



**THE PAROCHIAL CHURCH  
COUNCIL OF THE ECCLESIASTICAL  
PARISH OF ECCLESALL SHEFFIELD**

**REPORTS AND FINANCIAL STATEMENTS**

**YEAR ENDED 31 DECEMBER 2025**

**Registered Charity No. 1128859**



**Worshipping God**

**Living in Faith**

**Sharing the Good News of Jesus**

# **THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD**

## **CONTENTS**

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	<b>Page</b>
Legal and administrative information	1 - 2
Annual Report of the Trustees	3 - 9
Trustees' Responsibilities Statement	10
Independent Auditors' report	11-13
Statement of Financial Activities	14
Balance Sheet	15
Statement of Cash Flows	16
Notes to the Financial Statements	17-31

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD

## LEGAL and ADMINISTRATIVE INFORMATION

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**Charity number** 1128859

**Address** Church Halls  
Ringinglow Road  
Sheffield  
S11 7PP

**Auditors** Hawsons Chartered Accountants  
Statutory Auditor  
Pegasus House  
463a Glossop Road  
Sheffield  
S10 2QD

**Bankers** Virgin Money  
Business Direct  
40 Vincent Place  
Glasgow  
G1 2HL

### Officers of the Parochial Church Council (PCC)

**Chair** The Revd. Canon Mark Brown (T)

**Vice Chair** Richard Blyth (T) To 21 May 2025  
Robert Coleman (T) From 21 May 2025

**Secretary** Vacant Interim arrangements 24 November 2024 to 5 January 2026  
Margaret Morley From 5 January 2026

**Treasurer** Julia Newton (T)

**Giving Treasurer** Roger Manterfield

**Electoral Roll Officer** Church Administrator

**Parish Safeguarding Officer** Robert Coleman (T)

**Key (T) = Trustees**

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD

## LEGAL and ADMINISTRATIVE INFORMATION - continued

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### Trustees (Voting Members of Parochial Church Council)

<b>Vicar</b>	The Revd. Canon Mark Brown	
<b>Associate Vicar</b>	The Revd. Roland Slade	
<b>Curate</b>	The Revd. Simon Oatridge	To 19 January 2026
<b>Curate</b>	The Revd. Benjamin Lacey	From 6 July 2025
<b>Curate (SSM)</b>	The Revd. Stephen Holme	
<b>Church Wardens</b>	Richard Blyth	To 21 May 2025
	Robert Coleman	
	Alan Storey	From 21 May 2025
<b>Deanery Synod Representatives</b>	Kelly Feast	
	Timothy Ling	From 21 May 2025
<b>Elected Representatives</b>		
<b>Deputy Wardens</b>	Alan Storey	E To 21 May 2025
	Lynne Bradey	E To 21 May 2025
	Alan Cantrell	E
	Sally Craig	E
	Kate Gerrish	E
	Rod Ismay	E To 21 May 2025
	Jeannette Jackson	E
	Gillian King	E To 21 May 2025
	Pamela Marsh	E To 21 May 2025
	Simon Musgrave	E Chair of Mission Support Group
	Julia Newton	E
	Fenella Noble	E
	Martyn Read	E From 21 May 2025
	Lesley Snell	E
	Kathryn Walker	E To 21 May 2025
	Alison Woodman	E To 21 May 2025

### Ex Officio Non Voting Member of the PCC

The Revd. Stephen Hunter	SSM Associate Minister	To 19 January 2026
The Revd. Godfrey Smallman	SSM Assistant Minister	

**Key (E) = Elected Representative**

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2025

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The members of the Parochial Church Council ('PCC') are pleased to present their report and financial statements for the year ended 31 December 2025.

### 1. Structure, governance and management

#### **PCC**

The PCC is a corporate body established by the Church of England. It is part of the Ecclesall Deanery within the Diocese of Sheffield and operates under the Parochial Church Council Powers Measure. The PCC is a Registered Charity.

All regular church attendees are encouraged to join the Electoral Roll and are able to stand for election to the PCC providing they meet the requirements of the Charity Commission and Church of England, and are not disqualified under the Church Representation Rules. The method of appointment of trustees is set out in the Church Representation Rules. Trustees are offered training to support their membership of PCC.

The PCC is responsible for setting the overall mission and vision of the church, for ensuring that money is spent wisely and appropriately, for employing staff and for looking after all church property.

At each of the PCC meetings in the year there was a focus on one or more aspects of the strategic direction for the church's mission and ministry, alongside necessary governance matters and decisions relating to finances, staffing and the church building and other property.

The full PCC formally met seven times in 2025. There was average attendance of 76.6% (2024 - 76.9%). Some business was transacted between meetings by e-mail, with any decisions recorded in the minutes of the next meeting.

Given the wide range of responsibilities undertaken by PCC it is supported in its work by a number of committees and groups each dealing with particular areas as follows:

#### ***Standing Committee***

The Standing Committee transacts the business of the church between PCC meetings and with the Estates Committee has shared oversight of property improvement and maintenance. Its voting membership is the Vicar (Chair), the two Churchwardens and Treasurer plus two elected members of the PCC. The Operations Manager attends. The committee reports to the PCC via minutes of its meetings. It met six times during 2025 and supported the Vicar on staff recruitment, financial stewardship and on various governance, operational and estates matters.

#### ***PCC Estates Committee***

The Estates Committee supports PCC in the management of the whole of All Saints estate, including providing advice and recommendations on major estates repairs and developments. In 2025 it continued to be chaired by the Vicar. Other membership was a designated Churchwarden, the Treasurer, two members of the PCC and five members of the church family with appropriate skills, experience or expertise including three of the churchyard volunteers. The Operations Manager was in attendance. The Committee primarily reports to the PCC via minutes of its meetings. It met four times in 2025. It oversaw repairs including those recommended by the Quinquennial Inspection of the church building in May 2022. It supported the work of a re-established Eco Church group chaired by a churchwarden and were pleased to note achievement of the bronze award. The Committee also oversaw the maintenance of the churchyard.

#### ***Treasurer's Group***

The Treasurer's Group works alongside and in support of the Treasurer and Giving Treasurer, to support strong financial governance and to provide technical and professional expertise to PCC. During 2025 the group met twice with other business being transacted via e-mail. The group is chaired by the Vicar's nominee, during 2025 a qualified accountant who was also a member of PCC until May 2025. It reports to PCC by way of relevant papers.

#### ***"Beyond Ecclesall" Mission Support Group (MSG)***

The Mission Support Group exists as a sub-group of the PCC to promote Christian mission 'beyond Ecclesall'. The main responsibilities are to allocate the annual funding allocated by the PCC for external mission; to manage the relationships with the individuals or organisations who receive grants via annual reports, other contact and occasional visits; and to co-ordinate the mission weekend. MSG is chaired by a member of PCC, with at least one other member from PCC and 6 to 8 other members. It reports to PCC via reports and the minutes of its meetings which are held approximately every two months.

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2025 - continued

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### Related Trusts and Charities

The Taylor Institution (Registered Charity 226122) provides grants to individuals in need within the old township of Ecclesall Bierlow who are members of the Church of England. With help and direction from the Charity Commission the necessary Regulations were passed to allow All Saints PCC to become Corporate Trustee with effect from 15 November 2021. The Treasurer and PCC Secretary of All Saints also serve in these roles for The Taylor Institution. The Vicar of All Saints has been given delegation to make grants within agreed parameters.

### 2. Objectives and activities

The Church's main objective is the promotion of the Gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England.

All Saints PCC has the responsibility of co-operating with the Vicar in promoting within the ecclesiastical parish the whole mission of the church, pastoral, evangelistic, social and ecumenical. A task group reconsidered our Purpose, Aims and Values and PCC approved in March 2024 a short document that set out how we seek to "Worship God, Live in Faith and Share the Good News of Jesus". This included the following updated purpose statement:

**Our Purpose: To be a welcoming, outward-looking and multi-generation Christian community, worshipping God and sharing our life and faith with Ecclesall and beyond**

In 2025 we continued to implement our 2025 to 2027 action plan which took into account responses and suggestions from the questionnaire provided to all adult members of the congregation in October 2024. PCC considered an update report on implementation of the action plan at its meeting in March 2026. PCC recognised good progress in areas such as joint services and events to bring together the different Sunday congregations, introduction of digital resources for small groups and creation of a cafe area at the back of church. PCC noted that other proposals needed to be developed further during 2026.

2025 was again a full year of in person services, but we continued to provide live-streaming of one service most Sundays for those unable to attend church in person. PCC approved a major upgrade to our audio visual technology in church which was installed in November 2024 to benefit those both attending in person and watching "on line".

### 3. Achievements and performance

**Our Bible verse for 2025 was "Your word is a lamp to my feet and a light to my path " (Psalm 119:v105).** All members of the church family were encouraged to consider their personal faith journey and that each person is given, by the Holy Spirit, a gift to be used for the benefit of others. All were encouraged to reflect on how we might use to support the mission and ministry at All Saints showing love and kindness. At the Annual Parochial Church Meeting (APCM) in May our Vicar in his annual report used the theme "for the future take us" from a well known hymn written by the late Dudley Smith. He reflected on the importance of sensing the Lord's presence and looking not just to grow in our own faith but to help transform others we meet in our journeys. Mark also reflected on the opportunity to visit Argentina at the invitation of Bishop Brian Williams and how it built on long standing relationships with this Parish and the Diocese of Sheffield.

2025 saw changes to our ministry team. We were delighted that the church family were able to attend services at Sheffield Cathedral in support of Rev Ben Lacey our new Curate ordained Deacon on 6th July and Rev Stephen Holme our Curate (SSM) ordained Priest on 5th July. In August we were very sorry to say farewell to Rosie Blackett after 10 years as our Childrens Minister as she moved to take up a new ministry role in Southport. We are pleased that a successful recruitment has taken place with Tony Harris starting in post in April as our Children and Families Minister. In the interim, PCC was grateful that many of our childrens' ministry activities were able to continue through the work of other members of the ministry team and volunteers, with particular thanks to Cam Catto, Youth Minister and those undertaking short term childrens' ministry worker placements.

In September it was announced that Rev Simon Oatridge who was coming to the end of his time as Curate at All Saints, would be licensed as Priest in Charge at the neighbouring parish of St Oswalds in January 2026. As one of Sheffield Diocese's "Resourcing Churches", PCC agreed to seek to send a graft team with Simon to join and help revitalise the existing congregation at St Oswalds. Through prayer and a series of meetings during the remainder of 2025 a team was created and moved in mid January 2026.

January 2025 saw the arrival of a new Operations Manager and Finance Officer to fill the vacancies in our Operations Team, allowing the team to effectively and efficiently support the work of the church throughout 2025.

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024 - continued

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### ***Pastoral Care***

All Saints has a team involved in and committed to developing Pastoral Ministry. Ministry staff and many volunteers reach out and offer care to church members and the local community. The pastoral team maintain a list of who has been visited. In 2025 we ran twice monthly services at Broomcroft House Care Home in our Parish. The bereavement team invited families of those for whom funeral services have taken place in recent years, to a service of remembrance and thanksgiving in October. This was appreciated and well attended.

### ***Childrens Ministry***

In 2025 we maintained a wide range of activities and services as part of our Childrens' ministry. Although our Childrens Minister moved to a new job in August, PCC gives thanks that we were able to run Holiday Club in August, Light Party in October and Christmas Experience in December which were all very successful and extremely well attended including by many children new to activities at All Saints. Through other members of the ministry team and volunteers we continued to operate two Toddlers Groups throughout the autumn term and continued our work with local primary schools including the weekly Christian Union at Clifford All Saints.

### ***Youth Ministry***

2025 saw a growth in young people engaging with various Youth Ministry activities. The spring residential House Party was for a second year at Carlton Lodge with 22 young people attending and we have 33 booked for a similar House Party in April 2026. The number of encounter groups remained at 5 but with changing membership as some members of our youth moved on to university. The Christian Union at Silverdale continued to develop resulting in young people attending services and events at All Saints. A weekend visit to our mission partner in Manchester was repeated, with all the youth involved impacted greatly by the experience. Cam Catto has been able to continue with mentoring support in Clifford All Saints School and chaplaincy work with young offenders at Aldine House.

### ***Mission***

All Saints remained fully committed to external ('beyond Ecclesall') mission during 2025. We prayed for, participated in and gave financial support to local, national and international projects and individuals. The main external visits were a further visit to one of our mission partners in Manchester by a small team of the youth and a visit by our Vicar to Argentina at the invitation of Bishop Williams which included visiting community action projects we supported financially in association with St Michaels, Buenos Aires. On Mission Sunday in June we welcomed two external speakers (from Youth with a Mission and the International Justice Mission) to help us consider the theme of "social justice". A social justice group has subsequently met chaired by the associate vicar to explore these issues further.

### ***Ecumenical relationships***

The Chapel of the Holy Spirit at Whirlow continues to be a positive ecumenical arrangement. We are in a mission partnership with St Gabriel's in Greystones. Through membership of the Governors and through the Childrens Ministry we are actively engaged with Clifford All Saints primary school. This gives us links with St Andrews Psalter Lane which is a joint Methodist Anglican church. All Saints churchyard is open to burials connected with the local Roman Catholic church.

### ***Deanery Synod***

The Rev. Canon Mark Brown, Vicar of All Saints, also serves as Area Dean for Ecclesall. He and our lay member representatives attended Deanery Synod meetings and other events. In December we hosted a very successful event with our twinned deanery, Attercliffe, at which the Bishop of Doncaster and Archdeacon of Rotherham and Sheffield both spoke very soon after their respective appointments. A Deanery-wide Confirmation Service was hosted by All Saints in June. Our Vicar supported other deaneries in the Diocese at the Bishop's invitation.

### ***Volunteers***

PCC remains grateful for the services of numerous volunteers who cover a wide variety of roles including the Churchwardens team, PCC Secretary, Treasurer, Giving Treasurer, Parish Safeguarding Officer, PCC members, Service Co-ordinators and Welcomers, Home Group Co-ordinators and Leaders, and many other roles. Ordained, licensed and approved ministers and preachers lead and preach at services on a regular basis.

### ***Safeguarding***

Rob Coleman has continued as Parish Safeguarding Officer supported by Alan Cantrell who oversees the training logs and Diocesan safeguarding dashboard and Sally Craig who provides a female option for members of the congregation or staff to confide in should they feel uncomfortable disclosing any concerns they may have to a man. Both are members of PCC. As required by the Church Representation Rules, PCC is able to confirm that it is complying with the House of Bishops Safeguarding Handbook 2018 "Promoting a Safer Church" and following the House of Bishops guidance on safeguarding children and vulnerable adults.

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2025 - continued

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### ***Church membership***

There were 303 church members on the Electoral Roll following the APCM in May 2025, following a complete refresh of the Electoral Roll as required by Church of England governance. (2024: 354). Average weekly attendance for services was 348 (including 53 at Chapel of Holy Spirit at Whirlow) in 2025. (2024: 359 including 52 at Whirlow.) An average of 31 participated "at home" each week through the live streaming of services. (2024: 73). There were 195 households on 31 December 2025 in the pledged giving scheme making regular gifts (2024: 203).

### ***Worship and prayer***

Throughout 2025 we maintained a regular pattern of prayer and worship within the church buildings. Prayer takes place regularly on weekdays with usually 4 services of public worship each Sunday and one on a Wednesday. Prayer meetings to which all members of the church family are welcomed, have taken place at least once a term focussed on specific themes. There is a pattern of services at the Chapel of the Holy Spirit, Whirlow on Sunday and a weekly reflective service of Holy Communion on Tuesday mornings. Many small and echo groups meet on a regular basis in person for study, prayer and fellowship and during 2025 there has been additional support and resources made available. Members of the Healing and Wholeness Team are available to pray with church members or visitors at many of our Sunday services. Services with a particular focus on opportunities for prayer for healing have been held each term.

Our Youth have continued to lead 6PM services once a month, in addition to holding their own services and activities most Sunday evenings. We were very pleased to welcome a large number of visitors to a range of Advent, carol and nativity services during December, as well as a second successful "Christmas Experience" outreach initiative. The service for those who find Christmas difficult was repeated in 2025. We hosted a Deanery-wide service of Confirmation in June. In October, we held our annual service of thanksgiving in remembrance of those who have died. Church parade services involving young people from various uniformed organisations who meet in our halls were held, with the Christingle service proving particularly popular.

PCC was delighted that two successful Alpha Courses (one evening and one daytime) were run in January 2025 and these are being repeated in January 2026. Rev Godfrey Smallman, Assistant Minister, ran very popular "going deeper" bible study courses on a Wednesday morning. We participated in the Arise Sheffield month of prayer and other initiatives.

The number of Occasional Offices held in church included 10 funerals. We welcomed 2 couples for services of marriage and 9 baptisms/thanksgivings took place as part of our usual worship services.

### ***Programme of Events***

A wide range of events took place in 2025 for all ages of the church family and those to which the church family were encouraged to invite friends and neighbours. Highlights included walks, bring and share meals including our Agape meal on Maundy Thursday and pie and pea Harvest supper, sporting fixtures and specific mens' and womens' ministry events. The Lent programme had a focus on spiritual renewal, with a sermon series entitled "following Jesus" at Sunday morning services and the opportunity to attend a reflection on a series of Biblical paintings prior to the 6PM services. There were connect lectures to think through how Christian faith connects with the world at large. At Easter members of the church family came together to provide a wonderful concert of Easter Bach on Easter Saturday evening. In November our Vicar's annual lecture was entitled "Jesus loves me this I know, because the Bible tells me so" and considered the importance of letting God's word through Scripture guide our path.

### ***Reaching out to our local community***

During 2025 we continued to reach out to our local community in many ways. We held a programme of "Friendly Stop" music recitals with prayer and a reflection from a member of the ministry team. Our "church inside out" work continued with displays and messages along the public footpath which runs through the church yard. As in previous years, we supported the Sheffield Half Marathon, operating water stations, and participated in Heritage Week with many visitors coming to learn more about our church building and churchyard. There were other events held in the churchyard as part of "love your burial ground" week and PCC remains very grateful to our churchyard volunteers who work so hard to keep this large green peaceful space welcoming to our local community for walks and contemplation. Throughout the year in our church welcome area there was Monday morning "drop in" offering the opportunity for coffee, cake and fellowship and Thursday morning "open door" with an opportunity for all to meet for crafts, puzzles etc with refreshments. PCC offers massive thanks to the volunteers without whom none of these activities would be possible.

In addition to our usual programme of Advent and Christmas services, due to the dedication of many volunteers, we ran for a second year a very successful "Christmas Experience" with an increased number of primary school children and members of uniformed groups, as well as families from our local community on the Saturday. All enjoyed a free and immersive walk-through tour of the first Christmas and the opportunity for craft making and fellowship. We also continued and extended our popular programme of community carol singing both outdoors and in local pubs.



# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024 - continued

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### ***Public Benefit***

The range of activities supported by PCC provides clear tangible benefits to our community by:

- The provision every week in church of a full range of services available to all.
- Use of our church building for various community events such as Friendly Stop, Monday drop in, Open Door and hire of church for concerts
- Pastoral work, including visiting the sick, distressed and bereaved in the community and through our links with St Luke's Hospice and Broomcroft House Nursing Home.
- Teaching of the Christian faith through sermons, courses, special events and youth groups and religious assemblies in local schools.
- Providing facilities through the use of the Parish Halls to a large variety of groups of all ages, including our toddler groups and various uniformed organisations.

### **4. Financial Review**

PCC approved budget proposals for the 2025 financial year that encompassed an operational loss for church and mission activities of £36k, comparing planned regular spend with expected regular income and assuming all approved staff posts were filled. PCC identified restricted donations and specific reserves to meet the shortfall. PCC approved essentially a "breakeven" budget for the operation of the parish halls. Major repairs are funded by reserves through the Estates Designated Fund. Large one-off donations and legacies are deemed outside of scope when operational budgets are set and are placed initially in reserves.

The Statement of Financial Activities on page 14 shows for Unrestricted Funds net operating expenditure of £39k. To achieve a balanced position for church and mission, £10k of restricted donations and £19k of specific reserves in relation to ministry posts were used. £43k of major repairs were largely funded from reserves which were replenished by a £10k legacy and £21k of one-off gifts in response to stewardship requests. When unrealised investment losses, transfers to restricted funds and the reduction in value of one of our residential properties are taken into account, Unrestricted Funds reduced by £74k at 31 December 2025.

In total Restricted Funds have reduced by a modest £1.7k. Details of movements by fund can be found in note 15 to the accounts.

#### Income

In total income at £723k was slightly lower than 2024 (£754k). Parochial Fees for weddings and funerals were £17k lower and other income £30k lower as we ceased to host staff for Whirlow Grange Ltd during 2025. PCC remains very thankful for the regular giving from the church family through the stewardship programme, which when gift aid is included was £415k (2024: £410k). This provides the core funding to support our church and mission activities.

#### Expenditure

In total expenditure at £769k was slightly higher than 2024 (£746k). This partly reflected inflationary cost pressures as well as major repairs being £35k higher in 2025. These included a new carpet for church and a replacement flat roofing section on the halls. We met our pledge of £153k to the Diocesan Common Fund in full.

#### Looking ahead to 2026

PCC endorsed a Stewardship Appeal to take place in autumn 2025. A letter to members of the church family set out our financial position and proposals for 2026. PCC is thankful for the generous response from the church family which together with planned use of certain designated reserves and restricted funds facilitated the approval of budgets for 2026.

### ***Reserves policy***

As part of our reserves policy, PCC reviews our reserves position at least twice a year.

Our aim is to maintain **unrestricted reserves** at a sufficient level to ensure financial resilience and sustainability, including protecting us against key risks identified in our risk register. The most significant continue to be the potential cost of repairs to our properties, a reduction in the level of regular giving from the church family, fluctuations in external income from the hire of our church and halls buildings and the need for unexpected staffing expenditure. Our aim is also to achieve an appropriate balance between financial resilience and stepping out in faith to use our funds in support of the mission of the church. We believe that we should look ahead over at least a two year planning period, but that as a minimum we should seek to have sufficient reserves for the financial year ahead.

The table below summarises the position at the start of 2025. PCC has determined that we have sufficient reserves available for agreed commitments and plans at the start of 2025. We have also agreed a reserve for operational risks related to church activities of £145,000 based on our assessment of possible need.

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024 - continued

### Reserves policy (continued)

#### Planned and Possible uses of Unrestricted Reserves

	At 1 January 2026		At 1 January 2025
	£	£	£
<u>Church Activities</u>			
Reserve for operational risks 2026 to 2028	150,000		145,000
Identified specific commitments 2025 to 2027	47,939		51,657
		197,939	196,657
<u>Parish Halls</u>			
For operational and estates issues		25,771	25,898
<u>Estates</u>			
Fund for PCC prioritised repairs plus a budget for adhoc or emergency requirements		35,000	70,000
<u>Developments</u>			
Reserve for new developments		0	0
<b>Total</b>		<b>258,710</b>	<b>292,555</b>
Unrestricted Funds Available (note 1 below)		<b>256,884</b>	296,203
Potential (shortfall) / balance on unrestricted reserves		(1,826)	3,648

Note 1: PCC defines Unrestricted Reserves as general funds and designated funds held in liquid form (cash or shares). We exclude funds which could only be realised by the disposal of the tangible fixed assets held for charitable purposes or our investment property.

The Total Funds of the Church are made up as follows:	£	£
Endowment funds: Income used for a variety of purposes as set out in Note 15 to the accounts		453,539
Restricted funds held for specific purposes set out in Note 15 to the accounts		179,508
Designated funds held in the form of tangible fixed assets & investment properties		1,628,567
Unrestricted funds held in liquid form:		
General Funds	196,113	
Designated Funds	60,771	
		256,884
		<u>2,518,498</u>

### Investment policy

PCC agreed policy is as follows:

The PCC owns two residential properties. Our Accounting Policy is to have these professionally valued at market value every three years. They are subject to professional quinquennial inspections every five years so that PCC is appraised of any repair and maintenance requirements. In each case the purpose on purchase was to provide housing for an Associate Vicar and family. At the start of 2022, PCC designated the property on Knowle Lane for our Associate Vicar. The other property on Greystones Grange Road has been designated as an Investment Property for the short to medium term. The PCC also owns the parish halls to assist in the mission of the church including outreach to the wider local community. The halls are subject to professional quinquennial inspections, the last being in 2024.

All Endowment Funds are held either by the PCC or in trust on behalf of the PCC by the Sheffield Diocesan Board of Finance, in the CBF Church of England Investment Fund managed by CCLA Investment Management Limited. The objective is to ensure security and a good long term investment return. The funds are invested in accordance with the Church of England's ethical policy.

The PCC's approach to investing other funds not required for immediate use, is to place these either in cash deposit accounts or in investment funds (CBF Church of England Investment Fund), to ensure a balance between ready access to working capital, achieving medium term capital growth and a reasonable financial return.

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2025 - continued

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### 5. Future Plans

**Our Bible verse for 2026 is "Unless the Lord builds the house, the builders labour in vain." Psalm 127:v1**

In this context PCC has identified the following priorities:

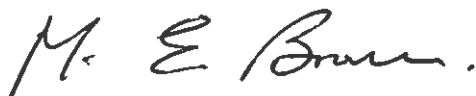
- i Led by our Vicar to pursue the initiatives developed by the staff team and PCC. To include being more intentional about welcoming newcomers and each term having "welcome" Sundays.
- ii As one of the Diocese's "Resourcing Churches", in January 2026 to commission with our blessing the graft team of church family to go with Rev Simon Oatridge to St Oswalds. To fill volunteer roles where these were previously undertaken by members of the graft team and to regrow financial giving transferred with the graft.
- iii To support our Curate, Rev Ben Lacey, as he moves to his second year and our SSM Curate Rev Stephen Holme as starts his third year, both in summer 2026.
- iv To recruit to the updated post of Children and Families Minister and to ensure flourishing ministries for our children and young people, including to further develop outreach with local schools and uniformed organisations.
- v To continue to develop and embed a culture of lay ministry and leadership from across the church family to include support for ministry training.
- vi To continue the oversight of all our estate buildings and churchyard including proceeding with further actions to make the church Eco friendly and our plans for phase one of the refurbishment of the halls.
- vii To seek further links within the wider Diocesan family. We will explore and develop mission partnerships with visits and enhanced connections.
- viii Enhance our Christmas outreach into the community by building on the success of Christmas Experience.
- ix Building on the social justice theme of Mission Sunday in 2025, through a newly established group, think through involvement in these issues. PCC to approve adoption of a Fairtrade Policy.

### 6. Provision of Information to Auditors

In so far as the members are aware:

- there is no relevant audit information of which the PCC's auditors are unaware;and
- the trustees have taken all reasonable steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Approved by the PCC on 27 April 2026 and signed on their behalf by The Rev Canon Mark Brown, Vicar and Chair of the meeting



# **THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD**

## **TRUSTEES' RESPONSIBILITIES STATEMENT**

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As trustees, the members of the PCC 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 & Wales requires the members to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the PCC and of the incoming resources and application of resources of the PCC for that period. In preparing these financial statements, the members are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the PCC will continue to operate.

The members are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the PCC and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the PCC and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD**

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## **Opinion**

We have audited the financial statements of the Parochial Church Council of the Ecclesiastical Parish of Ecclesall Sheffield ("the charity") for the year ended 31 December 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of cash flows and the notes to the financial statements including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2025 and of its incoming resources and application of resources in the year then ended;
- have been properly prepared in accordance with the United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

## **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

## **Other information**

The other information comprises the information included in the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained in their report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

# **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD (continued)**

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## **Matters on which we are required to report by exception (continued)**

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

## **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement on page 10, the trustees are responsible for the preparation of financial statements and being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

## **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The charity is subject to laws and regulations that directly and indirectly affect the financial statements. Based on our understanding of the charity and the environment it operates within, we determined that the laws and regulations which were most significant included FRS 102, Charities Act 2011 and Health and Safety regulations. We considered the extent to which non-compliance with these laws and regulations might have a material effect on the financial statements, including how fraud might occur. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to the posting of inappropriate journal entries to improve the charity's result for the period, and management bias in key accounting estimates.

Audit procedures performed by the engagement team included:

- Discussions with management and those responsible for legal compliance procedures within the charity to obtain an understanding of the legal and regulatory framework applicable to the charity and how the charity complies with that framework, including consideration of known or suspected instances of non-compliance with laws and regulations and fraud;
- Reviewing minutes of Trustee meetings;
- Identifying and assessing the design effectiveness of controls that management has in place to prevent and detect fraud and non-compliance with laws and regulations;
- Challenging assumptions and judgements made by management in their significant accounting estimates.
- Identifying and testing journal entries, in particular any journal entries posted with unusual account combinations or posted by senior management.

# **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD (continued)**

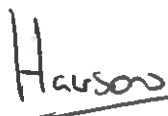
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## **Auditor's responsibilities for the audit of the financial statements (continued)**

A further description of our responsibilities is available on the Financial Reporting Council's website at [www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor-s-responsibilities-for](http://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor-s-responsibilities-for). This description forms part of our auditor's report.

## **Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with the Charities Act 2011. Our audit work has been undertaken so that we might state to the trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the trustees as a body, for our audit work, for this report, or for the opinions we have formed.



**Hawsons Chartered Accountants  
Statutory Auditor**

Pegasus House  
463a Glossop Road  
Sheffield  
S10 2QD

29 April 2026

Hawsons Chartered Accountants is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
<b>Income and endowments from:</b>						
Donations and legacies	2	462,571	28,673	-	491,244	476,932
Charitable activities	3	73,906	22,446	-	96,352	147,130
Other trading activities	4	85,928	-	-	85,928	78,022
Investments	5	36,095	13,621	-	49,716	51,645
<b>Total income and endowments</b>		<b>658,500</b>	<b>64,740</b>	<b>-</b>	<b>723,240</b>	<b>753,729</b>
<b>Expenditure on:</b>						
Charitable activities						
- Grants made	6	(27,050)	(13,828)	-	(40,878)	(42,990)
- Other missional giving	7	(80,000)	-	-	(80,000)	(78,700)
- Activities directly relating to the work of the church	8	(590,701)	(57,568)	-	(648,269)	(624,475)
<b>Total expenditure</b>		<b>(697,751)</b>	<b>(71,396)</b>	<b>-</b>	<b>(769,147)</b>	<b>(746,165)</b>
<b>Net operating (expenditure) / income</b>		<b>(39,251)</b>	<b>(6,656)</b>	<b>-</b>	<b>(45,907)</b>	<b>7,564</b>
Net (losses) / gains on investments		(3,252)	(1,321)	(18,887)	(23,460)	13,131
Net (loss) / gain on revaluation of fixed assets		(25,000)	-	-	(25,000)	70,000
<b>Net (expenditure) / income</b>		<b>(67,503)</b>	<b>(7,977)</b>	<b>(18,887)</b>	<b>(94,367)</b>	<b>90,695</b>
Transfer between funds	15	(6,300)	6,300	-	-	-
<b>Net movement in funds</b>		<b>(73,803)</b>	<b>(1,677)</b>	<b>(18,887)</b>	<b>(94,367)</b>	<b>90,695</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward		1,959,254	181,185	472,426	2,612,865	2,522,170
<b>Total funds carried forward</b>		<b>1,885,451</b>	<b>179,508</b>	<b>453,539</b>	<b>2,518,498</b>	<b>2,612,865</b>

All income and expenditure derive from continuing activities.

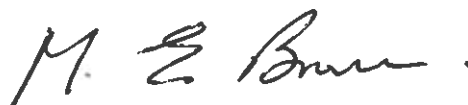


# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD

## BALANCE SHEET AS AT 31 DECEMBER 2025

	Notes	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	11	1,078,567	1,113,051
Investments	12	1,113,380	1,136,840
		<u>2,191,947</u>	<u>2,249,891</u>
<b>Current assets</b>			
Debtors	13	30,959	31,905
Short term deposits		219,596	251,821
Cash at bank and in hand		140,400	156,806
		<u>390,955</u>	<u>440,532</u>
<b>Creditors: amounts falling due within one year</b>	14	(64,404)	(77,558)
<b>Net Current assets</b>		<u>326,551</u>	<u>362,974</u>
<b>Total net assets</b>		<u><u>2,518,498</u></u>	<u><u>2,612,865</u></u>
<b>Charity Funds</b>			
Unrestricted funds	15	1,885,451	1,959,254
Restricted funds	15	179,508	181,185
Endowment funds	15	453,539	472,426
<b>Total funds</b>		<u><u>2,518,498</u></u>	<u><u>2,612,865</u></u>

Approved by the Parochial Church Council on 27 April 2026 and signed on its behalf by:



**The Reverend Canon Mark Brown, Vicar and Chair of PCC**

The notes on pages 17 to 31 form an integral part of these financial statements.

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD

## STATEMENT OF CASH FLOWS AS AT 31 DECEMBER 2025

	Note	2025 £	2024 £
<b>Cash flow from operating activities</b>	<b>20</b>	<b>(70,735)</b>	<b>31,118</b>
<b>Cash flow from investing activities</b>			
Payments to acquire tangible fixed assets		(7,074)	(39,948)
Dividends and Interest received		29,178	31,646
<b>Net cash flow from investing activities</b>		<b>22,104</b>	<b>(8,302)</b>
<b>Net (decrease)/ increase in cash and cash equivalents</b>		<b>(48,631)</b>	<b>22,816</b>
<b>Cash and cash equivalents at 1 January</b>		<b>408,627</b>	<b>385,811</b>
<b>Cash and cash equivalents at 31 December</b>		<b>359,996</b>	<b>408,627</b>
<b>Cash and cash equivalents consists of:</b>			
Cash at bank and in hand		140,400	156,806
Short term deposits		219,596	251,821
<b>Cash and cash equivalents at 31 December</b>		<b>359,996</b>	<b>408,627</b>

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD

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

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### 1. Summary of significant accounting policies

#### (a) General information and basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and are rounded to the nearest £.

The charity is exempt from preparing consolidated financial statements in accordance with the guidance published by the Charity Commission.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

#### (b) Funds

Unrestricted 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. These include funds designated for a particular purpose by the PCC. Designated Funds are detailed in note 15.

Restricted Funds are those funds which the PCC must apply to specific purposes set out by the donor or legal obligations. Restricted Funds are detailed in note 15.

Endowment Funds are assets which are held permanently by the PCC. The Funds are held in long term investments which are detailed in note 12.

The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the financial statements of church groups that owe their main affiliation to another body or those that are informal gatherings of church members.

#### (c) Income

Income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Deferred Income relates to events where income relating to attending the events has been received but the events will take place in future accounting periods

##### Donations and Legacies

Collections and planned giving are recognised when received by or on the behalf of the PCC.

Income tax recoverable on Gift Aid donations is recognised when the income is recognised.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

Funds raised from events are accounted for gross except where expenses are considered to be immaterial.

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD

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

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### 1. Accounting Policies - continued

#### (c) Income - continued

##### Charitable Activities and Other Trading Activities

Income is shown Gross. This includes parochial fees for weddings and funerals, income from trading activities such as the hire of halls and church and from church events such as holiday club and youth house party. Related expenditure is shown under Charitable Activities - Activities directly relating to the work of the church.

##### Income from Investments

Dividends and Interest from Bank Deposits and Investments are accounted for when received.

Rental income from residential properties is recognised when entitlement has occurred.

##### Gains and losses on investments

Realised gains or losses are recognised when investments are sold.

Unrealised gains or losses are accounted for on revaluation of investments at 31 December.

#### (d) Expenditure

Expenditure is recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of obligation can be measured reliably. Expenditure is accounted for on an accruals basis and includes irrecoverable VAT.

##### Missional Grants

The church supports mission partners in the UK and abroad. The amount of general funding available for mission grants each financial year is determined as a % of regular giving.

Many of our partners have been supported by the PCC for a number of years. However, the PCC or the Mission Support Group on behalf of PCC, assesses mission partner funding on an annual basis and is confident that partners would not view that there is an open ended obligation. As a result, only the annual commitment is accounted for in these financial statements.

Other grants made including those from the Restricted Mission Fund and the Connected Church Fund are recognised in the accounts when the decision to make the grant is taken.

#### (e) Fixed Assets

##### Consecrated property and movable church furnishings

Consecrated and beneficed property of any kind is excluded from the accounts by section 10(2)(a) of the Charities Act 2011. This exclusion applies to the consecrated property at Whirlow, Sheffield, (the Chapel of the Holy Spirit), owned by All Saints Ecclesall PCC and held under the custodian trusteeship of the Sheffield Diocesan Board of Finance. The purchase of land at Whirlow and the subsequent building of the Chapel in 1958 was financed out of a generous bequest received from the Estate of Enid Gertrude Hague Deceased.

No value is placed for the accounts on movable church furnishings held by the Vicar and Churchwardens in special trust for the PCC and which require a faculty for disposal since the PCC considers these to be inalienable property. They are listed in the church's inventory which can be inspected at any reasonable time.

All expenditure incurred during the year on consecrated or beneficed buildings and such moveable church furnishings is written off.

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD

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

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### 1. Accounting Policies - continued

#### (e) Fixed Assets - continued

##### Unconsecrated property

Property held by the PCC for continuing use in its work that has not been consecrated or beneficed is valued at market value for existing use. Residential properties are subject to a professional valuation every three years (last valuation in 2025) and the Parish Halls every five years (last valuation in 2024).

##### Other fixtures, fittings and office equipment

Individual fixtures, fittings and equipment with a purchase price of £1,000 or less are written off when the asset is acquired, with the exception of computer equipment, which is capitalised regardless of cost.

Items which are capitalised are included at cost and are depreciated over their expected useful life on a straight line basis as follows:

Office equipment including computers – 3 or 4 years

Church & Halls equipment – 4 to 10 years

#### (f) Investments

Investments held in The Central Board of Finance Church of England Investment Fund are valued at bid-market value at 31 December.

Investment Properties are measured at fair value at each reporting date with changes in fair value recognised in net gains /(losses) on investments in the Statement of Financial Activities (SoFA).

#### (g) Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable organisation for UK corporation tax purposes.

#### (h) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD

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

### 2 Income from donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total funds 2025 £	2024 £
<b>Regular Giving</b>				
Gift aided	305,083	-	305,083	299,709
Tax Recoverable	77,637	-	77,637	75,994
Non Gift aided	32,302	-	32,302	34,519
	<u>415,022</u>	<u>-</u>	<u>415,022</u>	<u>410,222</u>
Collections at services including tax recoverable	6,770	-	6,770	7,747
	<u>421,792</u>	<u>-</u>	<u>421,792</u>	<u>417,969</u>
<b>One off Gifts</b>				
Gift aided	7,075	-	7,075	6,426
Tax Recoverable	1,769	-	1,769	1,607
Non Gift aided	13,793	-	13,793	10,402
	<u>22,637</u>	<u>-</u>	<u>22,637</u>	<u>18,435</u>
<b>Total Giving</b>	<u>444,429</u>	<u>-</u>	<u>444,429</u>	<u>436,404</u>
Donations	8,142	25,753	33,895	29,561
Legacies	10,000	100	10,100	8,169
Grants	0	2,820	2,820	2,798
	<u>462,571</u>	<u>28,673</u>	<u>491,244</u>	<u>476,932</u>

£29,023 of the total income of £476,932 was categorised as Restricted in 2024.

The total tax recoverable, including on certain donations, was £87,037 (2024: £84,296).

Restricted donations include £5,027 in response to Mission Sunday (2024: £7,365), £10,500 for Youth Minister and Youth Ministry (2024: £8,031) and £6,438 for specific ministry posts accounted for within Other Restricted Funds (2024 £4,750).

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD

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

### 3. Incoming resources from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total funds 2025 £	2024 £
Funeral Fees	7,963	7,967	15,930	30,066
Wedding Fees	1,346	329	1,675	4,609
Events	14,014	7,050	21,064	23,390
Grave plots	-	7,100	7,100	11,200
Parish Hall lettings	9,038	-	9,038	10,506
Whirlow Chapel Hire	6,358	-	6,358	6,336
Church Hire	14,922	-	14,922	10,594
Other Income	20,265	-	20,265	50,429
	<u>73,906</u>	<u>22,446</u>	<u>96,352</u>	<u>147,130</u>

£38,133 of the total income from charitable activities in 2024 related to Restricted Funds.

Other Income was £20,265 received from Whirlow Grange Ltd (WGL) for the costs of the staff employed by Ecclesall PCC on WGL's behalf as part of partnership arrangements until 30 April 2025. (2024: £49,882).

### 4. Income from other trading activities

	Unrestricted Funds £	Restricted Funds £	Total funds 2025 £	2024 £
Parish Hall lettings	85,928	-	85,928	78,022
	<u>85,928</u>	<u>-</u>	<u>85,928</u>	<u>78,022</u>

£nil of the total income from other trading activities in 2024 related to Restricted Funds.

### 5. Income from investments

	Unrestricted Funds £	Restricted Funds £	Total funds 2025 £	2024 £
Dividends and interest	15,557	13,621	29,178	31,646
Property Rental Income	20,538	-	20,538	19,999
	<u>36,095</u>	<u>13,621</u>	<u>49,716</u>	<u>51,645</u>

£13,753 of the total income from investments in 2024 related to Restricted Funds.

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD

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

6. Grants made	Unrestricted Funds £	Restricted Funds £	Total funds 2025 £	2024 £
Overseas Mission & Charitable Giving:				
- Missionary societies	15,100	-	15,100	13,700
- Relief and development agencies	4,000	13,528	17,528	13,200
	19,100	13,528	32,628	26,900
Home Mission & Charitable Giving	7,950	300	8,250	16,090
	27,050	13,828	40,878	42,990

Each year Mission Support Group is allocated a budget by PCC from general funds which is a % of general regular giving (after deducting for the element of the Diocesan Common Fund contribution deemed to be missional). In 2025 £5,500 of this budget was allocated to Connected Church in Tanzania (2024: £5,500) and transferred to Connected Church Restricted Fund. Funds are also raised on Mission Sunday and through a range of activities for our Connected Church. Such funds are treated as Restricted.

Church Mission Society (CMS)	10,000	-	10,000	9,000
Serving in Mission (SIM)	3,000	-	3,000	2,200
Ichthus for Aanandit, Nepal	2,100	-	2,100	2,500
Mosaic	2,000	-	2,000	2,000
A Rocha	1,000	-	1,000	1,000
St Michael's Buenos Aries	-	-	-	2,000
TASTE	1,000	-	1,000	1,200
The DATIC Trust (Galeed House)	2,100	-	2,100	2,500
Together Sheffield (Arise)	2,350	-	2,350	-
Golddigger Trust	1,500	-	1,500	2,890
Oakes Holiday Centre	1,000	-	1,000	1,600
Grant to individual	1,000	-	1,000	2,300
Christians and Sheffield Schools	-	-	-	1,600
Connected Church - Tanzania	-	8,500	8,500	7,000
YWAM for Uganda Project	-	2,514	2,514	-
International Justice Mission	-	2,514	2,514	-
Snowdrop Project	-	-	-	2,450
The Archer Project	-	-	-	2,450
Other grants individually less than £1,000	-	300	300	300
	27,050	13,828	40,878	42,990

£15,090 of the total grants awarded in 2024 related to Restricted Funds

## 7. Other Missional Giving

	Unrestricted Funds £	Restricted Funds £	Total funds 2025 £	2024 £
Diocesan Common Fund	80,000	-	80,000	78,700

Please see note 8 for further details on contributions to the Diocesan Common Fund.



# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD

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

### 8. Activities directly relating to the work of the church

	Unrestricted Funds	Restricted Funds	Total funds	
	£	£	2025 £	2024 £
Ministry:				
- Diocesan Common Fund #1	73,000	-	73,000	71,300
- Clergy stipends	40,840	-	40,840	39,739
- Clergy housing & expenses	17,562	1,137	18,699	17,797
- Lay staff salaries	64,345	10,456	74,801	70,334
- Contribution to diocesan stipends	-	5,319	5,319	5,195
- Services and ministry costs	9,686	2,983	12,669	14,279
- Wedding costs & Assigned Fees	708	329	1,037	1,553
- Funeral costs & Assigned Fees	1,147	2,829	3,976	6,754
- Events	14,143	6,122	20,265	24,404
- Mission and evangelism costs	2,817	-	2,817	2,197
	224,248	29,175	253,423	253,552
Salaries - Operations Team	132,397	9,382	141,779	127,442
Church running costs	45,409	-	45,409	43,874
Major repairs	42,796	-	42,796	7,947
Other trading activities	12,005	-	12,005	-
Upkeep of churchyard	-	18,604	18,604	37,151
Parish Hall running costs	55,565	-	55,565	50,459
Whirlow running costs	30,736	-	30,736	60,141
Administration expenses	15,488	226	15,714	16,606
Other expenditure	1,819	-	1,819	2,141
Depreciation	16,558	-	16,558	10,799
Governance costs (note 9)	13,680	181	13,861	14,364
	590,701	57,568	648,269	624,475

£71,504 of the total expenditure in 2024 related to Restricted Funds.

**#1 Diocesan Common Fund:** The PCC's total contribution to the Sheffield Diocesan Board of Finance Common Fund in 2025 was £153,000 (2024: £150,000). The annual cost of supporting an incumbent (vicar) for a Parish was assessed as £73,000. This covers stipend and housing costs, together with other parish support costs (2024: £71,300). The balance of our Common Fund contribution is to support church families in other parishes in the Diocese and hence is reported under note 7 as "other missional giving". In 2025 this element was £80,000 (2024: £78,700).

### 9. Governance costs

	Unrestricted Funds	Restricted Funds	Total funds	
	£	£	2025 £	2024 £
Auditor's remuneration				
- Audit Fee	8,400	-	8,400	8,160
- Non audit services	420	-	420	-
Legal and professional	4,860	181	5,041	6,204
	13,680	181	13,861	14,364

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD

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

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### 10. Staff costs, Trustee remuneration and expenses, and the cost of key management personnel

Staff Costs and Employee Benefits	2025 £	2024 £
Wages and salaries	243,811	253,973
Social security	13,288	13,359
Defined contribution pension costs	24,208	25,457
	<u>281,307</u>	<u>292,789</u>
Average monthly number of employees during the year	14	14

The average number of employees does not include the Vicar who is not employed by the PCC and whose employment costs are paid for via the Common Fund contribution. Nor does it include our Curates who were employed and paid by the Diocese. Although the PCC does not directly employ our Associate Vicar as we fully account for his employment costs and pay these over to the Diocese, we do include in the average number calculation so the monetary and employment numbers are shown on a consistent basis. The average number also includes 3 members of staff employed on behalf of Whirlow Grange Ltd until 30 April 2025 (3 in 2024).

No employees received total employee benefits (excluding employer pension costs) of more than £60,000.

#### Trustee Remuneration and Expenses

The Trustees are the voting members of PCC as listed in the legal and administrative information section of these accounts.

Trustees were not paid and did not receive any other benefits such as travelling or subsistence expenses in their capacity as Members of PCC (2024: £nil).

Payments to Trustees for other activities undertaken for the church are disclosed in note 19, Related Party Transactions.

The remuneration of the Vicar and Associate Vicar who were members of PCC in 2025 and 2024 is disclosed as part of the note below on key management personnel.

#### Cost of Key Management Personnel

The PCC considers the key management personnel to be the voting Trustees, who included the Vicar, the Associate Vicar and the Curates, together with the Operations Manager.

The aggregate salary and pension contributions paid by All Saints Ecclesall PCC to or on behalf of these individuals was £83,711 (2024: £78,440). In neither year does this include costs for the Vicar as these are paid through the Common Fund, nor our Curates who are paid and funded by the Diocese.

Other clergy allowances and expenses including housing costs were £18,699 (2024: £17,797).

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD

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

### 11. Fixed assets

	Land and buildings £	Church & Halls equipment £	Office equipment £	Total £
<b>Cost / valuation</b>				
As at 1 January 2025	1,040,000	173,191	38,172	1,251,363
Revaluation	(25,000)	-	-	(25,000)
Additions	-	2,364	4,710	7,074
Disposals	-	-	(7,637)	(7,637)
As at 31 December 2025	<u>1,015,000</u>	<u>175,555</u>	<u>35,245</u>	<u>1,225,800</u>
<b>Depreciation</b>				
As at 1 January 2025	-	104,351	33,961	138,312
Charge for the year	-	13,853	2,705	16,558
Disposals	-	-	(7,637)	(7,637)
As at 31 December 2025	<u>-</u>	<u>118,204</u>	<u>29,029</u>	<u>147,233</u>
<b>Net book value</b>				
As at 31 December 2025	<u>1,015,000</u>	<u>57,351</u>	<u>6,216</u>	<u>1,078,567</u>
As at 31 December 2024	<u>1,040,000</u>	<u>68,840</u>	<u>4,211</u>	<u>1,113,051</u>

The land and buildings at 31 December 2025 are comprised of:

Clergy House: Knowle Lane, Sheffield	Freehold	£ 650,000
Parish Hall	Freehold	365,000
		<u>1,015,000</u>

No depreciation or impairment has been provided on the land and buildings as the PCC has a policy of valuing properties at open market value for existing use. The Knowle Lane property was professionally revalued in December 2025 by Redbrik Estate Agents, reducing the value by £25,000.

The historical cost of the property on Knowle Lane is £390,000. Information is not available to quantify the historical cost of the Parish Hall.

### 12. Fixed asset investments

	Unrestricted Funds		Restricted Funds	Endowment Funds	Total
	Investment Property £	Unlisted Investments £	Unlisted Investments £	Unlisted Investments £	£
As at 1 January 2025	550,000	81,360	33,054	472,426	1,136,840
Change in Market Value	-	(3,252)	(1,321)	(18,887)	(23,460)
As at 31 December 2025	<u>550,000</u>	<u>78,108</u>	<u>31,733</u>	<u>453,539</u>	<u>1,113,380</u>

The investment property is a residential property on Greystones Grange Road. It was professionally valued in December 2025.

All unlisted investments are held in the CBF Church of England Investment Fund

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD

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

<b>13. Debtors</b>				<b>2025</b>	<b>2024</b>	
				<b>£</b>	<b>£</b>	
Prepayments and other debtors				30,959	31,905	
<b>14. Creditors</b>				<b>2025</b>	<b>2024</b>	
				<b>£</b>	<b>£</b>	
<b>Due within one year</b>						
Accruals and other creditors				62,286	72,408	
Deferred income				2,118	5,150	
				64,404	77,558	
<b>15. Fund reconciliation</b>						
<b>A) Unrestricted Funds</b>	<b>Balance at</b>				<b>Gains /</b>	<b>Balance at</b>
	<b>01/01/2025</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>(losses)</b>	<b>31/12/2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>General funds</b>	200,305	529,481	(501,848)	(28,573)	(3,252)	196,113
<b>Designated funds:</b>						
Toddlers fund	-	5,696	(6,169)	473	-	-
Whirlow fund	-	26,622	(30,736)	4,114	-	-
Parish Hall fund	25,898	95,017	(99,644)	4,500	-	25,771
Estates fund	70,000	1,684	(42,796)	6,112	-	35,000
Sub total	95,898	129,019	(179,345)	15,199	-	60,771
Fixed Assets fund	1,113,051	-	(16,558)	7,074	(25,000)	1,078,567
Investment Property fund	550,000	-	-	-	-	550,000
	1,758,949	129,019	(195,903)	22,273	(25,000)	1,689,338
<b>Total Unrestricted funds</b>	1,959,254	658,500	(697,751)	(6,300)	(28,252)	1,885,451
<b>Total of Unrestricted Funds (General and Designated Funds) held as liquid assets</b>						<b>256,884</b>

### Designated Funds

Toddlers fund – This fund is used to account for income and expenditure from Toddlers Group. Any accumulated surplus to a maximum of £1,000 is retained in the fund to allow for equipment purchases. Otherwise resources are transferred to/from general funds.

Whirlow fund – All Saints Ecclesall operates the Whirlow Spirituality Centre and Chapel of the Holy Spirit in partnership with Whirlow Grange Ltd. The PCC's share of partnership income and expenditure is accounted for via this fund with any shortfall in funding being financed from general funds.

Parish Hall fund – The fund is used to account for income from lettings of the halls and related expenditure including general repairs and maintenance. It is also used for expenditure relating to the halls development project for which a further £4,500 transferred from general funds in 2025.

Estates fund - PCC has determined as part of the Reserves Policy that a designated fund should exist to support major repairs and improvements to the Church and other properties owned by the PCC. The fund is reviewed at least twice a year taking into account Quinquennial Inspection reports and other priorities against total unrestricted reserves. The income is from investments held in the Houghton Fabric Endowment Fund and any relevant grants and donations.

Fixed Assets fund – funds invested in Freehold Land & Buildings and other capital assets to support church activities.

Investment Property fund – general funds invested in a residential property. Rental income from the property is accounted for in general funds and used to support church activities.

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD

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

### 15. Fund reconciliation - continued

Unrestricted funds - prior year	Balance at 01/01/2024 £	Income £	Expenditure £	Transfers £	Gains / (losses) £	Balance at 31/12/2024 £
<b>General funds</b>	249,283	519,974	(493,520)	(77,252)	1,820	200,305
<b>Designated funds:</b>						
Toddlers fund	-	6,262	(6,484)	222	-	-
Whirlow fund	-	56,362	(60,142)	3,780	-	-
Parish Hall fund	-	88,578	(80,680)	18,000	-	25,898
Estates fund	57,000	1,645	(7,947)	19,302	-	70,000
Sub total	57,000	152,847	(155,253)	41,304	-	95,898
Fixed Assets fund	1,013,902	-	(10,799)	39,948	70,000	1,113,051
Investment Property fund	550,000	-	-	-	-	550,000
	1,620,902	152,847	(166,052)	81,252	70,000	1,758,949
<b>Total Unrestricted funds</b>	<b>1,870,185</b>	<b>672,821</b>	<b>(659,572)</b>	<b>4,000</b>	<b>71,820</b>	<b>1,959,254</b>
<b>Total of Unrestricted Funds (General and Designated Funds) held as liquid assets</b>						<b>296,203</b>
<b>B) Restricted funds</b>	<b>Balance at 01/01/2025 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>Gains / (losses) £</b>	<b>Balance at 31/12/2025 £</b>
<b>Restricted:</b>						
Churchyard fund	133,180	21,056	(25,403)	-	(1,321)	127,512
Augmentation Trust fund	-	5,319	(5,319)	-	-	-
Assigned Fees fund	-	3,158	(3,158)	-	-	-
Connected Church fund	8,314	2,894	(8,550)	5,500	-	8,158
Mission & Other funds	6,082	17,219	(11,853)	-	-	11,448
Youth fund	33,609	15,094	(17,113)	800	-	32,390
	181,185	64,740	(71,396)	6,300	(1,321)	179,508
<b>Endowment:</b>						
Churchyard fund	132,245	-	-	-	(5,287)	126,958
Augmentation trust fund	191,433	-	-	-	(7,653)	183,780
Houghton fabric fund	60,605	-	-	-	(2,423)	58,182
General purposes fund	73,114	-	-	-	(2,923)	70,191
Choristers fund	15,029	-	-	-	(601)	14,428
	472,426	-	-	-	(18,887)	453,539

#### Restricted Funds:

Churchyard fund – Income each year is primarily from relevant investments, legacies and specific burial and interment fees. Expenditure is on upkeep and development of the churchyard and maintenance of monuments.

Augmentation trust fund – Income is from the related Endowment Fund and is passed to the Sheffield Diocesan Board of Finance as a contribution towards the stipend of the Vicar of All Saints Ecclesall. This contribution is in addition to the Common Fund contribution made by All Saints.

Assigned fees fund - A set proportion of fees earned from funerals and weddings has to be paid over to the Sheffield Diocesan Board of Finance. This fund is used to manage such income and should have a £nil balance at each year end.

Connected Church fund – Income is generated from donations and events and supports the grants made via the church's partnership agreement with the Anglican Diocese of Mount Kilimanjaro, Tanzania. Funding is for their Church and Community Mobilisation Project.

Mission & Other funds – donations or grants received for specific purposes and which are only spent on those purposes.

Youth fund - Donations and other funding for the purpose of supporting youth activities such as the annual House Party and the staff post of Youth Minister.

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD

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

### 15. Fund reconciliation - continued

**Endowment Funds** are assets held by the PCC as investments with income earned used for the purposes for which the funds were established. Income is shown against the relevant restricted or designated fund or general funds.

Restricted funds - prior year	Balance at 01/01/2024 £	Income £	Expenditure £	Transfers £	Gains / (losses) £	Balance at 31/12/2024 £
<b>Restricted:</b>						
Churchyard fund	156,659	33,931	(43,150)	(15,000)	740	133,180
Augmentation trust fund	-	5,195	(5,195)	-	-	-
Assigned Fees fund	-	6,359	(6,359)	-	-	-
Connected Church fund	3,206	2,753	(8,645)	11,000	-	8,314
Mission & Other funds	1,840	17,171	(12,929)	-	-	6,082
Youth fund	28,425	15,500	(10,316)	-	-	33,609
	<u>190,130</u>	<u>80,909</u>	<u>(86,594)</u>	<u>(4,000)</u>	<u>740</u>	<u>181,185</u>
<b>Endowment:</b>						
Churchyard fund	129,286	-	-	-	2,959	132,245
Augmentation trust fund	187,149	-	-	-	4,284	191,433
Houghton fabric fund	59,249	-	-	-	1,356	60,605
General purposes fund	71,478	-	-	-	1,636	73,114
Choristers fund	14,693	-	-	-	336	15,029
	<u>461,855</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,571</u>	<u>472,426</u>

### C) Transfers between funds

During the year the following transfers between funds were made in support of the PCC funding its operations:

	From	To	£
<b>From General to Designated Funds</b>			
To cover PCC net costs into the Whirlow Partnership in 2025	General	Whirlow	4,114
To cover net costs for Toddlers Group in 2025	General	Toddlers	473
To purchase fixed assets in 2025	General	Fixed Assets	7,074
To replenish Estates Designated Fund for start of 2026	General	Estates	6,112
To Parish Hall Fund for redevelopment project fees	General	Parish Hall	4,500
		<b>Total</b>	<u>22,273</u>
<b>From General to Restricted Funds</b>			
For agreement with Anglican Diocese of Kilimanjaro from general mission funds	General	Connected Church	5,500
From general mission funds for a planned youth mission visit	General	Youth	800
		<b>Total</b>	<u>6,300</u>

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD

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

### 16. Analysis of net assets by fund

	Unrestricted free funds	Unrestricted designated funds	Restricted funds	Endowment funds	Total
	£	£	£	£	£
Fixed assets for church use	-	1,078,567	-	-	1,078,567
Fixed assets investments	78,108	550,000	31,733	453,539	1,113,380
Current assets	173,399	68,277	149,279	-	390,955
Current liabilities	(55,394)	(7,506)	(1,504)	-	(64,404)
<b>Fund balance</b>	<b>196,113</b>	<b>1,689,338</b>	<b>179,508</b>	<b>453,539</b>	<b>2,518,498</b>

### Analysis of net assets by fund - prior year

	Unrestricted free funds	Unrestricted designated funds	Restricted funds	Endowment funds	Total
	£	£	£	£	£
Fixed assets for church use	-	1,113,051	-	-	1,113,051
Fixed assets investments	81,360	550,000	33,054	472,426	1,136,840
Current assets	179,848	107,673	153,011	-	440,532
Current liabilities	(60,903)	(11,775)	(4,880)	-	(77,558)
<b>Fund balance</b>	<b>200,305</b>	<b>1,758,949</b>	<b>181,185</b>	<b>472,426</b>	<b>2,612,865</b>

Sufficient resources are held in an appropriate form to enable each Fund to be applied in accordance with the restrictions imposed by the donors.

### 17. Capital commitments

The church had commitments as follows:

	2025	2024
	£	£
Contracted for but not provided in these financial statements	-	12,270

All repairs to both consecrated and unconsecrated property are written off in the year in which they are incurred and are not "capitalised". This note confirms financial commitments related to work on properties for which the PCC has responsibility at the balance sheet date.

#### Consecrated Property

As at 31 December 2025 there were no capital commitments in relation to the church building. A new carpet was laid in August 2025 and the planned replastering and repainting work was also completed in summer 2025, leaving no major works from the 2022 Quinquennial Inspection Report requiring action in the immediate future.

A Quinquennial Inspection of the Chapel of the Holy Spirit and adjoining building at Whirlow took place in March 2024. Limited repair and improvement work were recommended, reflecting the major redevelopment which took place in 2017. Limited stonework repair took place in 2025 and more is planned for 2026.

#### Unconsecrated Property

A Quinquennial Inspection of the Halls took place in spring 2024 and Estates Committee has reviewed the subsequent report and certain emergency repairs took place in 2025 including to sections of the flat roof. More extensive work is deferred pending the completion of the current redevelopment options appraisal.

The Quinquennial Inspection of the residential property on Knowle Lane took place in spring 2022 and recommended repairs were completed. The inspection of the residential property on Greystones Grange Road took place in spring 2024. The minor issues identified have been addressed. Relevant safety checks and maintenance continue to allow the PCC to rent out the property.

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD

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

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### 18. Church Workers Pension Fund

Ecclesall PCC participates in the Pension Builder Scheme section of the Church Workers Pension Fund (CWPF) for lay staff. CWPF is administered by the Church of England Pensions Board, which holds the CWPF assets separately from those of the Ecclesall PCC and the other participating employers.

CWPF has two sections:

1. the Defined Benefits Scheme
2. the Pension Builder Scheme, which has two subsections;
  - a. a deferred annuity section known as Pension Builder Classic, and,
  - b. a cash balance section known as Pension Builder 2014.

#### **Pension Builder Scheme**

Both sections of the Pension Builder Scheme are classed as defined benefit schemes.

**Pension Builder Classic** provides a pension, accumulated from contributions paid and converted into a deferred annuity during employment based on terms set and reviewed by the Church of England Pensions Board from time to time. Discretionary increases may also be added, depending on investment returns and other factors.

**Pension Builder 2014** is a cash balance scheme that provides a lump sum which members use to provide benefits at retirement. Pension contributions are recorded in an account for each member. Discretionary bonuses may be added before retirement, depending on investment returns and other factors. The account, plus any bonuses declared is payable, unreduced, from age 65.

There is no sub division of assets between employers in each section of the Pension Builder Scheme.

The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers and means that contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the SoFA in the year are contributions payable. 2025: £17,803.32 (2024: £18,647)

A valuation of the Pension Builder Scheme is carried out once every three years. The most recent valuation was carried out as at 31 December 2022.

For the Pension Builder Classic section, the 2022 valuation revealed a surplus of £34.8m on the ongoing assumptions used. At the most recent annual review effective 1 January 2026, the Board chose to grant a discretionary bonus of 10% to both pensions not yet in payment and pensions in payment in respect of service prior to April 1997; and a bonus on pensions in payment in respect of post April 1997 service so that the pension increase was also 10% (where usually it would be calculated based on inflation up to an annual cap of 5% for pensions in payment in respect of service prior to April 2006 and 2.5% for pensions in payment in respect of service post April 2006). This followed improvements in the funding position over 2025. There is no requirement for deficit payments at the current time.

For the Pension Builder 2014 section, the 2022 valuation revealed a surplus of £8.5m on the ongoing assumptions used. There is no requirement for deficit payments at the current time.

The next valuation is being carried out as at 31 December 2025.

The legal structure of the scheme is such that if another employer fails, Ecclesall PCC could become responsible for paying a share of that employer's pension liabilities.



# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ECCLESALL SHEFFIELD

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

### 19. Related Party Transactions

The Charities SORP (FRS 102) defines "Related Parties" as the charity's Trustees and their close family members and those entities which they control or in which they have a significant interest.

The Trustees are the voting members of PCC as listed on page 2 of the legal and administrative information section of these accounts.

#### Donations from Trustees (including close family members)

The total amount of donations (excluding tax recoverable) made without conditions to the church by the Trustees was £51,735 (2024: £53,990).

The total amount of donations (excluding tax recoverable) made into Restricted Funds by the Trustees was £7,305 (2024: £1,804). All donations were to existing funds for ongoing and regular activities of the church.

Where a Trustee has served for part of the year only those donations falling within the period that they were a Trustee are included.

#### Payments to Related Parties

No Trustees were paid for services or received grants in 2025 or 2024.

R Ling who is an employee of the PCC, is the wife of T Ling who became a PCC member on 21 May 2025.

R Ling's remuneration benefits which include salary, employer National Insurance and pension scheme contributions totalled £17,642 for 2025.

No close family members of Trustees received any payment or grant in 2024.

The remuneration of Trustees who are ordained clergy is disclosed under note 10.

### 20. Reconciliation of net income to net cash flow from operating activities

	2025 £	2024 £
Net (expenditure) /income for the year	(94,367)	90,695
Dividends and interest (received)	(29,178)	(31,646)
Depreciation of tangible fixed assets	16,558	10,799
Losses /(Gains) on investments	23,460	(13,131)
Losses / (Gains) on fixed assets	25,000	(70,000)
Decrease in debtors	946	24,406
(Decrease) / Increase in creditors due within 1 year	(13,154)	19,995
Net cash flow from operating activities	(70,735)	31,118

### 21. Analysis of cash and cash equivalents

	As at 1 January 2025 £	Cashflows £	Other non- cash changes £	As at 31 December 2025 £
<b>Cash and cash equivalents:</b>				
Cash	156,806	(16,406)	-	140,400
Short term deposits	251,821	(32,225)	-	219,596
<b>Total</b>	<b>408,627</b>	<b>(48,631)</b>	<b>-</b>	<b>359,996</b>

### 22. Related Charity

On 15 November 2021, All Saints PCC became the sole Corporate Trustee of another charity, The Taylor Institution (Registered Charity number 226122) which at 31 December 2025 had net assets of £24,804 (31 December 2024: £25,442). There is no share capital. As noted in the Accounting Policies, this charity is not consolidated within the results of The Parochial Church Council of the Ecclesiastical Parish of Ecclesall Sheffield in line with Charity Reporting guidelines.