

# Sheffield St. Mark Broomhill

(Registered charity number 1128758)

## **Financial Statements** **of the Parochial Church Council of The Ecclesiastical Parish of St Mark's** **Broomhill, Sheffield** for the year ended 31 December 2025

### **Incumbent:**

Vacancy between January 2024 & February 2025  
Revd Dr Beth Keith (from February 2025)

### **Honorary Treasurer:**

Mr David Armstrong

### **Bank:**

HSBC Bank plc  
Sheffield

### **Independent Examiner:**

Julie Holderness  
Nuvo Accountancy Limited  
Chartered Certified Accountants

v4.0

# Final

# 2025

# Sheffield St Mark Broomhill

Final v4.0

## Annual Financial Report of the Parochial Church Council for the year ended 31 December 2025

### Administrative information

St Mark's Church is situated in Broomhill, Sheffield, next to the Royal Hallamshire Hospital. It is part of the Diocese of Sheffield within the Church of England. The correspondence address is the Vicarage, 4 St Mark's Crescent, Sheffield S10 2SG.

St Mark's Parochial Church Council ("PCC") is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure and is a Registered Charity (no. 1128758). Members of the PCC are either ex officio, elected by the Annual Parochial Church Meeting ("APCM") or co-opted. The last APCM was on 27th April 2025, the next APCM is on 26th April 2026. PCC members who have served at any time during 2025 until the date of this report are:

Clergy	<i>Incumbent:</i>	<i>Liberal Theologian</i>	<i>Assist. Priest (Pastoral Care)</i>	<i>Assist. Priest (Theologian)</i>
	<b>Revd Dr Beth Keith</b> ( <i>from Feb</i> )	<b>Revd Dr Beth Keith</b> ( <i>till Jan</i> )	<b>Revd Shan Rush</b>	<b>Rev Dr Ian Wallis</b> ( <i>from June</i> )
Wardens:	<b>James Oliver</b> ( <i>to April</i> )	<b>Dilys Noble</b>		
	<i>Representatives on the Deanery &amp; Diocesan Synods:</i>		<i>Representatives on the Deanery Synod:</i>	
	<b>David Armstrong</b>	<b>James Morgan</b>	<b>Chris Ware</b>	<b>Robyn Vesey</b>
Readers	<b>Anne Padget</b>	<b>Jonathan Williamson</b>		
Elected members:	<i>2025 PCC</i>		<i>2024 PCC</i>	
	<b>Amanda Pilkington</b>	<b>Boyd Morgan</b> ( <i>till May</i> )	<b>Jane Padget</b>	<b>Nana Nyarko</b>
	<b>Jane Padget</b>	<b>Nana Nyarko</b>	<b>Joy Straits</b>	<b>Briony Tayler</b>
	<b>Joy Straits</b>	<b>Briony Tayler</b>	<b>Rachel Heginbotham</b>	<b>Bekah Hampson</b> (secretary)
	<b>Rachel Heginbotham</b>	<b>Bek Hampson</b>	<b>Boyd Morgan</b>	<b>Katherine Tattersall</b>
	<b>Katherine Tattershall</b>	<b>Martin Godley</b>	<b>Mike Hunt</b>	<b>Amanda Pilkington</b>
	<b>Frances Gray</b>		<b>Martin Godley</b>	<b>Frances Gray</b>
Co-opted	<b>Margaret Ainger</b> ( <i>from May</i> )			

### Structure, governance and management

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.

### Objectives and activities

The PCC has the responsibility of cooperating with the Incumbent in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish including how the funds of the PCC are to be spent

The PCC also operates through a number of committees that meet between full meetings of the PCC. These are: *Standing* (with the power to transact the business of the PCC between its meetings, subject to any directions given by the PCC), *Finance and Fabric*, *Faith and Justice - currently operating as Home & International Donations and Environment*, *Communications*, *Children, Young People and Students (CHYPS)*, *Pastoral and Hospitality*, *Study & Learning*, *Worship*.

### Church Attendance

As reported at the last APCM there were 128 on the Church Electoral Roll. Details of changes in the Roll will be notified at the next APCM.

The average Sunday attendance at services in October 2025 was 156 (133). This number increased significantly at festivals.

### Review of the year

The report on the activity of the PCC during the year together with reports from the clergy, wardens, the above mentioned PCC committees and other groups within the Church are given in the Annual Report for the year, published separately to this Annual Financial Report.

### Payments to PCC members, persons closely related them or other related parties

No PCC members received payments from the PCC other than for expenses. Details of the expenses paid to the Vicar and Assistant Priests are shown in notes 5(d).

**Sheffield St Mark Broomhill****Final v4.0****Annual Financial Report of the Parochial Church Council for the year ended 31 December 2025**

<b>Reserves</b>	Available Cash Reserves	<b>£51,359</b>	(2024 £57,138)
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Available general cash reserves at 31 December 2025 are shown above (with last years figure for comparison).

The PCC has a policy to maintain sufficient general reserves to cover at least three month's unrestricted payments (c£30,000).

It is the PCC's policy to invest deposit fund balances with HSBC (current or deposit accounts) or the CCLA Church of England Deposit Fund.

<b>Investments</b>	Total Investments	<b>£495,874</b>	(2024 £504,538)
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Total investments as at 31 December are shown above (with last years figure for comparison).

All Investments are held with CCLA. Dividends provide income either directly to the general fund or to fabric reserves/deposit accounts.

These investments are held for the income they generate rather than the capital value. This value is expected to fluctuate over time.

Social Investments are also held with Sheffield Credit Union. These do not generate significant financial returns

The Investment Analysis section gives more details

**Legacies**      During 2025 we received the following legacies. These are included in section 4d in the main accounts.

From the late Geraldine Davies-Jones	<b>£1,000</b>
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This legacy was unconditional as to its use and has been placed in the Designated Fund, general reserves whilst the PCC considers how it should be utilised.

**Fixed Assets**      During 2025 funds were spent on a number of items that are classified as fixed assets and are depreciated over time. These were:

Building, Property and Organ Improvements	
Infrared heating	<b>£28,431</b>
Boundary wall stabilisation	<b>£4,380</b>
Lounge and Upper Room triple glazing units	<b>£3,032</b>
Fixtures, Fittings and Equipment	
Practice organ for organ scholar	<b>£2,499</b>

TOTAL	<hr/>	<b>£38,342</b>
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**Financial Review (from the 2025 Financial Statements)**

During 2025 across all funds income and expenditure just about balanced. However looking at the funds individually there was a surplus on the general fund and deficits on the other three.

The surplus on the general fund was largely down to the post of Liberal Theologian being vacant.

The deficits were caused by a combination of reduction in the value of investments and significant capital expenditure.

It is expected that the value of investments will fluctuate so the drop in value was not unexpected and has no immediate impact,

The capital expenditure was mainly on replacing the heating in the upper room and work to prevent part of the wall round the Green from collapsing.

Room bookings continue to grow and generate additional income increasing by 30% to just over £18,500.

The grant of £6,000 received from the Church Burgesses Educational Foundation helped to fund the Family Worker role allowing funds to be used elsewhere.

## St Mark's PCC Accounts

Final v4.0

For the year ended 31 December 2025

## Budget Compare - GENERAL FUND ONLY

	2025 Budget	2025 Actual	Difference	%age
<b>Income</b>				
Planned giving PGS	110,000	124,667	14,667	13%
Income Tax recovered PGS	27,300	28,411	1,111	4%
Planned giving Other	35,000	29,632	- 5,368	-15%
Cash Donations	400	381	- 19	-5%
Web donations	800	370	- 430	-54%
Wall box	1,100	1,058	- 42	-4%
Card donations	3,500	1,818	- 1,682	-48%
Sundry Donations	5,000	6,025	1,025	21%
Income Tax recovered Other	9,300	6,300	- 3,000	-32%
Conference donations	-	525	525	
Car park	12,500	12,728	228	2%
Church and Room Hire	15,000	18,507	3,507	23%
Income from investments	10,500	11,198	698	7%
Home from Home income	5,796	5,796	-	0%
Solar panel income	3,800	6,238	2,438	64%
Fees	1,500	2,702	1,202	80%
<b>TOTAL</b>	<b>241,496</b>	<b>256,356</b>	<b>14,860</b>	
<b>Expenditure</b>				
International donations	9,100	8,100	- 1,000	-11%
Home donations	9,100	9,100	-	0%
Diocesan Common Fund	75,000	75,000	-	0%
Vicarage water charges	920	1,174	254	28%
Vicarage gas & electricity	-	226	226	
Conference Expenditure	-	377	377	
Vicars expenses	2,400	1,334	- 1,066	-44%
Liberal Theologian - expenses	-	-	-	
Liberal Theologian - house rent	5,350	-	- 5,350	-100%
Liberal Theologian - council tax	2,830	-	- 2,830	-100%
Liberal Theologian - stipend etc	-	-	-	
Water / Sewage and alarm maintenance	1,000	-	- 1,000	-100%
Additional admin support	3,000	-	- 3,000	-100%
Assistant Priest Expenses	420	427	7	2%
Visiting clergy and speakers	200	-	- 200	-100%
Family work resources and activities	1,000	945	- 55	-6%
Lay training and visits	500	236	- 264	-53%
Student and Young Adult work	250	-	- 250	-100%
Church conference/Parish weekend	-	-	-	
Gas	2,100	1,408	- 692	-33%
Electricity	15,440	11,249	- 4,191	-27%
Church Water	1,200	836	- 364	-30%
Church repairs and maintenance	3,090	7,781	4,691	152%
Planned repairs and maintenance	11,000	-	- 11,000	-100%
Lift Maintenance	880	240	- 640	-73%
Burglar Alarm maintenance	190	185	- 5	-3%
PAT Testing	210	-	- 210	-100%
Fire Alarm maintenance	530	472	- 58	-11%
Boiler maintenance	140	65	- 75	-54%
Fire extinguisher maintenance	350	163	- 187	-53%
Grounds	-	1,878	1,878	
Gardening services	1,430	1,296	- 134	-9%
Cleaning Materials	940	1,204	264	28%
Post & Printing	1,220	1,475	255	21%
Printing / Copyright Licences	920	799	- 121	-13%
Copier	950	960	10	1%
Church phone and broadband	1,000	826	- 174	-17%
IT Support	530	664	134	25%
Waste collection	420	423	3	1%
Insurance	6,450	6,444	- 6	0%
Cleaner	8,400	7,914	- 486	-6%
Caretaker	9,600	9,601	1	0%
Family Worker	19,900	13,948	- 5,952	-30%
Administrator Services	19,100	20,109	1,009	5%
Director of Music	16,300	16,430	130	1%
Organ / Piano Tuning and Repair	1,500	845	- 655	-44%
Family worker expenses	-	203	203	
Music Expenses	500	1,025	525	105%
Visiting organists	750	420	- 330	-44%
Children's choir expenses	-	78	78	
Sanctuary expenses	1,280	888	- 392	-31%
Caretaking for events	-	465	465	
Library books	80	190	110	138%
Accounting Costs	1,350	1,361	11	1%
Sundry expenses	500	1,520	1,020	204%
Gifts and Presentations	200	60	- 140	-70%
Refreshments	400	1,126	726	182%
Bank and card charges	180	91	- 89	-49%
Payroll Bureau Charges	650	635	- 15	-2%
Home from Home expenses	800	2,747	1,947	243%
Depreciation on fixed assets	-	2,310	2,310	
	-	-	-	
	<b>241,550</b>	<b>217,253</b>	<b>- 24,297</b>	

**Sheffield St. Mark Broomhill**  
**Statement of Financial Activities**  
**For the year ended 31 December 2025**

**Final v4.0**

		<b>2025</b>					<b>2024</b>					
		<b>Unrestricted Funds</b>		<b>Restricted</b>	<b>Endowment</b>	<b>Total Funds</b>	<b>Unrestricted Funds</b>		<b>Restricted</b>	<b>Endowment</b>	<b>Total Funds</b>	
		<b>General</b>	<b>Designated</b>	<b>Funds</b>	<b>Funds</b>	<b>2025</b>	<b>General</b>	<b>Designated</b>	<b>Funds</b>	<b>Funds</b>	<b>2024</b>	
<b>Note</b>		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	
<b>Income and Endowments</b>												
	Donations and Legacies	<a href="#">2.a</a>	197,970	10,971	298	-	209,239	193,410	7,363	24,113	-	233,024
	Charitable Activities	<a href="#">2.b</a>	45,971	-	-	-	45,971	39,545	-	-	-	39,545
	Other Trading Activities	<a href="#">2.c</a>	1,217	-	4,623	-	5,840	-	330	5,863	-	6,193
	Investments	<a href="#">2.d</a>	11,198	1,539	2,902	-	15,639	10,425	2,182	2,585	-	15,192
	<b>Total Income</b>		<b>256,356</b>	<b>12,510</b>	<b>7,823</b>	<b>-</b>	<b>276,689</b>	<b>243,380</b>	<b>9,875</b>	<b>32,561</b>	<b>-</b>	<b>285,816</b>
<b>Expenditure</b>												
	Church Activities	<a href="#">3.a</a>	217,253	22,679	13,225	-	253,157	243,539	35,803	12,829	-	292,171
	Cost of raising funds	<a href="#">3.b</a>	-	-	-	-	-	-	-	-	-	-
	<b>Total Expenditure</b>		<b>217,253</b>	<b>22,679</b>	<b>13,225</b>	<b>-</b>	<b>253,157</b>	<b>243,539</b>	<b>35,803</b>	<b>12,829</b>	<b>-</b>	<b>292,171</b>
	Net Income/(Expenditure)											
	Before Investment Gains/(Losses)		39,103	(10,169)	(5,402)	-	23,532	(159)	(25,928)	19,732	-	(6,355)
	Net Gains and Losses on Investments		-	(13,012)	(2,052)	(7,019)	(22,083)	-	6,808	1,046	3,784	11,638
	<b>Net Income /(Expenditure)</b>		<b>39,103</b>	<b>(23,181)</b>	<b>(7,454)</b>	<b>(7,019)</b>	<b>1,449</b>	<b>(159)</b>	<b>(19,120)</b>	<b>20,778</b>	<b>3,784</b>	<b>5,283</b>
	<b>Net Movement in Funds</b>		<b>39,103</b>	<b>(23,181)</b>	<b>(7,454)</b>	<b>(7,019)</b>	<b>1,449</b>	<b>(159)</b>	<b>(19,120)</b>	<b>20,778</b>	<b>3,784</b>	<b>5,283</b>
	Balances Brought Forward at 1 January 2025 (2024)		50,939	430,385	153,129	154,482	788,935	51,098	449,505	132,351	150,698	783,652
	<b>Balances Carried Forward at 31 December 2025 (2024)</b>		<b>90,042</b>	<b>407,204</b>	<b>145,675</b>	<b>147,463</b>	<b>790,384</b>	<b>50,939</b>	<b>430,385</b>	<b>153,129</b>	<b>154,482</b>	<b>788,935</b>

**Sheffield St. Mark Broomhill**  
**Balance Sheet at 31 December 2025**

	Note	2025		2024	
		£	£	£	£
<b>Fixed Assets</b>					
<i>Tangible Fixed Assets</i>	<a href="#">7.a</a>				
Building and organ improvements		163,301		146,533	
Major redecoration		-		-	
Fixtures, fittings & equipment		4,516		4,435	
			<b>167,817</b>		<b>150,968</b>
<i>Investments</i>	<a href="#">7.c</a>				
Parochial Church Council property		313,105		312,389	
Trust funds administered by the PCC		130,792		137,117	
Social investments	<a href="#">7.b</a>	51,977		55,032	
			<b>495,874</b>		<b>504,538</b>
<b>Current Assets</b>					
<i>Monetary Assets and Debtors</i>	<a href="#">7.d</a>				
Cash at bank and in hand		6,214		11,453	
Deposit accounts		119,013		133,400	
Debtors and prepayments		4,060		2,813	
		<b>129,287</b>		<b>147,666</b>	
<b>Liabilities: Amounts falling due within one year</b>					
Accruals and deferred income	<a href="#">7.e</a>	(2,594)		(14,237)	
			<b>126,693</b>		<b>133,429</b>
<b>Net Current Assets</b>			<b>790,384</b>		<b>788,935</b>
<b>Net Assets</b>			<b>790,384</b>		<b>788,935</b>
<i>Represented by:</i>					
<b>Funds</b>	<a href="#">8</a>				
Unrestricted		497,246		481,324	
Restricted		145,675		153,129	
Endowment		147,463		154,482	
		<b>790,384</b>		<b>788,935</b>	

Approved by the Parochial Church Council  
on \_\_\_\_\_ and signed on its behalf by:

Beth Keith (Vicar & chair of PCC)

David Armstrong (Honorary Treasurer)

The notes on pages 7 to 24 form part of these accounts

## Sheffield St. Mark Broomhill

### Notes to the financial statements

#### For the year ended 31 December 2025

#### 1 Accounting Policy

The PCC is a public benefit entity within the meaning FRS102 (Financial Reporting Standard). 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. They are also prepared under the applicable accounting standards and the current 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.

#### Funds

General 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. These include funds designated for a particular purpose by the PCC.

The purposes of any restricted and endowment funds are noted in the accounts at note 8.

The accounts include transactions, assets and liabilities for which the PCC can be held responsible.

#### Income

This is included in the Statement of Financial Activities ("SOFA") when: (1) the PCC becomes legally entitled to the benefit of use of the resources; (2) an inflow of economic benefit is probable, and; (3) the monetary value can be measured with sufficient reliability.

- Voluntary income and capital sources

- Collections are recognised when made.

- Amounts receivable under Gift Aid are recognised only when honoured by the giver.

- Income tax recoverable on Gift Aid donations is recognised only when claimable.

- Grants and bequests to the PCC are accounted for when the amount is payable.

- Income from fund raising events is accounted for gross.

The sale of books and magazines from the church bookstall are accounted for gross.

#### *Income from church activities*

- Income from the hire of the church premises is accounted for on an event by event basis after deduction of caretaking services.

- Parochial fees due to the PCC for weddings, funerals etc are accounted for on an event by event basis.

*Income from investments* - Dividends and interest are accounted for when due.

*Investment gains and losses* - Unrealised gains or losses are accounted for on the revaluation of investments at 31 December

**Expenditure and liabilities** These are recognised as soon as an outflow of economic benefit is probable.

*Grants and donations* Grants and donations are accounted for when payable.

*Church activities* The Common Fund and Associate Vicar contributions to the Diocese are accounted for when payable.

*Pension costs and other post retirement benefits* The PCC operates a defined contribution pension scheme. Contributions payable to the pension scheme are charged to the SOFA in the period to which they relate

#### Fixed assets

##### *Consecrated land and buildings and moveable church furnishings*

Consecrated and beneficed property (the church buildings and grounds) is excluded from the accounts by the Charities Act 2011.

The building and organ improvements and moveable church furnishings held by the Vicar and Churchwardens on special trust for the PCC, and which require a faculty for disposal, are accounted as inalienable property unless consecrated. For inalienable property acquired prior to 2001 there is insufficient cost information available and therefore such assets are not valued in the accounts. Items acquired since 1 January 2001 have been capitalised and depreciated in the accounts over their currently anticipated useful economic life (either over 25 or 10 years) on a straight-line basis. All expenditure incurred in the year on consecrated buildings or beneficed building (excluding building and organ improvements, asbestos stabilisation and redecoration), individual items under £1,000 (discretionary limit) or on the repair of moveable church furnishings is written-off.

##### *Other fixtures, fittings and office equipment*

Items used within the church premises are depreciated on a straight-line basis over four years. Individual items of equipment with a purchase value of £1,000 (discretionary limit) or less or repairs are written off in the period in the year.

Equipment rentals are paid and charged as they are incurred.

*Investments* Investments are valued at market value at 31 December.

#### Net current assets

Amounts owing to the PCC at 31 December in respect of fees, rents and room hire or other income are shown as debtors if the individual debts are greater than £500 or otherwise on a discretionary basis if required.

Costs and expenses payable by the PCC at 31 December are accrued if the individual amounts are greater than £500 or otherwise on a discretionary basis if required.

Stocks of books and consumables are written off in the year acquired if their remaining cost or net realisable value is less than £500.

Deposit accounts include cash held on deposit with the Central Board of Finance of the Church of England, the Sheffield Credit Union or at the Bank.

## Notes to the financial statements

For the year ended 31 December 2025

**2 Income and Endowments**2.a *Donations and Legacies*

Regular Donations

Card donations

Cash donations

Wall box

Web Donations

Text donations

Parish Giving Scheme - One off donation

Gift Aid claimed

Conference donations

Grants - received

Children's choir donations

Choral scholarship receipts

Legacies

Sundry donations

Note

**2025**

Unrestricted Funds		Restricted Funds	Endowment Funds	Total Funds
General	Designated	Funds	Funds	2025
£	£	£	£	£

**2024**

Unrestricted Funds		Restricted Funds	Endowment Funds	Total Funds
General	Designated	Funds	Funds	2024
£	£	£	£	£

2.a

TOTAL

2.b

Church and room hire

Car Park Donations

Solar panel income

PCC Fees Income

Home from Home income

Printing Income

2.b

TOTAL

2.c

*Other Trading Activities*

Donations, appeals, etc

Diamond Anniversary income

Parish Weekend Income

2.c

TOTAL

2.d

*Investments*

Dividends &amp; Reclaimed Tax

Interest Received

2.d

TOTAL

**Total Incoming Resources**

		182,710	-	-	-	182,710	174,450	-	-	174,450
		1,818	-	-	-	1,818	3,489	-	-	3,489
		381	-	-	-	381	515	-	-	515
		1,058	-	-	-	1,058	1,082	-	-	1,082
		370	-	-	-	370	1,437	-	-	1,437
		5	-	-	-	5	-	-	-	-
		246	-	-	-	246	-	-	-	-
		6,300	-	55	-	6,355	7,975	163	-	8,138
		525	-	-	-	525	-	-	-	-
	4.a	-	9,771	-	-	9,771	-	6,000	3,180	9,180
	5.l	-	-	243	-	243	-	-	2,000	2,000
	5.k	-	200	-	-	200	-	200	100	300
	4.d	-	1,000	-	-	1,000	-	1,000	18,833	19,833
		4,557	-	-	-	4,557	4,462	-	-	4,462
		<b>197,970</b>	<b>10,971</b>	<b>298</b>	<b>-</b>	<b>209,239</b>	<b>193,410</b>	<b>7,363</b>	<b>24,113</b>	<b>224,886</b>
		18,507	-	-	-	18,507	13,828	-	-	13,828
		12,728	-	-	-	12,728	12,731	-	-	12,731
		6,238	-	-	-	6,238	4,949	-	-	4,949
		2,702	-	-	-	2,702	2,300	-	-	2,300
		5,796	-	-	-	5,796	5,700	-	-	5,700
		-	-	-	-	-	37	-	-	37
		<b>45,971</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>45,971</b>	<b>39,545</b>	<b>-</b>	<b>-</b>	<b>39,545</b>
		1,217	-	4,623	-	5,840	-	-	3,683	3,683
		-	-	-	-	-	-	330	-	330
		-	-	-	-	-	-	-	2,180	2,180
		-	-	-	-	-	-	-	-	-
		<b>1,217</b>	<b>-</b>	<b>4,623</b>	<b>-</b>	<b>5,840</b>	<b>-</b>	<b>330</b>	<b>5,863</b>	<b>6,193</b>
		9,953	896	2,282	-	13,131	9,640	914	2,081	12,635
		1,245	643	620	-	2,508	785	1,268	504	2,557
		<b>11,198</b>	<b>1,539</b>	<b>2,902</b>	<b>-</b>	<b>15,639</b>	<b>10,425</b>	<b>2,182</b>	<b>2,585</b>	<b>15,192</b>
		<b>256,356</b>	<b>12,510</b>	<b>7,823</b>	<b>-</b>	<b>276,689</b>	<b>243,380</b>	<b>9,875</b>	<b>32,561</b>	<b>285,816</b>



Notes to the financial statements

For the year ended 31 December 2025

4 Analysis of Incoming Resources

Note	2025					2024					
	Unrestricted Funds		Restricted Funds	Endowment Funds	Total Funds	Unrestricted Funds		Restricted Funds	Endowment Funds	Total Funds	
	General	Designated	Funds	Funds	2025	General	Designated	Funds	Funds	2024	
	£	£	£	£	£	£	£	£	£	£	
4.a	<i>Regular Donations</i>										
	Parish Giving Scheme donations	124,667	-	-	-	124,667	111,330	-	-	-	111,330
	Other planned giving	29,632	-	-	-	29,632	35,585	-	-	-	35,585
	Gift Aid recovered PGS	28,411	-	-	-	28,411	27,535	-	-	-	27,535
4.a	<b>TOTAL</b>	<b>182,710</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>182,710</b>	<b>174,450</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>174,450</b>
4.b	<i>Grants</i>										
	Grants - received	-	9,771	-	-	9,771	-	6,000	3,180	-	9,180
4.b	<b>TOTAL</b>	<b>-</b>	<b>9,771</b>	<b>-</b>	<b>-</b>	<b>9,771</b>	<b>-</b>	<b>6,000</b>	<b>3,180</b>	<b>-</b>	<b>9,180</b>

In 2025 we received a grant from the Church Burgess Educational Foundation to a value of £6,000. This has been fully used to meet the cost of employing the Childrens and Families worker. A grant of £3,771 was also received in 2025 from the Listed Places of Worship scheme to cover the VAT on the changes to the heating in the Upper Room. A grant of £750 was received in 2013 from Waitrose towards the costs of hosting Christmas Lunches. £162 was utilised in 2013 with £100 in 2014, £175 in 2016 and £137 in 2017. The balance has been used to fund the soup run in 2025.

4.c	<i>Donations, appeals etc</i>										
	Special Collections	1,217	-	4,623	-	5,840	-	-	3,683	-	3,683
	Specific donations and appeals	-	-	-	-	-	-	-	-	-	-
4.c	<b>TOTAL</b>	<b>1,217</b>	<b>-</b>	<b>4,623</b>	<b>-</b>	<b>5,840</b>	<b>-</b>	<b>-</b>	<b>3,683</b>	<b>-</b>	<b>3,683</b>

Special collections relate to specific collections for Home and International causes (see note 5(a)).

4.d	<i>Legacies and bequests</i>										
	From the late Geraldine Davies-Jones	-	1,000	-	-	1,000	-	-	-	-	-
	From the late Doreen Godden	-	-	-	-	-	-	-	18,833	-	18,833
	From the late Pam Gould	-	-	-	-	-	-	1,000	-	-	1,000
4.d	<b>TOTAL</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>	<b>18,833</b>	<b>-</b>	<b>19,833</b>
	<i>Legacies</i>		<i>1,000</i>					<i>1,000</i>	<i>18,833</i>		

Notes: The bequest from Geraldine Davies-Jones was unconditional. Unused funds have been placed in the General Reserve deposit account subject to the PCC determining how the funds should be utilised. The funds expended from legacies are detailed in note 9.a

Notes to the financial statements

For the year ended 31 December 2025

5 Analysis of Resources Expended

5.a Outreach

International Donation Details

Care4Calais

Christian Aid - General

Global Justice Sheffield (local)

Literacy for Life

Phase

Practical Action (Intermediate Technology Group)

Succol

USPG

Bwindi

CongoAgri

Allocated total

Special Expenditure

ADELIPO (working in DRC)

Gaza Relief fund

USPG

Medical Action for Palestine

Amnesty International

Christian Aid

TOTAL

International donations

Note

	2025					2024				
	Unrestricted Funds		Restricted Funds	Endowment Funds	Total Funds	Unrestricted Funds		Restricted Funds	Endowment Funds	Total Funds
	General	Designated	Funds	Funds	2025	General	Designated	Funds	Funds	2024
	£	£	£	£	£	£	£	£	£	£
Care4Calais	1,000	-	-	-	1,000	910	-	-	-	910
Christian Aid - General	1,000	-	-	-	1,000	910	-	-	-	910
Global Justice Sheffield (local)	1,000	-	-	-	1,000	910	-	-	-	910
Literacy for Life	1,000	-	-	-	1,000	910	-	-	-	910
Phase	1,000	-	-	-	1,000	910	-	-	-	910
Practical Action (Intermediate Technology Group)	1,000	-	-	-	1,000	910	-	-	-	910
Succol	1,000	-	-	-	1,000	910	-	-	-	910
USPG	1,000	-	-	-	1,000	910	-	-	-	910
Bwindi	100	-	-	-	100	910	-	-	-	910
CongoAgri	-	-	-	-	-	910	-	-	-	910
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
<b>Allocated total</b>	<b>8,100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,100</b>	<b>9,100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,100</b>
<b>Special Expenditure</b>										
ADELIPO (working in DRC)	-	-	2,039	-	2,039	-	-	-	-	-
Gaza Relief fund	-	-	252	-	252	-	-	-	-	-
USPG	-	-	413	-	413	-	-	-	-	-
Medical Action for Palestine	-	-	90	-	90	-	-	-	-	-
Amnesty International	-	-	61	-	61	-	-	-	-	-
Christian Aid	-	-	-	-	-	-	-	344	-	344
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>8,100</b>	<b>-</b>	<b>2,855</b>	<b>-</b>	<b>10,955</b>	<b>9,100</b>	<b>-</b>	<b>344</b>	<b>-</b>	<b>9,444</b>
International donations	8,100	-	-	-	-	9,100	-	0	-	9,100

Notes: Restricted Fund donations of £2,855 (2024 £344) are all from the proceeds of special collections (see note 4(c)) and were paid immediately to the charities in question.

General Fund donations of £8,100 (2024 £9,100) have been allocated on recommendation of the International Donations Committee and approved by the PCC.

Restricted donations exclude donation made by members of the congregation directly to the charities when an appeal was made.

Notes to the financial statements

For the year ended 31 December 2025

Note	2025					2024				
	Unrestricted Funds		Restricted Funds	Endowment Funds	Total Funds 2025	Unrestricted Funds		Restricted Funds	Endowment Funds	Total Funds 2024
	General	Designated	Funds	Funds	2025	General	Designated	Funds	Funds	2024
	£	£	£	£	£	£	£	£	£	£
<i>Home donation Details</i>										
Nomad	2,000	-	-	-	2,000	1,000	-	-	-	1,000
Broomhall Girls Youth Group	1,000	-	-	-	1,000	1,000	-	-	-	1,000
South Yorkshire Refugee Law and Justice	1,000	-	-	-	1,000	1,000	-	-	-	1,000
Hope for the Future	1,000	-	-	-	1,000	-	-	-	-	-
Solace	1,000	-	-	-	1,000	-	-	-	-	-
Together for the CofE	1,000	-	-	-	1,000	-	-	-	-	-
Bens Centre	500	-	-	-	500	1,000	-	-	-	1,000
Broomhall centre	500	-	-	-	500	500	-	-	-	500
Inclusive Church	500	-	-	-	500	500	-	-	-	500
Hope at Home	500	-	-	-	500	-	-	-	-	-
Eco church	75	-	-	-	75	75	-	-	-	75
Church Action on Poverty Sheffield (annual sub)	25	-	-	-	25	25	-	-	-	25
Foundry Crisis fund	-	-	-	-	-	1,000	-	-	-	1,000
St Aidan's church boiler appeal	-	-	-	-	-	1,000	-	-	-	1,000
Stop Hate UK	-	-	-	-	-	1,000	-	-	-	1,000
Vida	-	-	-	-	-	1,000	-	-	-	1,000
	-	-	-	-	-	-	-	-	-	-
<i>Allocated total</i>	<b>9,100</b>	-	-	-	<b>9,100</b>	9,100	-	-	-	9,100
<i>Special Expenditure</i>										
Thornbridge (educational centre visit)	883	-	-	-	883	-	-	-	-	-
St Lukes Hospice	-	-	544	-	544	-	-	-	-	-
Collection for Beth to celebrate appointment as Vicar	-	-	467	-	467	-	-	-	-	-
Hope at home	-	-	310	-	310	-	-	-	-	-
Archer project	-	-	268	-	268	-	-	-	-	-
Purchases from Good Taste shop	238	-	-	-	238	-	-	-	-	-
Refreshments at Big Queer Carols	96	-	-	-	96	-	-	-	-	-
Fareshare	-	-	67	-	67	-	-	-	-	-
SAYiT	-	-	61	-	61	-	-	-	-	-
Children's Society	-	-	51	-	51	-	-	251	-	251
Sue Hammersley - leaving gift from collection	-	-	-	-	-	-	-	2,440	-	2,440
Nomad	-	-	-	-	-	-	-	502	-	502
S6 Food Bank	-	-	-	-	-	-	-	81	-	81
Assist	-	-	-	-	-	-	-	65	-	65
	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>10,317</b>	-	<b>1,768</b>	-	<b>12,085</b>	9,100	-	3,339	-	12,439
<i>Home donations</i>	<i>9,100</i>					9,100		-		

Notes: Restricted Fund donations of £1,768 (2024 £3,339) are all from the proceeds of special collections (see note 4(c)) and were paid immediately to the charities in question.

General Fund donations of £10,317 (2024 £9,100) have been allocated on recommendation of the Home Donations Committee and approved by the PCC.

Restricted donations exclude donation made by members of the congregation directly to the charities when an appeal was made.

Notes to the financial statements

For the year ended 31 December 2025

Note	2025					2024				
	Unrestricted Funds		Restricted Funds	Endowment Funds	Total Funds 2025	Unrestricted Funds		Restricted Funds	Endowment Funds	Total Funds 2024
	General	Designated	Funds	Funds	2025	General	Designated	Funds	Funds	2024
	£	£	£	£	£	£	£	£	£	£
Home Donations	9,100	-	-	-	9,100	9,100	-	3,339	-	12,439
International Donations	8,100	-	-	-	8,100	9,100	-	344	-	9,444
Special Expenditure	1,217	-	4,623	-	5,840	-	-	-	-	-
Grants	-	500	-	-	500	-	-	-	-	-
Soup Run expenses	205	-	-	-	205	156	-	-	-	156
Social Fund payments	-	-	-	-	-	-	-	-	-	-
5.a <b>TOTAL</b>	<b>18,622</b>	<b>500</b>	<b>4,623</b>	<b>-</b>	<b>23,745</b>	<b>18,356</b>	<b>-</b>	<b>3,683</b>	<b>-</b>	<b>22,039</b>

Notes: In 2025 two grants were made from the Mainland Stamper fund. One of £2,499 towards the cost of a practise organ loaned to our organ scholar and a second of £500 towards music expenses for one of our choral scholars. The practise organ has been added to the asset register so the expense does not show here.

No grants were made in 2024.

5.b *Diocese*

Diocesan Common Fund

	75,000	-	-	-	75,000	73,200	-	-	-	73,200
5.b <b>TOTAL</b>	<b>75,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>75,000</b>	<b>73,200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>73,200</b>

Notes: The payment to the Diocese covers the full costs of one member of staff.

5.c *Salaries, wages and honoraria*

Family Worker

Administrator

Director of Music

Caretaker

Cleaner

Visiting organists

Caretaking for events

Additional admin support

	13,948	6,000	-	-	19,948	13,224	6,000	-	-	19,224
	20,109	-	-	-	20,109	18,556	-	-	-	18,556
	16,430	-	-	-	16,430	15,658	-	-	-	15,658
	9,601	-	-	-	9,601	9,139	-	-	-	9,139
	7,914	-	-	-	7,914	7,536	-	-	-	7,536
	420	-	-	-	420	435	-	-	-	435
	465	-	-	-	465	-	-	-	-	-
	-	-	-	-	-	660	-	-	-	660
5.c <b>TOTAL</b>	<b>68,887</b>	<b>6,000</b>	<b>-</b>	<b>-</b>	<b>74,887</b>	<b>65,208</b>	<b>6,000</b>	<b>-</b>	<b>-</b>	<b>71,208</b>

Notes: Cleaning costs include the salaries of two part-time employed cleaners, Tim Moore and John Whitmill.

Cleaning materials and supplies are detailed under Cleaning in section 5.f below.

Caretaking costs are reduced when Tim acts as veeger/caretaker during weddings or funerals and the costs for his time are recovered through fees.

All the emoluments for the 5 regular employees are shown above and also included are £nil (2024 £nil) Employer's NIC payments (after Employer's NIC allowances), £1,212 (2024 £1,156) Employer's Pension Contributions and £nil (2024 £nil) paid in expenses.

Notes to the financial statements

For the year ended 31 December 2025

Note	2025					2024				
	Unrestricted Funds		Restricted Funds	Endowment Funds	Total Funds 2025	Unrestricted Funds		Restricted Funds	Endowment Funds	Total Funds 2024
	General	Designated	Funds	Funds	2025	General	Designated	Funds	Funds	2024
	£	£	£	£	£	£	£	£	£	£
5.d <i>Clergy and staff expenses</i>										
<i>Liberal Theologian</i>										
Liberal Theologian's stipend, pension & NIC	-	-	-	-	-	28,311	12,381	-	-	40,692
Liberal Theologian's house rent	-	-	-	-	-	5,000	-	-	-	5,000
Liberal Theologian's council tax	-	-	-	-	-	2,773	-	-	-	2,773
Liberal Theologian's utilities and alarm maintenance	-	-	-	-	-	774	-	-	-	774
Liberal Theologian's expenses	-	-	-	-	-	735	-	-	-	735
<i>Vicar</i>										
Vicar's Expenses	1,334	-	-	-	1,334	392	-	-	-	392
Vicarage water charges	1,174	-	-	-	1,174	896	-	-	-	896
Vicarage gas & electricity	226	-	-	-	226	473	-	-	-	473
<i>Other clergy</i>										
Assistant Priest expenses	427	-	-	-	427	310	-	-	-	310
Visiting clergy and speakers	-	-	-	-	-	-	-	-	-	-
<i>Other staff</i>										
Family Worker expenses	203	-	-	-	203	-	-	-	-	-
Director of Music expenses	-	-	-	-	-	-	-	-	-	-
5.d <b>TOTAL</b>	<b>3,364</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,364</b>	<b>39,664</b>	<b>12,381</b>	<b>-</b>	<b>-</b>	<b>52,045</b>

Notes: The Liberal Theologian's post was vacant in 2025. Previously the stipend has been met from a mixture of general and legacy (designated) funds.  
The PCC is only liable for the vicarage gas and electricity charges during a vacancy

5.e <i>Church utility bills</i>										
Electricity	11,249	-	-	-	11,249	11,358	-	-	-	11,358
Gas	1,408	-	-	-	1,408	1,919	-	-	-	1,919
Church phone and broadband	826	-	-	-	826	1,080	-	-	-	1,080
Water	836	-	-	-	836	756	-	-	-	756
Waste collection	423	-	-	-	423	410	-	-	-	410
5.e <b>TOTAL</b>	<b>14,742</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,742</b>	<b>15,523</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,523</b>

Notes: PV (Solar) panels have been fully operational on the Church roof since 2012. In 2025 Feed in Tariff income of £6,238 (2024 £4,949) was received from surplus electricity generated by the panels (see note 2(d)). This income helps to offset the annual electricity charges shown above.

## Notes to the financial statements

For the year ended 31 December 2025

Note	2025					2024				
	Unrestricted Funds		Restricted	Endowment	Total Funds	Unrestricted Funds		Restricted	Endowment	Total Funds
	General	Designated	Funds	Funds	2025	General	Designated	Funds	Funds	2024
	£	£	£	£	£	£	£	£	£	£
5.f <b>Church Running Expenses</b>										
<i>Repairs</i>										
Church repairs and maintenance	7,781	-	-	-	7,781	7,066	-	-	-	7,066
<i>Maintenance</i>										
Grounds	1,878	-	-	-	1,878	1,260	-	-	-	1,260
Gardening services	1,296	-	-	-	1,296					
Cleaning materials	1,204	-	-	-	1,204	570	-	-	-	570
Fire Alarm maintenance	472	-	-	-	472	428	-	-	-	428
Lift maintenance	240	-	-	-	240	456	-	-	-	456
Burglar Alarm maintenance	185	-	-	-	185	179	-	-	-	179
Fire Extinguisher maintenance	163	-	-	-	163	340	-	-	-	340
Boiler maintenance	65	-	-	-	65	130	-	-	-	130
PAT Testing	-	-	-	-	-	-	-	-	-	-
Organ / Piano Tuning and Repair	845	-	-	-	845	1,192	-	-	-	1,192
<i>Depreciation</i>										
Depreciation on fixed assets	2,310	16,179	6,060	-	24,549	1,498	17,422	6,156	-	25,076
<i>Finance &amp; IT</i>										
Insurance	6,444	-	-	-	6,444	6,263	-	-	-	6,263
Auditor/Independent Examiner's Fee	1,074	-	-	-	1,074	1,026	-	-	-	1,026
IT Support	664	-	-	-	664	635	-	-	-	635
Payroll Bureau Charges	635	-	-	-	635	551	-	-	-	551
Accounting package charges	287	-	-	-	287	287	-	-	-	287
Bank charges	59	-	-	-	59	89	-	-	-	89
Card processing charges	32	-	-	-	32	53	-	9	-	62
<i>Postage, Printing &amp; Stationery</i>										
Printing and stationery	1,454	-	-	-	1,454	1,123	-	-	-	1,123
Copier Lease Costs	960	-	-	-	960	924	-	-	-	924
Printing Licences	799	-	-	-	799	895	-	-	-	895
Postage	21	-	-	-	21	-	-	-	-	-
<i>Music Sanctuary &amp; Flowers</i>										
Music expenses and RSCM subscription	1,025	-	-	-	1,025	1,028	-	-	-	1,028
Sanctuary expenses	888	-	-	-	888	1,205	-	-	-	1,205
Church Flowers	98	-	-	-	98	215	-	-	-	165
<i>Home from home</i>										
Home from Home expenses	2,747	-	-	-	2,747	2,040	-	-	-	2,040

Notes to the financial statements

For the year ended 31 December 2025

		2025					2024				
		Unrestricted Funds		Restricted Funds	Endowment Funds	Total Funds 2025	Unrestricted Funds		Restricted Funds	Endowment Funds	Total Funds 2024
Note		General	Designated	Funds	Funds	2025	General	Designated	Funds	Funds	2024
		£	£	£	£	£	£	£	£	£	£
	<b>Sundry</b>										
	Refreshments	1,126	-	-	-	1,126	501	-	-	-	501
	Conference Expenditure	377	-	-	-	377	-	-	-	-	-
	Training courses	236	-	-	-	236	-	-	-	-	-
	Gifts and Presentations	60	-	-	-	60	165	-	-	-	215
	Performing Rights Society Fees	-	-	-	-	-	279	-	-	-	279
	Other Sundries	-	-	-	-	-	6	-	-	-	6
	Parish Weekend Expenditure	-	-	-	-	-	-	-	2,180	-	2,180
5.f	<b>TOTAL</b>	<b>35,425</b>	<b>16,179</b>	<b>6,060</b>	<b>-</b>	<b>57,664</b>	<b>30,404</b>	<b>17,422</b>	<b>8,345</b>	<b>-</b>	<b>56,171</b>
5.g	<b>Mission</b>										
	Children's choir expenses	78	-	2,542	-	2,620	1,167	-	-	-	1,167
	Family work resources and activities	945	-	-	-	945	-	-	801	-	801
	Library Books	190	-	-	-	190	17	-	-	-	17
	Choral scholar expenses	-	-	-	-	-	-	-	-	-	-
	Student Work Resources and activities	-	-	-	-	-	-	-	-	-	-
5.g	<b>TOTAL</b>	<b>1,213</b>	<b>-</b>	<b>2,542</b>	<b>-</b>	<b>3,755</b>	<b>1,184</b>	<b>-</b>	<b>801</b>	<b>-</b>	<b>1,985</b>
5.j	<b>Church Conference/Parish Weekend Receipts and Payments Summary</b>										
	<b>Receipts</b>										
	Parish Weekend Income	-	-	-	-	-	-	-	2,180	-	2,180
		-	-	-	-	-	-	-	2,180	-	2,180
	<b>Payments</b>										
	Parish Weekend Expenditure	-	-	-	-	-	-	-	2,180	-	2,180
	Total net expenditure	-	-	-	-	-	-	-	2,180	-	2,180
	Net (deficit)/surplus to General Fund	-	-	-	-	-	-	-	-	-	-

Notes: The details above are for the 2024 Mission Area Weekend. As this was for all three parishes in the mission area it was agreed that income and expenditure must balance. As there was a surplus a donation was made to Christian Aid, to balance income and expenditure.

A surplus of £1,650 (Restricted) is carried forwards from the previous (St Marks only) parish weekends.

Notes to the financial statements

For the year ended 31 December 2025

Note	2025					2024				
	Unrestricted Funds		Restricted Funds	Endowment Funds	Total Funds	Unrestricted Funds		Restricted Funds	Endowment Funds	Total Funds
	General	Designated			2025	General	Designated			2024
	£	£	£	£	£	£	£	£	£	£
5.k <i>Choral Scholarships</i>										
<b>Receipts</b>										
Choral scholarship receipts	-	200	-	-	200	-	200	100	-	300
Total net income	-	200	-	-	200	-	200	100	-	300
<b>Payments</b>										
Choral scholar expenses	-	-	-	-	-	-	-	-	-	-
Total net expenditure	-	-	-	-	-	-	-	-	-	-
Choral Scholarships brought forward	-	200	100	-	300	-	200	100	-	300
Choral Scholarships carried forward	-	400	100	-	500	-	200	100	-	300

Notes: Choral scholarships have been offered to four choir members. These have a maximum value of £500pa and are to be funded by donations and grants. The one payment of £500 was made in 2025 but this was made from the Mainland Stamper fund and is detailed above.

5.1 *Children's Choir*

**Receipts**

Children's choir donations	-	-	243	-	243	-	-	2,000	-	2,000
Grants received	-	-	-	-	-	-	-	1,100	-	1,100
Total net income	-	-	243	-	243	-	-	3,100	-	3,100

**Payments**

Children's choir expenses	78	-	2,542	-	2,620	-	-	801	-	801
Portion of Family worker's time for choir	-	-	-	-	-	-	-	-	-	-
Total net expenditure	78	-	2,542	-	2,620	-	-	801	-	801

Grant brought forward (Restricted)			2,299							
Grant carried forward (Restricted)			-		-			2,299		2,299

Notes: The children's choir is an experiment that will initially run for up to 3 years from October 2024. Funding to come from donations and grants. Grant received in 2024 from the Benefact trust.

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

7 Analysis of Net Assets by Fund

7.a Tangible Fixed Assets

Analysis of Net Book Value by Fund at 31 December 2025 (2024)

Building, Property and Organ Improvements

Major redecoration

Fixtures, Fittings and Equipment

Total Net Book Value by Fund

2025				
Unrestricted Funds		Restricted	Endowment	Total Funds
General	Designated	Funds	Funds	2025
£	£	£	£	£
13,287	67,980	82,034	-	163,301
-	-	-	-	-
1,282	3,234	-	-	4,516
<b>14,569</b>	<b>71,214</b>	<b>82,034</b>	<b>-</b>	<b>167,817</b>

2024				
Unrestricted Funds		Restricted	Endowment	Total Funds
General	Designated	Funds	Funds	2024
£	£	£	£	£
13,913	44,526	88,094	-	146,533
-	-	-	-	-
2,965	1,470	-	-	4,435
<b>16,878</b>	<b>45,996</b>	<b>88,094</b>	<b>-</b>	<b>150,968</b>

Analysis by asset type		Building, Property, Organ Improvements	Major Redecoration	Fixtures, Fittings and Equipment	Totals
		£	£	£	£
<b>Actual/Deemed Cost</b>	At 1 January 2025	477,659	24,185	134,864	<b>636,708</b>
<b>Additions in year:</b>					
<u>Building, Property and Organ Improvements</u>					
Infrared heating	Designated Funds	28,431	-	-	<b>28,431</b>
Boundary wall stabilisation	Designated Funds	4,380	-	-	<b>4,380</b>
Lounge and Upper Room triple glazing units	Designated Funds	3,032	-	-	<b>3,032</b>
		-	-	-	-
<u>Major redecoration</u>					
None		-	-	-	-
<u>Fixtures, Fittings and Equipment</u>					
Practice organ for organ scholar	Designated Funds	-	-	2,499	<b>2,499</b>
		-	-	-	-
		-	-	-	-
<i>Disposals</i>					
None		-	-	-	-
	Total additions in year	35,843	-	2,499	<b>38,342</b>
	total disposals in year			-	-
	At 31 December 2025	<b>513,502</b>	<b>24,185</b>	<b>137,363</b>	<b>675,050</b>
<b>Depreciation</b>					
	At 1 January 2025	331,126	24,185	130,429	<b>485,740</b>
	Charge for the year	19,075	-	2,418	<b>21,493</b>
	eliminated on disposals	-	-	-	-
	At 31 December 2025	<b>350,201</b>	<b>24,185</b>	<b>132,847</b>	<b>507,233</b>
<b>Net Book Value</b>					
	At 31 December 2025	<b>163,301</b>	<b>-</b>	<b>4,516</b>	<b>167,817</b>
	At 31 December 2024	<b>146,533</b>	<b>-</b>	<b>4,435</b>	<b>150,968</b>

Significant assets		
£		
<b>Building, Property and Organ Improvements</b>		
2002	244,650	Major work in upper room
2004	12,512	Car park upgrade
2008	9,353	Tower Louvers
2009	14,094	South steps railings
2009	7,130	Electrical wiring
2011	32,205	PV Panels
2011/2	11,144	Underfloor heating
2012	2,176	Loft insulation
2013	1,512	Spire/tower renovations
2013	1,367	Wiring upgrade
2014/5	115,651	Organ refurbishment
2018	76,932	Social house investment
2023	4,750	South steps repairs
2023	6,629	Wall repairs
2024	1,584	New notice boards
<b>Fixtures, Fittings &amp; Equipment</b>		
2020	21,981	New AV system for church
2022	3,288	Upper room LED lighting
<b>Major Redecorations</b>		
2003	24,185	Asbestos stabilisation

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

7 Analysis of Net Assets by Fund

	2025					2024				
	Unrestricted Funds		Restricted	Endowment	Total Funds	Unrestricted Funds		Restricted	Endowment	Total Funds
	General	Designated	Funds	Funds	2025	General	Designated	Funds	Funds	2024
	£	£	£	£	£	£	£	£	£	£
7.b Social House investment (Home from Home)										
<i>Analysis of Net Book Value by Fund at 31 December 2025 (2024)</i>										
Social Investment	-	51,977	-	-	51,977	-	55,032	-	-	55,032
<i>Total Net Book Value by Fund</i>	-	51,977	-	-	51,977	-	55,032	-	-	55,032

<i>Analysis by asset type</i>		Social Investment			Totals
		£	£	£	£
<b>Actual/Deemed Cost</b>	At 1 January 2025	76,440	-	-	76,440
<i>Additions in year:</i>					
None		-	-	-	-
<i>Disposals</i>					
None		-	-	-	-
	Total additions in year	-	-	-	-
	Total disposals in year	-	-	-	-
	At 31 December 2025	76,440	-	-	76,440
<b>Depreciation</b>	At 1 January 2025	21,408	-	-	21,408
	Charge for the year	3,056	-	-	3,056
	eliminated on disposals	-	-	-	-
	At 31 December 2025	24,464	-	-	24,463
<b>Net Book Value</b>	At 31 December 2025	51,976	-	-	51,977
	At 31 December 2024	55,032	-	-	55,032

In accordance with the Accounting Policies (see page 3), all major expenditure on fixed assets from 1 January 2001 has been capitalised and depreciated annually on a straight line basis (over 25 years for building and Organ improvements and social housing investments, 10 years for major redecorations and 4 years for fixtures, fittings and equipment).

**Notes to the financial statements**  
**For the year ended 31 December 2025**

**7 Analysis of Net Assets by Fund (continued)**

		2025				2024					
		Unrestricted Funds		Restricted Funds	Endowment Funds	Total Funds 2025	Unrestricted Funds		Restricted Funds	Endowment Funds	Total Funds 2024
		General	Designated	Funds	Funds	2025	General	Designated	Funds	Funds	2024
		£	£	£	£	£	£	£	£	£	£
7.a	<b>Tangible Fixed Assets</b>	<u>14,569</u>	<u>71,214</u>	<u>82,034</u>	<u>-</u>	<u>167,817</u>	16,878	45,996	88,094	-	150,968
7.c	<b>Investments</b>										
	<i>Social Investments</i>										
	Social House Investment	-	51,977	-	-	51,977	-	55,032	-	-	55,032
		-	51,977	-	-	51,977	-	55,032	-	-	55,032
	<i>Parochial Church Council property</i>										
ID1	General Investment	-	211,956	-	-	211,956	-	223,383	-	-	223,383
ID2	Fabric Investment (Restricted)	-	-	56,216	-	56,216	-	-	39,145	-	39,145
ID3	Fabric Investment (Designated)	-	25,188	-	-	25,188	-	26,546	-	-	26,546
ID4	Berry Bequest Investment	-	-	-	14,518	14,518	-	-	-	15,122	15,122
ID5	Mainland & Stamper Bursary Investment	-	3,074	-	-	3,074	-	5,950	-	-	5,950
ID6	Kelk Bequest Investment	-	-	-	2,153	2,153	-	-	-	2,243	2,243
		-	240,218	56,216	16,671	313,105	-	255,879	39,145	17,365	312,389
	<i>Trust funds administered by the PCC</i>										
ID7	Church Hall Charity Investment	-	-	-	71,589	71,589	-	-	-	75,448	75,448
ID8	Miss Thomas Bequest Investment	-	-	-	34,674	34,674	-	-	-	36,118	36,118
ID9	Friends of St Marks Investment	-	-	-	17,714	17,714	-	-	-	18,452	18,452
ID10	Elliott Bequest Investment	-	-	-	6,815	6,815	-	-	-	7,099	7,099
		-	-	-	130,792	130,792	-	-	-	137,117	137,117
	<b>Investments Total</b>	-	292,195	56,216	147,463	495,874	-	310,911	39,145	154,482	504,538
7.d	<b>Reserves</b>										
	<i>General reserves</i>										
	PCC current account	29,296	(17,892)	(5,190)	-	6,214	(754)	15,020	(2,813)	-	11,453
ID11	General Reserve deposit account	45,145	45,509	-	-	90,654	45,685	44,004	18,954	-	108,643
		74,441	27,617	(5,190)	-	96,868	44,931	59,024	16,141	-	120,096
	<i>Fabric reserves</i>										
ID12	Sheffield Credit Union deposit account	-	11,023	-	-	11,023	-	10,861	-	-	10,861
ID13	Fabric Deposit (Restricted)	-	-	6,616	-	6,616	-	-	4,965	-	4,965
ID14	Miss Thomas Bequest deposit account	-	-	5,565	-	5,565	-	-	4,356	-	4,356
ID15	Fabric Deposit (Designated)	-	4,288	-	-	4,288	-	3,367	-	-	3,367
		-	15,311	12,181	-	27,492	-	14,228	9,321	-	23,549
	<i>Other reserves and accounts</i>										
ID16	Social Fund	-	851	-	-	851	-	-	837	-	837
ID17	Mainland & Stamper Bursary Deposit Account	-	16	-	-	16	-	226	-	-	226
	Cash/Undeposited Receipts	-	-	-	-	-	145	-	-	-	145
		-	867	-	-	867	145	226	837	-	1,208
	<b>Reserves Total</b>	74,441	43,795	6,991	-	125,227	45,076	73,478	26,299	-	144,853
	<b>Debtors and prepayments</b>										
PA1	Room hire outstanding	740	-	-	-	740	-	-	-	-	2,357
PA2	Gift Aid Pending	1,490	-	-	-	1,490	2,357	-	-	-	456
PA3	PV (Solar) Panel FIT Income Debtor	1,012	-	-	-	1,012	456	-	-	-	-
PA4	HMRC Tax refund due	-	-	818	-	818	-	-	-	-	-
		3,242	-	818	-	4,060	2,813	-	-	-	2,813
7.e	<b>Accruals and deferred income</b>										
PA5	Electricity and Gas owed at year end	(1,784)	-	-	-	(1,784)	(2,290)	-	-	-	(2,290)
PA6	Expenditure Accruals	(426)	-	-	-	(426)	(309)	-	-	-	(309)
PA7	Grants received in advance	-	-	(152)	-	(152)	-	-	(177)	-	(177)
PA8	International donations owed at year end	-	-	(232)	-	(232)	-	-	(232)	-	(232)
	Diocese	-	-	-	-	-	(11,229)	-	-	-	(11,229)
		(2,210)	-	(384)	-	(2,594)	(13,828)	-	(409)	-	(14,237)
	<b>Fund Balance</b>	<u>90,042.00</u>	<u>407,204.00</u>	<u>145,675</u>	<u>147,463</u>	<u>790,384</u>	<u>50,939</u>	<u>430,385</u>	<u>153,129</u>	<u>154,482</u>	<u>788,935</u>
7.f	<b>General reserve deposit account breakdown</b>										
	General Reserve	45,145	-	-	-	45,145	45,684	-	-	-	45,684
	Legacy Reserve	-	-	-	-	-	-	32,407	18,954	-	51,361
	Diamond Anniversary	-	6,485	-	-	6,485	-	6,402	-	-	6,402
	Additional clergy fund	-	30,000	-	-	30,000	-	-	-	-	-
	Fabric Reserve	-	9,024	-	-	9,024	-	5,196	-	-	5,196
		45,145	45,509	-	-	90,654	45,684	44,005	18,954	-	108,643

## Sheffield St. Mark Broomhill

### Notes to the financial statements

#### For the year ended 31 December 2025

### 8 Fund details

#### 8.a Unrestricted Funds

The General Fund is used to pay all the everyday expenses of the church. This fund is “unrestricted” because the money has been given to the church on the general understanding that it will be used at the discretion of the PCC for furthering the mission and ministry of the church. Unless specified otherwise, all the money received by the church is first put into the General Fund.

The PCC may decide to put some of the General Fund money aside in deposit accounts for use in the future (for example, for building repairs). This money is “designated” for administration purposes only. Such funds are still unrestricted and can be moved to other funds if the PCC so decides. The PCC currently has “designated” deposit accounts for general and fabric purposes.

Mainland Bursary Fund for development of young people						
Property:	1,070 shares in The CBF Church of England Investment Fund					
Purchased:	31-Aug-89					
Original cost:	£6,000	<b>Market value</b>	<b>31/12/2025</b>	<b>£</b>	<b>3,074</b>	2024 £ 5,950

At the January 2020 PCC meeting it was agreed that in the absence of any documentary or anecdotal evidence to the contrary that the Mainland Bursary funds are more correctly recorded as Designated funds rather than Endowment funds. They have therefore been moved as at 31Dec2019 from Endowment to Designated.

Fabric Investment (Designated)						
Property:	8583.73 units in the COIF Charities Ethical Investment Fund					
Purchased:	10-Sep-20					
Original cost:	£23,076	<b>Market value</b>	<b>31/12/2025</b>	<b>£</b>	<b>25,188</b>	2024 £ 26,546

This account was created by merging several small designated fabric deposit accounts. Therefore the income from the above investment should be used for Fabric purposes. The dividends from this accounts is paid to a dedicated CCLA Fabric (Designated) deposit account.

#### 8.b Restricted Funds

These are funds that are subject to some particular restriction on the way they may be spent or applied. The money received is restricted either by the donor or by the terms of an appeal for a particular purpose such as a special collection for overseas aid or for a major repair. The PCC has several deposit accounts that are “restricted” in their use for either fabric or other specified purposes.

Fabric Investment (Restricted)						
Property:	12657.65 units in the COIF Charities Ethical Investment Fund					
Purchased:	10-Sep-20					
Original cost:	£34,028	<b>Market value</b>	<b>31/12/2025</b>	<b>£</b>	<b>56,216</b>	2024 £ 39,145

This account was created by merging several small restricted fabric deposit accounts. Therefore the income from the above investment fund can only be used for Fabric purposes. The dividends from this account is paid to a dedicated CCLA Fabric (Restricted) deposit account.

**8.c Endowment Funds**

These are another form of restricted funds and represent money that has been given to the church with the specific instruction that only the interest or dividends earned by the investment can be spent. The original money (or “capital”) cannot normally be spent and must remain in the form of investments.

**8.c.i Parochial Church Council Property**

The PCC may hold property “for any ecclesiastical purpose affecting the parish or any part thereof” and for certain educational purposes (PCC (Powers) Measure 1956, Section 5). “Ecclesiastical purposes” will include any purpose furthering the work of the Church of England in the parish. The capital sums and income derived there from can only be used for these purposes.

*Held in the name of the Vicar and Church Wardens, administered by the PCC*

<b>Miss Berry Bequest for general purposes</b>						
Property:	654 shares in The CBF Church of England Investment Fund					
Purchased:	28-Feb-69					
Original cost:	£730	<b>Market value</b>	<b>31/12/2025</b>	<b>£</b>	<b>14,518</b>	2024 £ 15,122

<b>Kelk Bequest for general purposes</b>						
Property:	97 shares in The CBF Church of England Investment Fund					
Purchased:	31-Aug-82					
Original cost:	£200	<b>Market value</b>	<b>31/12/2025</b>	<b>£</b>	<b>2,153</b>	2024 £ 2,243

**8.c.ii Trust Funds administered by the Parochial Church Council**

These funds comprise a charity administered under a scheme made by the Charity commissioners, two bequests and a donation involving permanent trusts restricting the use of the capital that is held by the Diocesan Board of Finance.

<b>The St Mark’s Church Hall Charity</b>						
Property:	106.68 shares in CCLA - COIF Charities Ethical Investment Fund					
(Original Purchase:	12,277 shares	31-Mar-93	Original cost:	£19,189)		
Dividends reinvested in year to purchase	825 shares	at a cost of	£1,357			
<b>Market value</b>	<b>31/12/2025</b>	<b>£</b>	<b>71,589</b>	2024	<b>£</b>	<b>75,448</b>

The above investment originates from the sale of the former church hall in Ashgate Road, Broomhill, in March 1971. The PCC are managing trustees, the Diocesan Board of Finance custodian trustees. The clear income from the charity is to be applied to further the “religious and other charitable work of the Church of England” in the ecclesiastical parish of St Mark, Broomhill. The charity property may also be used for land and building required for that work. By an order dated 14 January 2014, the Charity Commissioners authorised expenditure of £34,000 from the Charity’s permanent endowment for the purpose of restoration and refurbishment of the Church organ under the condition that the sum be repaid over 30 years at a minimum of £1,133 per annum. In addition, the PCC authorised the expenditure of £16,000 from the Charity’s accumulated income for the same purpose. Accordingly, in January 2014 the Diocesan Board of Finance realised 32,041 of the Charity’s shares to the value of £50,000 and this sum was paid into the Organ Restoration Appeal Fund on 3 February 2014. This loan was repaid in 2020 so that income can return to being for general use as specified above.

**Miss Thomas Bequest for church repairs**

Property:	1562 shares in The CBF Church of England Investment Fund					
Purchased:	30-Nov-61					
Original cost:	£1,132	<b>Market value</b>	<b>31/12/2025</b>	<b>£</b>	<b>34,674</b>	2024 £ 36,118

**Friends of St Mark's Investment Account for fabric repair purposes only**

Property:	798 shares in The CBF Church of England Investment Fund					
Purchased:	31-Oct-82					
Original cost:	£1,750	<b>Market value</b>	<b>31/12/2025</b>	<b>£</b>	<b>17,714</b>	2024 £ 18,452

The income from the above two investment funds can only be used for church repairs. During 2020 new fabric deposit accounts were opened with CCLA. The dividends from these accounts are now paid to the new fabric deposit account.

**Elliott Bequest for parochial and charitable purposes**

Property:	307 shares in The CBF Church of England Investment Fund					
Purchased:	31-Aug-66					
Original cost:	£220	<b>Market value</b>	<b>31/12/2025</b>	<b>£</b>	<b>6,815</b>	2024 £ 7,099

The property of the above mentioned investment can only be used for the purposes mentioned. Therefore the dividends are paid directly to the main church bank account for general use.

**Sheffield St. Mark Broomhill****Final v4.0****Notes to the financial statements  
For the year ended 31 December 2025****9 Allocation of Legacy funding***9(a) Legacy projects*

Infrared heating in Upper Room  
Boundary Wall stabilisation  
Contribution towards full stipend for Assoc Vicar

<b>2025</b>					<b>2024</b>				
Unrestricted Funds		Restricted	Endowment	Total Funds	Unrestricted Funds		Restricted	Endowment	Total Funds
General	Designated	Funds	Funds	2025	General	Designated	Funds	Funds	2024
£	£	£	£	£	£	£	£	£	£
-	14,330	-	-	14,330	-	-	-	-	-
-	4,380	-	-	4,380	-	-	-	-	-
-	-	-	-	-	-	18,428	-	-	18,428
-	<b>18,710</b>	-	-	<b>18,710</b>	-	<b>18,428</b>	-	-	<b>18,428</b>

This is a description of the allocation of funds during 2025.

The funds used in 2025 are detailed in the expenditure section of the accounts above.


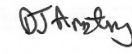
**Statement of responsibilities of the members of the Parochial Church Council ("PCC")**

The Church Accounting Regulations 2006 and the Charities Act 2011 require the members of the PCC to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the PCC and of the incoming resources and application of resources in the year then ended. In preparing those financial statements, the members of the PCC are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the PCC will continue in operation.

The members of the PCC are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the PCC and which enable them to ascertain the financial position of the PCC and which enable them to ensure that the financial statements comply with the Church Accounting Regulations 2006 and the Charities Act 2011. 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

Sheffield St. Mark Broomhill  
Balance Sheet at 31 December 2025

	Note	2025		2024		Approved by the Parochial Church Council on <u>21 APRIL</u> and signed on its behalf by:
		£	£	£	£	
<b>Fixed Assets</b>						
<i>Tangible Fixed Assets</i>	7.a					
Building and organ improvements		163,301		146,533		
Major redecoration		-		-		
Fixtures, fittings & equipment		4,516		4,435		
		<u>167,817</u>		<u>150,968</u>		
<b>Investments</b>	7.c					
Parochial Church Council property		313,105		312,389		Beth Keith (Vicar & chair of PCC)
Trust funds administered by the PCC		130,792		137,117		
Social investments	7.b	51,977	495,874	55,032	504,538	
<b>Current Assets</b>						
<i>Monetary Assets and Debtors</i>	7.d					
Cash at bank and in hand		6,214		11,453		
Deposit accounts		119,013		133,400		
Debtors and prepayments		4,060		2,813		
		<u>129,287</u>		<u>147,666</u>		
<b>Liabilities: Amounts falling due within one year</b>						
Accruals and deferred income	7.e	(2,594)		(14,237)		David Armstrong (Honorary Treasurer)
<b>Net Current Assets</b>			126,693		133,429	
<b>Net Assets</b>			<u>790,384</u>		<u>788,935</u>	The notes on pages 7 to 24 form part of these accounts
<i>Represented by:</i>						
<b>Funds</b>	8					
Unrestricted			497,246		481,324	
Restricted			145,675		153,129	
Endowment			147,463		154,482	
			<u>790,384</u>		<u>788,935</u>	

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST MARK'S CHURCH BROOMHILL SHEFFIELD**

I report on the accounts of the Parochial Church Council for the year ended 31 December 2025 which are set out on pages 5 to 24.

**Respective responsibilities of Parochial Church Council and examiner**

The Members of the Parochial Church Council 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 of the Charity's accounts carried out under section 145 of the 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.

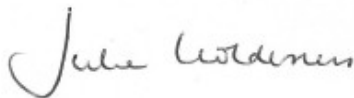
**Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 requirements 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 proper understanding of the accounts to be reached.



Julie Holderness ACA FCCA  
For and on behalf of Nuvo Accountancy Limited  
Chartered Certified Accountants

Unit 6 Acorn Business Park  
Woodseats Close  
Sheffield  
S8 0TB

23 April 2026