

Parish of Aylesbury - St Mary's PCC
Statement of Financial Activities
For the period from 01 January 2025 to 31 December 2025

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
Incoming resources					
Incoming resources from generated funds	-	-	-	-	-
Voluntary income	83,172.06	1,487.34	-	84,659.40	66,356.70
Activities for generating funds	34,954.28	-	-	34,954.28	35,606.99
Investment income	45,601.87	30,414.03	(71,787.43)	4,228.47	23,935.26
Incoming resources from charitable activities	6,709.01	3,161.91	-	9,870.92	2,250.81
Other incoming resources	14,251.33	10,321.08	-	24,572.41	31,251.01
Total income	184,688.55	45,384.36	(71,787.43)	158,285.48	159,400.77
Resources used					
Cost of generating funds	10,139.46	-	-	10,139.46	4,482.37
Cost of generating voluntary income	-	-	-	-	-
Fundraising trading cost of goods sold and other costs	14.41	-	-	14.41	5,616.98
Investment management costs	539.57	-	-	539.57	466.03
Charitable activities	128,213.92	14,132.41	-	142,346.33	128,604.02
Governance costs	485.00	-	-	485.00	514.50
Other resources used	16,523.98	-	-	16,523.98	15,631.67
Total expenditure	155,916.34	14,132.41	-	170,048.75	155,315.57
Net income / (expenditure) resources before transfer	28,772.21	31,251.95	(71,787.43)	(11,763.27)	4,085.20
Transfers:					
Gross transfers between funds - in	-	-	-	-	11,050.00
Gross transfers between funds - out	-	-	-	-	(11,050.00)
Other recognised gains / losses					
Gains/losses on investment assets	-	-	-	-	18,802.05
Gains on revaluation, fixed assets, charity's own use	-	-	-	-	-
Net movement in funds	28,772.21	31,251.95	(71,787.43)	(11,763.27)	22,887.25
Reconciliation of funds					
Total funds brought forward	16,101.03	49,594.98	840,520.62	906,216.63	883,329.38
Total funds carried forward	44,873.24	80,846.93	768,733.19	894,453.36	906,216.63

Parish of Aylesbury - St Mary's PCC

Balance Sheet detailed

	As at 31/12/2025	As at 31/12/2024
Fixed assets		
CCLAENDINV: CCLA Endowment Investments	780,418.77	840,520.62
Total Fixed assets	780,418.77	840,520.62
Current assets		
BAR01: Barclays Friends Account	10,682.18	-
CCLA01: Bank CCLA	18,925.91	9,222.07
CH001: Skipton Building Society	47,329.43	39,175.67
LL001: Bank PCC	7,620.94	12,081.21
LL002: Refectory	-	-
LL003: Bank Holding	27,802.45	5,215.93
LL004: Bank Covenant	933.27	1.00
LL005: PCC Account	-	-
OFF1: Bank Petty Cash	100.00	0.13
Z05: Accounts Receivable	-	-
Total Current assets	113,394.18	65,696.01
Liabilities		
6699: Agency collections	(640.41)	-
Z04: Accounts Payable	-	-
Total Liabilities	(640.41)	-
Net Asset surplus (deficit)	894,453.36	906,216.63
Reserves		
Excess/(deficit) to date	(11,763.27)	4,085.20
Z01: Starting balances	906,216.63	883,329.38
Z02: Other gains/(losses)	-	18,802.05
Total Reserves	894,453.36	906,216.63

Represented by Funds		
General (Unrestricted)	34,508.93	9,908.73
Designated	10,364.31	6,192.30
Restricted	80,846.93	49,594.98
Endowment	768,733.19	840,520.62
Total	894,453.36	906,216.63

Parish of Aylesbury - St Mary's PCC

Fund movement summary

Selected period: 01 January 2025 to 31 December 2025

Fund	Fund balances brought forward	Incoming Resources	Outgoing Resources	Transfers	Gains and Losses	Journal Entries	Fund balances Carried forward
Friends Invest - CCLA Friends Investment - CB3040629	-	11,685.58	-	-	-	-	11,685.58
Grinnell - Grinnell Bequest - 127001269S Rec a/c 627154001D	22,151.55	(885.58)	-	-	-	-	21,265.97
Tuffneybeq - Tuffney Bequest - 127002761F Rec a/c Skipton	379,305.70	(15,163.90)	-	-	-	-	364,141.80
Dixey2 - Dixey Invest - 127002682S Receiving a/c 777400002D	358,310.75	(52,352.71)	-	-	-	-	305,958.04
Bequests - Bequests - 627154002S Receiving account 777400001D	60,865.19	(2,433.27)	-	-	-	-	58,431.92
Roscoe - Roscoe -273740001T Receiving Account 0/00448640PCC	19,887.43	(951.97)	-	-	-	-	18,935.46
Woodward - Woodward Bequest-CB3040833-001-Income-CB3031062-001	1,325.15	1,766.08	-	-	-	-	3,091.23
Dixey - Dixey Bequest-CB3040834-001-Income-CB3012053-001	7,427.80	7,322.91	-	-	-	-	14,750.71
PCC - PCC1 - CB3031060-001- Income-CB3011579-001	468.80	615.51	-	-	-	-	1,084.31
Mlennium - Mlennium - CB3031061-001	0.99	(0.66)	-	-	-	-	0.33
Giftskp - Small Gifts Skipton Account	1,711.47	-	-	-	-	-	1,711.47
MemorSkip - Memorial Garden	1,914.99	-	-	-	-	-	1,914.99
RESTRSKIP - Restoration Project	19,547.90	83.90	780.94	-	-	-	18,850.86
Mission - Mission Partner Support Fund	1,470.43	2,163.94	1,732.40	-	-	-	1,901.97
Young people - Children And Youth Ministry	1,095.41	2,652.24	565.16	-	-	-	3,182.49
TuffneySkp - Tuffney Skipton Admin by Rector & Churchwardens	21,739.48	10,539.59	10,219.46	-	-	-	22,059.61
Microfund - Microphone Fund	-	1,653.39	-	-	-	-	1,653.39
Fees - Parochial Fees	-	3,161.91	2,025.82	-	-	-	1,136.09
Youth worker - Pioneer Youth Worker	-	1,333.44	1,106.19	-	-	-	227.25
Friends - Friends Of St Mary's	-	10,682.18	-	-	-	-	10,682.18
ReliefSkp - Relief of the Poor Skipton Account	266.18	(40.00)	-	-	-	-	226.18
FlwPedsSkp - Flower Pedestals Skipton Account	143.83	-	-	-	-	-	143.83
General - General fund	8,583.58	176,452.90	153,618.78	-	-	-	31,417.70
Totals	906,216.63	158,285.48	170,048.75	-	-	-	894,453.36

Notes to the Accounts

1. Basis of preparation

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 and Charities Act 1993 together with applicable accounting standards and the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2015/2026).

The financial statements have been prepared on the Receipts and Payments basis.

2. 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.

Restricted funds are given for a specific purpose.

Designated funds are unrestricted funds that have been set aside by the Trustees (the Parochial Church Council (PCC) for a particular purpose.

Endowment funds are restricted funds, which are held permanently, and the capital is maintained while the income is restricted.

3. Endowment Funds

All endowment funds are held with the CCLA and held in the name of 'Rector and churchwardens of St Mary's Aylesbury.

There were some losses on these funds during 2025 that weren't anticipated. This is a general trend across all CCLA funds and not specific to St. Mary's.

In addition to the funds shown in the financial statements, St Mary's is the beneficiary of the Clock & Chimes Charity. The income from this charity is used for the upkeep and repair of the church bells and tower. Independently examined financial statements will be prepared for the charity and presented to the PCC in due course, for the purposes of information and transparency.

4. Friends of St Mary's

On the 28 April 2025, the Friends of St Mary's Aylesbury charity closed and it was removed from the Charity Commission Register. The remaining funds became the responsibility of the PCC of St Mary's. These are restricted funds given to encourage music in a church setting and the restoration of St Mary's Church.

5. Equity Share In 4 Cubb Field

St. Mary's Church has a 47.64% interest in 4 Cubb Field. HP19 7SH.

During 2021, it was agreed that £1250 per quarter of our part of the rental income from Cubb Field would be sent to the North Aylesbury Team as part of our Mission Giving. This agreement ends on 31 December 2025.

6. General Funds

General Funds have increased during 2025. £20000 of this total was designated by the PCC in November 2025 towards the payment of our Parish Share in 2026.

7. Incoming Resources

All incoming resources are included in the SOFA when the church becomes legally entitled to the income.

Income Tax is recoverable on donations from UK taxpayer under the Gift Aid scheme.

8. Change of personnel

The personnel overseeing the preparation of Financial Statements changed in 2025.

This is resulted in differences in coding of income and expenditure which can be subjective.