

Tidenham Parochial Church Council

Trustees' Annual Report and Accounts
for the year ended 31 December 2025

Registered Charity Number 1158940

Tidenham Parochial Church Council

Trustees' Annual Report and Financial Statements for the year ended 31 December 2025

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Tidenham Parochial Church Council

Full Name: The Parochial Church Council (PCC) of the Ecclesiastical Parish of Tidenham with Beachley and Lancaut (Parish of Tidenham).

Working Name: Tidenham PCC

Location: The Ecclesiastical Parish of Tidenham is located in Gloucestershire in the south part of the Forest of Dean District Council, between the Rivers Severn and Wye, and adjacent to Chepstow. It is part of Forest South Deanery, within the Church of England's Diocese of Gloucester. There are 3 church buildings: -

- St Mary and St Peter, Tidenham Lane, Tidenham. NP16 7JQ
- St Luke's, Coleford Road, Tutshill. NP16 7PT
- St Michael and All Angels, Tidenham Chase. NP16 7JW

Charitable Status: The PCC of the Ecclesiastical Parish of Tidenham with Beachley and Lancaut was registered with the Charity Commissioners on 23rd October 2014. It previously had *excepted charity* status.

Registered charity number: 1158940

Address for correspondence: Tidenham Vicarage, Gloucester Road, Tutshill, CHEPSTOW NP16 7DH

PCC members who have served from 1st January 2025 until the date this report was approved were: -

Ex officio members:

Office	Name	Dates	Position held
<i>Incumbent*</i>	Vacancy		
<i>Associate Priest</i>	Revd Nicki Bullivant		Wellbeing Chaplain
<i>Churchwarden</i>	Prof Brian Duerden CBE		Chair
<i>Churchwarden</i>	Mr Robin Riordan		Vice chair
<i>Reader</i>	Mr James Parsons		Deanery Synod representative
<i>Licensed Lay</i>	Miss Nicholette Flatman		
<i>Funeral Minister</i>			
<i>Deanery Synod representative</i>	Mrs Molly Mayo		
Elected PCC members:	Mr Paul Coombs		Treasurer
	Mr Iain Gardiner		Secretary (from 04 February 2025)
	Miss Angela Fryer	From 14 October 2025	Co-opted
	Mrs Marilyn Henderson	Until 11 May 2025	
	Mr Oliver Hinton	Until 11 May 2025	
	Mrs Polly Morgan	Until 11 May 2025	
	Mr Andrew Palmer		
	Dr Emma Phillips		
	Mrs Susan Riordan	From 11 May 2025	
	Mrs Marilyn Turner	From 11 May 2025	
	Mrs Tanya White		

Independent examiner: Andrew Royle

***The Vacancy** - The parish was in vacancy throughout 2025. The Vicar of Tidenham Parish is also the Priest in Charge of the adjacent benefice of St Briavels with Hewelsfield.

The PCC Vacancy Interview Panel met to review the Parish Profile, along with representatives of the adjacent parishes of St Briavels and Hewelsfield. Interviews were held on two occasions following which the Bishops of Gloucester and Bristol, working with the Archdeacon, Patrons and Parish representatives announced on 7 December 2025 the appointment of the Revd Sharon Gleed as the new Vicar of Tidenham with Beachley and Lancaut and Priest in Charge of St Briavels with Hewelsfield and Brockweir. Revd Gleed is due to be licensed on 3 May 2026.

Tidenham Parochial Church Council

GOVERNANCE, STRUCTURE AND MANAGEMENT

Governing Document

Tidenham Parochial Church Council (The PCC) is a body corporate established by the Church of England. All PCCs are governed by two pieces of Church of England legislation, called Measures:

- the Parochial Church Measure (1956) as amended *and*
- the Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969 as amended). They were revised in 2011 and completely rewritten in 2019, coming into effect on 1st January 2020. The latest edition of the 2020 Rules was brought out in 2025.

Aims and purposes

All PCC members are Trustees of the charity. The PCC is responsible for: -

- co-operating with the incumbent in promoting in Tidenham parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical for the public benefit.
- 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.
- creating and reviewing policies to cover what we do, always with the intention of “Making it easy for staff and volunteers to do the right thing”.

Objectives and activities

The PCC seeks to promote the whole mission of the church by engaging in activities including: -

- the holding of regular public worship services open to all;
- the provision of sacred space for personal prayer and contemplation;
- pastoral work including visiting the sick and bereaved;
- teaching Christianity by sermons, courses and small groups;
- taking Christian assemblies in local schools;
- provision of children and youth activities with a Christian ethos;
- promoting Christianity through staging other events and meetings;
- carrying out the mission of the Church by the provision of activities for senior citizens, parents and other special needs groups;
- regular provision of a parish magazine to show community and church ideas and activities;
- supporting other charities in the UK and overseas.

Grant making is not a primary activity. However as part of its charitable purpose of promoting the whole mission of the Church, the PCC makes grants to other charitable organisations with complementary activities which help us achieve our purpose.

Public Benefit - Engaging with the community

In planning the activities for the year, PCC members have considered the Charity Commission’s guidance on public benefit, and particularly the specific guidance on the advancement of religion. Built into the parish vision is a commitment to ‘doing relationship well’ and therefore a strong emphasis is placed on building community, loving engagement and wellbeing within the Parish. In particular we try to enable ordinary people to live out their faith as part of our parish community through: -

- worship and prayer; learning about the Gospel; and developing their knowledge and trust in Jesus
- the provision of pastoral care for people living in the parish
- volunteering and loving service day by day

On 11 April 2025 our three churches were approved as Fairtrade Churches for a further period of 2 years.

Tidenham Parochial Church Council

PCC Structure

The method of appointment of PCC members is set out in the Church Representation Rules. It consists of both ex-officio and elected members, and all members have full charity trustee responsibilities.

Ex-Officio PCC members

Tidenham PCC consists of the following ex officio members: the Vicar, two Churchwardens, Associate Priest, Licensed Lay Funeral Minister, Reader and Deanery Synod Representatives.

Forest South Deanery Synod

Three church members are elected every three years at the Annual Parochial Church Meeting (APCM) to sit on Forest South Deanery Synod and become ex-officio members of the PCC. This provides the PCC with an important link to the wider structures of the Church. Two Deanery Synod members were elected at the 2023 APCM, leaving one position vacant, which continues to be the case.

Elected PCC members

In addition, twelve ordinary PCC members are elected at the APCM by those members of the congregation who are on the church electoral roll of the parish. PCC members are elected for a 3-year term, with a third of members elected each year. The PCC may co-opt up to two additional members as necessary.

The APCM must be well advertised and held by 31 May each year using a standard agenda. It was duly held in Tutshill church on 11 May 2025 at which The Annual Accounts for 2024, which had been independently examined, were presented to parishioners.

Church Electoral Roll of Tidenham Parish

All those who attend church services in the Parish are encouraged to register on the Church Electoral Roll, which is reviewed each year by the PCC prior to the APCM. Church members are encouraged to stand for election to the PCC, if they have the appropriate gifts, skills and commitment to contribute to the spiritual life of the parish and the management of the church's affairs.

At 01 January 2025, there were 186 people on the church electoral roll, of whom 131 lived in the parish. The Church Representation Rules require each PCC to create a completely new church electoral roll every six years, and this was duly achieved between January and April 2025 in advance of the 2025 APCM. The new roll contained 161 names of whom 119 lived in the parish.

At 31 December 2025 there were 162 people on the church electoral roll, of whom 118 live in the parish.

PCC Management

PCC Meetings and sub-committees

As the Parish was in vacancy throughout 2025 the wardens took it in turns to chair the meetings. The full PCC met eleven times during 2025 (usually in person) with an average attendance of 76%. Safeguarding, health and safety, and data protection are mandatory topics for the agenda. Once signed the Minutes are public documents and are available from the PCC Secretary. Highlights of the PCC meetings are published in the Link church magazine.

Given its wide responsibilities the PCC has a number of sub-committees, each dealing with a particular aspect of parish life. These sub-committees, which include finance, safeguarding and buildings, are responsible to the PCC and report back to it regularly.

The PCC has also authorised certain church members to be responsible for specific areas of church activity, such as safeguarding, health and safety, pastoral visiting, liaison with local schools, especially Tutshill Church of England primary school, visiting families to prepare for baptism, and care home services. The members of these committees and post holders are reviewed each year at the first PCC meeting after the APCM.

Tidenham Parochial Church Council

CHURCH BUILDINGS

General

To facilitate our activities it is important that we maintain the fabric of the three church buildings in the parish. Our church architect undertook the Quinquennial Inspections of our buildings in November and December 2022. As part of this process a drone survey was conducted for the first time. All work arising from the 5-yearly fixed wiring inspections carried out in 2022 by an NICEIC - approved contractor was completed during 2023.

Tutshill church

The church building has required no significant work this year, but a major water leak in the supply pipe in the churchyard was discovered in May and quickly repaired thanks to sterling work by two church members.

Tidenham church

The PCC is supported by an independent charity, *The Friends of Tidenham Church*, which was set up in 2014. Its constitution mandates the Vicar and a churchwarden to be two of their trustees.

Following the significant improvements to the north aisle in 2024, two chandelier heaters were installed this year funded by donations facilitated by The Friends of Tidenham Church in accordance with a faculty issued after many years of planning that involved all interested parties.

In March the PCC concluded a 5-month £120k project to repair the tower roof and associated repointing.

Tidenham Chase church distribution board was renewed in August and in November a revised list of repair works was agreed with the church architect that will need to be pursued in 2026.

ACHIEVEMENTS AND PERFORMANCE

Notable events in 2025

The Annual Easter Scarecrow Trail was a great success. Over 2,000 people walked the trail, raising money for SARA and Wye Valley Greenway as well as for Tidenham Parish Church buildings.

The Bishop of Tewkesbury visited Chase church in February and celebrated Holy Communion in Tutshill church on Christmas Day.

Tidenham Bellringers rang our church bells 80 times on the evening of Thursday 8 May to celebrate the 80th anniversary of VE day."

Public Benefit - Access to Church buildings for personal prayer

St Luke's Church Tutshill and St Michael and All Angels Church at Tidenham Chase were both open to the public on 3 days a week. St Mary and St Peter Church in Tidenham was opened to the public on 2 days a week, following completion of repair works to the north aisle. All our churches may be used for community purposes. Local Schools and the local nursery can and do use Tutshill Church for regular acts of worship during term time and for other services during the year.

Public Benefit - Worship and Prayer

Public worship is conducted by those licensed and authorised to do so by the Bishop of Gloucester. As we were without an incumbent for the whole of 2025, Public worship was conducted by the Associate Priest, Reader and Licensed Funeral Minister listed on page 2, plus a number of retired clergy who hold a Permission to Officiate issued by the Bishop of Gloucester, and two people from the adjacent United Benefice of St Briavels with Hewelsfield and Brockweir: Revd David Rees, an Ordained Local Minister and Mandy Vaughan a Reader.

All three churches in the parish held a public Christian worship service each Sunday with additional services during the week.

Through baptism we thank God for the gift of life, in marriage public vows are exchanged with God's blessing and, through funeral services, friends and family express their grief and give thanks for the life which is now complete in the world and to commend the person into God's keeping. We celebrated 6 (10) baptisms; 2 (4) weddings and held 21 (21) funerals in our churches and at local crematoria. 2024 data is in brackets.

Tidenham Parochial Church Council

Parishioners are encouraged to learn about the Gospel, and to develop their knowledge and trust in Jesus, not only through teaching during services, but also by joining one of the small 'Life groups' which met regularly to discuss the Christian faith and how it affects their lives.

The annual Parish Quiet Day at Tymawr Convent in Monmouthshire planned for March had to be transferred to 14 June, and an additional retreat took place in Tutshill church on 13 September.

Public Benefit - Pastoral Care

The Wellbeing Chaplain spends the equivalent of one day a week at Sedbury Space, a not-for-profit community group, made up of local residents in Sedbury and surrounding area, who have come together to develop and manage a community space in the middle of the village and to use it to encourage community participation and well-being. She visits many people both in their homes and places of work, and liaises with the health providers, community police and social services.

Some members of our parish are unable to attend church due to sickness or age. The ordained ministers are assisted in the pastoral work by a pastoral visiting team, who currently provide pastoral care to a total of 16 people in local hospitals and via home visits to the bereaved, sick, elderly and housebound. Home communion is offered and is currently provided to 3 people plus residents of a local care home. We continue to hold the monthly lunches at the local Woodcroft Christian Centre, which offer social activity for senior residents of the parish, and regular visits to a local care home.

Holy Communion services are held each month in Sedbury Space.

Splash Children's Church and our Youth Group meet regularly on Sundays, with additional events during the week, to help them explore Christianity in a fun and engaging way. Our weekly sessions for our 2 x Parish baby and toddlers' groups continue to be very well attended.

Mission and Evangelism

The PCC's commitment to Mission and evangelism was demonstrated by its continued support of the part-time Children, Youth and Families (CYF) Missioner / Minister and part-time Wellbeing Chaplain.

The Parish produces a 'weekly briefing' for members and the wider community, which is circulated on email, posted on the Parish website and placed at the back of each church. The Parish Easter and Christmas cards were designed by members of the congregation and delivered to every home in the new estates of the Parish. YouTube and Facebook posts reached well beyond the usual church membership.

The Link, our parish magazine, is printed 4 times a year, but it is also available via the parish website. Financial details of The Link magazine are set out in section 3 on page 12 below (revenue) and in section 10 on page 14 (costs) of the Notes to the Financial Statements.

The church website provides information about our church buildings, life events, contact details and a comprehensive calendar of events.

During the year, the PCC gave £2,108 (2024:£3,087) to a range of charitable causes in the local community, nationally and throughout the world.

Ecumenical Relationships

As we are located right on the Welsh border, we have good relationships with churches based in Chepstow, participating in foodbank collections and distribution.

Tidenham Parochial Church Council

STAFF and VOLUNTEERS

All staff and volunteers work in accordance with our Employees' Handbook. This is based on a Gloucester Diocese document that was thoroughly reviewed and revised by PCC members prior to its reissue in September 2025.

Paid Staff

During 2025 the PCC employed five part-time staff: -

- a Wellbeing Chaplain,
- until 31 August, a Children, Youth and Families (CYF) Missioner
- from 01 September a Children, Youth and Families (CYF) Minister
- until 31 August, an Administration Assistant *and*
- until 31 August, a Youth Co-ordinator Intern.

Volunteers The PCC relies almost entirely on volunteers to carry out its objectives, and thanks them for all they do to make our church in the Parish of Tidenham the active and vibrant community that it is.

The Parish Safeguarding Officer stepped down on 31 August, with their duties devolving primarily to one of the churchwardens. The work of the Administration Assistant was undertaken by various PCC members after 31 August 2025.

RISK MANAGEMENT

The PCC has a duty to identify and review the risks to which the church is exposed and to ensure appropriate controls are in place to provide reasonable assurance against those risks.

Safeguarding

The church engages in activities with children and young people and may come into contact with vulnerable people in the course of its pastoral ministry. The PCC has reconfirmed its acceptance of the House of Bishops' Safeguarding Policy and Parish Safeguarding Handbook.

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

The PCC's safeguarding policy for working with children and young adults was reviewed and reissued by PCC in May, taking into account developments in safeguarding legislation and new national C of E policies. It included a new complaints handling policy.

The Parish Safeguarding Officer (PSO) ensured that:

- All new volunteers were subject to the safer recruitment procedure before commencing work
- Disclosure and Barring Service (DBS) certification was up to date insofar as possible

Safeguarding training has been promoted and provided in a face-to-face format as well as online.

There was one new safeguarding event that has been dealt with the appropriate authorities.

Insurance

The PCC has insurance policies covering both its church buildings and its activities. It has comprehensive health and safety policies, and a contract for the provision and annual maintenance of fire extinguishers in its buildings.

Data Protection

The PCC has always taken its responsibilities for data protection very seriously and reissued a privacy notice in January 2025 as part of its review of the church electoral roll. The PCC has reviewed the data it holds and believes it complies with the General Data Protection Regulations (GDPR) 2018. No data protection issues were recorded during 2025.

Tidenham Parochial Church Council

FINANCE REVIEW

General Fund. Total receipts (i.e. income) were **£95,576** (2024: £108,854), a 12% decrease year on year. Total voluntary receipts were £77,789 (2024: £85,719) a decrease of 9%. Income from the recovery of Gift Aid: £13,551 was down 16% compared with 2024: £16,170.

The amount spent from the General Fund to provide Christian Ministry throughout the Parish was £92,244 (2024: £102,375), a decrease of 10% on the previous year. At £29,579 Church running costs increased by 58% compared with 2024 (£18,709), including utility costs of £12,551 (2024: £7,361); an increase of 71% being an actual cost without the refunds received in 2024. Insurance costs were £5,087 (2024: £4,853). Minor building repairs and improvements totalling £1,500 were paid from the General Fund in 2025 (£557 in 2024).

Parish Share Commitment. At the end of April, the Treasurer calculated that by 31 December 2025 the General Fund would be £18k in the red unless we took action to reduce expenditure. As the only major item under our direct control is the Parish Share we pay to Gloucester Diocese, the PCC decided in May to reduce our 2025 Parish share commitment by 25% to £55,017 (2024: £73,072) – a reduction of £18,055.

Reserves Policy After a comprehensive revision in 2021, the reserves policy was reviewed in November, when the PCC decided to maintain the value of reserves in its General Fund at £22,000, plus £5,000 between the main Restricted Funds: Youth, Children & Families (YC&F), Wellbeing Ministry and Wellbeing Chaplain.

Restricted Funds (See page 15)

1. **YC&F.** On 31st December 2025 the fund stood at £3,640 (2024: £13,232).
2. **Wellbeing Ministry (ex-Project).** On 31st December 2025 the fund stood at £44,136 (2024: £37,565).
3. **Wellbeing Chaplain.** On 31st December 2025 the fund stood at £2,859 (2024: £3,659)
4. **Tutshill Re-ordering** £10,259 remains in the Fund as of 31st December 2025 (2024: £11,258)
5. **Tidenham Tower Repairs.** £9,672.83 is being held in the fund on 31st December 2025; (2024: £82,540) The reduction is due to the work carried out during the 2025 with a 2.5% Retention to be paid in 2026.
6. **Buildings Fabric.** On 31st December 2025 the Fund stood at £1,439 (2024: £2,119) while the Designated Fabric Fund stood at £34,177 (2024: £30,923). This reflects the PCC's recognition that work identified in the 2022 Quinquennial Inspection Reports still requires to be undertaken.

Total Receipts and Payments Summary (i.e. including all Restricted, Designated & General Funds)

Total Receipts for 2025 were £179,727 (2024: £170,514) and

Total Payments for 2025 were £252,977 (2024: £198,937)

Total cash funds at year-end on 31 December 2025 were £158,265 (2024: £231,514), held with Lloyds Bank and CBF Church of England deposit accounts.

Church Bank Accounts

PCC agreed to the Treasurer's recommendation to simplify and consolidate its 2 x current accounts with Lloyds Bank as part of a financial review of bank charges. The Lloyds No 2 account was closed on 3 November 2025.

APPROVAL OF THIS DOCUMENT BY TIDENHAM PCC

This Trustees' Report and Annual Accounts for 2025 were approved by Tidenham PCC on 10 March 2026 and as we are still in vacancy it was signed on their behalf by a Churchwarden:

Brian Duerden

10 March 2026

Tidenham Parochial Church Council
Independent Examiner's Report to the Members of
Tidenham Parochial Church Council

I report on the accounts for the year ended 31 December 2025 which are set out on pages 10 to 16.

Respective responsibilities of the Trustees and Independent Examiner

As trustees of the charity, the members of the Parochial Church Council ("**PCC**") are responsible for the preparation of the accounts. They 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 needed.

It is my responsibility to:

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

Basis of Independent Examiner's Statement

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 the trustees concerning 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 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 Acthave 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.

Andy Royle

Andy Royle

**15 Tylers Way
Sedbury
NP16 7AB**

Date: 14 March 2026

Tidenham Parochial Church Council

Receipts and payments account for the year ended 31 December 2025

	Note	Unrestricted general fund	Unrestricted designated funds	Restricted funds	Total 2025	Total 2024
		£	£	£	£	£
RECEIPTS						
Voluntary receipts:						
Planned giving		56,988	8	8,125	65,120	64,499
Collections at services		5,597	405	0	6,002	5,636
All other giving and voluntary receipts		1,654	4,479	1,474	7,607	10,048
Gift Aid recovered		13,551	265	1,617	15,432	18,927
Legacies	2	0	5,000	14,000	19,000	13,094
Grants	2	0	377	31,138	31,515	15,150
Total Voluntary receipts		77,789	10,534	56,354	144,676	127,354
Activities for generating funds:						
Gross income from fundraising activities		0	1,426	0	1,426	1,487
Investment income:						
Dividends and interest		202	1,089	7,050	8,342	11,999
Church activities:						
PCC Fees for weddings and funerals		13,768	398	0	14,166	7,265
Gross income from trading	3	3,699	0	0	3,699	3,779
Other income	4	118	0	7,300	7,418	18,630
Total Activities for generating funds		17,787	2,913	14,350	35,051	43,160
Total receipts		95,576	13,447	70,704	179,727	170,514
PAYMENTS						
Church activities:						
Mission giving and donations		2,108	0	0	2,108	3,087
Diocesan parish share contribution		55,017	0	0	55,017	73,072
Salaries, wages and honoraria	6	1,695	0	39,659	41,354	42,142
Clergy and staff expenses		196	0	1,412	1,608	2,185
Mission and evangelism costs	7	922	193	2,130	3,245	2,179
Church running expenses	8	11,061	0	2,351	13,412	17,277
Utility bills	8	12,551	0	0	12,551	7,361
Improvements to church buildings	9	1,500	8,403	5,320	15,223	4,535
Major repairs to church buildings	9	0	0	100,684	100,684	42,708
Cost of trading	10	1,480	0	0	1,480	1,793
Other payments		5,715	398	0	6,113	2,483
Total Church Activities		92,244	8,994	151,557	252,795	198,822
Costs of generating income:						
Fund-raising activities		0	0	0	0	42
Governance costs:						
Governance costs		182	0	0	182	73
Total payments		92,426	8,994	151,557	252,977	198,937
(Shortfall) / Excess of receipts over payments		3,150	4,453	(80,853)	(73,249)	(28,422)
Transfers between funds	11	1,044	(1,044)	0	0	0
Cash at bank and in hand at 01 January 2025		30,044	32,013	169,457	231,514	259,936
Cash at bank and in hand at 31 December 2025		34,238	35,423	88,604	158,265	231,514

Tidenham Parochial Church Council

Statement of Assets and Liabilities for the year ended 31 December 2025

	Note	Unrestricted general fund £	Unrestricted designated funds £	Restricted funds £	Total 2025 £	Total 2024 £
Cash Funds						
Lloyds bank accounts		29,864	7,691	(20,330)	17,224	24,153
CBF deposit accounts		4,374	27,732	108,934	141,040	207,361
	11	<u>34,238</u>	<u>35,423</u>	<u>88,604</u>	<u>158,264</u>	<u>231,514</u>
Other monetary assets						
Gift Aid recoverable		3,973	74	805	4,852	3,855
VAT refunds receivable		0	0	60	60	0
Bank Interest		42	341	1,062	1,445	2,819
		<u>4,015</u>	<u>415</u>	<u>1,927</u>	<u>6,357</u>	<u>6,674</u>
Liabilities						
HMRC		1,855	0	0	1,855	0
Accrued utilities charges		2,131	0	0	2,131	3,201
Other Invoices		225	0	0	225	1,904
Building Retentions		<u>0</u>	<u>0</u>	<u>3,867</u>	<u>3,867</u>	<u>0</u>
		<u>4,211</u>	<u>0</u>	<u>3,867</u>	<u>8,077</u>	<u>5,105</u>

	2025 £	2024 £
Endowment Funds		
Charitable trusts at market value at 31 December		
Mary Burder churchyard fund	8,424	8,778
Nolan lych gate fund	2,753	2,867
Chancel repair fund	<u>445</u>	<u>459</u>
	<u>11,622</u>	<u>12,102</u>

The charitable trusts are administered by the Gloucester Diocesan Trust as endowment funds and must be retained.

Only the income arising from each fund is available for use by the PCC and is restricted to the purposes specified in note 11.

Tidenham Parochial Church Council

Notes to the Financial Statements

1. Accounting policies

(i) Basis of accounting

As the PCC's gross income is below £250,000 the PCC has made use of the exemption in s.133 of the Charities Act 2011 to prepare a receipts and payments account and a statement of assets and liabilities. The PCC expects its gross revenue for 2025 and subsequent years will not exceed £250,000. Receipts are included as received and expenditure when irrevocably paid. The financial statements are therefore not prepared on an accruals basis, and thus are outside the scope of the Charities SORP (FRS 102).

The financial statements are prepared in accordance with the Church Accounting Regulations 2006. They include monetary transactions, assets and liabilities for which the PCC can be held responsible. They do not include the accounts of other church groups that owe an affiliation to another body, nor those that are informal gatherings of church members.

(ii) Fund accounting

Restricted funds represent income which can only be spent for specific purposes, which are set out in note 11. The restrictions arise when specified by a donor, or when funds are raised for a specific purpose.

Unrestricted funds represent the remaining funds of the PCC which are not restricted, and may be spent as the PCC wishes in accordance with the objectives of the charity. The PCC may designate certain unrestricted funds for particular uses, such as an upcoming project, and such designated funds are not included in its free reserves.

2. Voluntary Income

During the year the PCC received the following grants: -

- (i) Gloucester Diocese: £5,000 for work on Tidenham Tower
- (ii) Lasletts (Hinton): £3,000 for work on Tidenham Tower
- (iii) Listed Places of Worship Scheme: £22,515 VAT refund, for Fabric repairs and improvements
- (iv) J. Laing Charites: £1,000 for Bereavement Counselling

During the year the PCC received the following legacies from the Estates of the late: -

- (i) Tony James: £14,000 for the work of the Wellbeing Chaplain
- (ii) Guy Rastall: £5,000 for the work of the CYF Minister.

3. Gross income from trading

	Unrestricted general fund	Unrestricted designated funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£	£
Link Parish magazine sales	947	0	0	947	992
Link Parish magazine advertising	1,170	0	0	1,170	999
Income from letting of building	1,582	0	0	1,582	1,788
	3,699	0	0	3,699	3,779

Tidenham Parochial Church Council

Notes to the financial statements (Continued)

4. Other income

	Unrestricted general fund	Unrestricted designated funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£	£
Services for Sedbury Space	0	0	7,300	7,300	7,000
Wayleave	118	0	0	118	118
Donation for Bell ringing ropes	0	0	0	0	624
Cost of Archbishop of Canterbury visit paid by DBF	0	0	0	0	1,913
SSE Refunds	0	0	0	0	8,642
Ride n' Stride	0	0	0	0	333
TOTAL	118	0	7,300	7,418	18,630

5. Trustee's remuneration and benefits

The remuneration paid to members of the PCC for carrying out their duties as trustees was £nil (2024: £nil).

Revd Nicki Bullivant received remuneration of £19,283 (2024: £18,556) and pension contributions of £990 (2024: £936) in her capacity as part-time Wellbeing Chaplain.

The amount paid to members of the PCC for personal expenses whilst carrying out their duties as trustees was £nil (2024: £nil).

6. Staff costs

	2025 £	2024 £
Wages and salaries	39,969	40,832
Employer's contribution to defined contribution pension scheme	1,385	1,310
	<hr/> 41,354	<hr/> 42,142

	2025	2024
The number of employees on 31 December was:		
Part-time	2	4
Full-time	0	0
Full Time Equivalent (FTE) posts	1.47	1.51

No employees received employee benefits of more than £60,000 during the year.

Tidenham Parochial Church Council

Notes to the financial statements (*Continued*)

7. Mission and evangelism costs

	Unrestricted general fund	Unrestricted designated funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£	£
Youth children & families ministry	0	193	2,130	2,323	1,468
Outreach	922	0	0	922	710
Total	922	193	2,130	3,245	2,178

8. Church running expenses

	Unrestricted general fund	Unrestricted designated funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£	£
Insurance	5,087	0	0	5,087	4,853
Church running costs	5,094	0	1,334	6,428	7,154
Bank Charges	232	0	0	232	275
Office costs	648	0	0	648	1,656
Upkeep of churchyards	0	0	1,017	1,017	3,340
Total excl utilities	11,061	0	2,351	13,412	17,277
Church utility bills	12,551	0	0	12,551	7,361
Total incl. utilities	23,612	0	2,351	25,963	24,638

9. Church improvements and minor repairs

	Unrestricted general fund	Unrestricted designated funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£	£
Improvements / minor repairs					
Electrical items	0	5,013	1,080	6,093	347
Audio-visual equipment	0	0	0	0	520
New Fire extinguishers	1,500	0	0	1,500	0
New Lightning conductor Tidenham Tower	0	2,263	0	2,263	0
Architect's fees Chase repairs	0	0	2,517	2,517	0
Other	0	1,127	1,723	2,850	2,966
Improvements Total	1,500	8,403	5,320	15,223	3,833
Major Repairs					
Tidenham Tower	0	0	100,684	100,684	42,708
TOTAL	1,500	8,403	106,004	115,907	46,541

10. Cost of trading

	Unrestricted general fund	Unrestricted designated	Restricted funds	Total 2025	Total 2024
	£	£	£	£	£
Link Parish magazine	1,480	0	0	1,480	1,468
Letting of Building	0	0	0	0	325
TOTAL	1,480	0	0	1,480	1,793

Tidenham Parochial Church Council

Notes to the financial statements (*Continued*)

11. Funds

The movements in funds during the year were as follows:

	Balance at 1 January 2025	Receipts	Payments	Transfers	Balance at 31 December 2025
	£	£	£	£	£
Unrestricted General Fund	30,044	95,558	(92,407)	1,044	34,239
Unrestricted Designated Funds					
Buildings maintenance	30,923	11,656	(8,403)	0	34,177
Pastoral Fees	0	416	(416)	0	0
B.A.T.S.	1,090	1,392	(193)	(1,044)	1,246
Total Unrestricted Designated Funds	32,013	13,464	(9,012)	(1,044)	35,423
Total Unrestricted Funds	62,057	109,022	(101,419)	(0)	69,660
Restricted Funds:					
Buildings maintenance and development	2,119	216	(896)	0	1,439
Tutshill Church Reordering	11,258	243	(1,242)	0	10,259
Youth, Children & Families	13,232	10,958	(20,550)	0	3,640
Wellbeing Ministry	37,565	8,962	(1,391)	(1,000)	44,136
Wellbeing Chaplain	3,659	19,197	(19,996)	0	2,859
Sedbury Toddlers Group	1,347	832	(1,190)	0	989
Bereavement Counselling	0	0	(195)	1,000	805
Funds donated for the following purposes:					
Notice Boards (2014)	245	14	0	0	260
Tutshill Churchyard Bench	604	29	0	0	633
Tutshill (St Luke's) General	700	1,087	(1,214)	0	572
Chase (St Michael) General	6,290	297	(2,552)	0	4,035
Tidenham Tower Repairs	82,540	27,817	(100,684)	0	9,673
Tidenham Church Develop (2016)	503	315	(631)	0	187
Vicar's Discretionary Fund	676	42	0	0	718
Tidenham Graves	1,820	99	(64)	0	1,856
Tutshill Graves	22	20	0	0	43
Income derived from Endowment Funds					
Mary Burder Churchyard Fund	778	244	(953)	0	69
Nolan Lych Gate	705	79	0	0	784
Chancel Repair Fund	128	13	0	0	142
PCC Restricted Funds Total	164,191	70,463	(151,557)	0	83,097
Vicar and Wardens' Charitable Trust administered by the PCC	5,266	241	0	0	5,507
Restricted Funds Total	169,457	70,704	(151,557)	0	88,604
Total Funds	231,515	179,727	(252,977)	0	158,265

Tidenham Parochial Church Council

Notes to the financial statements (*Continued*)

11. Funds (*continued*)

The origin and purpose of each restricted / designated* fund is as follows: -

Fund Name	Origin and Purpose
Youth, Children and Families (YC&F)	for the provision of Christian ministry specifically directed towards children, families with children, and teenagers in the Parish of Tidenham.
Wellbeing Ministry	for the costs of improving the wellbeing of people in the Parish of Tidenham.
Wellbeing Chaplain	to pay for the Wellbeing Chaplain's Salary and expenses.
Buildings maintenance and development *	money raised from donations, grants and fund-raising events towards the maintenance and development of the church buildings and installed fixtures.
Tutshill church reordering	money raised from donations, grants and fund-raising events towards the ongoing project to repair and develop the internal space of Tutshill church to enhance future use.
Tutshill toddlers' group (BATS)*	receipts from users of Tutshill toddlers' group to meet the costs of running the group.
Sedbury toddlers' group	funds raised through donations and fund-raising events for the purpose of running the Sedbury toddlers' group.
Notice boards	donations received toward the purchase of notice boards at all three churches.
Tutshill churchyard bench	the surplus remaining from a donation to purchase a bench in Tutshill churchyard.
Tidenham church development	a donation made towards the future development of Tidenham church.
Tidenham church Tower	to pay for the renovation and repair of Tidenham church Tower.
Tutshill (St Luke's) General	to pay for the operational costs of Tutshill St Luke's church.
Chase (St Michael) General	to pay for the upkeep and repair of the fabric of St Michaels' church Tidenham Chase.
Vicar's Discretionary	money from the closure of the F Grace trust to be used at the discretion of the Vicar for the benefit of the poor of the parish.
Mary Burder Churchyard	income from the charitable trust for the upkeep of the Burder graves in Tidenham Chase churchyard and the churchyard in general.
Nolan Lych Gate	income from the charitable trust for the preservation of the lych gate at Tidenham church.
Chancel Repair	income from the charitable trust for the upkeep of the chancel fabric at Tidenham church.
Tidenham Graves	money from the closure of the MJ Grace trust, the Mary Brett trust, and the Seys Bequest trust to be used for the upkeep of Tidenham churchyard, and especially the graves of Capt. Spencer Phipps Brett, Capt. Newdigate Poyntz, Mrs Poyntz, Mrs Alice Wood and the Seya family monuments, vault and window brass.
Tutshill Graves	money from the closure of the MJ Grace trust and the Mary Brett trust, to be used for the upkeep of Tutshill churchyard, and especially the graves of Capt. Spencer Phipps Brett, Capt. Newdigate Poyntz, Mrs Poyntz, Mrs Alice Wood.
Pastoral Fees*	payment to Gloucester Diocese of fees collected for churchyard monuments and weddings.
Bereavement	to attend courses, provide one to one contact and run events.