

**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  
CHRIST CHURCH SOUTH OSSETT**

SMH Reed Smith Limited  
Copia House  
Great Cliffe Court  
Great Cliffe Road  
Barnsley  
South Yorkshire  
S75 3SP

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF  
CHRIST CHURCH SOUTH OSSETT**

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FOR THE YEAR ENDED 31 DECEMBER 2025**

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**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF  
CHRIST CHURCH SOUTH OSSETT**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2025**

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

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

As part of the Diocese of Leeds, within the Church of England, Christ Church South Ossett Parochial Church Council (PCC) has the responsibility of co-operating with the incumbent, in promoting, in the Ecclesiastical Parish, the whole mission of the Church – pastoral, evangelical, social and ecumenical.

**The charity's main activities**

The PCC is committed to enabling as many people as possible to worship at our Church and to become part of our parish community at Christ Church. The PCC and its incumbent maintain an overview of worship throughout the parish and our services and worship put faith into practice through prayer and scripture, music and sacrament.

The incumbent and PCC seek to enable people to live out their faith within the parish community through worship and prayer, learning about the Gospel, developing their knowledge and trust in Jesus, providing pastoral care for those in the parish and undertaking and supporting missionary and outreach work. To facilitate this work it is important we maintain the fabric of the Church building and its Parish Centre complex.

**Public benefit statement**

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of the Christian faith.

**ACHIEVEMENT AND PERFORMANCE**

**Mission, Vision and Values**

**Our Mission**

We exist to be and to make disciples who love Jesus as their greatest treasure, learn Jesus as their way of life, and live Jesus for the renewal of the world.

**Our Vision**

With the help of God, our aim is to be a Christ-centred worshipping family of radical disciples, committed to showing and telling the good news of God's Kingdom in Ossett and beyond.

**Our Values** (the means by which we seek to live out our day-to-day mission and ministry) We are committed to being a church that...

1. Worships joyfully
2. Prays dependently
3. Lives radically
4. Loves extravagantly
5. Thinks biblically
6. Gives sacrificially
7. Witnesses organically

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF  
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**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2025**

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**ACHIEVEMENTS AND PERFORMANCE (continued)**

**Parochial Church Council (PCC)**

The PCC met eight times over the course of 2025, holding its regular meetings once every two months (in January, March, May, July, September and November), with two extraordinary meetings in August and September. The Standing Committee of the PCC has also met regularly over the course of the year between PCC meetings to ensure smooth governance. Given its wide-ranging responsibilities, the PCC is supported by a number of Ministry Teams, each dealing with a particular aspect of parish's mission and ministry, which meet together at Team Forum. These Teams are responsible to and report back to the PCC at every meeting.

**Worship**

Each week, Christ Church meets for worship at 10am on Sundays. The first Sunday of the month is normally All- In Worship for people of all ages. On the other Sundays of the month, volunteers lead three groups for children during the service – Explorers (for school years R-Y2), Discoverers (for school years Y3-6) and CCSO Youth for secondary age children to be held twice a month. In September, the church launched CCSO Youth for secondary-age children to be held twice a month, with youth assisting with the running of the services on the other weeks (e.g. laptop, PA system). Game Changers has continued meeting on Sunday evenings, regularly drawing about 10 to 12 young people from both current church-going families and non-church-going families

Attendance at Sunday services has grown slightly to around 75/80 adults and 15-20 children. Holy Communion is celebrated on the 1<sup>st</sup>, 3<sup>rd</sup> and 5<sup>th</sup> Sundays. In addition, a smaller midweek service takes place on Thursdays at 10.15am in the Parish Centre, in which Holy Communion is celebrated twice a month (on the 2<sup>nd</sup> and 4<sup>th</sup> Thursdays of the month) to ensure that it is offered every week at Christ Church. The Thursday service is regularly attended by approximately 25-30 adults each week (about 10-15 of whom do not normally attend Sunday services). The Cornerstone prayer meeting at 9.30am on Monday mornings continues to root the mission and ministry of the church in prayer.

As well as services on Sundays and Thursdays, we continue to be available for weddings, funerals, baptisms and/or thanksgiving services as requested.

**Discipleship & Evangelism**

Midweek small groups, called Home Church groups have an emphasis on going deeper with God, deeper in relationship to one another and deeper in service to the world.

In January, Christ Church launched another Alpha Course, at which those attending were able to explore and enter into the Christian faith (either for the first time, or at a deeper level). The course was enabled by a large group of volunteers from the church supporting it in several ways - from facilitating the groups to catering for our guests. There were a number of people who came to faith through the course, as well as others who started attending the church as a result of having taken part in it.

**Schools and Young People**

A team led by Rev. Steven Harvey continued to lead collective worship in four schools in the parish: Dimple Wells Infant School, South Ossett Infant School, Southdale Junior School and South Parade Primary School. Following his departure, the role has fallen on Diane Hampshire and Kelly Wood both of whom are members of our church; our thanks to them.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF  
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**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2025**

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**ACHIEVEMENTS AND PERFORMANCE (continued)**

**Schools and Young People (continued)**

In 2025, the church also hosted visits and classes from Southdale, Dimple Well, and South Ossett Infants to assist them in the delivery of their RE curriculum. Until his departure in the second quarter of the year Rev. Steven Harvey served as a foundation governor for Southdale Junior School and built up good links to support them deliver their RE curriculum including themed reflections at Easter and Christmas. In December 2025, the church once again hosted Christingle services for the whole of Southdale school, which helped us interact with over 350 children and parents during the Christmas season.

**Community**

It is recognised that the Church exists for the benefit of its non-members, and Christ Church seeks to do that primarily by promoting the Christian faith as well as ministries of mercy (e.g. CentrePoint—a group for adults with learning disabilities). The work of the Resource Food Bank continues to serve some of the most vulnerable in our community and refurbishment of The Resource's facilities in the Parish Centre was undertaken during the first quarter of 2025. In addition to these, the church premises continue to be available for community use—both as a space to hire and for social activities (e.g. Brownies, Shared Craft and Table Tennis).

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**FINANCIAL REVIEW**

Christ Church has been greatly blessed by God over the years by its ministry within the local community, its buildings and its finances and 2025 was no exception.

Total Income in 2025 was £158,308 comprising £132,443 Unrestricted funds and £25,865 of Restricted funds. Restricted funds are moneys that can be used only for specific purposes; in our case, they are moneys given to The Resource food bank plus modest grants.

**Unrestricted Funds**

Voluntary Income, which is moneys freely given by way of planned giving, collections at services, donations and appropriate tax recovered on them is broken down on the face of the detailed statement of financial activities on page 16 of this report. Voluntary Income in 2025 was lower than that seen in 2024.

In terms of other income, statutory fees and Parish Centre rents were both lower than in 2024.

Total Expenditure in 2025 was £172,763, comprising £132,545 Unrestricted funds and £40,218 of Restricted funds. The Expenditure figures show the cost of meeting our obligations, the biggest of which are our Parish Share £66,252, our Away Giving tithe £13,780 i.e. the amount given to charities, and the cost of running the Parish Centre £13,664. During the year we replaced windows and the main boiler in the Parish Centre at a cost of £10,307, so a modest deficit of £102 was a satisfactory outcome and was in line with our budgeted figures.

It should be noted that we paid the full amount of Parish Share requested by the Diocese.

**Restricted funds**

The Resource had Income of £22,790 and Expenditure of £37,047 giving a deficit of £14,257. The deficit was suffered mainly due to almost £10,000 spent on joinery work and other improvements to the working conditions of the food bank and, in addition, the higher cost of food coupled with lower food donations from the public.

All funds of the Resource are Restricted funds as they are given specifically for the work of the food bank. Other items including grants for a specific purpose (together with associated expenditure) are designated as restricted funds.

**Balance Sheet**

The balance sheet (page 8) shows all our assets and liabilities with further detail in the notes on pages 10 to 15.

Of note are the Unrestricted bank balances at the end of the year - £123,031, and Restricted bank balances - £37,058 - (mainly Resource plus parish weekend bank balances).

The substantial bank balances have been gained from significant legacies and surplus income.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF  
CHRIST CHURCH SOUTH OSSETT**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2025**

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**2026 Budget**

A budget for 2026 was presented to the PCC meeting in November 2025. The budget showed an operating deficit of £4,540 from normal activities but after planned significant maintenance works to the Church, Parish Centre and the Graveyard in 2026 we face a deficit of c. £20,000 most of which will be funded out of our Unrestricted Cash Reserves.

**Acknowledgements**

Thanks are due to Julie Morrisroe, Accountant; Paul Houghton, Covenants Officer; and the wardens Janet Nash and Heather Drayton for their hard work and commitment throughout the year.

Thanks also to Stuart Reed of SMH Reed-Smith for carrying out the Independent Examination of our accounts.

**Reserves policy**

The charity's free reserves, excluding fixed assets, at the year end were £127,527.

The PCC feels it needs to ensure it has sufficient unrestricted moneys to meet its ongoing regular needs plus some for unforeseen emergency needs. In the light of the most recent financial activity, it considers an unrestricted reserve equivalent to three months expenditure, approximately £30,000, would meet these needs.

The Church has plans for ministry initiatives that will require funding and, also, is aware of a number of maintenance issues and is conscious too that the original part of our Parish Centre is an old building in need of regular maintenance and upgrading. As foreshadowed in the previous year's accounts, a programme of replacing some of the wooden windows in the Centre and improvements to the heating system has begun, a new central heating boiler has been installed and plans to repair and maintain the buildings and the graveyard during the next two to three years are in place.

It is felt that these improvements can be funded satisfactorily from our unrestricted reserves.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by the Church of England Measures, the Parochial Church Councils (Powers) Measure 1956 as amended and the Church Representation Rules.

**Method of recruitment and appointment of trustees**

The trustees of the charity are the PCC members who are appointed in accordance with the Church Representation Rules.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1133733

**Registered and principal address**

Vicar Lane  
Ossett  
Wakefield  
West Yorkshire  
WF5 0BE

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF  
CHRIST CHURCH SOUTH OSSETT**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2025**

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**Trustees**

Rev. Steven Harvey	Priest in Charge and Chair	Resigned May 2025
Graham Nutter	Treasurer	
Christopher Cowlshaw	Secretary	
Beverly Cadman		Resigned May 2025
Janet Nash	Warden	
Heather Drayton	Warden	
Rev. Andrew Griffin	Associate Priest	Resigned May 2025
Thomas Smith	Lay Chair	Appointed May 2025
Jennifer Phelan		
Gareth Phillips		
Peter Moore		Resigned May 2025
Jeanette Burkey		
Anna McKann		
Charlotte Roberts		Resigned February 2025
Marie Moore		Appointed May 2025
Nivern Mpofu		Appointed May 2025
David Petrie		Appointed May 2025

**Independent Examiner**

Stuart Martin Reed FCCA  
SMH Reed Smith Limited  
Copia House  
Great Cliffe Court  
Great Cliffe Road  
Barnsley  
South Yorkshire  
S75 3SP

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Bankers**

National Westminster Bank plc  
27 Effingham Street  
Rotherham  
South Yorkshire  
S65 1AU

Approved by order of the board of trustees on 14 April 2026 and signed on its behalf by:

Thomas Smith – Lay Chair

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF  
CHRIST CHURCH SOUTH OSSETT**

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**Independent examiner's report to the trustees of The Parochial Church Council of the Ecclesiastical Parish of Christ Church South Ossett**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2025.

**Responsibilities and basis of report**

As the charity's trustees 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 your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by Section 130 of the Charities Act; or
2. the accounts do not accord with those records; or
3. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Stuart Martin Reed FCCA

SMH Reed Smith Limited  
Copia House  
Great Cliffe Court  
Great Cliffe Road  
Barnsley  
South Yorkshire  
S75 3SP

14 April 2026



**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF  
CHRIST CHURCH SOUTH OSSETT**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2025**

	Notes	Unrestricted fund £	Restricted fund £	31.12.25 Total funds £	31.12.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Voluntary income	2	119,468	25,865	145,333	151,489
Church activities		12,026	-	12,026	19,004
Investment income	4	949	-	949	1,250
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total</b>		<u>132,443</u>	<u>25,865</u>	<u>158,308</u>	<u>171,743</u>
 <b>EXPENDITURE ON</b>					
Church expenses		15,957	40,218	56,175	59,048
 <b>Church activities</b>					
Promoting, in the ecclesiastical parish, the mission of the Church		<u>116,588</u>	<u>-</u>	<u>116,588</u>	<u>120,174</u>
<b>Total</b>		<u>132,545</u>	<u>40,218</u>	<u>172,763</u>	<u>179,222</u>
 <b>NET INCOME/(EXPENDITURE)</b>					
		(102)	(14,353)	(14,455)	(7,479)
 <b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>313,454</u>	<u>51,411</u>	<u>364,865</u>	<u>372,344</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>313,352</u></u>	<u><u>37,058</u></u>	<u><u>350,410</u></u>	<u><u>364,865</u></u>

The notes form part of these financial statements

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF  
CHRIST CHURCH SOUTH OSSETT**

**STATEMENT OF FINANCIAL POSITION  
31 DECEMBER 2025**

	Notes	Unrestricted fund £	Restricted fund £	31.12.25 Total funds £	31.12.24 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	185,825	-	185,825	186,521
<b>CURRENT ASSETS</b>					
Debtors and prepayments	10	7,035	-	7,035	6,381
Cash at bank and in hand		<u>123,031</u>	<u>37,058</u>	<u>160,089</u>	<u>174,737</u>
		130,066	37,058	167,124	181,118
<b>CREDITORS</b>					
Amounts falling due within one year	11	(2,539)	-	(2,539)	(2,774)
<b>NET CURRENT ASSETS</b>		<u>127,527</u>	<u>37,058</u>	<u>164,585</u>	<u>178,344</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>313,352</u>	<u>37,058</u>	<u>350,410</u>	<u>364,865</u>
<b>NET ASSETS</b>		<u><u>313,352</u></u>	<u><u>37,058</u></u>	<u><u>350,410</u></u>	<u><u>364,865</u></u>
<b>FUNDS</b>	13				
Unrestricted funds				313,352	313,454
Restricted funds				<u>37,058</u>	<u>51,411</u>
<b>TOTAL FUNDS</b>				<u><u>350,410</u></u>	<u><u>364,865</u></u>

The trustees acknowledge their responsibilities for

- (a) ensuring that the charity keeps accounting records that comply with Section 130 of the Charities Act 2011 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of the Charities (Accounts and Reports) Regulations 20028, so far as applicable to the charity.

The notes form part of these financial statements

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF  
CHRIST CHURCH SOUTH OSSETT**

**STATEMENT OF FINANCIAL POSITION - continued  
31 DECEMBER 2025**

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The financial statements were approved by the Board of Trustees and authorised for issue on 14 April 2026 and were signed on its behalf by:

Thomas Smith – Lay Chair

The notes form part of these financial statements

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF  
CHRIST CHURCH SOUTH OSSETT**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2025**

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

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

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Parish Centre - Nil  
Organ & capital improvements - Over 7 years

**Taxation**

The charity is exempt from income tax and capital gains tax on its charitable activities. The charity is not exempt from VAT which is included in the cost of those items to which it relates.

**Fund accounting**

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF  
CHRIST CHURCH SOUTH OSSETT**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2025**

**2. VOLUNTARY INCOME**

	31.12.25	31.12.24
	£	£
Tax Efficient Planned Giving	87,442	85,597
Collections at Services	9,200	10,136
All other giving and voluntary income	541	1,502
The Resource	22,790	32,923
Gift Aid / Tax Recovered	22,285	21,331
Grants	<u>3,075</u>	<u>-</u>
	<u><u>145,333</u></u>	<u><u>151,489</u></u>

**3. GRANTS**

	31.12.25	31.12.24
	£	£
Bishop's Development Fund	3,075	-
	<u>3,075</u>	<u>-</u>

**4. INVESTMENT INCOME**

	31.12.25	31.12.24
	£	£
Interest receivable	<u>949</u>	<u>1,250</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

The charity trustees claimed expenses which related to travel and telephone expenses.

**6. STAFF COSTS**

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

	31.12.25	31.12.24
Administration support	<u>1</u>	<u>1</u>
	<u><u>1</u></u>	<u><u>1</u></u>

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

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF  
CHRIST CHURCH SOUTH OSSETT**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2025**

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Voluntary income	118,566	32,923	151,489
Church activities	19,004	-	19,004
Investment income	<u>1,250</u>	<u>-</u>	<u>1,250</u>
<b>Total</b>	<u>138,820</u>	<u>32,923</u>	<u>171,743</u>
 <b>EXPENDITURE ON</b>			
Church expenses	58,028	1,020	59,048
<b>Church activities</b>			
Promoting, in the ecclesiastical parish, the mission of the Church	<u>87,517</u>	<u>32,657</u>	<u>120,174</u>
<b>Total</b>	<u>145,545</u>	<u>33,677</u>	<u>179,222</u>
 <b>NET INCOME/(EXPENDITURE)</b>	(6,725)	(754)	(7,479)
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>320,179</u>	<u>52,165</u>	<u>372,344</u>
 <b>TOTAL FUNDS CARRIED FORWARD</b>	<u>313,454</u>	<u>51,411</u>	<u>364,865</u>

**8. TANGIBLE FIXED ASSETS**

	Parish Centre £	Organ/capital improvement £	Totals £
<b>COST</b>			
At 1 January 2025	<u>183,038</u>	<u>25,105</u>	<u>208,143</u>
At 31 December 2025	<u>183,038</u>	<u>25,105</u>	<u>208,143</u>
 <b>DEPRECIATION</b>			
At 1 January 2025	-	21,622	21,622
Charge for year	<u>-</u>	<u>696</u>	<u>696</u>
At 31 December 2025	<u>-</u>	<u>22,318</u>	<u>22,318</u>
 <b>NET BOOK VALUE</b>			
At 31 December 2025	<u>183,038</u>	<u>2,787</u>	<u>185,825</u>
At 31 December 2024	<u>183,038</u>	<u>3,483</u>	<u>186,521</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF  
CHRIST CHURCH SOUTH OSSETT**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2025**

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.25	31.12.24
	£	£
Debtors	4,776	4,499
Prepayments	<u>2,259</u>	<u>1,882</u>
	<u>7,035</u>	<u>6,381</u>

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.25	31.12.24
	£	£
Accruals	<u>2,539</u>	<u>2,774</u>
	<u>2,539</u>	<u>2,774</u>

**12. LEASING AGREEMENTS**

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

	31.12.25	31.12.24
	£	£
Within one year	680	680
Between one and five years	<u>453</u>	<u>1,133</u>
	<u>1,133</u>	<u>1,813</u>

**13. MOVEMENT IN FUNDS**

	At 1.1.25	Net movement in funds	At 31.12.25
	£	£	£
<b>Unrestricted funds</b>			
General fund	313,454	(102)	313,352
<b>Restricted funds</b>			
Parish Weekend	2,376	-	2,376
The Resource	48,866	(14,257)	34,609
BDF – Youth Group	96	(96)	-
BDF – Media Centre	73	-	73
	<u>364,865</u>	<u>(14,455)</u>	<u>350,410</u>
<b>TOTAL FUNDS</b>			

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF  
CHRIST CHURCH SOUTH OSSETT**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2025**

**13. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	132,443	(132,545)	(102)
<b>Restricted funds</b>			
Parish Weekend	-	-	-
The Resource	22,790	(37,047)	(14,257)
BDF – Youth Group	3,075	(3,171)	(96)
BDF – Media Centre	-	-	-
	<u>158,308</u>	<u>(172,763)</u>	<u>(14,455)</u>

**Comparatives for movement in funds**

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
<b>Unrestricted funds</b>			
General fund	320,179	(6,725)	313,454
<b>Restricted funds</b>			
Parish Weekend	2,376	-	2,376
The Resource	48,600	266	48,866
BDF – Youth Group	1,019	(923)	96
BDF – Media Centre	170	(97)	73
	<u>372,344</u>	<u>(7,479)</u>	<u>364,865</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	138,820	(145,545)	(6,725)
<b>Restricted funds</b>			
Parish Weekend	-	-	-
The Resource	32,923	(32,657)	266
BDF – Youth Group	-	(923)	(923)
BDF – Media Centre	-	(97)	(97)
	<u>171,743</u>	<u>(179,222)</u>	<u>(7,479)</u>



**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF  
CHRIST CHURCH SOUTH OSSETT**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2025**

**13. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.24 £	Net movement in funds £	At 31.12.25 £
<b>Unrestricted funds</b>			
General fund	320,179	(6,827)	313,352
<b>Restricted funds</b>			
Parish Weekend	2,376	-	2,376
The Resource	48,600	(13,991)	34,609
BDF – Youth Group	1,019	(1,019)	-
BDF – Media Centre	170	(97)	73
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>372,344</u>	<u>(21,934)</u>	<u>350,410</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	271,263	(278,090)	(6,827)
<b>Restricted funds</b>			
Parish Weekend	-	-	-
The Resource	55,713	(69,704)	(13,991)
BDF – Youth Group	3,075	(4,094)	(1,019)
BDF – Media Centre	-	(97)	(97)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>330,051</u>	<u>(351,985)</u>	<u>(21,934)</u>

**14. RELATED PARTY DISCLOSURES**

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

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF  
CHRIST CHURCH SOUTH OSSETT**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2025**

	31.12.25 £	31.12.24 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Voluntary income</b>		
Tax Efficient Planned Giving	87,442	85,597
Collections at Services	9,200	10,136
All other giving and voluntary income	541	1,502
The Resource	22,790	32,923
Gift Aid / Tax Recovered	22,285	21,331
Grants	<u>3,075</u>	<u>-</u>
	145,333	151,489
<b>Church activities</b>		
Statutory fees (Leeds DBF)	3,276	5,100
Gross income from trading	<u>8,750</u>	<u>13,904</u>
	12,026	19,004
<b>Investment income</b>		
Interest receivable	949	1,250
	<u>949</u>	<u>1,250</u>
<b>Total incoming resources</b>	158,308	171,743
<b>EXPENDITURE</b>		
<b>Church activities</b>		
Mission, giving and donations	13,780	14,394
Lunch club, coffee, Little Rascals group	-	1,137
The Resource	37,047	32,657
Diocesan parish share contribution	66,252	65,473
Salaries, wages and honoraria	6,465	6,094
Clergy and staff expenses	243	419
<b>Church expenses</b>		
Mission and evangelism costs	6,325	7,990
Church running expenses	6,712	8,009
Independent examination	1,260	1,200
Church utility costs	6,048	7,345
Cost of trading (Parish Centre)	13,664	19,175
Parish Centre upgrade costs	10,307	11,743
Youth Room project	3,964	-
Carried forward	172,067	175,636

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF  
CHRIST CHURCH SOUTH OSSETT**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2025**

	31.12.25 £	31.12.24 £
<b>Other expenditure</b>		
Brought forward	172,067	175,636
Depreciation	<u>696</u>	<u>3,586</u>
	<u>172,763</u>	<u>179,222</u>
Total resources expended	<u>172,763</u>	<u>179,222</u>
<b>Net (expenditure) / income</b>	<u><u>(14,455)</u></u>	<u><u>(7,479)</u></u>