

PAROCHIAL CHURCH COUNCIL OF ALL SAINT'S CHURCH, CLAYTON-LE-MOORS

Financial Statements for the Year Ended 31 December 2025

1.Receipts and Payments Accounts

	Note	Unrestricted Fund	Designated Fund	Restricted Fund	Endowment Fund	Total 2025	Total 2024
		£	£	£	£	£	£
<b>Receipts</b>							
Voluntary receipts	2(a)	75,463	330	1,289		77,082	78,220
Legacy:Late Kenneth Bartram	2(a)	59,548				59,548	
Activities for generating funds	2(b)			832		832	3,952
Income from investments	2(c)	3,343	2,320	546		6,209	5,378
Church activities	2(d)	6,925	335	7,822		15,082	12,372
Other receipts	2(e)	4,707	1,469			6,176	6,363
<b>Total receipts</b>		<b>149,986</b>	<b>4,454</b>	<b>10,490</b>	<b>0</b>	<b>164,929</b>	<b>106,285</b>
<b>Payments</b>							
Missionary and charitable giving	3(a)	6,400		1,331		7,731	7,601
Church activities:	3(a)	87,069	10,920	11,397		109,386	97,409
Generation of voluntary income	3(b)	710		315		1,025	360
Governance and other costs	3(c)						
Investment of Kenneth Bartram Fund	3(d)	59,548				59,548	
<b>Total payments</b>		<b>153,727</b>	<b>10,920</b>	<b>13,043</b>	<b>0</b>	<b>177,690</b>	<b>105,370</b>
Deficit of receipts over payments		-3,741	-6,466	-2,554	0	-12,761	915
<b>Deficit of receipts over payments</b>		<b>-3,741</b>	<b>-6,466</b>	<b>-2,554</b>	<b>0</b>	<b>-12,761</b>	<b>915</b>
Cash at bank and in hand at 1 January 2025							
NW Current account and cash						17,159	38,296
NW Deposit Account						20,032	
Subsidiary Organisations						3,025	3,229
CBF Designated Building Fund Deposit						44,107	41,883
						<b>84,323</b>	<b>83,408</b>
Cash at bank and in hand at 31 December 2025							
NW Current Account and cash						11,151	17,159
NW Deposit Account						20,691	20,032
Subsidiary Organisations						3,294	3,025
CBF Designated Building Fund Deposit						36,426	44,107
<b>Cash at bank and in hand at 31 December 2025</b>						<b>71,562</b>	<b>84,323</b>

PAROCHIAL CHURCH COUNCIL OF ALL SAINT'S CHURCH, CLAYTON-LE-MOORS

Financial Statements for the Year Ended 31 December 2025

2. RECEIPTS	Unrestricted	Designated	Restricted	Endowment	Total	Total
	Fund	Fund	Fund	Fund	2025	2024
	£	£	£	£	£	£
<b>2(a) Voluntary income</b>						
Planned giving: FWO and SO	4,915				4,915	9,660
Gift Aid FWO and SO	37,538				37,538	34,867
Card machine	2,895				2,895	3,129
Gift Aid Card machine	4,395				4,395	4,800
Gift Aid envelope donations	3,216				3,216	2,042
Collections (Open plate)	4,943				4,943	5,519
HMRC Gift Aid Refund	16,379				16,379	13,076
Donations, appeals etc. Gift aided					0	0
Other donations, appeals etc.	1,183		1,119		2,302	3,947
Legacy : Late Kenneth Bartram	59,548				59,548	0
Mothers Union		330			330	
St James Mission Chapel					0	515
Building Fund					0	665
Choir Fund			170		170	
	<b>135,011</b>	<b>330</b>	<b>1,289</b>	<b>0</b>	<b>136,630</b>	<b>78,220</b>
<b>2(b) Activities for generating funds</b>						
Fund raising					0	516
Hi De Hi					0	1,684
Faithfest					0	1,141
TearFund Big Quiz			627		627	611
Macmillan Coffee Morning			205		205	
	<b>0</b>	<b>0</b>	<b>832</b>	<b>0</b>	<b>832</b>	<b>3,952</b>
<b>2(c) Income from investments</b>						
Dividends from shares	2,685		546		3,231	3,155
Transfer from desig.building fund to unrestricted					0	0
Transfers between funds					0	0
NW Deposit account interest	659				659	0
Building Fund Deposit account interest		2,320			2,320	2,223
	<b>3,343</b>	<b>2,320</b>	<b>546</b>	<b>0</b>	<b>6,209</b>	<b>5,378</b>
<b>2(d) Income from church activities</b>						
Fees for weddings and funerals	2,533	335	4,327		7,195	6,609
FlowerFund			2,024		2,024	
Hospitality			461		461	516
Friday Praise BBQ	190				190	
Ribchester Family Day	160				160	222
Pastoral Team			105		105	32
Autumn Fair	4,042				4,042	
Harvest Flower Festival						4,893
Scargill House weekend						100
Youth Club			906		906	
	<b>6,925</b>	<b>335</b>	<b>7,822</b>	<b>0</b>	<b>15,082</b>	<b>12,372</b>
<b>2(e) Other receipts</b>						
Lower Income Comm. Fund	1,541				1,541	2,241
Curacy Grant	3,166				3,166	3,176
Listed Places of Worship VAT refund		1,469			1,469	912
Sundry Income					0	34
	<b>4,707</b>	<b>1,469</b>	<b>0</b>	<b>0</b>	<b>6,176</b>	<b>6,363</b>
<b>Total Receipts</b>	<b>149,986</b>	<b>4,454</b>	<b>10,490</b>	<b>0</b>	<b>164,929</b>	<b>106,285</b>

Notes to the receipts for the year ended 31/12/25

2(a) Voluntary Giving. At 31/12/25 the PCC have debt with HMRC tax refund for gift aid of £7,253

2(e) Other Income, PCC debt with StJames, Share of Joint Benefice Expenses 2024, £1134.00 and 2025, £1,250.

PAROCHIAL CHURCH COUNCIL OF ALL SAINT'S CHURCH, CLAYTON-LE-MOORS

Financial Statements for the Year Ended 31 December 2025

3. PAYMENTS

	Unrestricted Fund £	Designated Fund £	Restricted Fund £	Endowment Fund £	Total 2025 £	Total 2024 £
<b>3(a) Church Activities</b>						
Missionary and charitable giving:						
Secular organisations	1,400		450		1,850	2,755
Home mission	2,000		166		2,166	2,100
Overseas mission	3,000		404		3,404	2,135
TearFund Big Quiz			312		312	611
	<b>6,400</b>	<b>0</b>	<b>1,331</b>	<b>0</b>	<b>7,731</b>	<b>7,601</b>
Ministry: Diocesan parish share	57,432				57,432	53,644
Other ministry costs	5,287				5,287	6,367
Curate costs	3,503				3,503	3,791
Diocese fees for weddings & funerals			4,093		4,093	3,252
Church running and maintenance	12,279		2,640		14,919	11,530
Major repairs-building		10,920			10,920	3,780
Hospitality			1,009		1,009	441
Church music	182		23		205	484
Organist	3,065				3,065	2,360
Sunday School			141		141	318
Pastoral			16		16	177
Website/comms/wi-fi	1,646				1,646	1,453
Church service expenses	2,722				2,722	1,913
Printing and stationery					0	199
Faithfest	166				166	1,348
Training	224				224	0
Wedding/Funeral flowers and organ			335		335	50
Disaster Emerg. Appeal Middle East					0	101
Gifts	220				220	325
Scargill House					0	100
Millies Smiles(from Hi de Hi)					0	500
Outreach					0	200
Ribchester Family day	156				156	220
Friday Praise BBQ	188				188	0
Macmillan Coffee Morning			205		205	1,677
Harvest flower festival					0	3,179
Choir Fund			239		239	0
FlowerFund			1,870		1,870	0
Pastoral Team			151		151	0
Youth Club			676		676	0
	<b>87,069</b>	<b>10,920</b>	<b>11,397</b>	<b>0</b>	<b>109,386</b>	<b>97,409</b>
<b>3(b) Generation of voluntary income</b>						
Stewardship costs	142				142	200
Bank charges	94				94	90
Fundraising	454		315		769	50
Lottery licence	20				20	20
	<b>710</b>	<b>0</b>	<b>315</b>	<b>0</b>	<b>1,025</b>	<b>360</b>
<b>3(c) Governance and other costs</b>						
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>3(d) Other payments</b>						
Late Kenneth Bartram Investment Fund	59,548				59,548	0
	<b>59,548</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>59,548</b>	<b>0</b>
<b>Total Payments</b>	<b>153,727</b>	<b>10,920</b>	<b>13,043</b>	<b>0</b>	<b>177,690</b>	<b>105,370</b>

Notes to the payments for the year ended 31/12/25

3(a) Church Running and Maintenance the PCC have credit with British Gas for gas, £584.83 and electric,£63.26.

3(a) Church Running and Maintenance the PCC have credit with SJ Gardens,£170

Financial Statements for the Year Ended 31 December 2025

4. STATEMENT OF ASSETS AND LIABILITIES AT THE BALANCE SHEET DATE

ASSETS	Note	Unrestricted	Restricted	Designated	Endowment	Total 2025	Total 2024
	6	£	£	£	£	£	£
<b>Cash:</b>							
NW Bank Current & deposit Account & cash		16,876	4,019.27	10,947	0.00	31,842	37,159
Subsidiary organisations bank and cash			3,294			3,294	3,025
CBF Designated Building Fund				36,426		36,426	44,107
		<b>16,876</b>	<b>7,314</b>	<b>47,373</b>	<b>0</b>	<b>71,562</b>	<b>84,291</b>
<b>Other Monetary Assets</b>							
Income tax recoverable		7,253				7,253	12,580
St James share of benefice costs 2024/25		2,384				2,384	
<b>Other Monetary Liabilities</b>							
Dec gas/electric due in Jan 26		-£648				-648	-931
SJ Gardens due Jan 26		-£170				-170	
		<b>8,819</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,819</b>	<b>11,649</b>
<b>Investment Assets</b>							
Investment Fund shares at market value	7	108,347			62,620	170,967	116,270
<b>Net Asssets</b>		<b>134,042</b>	<b>7,314</b>	<b>47,373</b>	<b>62,620</b>	<b>251,349</b>	<b>212,210</b>

LIABILITIES

At 31/12/25 the PCC have two creditors:

Church running and maintenance :31/12/25 PCC creditors, British Gas utilites; £648.09, SJ Gardens £170

5(a) STAFF COSTS

During the year the PCC did not employ any staff. In vacancy of the Director of Music, self employed organists have invoiced their services.

5(b) PAYMENTS TO PCC MEMBERS(TRUSTEES)

During the year no payments or expenses were made to any PCC member, persons closely connected to them or related parties.

Financial Statements for the Year Ended 31 December 2025

6.DETAILS OF FUNDS

6(a)Endowment Fund

Capital value of endowments is not available to the PCC. Only the income from them is available and in some cases the use of the income is restricted:

	Opening balances £	Income CIF £	Income CDF £	Transfer to Restricted £	Transfer to Unrestricted £	Revaluation Dec £	Closing balances £
<b>CHURCH INVESTMENT FUND</b>							
<b>Endowment Funds</b>							
Use of endowment income is restricted to:-							
General purposes	53,020	1,473			-1,473	-2,120	50,900
Churchyard	6,336	176		-176		-253	6,082
Choir	832	23		-23		-33	799
Church maintenance	5,041	140		-140		-202	4,839
<b>Total Endowment Funds</b>	<b>65,229</b>	<b>1,812</b>	<b>0</b>	<b>-339</b>	<b>-1,473</b>	<b>-2,609</b>	<b>62,621</b>
<b>Unrestricted Funds</b>	<b>51,041</b>	<b>1,418</b>			<b>-1,418</b>	<b>-2,041</b>	<b>49,000</b>
Kenneth Bartram Fund(invested August 2025)							59,347
<b>Total Investment Funds</b>	<b>116,270</b>	<b>3,231</b>	<b>0</b>	<b>-339</b>	<b>-2,892</b>	<b>-4,650</b>	<b>170,967</b>

Reserves Policy

It is our policy to invest in equity based investments through the Church Investment Fund (CIF) and in cash deposits through the Church Deposit Fund(CDF)

The Reserves Policy is reviewed annually and forms part of the annual report to the accounts.

6(b) Designated Fund

The designated fund comprises general funds available to the PCC which have been designated by the PCC for specific purposes. Funds may be designated or undesignated at any time.

	Opening balances £	Payments current acc £	TF acc le £	Tfr chapel to curren to buildings £	Income VAT refund £	Income int/divi £	Closing balances £
Building Fund Deposit account	44,107		-10,000			2,320	36,426
Building Fund Current account	2,615	-5,860	10,000	2,723	1,469		10,947
St James Chapel Fund current account	7,783	-5,060		-2,723			0
<b>Total Designated Funds</b>	<b>54,504</b>	<b>-10,920</b>	<b>0</b>	<b>0</b>	<b>1,469</b>	<b>2,320</b>	<b>47,373</b>

## 6(c) Restricted Fund

The restricted fund comprises receipts from donors whose payments have been given on the understanding that they will be applied to the specific purpose for which they were given:

### ANALYSIS OF RESTRICTED FUND

	Opening balances	Receipts during year	Payments during year	Transfers in	Transfers out	Closing balance
	£	£	£	£	£	£
Choir	2,473	170	239			2,404
Flower Fund	151	2,024	1,870			305
Pastoral	402	105	151			355
Youth Club	0	906	676			230
PCC Restricted Fund	6,177	7,950	10,107			4,019
	<b>9,202</b>	<b>11,155</b>	<b>13,043</b>	<b>0</b>	<b>0</b>	<b>7,314</b>

### Details of PCC restricted fund:-

#### Restricted:

Wedding fees for organist/verger/flowers	0	335	335			0
Churchyard,Choir and St James mission	0	546	546			0
DBF Fees	0	4,327	4,093			234

#### Specific Charities(3a):

Childrens Society	0	243	243			0
Wednesday morning coffee group	0	450	450			0
Archdeacon Visitation	0	166	166			0
Bishops Harvest Appeal	0	161	161			0
TearFund Big Quiz	0	627	627			0

#### Church Activities(3a):

Children and youth ministry	227	100	141			187
Church music fund	841	0	0			841
MU heat/light donation	0	330	330			0
Wedding Training	160					160
Pastoral Groups	16		16			0
DBF Energy Grant	1,787		1,787			0
Hospitality	1,302	461	1,009			754
Macmillan coffee morning	0	205	205			0
Outreach Fund	1,843					1,843

<b>PCC Restricted Fund Total</b>	<b>6,177</b>	<b>7,950</b>	<b>10,107</b>	<b>0</b>	<b>0</b>	<b>4,019</b>
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Financial Statements for the Year Ended 31 December 2025

7. Investments

Investments comprise shares in the church Investment Fund (CIF)  
reference note 4 Statement of Assets and Liabilities

	Unrestricted	Endowment	Total
	£	£	£
<b>Market Value of Investments at 1st January 2025</b>	<b>51,041</b>	<b>65,229</b>	<b>116,270</b>
Increase/Decrease in market value	-2,041	-2,609	-4,650
Investment of Kenneth Bartram Fund	59,347		59,347
<b>Market Value of Investments at 31st December 2025</b>	<b>108,347</b>	<b>62,620</b>	<b>170,967</b>

8. Accounting Policies

Accounts are prepared on a receipts and payments basis

The PCC maintains a cash reserve of 3 months of anticipated expenses based upon previous years accounts.

Approved by the PCC May 2026

Rev'd Toby Webber(Chairman)

Andrew McMinn Churchwarden