

The United Parish of

BIRCHWOOD AND WOOLSTON

The Churches of the Transfiguration & the Ascension

Registered Charity Number 1185707 (England & Wales)

Parochial Church Council Annual Report & Financial Statements For the year ended 31 December 2025



The Ascension - Parish Church



The Transfiguration - Worship Centre

Incumbent:

Rev. Tabitha Rao

Bankers:

Barclays Bank Plc

Warrington Business Centre
23 Sankey Street

Warrington

CCLA

Senator House

85 Queen Victoria Street
London

Architect

Rebecca Grimshaw – Anthony Grimshaw Associates
6 Brideman Terrace, Wigan WN1 1SX

Treasurer

Hilda Taylor (BSc)

Independent Examiner

Debra Jacques (ACMA)

Independent Examiner's Report

Report to the Parochial Church Council (PCC) of Birchwood and Woolston
on the accounts for the year ended 31st December 2025, as set out on
pages 1 to 6 of your Annual Report.

Respective responsibilities of Trustees and Examiner

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

It is my responsibility to:

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

Basis of independent examiner's statement

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

Independent examiner's statement

In connection with my examination, no 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 Charities Act;
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities 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.

Signed: D Jacques

Date: 13.2.26

IE's Name: MRS DEBRA JACQUES ACMA

address: 3 SAGE CLOSE PADGATE WARRINGTON WAT20UG

Finance Report 2025

General Funds

At the end of 2025 we have a final balance of £6.1K, on the General Fund; however, we have £3.6K of costs that did not clear by the end of the year, which if they had would have resulted in a final balance of £2.5K.

Income fell in 2025 by £8.9K, and this trend continues to fall, as was anticipated at the end of 2024. Our Giving & Donation income was 40K, and Mission Income of £14K.

Expenses have increased from 57.3K to 80.8K an increase of £23.5K; partly due to the unpaid invoices from 2024 and Parish Share debts, along with inflationary price increases.

Parish Share

We paid all the 2025 Parish Share - a first in several years. We have 2 outstanding Parish Share amounts in 2024, amounting to £8.9K; which and we hope to pay this during 2026. We have Parish Share debts from previous years (2022 and 2023) of £12.6K, which the Diocese expects us to pay.

Restricted Funds - Fabric Fund

This year we have spent £7K from this fund, on the Mission Roof, Maintenance and Compliance work across the church. To support the growth of the Fabric Fund all fundraising costs and income are now assigned to this fund. We generated £5K of fundraising income which has helped offset the spend in the fabric fund.

Restricted Fund - Birchwood – Community

Income to this fund is not sufficient to maintain the costs of operation. Costs are high, and we need to consider how we fund this work, as the fund balances will expire in 2026.

Reserves

Our overall Bank reserves for 2025 stood at £44K, and we expect to use further reserve funds in 2026, reducing this further. It should be noted that most of this reserve is in restricted funds for specific purpose. Our general fund balance is £3k.

2026

Within the Single Parish we submitted a budget for 2026, which we will spend against. The budget has been set against falling income and increasing costs, it will be challenge for us all to manage against the budget.

From 2026 we will be following the new Finance Policy within the Single Parish, so 2026 will be a year of Transition. The Single Parish does not change the financial structure of our church; our assets and liabilities and debt stay with us. We will produce a set of accounts, which will represent all the normal expenses and costs we have in church today. We need to look at our financial sustainability in the longer term, with a focus on revenue generation and cost reduction.

Hilda Taylor, Treasurer.

Birchwood and Woolston (Charity Ref.1185707)
Fund Receipts and Payments 1 January to 31 December 2025

	2025 £	2024 £
General Fund (Unrestricted) Fund		
BF 2024	23593	8586
Income		
Donations and legacies		
Gift Aid - Parish Giving Scheme	31211	29200
Gift Aid - Bank (Standing Orders)	512	1198
Gift Aid - Envelopes	1089	1101
Other planned giving - Bank (Standing Orders)	412	
Loose plate collections (GASDS eligible)	2065	3385
Ad-hoc donations: non Gift Aid (GASDS eligible)	657	972
Ad-hoc donations: non Gift Aid (not GASDS eligible)	2235	2179
One-off Gift Aid donations	508	
Tax recoverable on Gift Aid	1344	7386
GASDS Tax relief	628	834
Fundraising (general)	-	4322
Total Donations and legacies	40662	50577
Income from charitable activities		
Parish fee for wedding or funeral	2260	
Total Income from charitable activities	2260	0
Other trading activities		
Church or Hall lettings - fund raising	14227	19282
Magazine income - sales	60	44
Other funds generated	6289	2491
Total Other trading activities	20577	21817
Total Income	63498	72394

Birchwood and Woolston (Charity Ref.1185707)
Fund Receipts and Payments 1 January to 31 December 2025

	2025 £	2024 £
Expenditure		
Cost of Raising funds		
Costs of giving envelopes and stewardship	107	
Costs of fundraising events	1106	1822
Total Raising funds	1213	1822
Expenditure on charitable activities		
Giving to missionary societies	58	
Home mission	882	
Deanery/Parish Share	53664	35664
Clergy working expenses	176	
Council tax (clergy housing)	1955	1663
Water charges (clergy housing)	809	
Insurance premiums (church building)	1059	
Telephone (church building/parish office)	704	
Organ / piano tuning and maintenance	756	
Church building maintenance (routine)	462	906
Upkeep of services	2183	
Church consumable items	518	2034
Administration costs for parish	326	
Governance costs & examination/audit fee	245	
Banking charges	200	
Church building - electric	800	4742
Church building - gas	3779	
Church building - water	388	
Magazine expenses including printing costs	480	
Other trading expenditure	519	1725
Hall/Other building - electricity	2004	8831
Hall/Other building - gas	1940	
Hall/Other building - insurance premiums	1882	
Hall/Other building - maintenance (routine)	1082	
Hall/Other building - water charges	2489	
Hall/Other building - consumables	300	
Total Expenditure on charitable activities	79662	55565
Total Expenditure	80875	57387
CF 2025	6217	23593

Birchwood and Woolston (Charity Ref.1185707)
Fund Receipts and Payments 1 January to 31 December 2025

	2025 £	2024 £
Fabric (Ascension) (Restricted) Fund		
BF 2024	14611	15364
Income		
Donations and legacies		
Ad-hoc donations: non Gift Aid (not GASDS eligible)	95	0
Fundraising (general)	5004	
Total Donations and legacies	5099	0
Income from charitable activities		
Church event income	539	
Total Income from charitable activities	539	
Investments		
Bank and building society interest	236	296
CBF Deposit account interest	575	
Total Investments	811	296
Total Income	6449	296
Expenditure		
Raising funds		
Costs of fundraising events	744	
Expenditure on charitable activities		
Church building maintenance (routine)		
Church equipment costs		
Hall/Other building - maintenance (routine)	5940	
Hall/Other building - equipment	334	1049
Total Expenditure	7018	1049
CF 2025	14042	14611
Gorton (Restricted) Fund		
BF 2024	11648	11269
Income	0	379
Expenditure	0	
CF 2025	11648	11648
Hicks (Transfiguration) (Designated) Fund		
BF 2024	5802	5802.00
Income	0	0
Expenditure	0	0
CF 2024	5802	5802.00

Birchwood and Woolston (Charity Ref.1185707)
Fund Receipts and Payments 1 January to 31 December 2025

	2025 £	2024 £
Community - Community (Transfiguration) (Restricted) Fund		
BF 2024	7891	7788
Income	0	
Donations and legacies	0	900
Other funds generated	97	71
Fund Transfer from Joshua	508	
Total Income	605	971
Expenditure		
Expenditure on charitable activities		
Parish mission and evangelism costs	2160	869
Church building maintenance (routine)	200	
Church consumable items	-	
Hall/Other building - insurance premiums	-	
Total Expenditure	2360	869
CF 2025	6135	7890
Joshua - (Transfiguration) (Restricted) Fund - Closed 2025		
BF 2024	534	3446
Income	0	0
Expenditure		
Telephone (church building/parish office)	26	2912
Fund Transfer to Community Fund	508	
Total Expenditure on charitable activities	534	2912
CF 2025	0	534

Birchwood and Woolston (Charity Ref.1185707)
Fund Receipts and Payments 1 January to 31 December 2025

	2025 £	2024 £
Community - Community (Transfiguration) (Restricted) Fund		
BF 2024	7891	7788
Income	0	
Donations and legacies	0	900
Other funds generated	97	71
Fund Transfer from Joshua	508	
Total Income	605	971
Expenditure		
Expenditure on charitable activities		
Parish mission and evangelism costs	2160	869
Church building maintenance (routine)	200	
Church consumable items	-	
Hall/Other building - insurance premiums	-	
Total Expenditure	2360	869
CF 2025	6135	7890
Joshua - (Transfiguration) (Restricted) Fund - Closed 2025		
BF 2024	534	3446
Income	0	0
Expenditure		
Telephone (church building/parish office)	26	2912
Fund Transfer to Community Fund	508	
Total Expenditure on charitable activities	534	2912
CF 2025	0	534

General		Fabric		Community		Gorton		Joshua		Hicks		Total
Bf 2024	23593.11	Bf 2024	14611.19	Bf 2024	7890.56	Bf 2024	11647.74	Bf 2024	534.31	Bf 2024	5802.00	64078.91
Income	63498.06	Income	6449.14	Income	118.36	Income	0.00	Income	0.00	Income	0.00	70065.56
Expenses	80874.57	Expenses	7018.1	Expenses	2360.00	Expenses	0.00	Expenses	25.90	Expenses	0.00	90278.57
C/F	6216.60	C/F	14042.23	C/F	5648.92	C/F	11647.74	C/F	508.41	C/F	5802.00	43865.90
Fund Transfer	0.00		0.00		508.41		0.00		-508.41		0.00	0.00
C/F	6216.60	C/F	14042.23	C/F	6157.33	C/F	11647.74	C/F	0.00	C/F	5802.00	43865.90

Cash & Bank Balances	
Current Account	33422.60
Deposit	2.06
CCLA	10418.65
Total	43843.31
Cash	22.59
Total	43865.90