - St Andrews	-	(75)	-	(75)
St Andrews	6,342	(4,599)	657	2,400
Embroidery Guild	14	-	-	14
	<u>93,981</u>	<u>(91,524)</u>	<u>4,590</u>	<u>7,047</u>
Endowment funds				
Poor Fund	17	(3,334)	-	(3,317)
Furniture Restoration Fund	-	-	2,183	2,183
Organ Fund	656	-	-	656
Fabric Fund (Abbey)	268	-	-	268
Wridgway Trust Fund	-	-	1,230	1,230
Drakes Broughton Allotments	-	-	976	976
Fabric Fund (St Andrews)	163	-	-	163
Hansom Fund	-	-	838	838
	<u>1,104</u>	<u>(3,334)</u>	<u>5,227</u>	<u>2,997</u>
TOTAL FUNDS	<u>318,752</u>	<u>(302,217)</u>	<u>9,817</u>	<u>26,352</u>

ENDOWMENT FUNDS

Furniture Restoration Fund

The Furniture Restoration Fund is a permanent endowment from Miss MAC Woodward under trust deed dated 1 November 1958. The income arising from the fund is restricted to the restoration or renewal of the furniture of Pershore Abbey.

Wridgway Trust Fund

The Wridgway Trust Fund is a permanent endowment under the deed dated 1 November 1958. The income from this fund is shared evenly between funding general expenses of the Holy Cross and repairs of Holy Cross but if not so used for the repairs to St Andrew's Church.

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF THE ABBEY
CHURCH OF THE HOLY CROSS PERSHORE**

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 DECEMBER 2025**

17. MOVEMENT IN FUNDS - continued

Drakes Broughton Allotments

The Drakes Broughton Allotments fund is a permanent endowment fund under the trust deed dated 1 November 1958. The income from this fund is used for the maintenance and repairs and general purposes of the Abbey.

Hansom Fund

The Hansom Trust is a permanent endowment, the income of which is used for structural repairs of the Abbey.

RESTRICTED FUNDS

Food Bank

Food Bank in Pershore is operated under the guidance of The Trussell Trust, the purpose of which, is to stop UK hunger. The PCC are trustees of the Pershore Food Bank. All food bank income and expenditure, including funding for Citizens Advice sessions and local authority emergency assistance grants is restricted for the purpose of the food bank.

Abbey Support Fund

This fund contains the proceeds of the closure of the former Abbey Fabric and Structure repair Endowment funds.

Development

The Abbey Development Fund is restricted to the development and restoration of the fabric of the building, its ornaments, furnishings and fittings.

Frontispieces

Fund restricted for the use of the frontispiece's maintenance and repair at the Abbey.

West End

The West End restricted fund is used for the maintenance and repair of the West End of the Abbey.

Clock

This restricted fund is for the repair of the Abbey clock.

Furniture

Restricted funds for the purchase and repairs of furniture of the Abbey.

Organ Fund

This fund contains the proceeds of closure of the former Organ Endowment fund.

Organ Maintenance

The Organ Maintenance fund is used for regular servicing and repairs to the Abbey organ.

Organ Replacement

The organ replacement fund is for the purposes of fundraising and holding funds to purchase a new organ for the Abbey.

Abbey Maintenance

Restricted funds for the maintenance of the Abbey.

Fabric Fund - St Andrews

A fund to support the fabric at St Andrews.

St Andrews

Related to income restricted for the purposes of St Andrews includes grants of £12,031 (2024: £4,850) from St Andrew's Trustees).

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF THE ABBEY
CHURCH OF THE HOLY CROSS PERSHORE**

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 DECEMBER 2025**

17. MOVEMENT IN FUNDS - continued

St Andrews Support Fund

This fund contains the proceeds of closure of the former St Andrews Fabric Endowment fund.

Designated Funds Purposes and Unrestricted Funds Transfers

There were no transfers between restricted and unrestricted funds during the year.

18. RELATED PARTY DISCLOSURES

During the year the following related party transaction occurred:

Pershore Produce (Fruit & Vegetables) Limited is a company under significant control of Mr S J Clarke who is the husband of Mrs S Clarke, a trustee of the charity. Payments for the year totalled £328 (2024: £381).

St Andrew's Parish Centre Trust, which is a separate registered charity, under charity number 501353, is a related party by virtue of common Trustees between the two charities. The following transactions took place during the year:

- Restricted grants received from St Andrew's Parish Centre Trust during the year £7,210 (2024: £530).

The Friends of Pershore Abbey CIO (FoPA), which is a separate registered charity, under charity number 1193273, is a related party by virtue of common Trustees between the two charities. The following transactions took place during the year:

- Restricted grants received from FoPA during the year (excluding the organ) - £31,439 (2024: £30,151)
- Restricted grants received from FoPA during the year for the organ - £1,939 (2024: £1,339)
- Debtor due from FoPA at the year-end - general restricted grants - £Nil (2024: £Nil)

The Trustees of the PCC are extremely grateful for the financial support received from both St Andrew's Centre Trust and Friends of Pershore Abbey.

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF THE ABBEY
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**Detailed Statement of Financial Activities
FOR THE YEAR ENDED 31 DECEMBER 2025**

	Unrestricted funds £	Restricted funds £	Endowment funds £	31.12.25 Total funds £	31.12.24 Total funds £
INCOME AND ENDOWMENTS					
Donations and legacies					
Stewardship giving	73,664	-	-	73,664	75,122
Collections (at all services)	21,403	-	-	21,403	20,703
Tax recovery	13,539	-	-	13,539	17,587
Legacies	-	15,000	-	15,000	1,000
Grants	13,950	51,750	-	65,700	54,371
Donations and appeals	21,232	465	-	21,697	17,721
Food bank donations	-	36,832	-	36,832	47,203
St Andrews donations	150	-	-	150	146
	<u>143,938</u>	<u>104,047</u>	<u>-</u>	<u>247,985</u>	<u>233,853</u>
Other trading activities					
Abbey hire charges	15,383	-	-	15,383	15,854
Bookstall income	9,963	-	-	9,963	10,369
Magazine income	8,136	-	-	8,136	7,315
Plum Festival income	10,653	-	-	10,653	9,921
Carnival	1,062	-	-	1,062	872
Abbey Music Events	1,642	-	-	1,642	-
	<u>46,839</u>	<u>-</u>	<u>-</u>	<u>46,839</u>	<u>44,331</u>
Investment income					
Dividends	-	4,963	-	4,963	4,847
St Andrews' dividends	-	1,528	-	1,528	1,492
Bank interest	-	893	-	893	674
	<u>-</u>	<u>7,384</u>	<u>-</u>	<u>7,384</u>	<u>7,013</u>
Church activities					
Abbey service fees	15,354	-	-	15,354	11,776
St Andrew's hire charge	19,159	-	-	19,159	18,153
Other income	3,334	-	-	3,334	3,626
	<u>37,847</u>	<u>-</u>	<u>-</u>	<u>37,847</u>	<u>33,555</u>
Total incoming resources	228,624	111,431	-	340,055	318,752
EXPENDITURE					
Raising donations and legacies					
Wages	2,452	-	-	2,452	1,748
Carried forward	2,452	-	-	2,452	1,748

This page does not form part of the statutory financial statements

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF THE ABBEY
CHURCH OF THE HOLY CROSS PERSHORE**

**Detailed Statement of Financial Activities
FOR THE YEAR ENDED 31 DECEMBER 2025**

	Unrestricted funds £	Restricted funds £	Endowment funds £	31.12.25 Total funds £	31.12.24 Total funds £
Raising donations and legacies					
Brought forward	2,452	-	-	2,452	1,748
Pensions	-	-	-	-	556
Ministry Share	62,200	-	-	62,200	60,000
Ministry expenses	1,930	-	-	1,930	2,154
Worship expenses	2,333	-	-	2,333	2,542
Youth work and mission	19,397	-	-	19,397	21,596
Office and administration	43,928	-	-	43,928	36,383
Food bank expenditure	-	44,500	-	44,500	38,629
Music and organist	10,979	-	-	10,979	11,075
Social events	(61)	-	-	(61)	-
Depreciation of tangible fixed assets	6,130	-	-	6,130	8,484
	<u>149,288</u>	<u>44,500</u>	<u>-</u>	<u>193,788</u>	<u>183,167</u>
Other trading activities					
Organ expenditure	-	2,472	-	2,472	1,649
Abbey development fund	-	33,401	-	33,401	-
Heat and light	25,503	-	-	25,503	24,720
Insurance	-	9,149	-	9,149	8,550
Maintenance and furniture	24,920	34,072	-	58,992	57,862
Cleaning	9,363	-	-	9,363	8,502
	<u>59,786</u>	<u>79,094</u>	<u>-</u>	<u>138,880</u>	<u>101,283</u>
Investment management costs					
Bookstall	4,208	-	-	4,208	6,348
Magazine	4,630	-	-	4,630	4,537
Plum Festival expenses	820	-	-	820	707
Abbey hire costs	4,206	-	-	4,206	2,001
Other fund raising costs	2,001	-	-	2,001	2,074
Abbey Music event expenses	88	2,440	-	2,528	-
Carnival expenses	103	-	-	103	-
	<u>16,056</u>	<u>2,440</u>	<u>-</u>	<u>18,496</u>	<u>15,667</u>
Support costs					
Governance costs					
Independent examiner	2,160	-	-	2,160	2,100
Total resources expended	<u>227,290</u>	<u>126,034</u>	<u>-</u>	<u>353,324</u>	<u>302,217</u>
Net (expenditure)/income	<u>1,334</u>	<u>(14,603)</u>	<u>-</u>	<u>(13,269)</u>	<u>16,535</u>

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