

Charity registration number 1126337 (England and Wales)

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ALL SAINTS, ALLESLEY**

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS, ALLESLEY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Reverend Sarah Ashelby (Incumbent and Chair)
Michael Jones (Lay Chair)
Colin Holtum (Reader)
Rozila Merali-Hosiene
Tracy Kates (Warden)
Paul Payne (Deanery Synod and Treasurer)
Brenda Wood
Luke Clark
Lesley Grove (Deanery Synod)
Julie Macdonald (PCC Secretary)
James Ots
Yelena Williams
Christopher Hazell
Reverend Ann McCabe (Appointed 29 June 2025)
Catherine Armstrong (Appointed 11 May 2025)

Charity number

1126337

Principal address

The Rectory
Rectory Lane
Allesley
Coventry
West Midlands
United Kingdom
CV5 9EQ

Independent examiner

McGlone Wardzynski Limited
First Floor
Eagle House
14 Queens Road
Coventry
CV1 3EG

Bankers

CCLA Investment Management Limited
80 Cheapside
London
EC2V 6DZ

NatWest Bank
Broadgate
Coventry
CV1 1ZZ

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ALL SAINTS, ALLESLEY**

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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS, ALLESLEY

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their annual report and financial statements for the year ended 31 December 2025.

The accounts have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and Activities

The role of the PCC is to co-operate with the incumbent (Rev Sarah Ashelby) in promoting the whole mission of the Church in the parish of Allesley and beyond, in the context of pastoral, evangelistic, social and ecumenical work.

The PCC is also responsible for the maintenance of the church buildings and its grounds.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Significant activities

During 2025, we have continued with many of our usual patterns that bring people together and bring life to them both for worship and social connection. These include Mainly Music, Mites and Minders, and some home groups; as well as offering simple events throughout the year to build connections. A continued focus on pastoral care through both formal routes, (such as the pastoral care visiting team, home communion team, tea and cake events and bereavement coffee morning), and informal connections and friendships. New initiatives for young people brought encouragement and energy. We continued with our regular pattern of Morning prayer, on Tuesdays and Thursdays, with the focus of the Thursday meeting being ecumenical and outward facing.

The summer months afforded time and space to continue to get to know each other better, continuing to develop teams of leaders who contribute in many ways across the church and beginning to think about what new initiatives or priorities God might be giving us. During July and August we were intentional in keeping our church life simple, including offering a relaxed and informal series of 10am services outside with space for Bible study and fellowship.

The Autumn term was a significant time for us as we ran our "ONE WAY campaign" which invited each person belonging to the church to consider one way to serve and one way to financially 'invest' in the church. This resulted in more than 60 new sign-ups to teams that people hadn't previously been serving on, many of which were people who were completely new to volunteering. We also saw an increase in our regular financial giving. Responses were invited as part of our Harvest Celebration which celebrated all we have been blessed with and culminated in a shared meal which deepened our community feeling.

Volunteers

The PCC is grateful to all volunteers who have offered support during the year.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS, ALLESLEY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Achievements and performance

Overview of 2025

Throughout 2025 we continued to look towards the future with hope and joy.

Worship, prayer and spirituality remain at the heart of who we are as a community. We have an established pattern of worship with an 8am traditional service of Holy Communion (BCP) on the first and third Sundays of the month, a 6pm service of Holy Communion on the second Sunday of the month, a 6pm service of evening prayer or Celtic prayer on the 4th Sunday of the month and a 10am family service each Sunday. These services continue to be livestreamed to enable those who either can't come to church or would rather join online to remain engaged. The 10am service moved outside again during July and August providing the church community with intentional time for extended fellowship, Bible study and connection with nature, and Muddy Church activities for younger members. The worship zones for our children and young people have been a joy throughout the year at the 10am service, especially in seeing children of different ages building relationships with one another. A monthly midweek Holy Communion service was part of our pattern too, aimed particularly at helping those who feel more comfortable with a quiet and simple service.

Our Readers have continued to offer support to refugees and asylum seekers living in the surrounding area and are helping them develop their growing faith. There have been times to gather for prayer; through small groups, church open mornings and special services throughout the year where we have had space to engage with different styles of worship.

Alongside the regular pattern of worship, we have connected with one another and the people in our community through special acts of worship to mark specific life events or moments in the year. This includes 4 services of baptism, 2 marriage services and 21 end of life services (funerals, thanksgivings or burial of ashes). Through these services we have connected with around 3,000 people. Alongside these services, there was our annual service of commemoration, which particularly connects with those we have served through our funeral ministry. There have been services marking seasons in the year, including services during Holy Week, a joyful service for Christ the King; services to mark the advent and Christmas seasons including, a "Blue Christmas" service for the bereaved, candlelit carol service, family carol service, crib service, Midnight Communion, and a Christmas Day family Communion, alongside many others.

Connecting with others has continued to be a priority for 2025, and the main churchyard space has been instrumental in this, with the continued use of reflection areas, muddy church walks, family picnics and community social events all using that space. Many of our community-facing groups: Mainly Music, Mites and Minders and the Bereavement Group, continued to meet and support one another. Pastoral care has been important with the pastoral care team taking responsibility for calling, visiting, and sharing Home Communion with those in need, some small groups continuing to support each other and informal friendships being essential to who we are.

There have been other social, community-facing events throughout the year such as a pancake party, a pumpkin carving event, a garden party in the Rectory, tea and cake events and Narnia. It has been a joy to see our relationship with Allesley Primary continue to develop, with students attending Narnia and team members being welcomed into the school for Open the Book assemblies and story bag sessions. We have continued a ministry of supporting those who are refugees. Our church partnership with Hope into Action developed too with the Friendship and Support Group actively supporting the tenants in significant ways through friendship. Allesley Festival maintained its usual pattern and our church community were delighted to engage again through entering the scarecrow competition, hosting the Art Exhibition, welcoming people for the festival service, entering a float to be part of the procession through the village and hosting a popular music concert.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ALL SAINTS, ALLESLEY**

**TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

Relating to structures and governance, the PCC have met in most months with the Standing and Finance committee meeting in between, both bodies focusing on ensuring our resources are used for the purposes of God's mission in this parish and seeking to offer open and collaborative leadership to the church.

Our Parish Administrator went from strength to strength, enabling the administrative processes of the church to function well, particularly relating to Life Events and churchyard enquiries. We have continued to commit to being a safe church through striving to be up to date with all safeguarding requirements and through reflecting theologically on this commitment. We have engaged with the wider church too through deanery synod and St Laurence's Mission Hub.

Alongside tending to our internal workings, we have also continued to care for and maintain our beautiful Grade 1 listed church building and grounds which continue to speak of God's faithfulness and remains a point of great sanctuary for many. The grounds have been maintained throughout the year by our churchyard tidy team, with some help from volunteers from Jaguar Land Rover who worked on the lower churchyard. Both the church building and outdoor spaces have been places of reflection and encounter, particularly through the Muddy Church resources that have been available throughout the year outside.

We are seeing new people attending the church and many of the community groups are growing. Christmas was a particularly high point, with us deciding to hold two carol services due there being standing room only the previous year, with both services being busy and joyful. Each of our Christmas events and services had higher numbers than 2024, showing an encouraging trend towards growth and new life. A significant aspect of our outreach in 2025 was partnering in an ecumenical project with HOPE Coventry called the "Great Gospel Giveaway" during which 300 people accepted the offer of a free gospel. The Autumn term also saw a Youth Alpha group develop, with young people taking leadership and ownership of the group and inviting their school friends along. We look forward to seeing who God will draw into the life of the church over the next year, and how the many initiatives we are already involved in, such as Hope into Action, ministry with refugees, ministry with the local schools and life events, will grow and develop. We continue to seek the abundant life of Jesus and to share that life with others, both through our church activities and in our individual lives.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ALL SAINTS, ALLESLEY**

**TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

Financial review

In 2025, the church received a total **INCOME** of **£163,174**, which was:

- **£33,829 less than 2024** (because 2024 included some large one-off grants for the church spire repairs)
- **£23,328 more than 2023**, which is a fairer comparison year.

Where the money came from:

- **£99,166** came from Stewardship giving, other donations, and Gift Aid reclaimed.
- **£74,136** of this was from our regular givers before Gift Aid was added. That is **over 45% of our total income** — and almost **£7,700 more than in 2024** (£66,438). The PCC are deeply grateful for this faithful, steady giving.
- **£3,985** came from legacies.
- **£25,760** came from grants (both restricted and unrestricted). This was **£37,607 less than 2024**, when we received special grants for spire repairs.
- **£10,874** came from wedding and funeral fees (**£2,018 less than 2024**).
- **£5,245** came from hiring out the church hall (almost **£1,600 more than 2024**).
- **£5,897** came from church groups and fundraising events (nearly **£2,400 more than 2024**).
- **£10,373** came from interest on bank deposits (**£4,391 less than 2024**).

Although income was lower than 2024, it was actually **over £27,000 more than we had projected in November 2024**.

This was largely because we received:

- A generous **£19,000 donation from the Thompson-Bree Charitable Trust**
- Other grant payments
- Legacies
- Increased general giving
- More hall bookings
- Interest rates not falling as quickly as expected

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS, ALLESLEY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

In 2025, total **EXPENDITURE** was **£190,896**, which was:

- **£62,190 less than 2024**
- resulting in a deficit (spending more than income) of **£27,722** for the year.

However, this deficit was **much lower than we had budgeted for**, which is encouraging.

Where the money went:

- **Parish Share:** we gave **£82,885**, which was **22.4% above the amount requested (£2,405 more than in 2024)**, the extra supporting other churches in Coventry North Deanery.
- **Staff costs:** total staff costs were **£29,873**, which was **£1,956 more than 2024**.
- **Utilities, communications and insurance:** these totalled **£14,342**, about **3.5% lower than 2024**, mainly due to lower gas and electricity prices.
- **Repairs, church, hall and grounds maintenance:** spending here was **£17,994**.
 - Nearly **£57,400 less than 2024** (when we had major spire repairs)
 - Still almost **£2,700 more than 2023**, mainly because we maintain **three graveyards**.
- **Worship and events:** total cost was **£4,137**, which is **20% lower than 2024** (excluding last year's piano purchase).
- **Youth and Children's work:** This cost **£2,460**, which is **26% lower than 2024**.
- **Technology and audio-visual work:** spending was higher this year because it included **£9,722** for new display screens and improvements to our audio-visual system in church.
- **Grants and donations given away (Tithing):** we gave **£13,938** to support other causes. This was almost **£3,670 less than 2024**, partly because payments to Hope into Action were restructured from July:
 - Reduced from **£5,000 per year to £3,000 per year**
 - Moved from additional giving to regular tithe giving, where the number of recipients was reduced from seven to five (now including Hope into Action).

Looking Ahead to 2026

For 2026, the PCC has agreed a budget showing a much smaller possible deficit of **£9,610** and this improvement is mainly due to:

- Reducing our Parish Share contribution to **100% of the requested amount**, rather than giving an extra 20% or more as we have done for many years
- Changes to Hope into Action payments
- A stronger focus on fundraising

Income is always difficult to predict, but there are encouraging signs:

- Renewed mission focus across the church
- Growing attendance
- Increasing personal giving
- More use of the church and hall by community groups
- More events raising funds

All of this gives hope that the deficit could reduce even further.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS, ALLESLEY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Our Financial Position

Thanks to two substantial legacies received several years ago, All Saints still held over £237,000 in unrestricted funds at the end of 2025.

This was a reduction of over £19,000 during the year, mainly used for:

- Improvements to our Grade 1 listed church building
- Maintenance of the extensive church grounds

Summary

While we did spend more than we received in 2025, the shortfall was much smaller than expected. Regular giving has increased, fundraising is improving, and costs are being carefully managed.

We remain in a stable position thanks to faithful giving, wise budgeting, and the generosity shown to All Saints over many years.

Above all, we give thanks for God's continued provision and for everyone who contributes time, prayer, and financial support to the life and mission of this church.

Reserves Policy

The level of unrestricted funds is maintained at a level to cover committed one-off expenditure, together with a reasonable level of headroom to cover unforeseen expenditure.

The Operational Reserve Fund is a designated fund containing money set aside in line with the PCC Reserves Policy to ensure a degree of continuity in the event of serious disruption to church income. For 2025 the level of reserves was calculated as one year of Parish Share (£85,290), plus six months of operating expenses (not including Parish Share) (£35,315), giving £120,605. Added to this was the current value of restricted funds (£22,735), giving a total reserve figure for the year of £143,340.

A large proportion of PCC income is tithed, apart from deposit interest, restricted grants, legacies and other money given or paid for a specific purpose (e.g. for flowers, weddings, funerals, children's groups, etc.).

Structure, governance and management

Governing document

The charity is Governed by the Parochial Church Councils (Powers) Measure 1956 (as amended) and The Church Representation Rules (contained in Section 3 to the Synodical Government Measure 1969 as amended).

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS, ALLESLEY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Administrative information

All Saints Church is situated on Birmingham Road, Allesley, Coventry. It is part of the Diocese of Coventry within the Church of England. The correspondence address is The Rectory, Rectory Lane, Allesley, Coventry, CV5 9EQ. The PCC is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2006) and a charity registered with the Charity Commission for England and Wales.

PCC members (Trustees) who have served at any time from 1st January 2025 until the date this report was approved are:

Ex Officio members:

- | | |
|--------------------------|-----------------------------------|
| • Reverend Sarah Ashelby | (Incumbent and Chair) |
| • Reverend Ann McCabe | (Curate) (appointed 22 July 2025) |
| • Colin Holtum | (Reader) |
| • Tracy Kates | (Warden) (elected 11 May 2025) |

Elected members:

- | | |
|-------------------------|---|
| • Catherine Armstrong | (elected 11 May 2025) |
| • Luke Clark | (elected 11 May 2025) |
| • Karissa Coley | (Parish Safeguarding Officer) (resigned 27 November 2025) |
| • Lesley Grove | (Deanery Synod) |
| • Christopher Hazell | |
| • Fey Holtum | (resigned 11 May 2025) |
| • Michael Jones | (Lay Chair) |
| • Julie MacDonald | (PCC Secretary from 11 May 2025) |
| • Rozila Merali-Hosiene | (elected 11 May 2025) |
| • James Ots | |
| • Paul Payne | (Deanery Synod & Treasurer) |
| • Margaret Sidebotham | (resigned 11 May 2025) |
| • Yelena Williams | (PCC Secretary until 11 May 2025) |
| • Brenda Wood | (elected 11 May 2025) |

No voting rights (not Trustees)

- | | |
|--------------------|------------------------|
| • Catherine Rachel | (resigned 11 May 2025) |
|--------------------|------------------------|

Recruitment and appointment of new trustees

The method of appointment of PCC members is set out in the Church Representation Rules. At All Saints, the membership of the PCC consists of the incumbent (our Rector), churchwardens, one reader and members elected by those members of the congregation who are on the electoral roll of the church. All those who attend our services or are members of our different congregations are encouraged to register on the Electoral Roll and stand for election to the PCC.

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish including deciding on how the funds of the PCC are to be spent. New members receive initial training into the workings of the PCC.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS, ALLESLEY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees report was approved by the Board of Trustees.

Rev Sarah Ashelby
Rev: Sarah Ashelby (Mar 28, 2026 11:50:35 GMT)

Reverend Sarah Ashelby (Incumbent and Chair)
Chair of Trustees

26 March 2026

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS, ALLESLEY

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS, ALLESLEY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS, ALLESLEY

I report to the trustees on my examination of the financial statements of The Parochial Church Council of the Ecclesiastical Parish of All Saints, Allesley (the charity) for the year ended 31 December 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination. I confirm that no 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 Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.



James Rose FMAAT

72 Hipswell Highway
Coventry
West Midlands
United Kingdom
CV2 5FG

Dated: 26 March 2026

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS, ALLESLEY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income and endowments from:							
Donations and legacies	3	121,668	7,243	128,911	103,276	58,074	161,350
Other trading activities	4	16,119	-	16,119	16,539	-	16,539
Investments	5	10,373	-	10,373	14,764	-	14,764
Other income	6	7,771	-	7,771	4,350	-	4,350
Total income		<u>155,931</u>	<u>7,243</u>	<u>163,174</u>	<u>138,929</u>	<u>58,074</u>	<u>197,003</u>
Expenditure on:							
Charitable activities	7	<u>175,267</u>	<u>15,629</u>	<u>190,896</u>	<u>213,662</u>	<u>39,424</u>	<u>253,086</u>
Total expenditure		<u>175,267</u>	<u>15,629</u>	<u>190,896</u>	<u>213,662</u>	<u>39,424</u>	<u>253,086</u>
Net expenditure and movement in funds		(19,336)	(8,386)	(27,722)	(74,733)	18,650	(56,083)
Reconciliation of funds:							
Fund balances at 1 January 2025		<u>257,097</u>	<u>22,735</u>	<u>279,832</u>	<u>331,830</u>	<u>4,085</u>	<u>335,915</u>
Fund balances at 31 December 2025		<u>237,761</u>	<u>14,349</u>	<u>252,110</u>	<u>257,097</u>	<u>22,735</u>	<u>279,832</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS, ALLESLEY

BALANCE SHEET AS AT 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors	13	3,079		1,935	
Cash at bank and in hand		250,478		279,331	
		<u>253,557</u>		<u>281,266</u>	
Creditors: amounts falling due within one year	14	<u>(1,447)</u>		<u>(1,434)</u>	
Net current assets			<u>252,110</u>		<u>279,832</u>
Income funds					
Restricted funds	16		14,349		22,735
Unrestricted funds			<u>237,761</u>		<u>257,097</u>
			<u>252,110</u>		<u>279,832</u>

The financial statements were approved by the Trustees on 26 March 2026

Rev Sarah Ashelby
Rev Sarah Ashelby (Mar 26, 2026 11:50:35 GMT)
 Reverend Sarah Ashelby (Incumbent and Chair)
 Chair of Trustees

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS, ALLESLEY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

Charity information

All Saints Church is situated on Birmingham Road, Allesley, Coventry. It is part of the Diocese of Coventry within the Church of England. The correspondence address is The Rectory, Rectory Lane, Allesley, Coventry, CV5 9EQ. The PCC is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2006) and a charity registered with the Charity Commission for England and Wales.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS, ALLESLEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS, ALLESLEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

1

Accounting policies

(Continued)

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.8

Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.9

Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2

Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3

Income from donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2025	2025	2025	2024	2024	2024
	£	£	£	£	£	£
Donations and gifts	80,381	1,083	81,464	71,437	7,207	78,644
Legacies	3,985	-	3,985	2,000	-	2,000
Grants received	19,600	6,160	25,760	12,500	50,867	63,367
Gift Aid tax reclaimed	17,702	-	17,702	17,339	-	17,339
	<u>121,668</u>	<u>7,243</u>	<u>128,911</u>	<u>103,276</u>	<u>58,074</u>	<u>161,350</u>

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS, ALLESLEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

3 Income from donations and legacies (Continued)

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Grants received						
Coventry Diocesan Guild of Church Bellringers	-	2,000	2,000	-	-	-
Martha Flint	-	2,050	2,050	-	1,500	1,500
Allesley General Charities	-	430	430	-	450	450
Thomson-Bree Charitable Trust	19,000	-	19,000	12,500	5,000	17,500
The Allesley Church Estate	-	1,200	1,200	-	2,400	2,400
National Lottery Community Fund	-	-	-	-	20,000	20,000
Coventry DBF Ltd	-	-	-	-	5,000	5,000
Allesley Festival Committee	600	-	600	-	1,200	1,200
Benefact Trust	-	-	-	-	2,500	2,500
HMRC Grants	-	480	480	-	12,817	12,817
	<u>19,600</u>	<u>6,160</u>	<u>25,760</u>	<u>12,500</u>	<u>50,867</u>	<u>63,367</u>

4 Other church income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Church hall lettings	5,245	3,647
Wedding and funeral fees	10,874	12,892
	<u>16,119</u>	<u>16,539</u>

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	<u>10,373</u>	<u>14,764</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ALL SAINTS, ALLESLEY**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

6 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	5,897	3,512
Employers allowance	1,874	838
	<u>7,771</u>	<u>4,350</u>

Other income includes income for Mainly Music £930, Bereavement Group £550, Mites and Minders £1,454, Community Events £2,881, Mindfulness Cafe Income £58 and other income £24.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS, ALLESLEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

7 Charitable activities

	2025 £	2024 £
Staff costs	29,873	27,917
Diocesan parish share	85,290	82,885
Funeral and wedding fees	5,510	6,777
Church utilities	14,342	14,883
Church maintenance	17,994	75,391
Worship and event costs	4,137	12,072
Youth and children's work	2,460	3,325
Technology, software and maintenance	10,844	584
Print, postage and stationery	2,703	2,078
Legal and professional fees	1,760	8,679
Sundries	-	31
Bank charges	401	373
Discipleship & training	1,320	15
Hope into Action Project expenses	174	319
	<u>176,808</u>	<u>235,329</u>
Donations and grants paid	13,938	17,607
Share of governance costs (see note9)	150	150
	<u>190,896</u>	<u>253,086</u>
Analysis by fund		
Unrestricted funds	175,267	213,662
Restricted funds	15,629	39,424
	<u>190,896</u>	<u>253,086</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ALL SAINTS, ALLESLEY**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

8 Grants payable

	2025	2024
	£	£
Donations and grants paid		
Tithes	10,620	11,563
Other donations and gifts	818	1,044
Hope into Action project	2,500	5,000
	<u>13,938</u>	<u>17,607</u>

9 Support costs allocated to activities

	2025	2024
	£	£
Governance costs	150	150
	<u>150</u>	<u>150</u>
Analysed between:		
Charitable activities	150	150
	<u>150</u>	<u>150</u>

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

Payments were made to the following trustees for reimbursed expenses:-

Rev Sarah Ashelby	£1,845.37
Luke Clark	£117.87
Fey Holtum	£19.66
Rev Ann McCabe	£471.68
Rozila Merali-Hosiene	£218.09

11 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Parish Administrator	1	1
Families co-ordinator	1	1
	<u>2</u>	<u>2</u>
Total	2	2

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS, ALLESLEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

11 Employees	(Continued)	
Staff costs	2025	2024
	£	£
Wages and salaries	26,899	25,445
Other clergy & staff costs	1,472	995
Vergers bursary	1,502	1,477
	<u>29,873</u>	<u>27,917</u>

Wages & salaries includes gross wages £24,677 (2024 - £24,265), employers national insurance costs £1,874 (2024 - £838), employer pension costs of £348 (2024 - £342).

There were no employees whose annual remuneration was more than £60,000.

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

13 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Other debtors	3,079	1,935

14 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	343	330
Other creditors	1,104	1,104
	<u>1,447</u>	<u>1,434</u>

15 Retirement benefit schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £348 (2024 - £342)

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS, ALLESLEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) **FOR THE YEAR ENDED 31 DECEMBER 2025**

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds			Movement in funds			
	Balance at 1 January 2024	Incoming resources	Resources expended	Balance at 1 January 2025	Incoming resources	Resources expended	Balance at 31 December 2025
	£	£	£	£	£	£	£
Bell Restoration Fund	4,085	-	-	4,085	2,480	(2,400)	4,165
Church Fabric Fund	-	29,057	(29,057)	-	1,200	(1,200)	-
National Lottery Community Activities Support Fund	-	20,000	(2,050)	17,950	-	(8,661)	9,289
Children & Youth Fund	-	1,500	(1,500)	-	2,117	(2,117)	-
Alleviation of Poverty fund	-	450	(450)	-	430	(430)	-
Church Flower Fund	-	847	(847)	-	683	(488)	195
Strimmer Purchase Fund	-	700	-	700	-	-	700
Piano Purchase Fund	-	5,520	(5,520)	-	-	-	-
Charity donation fund	-	-	-	-	235	(235)	-
Hedge replacement fund	-	-	-	-	99	(99)	-
	<u>4,085</u>	<u>58,074</u>	<u>(39,424)</u>	<u>22,735</u>	<u>7,243</u>	<u>(15,629)</u>	<u>14,349</u>

The purpose and use of the 'Bell Restoration Fund' is to provide money towards the restoration and the maintenance of all the bells and ancillary equipment in All Saints Church tower.

The purpose and use of the 'Church Fabric Fund' is for the general repairs and upkeep of the Church and hall.

The purpose and use of the 'National Lottery Community Activities Support Fund' is to promote, for two years, community-centred activities in and around the church and hall buildings and maintaining church grounds.

The purpose and use of the 'Children & Youth Fund' is for the work with children and young people at All Saints Church.

The purpose and use of the 'Alleviation of Poverty Fund' is for the alleviation of poverty in the parish.

The purpose and use of the 'Church Flower Fund' is to provide money for flower arrangements in the church buildings.

The purpose and use of the 'Strimmer Purchase Fund' is to purchase equipment for churchyard maintenance.

The purpose and use of the 'Piano Purchase Fund' is to purchase a new piano for use in church, for worship and concerts.

The purpose and use of the 'Hedge Replacement fund' is to purchase hedging plants.

The purpose and use of the 'Charity Donation fund' is to donate money to charities from special church collections.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ALL SAINTS, ALLESLEY**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

17 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 December 2025:			
Current assets/(liabilities)	237,761	14,349	252,110
	<u>237,761</u>	<u>14,349</u>	<u>252,110</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 December 2024:			
Current assets/(liabilities)	257,097	22,735	279,832
	<u>257,097</u>	<u>22,735</u>	<u>279,832</u>

18 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).