

**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 Feniscowles Immanuel**

# **THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF FENISCOWLES IMMANUEL**

## **CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025**

	Page
Contents	1
Report of the Trustees	2
Independent Examiners Report	8
Income and Expenditure Account	9
Statement of Assets and Liabilities	11
Notes to the Financial Statements	12

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF FENISCOWLES IMMANUEL

## REPORT OF THE MEMBERS FOR THE YEAR ENDED 31 DECEMBER 2025

### REFERENCE AND ADMINISTRATIVE DETAILS

#### Principal address

Immanuel Parish Church  
Pleasington Lane  
Blackburn  
BB2 5EW

#### Correspondence address

Immanuel Parish Church  
The Vicarage  
51 Lomond Gardens  
Blackburn  
BB2 5BW

#### Solicitors

Napthens  
Darwen House  
Walker Office Park  
Walker Rd  
Blackburn  
BB1 2QE

#### Charity status

The Parochial Church Council (PCC) is registered with the Charity Commission as an independent charity, registration number 1150803.

Feniscowles Immanuel Church is part of the Diocese of Blackburn within the Church of England.

PCC members who have served at any time from 1st January 2025 until the date this report was approved are:

#### Ex-Officio members:

Incumbent: The Reverend Bryn George Naylor (Chair)  
Assistant Curate: The Reverend Sara Marriott  
Warden: Mr P Entwistle (Vice Chair and Deanery Synod Representative)

#### Elected members:

Mrs M E Duckworth (Secretary and Deanery Synod Representative, re-elected 11<sup>th</sup> May 2025)  
Mrs L Moulden (Treasurer, re-elected 11<sup>th</sup> May 2025)  
Mrs M Banks (Deanery Synod Representative, re-elected 11<sup>th</sup> May 2025)  
Mr J Duckworth (re-elected 11<sup>th</sup> May 2025)  
Mrs J A Marsh (re-elected 11<sup>th</sup> May 2025)  
Mr A Woods (re-elected 11<sup>th</sup> May 2025)  
Mrs D Entwistle (re-elected 11<sup>th</sup> May 2025)  
Mrs J Duckworth-Crowell (re-elected 11<sup>th</sup> May 2025)

# **THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF FENISCOWLES IMMANUEL**

## **REPORT OF THE MEMBERS FOR THE YEAR ENDED 31 DECEMBER 2025**

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Parish of Feniscowles Immanuel is part of a united benefice together with the parish of Fenisccliffe St. Francis. Each parish retains its own PCC and control of its own finances, but there is a continued commitment to a journey of working more closely together.

At Feniscowles Immanuel the membership of the PCC consists of the incumbent (the Vicar), Church Warden and members elected by those members of the congregation who are on the electoral roll of the church. All those who attend our services / members of the congregation are encouraged to register on the Electoral Roll and stand for election to the PCC at the Annual Parochial Church Meeting (APCM). 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. The full PCC met in person six times during the year with an average level of attendance of 60%. There were no significant transactions with PCC members or closely related persons.

#### **Recruitment and appointment of new members**

PCC members are appointed at the APCM for an agreed number of years up to a maximum of four years. They must resign after their agreed service has expired; however, they are permitted to stand for re-election.

#### **Organisational structure**

The Parochial Church Council is led by the Chair with the day-to-day running being overseen by the Church Warden. During an Interregnum, the Warden becomes Chair.

#### **Governing document**

The charity is governed by an Act of Parliament under: -

- the Parochial Church Councils (Powers) Measure 1956 as amended
- the Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969 as amended)

### **OBJECTIVES AND ACTIVITIES**

#### **Aims and purposes**

Feniscowles Immanuel PCC has the responsibility of cooperating with the incumbent, the Reverend Bryn Naylor, in promoting within the ecclesiastical parish the whole mission of the Church: pastoral, evangelistic, social and ecumenical.

The PCC's mission and public benefit statement is to "seek to provide a welcoming and attractive environment, which promotes Christian faith, through mutual respect, care and responsibility, giving high priority to the spiritual development of all the community."

The PCC is also specifically responsible for the maintenance of Immanuel Church and Church Hall at Feniscowles, Blackburn, Lancashire.

#### **Objectives and 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. Our services and worship put faith into practice through prayer, scripture, music and sacrament.

The PCC have considered the Charity Commission's guidance on public benefit and the specific guidance on charities for the advancement of religion. We try to enable all people to live out their faith as part of our parish community through worship and prayer; learning about the Gospel; developing knowledge of and trust in Jesus; the provision of pastoral care for people living in the parish; mission and outreach work.

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF FENISCOWLES IMMANUEL

## REPORT OF THE MEMBERS FOR THE YEAR ENDED 31 DECEMBER 2025

### OBJECTIVES AND ACTIVITIES (continued)

#### Achievements and performance

##### Vicars Report

God has continued to give our church family much to be thankful for in 2025. As can be seen in the rest of this report, we have continued to be a place where all are welcome to worship God and to explore and go deeper in their journey of faith. Together with St. Francis, we have remained committed to growing as a church family, completing our participation in the Diocesan Renewal Programme with a celebratory Mission Weekend (more details below). There are inevitable challenges as we seek to do this, not least in maintaining our buildings and managing with limited financial resources. But we trust in God's goodness and faithfulness as we participate in the building of his church here. We do this not only for ourselves as we seek to follow Jesus more closely, but also for our communities as we share with them the incredible news of God's transforming love, as revealed to us in Jesus Christ.

As is required every six years, there was a complete renewal of the electoral roll and at the end of 2025 the number of those on the roll was 52. Those on our electoral roll are able to vote at our annual meeting and are able to stand for PCC, but membership of our church is not limited to those on the roll: many more came through our doors and worshipped God with us over the course of the year, for which we are grateful. We pray for even more to join us over the coming year.

#### Ministry and Leadership

Rev. Bryn Naylor is the Vicar of the Benefice of Immanuel, Feniscowles and St. Francis, Fenisccliffe. The PCCs of each individual parish have continued to follow the pattern of holding bi-monthly meetings together, which has fostered an increased sense of community and fellowship between the two churches.

We have been blessed this year with the arrival of Rev. Sara Marriott, who was licensed as Assistant Curate in the benefice in July. Sara has settled in incredibly well and we have benefitted greatly from her ministry among us. We look forward to all that God has in store for Sara and for our church family as she continues her ministerial training here.

We have also been grateful that Stephen Norcross, a member of the church family currently training for ministry at Emmanuel Theological College, has been able to stay with us on placement as part of his training. Sandy Woods has continued to participate in Blackburn Diocese's Authorised Lay Ministry training, which will help him to develop further his gifts in ministry.

We thank and are grateful for all the work done by the many volunteers who give freely of their time to keep Immanuel a friendly, welcoming worshipping community and a witness to God in the parish. In addition to a strong PCC, we are also blessed with the dedicated and hardworking ministry of those who carry out particular roles: Church Warden, Phil Entwistle; Deputy Warden, Peter Hodgkinson; Parish Safeguarding Officer, Joanna Duckworth-Crowell; Treasurer, Linda Moulden; PCC Secretary, Margaret Duckworth.

#### Worship

Everyone is very welcome at Immanuel and we hope this is reflected in our weekly worship.

Our Sunday morning Holy Communion services at 9:15am aim to be suitable for all ages with hymns, prayers, a Bible reading and a talk. The narthex at the back of church provides space with some toys and activities for those with young children. Each week there is a 'Children's Sheet' with a child-friendly message related to the week's Bible reading, together with other themed activities for children to enjoy.

On the second Sunday of the month the service is an informal Café Church in the Church Hall. As well as members of our regular congregation, this attracts members of our uniformed groups and young families who might be nervous about bringing children to a service in church. Refreshments are served before and during the service, which includes worship songs displayed on a large screen, interactive activities and an all-age Bible talk. We continue to be grateful to Sandy Woods for his support and involvement in this service.

On the fourth Sunday of the month, we use the Book of Common Prayer (BCP), which caters to those who prefer a more traditional service.

Our Thursday evening service is a shorter Holy Communion service for those unable to gather with us on Sunday mornings, and includes a hymn, prayers, a Bible reading and a talk. This service has welcomed a number of newcomers, echoing the

# **THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF FENISCOWLES IMMANUEL**

## **REPORT OF THE MEMBERS FOR THE YEAR ENDED 31 DECEMBER 2025**

anecdotal evidence from other churches of a 'quiet revival' – a sense that there is a growing number of people who are experiencing a spiritual curiosity and heading to churches to find out more. We pray for more to come and join us.

As well as our regular weekly worship, we held a number of additional services throughout the year, including a Songs of Praise worship service and a well-attended Memorial Service in November.

At Easter we were again accompanied by our local donkey, Jesus, for a special family-friendly Palm Sunday service, attended by all ages and beginning with a procession to church from Pleasington Golf Club. We celebrated Maundy Thursday together with a meal with friends from St. Francis. We also held a joint Stations of the Cross service at Immanuel on Good Friday.

At Christmas our joint carol service was held at Immanuel and was attended by a good number of people, for which we give thanks to God. We also thank him for our successful Crib and Christingle service on Christmas Eve, which continues to receive very positive feedback from many of the families who attend. We celebrated Christmas Day with a joyful joint service at St. Francis.

Baptisms continue to be held in the main Sunday morning service rather than being celebrated separately. This gives us an opportunity to welcome families into the church as they bring their children to be baptised, and it continues to be a joy to see church full of people of all ages as they celebrate this important moment in the child's life.

There were 2 weddings at Immanuel during 2025 and there were 11 funerals. We continue to value occasional offices and the opportunity that they provide to share God's love and hope with people at these important milestones of life.

We also held a joint confirmation service at St. Francis Church, where 1 adult and 4 young people from Immanuel reaffirmed their faith in Jesus and made a public commitment to follow him. They were joined by 5 young people from St. Francis, alongside others from our neighbouring parishes of St. Luke's Blackburn and St. Aidan's Mill Hill.

### **Mission, Evangelism and Outreach**

As part of our involvement in Blackburn Diocese's Diocesan Renewal Programme, in September we held a benefice-wide Mission Weekend with the theme 'Welcome Home' – reflecting our desire that all who come into our churches should feel welcomed and at home. As part of this we held a Community Fun Day at St. Francis Primary School on the Saturday, offering free activities for younger people, a variety of stalls from the local community, live music, and food and refreshments.

Despite bad weather, this was very well attended and provided a great opportunity both to bless the local community and remind people that we want to be a church for all in our parishes. We then held a special celebratory service on the Sunday morning, inviting people to come and experience the welcome that God offers to all who come home to him. We look forward to building on the success of this weekend in 2026.

We have also held a few other events which have reached out and welcomed members of our local community, including a joint Stars in Their Eyes talent show with St. Francis, a Dog Show, and a Roast Dinner Lunch.

We are thankful to be building on our relationship with Feniscowles Primary School. Rev. Bryn has been invited into school to mark Remembrance Sunday and celebrate Christmas with special assemblies, and classes have been welcomed into Immanuel to learn more about what the church is and to think about Harvest. We are excited to further develop this relationship in 2026.

As mentioned above, we have continued to welcome many into church who have been taking important steps in their journey of faith – families bringing their children to be baptised, and adults and young people coming for confirmation and publicly committing to following Jesus. We offer preparation sessions for baptism and confirmation candidates, providing an important opportunity to help them learn more about the Christian faith. We have also seen many new faces who have come to church because they are searching for something more in life, for which we praise God. To help those exploring faith and wanting to deepen their discipleship, we have run the diocesan Lent course and have twice offered the Hope Explored course.

Throughout the year our quality parish magazine was published and distributed bi-monthly allowing for full colour photographs of all aspects of our church life to be highlighted. The magazine keeps parishioners informed of the important matters and news about our church and parish life. It also provides a further way of staying connected with parishioners. It is delivered to a network of people within and beyond the parish and is available in church.

# **THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF FENISCOWLES IMMANUEL**

## **REPORT OF THE MEMBERS FOR THE YEAR ENDED 31 DECEMBER 2025**

We publish the most important and latest news on the home page of our website at [immanuelchurchfeniscowles.org](http://immanuelchurchfeniscowles.org), which contains both up to date information about our parish and an archive and history of all things Immanuel. We keep our A Church Near You page updated with details of services and events. We also make use of our Facebook page to reach out to those in our community, advertising upcoming services and events and sharing these adverts with local Facebook groups. Once again, joint Christmas and Easter greeting cards containing information about both St. Francis and Immanuel seasonal services were distributed to all homes in the parish. These not only let people know about service times, it also provides a concrete way for us to connect with people who might never have walked into our church. To ensure that all the cards were distributed to every home in both parishes we asked a local company to deliver them.

Our PCC continued its commitment to donate from its current budget to charitable giving on behalf of the church. 2025 saw Immanuel support Blackburn Foodbank, The Children's Society, Christians Against Poverty and Wycliffe Bible Translators.

### **Safeguarding**

The PCC has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to comply with the House of Bishops' guidance on safeguarding children and vulnerable adults).

Our Parish Safeguarding Officer (PSO) is Joanna Duckworth-Crowell, who has the responsibility of working with the Vicar to implement our Safeguarding Policy and the Church of England's safeguarding guidance. This includes ensuring necessary training is up to date and appropriate DBS checks have been done. We thank Joanna for undertaking this vital role in the life of our church. Contact details for the PSO are visible in church and on the first page of the website, along with our procedure for dealing with safeguarding concerns and allegations.

There were no safeguarding concerns, allegations, or incidents in 2025.

### **Deanery Synod**

Three members of the PCC sit on the Deanery Synod. This provides the PCC with an important link between the parish and the wider structures of the church. Blackburn with Darwen Deanery appointed Rev. Rebecca Roberts as the new Area Dean in 2025, and Rev. Bryn was appointed as Assistant Area Dean.

### **The Church and Hall**

The church and the hall are both incredibly old buildings and continue to require money spent on repairs to keep them serviceable. However, there are never sufficient funds available to allow a raft of improvements to be carried out.

During the year, the PCC applied for a faculty to undertake the reroofing and refurbishment of the disabled and only toilet at Church, following a diagnosis of dry rot. There was a much dialogue between the Diocesan Advisory Committee and the PCC regarding the best way to remediate the roof, which eventually resulted in the granting of the faculty to undertake the work. By the end of the year the new roof had been completed and there is a need now to dry out the interior prior to undertaking the internal refit, for which we are seeking grants.

As the ancient boiler in Church does not work, we are reliant on the gas blow heaters to warm the building, and we are due a visit from a professional advisor to look at how would be best to move forward with a better more efficient and cost-effective heating solution.

The Hall also has works that need to be carried out but a lack of funds means priority must be given to the most urgent, whilst again we consider approaching grant making bodies for assistance.

During the week, the Hall was used by the Deaf Hub and Live & Kicking out of school club during the day. In the evening, it was used by the Uniformed Organisations of Squirrels, Beavers, Brownies, Cubs, Scouts and Guides.

### **Pastoral Care**

Those in our parish who are unable to attend church due to sickness or age and are in one of the local care homes can obtain communion during Bryn's visit thereto.

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF FENISCOWLES IMMANUEL

## REPORT OF THE MEMBERS FOR THE YEAR ENDED 31 DECEMBER 2025

### FINANCIAL REVIEW

Total receipts on unrestricted funds were £90,976 of which, £nil was from a Legacy, £39,395 was giving through the Parish Giving Scheme and bankers orders, and a further £7,488 was from Gift Aid income tax reclaim. Restricted donations of £220 were received and spent. The church hall and cottage provided a increased gross income of £30,173. The planned giving through the parish giving scheme and banker's orders increased slightly compared to 2024.

Total income, excluding Legacies but including tax recovered, increased by 30.8% compared with last year. £125,850 was spent from unrestricted funds to provide the Christian ministry from Feniscowles Immanuel Church, including the contribution to the diocesan parish share and largely provides the stipends and housing for the clergy. The sum that the churches in the deanery must find is shared between the churches according to a formula that is based on a head count of the congregations and socio-economic factor.

The net result for the year was a deficit of receipts over payments of £34,874 on unrestricted funds.

Adding bank and deposit balances brought forward at the beginning of the year, the cash balances carried forward at 31st December on unrestricted funds totalled £36,967, of which £5,000 has been set aside to cover repairs required as a result of the Quinquennial inspection to the church.

Restricted funds are applied to the purpose it was raised for as soon as possible. As at the year-end £1681 was held in cash in the Isherwood Fund.

The Isherwood Endowment fund relates to 1,996 shares in the Church Investment Fund with The Blackburn Diocesan Board of Finance Limited purchased in April 1994 at 125.25 pence per share. The Parochial Church Council can only utilize the dividends and interest of this fund for repairs and renewals to the church building. The value of these at the 31.12.2025 was £44,308.

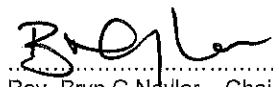
### Reserves policy

It is PCC policy to try to maintain a balance on unrestricted funds which equates to at least six months unrestricted expected payments. This is equivalent to £35,000. It is held to smooth out fluctuations in cash flow and to meet emergencies. The cash balance of £36,967 held on unrestricted (including designated) funds at the year end. The balance of £1,681 in the Isherwood restricted fund is retained towards meeting the cost of Church property repairs.

### Investment policy and objectives

A conservative but accruing investment policy is maintained by the Parochial Church Council. Investments are held at The Blackburn Diocesan Board of Finance Limited, a registered charity, and UK registered and regulated financial institutions on behalf of the Parochial Church Council. All other funds are held with institutions covered by the Financial Services Compensation Scheme.

The report was approved by the board of members on 16 March 2026 and were signed on it's behalf by:

  
.....  
Rev. Bryn G Naylor – Chairperson

  
.....  
Mr P Entwistle – Church Warden

  
.....  
Mrs L Moulden - Treasurer



# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF FENISCOWLES IMMANUEL

## INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF FENISCOWLES IMMANUEL

I report on the financial statements for the year ended 31 December 2025 set out on page 8 to 11.

### 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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

### Basis of independent examiner's report

My examination was carried out in accordance with the 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 you as 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

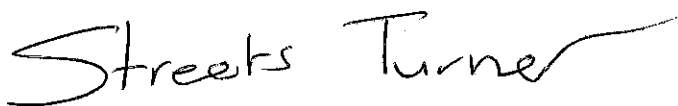
In the course of my examination, no matter has come to my attention: -

1. which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Michael Richard Turner ACA  
Streets Turner (Preston) Limited  
9 Victoria Road  
Fulwood  
Preston  
PR2 8ND

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF FENISCOWLES IMMANUEL

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2025

Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	2025 Total Funds £	2024 Total Funds £
<b>INCOME</b>					
<b>Incoming resources from donors</b>					
Planned giving	13,648	-	-	13,648	17,192
Collections and other giving	16,596	220	-	16,596	7,666
Income tax recovered	7,488	-	-	7,488	6,200
VAT recovered	-	-	-	-	-
	<u>37,732</u>	<u>220</u>	<u>-</u>	<u>37,952</u>	<u>31,058</u>
<b>Other voluntary incoming resources</b>					
Donations	9,151	-	-	9,151	1,290
Legacies	-	-	-	-	34,500
Fund raising events	1,928	-	-	1,928	2,905
	<u>11,079</u>	<u>-</u>	<u>-</u>	<u>11,079</u>	<u>38,695</u>
<b>Income from investments</b>					
Interest on deposits	1	-	28	29	257
Dividends	-	-	1,282	1,282	1,252
	<u>1</u>	<u>-</u>	<u>1,310</u>	<u>1,311</u>	<u>1,509</u>
<b>Income from charitable and ancillary giving</b>					
Sale of the magazine	390	-	-	390	324
Magazine adverts	440	-	-	440	550
Use of church centre and car park	30,173	-	-	30,173	28,080
Other fees	6,261	-	-	6,261	4,825
Grants	4,900	-	-	4,900	-
	<u>42,164</u>	<u>-</u>	<u>-</u>	<u>42,164</u>	<u>33,779</u>
<b>TOTAL INCOME</b>	<u>90,976</u>	<u>220</u>	<u>1,310</u>	<u>92,506</u>	<u>105,041</u>

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF FENISCOWLES IMMANUEL

## INCOME AND EXPENDITURE ACCOUNT (continued) FOR THE YEAR ENDED 31 DECEMBER 2025

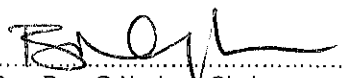
	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	2025 Total Funds £	2024 Total Funds £
<b>EXPENDITURE</b>						
<b>Grants</b>						
Home church charities		1,680	-	-	1,680	1,285
Overseas mission and relief agencies		1,845	-	-	1,845	1,410
		<u>3,525</u>	<u>-</u>	<u>-</u>	<u>3,525</u>	<u>2,695</u>
<b>Activities directly relating to the work of the Church</b>						
Parish share	1	44,760	-	-	44,760	41,339
Assigned fees		2,380	-	-	2,380	1,170
Parochial Hall running expenses		10,873	-	-	10,873	12,134
Church running expenses		17,099	-	-	17,099	8,914
Clergy expenses		4,171	-	-	4,171	3,756
Cost of services		1,945	220	-	2,165	2,409
Printing and magazine		2,151	-	-	2,151	2,573
Maintenance of buildings		36,246	-	-	36,246	27,778
Cleaning of church centre		2,400	-	-	2,400	2,850
Sunday School prizes		-	-	-	-	-
		<u>122,025</u>	<u>220</u>	<u>-</u>	<u>122,245</u>	<u>102,923</u>
<b>Church management and administration</b>						
Accountants fees		300	-	-	300	300
Legal fees		-	-	-	-	-
Letting agent fees		-	-	-	-	-
Sundry		-	-	-	-	-
		<u>300</u>	<u>-</u>	<u>-</u>	<u>300</u>	<u>300</u>
<b>TOTAL EXPENDITURE</b>		<u><b>125,850</b></u>	<u><b>220</b></u>	<u><b>-</b></u>	<u><b>126,070</b></u>	<u><b>105,918</b></u>
<b>Net incoming/(outgoing) resources</b>		<b>(34,874)</b>	<b>-</b>	<b>1,310</b>	<b>(33,564)</b>	<b>(877)</b>
Total funds brought forward		72,291	-	2,871	75,162	76,039
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><b>37,417</b></u>	<u><b>-</b></u>	<u><b>4,181</b></u>	<u><b>41,598</b></u>	<u><b>75,162</b></u>

# FENISCOWLES IMMANUEL PAROCHIAL CHURCH COUNCIL

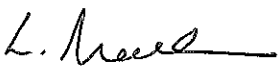
## STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	2025 Total Funds £	2024 Total Funds £
<b>FIXED ASSETS</b>						
Fixtures and fittings	3	450	-	-	450	450
		<u>450</u>	<u>-</u>	<u>-</u>	<u>450</u>	<u>450</u>
<b>CURRENT ASSETS</b>						
<b>Monetary assets</b>						
Bank current account		36,951	-	-	36,951	71,825
Bank deposit accounts	1	16	-	1,681	1,697	387
<b>Other assets</b>						
Isherwood Endowment Shares	2	-	-	2,500	2,500	2,500
		<u>36,967</u>	<u>-</u>	<u>4,181</u>	<u>41,148</u>	<u>74,712</u>
<b>TOTAL NET ASSETS</b>		<u>37,417</u>	<u>-</u>	<u>4,181</u>	<u>41,598</u>	<u>75,162</u>
<b>FUNDS</b>						
Unrestricted funds	2				37,417	72,291
Restricted funds	2				-	-
Endowment funds	2				4,181	2,871
<b>TOTAL FUNDS</b>					<u>41,598</u>	<u>75,162</u>

The accounts were approved by the board of trustees on 16 March 2026 and were signed on it's behalf by:

  
Rev. Bryn G Naylor - Chairperson

  
Mr P Entwistle - Church Warden

  
Mrs L Moulden - Treasurer

# FENISCOWLES IMMANUEL PAROCHIAL CHURCH COUNCIL

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

### 1 Related Party Transactions

During the year the Parochial Church Council paid £47,140 (2024- £42,509) to The Blackburn Diocesan Board of Finance Limited, a registered charity. This constituted the "Parish Share" which is set by The Blackburn Diocesan Board of Finance Limited, who utilise this funding to pay the stipends of vicars of the Blackburn diocesan and support the teaching of the Church of England faith.

The Blackburn Diocesan Board of Finance Limited also holds the Parochial Church Council's deposit accounts and share investments on its behalf.

### 2 Funds

The unrestricted fund is held to cover six months of the Parochial Church Council's expected expenditure.

The restricted fund is applied to the purpose it was raised for as soon as possible.

The Isherwood Endowment fund relates to 1,996 shares in the Church Investment Fund with The Blackburn Diocesan Board of Finance Limited purchased in April 1994 at 125.25 pence per share. As at 31 December 2025 the selling price was 2,219.83 pence per share (2024 – 2,312.27) pence per share) giving a total value of £44,308 (2024 - £46,153). The Parochial Church Council can only utilize the dividends and interest of this fund for repairs and renewals to the church building.

### 3 Fixed Assets

	Fixtures & Fittings £
<b>COST</b>	
As at 1 January 2025	450
Additions	-
As at 31 December 2025	<u>450</u>
<b>DEPRECIATION</b>	
As at 1 January 2025 and 31 December 2025	<u>-</u>
<b>Net Book Value</b>	
As at 31 December 2025	<u>450</u>
As at 31 December 2024	<u>450</u>