

Registered Charity no. 1133696

**The Parochial Church Council of the
Ecclesiastical Parish of St George with
St Martin, Poynton, Chester**

Trustees' Annual Report and Accounts

Year Ended 31 December 2025



St George's Church Poynton

Year Ended 31 December 2025

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St George's Church Poynton

Year Ended 31 December 2025

Legal and Administrative Information

Reference

The Charity is called "The Parochial Church Council of the Ecclesiastical Parish of St George with St Martin, Poynton, Chester". The Parochial Church Council is known as the PCC for short. Other names which are used for the charity are "St George's Church", " St Martin's Church" or "Poynton Parish Church". The Church is registered with the Charity Commission for England and Wales and was registered on 22 January 2010. Before this, the church was excepted from registration.

Registered Charity Number

1133696

Registered Office

Poynton Parish Church
Fountain Close
Poynton
Stockport
Cheshire
SK12 1NH

Website

poyntonparishchurch.org

St George's Church Poynton

Year Ended 31 December 2025

Legal and Administrative Information

Parochial Church Council (PCC) Members and Trustees

Members of the PCC are either ex officio or elected at the Annual Parochial Church Meeting (APCM) or co-opted in accordance with the Church Representation Rules. From the last APCM the following served as members of the PCC.

Member		Date Appointed	Date Resigned
Rev Matthew Swires-Hennessy	<i>Chair</i>	25/10/2020	
Michael Gregory Foster		11/05/2025	
Shelley Susan Huggett		11/05/2025	
Stephen Charles Whitaker		11/05/2025	
Rhys Loan Williams	<i>Deanery Synod</i>	11/05/2025	
Alan John Aldridge		12/05/2024	
Debbie Jane Holt		12/05/2024	
Andrew Christopher Holden		14/05/2023	
Margaret Ruth Arthur		15/05/2022	
Gillian Audrey Golding	<i>Deanery Synod</i>	15/05/2022	
Rev Christine Judith Buckley			
Peter John Walker			
Leslie Hutchinson	<i>Deanery Synod</i>		
Helen Irene Kershaw	<i>Deanery Synod</i>		
Joyce Corlett			
Valerie Vibrans			
Hannah Brackenbury	<i>Deanery Synod</i>		
David McClelland			
Valerie Gail Parry			
Vivienne Metcalfe			11/05/2025
Stephen John Brain			11/05/2025
Elisabeth Bowles			11/05/2025
David Myers			11/05/2025
Linda Bell			11/05/2025

St George's Church Poynton

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Legal and Administrative Information

Primary Bankers

NatWest
10 Great Underbank
Stockport
SK1 1LL

Independent Examiner:

Nigel Wyatt BSc FCA
Wyatt & Co Chartered Accountants
125 Main Street
Garforth
Leeds
LS25 1AF

St George's Church Poynton

Year Ended 31 December 2025

Trustees' Annual Report

Public Benefit Statement

In setting our objectives and planning our activities our trustees have given consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of the Christian faith through the provision of worship and teaching services and the relief of sickness, financial hardship and promoting good health. This has been achieved by the provision of funds and services.

Organisational Structure; Recruitment, Appointment and Induction of New Trustees

St George's Church Poynton (PCC) is a charity registered with the Charity Commission (registration number 1133696). The Parochial Church Council is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council powers.

The method of appointment of PCC members is set out in the Church Representation Rules. The membership of the PCC consists of the incumbent (our vicar), churchwardens and members elected by those members of the congregation who are on the electoral roll of the church and those who are co-opted. All those who attend our services and are members of the congregation are encouraged to register on the Electoral Roll and stand for election to the PCC.

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish including deciding on how the funds of the PCC are to be spent.

Financial Review

By the grace of God, the vibrancy of our parish continues to increase. It is now a regular feature of Sunday worship to encounter new names and new faces and, in that same joyful spirit, our finances likewise reflect growth and positive change.

Operationally, our income from lettings remains very healthy and we are delighted to see that our facilities continue to be used to full capacity by a wide variety of groups, both religious and secular, as well as private hirers.

We have been glad to welcome a large number of newcomers to our church over the last 18-24 months. As a consequence, there has been a notable upward trend in regular giving in both 2024 and 2025, thanks both to our new donors and the increased generosity of our existing donors. We appreciate all donations, in all forms and of all sizes. Generally speaking, donations and Gift Aid make up over 70% of our income; without such generosity, our continued fellowship and worship would not be possible.

We continue to meet all statutory and moral financial obligations including our full Diocesan Parish Share, which is rated at 1.15 times the standard value. We also take pride in doing all things well, including paying suppliers fairly and promptly; I would like to take this opportunity to thank all members of our voluntary finance team who work eagerly, diligently and effectively behind the scenes to make this happen.

Our ordinary income and expenditure are broadly in balance and we enjoy discretion in the way that the budget is put together each year.

St George's Church Poynton

Year Ended 31 December 2025

Trustees' Annual Report

Financial Review cont.

The PCC continues to exercise careful stewardship over expenditure. As ever, our principal costs remain staffing, parish share, utilities, insurance, and the ongoing care of our buildings. While we have not been immune to wider inflationary pressures - particularly in energy and insurance costs - these have been managed through prudent budgeting and active cost control.

I am pleased to report that, at around 5% (or perhaps 10% if we apportion relevant staffing costs), our office and administrative costs are remarkably low compared to much of the broader UK charitable sector and we achieve high levels of governance and administrative effectiveness all the same.

Having a balanced budget means that only capital projects and major repairs give us cause to draw on our reserves. Indeed, we are fortunate as a church to have plentiful reserves which have continued to grow during 2025. The PCC is continuing a prayerful process of reflection, analysis and planning as to how we can best invest those reserves and identify good uses for them. We would be grateful for your continued prayers.

A substantial portion of our reserves have been earmarked for the "ToNIC" project, comprising a proposed extension to the church building to provide toilet and kitchenette facilities. Whilst the latest position on this project can be summarised in exactly the same 19 words as I wrote in 2024 (that is: the PCC continues to work through the statutory approval processes and this is likewise a welcome topic for prayer), substantial progress has been made during the course of 2025 and we are very grateful to all those who have done a great deal of unseen hard work.

Above all, we give thanks that our financial stability enables us to focus on our core calling: worship, discipleship, and service to the community. I invite everybody reading this to join me in prayer as we look ahead to 2026: my prayer is that we might use our resources well to support both the spiritual growth of our congregation within the church walls and our witness beyond them.

The fund balances at the year-end were as follows:

	2025	2024
	£	£
Unrestricted Funds	1,254,272	1,239,512
Restricted Funds	867,566	801,448
Total	2,121,838	2,040,960

Going Concern

The Trustees are satisfied that the Charity is a going concern and do not know of any uncertainties regarding the organisation's ability to continue operating as a going concern.

St George's Church Poynton

Year Ended 31 December 2025

Trustees' Annual Report

Reserves Policy

The Church held £1,254,272 in unrestricted funds at the end of December 2025. These figures included the general unrestricted, asset-specific and designated funds. The free reserves held by the church at the end of the year were £120,558. It is the council's intention to hold unrestricted free reserves of between 3 and 6 months of operating costs (£76,000 - £152,000) as operational reserves and designated funds as strategic reserves. Where unrestricted funds are held over this amount the PCC will review the financial position of the charity and evaluate where surplus funds are best spent and invested. The church's investments are held in a restricted special reserves fund and are not included in the reserves figures above.

Objectives and Activities

Promoting the whole mission of the church, regular public worship is open to all. Pastoral work including visiting the sick and bereaved. Teaching the Christian faith through sermons, courses, and small groups for adults, young people and children. Taking of religious assemblies in local schools and provision of other youth and children's activities. Supporting the community, particularly at times such as Remembrance Day and the life of the civil parish through the Civic Service. Supporting, prayerfully and financially, mission partners within the UK and overseas.

Achievement and Performance

The PCC of the ecclesiastical parish of St George with St Martin, Poynton, has the responsibility of co-operating with the Incumbent, in promoting within the ecclesiastical parish the whole mission of the Church - pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the St George's and St Martin's campuses and associated properties.

The vision statement of the church is:

"Becoming a growing all-age community of faith, hope and love."

Much work has been undertaken under the three strands this year, with clergy, staff and many volunteers serving with energy and creativity.

Faith

As well as regular preaching and teaching throughout the year, the Being Human course (Bible Society) was held in Lent.

As the year began we completed our series in Luke's gospel. In talks and home group studies we spent time considering the books of Proverbs, 1 Thessalonians, and Daniel. In the season of Advent we deliberately focussed on the second coming of Christ, with Bible readings from the books of Isaiah and Matthew.

We were pleased to host musicians from Resound Worship in March, as part of their tour which shared songs from the album Downcast Souls, Expectant Hearts.

St George's Church Poynton

Year Ended 31 December 2025

Trustees' Annual Report

Just over seventy of the church family attended a weekend away in July, where we looked at the theme of 'Whole Life Worship' as well as spending time sharing life together.

We continued to hold 'Prayer Central' events, a new style of prayer meeting gathering people together from across the congregations to pray for some of our mission partners, the work of the church and issues in the wider world. These events have been at various times, and provide a key opportunity for people across the church to pray together.

Hope

Throughout a normal week there are moments when our wider local community are welcomed to church events and groups – these can, in appropriate ways, include opportunities for space to think about Christian faith.

We ran a Christianity Explored course early in the year, and later a Baptism and Confirmation Preparation Day. The baptism pool was used at Easter and in September, and seven people were confirmed in a service at St George's with Bishop Sam in October.

Numbers attending our special Christmas services remained strong, including seeing over 1000 across three 'Family Carols' services on Christmas Eve afternoon and a 50% increase in attendance at Candlelight Carols from the previous year.

Love

There are continued opportunities to care for those in need, both within the congregation and in the wider community. The Pastoral Visiting Team have been able to visit many of those who are now unable to attend services in person – at home and in local care homes.

The parish has supported local and international charities in the year: particularly local charities working with education and homelessness and international charities involved in supporting churches and communities, with a growing connection with partners in Argentina, West Africa and the Democratic Republic of Congo.

Plans for the Future

Our future plans are guided by our concern to be a growing church of all ages, developing in faith, hope and love.

2026 sees opportunities in each of these areas, including running the Prayer Course in February/March, offering baptisms, a variety of men's and women's events, and continued service of those who are bereaved, lonely or ill.

We continue to work on plans to improve the facilities at St George's church, including renewing the lighting (installation of LEDs), and the construction of toilets and a small servery to enable greater hospitality and welcome.

St George's Church Poynton

Year Ended 31 December 2025

Trustees' Annual Report

Responsibilities of Trustees under Charity Law

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. Select suitable accounting policies and apply them consistently.
2. Observe the methods and principles in the Charities SORP.
3. Make judgements and estimates that are reasonable and prudent.
4. State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees

Peter Walker

Name of Trustee:

Signed on Behalf of the Trustees:



Date of Approval:

23/04/2026

St George's Church Poynton

Year Ended 31 December 2025

Independent Examiner's Report

I report to the trustees on my examination of the financial statements of St George's Church Poynton ('the charity') for the year ended 31 December 2025.

Responsibilities and Basis of Report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), 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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 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.

Nigel Wyatt BSc FCA
Independent Examiner
125 Main Street
Garforth
Leeds
LS25 1AF

Date:

St George's Church Poynton

Year Ended 31 December 2025

Statement of Financial Activities

			2025		2024
		Unrestricted	Restricted	Total	Total
	Note	Funds	Funds	Funds	Funds
		£	£	£	£
Income					
Donations and legacies		191,133	8,276	199,409	253,170
Charitable activities		58,295	-	58,295	49,493
Activities for generating income		50,653	2,729	53,382	53,346
Investment Income		8,450	71	8,521	8,522
Other		142	-	142	1,627
Total Income	2	308,673	11,076	319,749	366,158
Expenditure					
Expenditure on charitable activities	3	293,913	9,718	303,631	287,269
Total Expenditure		293,913	9,718	303,631	287,269
Net Income / (Expenditure) Before Gains/ Losses)		14,760	1,358	16,118	78,889
Gain/(loss) on investment Portfolio	8	-	64,760	64,760	69,583
Net Income / (Expenditure)		14,760	66,118	80,878	148,472
Net Income and Net Movement in Funds					
Total funds brought forward	13	1,239,512	801,448	2,040,960	1,892,488
Transfers	13	-	-	-	-
Total Funds Carried Forward	13	1,254,272	867,566	2,121,838	2,040,960

All income and expenditure derive from continuing activities.

St George's Church Poynton

Year Ended 31 December 2025

Statement of Financial Position

	Note	2025 £	2024 £
Fixed Assets			
Investments	8	835,888	771,128
Tangible fixed assets	9	1,032,836	1,027,812
		<u>1,868,724</u>	<u>1,798,940</u>
Current Assets			
Debtors	10	13,972	48,561
Cash at the bank and in hand		262,385	207,074
		<u>276,357</u>	<u>255,635</u>
Creditors: amounts falling due within one year	11	23,243	13,615
Net Current Assets		<u>253,114</u>	<u>242,020</u>
Total Assets Less Current Liabilities		<u>2,121,838</u>	<u>2,040,960</u>
Net Assets	14	<u>2,121,838</u>	<u>2,040,960</u>
Funds of the Charity			
Restricted funds	13	867,566	801,448
Unrestricted funds	13		
Unrestricted general		120,558	106,639
Designated funds		113,214	112,373
Property reserve		1,020,500	1,020,500
		<u>1,254,272</u>	<u>1,239,512</u>
Total Charity Funds		<u>2,121,838</u>	<u>2,040,960</u>

Trustees' Responsibilities

These financial statements were approved by the trustees and authorised for issue :

Name of Trustee:	Peter Walker
Signed on Behalf of the Trustees:	
Date of Approval:	23/04/2026

St George's Church Poynton

Year Ended 31 December 2025

Notes to the Financial Statements

1 Accounting Policies

Basis of Preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities Financial Reporting Standards applicable in the UK and Republic of Ireland (Charities SORP 2019 FRS 102) and the Charities Act 2011.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Fund Accounting

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or the term of specific appeal, often known as a 'special offering' in the church.

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

Incoming Resources

All incoming resources are recognised once the charity has entitlement to the resources, it is probable that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

- All voluntary income from members of the church are recognised as donations and are included in full, with associated Gift Aid receivable in the Statement of Financial Activities.
- Grants, where entitlement is not conditional on the delivery of specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.
- Income from charitable trading activities such as the letting of the building are accounted for when invoices are drawn up (as the point of entitlement).
- Donated services and facilities are included at the value to the charity where this can be quantified.
- Gifts in Kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.
- Volunteer time, the value of voluntary support for the work of the church is not included in the accounts but is described in the Trustees Annual Report.
- Investment Income is included in the accounts when receivable.

St George's Church Poynton

Year Ended 31 December 2025

Notes to the Financial Statements

Resources Expended

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Governance Costs

Governance costs include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Tangible Fixed Assets

All assets costing more than £500 are capitalised and at historic cost. Fixed assets are stated at cost less accumulated depreciation. Depreciation is charged on furniture and equipment which is written off on a straight-line basis over the estimated useful life of the asset.

Equipment	4 years straight-line
Fixtures and Fittings	4 years straight-line

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

Operating Leases

Rental charges payable under operating leases are charged on a straight line basis over the terms of the lease.

Taxation

The charity is exempt from tax on its charitable activities.

Critical Accounting Estimates and Areas of Judgement

In the view of the trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

Basic Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

St George's Church Poynton

Year Ended 31 December 2025

Notes to the Financial Statements

2 Analysis of Income

	Unrestricted Funds	Restricted Funds	Total Funds 2025
	£	£	£
Donations and Legacies			
Donations	157,173	6,993	164,166
Gift aid	31,282	1,283	32,565
Donated goods and services	-	-	-
Legacies	2,403	-	2,403
Grants	275	-	275
	<u>191,133</u>	<u>8,276</u>	<u>199,409</u>
Charitable Activities			
Funeral Fees	7,814	-	7,814
Graveyard Fees	11,023	-	11,023
Wedding Fees	4,866	-	4,866
Other Activities	25,742	-	25,742
Parish Weekend Away	8,850	-	8,850
	<u>58,295</u>	<u>-</u>	<u>58,295</u>
Activities for Generating Income			
Lettings and room hire	50,653	-	50,653
Events income	-	2,729	2,729
	<u>50,653</u>	<u>2,729</u>	<u>53,382</u>
Investment Income			
Interest	8,450	71	8,521
	<u>8,450</u>	<u>71</u>	<u>8,521</u>
Other			
Sales and commission	-	-	-
Refreshments and other ad hoc income	113	-	113
Insurance Claims & Compensation Received	29	-	29
	<u>142</u>	<u>-</u>	<u>142</u>
Total Income	<u>308,673</u>	<u>11,076</u>	<u>319,749</u>

St George's Church Poynton

Year Ended 31 December 2025

Notes to the Financial Statements

Analysis of Income (Continued)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations and Legacies			
Donations	154,610	7,877	162,487
Gift aid	31,538	1,121	32,659
Donated goods and services	-	-	-
Legacies	58,024	-	58,024
Grants	-	-	-
	<u>244,172</u>	<u>8,998</u>	<u>253,170</u>
Charitable Activities			
Funeral fees	8,619	-	8,619
Graveyard fees	7,363	-	7,363
Wedding fees	3,241	-	3,241
Other activities	22,002	-	22,002
Parish weekend away	8,268	-	8,268
	<u>49,493</u>	<u>-</u>	<u>49,493</u>
Activities for Generating Income			
Lettings and room hire	50,859	-	50,859
Events income	-	2,487	2,487
	<u>50,859</u>	<u>2,487</u>	<u>53,346</u>
Investment Income			
Interest	8,466	56	8,522
	<u>8,466</u>	<u>56</u>	<u>8,522</u>
Other			
Sales and Commission	-	-	-
Refreshments and other ad hoc income	77	100	177
Insurance Claim	1,450	-	1,450
	<u>1,527</u>	<u>100</u>	<u>1,627</u>
Total Income	<u>354,517</u>	<u>11,641</u>	<u>366,158</u>

St George's Church Poynton

Year Ended 31 December 2025

Notes to the Financial Statements

3 Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds	Restricted Funds	Total Funds 2025
	£	£	£
Building renovation works and equipment	7,296	3,577	10,873
Church gifts and giving	19,978	3,134	23,112
Depreciation	6,745	-	6,745
Diocesan fees	9,401	-	9,401
Event costs	-	2,171	2,171
Fees and subscriptions	1,235	-	1,235
Ministry expenditure	34,760	836	35,596
Office and support costs	15,034	-	15,034
Other activities	5,689	-	5,689
Parish share	84,996	-	84,996
Property utilities, running costs and repairs	40,837	-	40,837
Staff and other expenses	1,261	-	1,261
Staff salaries	66,681	-	66,681
	293,913	9,718	303,631

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Building renovation works and equipment	4,989	-	4,989
Church gifts and giving	19,439	2,282	21,721
Depreciation	7,242	-	7,242
Diocesan fees	8,321	-	8,321
Event costs	-	2,057	2,057
Fees and subscriptions	1,069	-	1,069
Ministry expenditure	27,837	905	28,742
Office and support costs	13,429	-	13,429
Other activities	4,919	40	4,959
Parish share	82,520	-	82,520
Property utilities, running costs and repairs	42,332	-	42,332
Staff and other expenses	10,073	-	10,073
Staff salaries	59,815	-	59,815
	281,985	5,284	287,269

Parish Share

St George's Church Poynton is a parish church of the Church of England in the Diocese of Chester. By means of Parish Share the Diocese helps with the funding of ministers, particularly parochial clergy, the work of various Diocesan bodies and the work of the Church of England as a whole. The Diocese is a community resourcing a common task, and not a charity trying to raise funds to meet a need. In 2025, the amount paid by the PCC under the parish share was £84,996 (2024: £82,520).

St George's Church Poynton

Year Ended 31 December 2025

Notes to the Financial Statements

4 Volunteers

The church benefits greatly from the voluntary contributions of time and money by its formal members and regular attendees. Please refer to the trustees' report for further details about volunteer contributions in the organisation.

5 Independent Examination Fees

Fees payable to the independent examiner for:

	2025	2024
	£	£
Independent examination and preparation of the financial statements	1,758	1,699

6 Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	64,515	57,638
Social security costs	-	-
Employer contributions to pension plans	2,166	2,177
	<u>66,681</u>	<u>59,815</u>

The average head count of employees during the year was as follows:

	2025	2024
Average Headcount	4	4

The number of employees that received employee benefits of more than £60,000 during the year was as follows:

	2025	2024
More than £60,000	-	-

Key Management Personnel

The charity considers its key management personnel to be the Vicar, Curate, Associate Minister and Churchwardens. The Common Fund of the Chester Diocese meets the stipend and other employment costs of the Vicar.

St George's Church Poynton

Year Ended 31 December 2025

Notes to the Financial Statements

7 Trustee Remuneration, Expenses and Donations

During the year 15 (2024: 9) trustees incurred out-of-pocket expenses totalling £8,659 (2024: £13,339) which were all incurred for the day-to-day running of the charity's activities. The types of expenditure include travel costs, ministry costs, equipment and other charitable activity expenditures.

During the year the total aggregated donations made to the charity by the trustees during the year was £35,094 (2024: £40,736).

8 Investments Held as Fixed Assets

Investment Portfolio

The restricted fund's investment portfolio is held with Brewin Dolphin. The fund is held for ecclesiastical purposes within the parish.

	2025	2024
	£	£
Investment portfolio valuation	835,888	771,128
	<u>835,888</u>	<u>771,128</u>
	2025	2024
	£	£
Market value brought forward	771,128	701,545
Sales	-	-
Unrealised gain / (loss)	64,760	69,583
Market value carried forward	<u>835,888</u>	<u>771,128</u>

St George's Church Poynton

Year Ended 31 December 2025

Notes to the Financial Statements

9 Tangible Fixed Assets

	Freehold Land and Buildings	Equipment & Fixtures and Fittings	Total
	£	£	£
Cost as at 1 January 2025	1,020,500	32,849	1,053,349
Additions	-	11,770	11,770
Cost as at 31 December 2025	1,020,500	44,619	1,065,119
Depreciation as at 1 January 2025	-	25,537	25,537
Depreciation Charge	-	6,746	6,746
Depreciation as at 31 December 2025	-	32,283	32,283
Net Book Value as at 31 December 2025	1,020,500	12,336	1,032,836
Net Book Value as at 31 December 2024	1,020,500	7,312	1,027,812

The land and buildings held by the church is comprised of:

St George's Church Hall

St Martin's Church, Church Hall and Field

18 Ivy Road, Poynton

92 Barnaby Road, Poynton

These buildings and land are held at the original cost, but not depreciated as their useful life cannot be measured.

10 Debtors

	2025	2024
	£	£
Trade Debtors	6,190	8,306
Accrued Income	5,570	38,999
Prepayments	2,212	1,256
	13,972	48,561

St George's Church Poynton

Year Ended 31 December 2025

Notes to the Financial Statements

11 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals	7,378	5,808
Trade Creditors	4,925	6,807
Deferred Income	10,940	1,000
	<u>23,243</u>	<u>13,615</u>

12 Deferred Income

	2025	2024
	£	£
Balance at the beginning of the reporting period	1,000	22,098
Amount released to income	800	21,598
Amount deferred in year	10,740	500
Balance at the end of the reporting period	<u>10,940</u>	<u>1,000</u>

St George's Church Poynton

Year Ended 31 December 2025

Notes to the Financial Statements

13 Analysis of Charitable Funds

Unrestricted Funds

	1 Jan 2025	Income	Expenditure	Gains/Loses	Transfers	31 Dec 2025
	£	£	£	£	£	£
Unrestricted						
General	106,639	249,903	(249,675)	-	13,691	120,558
Life events	-	33,733	(15,090)	-	(18,643)	-
Property reserve	1,020,500	-	-	-	-	1,020,500
Designated						
Living well	1,918	475	(946)	-	-	1,447
Parish weekend	-	8,850	(8,850)	-	-	-
Projects and events (ministry)	1,399	15,712	(19,352)	-	4,952	2,711
St Martin's all-purpose	5,096	-	-	-	-	5,096
Thanksgiving fund	103,960	-	-	-	-	103,960
Total Unrestricted	1,239,512	308,673	(293,913)	-	-	1,254,272
Restricted Funds						
Argentina fund	1,398	20	-	-	-	1,418
Book of homilies	605	-	-	-	-	605
Church florists	205	211	(165)	-	-	251
Church hall fund	11,624	859	-	-	-	12,483
Development fund	4,676	2,587	(3,049)	-	-	4,214
Friends of St George's	11,811	3,765	(3,370)	-	-	12,206
Gifts	-	3,634	(3,134)	-	-	500
Special reserve	771,129	-	-	64,760	-	835,889
Total	801,448	11,076	(9,718)	64,760	-	867,566
Total Funds	2,040,960	319,749	(303,631)	64,760	-	2,121,838

St George's Church Poynton

Year Ended 31 December 2025

Notes to the Financial Statements

Analysis of Charitable Funds Cont.

Unrestricted Funds

	1 Jan 2024	Income	Expenditure	Gains/Losses	Transfers	31 Dec 2024
	£	£	£	£	£	£
Unrestricted						
General	32,071	304,429	(244,813)	-	14,952	106,639
Life events	-	26,751	(13,240)	-	(13,511)	-
Property reserve	1,020,500	-	-	-	-	1,020,500
Designated						
Living well	2,018	595	(695)	-	-	1,918
Parish weekend	-	8,268	(8,268)	-	-	-
Projects and events (ministry)	1,894	14,474	(14,969)	-	-	1,399
St Martin's all-purpose	5,096	-	-	-	-	5,096
Thanksgiving fund	103,960	-	-	-	-	103,960
Total Unrestricted	1,165,539	354,517	(281,985)	-	1,441	1,239,512
Restricted Funds						
Argentina fund	1,926	-	(528)	-	-	1,398
Book of homilies	605	-	-	-	-	605
Church florists	-	100	(195)	-	300	205
Church hall fund	10,817	807	-	-	-	11,624
Development fund	2,105	2,571	-	-	-	4,676
Friends of St George's	9,910	4,140	(2,239)	-	-	11,811
Gifts	-	4,023	(2,282)	-	(1,741)	-
Men's events	40	-	(40)	-	-	-
Special reserve	701,546	-	-	69,583	-	771,129
Total	726,949	11,641	(5,284)	69,583	(1,441)	801,448
Total Funds	1,892,488	366,158	(287,269)	69,583	-	2,040,960

Fund Transfers 2024

Gifts A restricted gift was given to buy chairs for the church, the transfer of £1,741 relates to the transfer of the chairs held as an asset, the asset was transferred to the general fund when capitalised for the purpose of depreciation.

St George's Church Poynton

Year Ended 31 December 2025

Notes to the Financial Statements

Fund Descriptions

Unrestricted Funds

Property Reserve

A fund to hold organisations Land and Buildings.

Life events

This fund is for administrative purposes, tracking the income and expenditure of life events that are held under the general fund

Designated Funds

Living Well

Dementia Support Group

Parish weekend

To be used for special purposes for the Parish Weekend as directed by the PCC

Projects and events (ministry)

Funds held for the church projects and events

St Martin's all-purpose

To be used for the benefit of St Martin's Church at the direction of the PCC

Thanksgiving fund

A fund set aside for reserves to be used by the PCC as and when required.

Restricted Funds

Argentina Fund

To support team visits to and from Argentina and the churches and contacts that are made.

Book of homilies

For the preservation and display of the Book of Homilies

Church florists

For the provision of flowers in St George's Church

Church hall fund

For the renewal or upgrading of St George's Church Hall facilities

Development fund

An ongoing appeal for improvements/alterations to PCC properties and installations

Friends of St George's

Funds to be used at the direction of the PCC for improvements to church properties and related fixtures (after the cost of fundraising events)

Special reserve

For ecclesiastical purposes within the parish

St George's Church Poynton

Year Ended 31 December 2025

Notes to the Financial Statements

14 Analysis of net Assets Between Funds

	Unrestricted Funds	Restricted Funds	Total Funds 2025
	£	£	£
Fixed Assets	1,032,836	835,888	1,868,724
Current Assets	244,680	31,677	276,357
Creditors less than 1 year	(23,243)	-	(23,243)
	<u>1,254,273</u>	<u>867,565</u>	<u>2,121,838</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Fixed Assets	1,027,812	771,128	1,798,940
Current Assets	225,316	30,319	255,635
Creditors less than 1 year	(13,615)	-	(13,615)
	<u>1,239,513</u>	<u>801,447</u>	<u>2,040,960</u>

15 Consecrated Land and Buildings and other Church Property

The PCC has the use of the church property which is excluded from the accounts by virtue of s.10(2) of the Charities Act 2011. Movable church furnishings held by the Vicar and Churchwardens on special trust for the PCC and which require a faculty for disposal are capitalised where appropriate and allocated to the appropriate fixed asset category. The church halls and Vicarage are held in trust by the Chester Diocesan Fund on behalf of the PCC. These properties are essential for the mission of the church and have been in use for many years. Accordingly, they have not been capitalised as there is insufficient cost information and their depreciated cost is unlikely to be material. All expenditure on consecrated or benefice buildings is written off in the year of expenditure.

St George's Church Poynton

Year Ended 31 December 2025

Notes to the Financial Statements

16 Related party transactions

During the year donations of £3,615 (2024: £2,511) were made to the charity Just Ice Poynton (Reg charity no 1191728), to further the work the charity was doing within the area to help people who have been rescued from slavery. This is a related party transaction due to Rev Christine Buckley serving as a trustee of both St George's Church Poynton and Just Ice Poynton.

During the year a donation of £1,000 (2024: £1,000) was made to the charity Christians in Schools Trust (Reg charity no 1019848). This is a related party transaction due to Gillian Golding serving as a trustee of both St George's Church Poynton and Christians in Schools Trust.

During the year a donation of £300 was made to the charity Song and Hymn Writers Foundation (Reg charity no 1170493) and a payment of £950 was made for a concert. This is a related party transaction due to Rev Matthew Swires-Hennessy serving as a trustee of St George's Church Poynton and Song and Hymn Writers Foundation.

During the year a donation of £1,090 was made to the charity Message Trust (Reg charity no 1081467). This is a related party transaction due to Les Hutchinson serving as a trustee of St George's Church Poynton and holding employment with the Message Trust.