

**St Nicholas Church, Ribby cum Wrea, Preston**

**REPORT  
and  
FINANCIAL STATEMENTS  
of the  
PAROCHIAL CHURCH COUNCIL**

**For the year ended 31 December 2025**

**Chairman  
The Reverend Philip Chew  
1 Vicarage Close  
Wrea Green, Preston  
PR4 2PQ**

**Secretary  
Ms Helen Gregson  
46 Langton Lane  
Wrea Green**

**Hon. Treasurer  
Mrs. E. A. Almond  
3 Beechfield Avenue  
Wrea Green, Preston  
PR4 2NX**

**Bank  
National Westminster Bank  
35 Fishergate  
Preston  
PR1 2AD**

**Independent Examiner  
Mr Hadyn J Gigg MBE, ACIB  
Plumpton House, Plumpton Lane  
Great Plumpton, Preston  
PR4 3NE**

**PAROCHIAL CHURCH COUNCIL OF**  
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**ANNUAL REPORT**  
**For the year ended 31 December 2025**

Legal and Administration information

- Full parochial name of the parish
- Location of the church
- Address for correspondence
- Names of all the PCC members during the financial year including those who joined or stepped down
- Any payments to PCC members
- Method of election
- Statement that the PCC is a charity with Excepted Status given by the Charity Commission
- Names for the main bankers and any other legal/professional advisors
- Name and address and of the Independent Examiner or Auditor (if over £250,000)
- Details of any related trusts or Charities which share common trustees

For the sake of presentation some of this information can form the front cover of the Annual Report and Accounts for the Church

Aims and Organisation of the PCC

- A statement of the aims of the Church Council. The following is a definition from the PCC Measure of 1956: the PCC " is to co-operate with the minister in promoting in the parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical".
- In addition if the parish has its own mission or vision statement this can be added
- Outline of the structure of the PCC – committees etc stating their purpose and how decisions are made
- Relevant people number such as Electoral Roll, Normal Sunday Attendance etc

Review of the activities of the Church

- Summary of the issues discussed at the PCC and main events in the life of the Church
- A summary of the financial situation including any liabilities
- Any significant voluntary help. If this has a financial dimension it can be included in the Treasurers report
- We suggest that organisation reports are issued as an appendix or as a separate document. This will satisfy the pastoral needs whilst keeping the legally required information to a manageable level.
- Any special policies such as Reserves, Grants, Risk assessment, etc
- An explanation of any fund (purpose of monies) which is in deficit and what is being done to rectify the situation
- A look forward to the next year indicating any important issues or opportunities for the life of the church

**PAROCHIAL CHURCH COUNCIL OF  
St Nicholas Church, Wrea Green, Preston  
INDEPENDENT EXAMINERS REPORT  
For the year ended 31 December 2025**

This report on the accounts of the PCC for the year ended 31 December 2025 which are set out on pages 1 to 6... is in respect of an examination carried out under s.43 of the Charities Act 1993.

**Respective responsibilities of Trustees and Examiner**

As the members of the PCC you are responsible for the preparation of the accounts; you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to issue this report on those accounts in accordance with the terms of Regulation 7 of the Charities (Accounts and Reports) Regulations 1995.

**Basis of Independent Examiner's Report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners under section 43(7)(b) of the Act. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independed Examiner's Statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 41 of the Act; and to prepare accounts which accord with the accounting records and comply with the regulations; as also contained in the Church Accounting Regulations have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



H J Gigg MBE, ACIB  
15 March 2026

**PAROCHIAL CHURCH COUNCIL OF  
St Nicholas Church, Wrea Green , Preston  
FINANCIAL STATEMENT**

For the year ended 31 December 2025

**General Fund Receipts & Payments Account -Unrestricted Fund**

	2025	2024	
	£	£	£
<b>Receipts</b>			
<b><u>Incoming resources from donors</u></b>			
<b>Regular Planned Giving</b>			
Tax efficient planned giving	44,829	45,948	
All Tax recovered	11,916	13,680	
Other Planned Giving (non gift aid)	5,565	5,786	
Occasional Giving			
One off Gift Aid Donations	2,189	2,166	
Loose plate collections	4,913	5,472	
Donations	4,709	3,066	
"Post box" donations ins & outs (restricted)			
	74,121	76,119	
<b><u>Other voluntary incoming resources</u></b>			
Contribution from Ballam Church	554	568	
Legacy	5,000		
Annexe transfer of funds			
		5,554	568
<b><u>Incoming resources from operating activities</u></b>			
Magazine Sales	2,848	2,975	
Diocesan Fees	3,065	2,772	
PCC Wedding & Funeral Fees	7,398	7,076	
		13,311	12,823
<b><u>Activities for generating funds</u></b>			
Social Events	3,623	3,891	
Special Appeals (restricted)			
Magazine advertising	1,945	2,145	
		5,568	6,036
<b><u>Income from investments</u></b>			
Bank & CBF interest & dividends	115	109	
		115	109
<b><u>Other incoming resources</u></b>			
Grants		6,900	6,900
<b>Total Receipts</b>		<b>98,669</b>	<b>102,555</b>

**General Fund Receipts & Payments Capital Account -restricted Fund**

Legacies-transfer from restricted fund	0	5,248	
<b>Total Receipts</b>		<b>98,669</b>	<b>107,802</b>

**PAROCHIAL CHURCH COUNCIL OF  
St Nicholas Church, Wrea Green , Preston  
FINANCIAL STATEMENT**

**For the year ended 31 December 2025**

<u>General Fund Receipts &amp; Payments Account</u>	<b>2025</b>		<b>2024</b>	
<i>Payments</i>	£	£	£	£
<b><u>Costs of generating funds</u></b>				
Costs of Social Events	798		425	
		<b>798</b>		<b>425</b>
<b><u>Grants (Mission &amp; Charitable Giving)</u></b>				
Church Mission Society & SPCK	12		12	
CPAS; Bible Soc; Children's Soc etc				
Special Appeals (restricted) <b>See note 3</b>				
		<b>810</b>		<b>437</b>
<b><u>Activities directly relating to the work of the church</u></b>				
<i>Cost of parish ministry</i>				
Parish Share	54,000		52,000	
Diocesan Fees	3,065		2,772	
Vicar's expenses	1,651		1,681	
Vicarage expenses	3,891		4,001	
Visiting Clergy				
		<b>62,607</b>		<b>60,454</b>
<i>Church Running Expenses</i>				
Utilities	2,678		4,768	
Insurance	2,705		2,572	
Upkeep of Services (requisites, choir etc)	2,022		2,316	
Cost of printing service sheets etc	68		242	
Major Repairs	0		9,610	
Routine Repairs to Buildings	2,087		1,330	
Parish Mission	688		750	
Churchyard Expenses	2,696		2,098	
Hire of School Hall	0		0	
DBS	0		0	
		<b>12,944</b>		<b>23,685</b>
<i>Costs Related to Trading</i>				
Magazine Printing	3,489		3,367	
		<b>3,489</b>		<b>3,367</b>
<b><u>Support costs</u></b>				
Organist / Verger Fees	6,900		6,980	
Verger fees	939		977	
Training	72			
		<b>7,911</b>		<b>7,957</b>
<b><u>Church PCC management and administration</u></b>				
Stewardship envelopes and costs	508		236	
Misc Expenditure/Equipment	0		8,979	
Organ Fund				
Quinquennium Architects Fees	1,410			
		<b>1,918</b>		<b>9,215</b>
<b>TOTAL PAYMENTS</b>		<b>89,679</b>		<b>105,115</b>
Excess (Deficit) of Receipts over payments		<b>8,990</b>		<b>2,687</b>
<b>Bank current and deposit accounts at 1 January 2025</b>		<b>46,698</b>		<b>44,011</b>
<b>Bank current and deposit accounts at 31 December 2025</b>		<b>55,688</b>		<b>46,698</b>

**PAROCHIAL CHURCH COUNCIL OF  
St Nicholas Church, Wrea Green, Preston  
FINANCIAL STATEMENT  
For the year ended 31 December 2025**

**Sunday School (JAM) Fund Receipts & Payments Account - Designated Fund Unrestricted**

The Sunday School fund relates to income and expenditure under the control of the leaders.

	2025		2024	
	£	£	£	£
<b>Receipts</b>				
Collections	317		329	
Donations	0		0	
		317		329
<b>Payments</b>				
Equipment	12			
Church Services	70		90	
Prizes	0		0	
Charitable Giving (See note 3)	350		100	
		432		190
<b>Excess (Deficit) of Receipts over Payments</b>		-115		139
<b>Bank current and deposit accounts at 1 January 2025</b>		472		333
<b>Bank current and deposit accounts at 31 December 2025</b>		357		472

**Choir Fund Receipts & Payments Account - Designated Fund Unrestricted**

	2025		2024	
	£	£	£	£
<b>Receipts</b>				
Grant	0		1,000	
Donations/Subscriptions	1,470		1,149	
Events	2,124	3,594	2,558	4,707
<b>Payments</b>				
Fees	1,560		1,715	
Event expenses/Donation charity	324		208	
Donation PCC Expenses	750		750	
Stationery	268		363	
Licensing	92		122	
Gifts	31		205	
		3,026		3,363
<b>Excess (Deficit) of Receipts over Payments</b>		569		1,344
<b>Bank current and deposit accounts at 1 January</b>		3,872		2,528
<b>Bank current and deposit accounts at 31 December</b>		4,441		3,872

**St Nicholas Church, Wrea Green, Preston**  
**FINANCIAL STATEMENT**  
For the year ended 31 December 2025

**Church Yard Fund Receipts & Payments Account - Restricted Fund**

The Church Yard Fund has been established by the PCC to provide for income and expenditure relating to the maintenance of the church grounds.

	2025		2024	
	£	£	£	£
<b>Receipts</b>				
Stones	350		350	
Donations	0		40	
Edith Clark Donation	0			
Parish Council Grant	0		400	
		<b>350</b>		<b>790</b>
<b>Payments</b>				
Equipment and Maintenance	3,046		2,888	
Major Repairs		<b>3,046</b>		<b>2,888</b>
<b>Excess (Deficit) of Receipts over Payments</b>		<u><u>-2,696</u></u>		<u><u>-2,098</u></u>
<b>Bank current and deposit accounts at 1 January 2025</b>		<u>0</u>		<u>0</u>
<b>Bank current and deposit accounts at 31 December 2025</b>		<u>0</u>		<u>0</u>

**NOTES:**

- 1 The financial statements of the PCC have been prepared in accordance with the Church Accounting Regulations 2006 using the Receipts and Payments basis.
  
- 2 The Church Annexe, which is an inalienable asset of the PCC, is not included as a fixed asset. It is to be retained indefinitely for the use of the PCC and the Community. Any disposal would be subject to Diocesan / Church Commissioner's authority, in which event grants received towards the project may be repayable. Total Grants **£60,500** have been received 2004/2008.  
To comply with the LEF Grant **£25,000** the Annexe must remain open to the Public otherwise the Grant is repayable.  
Building cost, including Fixtures & Fittings **£21,395**, was **£222,390** of which **£193,885** was paid out of Restricted Funds and **£28,504** out of Unrestricted Funds. All expenditure incurred is written off.
  
- 3 The payments to Mission and Charitable Giving were: Childrens Society : **£349.60**  
**Marie Curie £150, Trinity Hospice £50, Memory Clinic £700**
  
- 4 Collection boxes amounted to **£167.11** sent to the Children's Society
- 5 Churchyard deficit expensed in the General Account

**PAROCHIAL CHURCH COUNCIL OF  
St Nicholas Church, Wrea Green, Preston  
FINANCIAL STATEMENT**

For the year ended 31 December 2025

**Annexe General Fund Receipts & Payments Account - Designated Fund**

	2025		2024	
<b>Receipts</b>	£	£	£	£
Hire of Annexe for Charitable Non Business Purposes				
Hire of Annexe -				
- Community Groups	5,313		3,974	
- Coffee	776		806	
Income	100	<b>6,189</b>		<b>4,780</b>
<b>Payments</b>				
Utilities	2,174		3,841	
Insurance	301		286	
Telephone	401		335	
Maintenance	3,930		1,066	
Equipment	0		0	
Advertising	120		120	
Coffee	234		372	
Management	1,300		306	
Cleaning	708	<b>9,168</b>		<b>6,326</b>
<b>Excess (Deficit) of Receipts over Payments</b>		<b>-2,979</b>		<b>-1,546</b>
<b>Bank current accounts at 1 January 2025</b>		1,308		854
<b>TFS from CBF &amp; Natwest R &amp; R Deposit Account</b>		3,000		2,000
<b>TF PCC General Account</b>				0
<b>Bank current accounts 31 December 2025</b>		<b>1,329</b>		<b>1,308</b>

**Annexe Fund Repairs and Renewals Deposit Account - Designated Fund**

	2025		2024	
<b>Receipts</b>	£	£	£	£
CBF & Bank Interest	421		576	576
<b>Payments</b>				
Maintenance	0			
<b>Excess (Deficit) of Receipts over Payments</b>		<b>421</b>		<b>576</b>
Transfer from Annexe Fund General Account	-3,000		-2,000	-2,000
Transfer to Annexe Fund General Account	0			
Transfer to PCC General Account				
<b>Bank deposit accounts at 1 January 2025</b>		<b>10,386</b>		<b>11,810</b>
<b>Bank deposit accounts at 31 December 2025</b>		<b>7,807</b>		<b>10,386</b>

The Annexe operates under the name Wrea Green Parish Church and Community Centre

**PAROCHIAL CHURCH COUNCIL OF  
St Nicholas Church, Wrea Green, Preston  
STATEMENT OF ASSETS AND LIABILITIES  
at 31 December 2025**

	General Fund £	Capital Fund £	Designated Fund £	Restricted Fund £	TOTALS 2025 £	2024 £
<b>Monetary Assets</b>						
Bank Current Account General Fund	54,604				54,604	45,652
Bank Deposit Organ Capital Fund		10,891			10,891	10,420
Bank Current Account Choir Fund			4,441		4,441	3,872
CBF Deposit Account General Fund	449				449	411
Bank Current Account Annexe Fund			1,329		1,329	1,308
CBF Deposit Account Annexe Fund Repairs & Renewals			7,807		7,807	10,386
Bank Current Account Sunday School Fund			357		357	472
CBF Deposit Account Churchyard Fund				0	0	0
Bank Current Account Account Crib Fund				291	291	291
Investments at Cost	635				635	635
<b>Total Monetary Assets</b>	<b>55,688</b>	<b>10,891</b>	<b>13,934</b>	<b>291</b>	<b>80,804</b>	<b>73,447</b>
<b>Value of Investments</b>						
381 shares CBF Fixed Interest Securities Fund at valuation of £1.5304 as at 31/12/2025						583
119 shares CBF Investment Fund		£22.3211				2,656
					<b>0</b>	<b>3,239</b>

**Accounting Policies**

The financial statements of the PCC have been prepared in accordance with the Church Accounting using the receipts and payments basis.

**Funds**

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application to the general purposes of the PCC. These include funds designated for a particular purpose of the PCC and can be moved to other general funds ( re-designated or un-designated ) if the PCC so decides.

The purpose of any restricted funds is noted in the accounts.

The accounts include monetary transactions, assets and liabilities for which the PCC can be held responsible. They do not include the accounts of other church groups that owe an affiliation to another body, nor those that are informal gatherings of church members.

Subject to the above, receipts and payments include income as received and expenditure when irrevocably paid.

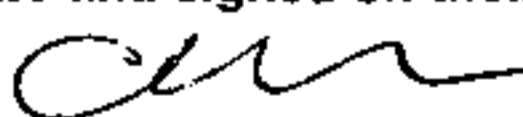
**Statement of Assets and Liabilities**

The following assets are recognised in the statement of assets;  
Any investments held beneficially by the PCC.

Closing bank balance as shown in the receipts and payment account.

Approved by the PCC on 25 March 2026 and signed on their behalf by

  
**E A Almond Treasurer**

  
**Chairman of the PCC**