ST MICHAEL & ALL ANGELS CHURCH BECKWITHSHAW

FINANCIAL STATEMENTS
FOR THE YEAR ENDED
December 31, 2025

Incumbent
The Reverend John Smith
St Robert's Vicarage
21 Crimple Meadows
Pannal
Harrogate HG3 1EL

Treasurer
Vacant

Banks
Virgin Money
James Street
Harrogate HG1 1QU

CCLA Investment Management Ltd
The Central Board of Finance Church of England Funds
80 Cheapside
London EC2V 6DZ

Independent Examiner
Mrs Jo Thompson

ST MICHAEL & ALL ANGELS CHURCH, BECKWITHSHAW

Statement of financial activities for the year ended 31 December 2025

	Notes	2025 £	2024 £
INCOMING RESOURCES - all into unrestricted funds			
Voluntary Income	2(a)	12375	11623
Activities for generating funds	2(b)	1591	2595
Income from investments	2(c)	6335	8068
Income from church activities	2(d)	1794	4055
TOTAL INCOMING RESOURCES		22095	26341
RESOURCES EXPENDED - all from unrestricted funds			
Payments made in furtherance of the PCC's objectives	3(a)	-	-
Ministry - Diocesan Parish Share	3(b)	13710	13710
Ministry - Clergy working expenses	3(c)	431	780
Church running expenses & maintenance	3(d)	67249	31295
Administration expenses	3(e)	2644	2483
Other services rendered	3(f)	2145	3525
TOTAL RESOURCES EXPENDED		86179	51793
NET RESOURCES EXPENDED BEFORE OTHER RECOGNISED GAINS AND LOSSES		(64084)	(25452)
Transfer from Legacy fund to General fund		11665	-
Realised (loss)/gain on investments	4(b)	(965)	1929
Unrealised (loss)/gain on investments	4(a)	(7604)	4993
Net movement in funds		(60988)	(18530)
General fund brought forward 1 January 2025		54755	73285
General fund carried forward 31 December 2025		(£6233)	£54755

The notes on pages 3 to 6 form part of these financial statements.

ST MICHAEL & ALL ANGELS CHURCH , BECKWITHSHAW

Balance sheet at 31 December 2025

	Notes	2025 £	2024 £
FIXED ASSETS			
Investments	4(a)	182593	223162
CURRENT ASSETS			
Cash at bank	4(c)	8691	40968
Cash in hand		-	395
Debtors	4(d)	1416	-
		10107	41363
LIABILITIES			
Creditors	4(e)	975	147
NET ASSETS		£191725	£264378
FUNDS			
Unrestricted			
General fund		(6233)	54755
Legacy fund	4(e)	195458	207123
Restricted			
Vestments fund	4(g)	2500	2500
		£191725	£264378

Approved by the Parochial Church Council on May 10th, 2026 and signed on its behalf by

John Smith
Vicar

Kathryn Wilson
Churchwarden

The notes on pages 3 to 6 form part of these financial statements.

ST MICHAEL & ALL ANGELS CHURCH , BECKWITHSHAW

Notes to the financial statements for the year ended 31 December 2025

1 ACCOUNTING POLICIES

Basis of preparation
The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations' "true and fair view" provisions, together with FRS102 (2017) as the applicable accounting standard and the 2017 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP(FRS102)).

Funds
Unrestricted funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC.

Restricted funds are those funds that are collected for a stated purpose, the use of which is restricted to that purpose.

Incoming resources
Planned giving, collections and similar donations are recognised when received. Tax refunds 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 reasonably certain and the amounts due are reliably quantifiable. Dividends are accounted for when declared receivable, interest as and when accrued by the payer.

Gifts in kind and intangible income
The PCC receives, and gratefully acknowledges, substantial voluntary help. In accordance with section 8.48 of the CBF Church of England Guidance and regulation, this intangible benefit is not accounted for in the Statement of Financial Activities

Resources expended
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 and benefice property is not included in the accounts in accordance with s.10(2)(a) and (c) 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). Individual items of equipment are written off when the asset is acquired.

Investment assets
Investments are stated at market value at 31 December.

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

Notes to the financial statements for the year ended 31 December 2025 - continued.

			2025	2024
			£	£
2	**INCOMING RESOURCES**			
2(a)	**Voluntary Income**			
	Planned giving		3089	4238
	Collections		4488	4474
	Gift Aid taxation		2953	1563
	Donations			
		General projects	345	1348
	Legacies		1500	-
			£12375	£11623
2(b)	**Activities for generating funds**			
	Fund-raising			
		Raffle	294	532
		Concert	200	355
		Cream teas	372	293
		Fewston teas	619	418
		Pancakes	106	996
			£1591	£2595
2(c)	**Income from investments**			
	Central Board of Finance	Deposit Fund	223	955
		Investment Fund	6112	7113
			£6335	£8068
2(d)	**Incoming resources from church activities**			
	Fees for weddings and funerals		1794	4055
			£1794	£4055

Notes to the financial statements for the year ended 31 December 2025 - continued.

		2025 £	2024 £
3	**RESOURCES EXPENDED**		
3(a)	**Payments made in furtherance of the PCC's objectives**		
	Charitable giving	-	-
		£ -	£ -
	Ministry		
3(b)	Diocesan parish share	13710	13710
		£13710	£13710
3(c)	Clergy Expenses	431	780
		£431	£780
3(d)	**Church running expenses & maintenance**		
	Heating and lighting	3694	6533
	Insurance	2413	2328
	Maintenance of organ and piano	228	216
	Equipment	531	-
	Garden waste	49	-
	Church services	1118	851
	Maintenance of building	17721	674
	Boundary wall	8	20693
	Lighting project	29822	-
	Building project	11665	-
		£67249	£31295
3(e)	**Office and administration expenses**		
	Website and communications	67	272
	Office administrator/support	1798	1816
	Finance charges	288	140
	Sundry	491	150
		£2644	£2378
3(f)	**Other services rendered**		
	Organists, bellringers and verger	2145	3525
		£2145	£3525

Notes to the financial statements for the year ended 31 December 2025 - continued.

				2025	2024
				£	£
4(a)	**Investments**				
	Central Board of Finance Investment Fund				
	Valuation brought forward	9651.22	shares	223162	256240
	Additions			-	-
	Disposals at book value	1425.66	shares	(32965)	(38071)
	Revaluation to 31 December			(7604)	4993
	Valuation carried forward	8225.56	shares	£182593	£223162
4(b)	**Realised gain on sale**				
	Book value of shares sold			(32965)	(38071)
	Proceeds			32000	40000
	(Deficit)/surplus			(£965)	£1929
4(c)	**Bank and deposit accounts**				
	Bank current account			3691	35968
	Central Board of Finance - Deposit account			5000	5000
				£8691	£40968
4(d)	**Debtors**				
	Diocesan fees to be refunded re weddings			964	-
	Overpaid boiler repairs			452	-
				£1416	£0
4(e)	**Creditors**				
	Children's Society re Christingle			143	42
	Recharge from St Robert's Pannal re Otley			250	-
	Lighting repairs			582	-
	Christmas tree			-	105
				£975	£147

The full amount of 2025 Parish Share totalling £13710 has been paid. There is £16040 of historic share outstanding for which no provision has been made.

4(f)	**Legacy fund - unrestricted**				
	This represents legacy monies which the PCC wish to use for projects rather than for the day to day running costs.				
	Balance brought forward			207123	207123
	Transfer to General Fund re building project expenditure			(11665)	-
	Balance carried forward			£195458	£207123
4(g)	**Vestments fund - restricted**				
	Balance brought and carried forward			£2500	£2500

ST MICHAEL & ALL ANGELS CHURCH , BECKWITHSHAW

Independent Examiner's report to the PCC of St Michael and All Angels Church, Beckwithshaw

I report on the financial statements for the year ended 31st December 2025, which are set out on the preceding pages

Respective responsibilities of the Trustees and the Examiner

As Tustees of the charity, the members of the PCC are responsible for the preparation of the financial statements. 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 financial statements under section 145 of the 2011 Act;

• follow the procedures laid down in the General Directions given by the Charity Commissioners in 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 a charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements 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 matters have come to my attention:

1) which give me reasonable cause to believe that in any material respect the requirements

a) to keep accounting records in accordance with section130 of the 2011 Act; or

b) to prepare financial statements, which accord with the accounting records and comply with the requirements of the 2011 Act, have not been met; or

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

Mrs Jo Thompson Date: