

The Parochial Church Council of the St Paul's Church, Stockton-on-Tees
Financial Statements
For the year ended 31st December 2025

The Parochial Church Council of the St Paul's Church, Stockton-on-Tees

Index

Annual Report	1 - 3
Report of the Independent Examiner	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 - 11

The Parochial Church Council of St Paul's Church, Stockton-on-Tees
Annual Report
For the Year Ended 31 December 2025

The Parochial Church Council present their report and financial statements for the year ended 31st December 2025.

Reference and Administration Information

Principal address	Bishopton Road Stockton-on-Tees TS18 4PB
Status	Registered Charity No: 1195893
Chairpersons	Rev. P. Arnold
Treasurer	John Gordon Eyles
Trustees	Rev Paul Arnold Zoe Smith Sally Rosser Rollinson Linda Catherine Errington Joan Ursula Williams John Gordon Eyles Julie Collins Dorothy Frances Aithwaite Faye Ellen Thompson
Independent Examiners	Lynne Dickson FCA JBC Accountants Limited 3B Lockheed Court Preston Farm Stockton-on-Tees TS18 3SH
Bankers	Barclays Bank plc 49 High Street Stockton-on-Tees TS18 1AG

The Parochial Church Council of St Paul's Church, Stockton-on-Tees
Annual Report
For the Year Ended 31 December 2025

The primary objective of the PCC is the promotion of the Gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England.

The PCC of St Paul's has the responsibility of co-operating with the clergy team in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

The PCC is committed to enabling as many people as possible to worship at St Paul's Church.

When planning our activities for the year, the PCC have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. 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;
- Provision of pastoral care for people living in the parish;
- Missionary and outreach work.

Achievements and Performance

- * Worship and Prayer - Our worshipping community continues to grow. We have seen variable attendance rates through the year but the general trend is increasing.
- * Pastoral Care - we continue to provide pastoral care for the people of this parish.
- * Mission and outreach - we continue with our good holiday clubs and have increased outreach by starting a new club for 7-11 year olds 'Voyagers' which is growing steadily. This is alongside our outreach in local schools and mission weeks with teams from abroad.
- * Hall heating and lighting modernised.
- * Chancel and chapel lighting modernised.
- * Den lighting and electrical works
- * All church electrical systems EICR compliant
- * Audio Visual system upgraded, television replacing projector and screen

Financial Review

Unrestricted funds

Income £112,106 (2024: £107,307) of which:

Parish giving scheme (PGS) donations inc gift aid (auto applied) £15,541 (2024: £15,267);

Other giving, gift aid (manually claimed) £8,614 (2024: £9,632);

Weddings/funerals, £1,987 (2024: £1,646);

Hall lettings £3,741 (2024: £5,088);

Coffee morning's £909 (2024: £624);

income £66,296 (2024: £64,529)

SDF grant

Expenditure:

Electricity and water £13,914 (2024: £8,288);

Insurance £4,300 (2024: £4,174);

Parish Share £4,200 (£4,200 paid early 2026), (2024: £7,720)

Restricted funds

The Restoration and grafting funds have been used for maintenance and repair works during the year amounting to £23,197.

Reserves policy

It is the intention of the PCC to maintain a balance on unrestricted funds of at least £5000, in case of a sudden drop in giving, or other emergency situations which may arise from time to time. The balance held on unrestricted funds is in line with this policy.

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Annual Report
For the Year Ended 31 December 2025

Structure, Governance and Management

The Parochial Church Council is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure (1956) as amended and Church representation rules that came into force on 1st April 2013. The PCC is registered with the Charities Commission during the year.

The method of appointment of PCC members is set out in the Church Representation Rules. All Church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC.

Appropriate induction and training procedures are in place, and PCC members are sent on relevant training courses when, and where necessary.

The major risks to which the PCC is exposed, as identified by the PCC members, have been reviewed and systems or procedures have been established to manage those risks.

Approved by the PCC on 5/4/2026 and signed on their behalf by:



John Eyles - Treasurer pro tem

The Parochial Church Council of St Paul's Church, Stockton-on-Tees
Independent Examiners Report
For the Year Ended 31 December 2025

I report on the accounts of the PCC for the year ended 31st December 2025, which are set out on pages 5 to 11.

Responsibilities and basis of report

As the members of the PCC, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination on the PCC's accounts 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 statement

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

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

Signed: 

Name: Lynne Dickson FCA

Firm: JBC Accountants Limited

Address: 3B Lockheed Court
Preston Farm
Stockton-on-Tees
TS18 3SH

Date: 15 May 2026

The Parochial Church Council of St Paul's Church, Stockton-on-Tees

Statement of Financial Activities

For the Year Ended 31 December 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Income and endowments from:					
<i>Donations and legacies</i>	2a	94,114	290	94,404	90,572
<i>Church activities</i>	2b	5,748	-	5,748	6,734
<i>Other trading activities</i>	2c	1,198	-	1,198	624
<i>Investments</i>	2d	73	656	729	1,016
<i>Other</i>	2e	10,973	-	10,973	10,855
Total		<u>112,106</u>	<u>946</u>	<u>113,052</u>	<u>109,801</u>
Expenditure on:					
<i>Raising funds</i>	3a	161	-	161	72
<i>Mission giving & donations</i>	3b	-	290	290	1,892
<i>Church activities</i>	3c	93,719	23,197	116,916	111,927
Total		<u>93,880</u>	<u>23,487</u>	<u>117,367</u>	<u>113,891</u>
Net income/(expenditure)		18,226	(22,541)	(4,315)	(4,090)
Transfer between funds		3,167	(3,167)	-	-
Net movement in funds		<u>21,393</u>	<u>(25,708)</u>	<u>(4,315)</u>	<u>(4,090)</u>
Total funds brought forward	8 & 9	(55,458)	60,976	5,518	9,608
Total funds carried forward	8 & 9	<u>(34,065)</u>	<u>35,268</u>	<u>1,203</u>	<u>5,518</u>

The notes on pages 7 to 11 form part of these accounts.

The Parochial Church Council of St Paul's Church, Stockton-on-Tees

Balance Sheet

For the Year Ended 31 December 2025

		2025	2024
	Note	£	£
Current Assets:			
Debtors	5	2,799	1,827
Cash at bank and in hand		<u>62,447</u>	<u>86,673</u>
		65,246	88,500
Liabilities:			
Creditors: amounts falling due within one year	6	9,480	17,446
Total assets less current liabilities		<u>55,766</u>	<u>71,054</u>
Creditors: amounts falling due after more than one year	7	54,563	65,536
Total net assets		<u>1,203</u>	<u>5,518</u>
Parish funds:			
Unrestricted funds	8	(34,065)	(55,458)
Restricted funds	9	35,268	60,976
	10	<u>1,203</u>	<u>5,518</u>

The notes on pages 7 to 11 form part of these accounts.

Approved by the Parochial Church Council on

Approved by:

Rev. P. Arnold

Mr J.G Eyles



The Parochial Church Council of St Paul's Church, Stockton-on-Tees

Notes to the Financial Statements

For the Year Ended 31 December 2025

1 ACCOUNTING POLICIES

Basis of preparation

The PCC constitutes a public benefit entity as defined by FRS 102.

The financial statements have been prepared under the Charities Act 2011, in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, under FRS102 (2016) as the applicable accounting standards and the 2016 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP(FRS102)).

The financial statements have been prepared under the historical cost convention, except for Investment Assets, which are shown at market value.

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 has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102: - the requirements of Section 7 Statement of Cash Flows.

Funds

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.

Restricted funds comprise (a) income from endowments that's 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.

Income and endowments

Donations and legacies

Planned giving, collections and similar donations are recognised when received. Income tax recoverable on Gift Aid donations are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is entitled to the use of the resources, their ultimate receipt is considered probable and the amounts due are reliably quantifiable.

Other trading activities

All incoming resources including fundraising are accounted for gross.

Church activities

Rental income from the letting of church premises is recognised when the rental is due.

Investments

Dividends are accounted for when declared receivable, interest as and when accrued by the payer.

Expenditure

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 share expected to be paid over is accounted for when due.

All other expenditure is generally recognised when it is incurred and is accounted for gross.

Fixed Assets

Consecrated property and moveable church furnishings:

Consecrated and beneficed property of any kind is excluded from the accounts by S.10(2)(a) and (c) of the Charities Act 2011.

Moveable 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).

For anything acquired prior to 2000 there is insufficient cost information available and therefore such assets have not been valued in the accounts. Subsequently no individual item has cost £1,000 so all such expenditure has been written off when incurred.

Other fixtures, fittings and office equipment:

Equipment used within the church premises is capitalised and depreciated on a straight line basis over four years.

Individual items of equipment with a purchase price of £1,500 or less are written off when the asset is acquired.

Current assets

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

The Parochial Church Council of St Paul's Church, Stockton-on-Tees

Notes to the Financial Statements

For the Year Ended 31 December 2025

2 Income and endowments from:	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
2a Donations and legacies				
Planned: Standing Orders	15,937	-	15,937	15,324
Income Tax Recoverable	4,996	-	4,996	4,072
Open collections	3,222	-	3,222	2,635
Sundry donations	2,663	290	2,953	3,782
Legacy received	1,000	-	1,000	-
Grants received	66,296	-	66,296	66,043
	<u>94,114</u>	<u>290</u>	<u>94,404</u>	<u>91,856</u>
2b Church activities				
Fees for weddings and funerals	1,987	-	1,987	1,646
Church hall lettings	3,761	-	3,761	5,088
	<u>5,748</u>	<u>-</u>	<u>5,748</u>	<u>6,734</u>
2c Other trading activities				
Coffee mornings/fundraising	1,198	-	1,198	624
	<u>1,198</u>	<u>-</u>	<u>1,198</u>	<u>624</u>
2d Investments				
Bank interest received	<u>73</u>	<u>656</u>	<u>729</u>	<u>1,016</u>
2e Other - RHI scheme incentives	10,973	-	10,973	10,855
Total	<u>112,106</u>	<u>946</u>	<u>113,052</u>	<u>111,085</u>

The Parochial Church Council of St Paul's Church, Stockton-on-Tees

Notes to the Financial Statements

For the Year Ended 31 December 2025

3 Analysis of expenditure

	Unrestricted Funds £	Restricted Funds £	Total 2025 £		Total 2024 £
3a Raising funds	161	-	161	-	72
3b Mission Giving & Donations	-	290	290		1,892
3c Church activities					
Parish Share	4,200	-	4,200		7,720
Fees to DBF	1,131		1,131		
Salaries, wages and honoraria	46,780	-	46,780		45,909
Clergy & staff expenses	1,499	-	1,499		1,249
Mission & evangelism costs	10,140	-	10,140		13,044
Church running expenses	13,452	5,902	19,354		11,979
Church utility bills	13,914	-	13,914		8,288
Miscellaneous expenses	73	-	73		130
New Building work to church/hall	-	17,295	17,295		10,798
Loan interest	1,955	-	1,955		2,260
Other expenditure	-	-	-		10,000
Independent Examiner's fee	575	-	575		550
	<u>93,719</u>	<u>23,197</u>	<u>116,916</u>		<u>111,927</u>
Total	<u>93,880</u>	<u>23,487</u>	<u>117,367</u>		<u>113,891</u>

4 Employee Costs	2025 £	2024 £
Wages and salaries	45,282	42,507
Social security costs	-	-
Pension costs	<u>1,368</u>	<u>3,102</u>
	<u>46,650</u>	<u>45,609</u>
The average number of staff employed during the year was (1 x Admin/Comms & 1 x Children/Youth worker):	<u>2</u>	<u>2</u>

No employee earned more than £60,000 during the year.

The vicar's and curate's expenses are included within the detail of Note 3c.

No other members have had expenses reimbursed.

The Parochial Church Council of St Paul's Church, Stockton-on-Tees

Notes to the Financial Statements

For the Year Ended 31 December 2025

5 DEBTORS	2025	2024
	£	£
Income tax recoverable	2,208	1,160
Other debtors	591	667
	<u>2,799</u>	<u>1,827</u>

6 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR	2025	2024
	£	£
Loan	5,000	5,000
Trade creditors	404	236
Accruals	4,076	2,210
Other creditors	-	10,000
	<u>9,480</u>	<u>17,446</u>

7 LIABILITIES: AMOUNTS FALLING DUE AFTER ONE YEAR	2025	2024
	£	£
Loan	<u>54,563</u>	<u>65,536</u>

A loan of £100,000 was received in 2021 from Durham Diocese to purchase ground source heating. This is being repaid over 20 years, with the first payment made in March 2022. The conditions of the loan are that the amount of capital to be repaid would be the higher of £5,000 plus interest (3%) or the amount received in the previous year from the RHI scheme.

8 UNRESTRICTED FUNDS	2025	2024
	£	£
Brought forward at 1st January 2025	(55,458)	(73,479)
Income	112,106	42,778
Expenditure	(93,880)	(24,757)
Transfers	3,167	-
Carried forward at 31st December 2025	<u>(34,065)</u>	<u>(55,458)</u>

9 RESTRICTED FUNDS

2025:	At 1 January	Income	Expenditure	Transfers	At 31 December
	£	£	£	£	£
Restoration fund	23,847	656	(19,235)	-	5,268
Grafting fund	3,962	-	(3,962)	-	-
Garfield Weston grant	30,000	-	-	-	30,000
Donations	-	290	(290)	-	-
Strategic Development funding	3,167	-	-	(3,167)	-
	<u>60,976</u>	<u>946</u>	<u>(23,487)</u>	<u>3,167</u>	<u>35,268</u>

The Restoration fund has been used for ongoing maintenance to the church. The balance at 31 December 2025 includes the remnant of the bequest from the Jenny Bowron trust of £5,242.

The Grafting funds have been spent in full on mainenance during the year.

Garfield Weston fund of £30,000 for servery/kitchen works to commence 2026

Strategic development fund (SDF) has been extended for another three years. This Diocesan fund repays receipted expenditure from PCC current account, and as such the income has been reclassified as not restricted.

The Parochial Church Council of St Paul's Church, Stockton-on-Tees
Notes to the Financial Statements
For the Year Ended 31 December 2025

9 RESTRICTED FUNDS (continued)

2024:	At 1 January	Income	Expenditure	Transfers	At 31 December
	£	£	£	£	£
Restoration fund	27,884	943	(4,980)		23,847
Grafting fund	14,760	-	(10,798)		3,962
National Lottery grant	10,000	-	(10,000)		-
Garfield Weston grant	30,000	-	-		30,000
Donations	-	1,821	(1,821)		-
Strategic Development Funding	443	64,259	(61,535)		3,167
	<u>83,087</u>	<u>67,023</u>	<u>(89,134)</u>	<u>-</u>	<u>60,976</u>

10 ANALYSIS OF FUNDS

	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
Current assets	29,978	35,268	65,246	88,500
Liabilities: amounts falling due within one year	(9,480)	-	(9,480)	(17,446)
Liabilities: amounts falling due after one year	(54,563)		(54,563)	(65,536)
	<u>(34,065)</u>	<u>35,268</u>	<u>1,203</u>	<u>5,518</u>

11 RELATED PARTY DISCLOSURES

There have been no transactions involving related parties in 2025.