

**Charity Number : 1144889**

**THE PAROCHIAL CHURCH COUNCIL OF TRENTHAM OF THE  
ECCLESIASTICAL PARISH (CHURCH OF ST. MARY & ALL SAINTS)**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 DECEMBER 2025**

**DPC Chartered Accountants**  
Stone House  
Stone Road Business Park  
Stoke-On-Trent  
ST4 6SR

**PAROCHIAL CHURCH COUNCIL OF TRENTHAM**  
(CHURCH OF ST. MARY & ALL SAINTS)

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**Annual Report for 2025**

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(to be presented to the APCM in April 2026)

**A. Introduction and Administrative Details**

For many years the Church of St Mary and All Saints, Trentham (known as Trentham Parish Church) has had registered charitable status.

The charity details are:

Charity No: 1144889

Name: The Parochial Church Council of the Ecclesiastical Parish Of  
St Mary And All Saints, Trentham

Address: Park Drive, Trentham, Stoke-on-Trent, ST4 8AB

At the year end the PCC members and trustees were:

Vicar	The Revd. Adrian Stone,
Curate	The Revd. Joe Palfreyman
Churchwardens	Mrs Iris Barcroft, Mr Rob Stanway
Treasurer	Mrs Val Ellis
Secretary	Mr Jon Mueller
Locally Commissioned Officer	Mrs Ann George
Trustees (elected members)	Mrs Cathy Allen, Mr James Allen Mr David Bullock, Mrs Kirsty Davies, Mr Rob Edwards, Mr Barry Evans, Miss Janice Hawkins, Ms Amanda McDonald, Mr Jon Mueller, Mrs Julie Ratcliffe, Mrs Sue Thomas, Mr Paul Topping
Deanery Synod	Mrs Lesley Symon, Mrs Lisa Walters, Mrs Pauline Wallbank

The following retired during the year: -  
Mrs Carol Feben, Mr Terry Steele,

Bankers: NatWest, 75 High Street, Newcastle-under-Lyme,  
ST5 1PN

Independent Examiners: DPC Accountants  
Stone House, 55 Stone Road Business Park,  
Stone Road,  
Stoke-on-Trent, ST4 6SR

Senior Minister: The Revd Adrian Stone

**Annual Report for 2025 (Continued)**

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(to be presented to the APCM in April 2026)

**B. Structure, Governance and Management**

The PCC comprises the licensed clergy attached to Trentham, two churchwardens and up to twelve members elected from within the church family who are on the electoral roll, two of whom are entitled to represent the parish at the Deanery Synod.

Trentham Church continues the practice of having one or more co-opted members when required. Newly appointed members can expect to be briefed by the Vicar about their role and responsibilities as trustees of the charity.

They are brought up to date about recent discussions and provided with copies of recent agendas and approved minutes of the meetings.

The PCC has one formal sub-committee, known as the Standing Committee. This committee comprises the vicar, the elected vice-chair, churchwardens, treasurer, secretary and one other elected from within the remaining members of the PCC.

**C. Public Benefit**

The trustees of the Charity are aware of the Charity Commission's guidance on public benefit in The Advancement of Religion for the Public Benefit and have regard to it in their administration of the Charity.

The trustees believe that by promoting the work of the Church of England in the Ecclesiastical Parish of Trentham it helps to promote the whole mission of the Church (pastoral, evangelistic, social, and ecumenical) more effectively within the Ecclesiastical Parish and that in so doing it provides a benefit to the public by: -

*"Providing facilities for public worship, pastoral care and spiritual, moral and intellectual development, both for its members and for anyone who wishes to benefit from what the Church offers; and promoting Christian values and service by members of the Church in and to their communities, to the benefit of individuals and society as a whole"*

**D. Objectives and Activities**

Within the fellowship of the Church of England, the Lichfield diocese and the local community, Trentham Parish Church Council has sought to incarnate the strapline "Sharing the love of Jesus".

The five points from the vision of Trentham Church are: -

1. Seeking the Heart of God
2. Preach the Authentic Gospel
3. Value Each Other and Identify Gifts
4. Intentional Discipleship and Discipling
5. Outreach to the Community and Beyond

**Annual Report for 2025 (Continued)**

(to be presented to the APCM in April 2026)

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E. Achievements and Performance

Reports from all groups and activities will be submitted at the APCM which is to be held in April 2026.

F. Reserves Policy

The PCC discussed the following factors in arriving at their reserves policy:

- Money should only be kept in reserve for specific reasons – whilst the Bible clearly indicates that we should not hoard, it is also clear that sensible planning for known events and responsibility for others (including employees) is important.
- A wish to have six months running costs in cash reserves in case of a major problem (£80k). This does not include repairs to the building.
- Staff salaries (£70k).
- Building Fund (£70K)
- Quinquennial Repairs Fund (£20k)
- There was a general wish that more should be spent on outreach to the community.

Policy: It is the policy of this church to hold in reserves no more than 6 months general running costs and no less than 3 months general running costs. It is also our policy to hold an amount for likely building works at the next quinquennial inspection.

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Rev. Adrian Stone  
Senior Minister

Date: -----

### **Accountants Report**

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I report on the accounts of the PCC for the year ended 31 December 2025, which are set out on pages 3 to 10.

#### **Respective responsibilities of the charity / PCC and the examiner**

As trustees of the charity, the members of the PCC are responsible for the preparation of the accounts. They consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Charities Act) and that an independent Examination is needed.

It is our responsibility to :

- Examine the accounts under section 145 of the 2011 Act,
- To follow procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act), and
- to state whether particular matters have come to our attention.

#### **Basis of this report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity/PCC and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below..

#### **Independent examiners' statement**

In connection with my examination, no matters have come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Helen Tidyman**

**Independent examiner**

DPC Accountants Ltd  
Stone House  
Stone Road Business Park  
Stoke-On-Trent  
ST4 6SR

**Date:**

**Statement of Financial Activities**

*For the Year Ended 31 December 2025*

	Note	Un- restricted £	Restricted £	Total 2025 £	Total 2024 £
<b>INCOMING RESOURCES</b>					
Donations and legacies	4a	231,236	-	231,236	213,185
Other trading activities	4b	17,636	-	17,636	13,140
Investments		1,070	145	1,215	1,567
<b>TOTAL INCOMING RESOURCES</b>		249,942	145	250,084	228,522
<b>RESOURCES EXPENDED</b>					
Grants & donations	5a	18,000	-	18,000	17,500
Charitable activities	5b	206,432	-	206,432	193,051
Church administration & management	5c	14,653	-	14,653	14,225
<b>TOTAL RESOURCES USED</b>		239,085	-	239,085	224,776
<b>NET INCOMING / (OUTGOING) RESOURCES</b>		10,857	145	11,002	3,746
Transfers between funds		(700)	700	-	-
Balances brought forward at 1 <sup>st</sup> January 2025		263,555	3,275	266,830	263,084
<b>BALANCES CARRIED FORWARD AT 31<sup>ST</sup> DECEMBER 2025</b>		273,712	4,120	277,832	266,830

**Balance Sheet**

As at 31 December 2025

	Note	2025 £	2024 £
<b>FIXED ASSETS</b>			
Tangible assets	<b>7</b>	22,808	30,525
Investments	<b>8</b>	4,120	3,275
		<hr/> 26,928	<hr/> 33,800
<b>CURRENT ASSETS</b>			
Debtors	<b>9</b>	26,906	12,240
Cash at Bank		229,584	227,483
		<hr/> 256,490	<hr/> 239,723
<b>LIABILITIES</b>			
Amounts falling due within one year	<b>10</b>	(5,586)	(6,693)
		<hr/> 250,904	<hr/> 233,030
<b>NET CURRENT ASSETS</b>			
		<hr/> 277,832	<hr/> 266,830
<b>NET ASSETS</b>			
<b>REPRESENTING</b>			
General Funds	<b>11</b>	273,712	263,555
Restricted Funds	<b>11</b>	4,120	3,270
		<hr/> 277,832	<hr/> 266,830

Approved by the Standing Committee on behalf of the PCC on ..... and signed  
on its behalf by:

\_\_\_\_\_  
Rev Adrian Stone  
Senior Minister

\_\_\_\_\_  
Mrs I Barcroft  
Churchwarden

The notes on pages 5 to 10 form part of these accounts.



**Notes to Financial Statements**

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*For the year ended 31 December 2025*

**1. GENERAL INFORMATION**

The charity is registered in England and Wales with a charity number 1144889. The registered address is Park Drive, Trentham, Stoke-on-Trent, ST4 8AB.

**2. STATEMENT OF COMPLIANCE**

The PCC is a public benefit entity within the meaning of FRS102. These financial statements have been prepared under the Charities Act 2011 and in accordance with Church Accounting Regulations 2006 governing the individual accounts of PCC's and with the Regulations' "true and fair view" provisions, together with FRS102 as the applicable accounting standards and the 2019 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP(FRS102)).

The charity has taken advantage of the exemption available for smaller charities not to produce a cash flow statement.

**3. ACCOUNTING POLICIES**

The financial statements have been prepared under the historical cost convention. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of Church members. The financial statements are prepared in sterling, the functional currency.

**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.

Restricted funds are applied in accordance with the direction of the payer/donor. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund.

**Incoming Resources**

***Voluntary income and capital sources***

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

Planned giving receivable under Gift Aid is recognised only when received.

Income tax recoverable on Gift Aid donations is matched to the income.

Grants and legacies to the PCC are accounted for when any preconditions have been met.

Funds raised by special events are accounted for exclusive of expenses.

**Income from Investments**

Interest on Deposits is accounted for when receivable; such income is paid to the PCC without the deduction of income tax.

**Notes to Financial Statements (Continued)**

For the year ended 31 December 2025

**Resources Used**

**Grants**

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish share is accounted for when due.

**Fixed Assets**

**Consecrated land and buildings and movable church furnishings**

Consecrated and benefice property of any kind is excluded from the accounts by s.10(2)(a)&(c) of the Charities Act 2011.

Movable church furnishings held by the Vicar and churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the Church's inventory, which can be inspected (at any reasonable time). All expenditure incurred during the year on consecrated or benefice buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure where matched to specific income in the Statement of Financial Activities and separately disclosed.

**Other fixed assets**

Equipment acquired since 1 January 1996 for use within church premises is depreciated on a straight line basis over its estimated useful life. For fixtures and fittings this is 5 years.

**Current Assets**

Amounts owing to the PCC at 31 December are shown at Note 9 below as "Debtors", these sums have been received after the accounting date. Income Tax recoverable is calculated by reference to receipts under gift aid to 31 December.

**Current liabilities**

Liabilities are recognised as soon as there is a legal or constructive obligation and settlement is probable and quantifiable.

**4. INCOMING RESOURCES**

**a) Incoming resources from Donors**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2025 £</b>	<b>2024 £</b>
Bankers orders & regular cheques	140,908	-	140,908	143,838
Income tax recoverable	39,027	-	39,027	36,705
Collections (open plate) at all services	12,778	-	12,778	13,408
Other giving and sundry donations and receipts	16,079	-	16,079	19,264
Special donations	22,444	-	22,444	-
	<b>231,236</b>	<b>-</b>	<b>231,236</b>	<b>213,215</b>

**Notes to Financial Statements (Continued)**

For the year ended 31 December 2025

**b) Income from charitable & ancillary trading**

	<b>Unrestricted funds 2025 £</b>	<b>Restricted Funds 2025 £</b>	<b>2025 £</b>	<b>2024 £</b>
Fees	5,372	-	5,372	6,065
Trading	459	-	459	240
Youth worker income	11,805	-	11,805	6,835
	<b>17,636</b>	<b>-</b>	<b>17,636</b>	<b>13,140</b>

**5. RESOURCES USED**

**a) Grants**

	<b>Unrestricted funds 2025 £</b>	<b>2024 £</b>
<b>Missionary and Charitable Giving:</b>		
Salt Box	-	3,500
Open doors	3,600	-
Foodbank	3,600	3,500
Stoke night shelter	3,600	3,500
Kabanda Trust	3,600	3,500
D & J Isherwood	3,600	3,500
	<b>18,000</b>	<b>17,500</b>

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**Notes to Financial Statements (Continued)**

For the year ended 31 December 2025

**b) Activities directly relating to the Church**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2025 £</b>	<b>2024 £</b>
Caretaker	6,076		6,076	4,895
Ministry - Diocesan Parish Share	62,200		62,200	68,400
- Clergy and Curate Expenses	5,465		5,465	6,354
- Youth and Children's Pastor	43,324		43,324	41,459
Youth work expenditure	14,159		14,159	7,978
Church Music (Organ)	4,014		4,014	3,762
Cleaning	2,663		2,663	2,990
Depreciation of Fixed Assets	7,717		7,717	7,751
Education and Training	4,213		4,213	2,457
Flowers	320		320	304
Leasing Costs – Office Photocopier	1,176		1,176	1,184
Accountancy fees	1,793		1,793	1,260
Miscellaneous running costs	6,638		6,638	6,003
Heat, Light and Telephone	15,960		15,960	16,987
Printing and advertising	1,570		1,570	1,314
Repairs and maintenance church roof	19,234		19,234	-
Repairs and Maintenance	7,921		7,921	9,292
Outreach	2,736		2,736	1,580
Insurance	5,112		5,112	4,886
Expenditure re flat	2,357		2,357	4,195
Reclaim of employers NIC from prior years	(8,214)		(8,214)	-
	<b>206,432</b>		<b>206,432</b>	<b>193,051</b>

**Notes to Financial Statements (Continued)**

For the year ended 31 December 2025

**c) Church Management and Administration**

	<b>Unrestricted funds 2025 £</b>	<b>2024 £</b>
Administration	14,653	14,225
	<u>14,653</u>	<u>14,225</u>

**6. STAFF COSTS**

	<b>2025 £</b>	<b>2024 £</b>
Salaries (including employers NIC and pension)	64,602	61,843
	<u>64,602</u>	<u>61,843</u>

During the year the PCC employed an average of 6 staff. (2022– 6)

There were no transactions made in respect of PCC members, no PCC member received any remuneration, benefit or reimbursement of travelling or other expenses. A claim for overpayment of employers NIC relating to prior years plus current has been made amounting to £13,262, an amount relating to the prior year has been provided in activities relating to the church in the sum of £8,214

**7. TANGIBLE FIXED ASSETS**

	<b>Net Book Value 2025 £</b>	<b>Net Book Value 2024 £</b>
Kitchen	-	1,883
Computer and monitor	-	98
Live streaming system	-	1,649
Projectors and screens including sound system	-	807
Strimmer	-	30
Appliances for kitchen	-	233
TV	-	63
Dishwasher	-	220
Heater	-	8
Vacuum cleaner	38	75
I Pad	128	255
Defibrillator	234	468
Sound system	3,504	5,758
TV	146	219
Car park	18,758	18,758
	<u>22,808</u>	<u>30,524</u>

**Notes to Financial Statements (Continued)**

For the year ended 31 December 2025

**8. INVESTMENTS**

	<b>2025 £</b>	<b>2024 £</b>
<b>Cost</b>		
At 1 January 2025	3,275	2,455
Adjustment	-	220
Bonus	145	120
Contribution / (encashment)	700	700
At 31 December 2025	<u>4,120</u>	<u>3,275</u>

**9. DEBTORS**

	<b>2025 £</b>	<b>2024 £</b>
Other debtors	13,339	1,214
Income tax recoverable	13,566	11,026
	<u>26,905</u>	<u>12,240</u>

**10. CREDITORS**

	<b>2025 £</b>	<b>2024 £</b>
Other creditors	410	186
Accruals	5,176	6,507
	<u>5,586</u>	<u>6,693</u>

**11. FUND RECONCILIATION**

	<b>Unrestricted £</b>	<b>Restricted £</b>	<b>Total</b>
Balance at 1 January 2025	263,555	3,275	266,830
Transfers	(700)	700	-
Net (decrease)/ increase for the year	10,857	145	11,002
Balance at 31 December 2025	<u>273,712</u>	<u>4,120</u>	<u>277,832</u>

The restricted funds relate to £3,260 for the decorating fund and £860 for the church fund for decoration.