

DIOCESE OF LEEDS

**THE ECCLESIASTICAL PARISH OF KNARESBOROUGH, GOLDSBOROUGH, NIDD
AND BREARTON**

Knaresborough Team Ministry

Church of St. John the Baptist, Knaresborough

Holy Trinity Church, Knaresborough

Church of St. Mary the Virgin, Goldsborough

Church of St. Paul & St Margaret Nidd

Church of St. John the Baptist, Brearton

ANNUAL REPORT

&

FINANCIAL STATEMENTS

For the year ended 31 December 2025

THE ECCLESIASTICAL PARISH OF KNARESBOROUGH, GOLDSBOROUGH, NIDD AND BREARTON

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The Ecclesiastical Parish of Knaresborough, Goldsborough, Nidd and Brearton

Charity Name, Registration and Principal Address

The Parochial Church Council of the Ecclesiastical Parish of Knaresborough, Goldsborough, Nidd and Brearton

Charity Registration Number 1134252

The Parish of Knaresborough and the Parish of Nidd were united to create a new Parish with effect from 1 January 2019.

The PCC was registered on 11th February 2010, having been previously exempt from registration separate to the Church of England. The Parish's principal address is The Rectory, High Bond End, Knaresborough North Yorkshire, HG5 9BT.

Aims and Purposes

Knaresborough Parochial Church Council (PCC)'s main objective is to co-operate with the Clergy in promoting, within the Ecclesiastical Parish of Knaresborough, Goldsborough, Nidd and Brearton, the whole mission of the Church – pastoral, evangelical, social and ecumenical. The PCC is also specifically responsible for the maintenance of five churches and their complexes within the Parish – St John the Baptist, Knaresborough, Holy Trinity, Knaresborough, St Mary the Virgin, Goldsborough, St. Paul & St. Margaret, Nidd and St. John the Baptist, Brearton.

Knaresborough Parish is in the Harrogate Deanery within the Diocese of Leeds.

Objectives and activities

The PCC is committed to enabling as many people as possible to worship at our churches and to become part of our parish community. Our activities are in line with this objective and include

- . Regular public worship open to all
- . The provision of sacred space for personal prayer and contemplation
- . Pastoral work, including visiting the sick and the bereaved
- . Provision of Marriage, Baptism and funeral services to all who live within the Ecclesiastical Parish. Marriage services are also conducted for others who qualify under the Church of England Marriage Measure 2008.
- . Teaching of Christianity through sermons, courses and small groups.
- . Taking of religious assemblies in schools
- . Promoting the whole mission of the Church including provision of activities for senior citizens and parents and toddlers
- . Supporting other charities in the UK and overseas.

These activities are provided for all, free of charge (excepting Marriages and Funerals) and with no discrimination (except in the case of Christian Baptism on the basis of creed). Our aim is to enable ordinary people to live out their faith as part of the parish community through worship and prayer, the provision of pastoral care in the community and mission and outreach.

To facilitate this work it is important that we maintain the fabric of our churches, halls and public space.

Structure, Governance and Management

How we are constituted

The Parish is part of the Church of England and within the Deanery of Harrogate as part of the Diocese of Leeds. As such it is subject to the laws of the Church of England (Canon law) and the clergy swear allegiance to His Majesty King Charles III and an Oath of Canonical Obedience to the Bishop of Leeds (and their heirs and successors). Deanery and Diocesan policy is an influence but usually as recommendation rather than enforced requirement.

The constitution of the Trustees is the same as that set for a Parochial Church Council as given in the Church Representation Rules which constitute Schedule 3 of the Synodical Government Measure 1969, together with subsequent amending Measures. In particular this allows for the appointment of various officers, the election of Churchwardens and lay members of the Council and defines those who are members by virtue of their post or office within the ecclesiastical parish.

Selection and election of Trustees

The method of appointing Trustees is set out in the Measures referred to above. Clergy are appointed by the Diocesan Bishop, Churchwardens elected by a meeting of all parishioners and other Trustees are elected at and by a meeting of those on the church Electoral Roll of the Parish.

Trustees

The following persons have served as PCC Members and / or Trustees during the year ending 31 December 2025.

Elected Representatives of the Laity	Ex-Officio Members Churchwardens	Deanery Synod	Clergy
Elaine Armes	Carol Ballard	Denise Cullingworth	Rev. Garry Hinchcliffe
Sharon Foster	Denise Cullingworth	John Margerison	Rev. Lisa Holland
June Graham	Lynn Curl		<i>(Father Nicholas lo Polito - Retired)</i>
Tim Hunter	Huseyin Demir		
Anne Peppitt	Brian Jelbert		
John Sellars	Paul Kerwin		
Jackie Shaw	Jack Wilson		
Christine Willoughby			
Nicky Wynn			
Margaret Bridge (Secretary)			
Ian Ballard (Treasurer) (co-opted)			
Brenda Wilson (Electoral Roll Officer)			

Statement of Trustees Responsibilities for the Year Ended 31 December 2025.

The Trustees are responsible for preparing the Report of the Trustees and the Financial Statements in accordance with applicable Law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Law applicable to Charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed requires the Trustees to prepare Financial Statements for each Financial Year which gives a true and fair view of the state of affairs of the Charity and the incoming resources and application of resources, including the Income and Expenditure, of the Charity for that period. In preparing those Financial Statements, the Trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with accuracy at any time the financial position of the Charity and to enable them to ensure that the Financial Statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed. 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.

How decisions are made

Decisions of the Trustees are made by majority vote of those present at a properly called meeting of the Trustees. Decisions so made are applicable to all the churches of the parish.

Electoral Roll Report

The Number of People on the Electoral Roll at each Church as at 31 December 2025 was as follows:

St. John's, Knaresborough – 87
Holy Trinity, Knaresborough – 51
St. Mary's, Goldsborough – 49
St. Paul and St. Margaret, Nidd – 4
St. John's, Brearton – 7

Total Number on Parish Electoral Roll – 198

There was a total revision of the Parish Electoral Roll in 2025.

Brenda Wilson
Electoral Roll Officer

The Team Rector writes:

Dear friends,

What a year 2025 proved to be: a partial re-ordering of St John's, and at long last the driveway at Holy Trinity was resurfaced, to name but two key events.

2026 is proving to be equally interesting!

This year our diocese will have a new leader at the helm. In many ways, a new diocesan Bishop will not affect us in the short term, but in the medium to long term it certainly will. Under Bishop Nick's tenure, this diocese became very 'evangelical' in its mission and outreach, which is fine, but arguably it was to the partial detriment of the many rich diversities of ministry that the Church of England has always been proud of. That being said, a forward-thinking, missional diocese is good news for us all. However, that in turn comes at a financial cost.

I hope you are all aware that the diocese requests around £260,000 from our team ministry each year as our Share contribution. Up until 2025, we have been able to pay about 50% of this, but the PCC took the brave decision last December to increase our contribution to at least cover what the diocese says are our ministry costs. However, we are still short of at least £100,000 every year. We will be trying very hard to do something about that, but it is an almighty ask.

It will mean that if we fail to get closer to the figure requested, the diocese will be asking some very hard questions over the next few years about our number of church buildings, the number of services we offer, and the deployment of clergy across the team. Neither Lisa nor I are in danger of losing our jobs — the Church doesn't work that way — but what it does mean is that when one of us leaves, that person may not be replaced. All this comes at a time when we are already paring down services at Nidd, worrying about the roof at Holy Trinity, and trying desperately to increase our numbers at worship across all our churches.

The APCM Rector's report is usually simply a thank you to all those who have been engaged with the church over the last calendar year, and it is true that nothing would ever get done without the generosity and kindness of all our church members. But if I were to ask you all for one extra thing as we continue into this year, it would be that you continue to pray for the life of our team and its churches; that you pray for an increase in those who are enquiring after Jesus and who want Him to be part of their lives.

I would also ask that you search your own hearts and ask if there is any way you can increase your financial giving to your church. I personally give to several charities monthly but only in small amounts across them all. I do so in recognition of the generosity that I myself have been shown throughout life, and also in recognition that my life could have been very different had I chosen a multitude of different paths. Therefore, please reflect upon this for yourselves, and pray that all our giving be done in generosity and in recognition of what Jesus Christ has done for us personally.

May I conclude by offering you all my sincere and continued thanks for all that you do, and by asking that you continue to pray for me and the clergy team.

In prayer, with blessings and love,

Garry

Proceedings of the PCC

The PCC met on 5 occasions in 2025 - February at The Hub, April (APCM) at St John's Church, June at St John's Church, September at St Mary's Goldsborough and December at Holy Trinity Church.

On the agenda for discussion at the meetings: Safeguarding remained a standing item on each agenda, and the PCC confirmed that the parish continues to be compliant with safeguarding requirements. The following matters were discussed during the year: St John's Church building works, Holy Trinity driveway updates and St Mary's heating system issues.

The PCC discussed Mission 2025 and beyond, considering future priorities and direction for KTM. We also explored Cornerstone, a Church of England initiative offering fundraising ideas. Eco church was discussed, including what participation means for our churches and how we might respond to environmental responsibilities.

Also updates on The Hub, Holy Trinity Hall and Vestry meetings held during the year.

Electoral Roll- this was reviewed and updated as required.

Finance – The Treasurer provided an overview of the financial position and reported on the Parish Share and Budgets. The Finance Committee met on several occasions throughout the year and the treasurer gave an overview of those meetings, including the Government Scheme for funding listed places of worship.

Margaret Bridge
PCC Secretary

Fabric Reports

St. John the Baptist, Knaresborough

The main thing to report is the partial re-ordering of the Church during the year.

This included better access, new glass doors, additions to the lighting, audio and visual equipment, storage cupboards, installation of a small kitchen and a play area for young people.

The entrance hall and small meeting room in the HUB were decorated and the gates between the HUB and Cottage were raised in height to prevent access onto the rear terrace.

Lynn Curl, Huseyin Demir and Jack Wilson
Churchwardens

Holy Trinity, Knaresborough

2025 was a year of continued fundraising in order to proceed with the revamp of the driveway and carpark. This was completed earlier in the year and has made a remarkable difference and major improvement – so much so that everyone wants to park there now. We have had to install a key operated barrier to reduce, if not eliminate, stray unauthorised parking. Paid parking of authorised vehicles and issue of gate keys has now been taken on by Faye at the Parish Office and seems to be working well.

Some work has been carried out in the bell tower, decorating and reorganising the shelving units in order to accommodate new staging for Knaresborough Choral Society thanks to a successful grant application submitted by them, with further work scheduled to replace the sink and sink unit in the near future.

High level falling debris (mortar and some stonework) inside the church has caused some considerable safety concerns and is now being repaired with high scaffolding and cherry picker. Routine maintenance has been carried out in both the church and the hall, namely the boiler servicing, the electrical PAT testing, fire extinguisher servicing, organ and piano tuning. Internal decoration of the church is being considered once internal wall repairs have been completed and a working party is planned to redecorate the outside porch and the hall entrance once the weather improves. Holy Trinity continues to have a faithful and loyal congregation, and we are thankful for the support from them and particularly from the committee members. 2026 will continue to bring many financial challenges, yet we will strive to address any problems as and when we are able to do so.

Denise Cullingworth and Brian Jelbert
Churchwardens

St. Mary The Virgin, Goldsborough.

Work carried out since last report (September 2025).

- The church boiler was serviced on 19th September and is in good order.
- A leak was discovered in the heating pipework in the cellar on 22nd November 2025. A small length of 1.5inch piping had corroded inside its lagging. Repairs (replacement of two elbows and associated pipework) were carried out by Byfield Heating Ltd., and Peter Clarkson, between 25th and 27th November. Following the repairs, the heating system was refilled and vented and the boiler was restarted and tested on 27th November. The system is now working satisfactorily.

Work to be undertaken in 2026.

- Repainting of the south door, the belltower door and the wooden gate in the south stone wall that leads into Goldsborough Hall. All these items have worn paintwork leaving the woodwork exposed to the weather. The south door and belltower door will be stained in the same light oak finish as the road gates. Repaint all gutters and downpipes in response to observations made during Quinquennial inspection. Estimate received in 2025, but the painter was unable to do the work last year. It is now proposed to start the work in the Spring. Ongoing.
- Asbestos to be removed from the organ blower box, the box removed and a new blower and box fitted. Asbestos to be removed under controlled conditions. Anticipated completion date end March 2026.
- The ladder allowing access from the clock mechanism floor to the bell floor requires work to make it safer. Ongoing.
- Under Nicky Wynn's direction, we will arrange to lay further membrane and gravel in the south yard during the summer. This work enables us to maintain a uniform, tidy and weed free environment in the south yard and this programme will continue annually, until the whole of the gravelled area in the south yard is renewed.
- Cellar to be swept and tidied.
- All paths to be cleaned and moss removed. South path to hall gate to have loose stones levelled and secured. Repoint areas as necessary.
- Handrail to be fitted to the south west steps.
- Trees at the east end (outside the east church wall) to be trimmed, enabling three graves to be exposed. Work to be carried out by a nominated tree surgeon.

Quinquennial Report

We still await receipt of the Quinquennial Report from the Architect, following the Quinquennial inspection that took place on 4th April 2025. This report will identify areas of remedial work arising to be

phased over the following five years. Until we receive the report, we are unable to determine the order of priority of the work to be carried out.

Church reordering

The reordering and refurbishment of the church principally involves raising the floor, repairing plasterwork, renewal of the heating system and replacing the seating to create a more flexible, fit for purpose and comfortable space. Recognising the significant costs that this work will incur, we are investigating various fundraising initiatives and grant funding options. Discussion regarding the direction of this project will take place at a meeting on Tuesday 3rd February 2026.

Army Foundation College

Further to discussions held on Remembrance Day 2025, the Army Foundation College at Harrogate has offered the services of the Junior Soldiers to carry out work within the village. St Mary's has gratefully accepted this kind offer, and a meeting to identify work in the churchyard that would be suitable for the Junior Soldiers to undertake is taking place with their Commanding Officer on the afternoon of Tuesday 3rd February.

Carol Ballard and Paul Kerwin
Churchwardens

St. Paul & St. Margaret, Nidd

The Church remains well-heated and re-routing the condensate pipe within the boiler room seems to have prevented the boiler shutting down on chilly mornings.

The sound system and hearing loop works well, though the wireless lapel microphone starts to pulse alarmingly if the batteries are not replaced in time.

The organ is stable, reliable and its voice much-admired by visitors.

The tower clock stopped in November after nearly four years solid running after duck oil was used to lubricate the winding gear.

The Churchyard grass is cut regularly and voluntarily by local farmer Ian Clapham – a most welcome donation to the Church – thank you!

Four Carol Services in December raised £970 for Harrogate Homeless Project and almost filled the pews each time – great to see.

David Andrews

Deanery Synod Report

The Deanery Synod met three times in 2025

21 January – St. John's on sustainable development

26 March – All saints Kirby Overblow on vocations

6 November – St. Oswald's Collingham – on encouraging Lay Ministries

The Knaresborough Team was well represented at these meetings (Laity and Clergy)

John Margerison

Safeguarding Report

Safeguarding is ongoing and requires regular training and attention to new updates. The National Safeguarding Team recently withdrew key documents for revision, including the handbook—new versions should be available soon and will be distributed amongst the churches. In the meantime, up-to-date information is in the National Church of England safeguarding e-manual:

<https://www.churchofengland.org/safeguarding/safeguarding-e-manual>.

We continue to update the Parish Dashboard when volunteers complete their safeguarding courses; this notifies volunteers when refresher courses are due by email.

All policies were renewed at the September 2025 PCC meeting and are now displayed in our churches. We continue to request that all volunteers complete the online Basic Safeguarding Course as a minimum, as safeguarding is a collective responsibility.

Thank you for supporting safeguarding in our Team Ministry; it protects both our church community and its integrity.

Faye Wright
Parish Safeguarding Officer

Financial Review

The Parish is funded by voluntary donations from its congregations and supporters, supplemented by fund raising activities, investment income (including revenue generated by our property assets – car parks, cottage, halls etc) and fees. Monies received are predominantly spent on providing services and keeping our churches and buildings maintained and welcoming.

Each church is responsible for its own finances and retains its own funds. Responsibility for both income and expenditure rests primarily with the individual Church Vestry Committees, though certain costs, incurred centrally by the PCC, are recharged to Churches. However, major expenditure (£5,000+) requires the prior approval of the PCC. Year-end accounts are prepared and approved by the appropriate Church Committee and then consolidated to provide the overall accounts for the Parish.

Mitchell Wellock have agreed to continue to act as independent examiners.

The parish holds bank accounts at Nat West, HSBC, Barclays and Yorkshire Banks, and in the Leeds and Skipton Building Societies. There are also deposits with the Church Central Board of Finance. These institutions have no influence on the operations of the parish and the relationship is purely commercial. They are available for financial advice if required.

Review of 2025

The principal regular income for our churches derives from collections at services and planned giving by parishioners. We are also fortunate to enjoy generous support from donors. While generally stable, these revenues face an increasing struggle to match our expenses, particularly during a period of significant cost inflation. While it is disappointing to report that, on General Fund (day to day activities), we recorded a deficit of £3k across the benefice, this was after having paid £142k to the Diocese by way of parish share, a £17k increase over the 2024 figure, albeit only 54% of the amount requested. The PCC is well aware that this performance was achieved due, in very large part, to the voluntary efforts of our members and supporters and our huge thanks go to each of them.

As has been recorded elsewhere in this report, two major projects, at a combined cost of c£280k, were successfully completed during 2025. Most of the fundraising for these projects was undertaken in 2024

and the reported deficit on restricted fund (£220k) reflects the outflow of funds reported last year as a corresponding inflow.

At 31 December, 2025, the Parish's net assets totalled £747,000 (2024: £977,000), the reduction being as outlined in the preceding paragraph. Detail of the underlying funds can be found in Note 12 to the Financial Statements.

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. Management of financial risk is the responsibility of the Finance Committee.

The Finance Committee is a sub-committee of the PCC, of which the Finance Committee Chair (also the PCC Treasurer) is a member. The additional membership of the Finance Committee comprises stipendiary Clergy, Church Treasurers and, currently, one co-opted member (Jack Wilson). The Committee met three times during 2025 and the minutes of those meetings were reviewed by the PCC. Standing Agenda items include review of current Church and PCC finances and forward projections, notification of issues arising that might have a material financial impact, and consideration and outline approval of planned expenditure of £5,000 or more, subject to ratification by PCC.

Reserves Policy

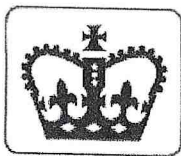
The Parish has been fortunate in the past and benefits from a number of Endowment funds, the income from which is used mainly, but not exclusively, for specific purposes. The various churches all have Restricted funds, where money has been given /raised for specific purposes. Once the required funds are raised, they are spent and the Funds closed once the objectives have been met. For some projects, however, raising the required money may take several years. At present the PCC has no objectives to raise any reserve funds for general / investment purposes. General funds, which are used to finance day to day expenditure, are maintained at a level that is adequate to meet short term commitments.

Finally, we need to acknowledge the job done by the Church Treasurers, fully supported by their Vestry Committees. I am extremely grateful to each of them for the, largely unseen, work they do and the help and support of Mike Daybell (St John's), Liz Woods (Holy Trinity), Stephen Williams (St. John's - Brearton) and, particularly, to David Andrews (St. Paul & St. Margaret - Nidd) who has stepped down after many years' service and whose knowledge and good humour will be missed by all. I also need to record my thanks to Jack Wilson for whose background knowledge I have frequent cause to be grateful.

Ian Ballard
Treasurer

We must also record our grateful thanks to Ian who is not only our PCC Treasurer and Treasurer at St. Mary's – Goldsborough, but is also taking on the roll of Treasurer at St. Paul and St. Margaret - Nidd with effect from 1 January 2026.

Jack Wilson



Independent Examiner's Report

Report to the trustees/
members of

Charity Name

The Ecclesiastical Parish of Knaresborough, Goldsborough, Nidd and Brearton.

On accounts for the year
ended

31st December 2025

Charity no
(if any)

1134252

Set out on pages

13 - 20

Respective
responsibilities of
trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent
examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent
examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act or
- the accounts do not accord with the accounting records

I have come across no matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Diane E Wellock

Date:

09-04-2026

Name:

Diane Wellock

Relevant professional
qualification(s) or body
(if any):

FCA – Institute of Chartered Accountants in England and Wales.

Address:

Kirkby Beck Barn. Kirkby Malham

Skipton, North Yorkshire

BD23 4BL

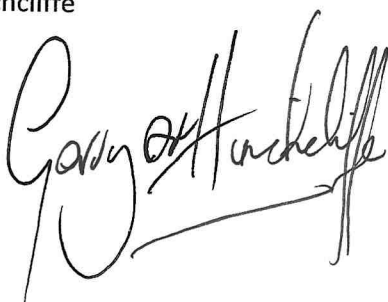
KNARESBOROUGH PAROCHIAL CHURCH COUNCIL

Balance Sheet as at 31 December 2025

			2025 £	2024 £
FIXED ASSETS				
Endowment Funds			85,375	88,618
CURRENT ASSETS				
Deposits and cash	656,555			
Debtors	<u>6,016</u>	662,571		
CURRENT LIABILITIES				
Creditors and accruals		(1,355)		
NET CURRENT ASSETS		<u> </u>	661,215	888,354
NET ASSETS			<u><u>746,590</u></u>	<u><u>976,971</u></u>
Represented by				
Endowment Funds			85,375	88,618
Restricted Funds			112,636	334,671
Unrestricted Funds:				
Designated			118,010	118,471
General			430,569	435,211
			<u><u>746,590</u></u>	<u><u>976,971</u></u>

Approved by Members of the Parochial Church Council on 2 April, 2026 and signed on its behalf by:

Rev G A Hinchcliffe



Mr I M Ballard (PCC Treasurer)



KNARESBOROUGH PAROCHIAL CHURCH COUNCIL

Statement of Financial Activities for the year ended 31 December 2025

<u>INCOMING RESOURCES</u>	Note	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
Voluntary Income	2	157,129	54,739	211,867	439,693
Activities for Generating Funds	3	65,150	3,535	68,685	64,801
Investment Income	4	70,137	1,382	71,519	67,164
Incoming resources from Charitable Resources	5	19,382	0	19,382	17,384
Other Incoming Resources	6	6,206	0	6,206	14,125
TOTAL INCOMING RESOURCES		318,003	59,656	377,659	603,168
<u>RESOURCES EXPENDED</u>					
Church Activities	7	270,205	283,854	554,059	278,276
Investment management and fundraising costs	8	13,822	0	13,822	11,230
Governance costs	9	21,289	0	21,289	18,195
Other resources expended	10	15,330	298	15,628	23,001
TOTAL RESOURCES EXPENDED		320,646	284,152	604,798	330,702
MOVEMENT OF FUNDS					
(Deficit)/Surplus		(2,643)	(224,497)	(227,140)	272,466
Unrealised (loss)/gain on investments	11	0	(3,241)	(3,241)	1,991
NET MOVEMENT OF FUNDS		(2,643)	(227,738)	(230,381)	274,457
Balances brought forward 1/1/2025		553,682	423,288	976,970	702,514
BALANCES CARRIED FORWARD 31/12/25		551,039	195,551	746,590	976,971

KNARESBOROUGH PAROCHIAL CHURCH COUNCIL

Notes to the Financial Statements

Note 1 – ACCOUNTING POLICIES

Accounts will be prepared for each constituent Church detailing the financial affairs of each Church including monies paid in respect of the Diocesan share apportioned to that Church and any services paid for by the Parochial Church Council on their behalf. Consolidated accounts will be produced, in addition, to reflect the amalgamated activities of all the constituent churches and the PCC. The policies below refer to the accounting practices adopted in particular but not exclusively to the consolidated accounts.

The Financial statements have been prepared as closely as possible in accordance with the **Charities Act 2011**, **Church Accounting Regulations 2006** together with applicable accounting standards and the **Charities SORP 2005**. The financial statements have been prepared under the historic cost convention except for the valuation of investment assets, which are shown at market value.

Funds

General (unrestricted) funds represent the funds of the PCC and constituent churches that are not subject to any restrictions regarding their use and are available for application on the general purposes of the account holding body. The accounts include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts or funds of church groups that owe their main affiliation to another body nor those that are an informal gathering of church members. Restricted funds represent income that may only be expended for the purpose for which they were given.

Incoming Resources (Receipts)

Voluntary Income

Collections are recognised when received by or on behalf of the constituent church. Planned giving receivable under covenant is recognised only when received. Income Tax recoverable under covenant or Gift Aid donations is recognised when the income is recognised. Grants / Legacies to the PCC are accounted for when received. Funds received for events are accounted for gross unless the sums realised / expended do not exceed £500 (in which event funds may be accounted for net.)

Investment Income

Dividends and interest are accounted for when receivable. Tax recoverable on such income is recognised in the same accounting year. Realised gains or losses are recognised when investments are sold. Unrealised gains or losses are accounted for on annual revaluation of investments.

Resources Used (Payments)

Grants and donations are accounted for when paid over or when awarded, if that award creates a binding obligation. The Diocesan Share is accounted for when paid. Other resources expended are generally recognized when it is incurred.

Assets

Consecrated and benefice property is not included in the accounts in accordance with s96(2) of the Charities Act 1993. (This includes the Churches, the Rectory, 39 Birkdale Avenue, St. John's Church Cottage, and the Halls at St John's and Holy Trinity). No value is placed on movable church fittings held by Churchwardens on special trust for the PCC and which require a faculty for disposal. All expenditure incurred on consecrated or beneficed buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure in the SOFA and separately disclosed. Fully movable equipment used within the church premises is depreciated on a straight line basis over 4 years unless of a purchase price under £2,500, when the value will be written off when the asset is acquired.

Investments are valued at market value as at 31st December.

The notes form part of these financial statements

KNARESBOROUGH PAROCHIAL CHURCH COUNCIL

Notes to the Financial Statements

2 Voluntary Income	St John's £	Holy Trinity £	St Mary's £	Brearton £	Nidd £	PCC £	2025 £	2024 £
Unrestricted								
Standing Orders	22,532	6,049	5,120	0	1,660	0	35,361	41,359
Regular giving	21,843	11,105	3,915	240		0	37,103	30,749
Collections	11,069	5,047	3,513	0	4,764	0	24,392	27,441
Tax recovered	9,589	5,377	5,352	831	2,098	0	23,247	22,639
Donations	18,439	3,593	5,123	0	1,385	5,780	34,320	54,155
Charitable income	0	116	0	0	0	0	116	307
Legacies and Grants	2,080	510	0	0	0	0	2,590	480
	<u>85,552</u>	<u>31,797</u>	<u>23,022</u>	<u>1,071</u>	<u>9,906</u>	<u>5,780</u>	<u>157,128</u>	<u>177,131</u>
Restricted								
Legacies and Grants	29,985	0	0	0	0	0	29,985	15,000
Charitable income		482					482	0
Gifts and donations	10,000	12,152	2,120				24,272	247,562
	<u>39,985</u>	<u>12,634</u>	<u>2,120</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>54,739</u>	<u>262,562</u>
TOTAL VOLUNTARY INCOME	125,536	44,431	25,142	1,071	9,906	5,780	211,867	439,693
3 Activities for Generating Funds								
Unrestricted								
Fundraising	31,865	14,186	2,097	250	881	0	49,279	40,962
Church Hall Lettings	10,885	4,986	0	0	0	0	15,871	18,708
	<u>42,750</u>	<u>19,172</u>	<u>2,097</u>	<u>250</u>	<u>881</u>	<u>0</u>	<u>65,150</u>	<u>59,669</u>
Restricted								
Fundraising	0	0	3,535	0	0	0	3,535	5,132
	<u>0</u>	<u>0</u>	<u>3,535</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,535</u>	<u>5,132</u>
TOTAL GENERATED INCOME	42,750	19,172	5,632	250	881	0	68,685	64,801
4 Investment Income								
Unrestricted								
Rents	23,440	18,275	0	0	0	0	41,715	23,650
Interest/Dividends	18,836	976	2,030	71	5,221	1,287	28,422	42,001
	<u>42,276</u>	<u>19,251</u>	<u>2,030</u>	<u>71</u>	<u>5,221</u>	<u>1,287</u>	<u>70,137</u>	<u>65,651</u>
Restricted								
Rents	0	0	0	0	0	0	0	0
Interest/Dividends	0	0	0	0	1,382	0	1,382	1,513
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,382</u>	<u>0</u>	<u>1,382</u>	<u>1,513</u>
TOTAL INVESTMENT INCOME	42,276	19,251	2,030	71	6,603	1,287	71,519	67,164
5 Income from Charitable and ancillary trading								
Unrestricted								
Statutory Fees	7,211	2,161	5,153	292	501	1,327	16,645	14,799
Other Fees	986	0	0	0	0	0	986	0
Magazine	0	0	0	0	0	1,751	1,751	2,585
	<u>8,197</u>	<u>2,161</u>	<u>5,153</u>	<u>292</u>	<u>501</u>	<u>3,078</u>	<u>19,382</u>	<u>17,384</u>
TOTAL CHARITABLE INCOME	8,197	2,161	5,153	292	501	3,078	19,382	17,384
6 Other Incoming Resources								
Unrestricted								
Tours/events	4,346	0	0	0	0	0	4,346	13,985
Property sales	0	0	0	0	0	0	0	0
Reclaimed costs	0	0	0	0	0	0	0	0
Sundry	1,739	50	0	0	70	0	1,859	140
	<u>6,086</u>	<u>50</u>	<u>0</u>	<u>0</u>	<u>70</u>	<u>0</u>	<u>6,206</u>	<u>14,125</u>
TOTAL OTHER INCOMING RESOURCES	6,086	50	0	0	70	0	6,206	14,125

KNARESBOROUGH PAROCHIAL CHURCH COUNCIL

Notes to the Financial Statements (cont.)

	St John's £	Holy Trinity £	St Mary's £	Brearton £	Nidd £	PCC £	2025 £	2024 £
7 Church Activities								
Unrestricted								
Diocesan Share	79,000	35,000	21,000	500	6,000	0	141,500	125,000
Clergy Expenses and Housing	0	0	0	0	1,054	4,526	5,580	6,145
Organists and Choir	10,815	1,742	0	0	150	0	12,707	12,296
Parish Administrator/s	7,786	2,824	2,253	315	956	(14,434)	(300)	1,368
Utilities	7,379	7,478	2,125	712	1,308	0	19,002	26,724
Insurance	10,120	5,939	3,353	1,090	2,489	0	22,991	22,216
Repairs and routine maintenance	19,025	5,137	3,226	96	2,198	1,387	31,068	25,396
Upkeep of Services	2,788	790	578	0	188	259	4,603	5,697
Music	1,520	0	0	0	0	0	1,520	665
Hall running costs	6,887	1,858	0	0	0	0	8,745	28,034
Furniture and equipment	0	1,245	0	0	0	542	1,787	0
Major repairs	6,263	4,019	0	0	0	0	10,282	0
Mission and charitable giving	5,935	690	498	0	1,078	2,520	10,720	8,782
	157,517	66,722	33,032	2,713	15,422	(5,202)	270,205	262,325
Restricted								
Repairs and maintenance	0	2,640	650	0	0	0	3,290	1,642
Major repairs	222,201	57,219	0	0	0	0	279,420	
New Construction	0	0	0	0	0	0	0	13,790
Furniture and equipment	155	0	0	0	0	0	155	
Mission and charitable giving	234	754	0	0	0	0	988	519
	222,591	60,613	650	0	0	0	283,854	15,951
Total Church Activities	380,108	127,335	33,682	2,713	15,422	(5,202)	554,058	278,276
8 Investment management and fundraising costs								
Unrestricted								
Repairs and maintenance	2,745	0	0	0	0	0	2,745	0
Fundraising costs	6,316	1,735	182	125	0	0	8,358	8,200
Magazine	0	0	0	0	0	2,720	2,720	3,030
	9,060	1,735	182	125	0	2,720	13,822	11,230
9 Governance costs								
Unrestricted								
Independent Examiner	0	0	0	0	0	2,142	2,142	2,040
Parish office/administration	2,517	0	0	0	0	16,630	19,147	16,155
	2,517	0	0	0	0	18,772	21,289	18,195
10 Other resources expended								
Unrestricted								
Sundry costs	5,562	0	295	0	368	598	6,823	2,894
Parish costs	167	0	0	0	0	1,686	1,853	4,921
Choir tours and events	6,494	0	0	0	0	0	6,494	15,186
Professional fees	160	0	0	0	0	0	160	0
	12,383	0	295	0	368	2,284	15,330	23,001
Restricted								
Sundry costs	298	0	0	0	0	0	298	0

KNARESBOROUGH PAROCHIAL CHURCH COUNCIL

Notes to the Financial Statements (cont.)

11 Endowment Funds

Investments held/ gains realised	Current Unit price	Market Value 1/1/2025	Market Value 31/12/25	(Loss)/Gain
	£	£	£	£
St John the Baptist				
Talbott Bequest 114050				
667 CBF Investment Units	22.198	15,423	14,806	(617)
1358 CBF Fixed Interest Units	1.528	2,025	2,075	50
Music Fund 114055				
CBF Deposit Account		1,000	1,000	0
General Fund 630028001S				
1203 CBF Investment Units	22.198	27,817	26,705	(1,112)
Butler Lighting Fund 630028002S				
136 CBF Investment Units	22.198	3,145	3,019	(126)
Fabric fund 630028003S				
558 CBF Investment Units	22.198	12,902	12,387	(515)
PCC Sunday School Fund 630028004S				
366 CBF Investment Units	22.198	8,463	8,125	(338)
		70,775	68,117	(2,658)
Capital may not be spent but income applied for the denoted purposes. Income is applied to the General fund in most cases where expenditure exceeds the Fund income				
Holy Trinity				
Talbott Bequest 114050				
667 CBF Investment Units		15,423	14,806	(617)
1358 CBF Fixed Interest Units		2,025	2,075	50
Repair fund 115010				
17 CBF Investment Units		393	377	(16)
		17,841	17,258	(583)
Total Endowment Funds		88,616	85,375	(3,241)

KNARESBOROUGH PAROCHIAL CHURCH COUNCIL

Notes to the Financial Statements (cont.)

Note 12 Movement of Funds in 2025

	Opening	Incoming Resources	Investment Gains	Expenditure	Transfers	Closing
Unrestricted Funds						
St. John's						
General	172,100	177,273		(173,428)		175,945
Choir General (Designated)	8,471	7,588		(8,049)		8,010
Fabric (Designated)	100,000					100,000
	280,571	184,861	0	(181,477)	0	283,955
Holy Trinity						
General	63,864	72,431		(68,457)	(2,462)	65,376
St Mary's						
General	25,924	32,302		(33,509)		24,717
Fabric (Designated)	10,000					10,000
	35,924	32,302	0	(33,509)	0	34,717
Brearton						
General	3,359	1,684		(2,838)		2,205
Nidd						
General	125,674	16,580		(15,790)		126,464
PCC						
General	44,291	10,145		(18,574)		35,861
Total Unrestricted Funds	553,682	318,003	0	(320,645)	(2,462)	548,578
Restricted Funds						
St. John's						
Organ	2,500					2,500
Choir Organ	115					115
Flowers	133					133
Sunday School	2,374			(298)		2,076
Kneelers	433					433
Voix Celeste	389			(389)		0
West End	206,455	39,985		(222,201)		24,238
	212,400	39,985	0	(222,889)	0	29,496
Holy Trinity						
Car Park	45,517	12,634		(60,613)	2,462	0
Church Hall	300					300
Fabric	7,653					7,653
Organ	209					209
Compassion UK	270					270
East Timor	306					306
Spire	95					95
	54,350	12,634	0	(60,613)	2,462	8,833
St Mary's						
Fabric	35,280	5,655		(650)		40,285
Bells	600					600
	35,880	5,655	0	(650)	0	40,885
Brearton						
Fabric	1,149					1,149
Nidd						
Fabric	30,892	1,382				32,273
Total	334,670	59,655	0	(284,152)	2,462	112,636
Endowed Funds						
St. John's	70,775		(2,658)			68,117
Holy Trinity	17,842		(583)			17,259
Total Endowed Funds	88,617	0	(3,241)	0	0	85,376
Total Restricted Funds	423,287	59,655	(3,241)	(284,152)	0	198,012
Total Funds	976,970	377,658	(3,241)	(604,797)	(2,462)	746,590

KNARESBOROUGH PAROCHIAL CHURCH COUNCIL

Notes to the Financial Statements

Note 13 – St. John the Baptist Knaresborough – Small Restricted Funds

These comprise:

Choir restricted – for future tours

Note 14 – Designated Funds

Designated Funds exist where the PCC /Church Vestry Committee has indicated their intention to spend funds for a specific project / purpose. Such funds may, however, be re-designated if necessary, having been acquired for general purposes (i.e. from sources that have not placed a restriction on their use).

Note 15 – Trustees’ Remuneration, Benefits and Expenses

There were no Trustees’ Remuneration or other Benefits during the year ended 31 December 2025.

Expenses totalling £3,714.27 were paid during the year ended 31 December 2025 to 2 Clergy Trustees in respect of travel and out of pocket expenses incurred in the performance of their ministry.

Note 16– Staff Costs

	2025	2024
Salary/Employer Pension Contributions	£13,042	£12,118
Average number of Employees	1	1

During the Year, the PCC employed a Parish Administrator, no payments were large enough to attract Employers National Insurance Contributions. A Pension Scheme is in place, the Administrator was below the Threshold for Auto- Enrolment but opted to join the Scheme with effect from 1 July 2019.

Note 17 – Accountancy Fees

2025	2024
£2,142	£2,040

The PCC must include a Note showing the Fees incurred to have the Accounts Examined.
The amount shown in 2025 is in respect of the Examination of the 2024 Accounts.
The amount shown in 2024 is in respect of the Examination of the 2023 Accounts.

The notes form part of these financial statements