# St Timothy's Church, Crookes

# Financial Statements for the year ended 31 December 2025

**STATEMENT OF THE FINANCIAL ACTIVITES**
**For the year ended 31 December 2025**

| | Note | Unrestricted Funds | Restricted Funds | 2025 Total | 2024 Total |
|---|---|---|---|---|---|
| **INCOME FROM** | | £ | £ | **£** | £ |
| Voluntary Income | 1 | 145,125 | 46,850 | **191,975** | 151,451 |
| Other Voluntary Income Resources | 2 | - | 4,155 | **4,155** | 3,500 |
| Income for Church Activities | 3 | 1,720 | 1,001 | **2,721** | 986 |
| Activities for Generating Funds | 4 | 17,517 | 11,399 | **28,916** | 30,610 |
| Trading Income | 5 | 17,979 | - | **17,979** | 18,656 |
| Investment Income | | - | - | **-** | - |
| | | 182,341 | 63,405 | **245,746** | 205,203 |
| **EXPENDITURE ON** | | | | | |
| Charitable Giving Grants | 6 | - | 2,533 | **2,533** | 2,246 |
| Activities Directly Related to the Work of the Church | 7 | 59,534 | 7,026 | **66,560** | 81,998 |
| Church Hall | 8 | 6,963 | - | **6,963** | 10,391 |
| Salaries | 9 | 66,647 | 3,913 | **70,560** | 66,561 |
| Tuesday Social Club | 10 | 2,483 | 1,533 | **4,016** | 1,959 |
| Youth and Children's Ministry | 11 | 7,193 | 1,339 | **8,532** | 13,206 |
| Church Management and Administration | 12 | 25,918 | 6,154 | **32,072** | 37,635 |
| Governance | 13 | 5,213 | - | **5,213** | 6,707 |
| | | 173,951 | 22,498 | **196,449** | 220,703 |
| Net (expenditure)/income | | 8,390 | 40,907 | **49,297** | (15,500) |
| Transfer between funds | | - | - | **-** | - |
| Total funds brought forward | | 71,855 | 20,463 | **92,318** | 107,818 |
| Total funds carried forward | | 80,245 | 61,370 | **141,615** | 92,318 |

**BALANCE SHEET**
**As at 31 December 2025**

| | Note | Unrestricted Funds | Restricted Funds | 2025 Total | 2024 Total |
|---|---|---|---|---|---|
| | | £ | £ | **£** | £ |
| Current Assets | | | | | |
| Cash at bank and in hand | | 79,742 | 60,202 | **139,944** | 88,259 |
| Debtors | 14 | 3,223 | 5,962 | **9,185** | 4,459 |
| Total Assets | | 82,965 | 66,164 | **149,129** | 92,718 |
| Creditors | | | | | |
| Amount due within 1 year | 15 | (2,720) | (4,794) | **(7,514)** | (400) |
| Net Assets | | **80,245** | **61,370** | **141,615** | 92,318 |
| Funds | 16 | | | | |
| Natter | | - | (25) | **(25)** | (25) |
| Asha | | - | 3,662 | **3,662** | 2,566 |
| Organ | | - | 2,483 | **2,483** | 2,483 |
| Defibrillator | | - | 667 | **667** | 667 |
| Assigned Fees | | - | 1,666 | **1,666** | 665 |
| Charitable Giving | | - | 3,353 | **3,353** | 3,143 |
| Community Hub – COVID 19 | | - | - | **-** | 2,648 |
| Xmas Tree Festival | | - | 5,844 | **5,844** | 5,003 |
| Eco Projects | | - | 38,062 | **38,062** | 1,161 |
| Toddlers | | - | 3,456 | **3,456** | 2,978 |
| Wednesday Lunch Club | | - | (1,131) | **(1,131)** | (2,414) |
| Panto | | - | 3,333 | **3,333** | 1,588 |
| Halls (Designated) | | 44,899 | - | **44,899** | 42,675 |
| General (Unrestricted) | | 35,346 | - | **35,346** | 29,180 |
| | | 80,245 | 61,370 | **141,615** | 92,318 |

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

## 1 VOLUNTARY INCOME

| | Unrestricted | Restricted | 2025 Total | 2024 Total |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Planned Giving | 109,740 | 4,170 | **113,910** | 116,497 |
| Collections at Services | 2,042 | 3,201 | **5,243** | 5,337 |
| Donations | 6,103 | 33,517 | **39,620** | 4,613 |
| Gift Aid | 27,240 | 5,962 | **33,202** | 25,004 |
| **Total** | **145,125** | **46,850** | **191,975** | 151,451 |

## 2 OTHER VOLUNTARY INCOME

| | Unrestricted | Restricted | 2025 Total | 2024 Total |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Grants | - | 4,155 | **4,155** | 3,500 |
| **Total** | **-** | **4,155** | **4,155** | 3,500 |

## 3 INCOME FOR CHURCH ACTIVITIES

| | Unrestricted | Restricted | 2025 Total | 2024 Total |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Funerals and Weddings | 1,720 | 1,001 | **2,721** | 986 |
| **Total** | **1,720** | **1,001** | **2,721** | 986 |

## 4 ACTIVITIES FOR GENERATING FUNDS

| | Unrestricted | Restricted | 2025 Total | 2024 Total |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Youth and Children | 12,646 | 1,155 | **13,801** | 17,478 |
| Tuesday Social Club | 1,122 | 2,375 | **3,497** | 3,940 |
| Church Activities | 3,749 | - | **3,749** | 2,661 |
| Wednesday Lunch Club | - | 5,389 | **5,389** | 4,254 |
| Building Projects | | 297 | **297** | - |
| Panto | | 2,183 | **2,183** | 2,277 |
| **Total** | **17,517** | **11,399** | **28,916** | 30,610 |

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

**5 TRADING INCOME**

| | Unrestricted | Restricted | 2025 Total | 2024 Total |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Hall | 17,979 | - | **17,979** | 18,656 |
| **Total** | **17,979** | **-** | **17,979** | 18,656 |

**6 CHARITABLE GIVING GRANTS**

| | Unrestricted | Restricted | 2025 Total | 2024 Total |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Sheffield Women's | - | - | **-** | 136 |
| Christian Aid | - | - | **-** | 316 |
| A Rocha UK | - | 147 | **147** | 207 |
| Snow Project | - | - | **-** | 402 |
| Church Mission | - | - | **-** | 75 |
| S6 Foodbank | - | - | **-** | 529 |
| SARAs | - | - | **-** | 294 |
| Children Society | - | 563 | **563** | 96 |
| Love into Action | - | 13 | **13** | 191 |
| Lydia Hope | - | 1,546 | **1,546** | - |
| British Legion | - | 264 | **264** | - |
| **Total** | **-** | **2,533** | **2,533** | 2,246 |

**7 ACTIVITIES DIRECTLY RELATED TO THE WORK OF THE CHURCH**

| | Unrestricted | Restricted | 2025 Total | 2024 Total |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Common Fund Giving | 52,000 | - | **52,000** | 70,000 |
| Church Event Costs | 7,269 | 7,026 | **14,295** | 11,399 |
| Assigned Fees | 265 | - | **265** | 599 |
| **Total** | **59,534** | **7,026** | **66,560** | 81,998 |

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

**8 CHURCH HALL**

| | Unrestricted | Restricted | 2025 Total | 2024 Total |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Maintenance | 2,058 | - | **2,058** | 4,687 |
| Broadband | 843 | - | **843** | 619 |
| Utilities | 4,062 | - | **4,062** | 5,085 |
| **Total** | **6,963** | **-** | **6,963** | 10,391 |

**9 SALARIES**

| | Unrestricted | Restricted | 2025 Total | 2024 Total |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Administration | 12,263 | - | **12,263** | 10,974 |
| Church Cleaning | 3,290 | - | **3,290** | 3,094 |
| Youth | 37,787 | - | **37,787** | 32,617 |
| Wednesday Lunch Club | - | 3,913 | **3,913** | 3,861 |
| Halls | 7,100 | - | **7,100** | 7,260 |
| Natter | - | - | **-** | 1,326 |
| National Insurance & Pension | 6,207 | - | **6,207** | 7,429 |
| **Total** | **66,647** | **3,913** | **70,560** | 66,561 |

**10 TUESDAY SOCIAL CLUB**

| | Unrestricted | Restricted | 2025 Total | 2024 Total |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Cost of events | 2,483 | 1,533 | **4,016** | 1,959 |
| **Total** | **2,483** | **1,533** | **4,016** | 1,959 |

**11 YOUTH AND CHILDREN'S MINISTRY**

| | Unrestricted | Restricted | 2025 Total | 2024 Total |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Children & Youth cost of events | 7,193 | 901 | **8,094** | 12,517 |
| Panto | - | 438 | **438** | 689 |
| **Total** | **7,193** | **1,339** | **8,532** | 13,206 |

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

## 12 CHURCH MANAGEMENT AND ADMINISTRATION

| | Unrestricted | Restricted | 2025 Total | 2024 Total |
|---|---|---|---|---|
| | **£** | **£** | **£** | £ |
| Clergy and Vicarage Costs | 499 | - | **499** | 1,210 |
| Training | - | - | **-** | 480 |
| Administrative Costs | 4,060 | - | **4,060** | 3,921 |
| Maintenance and Upkeep | 5,807 | 6,154 | **11,961** | 21,842 |
| Insurance | 5,935 | - | **5,935** | 5,368 |
| Utilities | 9,617 | - | **9,617** | 4,814 |
| **Total** | **25,918** | **6,154** | **32,072** | 37,635 |

## 13 GOVERNANCE

| | Unrestricted | Restricted | 2025 Total | 2024 Total |
|---|---|---|---|---|
| | **£** | **£** | **£** | **£** |
| Accountancy Fees | 4,363 | - | **4,363** | 4,927 |
| Payroll Fees | 450 | - | **450** | 510 |
| Audit Fee | 400 | - | **400** | 400 |
| Professional Fees | - | - | **-** | 870 |
| **Total** | **5,213** | **-** | **5,213** | 6,707 |

## 14 DEBTORS

| | Unrestricted | Restricted | 2025 Total | 2024 Total |
|---|---|---|---|---|
| | **£** | **£** | **£** | **£** |
| Trade Debtors | 373 | - | **373** | 710 |
| Accrued Income | 2,850 | 5,962 | **8,812** | 3,749 |
| **Total** | **3,223** | **5,962** | **9,185** | 4,459 |

## 15 CREDITORS

| | Unrestricted | Restricted | 2025 Total | 2024 Total |
|---|---|---|---|---|
| | **£** | **£** | **£** | **£** |
| Creditors due within one year | (2,720) | (4,794) | **(7,514)** | (400) |
| **Total** | **(2,720)** | **(4,794)** | **(7,514)** | (400) |

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

**16 RECONCILIATION OF FUND BALANCE**

| | Balance b/f | Income | Expenditure | Balance c/f |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Natter | **(25)** | - | - | **(25)** |
| Asha | **2,566** | 1,126 | (30) | **3,662** |
| Organ | **2,483** | - | - | **2,483** |
| Defibrillator | **667** | - | - | **667** |
| Assigned Fees | **665** | 1,001 | - | **1,666** |
| Charitable Giving | **3,143** | 2,743 | (2,533) | **3,353** |
| Community Hub - Covid 19 | **2,648** | - | (2,648) | **-** |
| Xmas Tree Festival | **5,003** | 2,375 | (1,534) | **5,844** |
| Eco Projects | **1,161** | 43,055 | (6,154) | **38,062** |
| Toddlers | **2,978** | 1,378 | (900) | **3,456** |
| Wednesday Lunch Club | **(2,414)** | 9,544 | (8,261) | **(1,131)** |
| Panto | **1,588** | 2,183 | (438) | **3,333** |
| Halls | **42,675** | 17,979 | (15,755) | **44,899** |
| General Fund | **29,180** | 164,362 | (158,196) | **35,346** |
| **Total** | **92,318** | **245,746** | **(196,449)** | **141,615** |

**17 PRIOR YEAR SOFA FOR THE YEAR ENDED 31 DECEMBER 2024**

| | Note | Unrestricted Funds | Restricted Funds | 2024 Total | 2023 Total |
|---|---|---|---|---|---|
| **INCOME FROM** | | £ | £ | **£** | £ |
| Voluntary Income | 1 | 147,316 | 4,135 | **151,451** | 146,552 |
| Other Voluntary Income Resources | 2 | - | 3,500 | **3,500** | 5,515 |
| Income for Church Activities | 3 | 590 | 396 | **986** | 875 |
| Activities for Generating Funds | 4 | 20,293 | 10,317 | **30,610** | 23,883 |
| Trading Income | 5 | 18,656 | - | **18,656** | 23,077 |
| Investment Income | | - | - | **-** | 83 |
| | | 186,855 | 18,348 | **205,203** | 199,985 |
| **EXPENDITURE ON** | | | | | |
| Charitable Giving Grants | 6 | - | 2,246 | **2,246** | 1,022 |
| Activities Directly Related to the Work of the Church | 7 | 74,660 | 7,338 | **81,998** | 83,679 |
| Church Hall | 8 | 10,391 | - | **10,391** | 9,765 |
| Salaries | 9 | 61,374 | 5,187 | **66,561** | 61,490 |
| Tuesday Social Club | 10 | 733 | 1,226 | **1,959** | 3,223 |
| Youth and Children's Ministry | 11 | 11,707 | 1,499 | **13,206** | 12,826 |
| Church Management and Administration | 12 | 33,435 | 4,200 | **37,635** | 31,291 |
| Governance | 13 | 5,837 | 870 | **6,707** | 5,385 |
| | | 198,137 | 22,566 | **220,703** | 208,681 |
| Net (expenditure)/income | | (11,282) | (4,218) | **(15,500)** | (8,696) |
| Transfer between funds | | - | - | **-** | - |
| Total funds brought forward | | 83,137 | 24,681 | **107,818** | 116,514 |
| Total funds carried forward | | 71,855 | 20,463 | **92,318** | 107,818 |

**18 PRIOR YEAR BALANNCE SHEET AT 31 DECEMBER 2024**

| | Note | Unrestricted Funds | Restricted Funds | 2024 Total | 2023 Total |
|---|---|---|---|---|---|
| | | £ | £ | **£** | £ |
| Current Assets | | | | | |
| Cash at bank and in hand | | 67,796 | 20,463 | **88,259** | 104,476 |
| Debtors | 14 | 4,459 | - | **4,459** | 4,308 |
| Total Assets | | 72,255 | 20,463 | **92,718** | 108,784 |
| Creditors | | | | | |
| Amount due within 1 year | 15 | (400) | - | **(400)** | (966) |
| Net Assets | | **71,855** | **20,243** | **92,318** | 107,818 |
| Funds | 16 | | | | |
| Natter | | - | (25) | **(25)** | 1,301 |
| Asha | | - | 2,566 | **2,566** | 1,824 |
| Organ | | - | 2,483 | **2,483** | 2,483 |
| Lighting | | - | - | **-** | - |
| Defibrillator | | - | 667 | **667** | 667 |
| Assigned Fees | | - | 665 | **665** | 269 |
| Charitable Giving | | - | 3,143 | **3,143** | 2,280 |
| Community Hub – COVID 19 | | - | 2,648 | **2,648** | 2,648 |
| Xmas Tree Festival | | - | 5,003 | **5,003** | 3,800 |
| Eco Projects | | - | 1,161 | **1,161** | 6,232 |
| Toddlers | | - | 2,978 | **2,978** | 2.361 |
| Wednesday Lunch Club | | - | (2,414) | **(2,414)** | 816 |
| Panto | | - | 1,588 | **1,588** | - |
| Halls (Designated) | | 42,675 | - | **42,675** | 40,850 |
| General (Unrestricted) | | 29,180 | - | **29,180** | 42,287 |
| | | 71,855 | 20,463 | **92,318** | 107,818 |

CHARITY COMMISSION FOR ENGLAND AND WALES

# Independent examiner's report on the accounts

## Section A Independent Examiner’s Report

**Report to the trustees**

Charity Name

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST TIMOTHY'S CROOKES**

| **On accounts for the year ended** | 31 December 2025 | **Charity no (if any)** | 1172252 |
|---|---|---|---|

I report to the trustees on my examination of the accounts of the above charity (“the Trust”) for the year ended **31/12/2025**.

**Responsibilities and basis of 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”).

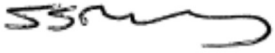
I report in respect of my examination of the Trust’s accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

| | | | |
|---|---|---|---|
| **Signed:** |  | **Date:** | 16.4.26 |

| | |
|---|---|
| **Name:** | JSM Accounting Services Limited – Judith McCoy |
| **Address:** | 32 Clough Grove |
| | Oughtibridge |
| | Sheffield S35 0JX |

## Section B Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

| | |
|---|---|
| **Give here brief details of any items that the examiner wishes to disclose**. | |