

Financial Statements

of the Registered Charity:

Stretton Parish



Stretton Parish

for the year ended 31 December 2025

Incumbent:

Revd Steve Johnson
The Rectory
Cardingmill Valley
Church Stretton

Independent examiner:

T Lunt BA FCCA MTPI
WR Partners
Chartered Accountants
Belmont House
Shrewsbury Business Park
Shrewsbury
SY2 6LG

Registered Charity Commission Number 1134069

Stretton Parish

Annual Report to Church Members for the year ended 31 December 2025.

Reference and Administrative Information

Stretton Parish comprises St Laurence's Church in Church Stretton, St Michael's Church in All Stretton, and All Saints Church in Little Stretton. This group of churches is part of the Condover Deanery of the Diocese of Hereford within the Church of England. St Michael's forms part of a Local Ecumenical Partnership (LEP), with a United Reformed Church in the West Midlands Synod. The correspondence address for the parish is; The Parish Office, Church Street, Church Stretton, SY6 6DQ. The Rector's P.A. can be contacted at office@strettonparish.org.uk or phone on 01694-724224. The Parish website can be found at www.strettonparish.org.uk.

Structure, governance and management

The Parochial Church Council (PCC) is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The PCC was exempted by order from registering with the Charity Commission, however following recent registration changes the PCC registered during 2009 and has been allocated Charity Commission Number 1134069. PCC members who have served during 2024/2025 are as follows:

Clergy: (ex-officio)

Revd Steve Johnson (Rector)
Revd Preb Christobel Hargraves (Associate Minister)
Revd David Andrews (Curate, resigned 22/6/25)
Revd Mary Carter (Curate, appointed 25/6/25)

Ecumenical URC Minister (non-voting)

Revd Hazel Allen

Churchwardens: (ex-officio)

Mrs Julie Lawton
Mr Steve King (resigned 29/3/25)
Mr Stephen Carter (appointed 29/3/25)

Deputy Churchwardens: (ex-officio)

Mr James Foster, St Laurence
Mrs Moira Matthews, All Saints

Deanery Synod Representatives (elected for a 3 year term (expiring 2026))

Mrs Andrea Graham
Mr Dan Wallis
Mr Michael Edmunds (resigned 25/11/25)
Mrs Gail Dyer
Mrs Sarah Robinson

Elected for 3 year term (expiring 2026)

Mr Graham Shuttleworth

Elected for 3 year term (expiring 2027)

Dr Ben Roberts
Mrs Lorraine McCrohan

Elected for 3 year term (expiring 2028)

Mr Daniel Robinson
Mrs Anne Braddick
Mr Graham Vince

Co-opted

Mrs Cathy Watson (appointed 20/5/25)

Methods, policies and procedures for appointment, induction and training of new members

All Church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC. The method of appointment of PCC members is set out in the Church Representation Rules. Nine members are elected to the PCC with elections held every year for three members who serve for three years. PCC members are allowed to serve for two three-year terms after which they are required to stand down for at least one year. In addition to these elected members, the Rector, the Associate Minister, the Curate, the Churchwardens, the Deputy Churchwardens and the Treasurer serve ex-officio as members of the PCC. The Rector's P.A. attends the PCC meetings in an observer capacity and minute taker. Separate church committees are elected for each church to oversee local matters, and these committees report regularly to the PCC.

The PCC has the following sub-committees or task groups: -

- **Finance Committee** —delegated authority from the PCC to manage and review financial matters.
- **HR Committee** — delegated authority from the PCC to oversee employment & ongoing management of staff, including safeguarding issues.
- **Standing Committee** – delegated authority from the PCC for urgent matters arising in between PCC meetings.
- **Environmental Committee** – to consider and assess options and make costed recommendations to the PCC to help the Parish reach its target of carbon neutrality by 2030.
- **Welfare Group** – to consider the welfare of our leaders, and to support them.

The following major risks identified by the PCC and their control processes are as follows: -

- **Protection**
 - The PCC has a Safeguarding Policy with all leaders who work with young people and vulnerable adults required to undergo regular checks and follow the policy.
 - The PCC arranges annual reviews of church properties from a health and safety perspective and ensures all those preparing food on church premises have the appropriate Food Hygiene Certificate.
- **Financial**
 - The PCC arranges for an Independent Financial Examination of its books and records with a local, professional accounting firm.
 - The PCC reviews its investments and investment policies through the work of its Finance Committee.

➤ **Property**

- The PCC insures all its properties through the Ecclesiastical Insurance Company.
- The PCC appoints a firm of Architects to conduct 5 yearly reviews of its properties and advise on all buildings and modifications work.

The PCC has related Trusts and endowed funds as follows: -

- **The Wilson Bequest Trust – the funds held for this trust were transferred into the bank account held by the charity of the same name during 2025.**

Objectives and Activities

In setting objectives and planning for activities, the members have given due consideration to the general guidance published by the charity commission in relation to public benefit.

The PCC has the responsibility of co-operating with the incumbent to promote, in Stretton Parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for its three church buildings, and the Parish Centre.

Our purpose as a parish is to make Jesus known. Central to this is our dependence upon the Holy Spirit, prayer and God's word. Each of us brings our gifts and skills to be used together as a Parish, to Make Jesus Known. The Parochial Church Councils (Powers) Measure 1956 states that the PCC 'is to cooperate with the minister in promoting in the parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical'.

All PCC members, as charity trustees, have had regard to the Charity Commission's public benefit guidance, where relevant, in exercising their powers and duties.

Our purpose is achieved by doing three things:

Growing community - intentional mission

This means that we seek to be a visible presence in the Strettons community, building relationships with those who live and work here and offering everyone the opportunity to belong and to believe.

Walking with God - intentional discipleship

This means that we help each other to become faithful followers of Jesus seeking to live out our faith amidst the challenges of our daily lives.

Serving the Strettons & beyond - intentional service

This means that we seek to 'love our neighbours' by walking alongside them through the 'ups' and 'downs' of life and looking out for their needs.

Achievements and Performance

Please see the Annual Report to the APCM which contains: -

- Electoral Roll Information
- Review of the Year
 - Rectors Report
 - Children & Families Worker
 - Church Wardens Report
 - Report from St Michael's
 - Report from All Saints
 - Deanery Synod
 - Reports from groups and activities
 - Reports of ongoing projects

Financial Review

Total income levels for 2025 were £334,649 compared with £277,972 in 2024. The increase was due to increased restricted fund giving during the year, compared to 2024.

Total expenditure for 2025 was £388,487 compared with £283,278 in 2024. The increase was due to increased endowment fund expenditure during the year when the balance of the Wilson Bequest monies were paid over to the charity of the same name, compared to 2024.

The operating account shows: -

- St Laurence's had an operating deficit of £500 for 2025, compared to a deficit of £10,437 for 2024
- St Michael's had an operating surplus of £969 for 2025, compared to a surplus of £722 for 2024
- All Saints had an operating surplus of £3,733 for 2025, compared to a surplus of £1,633 for 2024

The Foodbank set up during the last quarter of 2013 by the Parish, in conjunction with 'Churches Together in the Strettons' continued to operate and develop from the Parish Centre main hall. The income remained very strong during 2025. The expenditure reduced due to changes in operating practices for distributing the food etc. There remains a healthy balance for future expenditure.

All the investments were sold during 2025, with the Wilson Bequest endowment monies being paid over to the charity of the same name.

The PCC remains largely invested in the cash deposit funds of the Church of England.

The PCC received legacies income of £17,500 during 2025 (2024: £nil).

The PCC intends to sell its freehold property in Church Stretton (5, Sandford Court) during 2026 and to place the funds generated in a Parish Development fund for future use.

All our churches donate 10% from their general giving to their mission partners – for 2025 this amounted to £18,414 for St Laurence's, £5,068 for All Saints and £2,287 for St Michael's. In addition, £5,229 was given at designated collections which was passed to the selected beneficiaries.

Reserves Policy

For St Laurence's, there is a balance of over £250,000 unrestricted reserves or bank balances which equates to more than a year's expenditure.

The PCC agreed during 2025 to move to One Parish Accounting whereby all unrestricted income will be treated as for the Parish rather than for the three individual churches. The closing designated balances for St Michael's and All Saints will be transferred into separate designated maintenance funds for those two churches.

The PCC holds significant reserves in non-liquid form most notably the Parish Centre and 5 Sandford Court, which provides valuable property assets for the work and ministry of the Parish. The Sandford Court property is due to be sold in 2026, freeing up funds for Parish development work.

The free reserves of the PCC are £107,168 (2024: £102,629). The PCC considers this unrestricted amount suitable to cover unforeseen emergencies.

It is PCC policy to invest our funds balances with the CBF Church of England Deposit Fund.

This report was approved by the Trustees and signed on their behalf by:

Julie Lawton
(Church Warden)

Stephen Carter
(Church Warden)

19 April 2026

Stretton Parish

Independent Examiner's Report to the Trustees of Stretton Parish

I report to the charity trustees on my examination of the accounts for the year ended 31 December 2025 which are set out on pages 7-16.

Responsibilities and basis of the report

As the charity's trustees 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 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

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 in 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 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.

T Lunt BA (Hons) FCCA MTPI

WR Partners

Chartered Accountants
Belmont House
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SY2 6LG

Stretton Parish

STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31 December 2025

		Unrestricted Funds			Restricted Funds	Endowment Funds	2025 Total	2024 Total	
		St Laurence	All Saints	St Michael's					
		£	£	£	£	£	£		
INCOME AND ENDOWMENT FROM									
<i>Donations and legacies</i>									
	<i>Incoming resources from donors</i>	2a	166,635	18,183	22,873	68,320	-	276,011	239,946
	<i>Other donations and legacies</i>	2b	17,500	6,615	1,589	2,452	-	28,156	8,149
	<i>Income from charitable activities</i>	2c	12,571	598	342	-	-	13,511	11,246
	<i>Income from investments</i>	2d	12,777	1,200	884	23	2,087	16,970	18,631
TOTAL INCOME RESOURCES			209,484	26,596	25,688	70,794	2,087	334,649	277,972
EXPENDITURE ON									
<i>Charitable activities</i>									
	<i>- Grants, Donations & gifts</i>	3a	18,414	5,068	2,287	5,229	-	30,998	27,130
	<i>- Activities directly relating to the work of the church</i>	3b	198,299	16,345	20,834	41,040	78,450	354,968	253,831
	<i>- Governance costs</i>	3c	2,022	250	250	-	-	2,522	2,317
TOTAL RESOURCES EXPENDED			218,734	21,663	23,372	46,269	78,450	388,488	283,278
NET INCOME / EXPENDITURE BEFORE OTHER RECOGNISED GAINS AND LOSSES			(9,250)	4,933	2,316	24,525	(76,363)	(53,839)	(5,306)
GAINS/LOSSES ON INVESTMENTS		5b	-	-	(147)	-	254	107	1,672
TRANSFERS BETWEEN FUNDS			2,400	(1,200)	(1,200)	-	-	-	-
NET MOVEMENT IN FUNDS			(6,850)	3,733	969	24,525	(76,108)	(53,732)	(3,634)
Balances brought forward at 1 January 2025			359,559	30,249	23,403	27,898	76,108	517,217	520,851
BALANCES CARRIED FORWARD AT 31 DECEMBER 2025		8	352,709	33,982	24,371	52,423	-	463,485	517,217

Stretton Parish

BALANCE SHEET as at 31 December 2025

	Note	2025 £	2025 Total £	2024 Total £
FIXED ASSETS				
Tangible fixed assets	5a	219,467		224,367
Investment assets	5b	-		62,723
		<u>219,467</u>		<u>287,090</u>
CURRENT ASSETS				
Debtors & prepayments	6	5,934		10,067
Short term deposits		197,087		193,646
Cash at bank and in hand		60,800		48,093
		<u>263,822</u>		<u>251,805</u>
CURRENT LIABILITIES				
Amounts falling due within one year				
Accruals & creditors	7	19,804		21,678
		<u>19,804</u>		<u>21,678</u>
NET CURRENT ASSETS			244,018	230,127
NET ASSETS LESS LIABILITIES			<u>463,485</u>	<u>517,217</u>
Represented by				
ACCUMULATED FUNDS				
Unrestricted	12		326,635	327,135
Designated	9		84,428	86,077
Restricted	10		52,423	27,898
Endowment	11		-	76,108
	8		<u>463,485</u>	<u>517,217</u>

Signed on behalf of Stretton Parish

on

Julie Lawton
(Church Warden)

Stephen Carter
(Church Warden)

The notes on pages 9 - 16 form part of these accounts

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2025

1 Accounting Policies

These financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the SORP 2019 (FRS 102).

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) updated January 2019 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

These financial statements have been prepared under the historical cost convention except for the valuation of 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.

Funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application by the PCC for general purposes. Funds designated for a particular purpose by the PCC are also unrestricted but have been shown separately for presentation purposes.

Endowment funds are funds, the capital of which must be maintained; only income arising from investment of the endowment may be used either as restricted or unrestricted funds depending upon the purpose for which the endowment was established.

Restricted funds represent income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest and donations or grants received for a specific object or invited by the PCC for a specific object for which they may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund.

Incoming Resources

Voluntary Income

- Collections are recognised when received by or on behalf of the PCC.
- Collections taken at funeral services are not included in the accounts of the PCC.
- Planned giving receivable under Gift Aid is recognised only when received.
- Income tax recoverable on Gift Aid donations is recognised when the income is recognised.
- Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt is reasonably certain,
- Sales of books and magazines from the church bookstall are accounted for gross.

Other ordinary income

- Rental income from the letting of the Church premises is recognised when received.

Income from Investments

- Dividends and interest are accounted for when received
- Tax recoverable on such income is recognised in the same accounting year.

Gains and losses on Investments

- Realised gains or losses are recognised when investments are sold.
- Unrealised gains or losses are accounted for on investment revaluations as at 31 December.

Resources Expended

Grants

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC.

Activities relating to the work of the Church

The Parish Share is accounted for when payable. Any unpaid Share at 31 December is provided for in these accounts as an operational liability and is shown as a creditor on the Balance Sheet.

Fixed Assets

Consecrated buildings and church furnishings

Consecrated and beneficed property is excluded from these accounts by s.10(2)(a) of the Charities Act 2011.

No value is placed on moveable church furnishings held by the churchwardens on special trust for the PCC and which requires a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or benefice buildings or moveable church furniture, whether maintenance or improvement, is written off as expenditure in the SOFA and separately disclosed.

Other tangible fixed assets

Other properties owned by the PCC are shown in the Balance Sheet at original cost. The depreciation charge is on a straight line basis over 50 years. Current expenditure on the buildings is written off as incurred.

Other fixtures, fittings and office equipment

Individual items of equipment with a purchase price of £5,000 or less are written off when the asset is acquired. Solar panels are included at cost and depreciation charge is on a straight line basis over 25 years.

Investments

Investments are valued at the market value ruling for 31 December.

Current Assets

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

Short term deposits represent cash held on deposit with the CBF Church of England Funds.

Stretton Parish

NOTES TO THE FINANCIAL STATEMENTS (continued)

For the year ended 31 December 2025

2 Incoming Resources

	Unrestricted Funds						2025 Total £	2024 Total £
	St	All	St	Restricted	Endowment			
	Laurence	Saints	Michael's	Funds	Funds			
	£	£	£	£	£			
2a	<i>Incoming resources from donors</i>							
	Planned giving							
	Gift Aid & other pledges	118,353	9,968	15,369	12,430	-	156,121	155,906
	Income tax recovered	27,116	3,386	2,485	4,399	-	37,387	37,061
	Collections (open plate)	7,507	3,806	2,205	608	-	14,125	14,442
	Mission/charity Donations	-	-	-	5,229	-	5,229	4,314
	Sundry Donations	13,659	1,023	2,814	45,654	-	63,150	28,223
		<u>166,635</u>	<u>18,183</u>	<u>22,873</u>	<u>68,320</u>	<u>-</u>	<u>276,011</u>	<u>239,946</u>
2b	<i>Other voluntary incoming resources</i>							
	Donations, appeals, gifts	-	6,615	1,589	2,452	-	10,656	8,149
	Legacies	17,500	-	-	-	-	17,500	-
		<u>17,500</u>	<u>6,615</u>	<u>1,589</u>	<u>2,452</u>	<u>-</u>	<u>28,156</u>	<u>8,149</u>
2c	<i>Income from operating activities; to further the Council's objectives</i>							
	Bookstall (see note 13)	140	-	-	-	-	140	56
	Parish Centre (see note 14)	6,691	-	-	-	-	6,691	5,807
	Fees & hire of church	3,452	598	342	-	-	4,392	3,497
	PV income (see note 14)	2,289	-	-	-	-	2,289	1,886
	Insurance claims	-	-	-	-	-	-	-
		<u>12,571</u>	<u>598</u>	<u>342</u>	<u>-</u>	<u>-</u>	<u>13,511</u>	<u>11,246</u>
2d	<i>Income from investments</i>							
	Rent from buildings	6,600	25	-	-	-	6,625	6,685
	Investment income/interest	6,177	1,175	884	23	2,087	10,345	11,946
		<u>12,777</u>	<u>1,200</u>	<u>884</u>	<u>23</u>	<u>2,087</u>	<u>16,970</u>	<u>18,631</u>
	Total Incoming Resources	<u>209,484</u>	<u>26,596</u>	<u>25,688</u>	<u>70,794</u>	<u>2,087</u>	<u>334,649</u>	<u>277,972</u>

Stretton Parish

NOTES TO THE FINANCIAL STATEMENTS (continued)

For the year ended 31 December 2025

3 Resources Expended

	Unrestricted Funds					2025 Total £	2024 Total £
	St Laurence £	All Saints £	St Michael's £	Restricted Funds £	Endowment Funds £		
3a Donations							
Overseas Mission	6,905	1,136	1,430	-	-	9,471	8,489
Home Mission	11,508	3,932	858	-	-	16,298	14,327
Charities / Gifts	-	-	-	5,229	-	5,229	4,314
	<u>18,414</u>	<u>5,068</u>	<u>2,287</u>	<u>5,229</u>	<u>-</u>	<u>30,998</u>	<u>27,130</u>
3b Activities directly relating to the work of the church							
Parish and URC share	88,913	9,759	11,331	-	-	110,002	106,299
Ministries/service expenses	8,976	1,200	688	137	78,450	89,450	10,066
Church running expenses	19,275	4,521	5,453	357	-	29,606	28,222
Church maintenance	6,610	624	1,794	8,289	-	17,317	6,735
Youth work	397	-	-	2,429	-	2,827	488
Bookstall costs (see note 13)	-	-	-	-	-	-	-
Centre running expenses (see note 14)	22,282	-	-	6,041	-	28,323	18,805
Salaries and wages (see note 4)	36,115	-	1,278	5,330	-	42,723	32,695
Outreach	361	5	-	-	-	366	916
Food Bank & Poverty Relief	-	-	-	17,258	-	17,258	31,560
Administration expenses	4,652	-	-	-	-	4,652	3,669
Miscellaneous expenses	2,951	236	291	1,200	-	4,678	3,429
Ministry expenses	16	-	-	-	-	16	920
Parish Weekend Away	-	-	-	-	-	-	-
Flat repairs and maintenance	2,850	-	-	-	-	2,850	5,127
Depreciation	4,900	-	-	-	-	4,900	4,900
	<u>198,299</u>	<u>16,345</u>	<u>20,834</u>	<u>41,040</u>	<u>78,450</u>	<u>354,968</u>	<u>253,831</u>
3c Governance costs							
Accountancy fees	2,022	250	250	-	-	2,522	2,317
	<u>2,022</u>	<u>250</u>	<u>250</u>	<u>-</u>	<u>-</u>	<u>2,522</u>	<u>2,317</u>
Total Resources Expended	<u>218,734</u>	<u>21,663</u>	<u>23,372</u>	<u>46,269</u>	<u>78,450</u>	<u>388,488</u>	<u>283,278</u>

Stretton Parish

NOTES TO THE FINANCIAL STATEMENTS (continued)

For the year ended 31 December 2025

4 Staff costs

	2025	2024
Wages and salaries	41,135	35,570
National Insurance contributions	-	(4,191)
Employer's pension contributions	1,589	1,316
	<u>42,724</u>	<u>32,695</u>

The average number of persons employed by the charity during the year was 3 (2024 was 3) and the average headcount expressed as a full time equivalent was 2 (2024 was 2). During the year the PCC employed a Parish Secretary and one part-time Children & Families worker, and a part-time Operations Manager. In addition, Organists and Cleaners were paid on a self-employed or casual basis. None of the above earned £60,000 or more. During the year no member received any remuneration, benefits in kind or reimbursement of expenses.

5 Fixed Assets for use by the PCC

		Freehold Land and Buildings £	Solar Panel Installation £
5a	Tangible fixed assets		
	COST		
	At date of purchase or construction brought forward	368,467	12,500
	DEPRECIATION		
	As at 1 January 2025	(149,600)	(7,000)
	Charge for the year	(4,400)	(500)
	NET BOOK VALUE		
	As at 31 December 2025	<u>214,467</u>	<u>5,000</u>
	NET BOOK VALUE		
	As at 31 December 2024	<u>218,867</u>	<u>5,500</u>

The freehold land and buildings comprise the Parish Centre and 5, Sandford Court.

5b Investments

	2024	Disposals	Purchase for Cost	Realised Gain/loss	2025
CBF Church of England Investment Fund	4,821	4,673	-	(147)	-
	<u>4,821</u>	<u>4,673</u>	<u>-</u>	<u>(147)</u>	<u>-</u>
<i>Wilson Bequest Endowment</i>					
COIF Charities Investment Fund	20,293	19,531	-	(763)	-
COIF Charities Fixed Investment Fund	37,609	38,626	-	1,017	-
	<u>57,902</u>	<u>58,157</u>	<u>-</u>	<u>254</u>	<u>-</u>
Total Investments	<u>62,723</u>	<u>62,830</u>	<u>-</u>	<u>107</u>	<u>-</u>

6 Debtors and prepayments

	2025	2024
Gift aid	3,476	2,313
Other recoverable	355	6,220
Prepayments	2,104	1,534
	<u>5,934</u>	<u>10,067</u>

Stretton Parish

NOTES TO THE FINANCIAL STATEMENTS (continued)

For the year ended 31 December 2025

7 Creditors and accruals

	2025	2024
	£	£
Accruals & creditors	9,356	12,165
Deferred income	302	-
Mission payments	10,146	9,513
	<u>19,804</u>	<u>21,678</u>

8 Analysis of net Assets by Fund

	Fixed Assets	Current Assets	Current Liabilities	Fund Balance
Unrestricted Funds	209,967	132,284	(15,617)	326,634
Designated Funds	9,500	78,424	(3,496)	84,428
Restricted Funds	-	53,114	(691)	52,423
Endowment Funds	-	-	-	-
Totals 2025	<u>219,467</u>	<u>263,822</u>	<u>-19,804</u>	<u>463,485</u>

9 Designated Funds

	B/F as at 1.1.2025	Income	Expenditure	Transfers	Gains/ losses	C/F as at 31.12.2025
	£	£	£	£	£	£
All Saints Church	30,249	26,596	21,663	(35,182)	-	-
All Saints Church - maintenance	-	-	-	33,982	-	33,982
Flat expenses	5,980	6,600	2,850	-	-	9,731
Maintenance - Parish Centre	13,284	4,571	9,043	-	-	8,812
Maintenance - St Laurence's	13,038	991	6,497	-	-	7,532
Rectory maintenance	123	-	123	-	-	-
St Michael's Church	23,403	25,688	23,372	(25,571)	(147)	-
St Michael's Church - maintenance	-	-	-	24,371	-	24,371
	<u>86,077</u>	<u>64,446</u>	<u>63,547</u>	<u>(2,400)</u>	<u>(147)</u>	<u>84,428</u>

Funds which are put to one side for the maintenance of the properties.

Stretton Parish

NOTES TO THE FINANCIAL STATEMENTS (continued)
For the year ended 31 December 2025

10 Restricted Funds

	B/F as at 1.1.2025	Income	Expenditure	Transfers	Gains/ losses	31.12.2025
	£	£	£	£	£	£
ACTS	308	-	-	-	-	308
All Saints' Flower Fund	137	63	137	-	-	63
All Saints' Maintenance	336	-	-	-	-	336
All Saints Roof Fund	-	2,713	1,500	-	-	1,213
Banner Group	-	63	-	-	-	63
Bells Maintenance	2,359	-	1,809	-	-	550
Bethel	1,587	-	-	-	-	1,587
CAMEO	141	345	313	-	-	173
Events	-	50	-	-	-	50
Food Bank	9,789	30,752	17,258	-	-	23,283
Mission donations	-	5,229	5,229	-	-	-
Operations Lead	104	18,013	5,330	-	-	12,787
Organ Maintenance	896	-	-	-	-	896
Parents & toddlers	1,545	336	131	-	-	1,750
Parish Centre	-	4,000	4,000	-	-	-
Parish Weekend Away	813	-	-	-	-	813
Scholarship/Bursary Fund	1,722	-	-	-	-	1,722
St Laurence's Maintenance	60	23	-	-	-	83
St Laurence's Music Fund	1,781	-	-	-	-	1,781
St Michael's Flower Fund	131	1,255	1,244	-	-	142
St Michael's Maintenance	4,559	1,994	4,980	-	-	1,573
Warm Welcome	-	2,505	2,041	-	-	464
Youth/children's Work	744	200	161	-	-	783
Youth & Communities Worker	104	501	-	-	-	605
Youth Minister Support	783	168	-	-	-	951
Youth Weekend Away	-	2,586	2,138	-	-	448
	27,898	70,794	46,269	-	-	52,423

Restricted funds are as follows:

ACTS

A fund to support people in need within the local community.

All Saints Maintenance Fund

A repair fund for maintenance to the All Saints building.

Banner Group

A repair fund for repairs to the banner(s).

Bethel

A fund for the development of the Parish Centre.

Events

A fund for giving for the costs of events.

Mission Donations

These donations were given for special appeals or collections and were passed to the beneficiaries concerned.

Organ Maintenance

A fund for the maintenance of the church organ.

Parish Centre

A repair fund for maintenance to the Parish Centre.

Scholarship / Bursary Fund

A fund for work among young people or to support outreach of young people.

St Laurence's Music Fund

A fund for to support the Choir or provision of music within St Laurence's.

St Michael's Maintenance

A repair fund for maintenance to the St Michaels building.

Youth and Children's Work

A fund for the purchase of equipment.

All Saints Flower Fund

A fund for the purchase of flowers .

All Saints Roof Fund

A repair fund for roof repairs to the All Saints building.

Bell Maintenance

A fund for the maintenance of the bells.

CAMEO

A fund for the running of the CAMEO group.

Food Bank

A fund to support the Strettons Food Bank, run in association with "Churches Together in the Strettons".

Operations Lead

A fund to pay for the salary of the new staff member.

Parents & toddlers

A fund for the purchase of toys etc.

Parish Weekend Away

Excess funds gifted for future events.

St Laurence's Maintenance

A repair fund for maintenance to the St Laurence building.

St Michael's Flower Fund

A fund for the purchase of flowers .

Warm Welcome

A fund for the Warm Welcome events.

Youth & Communities Worker

A fund to pay for the salary of the new staff member.

Stretton Parish

NOTES TO THE FINANCIAL STATEMENTS (continued)

For the year ended 31 December 2025

11 Endowment Funds

	B/F as at 1.1.2025	Income	Expenditure	Transfers	Gains/ losses	C/F as at 31.12.2025
CD Wilson Trust	76,108	2,087	78,450	-	254	-
	<u>76,108</u>	<u>2,087</u>	<u>78,450</u>	<u>-</u>	<u>254</u>	<u>-</u>

The CD Wilson Trust was established on 27 June 1973 between Constance Douglas Wilson and the Rector and Churchwards of the Parish Church of Church Stretton for the establishment of a charitable fund to provide workers and visitors for the aged at home or in institutions or homes, in or near the Parish of Church Stretton. From 1 April 2007 the Parochial Church Council agreed to amalgamate the accounting and recording of the work of this Trust as a segregated endowment fund. The Rector and Churchwardens continue as Trustees with oversight of the ongoing work of this charitable trust which currently funds the travel expenses for elderly parish visiting & the Carols & Tea event in December. The funds have been held in the Stretton Parish accounts as there were no trustees for the CD Wilson Trust until 2025. Following appointment of trustees during 2025 it was agreed that all of the funds for the trust would be transferred into new bank accounts held in the name of the trust. The investment assets were sold on 26th September 2025 for £57,902 and the total funds of £78,450 were transferred to the trust's new bank account on 26th September and 31st December 2025.

12 Unrestricted Funds

	B/F as at 1.1.2025	Income	Expenditure	Transfers	Gains/ losses	C/F as at 31.12.2025
St Laurence's	327,135	197,322	200,222	2,400	-	326,635
	<u>327,135</u>	<u>197,322</u>	<u>200,222</u>	<u>2,400</u>	<u>-</u>	<u>326,635</u>

13 Bookstall Accounts

	2025	2024
Income	140	56
Expenditure	-	-
Bookstall Operating Surplus / Deficit	<u>140</u>	<u>56</u>

Stretton Parish

NOTES TO THE FINANCIAL STATEMENTS (continued) For the year ended 31 December 2025

14	Parish Centre Accounts	2025	2024
	OPERATING INCOME		
	Booking charges	<u>6,691</u>	<u>5,807</u>
	OPERATING EXPENDITURE		
	Cleaning	6,058	5,940
	Refreshments & miscellaneous	1,189	2,099
	Minor repairs and renewals	9,900	4,106
	Electricity, gas and water	5,135	6,330
		<u>22,282</u>	<u>18,474</u>
	Parish Centre Operating Deficit	(15,592)	(12,668)
	Less provision for future maintenance	(1,913)	(1,742)
	Contribution from Parish Church	<u>(17,504)</u>	<u>(14,410)</u>
	Non Routine Income		
	PV solar	2,289	1,886
	Non Routine Expenditure		
	Maintenance	-	-
	Depreciation	<u>(500)</u>	<u>(500)</u>
	Total Parish Centre Deficit	<u>(15,715)</u>	<u>(13,023)</u>

15 Controlling parties

The charity is controlled by the Governing Board of Members

16 Related Party Transactions

No trustees received payments in return for playing the organ during services (2024: 1 trustee totalling £178).