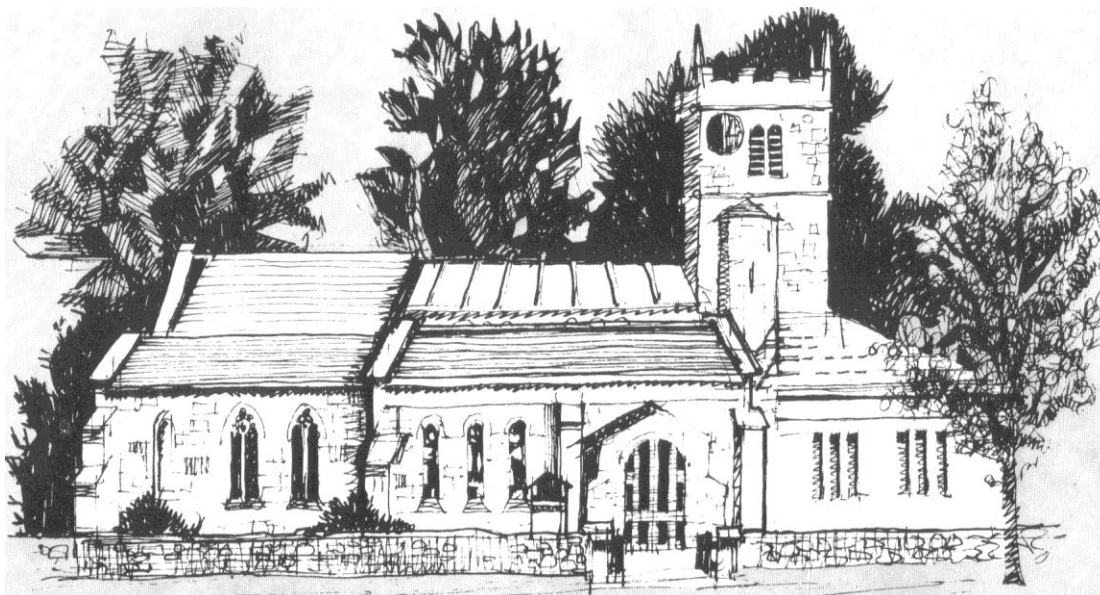


The Parochial Church Council of the Ecclesiastical Parish of St Nicholas, Dunnington

Registered Charity: 1178934



Annual Report and Financial Statements

For the Year Ended: 31st December 2025

"From everyone who has been given much, much will be demanded" (Luke 12:48)



The Parochial Church Council of the Ecclesiastical Parish of St Nicholas, Dunnington

Annual Report and Financial Statements

For the Year Ended 31st December 2025

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The Parochial Church Council of the Ecclesiastical Parish of St Nicholas, Dunnington

Annual Report and Financial Statements

For the Year Ended 31st December 2025

Annual Report

The Parochial Church Council ("the PCC") has pleasure in presenting its Report together with the Financial Statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the financial statements and comply with the PCC's governing document, the Charities Acts 2011 and 2022 and the relevant version of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The PCC is a Registered Charity (1178934) and is a public benefit entity.

Aim and Purpose

St Nicholas' PCC has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

The PCC is also specifically responsible for the maintenance of the Church and Tower Room complex of St Nicholas' Church, Dunnington.

St Nicholas' Church is part of a four-church benefice, the Benefice of Rural East York.

Objectives and Activities

The PCC is committed to enabling as many people as possible to worship at the church and to become part of the parish community at St Nicholas' Church. The PCC maintains an overview of worship throughout the parish and makes suggestions on how services can involve the many groups that live within the parish. The services and worship put faith into practice through prayer and scripture, music and sacrament.

When planning the activities for the year, the incumbent and the PCC have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular, the PCC tries to enable ordinary people to live out their faith as part of the parish community through:

- Worship and prayer, learning about the Gospel, and developing knowledge and trust in Jesus Christ;
- Provision of pastoral care for people living in the parish;
- Missionary support and outreach work.

Our vision is to 'grow together in community and faith', as part of the wider diocesan vision of Living Christ's Story.

Under that vision, our strategy has three priorities:

1. everyone grows in discipleship;
2. to improve benefice working and reaching out to younger people - each of us continuing to learn what it means to follow Jesus; drawing closer as churches to show Jesus' love through the ways that we love one another, and sharing expertise and practical help across our small churches; and then
3. to recognise that our culture has changed so we need to rethink how we invite younger people to be part of the family of God in Rural East York.

The Parochial Church Council of the Ecclesiastical Parish of St Nicholas, Dunnington

Annual Report and Financial Statements

For the Year Ended 31st December 2025

Achievements and Performance

Worship and Prayer

The PCC is keen to offer a range of services during the week and over the course of the year that our varied community finds both beneficial and spiritually fulfilling.

Our normal services consist of an intimate Sunday 8.00am service, twice monthly, following the historic word of the Book of Common Prayer (Common Worship Order Two); a Wednesday 9.00am service following Holy Communion Order One; and a more vibrant 10.30 am Parish Worship with music playing a large role three Sundays a month. A more informal and intentionally invitational opportunity for worship continues on two Sundays a month at 7.00pm in the Tower Room. We worship as a Benefice on any fifth Sundays of the month. A midweek Compline service via Zoom continues to attract fifteen to twenty people each week.

The “Little People Play and Praise” sessions that take place weekly during term-time for pre-school children and their carers continues. For the pre-school and primary-aged children of the Benefice several ‘Discover’ events were held during school holidays. A Children and Families worker was appointed in September 2025 but has subsequently resigned in 2026.

Dunnington Church of England Primary School regularly visits the church for services and the church’s worship team regularly conducts collective worship in the school. During the summer, York Schools and Youth Trust (YoYo) were invited to run prayer spaces in the church for the school. YoYo helped to run a small holiday club during the first week of the school summer holiday, which was very much enjoyed by the children who attended.

Monthly Evening and weekly Daytime Fellowship Groups provide opportunities for people to learn from the Bible, to discuss their experience of the joys and challenges of the Christian life and to pray and build friendships. A Christian Meditation Group meets monthly, existing to promote silent contemplative prayer and meeting a need in the parish for this approach to Christian spirituality. A well-attended Benefice Lent course was held in the Tower Room.

Church attendance

All are welcome to attend the regular services at St Nicholas’ Church. A complete revision of the church Electoral Roll was carried out prior to the 2025 APCM and 108 people reapplied to be listed on the Roll. Since then there have been 2 additions and sadly 2 deaths, thus at the 31st December 2025 the Roll stands at 107. The usual Sunday attendance remained constant at 70. While very few children are attending the main services, more children are attracted to the Contemporary Communion (held on the third Sunday of the month). ‘Sunday at Seven’ and the Wednesday Holy Communion services continue to be popular. Attendance at the Christmas and the Easter services increased from 2024. The church hosted 8 baptisms, 2 marriages and 8 church funerals in 2025.

Derwent Deanery Synod

Three members of the PCC sit on the Derwent Deanery Synod. This provides the PCC with an important link between the parish and the wider structures of the church.

The Parochial Church Council of the Ecclesiastical Parish of St Nicholas, Dunnington

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For the Year Ended 31st December 2025

The Tower Room Complex

The Tower Room Complex is used for the majority of the church groups and social events and is also available for hire. Bookings have not returned to pre-covid numbers but groups using the facility include the Parish Council and an art/sewing group.

As part of our fundraising efforts towards replacing the church heating system, we opened the church for refreshments and to offer toilet facilities (for an optional donation) for visitors who had come to watch the Yorkshire Marathon pass by the village.

Pastoral Care

The church hosted regular Sunday Parish Lunch and mid-week Fun Food and Fellowship days attended primarily by elderly parishioners.

A Community Cafe is held most Saturdays. Refreshments are often served after services or during some of the other worship opportunities.

Some members of the parish are unable to attend church due to sickness or age. Home visits, phone calls and Communion, are offered from both clergy and lay visitors who visit the housebound and residents of local care homes.

Communion is taken monthly to the residents at Grimston Court and the Manor Beaumont at Stamford Bridge.

Mission and Evangelism

Helping those in need is a demonstration of Christian Love. The church has continued to support the Children's Society with a Christingle service and some parishioners maintain a collection box for their donations. In addition, the church supported Dunnington Primary School, Carecent, Royal British Legion, IDAS (women's refuge) and York Food Bank. A house-to-house collection is organised during Christian Aid week.

The PCC approved mission and charitable donations of £7,400 (allocated in the 2024 accounts), the beneficiaries being York Inspirational Kids, Open Schools Worldwide, Tearfund and Restore York. The PCC has allocated £7,500 of mission and charitable donations from the 2025 accounts (recipients to be decided in 2026).

Other Church Activities

Details of all other church activities and groups, and more comprehensive commentaries on the foregoing activities, are contained in a separate Report available at the Annual Parochial Church Meeting.

The Parochial Church Council of the Ecclesiastical Parish of St Nicholas, Dunnington

Annual Report and Financial Statements

For the Year Ended 31st December 2025

Financial Review

2025 has seen a slight growth in General Fund reserves, which have been boosted by grants, fundraising activities by the Social Group (transferred to the General Fund) and cost saving measures.

The final outturn for the year on all funds, before accounting for net investment losses, was total income £109,220 (2024, £108,924) and total expenditure £107,009 (2024, £134,607) resulting in net income (a surplus) of £2,211 (2024, £25,683 deficit). The General Fund realised a deficit of £733.

Planned giving by standing order has increased significantly from £50,783 in 2024 to £53,478 in 2025. Free Will Offerings (open plate collections and the church's share of collections at funerals) decreased slightly to £5,263 (2024, £6,953). Envelope giving also decreased slightly to £915 (2024, £1,263). Use of the contactless card machine has fallen slightly to £1,690 (2024, £2,056). One-off donations have fallen substantially from £7,044 in 2024 to £2,213 in 2025.

We received grants of £463 from the Listed Places of Worship VAT reclaim scheme, £397 from the Diocese of York's Minor Repairs Grant scheme, £750 from City of York Council's Good Place Warm Place grant scheme and £1,767 from the Ward Committee to help with the costs of maintaining the churchyard.

Income from Tower Room bookings remained stable at £1,000 (2024, £1,100).

The Tower Room roof was completed in 2024 so any church maintenance expenditure in 2025 related to routine repairs and maintenance.

Our freewill offering to the diocese remained stable at £62,076 (2024, £62,076). The 2025 Mission and Giving donations will be £3,750 each to overseas charities and 'home' charities (2024, £3,700 each).

The General Fund balance (reserves) at the year-end have increased slightly to £11,125 (in 2024 the General Fund balance was £9,135). Restricted and Endowment Funds have seen an increase of £2,139.

There was a downturn of the stock markets in 2025, which saw the market value of The Church Estate Fund investment decrease by £2,051 and the James Twinam Fund investment decrease by £416. The dividends from the James Twinam Fund (£235) will be donated to Dunnington Church of England Primary School to support the Pupil Premium.

For the Benefice Magazine (Grapevine), increasing the annual subscription fee to a more realistic £7.50 and offering colour adverts to advertisers has increased subscription income by 19% and advertising income by 38%. This has led to an in year profit of £67.

The net movement on all funds, after taking into account the net market value gains on investments, amounted to £256 deficit (2024 £25,520 deficit), which when deducted from the funds brought forward at the beginning of the year, resulted in fund balances to carry forward at 31 December 2025 of £83,560 (2024, £83,816).

Reserves policy

The PCC's policy is to maintain a balance on unrestricted free funds (if possible) to cover 3 months' running costs which equates to approximately £26,000 (minimum £23,000). The current balance of £11,125 is significantly below this range.

The Parochial Church Council of the Ecclesiastical Parish of St Nicholas, Dunnington

Annual Report and Financial Statements

For the Year Ended 31st December 2025

Investment policy

It is the PCC's policy to invest fund balances with CCLA Investment Management Limited incorporating the CBF Church of England Deposit Funds.

Volunteers

The PCC extends grateful thanks to all the volunteers who work so hard to make St Nicholas' Church the lively and vibrant community it is. Some roles are more 'high profile' than others but there is so much valuable work that goes on unseen during the year contributing to the church's ministry and keeping it running.

Structure, Governance and Management

The PCC is a corporate body established by the Church of England and operates under the Parochial Church Council Powers Measure.

The method of appointment of PCC members is set out in the Church Representation Rules. At St Nicholas' the membership of the PCC consists of the Incumbent (Rector), Licensed Lay Ministers (Readers) and Members elected by those members of the congregation who are on the electoral roll of the church. All those who attend services or are members of the congregation are encouraged to register on the Electoral Roll and stand for election to the PCC.

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish including deciding how the funds of the PCC are to be spent. In the absence of Churchwardens, the PCC has appointed a Day-to-Day Task Group who cover the key maintenance roles usually undertaken by a Churchwarden. Many of the tasks previously carried out by Churchwardens have been allocated to a range of teams and volunteers.

The PCC met seven times during 2025, with an average level of attendance of 12 members. Given its wide responsibilities the PCC has sub-set/focus group discussions (for example for Fabric issues) on particular aspects with key conclusions reported back to the full PCC for advice or decision. In addition, the PCC discusses relevant issues from wider groups such as the Derwent Deanery Synod.

Some specific matters discussed were the Annual Diocesan "Freewill Offering" for 2025; Mission and Charity Giving; recruitment of a Families Worker; appointment of an architect in readiness for the quinquennial review; the church heating project; options for audio-visual equipment; and the benefice magazine.

Administrative Information

St. Nicholas' Church is situated in the village of Dunnington near York. It is part of the Benefice of Rural East York, Diocese of York within the Church of England. The correspondence address is The Rectory, 30 Church Street, Dunnington, York, YO19 5PW.

The PCC is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2020 as amended) and is registered with the Charity Commission (Registered Charity 1178934).

The Parochial Church Council of the Ecclesiastical Parish of St Nicholas, Dunnington

Annual Report and Financial Statements

For the Year Ended 31st December 2025

PCC members who have served from 1 January 2025, or date of appointment if later, until the date this report was approved, or date of retirement/resignation if earlier, are:

Ex-officio members:

<i>Incumbent:</i>	The Revd Katharine McBride	Chair
<i>Licensed Lay Minister (Reader):</i>	Judith Hewitt	Representative on Derwent Deanery Synod
<i>Churchwardens:</i>	David Marles Peter Helm	Lay Chairman (until 31 July 2025)
<i>Other ex-officio members:</i>	Joan Verrier	Representative on Derwent Deanery Synod (elected at APCM 2024: 21 April 2024)
	Margaret Eldridge	Representative on Derwent Deanery Synod (re-elected at APCM 2023: 23 April 2023)
<i>Elected lay members:</i>	Colin Beale	(re-elected at APCM 2024: 21 April 2024)
	Jenny Brooks	(elected at APCM 2023: 23 April 2023)
	Angela Creswick	(elected at APCM 2023: 23 April 2023, Resigned Nov 2025)
	Patricia Muir	(re-elected at APCM 2025: 11 May 2025)
	Mary Murray	(re-elected at APCM 2025: 11 May 2025)
	John Neale	(elected at APCM 2024: 21 April 2024)
	Julia Perry	(elected at APCM 2025: 11 May 2025)
	Andrew Pomfret	(re-elected at APCM 2024: 21 April 2024)
	June Rickell	(re-elected at APCM 2024: 21 April 2024, Resigned June 2025)
	Elizabeth Skilbeck	PCC Secretary (elected at APCM 2024: 21 April 2024)
	Pamela White	(elected at APCM 2023: 23 April 2023)
	Robert Woolley	(elected at APCM 2024: 21 April 2024)

{APCM = Annual Parochial Church Meeting}

The PCC's Treasurer re-appointed at PCC meeting on 11 May 2025 is Mrs Helen Pomfret

The Fabric Officer re-appointed at PCC meeting on 11 May 2025 is Mrs Angela Creswick, resigned Nov 2025

The Electoral Roll Officer appointed at PCC meeting on 15 July 2025 is Mrs Carole White

The Parochial Church Council of the Ecclesiastical Parish of St Nicholas, Dunnington

Annual Report and Financial Statements

For the Year Ended 31st December 2025

The PCC's bankers and independent examiner are:

Bankers:

The Co-operative Bank plc.
P.O. Box 101
1 Balloon Street
Manchester
M60 4EP

National Westminster Bank plc
Main Street
Heslington
York
YO10 5ZB

CCLA Investment Management
Limited
The CBF Church of England Funds
Senator House
85 Queen Victoria Street
London
EC4V 4ET

Independent Examiner:

Mr Brian Hopper
Foxville
Garthends Lane
Hemingbrough
Selby
YO8 6QW

The Parochial Church Council of the Ecclesiastical Parish of St Nicholas, Dunnington

Annual Report and Financial Statements

For the Year Ended 31st December 2025

Statement of responsibilities of the parochial church council

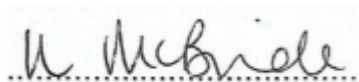
Law applicable to charities in England and Wales and guidance issued by the Central Board of Finance of the Church of England require the PCC to prepare financial statements which give a true and fair view of the PCC's financial activities during the year.

In preparing financial statements giving a true and fair view, the PCC should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the Church guidance, applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the church will continue in operation.

The PCC are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the PCC and enable them to ensure that the financial statements comply with the Church Accounting Regulations 2006 and the Charities Acts 2011 and 2022. They are also responsible for safeguarding the assets of the PCC and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Approved by the PCC 24 March 2026
and signed on its behalf by:**

A handwritten signature in dark ink, appearing to read 'K McBride', is written over a horizontal dotted line.

Rev K McBride (PCC Chair).

The Parochial Church Council of the Ecclesiastical Parish of St Nicholas, Dunnington

Annual Report and Financial Statements

For the Year Ended 31st December 2025

Statement of Financial Activities

	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total funds	Prior year total funds (restated)
Income and endowments from (Note 2.):						
Donations and legacies	76,848	-	4,045	-	80,893	83,905
Income from charitable activities	7,162	759	1,506	-	9,427	8,466
Other trading activities	3,292	-	12,283	-	15,575	12,474
Investments	-	545	2,295	235	3,075	4,079
Other income	-	-	250	-	250	-
Total income	87,302	1,304	20,379	235	109,220	108,924
Expenditure on (Note 3.):						
Raising funds	550	174	38	-	762	1,168
Expenditure on charitable activities	87,486	2,992	3,307	235	94,020	121,958
Other expenditure	-	-	12,227	-	12,227	11,481
Total expenditure	88,036	3,166	15,572	235	107,009	134,607
Net income / (expenditure) before transfer	(734)	(1,862)	4,806	-	2,211	(25,683)
Transfers						
Gross transfers between funds - in	2,724	-	-	-	2,724	2,227
Gross transfers between funds - out	-	(2,524)	(200)	-	(2,724)	(2,227)
Other recognised gains / losses						
Gains/losses on investment assets	-	-	-	(2,467)	(2,467)	1,163
Net movement in funds	1,990	(4,387)	4,607	(2,467)	(256)	(24,520)
Reconciliation of funds						
Total funds brought forward	9,135	13,965	9,738	50,978	83,816	108,336
Total funds carried forward	11,125	9,579	14,345	48,511	83,560	83,816
Represented by:						
Unrestricted						
General Fund	11,125	-	-	-	11,125	9,135
Designated						
Families Worker Fund	-	9,579	-	-	9,579	12,110
Social Group Fund	-	-	-	-	-	1,855
Restricted						
Agency collection	-	-	1,119	-	1,119	1,169
Audio Visual Fund	-	-	2,706	-	2,706	2,418
Benefice Magazine Fund	-	-	67	-	67	-

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Children's Work Fund	-	-	316	-	316	293
Churchyard Fund	-	-	750	-	750	-
Fabric Fund	-	-	3,834	-	3,834	997
Flower Fund	-	-	208	-	208	-
Little People Fund	-	-	430	-	430	425
Organ Fund	-	-	4,911	-	4,911	4,437
Service Books Fund	-	-	4	-	4	-
Endowment						
Church Estate Fund	-	-	-	40,788	40,788	42,839
James Twinam Fund	-	-	-	7,723	7,723	8,138
Fund Totals	11,125	9,579	14,345	48,511	83,560	83,816

The Parochial Church Council of the Ecclesiastical Parish of St Nicholas, Dunnington

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For the Year Ended 31st December 2025

Balance Sheet

	General	Designated	Restricted	Endowment	At 31/12/2025	At 31/12/2024 (restated)
Fixed assets						
Investments (Note 5.)	-	-	-	48,511	48,511	50,978
	-	-	-	48,511	48,511	50,978
Current assets						
Debtors (Note 6.)	8,562	-	448	-	9,010	9,475
Cash At Bank And In Hand	11,020	9,578	38,655	235	59,488	57,024
	19,582	9,578	39,103	235	68,498	66,499
Liabilities						
Creditors: Amounts Falling Due In One Year (Note 7.)	8,456	-	13,058	235	21,749	18,061
	8,456	-	13,058	235	21,749	18,061
Current assets less current liabilities	11,126	9,578	26,045	-	46,749	48,438
Total assets less current liabilities	11,126	9,578	26,045	48,511	95,260	99,416
Liabilities						
Creditors: Amounts falling due after more than one year (Note 8.)	-	-	11,700	-	11,700	15,600
	-	-	11,700	-	11,700	15,600
Total net assets less liabilities	11,125	9,579	14,345	48,511	83,560	83,816
Represented by:						
Unrestricted						
Unrestricted - General Fund	11,126	-	-	-	11,125	9,135
Designated						
Designated - Families Worker Fund	-	9,578	-	-	9,579	12,110
Designated - Social Group Fund	-	-	-	-	-	1,855
Restricted						
Restricted - Audio Visual Fund	-	-	2,706	-	2,706	2,418
Restricted - Benefice Magazine Fund	-	-	67	-	67	-
Restricted - Children's Work Fund	-	-	316	-	316	293
Restricted - Churchyard Fund	-	-	750	-	750	-
Restricted - Fabric Fund	-	-	3,834	-	3,834	997
Restricted - Flower Fund	-	-	208	-	208	-
Restricted - Little People Fund	-	-	430	-	430	425

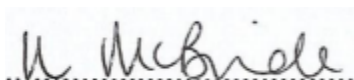
The Parochial Church Council of the Ecclesiastical Parish of St Nicholas, Dunnington

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For the Year Ended 31st December 2025

Restricted - Organ Fund	-	-	4,911	-	4,911	4,437
Restricted - Service Books Fund	-	-	4	-	4	-
Restricted - Agency collection	-	-	1,119	-	1,119	1,169
Endowment						
Endowment - Church Estate Fund	-	-	-	40,788	40,788	42,839
Endowment - James Twinam Fund	-	-	-	7,723	7,723	8,138
Fund Totals	11,125	9,579	14,345	48,511	83,560	83,816

Approved by the PCC on 24 March 2026
and signed on its behalf by:



Rev K McBride (PCC Chair)



H L Pomfret (Treasurer)

The Parochial Church Council of the Ecclesiastical Parish of St Nicholas, Dunnington

Annual Report and Financial Statements

For the Year Ended 31st December 2025

Accounting Policies

The financial statements have been prepared in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Acts 2011 and 2022 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the relevant version of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

The PCC is a public benefit entity.

Fund Accounting

Unrestricted Funds are income funds which are to be spent on the PCC's general purposes.

Designated funds are general funds set aside by the PCC for use in the future. Project funds are designated for particular projects for administration purposes only. Funds designated as invested in fixed assets for the PCC's own use are abated in line with those assets' annual depreciation charges in the SOFA, where applicable. Designated funds remain unrestricted and the PCC will move any surplus to other general funds.

Restricted Funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor, and (b) revenue donations or grants for a specific PCC activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis, where applicable.

Endowment Funds are funds, the capital of which must be retained either permanently or at the PCC's discretion; the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

Income recognition

All income is recognised once the PCC has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the income to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due.

The Parochial Church Council of the Ecclesiastical Parish of St Nicholas, Dunnington

Annual Report and Financial Statements

For the Year Ended 31st December 2025

Dividends and interest are accounted for when receivable. All other income is recognised when it is receivable. Amounts received specifically for mission are dealt with as restricted funds. All income is accounted for gross.

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the PCC to that expenditure, it is probable that settlement will be required and the amount of obligation can be measured reliably.

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish assessment is accounted for when due. All other expenditure is generally recognised when it is incurred and is accounted for gross.

Fixed assets

Consecrated and benefice property is not included in the financial statements in accordance with section 10 (2) (a) of the Charities Act 2011.

Movable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church's inventory, which can be inspected at any reasonable time. All expenditure incurred during the year on consecrated or benefice buildings and movable church furnishings, whether maintenance or improvement, is written off.

Equipment used within the church premises is depreciated on a straight-line basis over 4 years. Individual items of equipment with a purchase price of £1,000 or less are generally written off when the asset is acquired.

Investments

Investments are stated at market value at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluation at the year end and disposals throughout the year.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow-moving items.

Current assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less any provision for amounts that may prove uncollectable.

The Parochial Church Council of the Ecclesiastical Parish of St Nicholas, Dunnington

Annual Report and Financial Statements

For the Year Ended 31st December 2025

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against income on a straight-line basis over the period of the lease.

Irrecoverable Value Added Tax

The PCC is not registered for Value Added Tax (VAT) and accordingly expenditure is shown gross of irrecoverable VAT. The VAT incurred from time to time on certain fabric repair and maintenance expenditure can, however, be recovered under the Listed Places of Worship Grant Scheme.

Going Concern

The financial statements have been prepared on a going concern basis. This assertion is supported by budgets and forecasts. The PCC, having considered the foregoing and having made due enquiries, continue to adopt the going concern basis in preparing the financial statements which assumes that the PCC will continue in operation for the foreseeable future.

Taxation

The PCC is exempt from taxation on its income and gains under sections 521 to 536 of the Income Tax Act 2007 (ITA 2007) and section 256 of the Taxation of Capital Gains Tax Act 1992 (TCGA 1992) respectively.

The Parochial Church Council of the Ecclesiastical Parish of St Nicholas, Dunnington

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Notes to the Financial Statements

Note 2.	Unrestricted	Designated	Restricted	Endowment	This year	Last year
INCOME AND ENDOWMENTS FROM:						
Donations and legacies						
Planned giving - bank	53,238	-	240	-	53,478	50,783
Planned giving - envelopes	915	-	-	-	915	1,263
Loose plate collections	5,263	-	-	-	5,263	6,953
Contactless giving	1,621	-	69	-	1,690	2,056
Donations appeals etc	457	-	1,756	-	2,213	7,044
Tax recoverable on Gift Aid	13,743	-	213	-	13,956	14,535
Grants	1,611	-	1,767	-	3,378	1,271
Donations and legacies Totals	76,848	-	4,045	-	80,893	83,905

In 2024, donations income included £6,021 relating to restricted funds, £951 related to designated funds, the balance related to general funds.

Income from charitable activities

Sundry	667	-	-	-	667	792
Fees for weddings and funerals	3,296	-	-	-	3,296	3,077
Fundraising	3,199	759	1,506	-	5,464	4,597
Income from charitable activities Totals	7,162	759	1,506	-	9,427	8,466

In 2024, income from charitable activities included £3,193 relating to restricted funds, £1,663 related to designated funds, the balance related to general funds.

Other trading activities

Little People	-	-	220	-	220	223
Community cafe	2,292	-	-	-	2,292	1,837
Tower Room lettings	1,000	-	-	-	1,000	1,100
Magazine income - advertising	-	-	7,090	-	7,090	5,142
Magazine income - sales and subscriptions	-	-	4,973	-	4,973	4,172
Other trading activities Totals	3,292	-	12,283	-	15,575	12,474

In 2024, income from other trading activities included £9,537 relating to restricted funds, the balance related to general funds.

Investments

Dividends	-	-	1,197	235	1,432	1,397
Bank and building society interest	-	545	1,098	-	1,643	2,682
Investments Totals	-	545	2,295	235	3,075	4,079

In 2024, investment income included £3,653 relating to restricted funds, £426 related to designated funds, the balance related to general funds.

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Other income

Insurance claims	-	-	250	-	250	-
Other income Totals	-	-	250	-	250	-

In 2024, there was no 'other income'.

Total Income	87,302	1,304	20,379	235	109,220	108,924
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Note 3.

EXPENDITURE ON:

Raising funds

Fundraising costs - catering	550	174	38	-	762	1,167
Raising funds Totals	550	174	38	-	762	1,167

In 2024, expenditure on raising funds included £354 related to designated funds, the balance related to general funds.

Expenditure on charitable activities

Missionary & charitable giving - home	3,750	-	-	-	3,750	3,700
Missionary & charitable giving - overseas	3,750	-	-	-	3,750	3,700
Charitable donations	25	-	-	235	260	306
Diocesan parish share	62,076	-	-	-	62,076	62,076
Communications Officer salary (Parish administration)	1,273	-	-	-	1,273	1,135
Children and families worker salary	-	2,827	-	-	2,827	-
Organist's honoraria	200	-	-	-	200	800
Working expenses of Rector	391	-	-	-	391	410
Working expenses of Licensed Lay Minister	72	-	-	-	72	122
Working expenses of children and families worker	-	75	-	-	75	-
Rectory water rates	247	-	-	-	247	171
Rectory phone & broadband	230	-	-	-	230	243
Education and training	95	-	-	-	95	9
Youth group	-	-	-	-	-	51
Children's work	-	90	107	-	197	-
Benefice weekend	-	-	52	-	52	-
Church running - insurance	3,628	-	-	-	3,628	3,828
Church phone, broadband & website	297	-	-	-	298	270
Organ / piano tuning	-	-	53	-	53	50
Church maintenance	3,063	-	660	-	3,723	20,733

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Upkeep of services	1,732	-	722	-	2,454	3,195
Upkeep of churchyard	-	-	1,509	-	1,509	809
Printing & stationery	944	-	196	-	1,140	1,358
Postage	9	-	-	-	9	7
Accountancy & bookkeeping fees	678	-	-	-	678	1,690
Contactless transaction fees	19	-	8	-	27	32
Miscellaneous	110	-	-	-	110	181
Church running - electric	1,009	-	-	-	1,009	1,474
Church running - gas	3,310	-	-	-	3,310	4,544
Church running - water	378	-	-	-	378	318
Governance costs examination/audit fee	200	-	-	-	200	170
Church major repairs - structure	-	-	-	-	-	10,576
Expenditure on charitable activities Totals	87,486	2,992	3,307	235	94,020	121,958

In 2024, expenditure on charitable activities included £27,952 related to restricted funds, the balance related to general funds.

Other expenditure

Benefice magazine Editor's salary	-	-	3,819	-	3,819	3,405
Benefice magazine phone & broadband	-	-	248	-	248	197
Benefice magazine printing & stationery	-	-	7,803	-	7,803	7,340
Benefice magazine postage	-	-	32	-	32	31
Benefice magazine miscellaneous	-	-	70	-	70	81
Benefice magazine contribution to church gas	-	-	220	-	220	274
Little People expenses	-	-	35	-	35	153
Other expenditure Totals	-	-	12,227	-	12,227	11,481

In 2024, other expenditure included £11,481 related to restricted funds, the balance related to general funds.

Total Expenditure	88,036	3,166	15,572	235	107,009	134,607
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Note 4. PCC member's (trustees') remuneration and related party transactions

No payments or expenses were paid to any PCC member (trustee) in their capacity as council members.

During 2025, a total of £23,253 was donated to the PCC by PCC members (trustees), (2024: £22,647).

During the year the PCC employed a part-time Communications Officer and a Children and Families Worker, and paid an honorarium to the Church Organist. None of the salaries were large enough to attract social security costs. Together these individuals equate to less than one full time employee. The Communications Officer is engaged under a formal contract of employment by the PCC as Communications Officer and Benefice Magazine Editor.

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Note 5. Investments

	Dunnington Church Estate COIF Shares	James Twinam COIF Shares	Total
Market value at 1 January 2025	42,839	8,139	50,978
Addition during the year	-	-	-
Revaluation gain/(loss)	(2,051)	(416)	(2,467)
Market value at 31 December 2025	40,788	7,723	48,511

The holdings at 31 December 2025 consisted of: Dunnington Church Estate - 2,111 units in COIF Charities Investment Fund Income Units, with an acquisition cost of £2,111; and James Twinam - 401 units in COIF Charities Investment Fund Income Units with an acquisition value of £4,946. The market value at 31 December 2025 represented investments relating to the Restricted Funds: £48,511 (2024, £50,978).

Note 6. Debtors

	2025	2024
Tax Recoverable	4,480	4,565
Prepayments and Accrued Interest	1,598	2,337
Other Debtors	2,932	2,573
Totals	9,010	9,475

Included in debtors is an amount £448 (2024: £18) relating to Restricted Funds.

Note 7. Creditors

	2025	2024
Amounts Falling Due Within One Year	13,177	9,467
Accruals for Utility and Other Costs	8,572	8,594
Other Creditors	-	-
Totals	21,749	18,061

Included in creditors is an amount £13,293 (2024: £8,334) relating to Restricted Funds.

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Note 7. Non-Current Liabilities

	Interest-Free Diocese of York	Total
Opening balance at 1 January 2025	15,600	15,600
Borrowed	-	-
Repaid	3,900	3,900
Closing balance at 31 December 2025	11,700	11,700

The closing balance of non-current liabilities at 31 December 2025 amounting to £11,700 (2023, £15,600) all related to Restricted Funds.

Note 8. Fund movement summary

	Fund	Opening	Incoming	Outgoing	Transfers	Gains/Losses	Journals	Closing
Audio Visual								
Restricted		2,418	288	-	-	-	-	2,706
Sub-totals		2,418	288	-	-	-	-	2,706
Benefice Magazine								
Restricted		-	12,259	12,192	-	-	-	67
Sub-totals		-	12,259	12,192	-	-	-	67
Children's Work								
Restricted		293	151	128	-	-	-	316
Sub-totals		293	151	128	-	-	-	316
Church Estate								
Endowment		42,839	-	-	-	(2,051)	-	40,788
Sub-totals		42,839	-	-	-	(2,051)	-	40,788
Churchyard								
Restricted		-	2,259	1,509	-	-	-	750
Sub-totals		-	2,259	1,509	-	-	-	750
Fabric								
Restricted		997	3,546	709	-	-	-	3,834
Sub-totals		997	3,546	709	-	-	-	3,834
Families Worker								
Designated		12,110	461	2,992	-	-	-	9,579
Sub-totals		12,110	461	2,992	-	-	-	9,579

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Flower							
Restricted	-	910	702	-	-	-	208
Sub-totals	-	910	702	-	-	-	208
General							
Unrestricted	9,135	87,302	88,036	2,724	-	-	11,125
Sub-totals	9,135	87,302	88,036	2,724	-	-	11,125
James Twinam							
Endowment	8,139	235	235	-	(416)	-	7,723
Sub-totals	8,139	235	235	-	(416)	-	7,723
Little People							
Restricted	426	239	35	(200)	-	-	430
Sub-totals	426	239	35	(200)	-	-	430
Organ							
Restricted	4,437	527	53	-	-	-	4,911
Sub-totals	4,437	527	53	-	-	-	4,911
Service Books							
Restricted	-	200	196	-	-	-	4
Sub-totals	-	200	196	-	-	-	4
Social							
Designated	1,855	843	174	(2,524)	-	-	-
Sub-totals	1,855	843	174	(2,524)	-	-	-
Agency collection							
Restricted	1,169	-	50	-	-	-	1,119
Sub-totals	1,169	-	50	-	-	-	1,119
Totals	83,817	109,220	107,009	-	(2,467)	-	83,560

The Audio Visual Fund was created by repurposing funds from the Organ Fund and from the In Memorium Fund (now closed). In both cases, permission was sought from the Charity Commission and the original donor, respectively.

The Benefice Magazine Fund represents the funds of the magazine committee which are being accounted for under the auspices of the PCC.

The Children's Work Fund is utilised in promoting the work with children and young people in the parish.

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The Church Estate Fund, which is a separate charity registered with the Charity Commission (number 250726) and registered as Church Estate, consists of an investment in COIF shares producing income from dividends for the benefit of the Fabric Fund.

The Churchyard Fund consists of a grant from the Ward Committee and donations from individuals and is utilised for the maintenance of the churchyard.

The Fabric Fund is utilised for the repair and maintenance of the fabric of the church buildings. The Fabric Fund forms part of the Church Estate Fund.

The Families Worker Fund represents a legacy which has been designated by the PCC to fund the employment of a families worker.

The Flower Fund is utilised for the decoration of the church with floral arrangements for services and festivals. Many donations are received into the fund in memoriam of deceased loved ones.

The James Twinam Fund relates to a trust set up in the 18th century for the benefit of the poor and needy in Dunnington and Holtby. The fund was split between the two communities and the PCC now administers the Dunnington fund.

The Little People Fund represents subscriptions and donations collected at the Little People baby and toddler group held weekly in the Tower Room.

The Organ Fund is utilised for the repair and maintenance of the church organ.

The Service Books Fund represents money donated to purchase new service books.

The Social Group Fund represents funds raised from events organised by the Social Group.

There also exists a subsidiary charity registered at the Charity Commission known as the Charity of Dinah Richardson (number 249353). The objects of the charity are the distribution of bread at Holy Communion to the poor of the parish that attend divine service each Sunday when there is a sermon. The assets of this charity were subsumed into general church funds some years ago.

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Restatements

The Annual Accounts from 2024 have been restated to show the gross income from contactless and online giving and the fees (£32). Dedicated collections (£2,696) have been moved to an agency account and will no longer be displayed in the income and expenditure figures. The dedicated collections account for £91 in debtors.

Statement of Financial Activities (Restated)

	2024 Reported	Restatements	2024 Restated
Income and endowments from:			
Donations and legacies	83,873	32	83,905
Income from charitable activities	11,162	(2696)	8,466
Other trading activities	12,474	-	12,474
Investments	4,079	-	4,079
Total income	111,588	(2,664)	108,924
Expenditure on:			
Raising funds	1,168	-	1,168
Expenditure on charitable activities	124,622	(2,664)	121,958
Other expenditure	11,481	-	11,481
Total expenditure	137,271	(2,664)	134,607
Net income / (expenditure) resources before transfer	(25,683)	-	(25,683)
Transfers			
Gross transfers between funds - in	2,227	-	2,227
Gross transfers between funds - out	(2,227)	-	(2,227)
Gains/losses on investment assets	1,163	-	1,163
Net movement in funds	(24,520)	-	(24,520)
Total funds brought forward	108,336	-	108,336
Total funds carried forward	83,816	-	83,816

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Balance Sheet (Restated)

	2024 Reported	Restatements	2024 Restated
Fixed Assets			
Investments	50,978	-	50,978
	50,978	-	50,978
Current Assets			
Debtors	9,566	(91)	9,475
Cash At Bank And In Hand	57,024	-	57,024
	66,590	(91)	66,499
Liabilities			
Creditors: Amounts Falling Due Within One Year	18,152	(91)	18,061
	18,152	(91)	18,061
Total assets less current liabilities	99,416	-	99,416
Liabilities			
Creditors: Amounts falling due after more than one year	15,600	-	15,600
	15,600	-	15,600
Total net assets less liabilities	83,816	-	83,816
Represented by:			
Unrestricted			
Unrestricted – General Fund	10,304	(1,169)	9,135
Designated			
Designated – Families Worker	12,110	-	12,110
Designated – Social Group	1,855	-	1,855
Restricted			
Restricted – Audio Visual	2,418	-	2,418
Restricted – Benefice Magazine	-	-	-
Restricted – Fabric	997	-	997
Restricted – Flower	-	-	-
Restricted – Little People	425	-	425
Restricted – Organ	4,437	-	4,437
Restricted – Service Books	-	-	-
Restricted – Agency collection	-	1,169	1,169
Endowment			
Endowment – Church Estate	42,839	-	42,839
Endowment – James Twinam	8,138	-	8,138
Fund Totals	83,816	-	83,816

The Parochial Church Council of the Ecclesiastical Parish of St Nicholas, Dunnington

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Independent Examiner's Report

Dunnington Parochial Church Council - Independent Examiners Report to the Members of the Council

I report to the members on my examination of the financial statements of Dunnington PCC for the year ended 31 December 2025.

Responsibilities and basis of report

As members of the PCC, you are responsible for the preparation of the financial statements in accordance with the requirements of Charity Act 2011 ("the Act")

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

Independent examiner's report

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

1. accounting records were not kept in respect of the PCC as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) regulations 2008 other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.

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



Brian Hopper
Foxville, Garthends Lane
Hemingbrough
SELBY YO8 6QW

Dated 31 March 2026