THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS, MACCLESFIELD.

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS, MACCLESFIELD
FOR THE YEAR ENDED 31 DECEMBER 2025

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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS, MACCLESFIELD
CHARITY REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2025

Charity registration	The Parochial Church Council of the Ecclesiastical Parish of All Saints, Macclesfield was registered as a Charity number 1193160 on 21st January 2021.	
Trustees	Mrs. Pat Gaskell	Secretary
	Mr. Philip Marsh	Treasurer
	Mr Anthony Hallatt	Church Warden
	Ms Christine Campbell-Kelly	Church Warden
	Mrs Carol Fieldhouse	
	Mrs Jacqui Donaldson	
	Mr Brian Gleaves	
	Mrs Alison McKenzie	
	Mr Malcolm Maginn	
	Mrs Jane Palmer	
	Mr Ron Sherwin	
	Dr. Michael Smithers	
Parish Office	St. Michael and All Angels Church Market Place Macclesfield Cheshire SK10 1DY	
Independent Examiner	Mr John Phillipson 4 Lakeland Close Macclesfield SK10 1RF	
Bankers	The Co-operative Bank Castle Street, Macclesfield	

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS, MACCLESFIELD
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

Structure, governance and management

The 1st January 2010 saw the start of the newly re-organised Macclesfield Team Ministry. This being the new structure for the Macclesfield Team Parish, which was dissolved on the 31st December 2009. The four individual churches, which made up the Team Ministry, St. Michael and All Angels, St. Peter's, All Saints and St. Barnabas' are constituted as a Team Ministry under the Church Representation Rules of the Church of England.
In 2025 the PCC of St. Barnabas decided to no longer operate as a Parish Church. As a result, the Diocese of Chester have now placed St Barnabas under the control of St. Michael and All Angels.
The three remaining churches have their own Parochial Church Council (PCC), holds its own APCM and produces local accounts with full authority over its own affairs.
A Team Council has been formed, as is required by the legislation. This council does not have its own legal power, but only that which is delegated to it by the local churches.
The parish Share for the Team Ministry is paid to the diocese via the Team Council.

This set of accounts records the activities of All Saints.

Objectives and Activities

The objective of the PCC is to promote the Gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England.
The main activities of the PCC are to enable the provision of regular public worship; the provision of pastoral work; the teaching and promotion of the Christian faith; the support of other charities whose objects reflect Christian ethics. In these activities we endeavour to support the mission of the Church, pastoral, evangelistic, social and ecumenical, and we offer a welcome to all.
The work is centred at All Saints Church on Brough Street West, Macclesfield.
The trustees have considered the guidance of the Charity Commission on public benefit and believe that the aims, objectives and services provided by the charity comply with that guidance.

Achievements and Performance

Worship, witness and prayer
A service is held at 10.00 every Sunday morning, this alternates between Holy Communion and a service of the word.
Every Tuesday morning a Coffee Morning is held, which is open to anyone to attend from our local community. This is proving to be very popular for all ages including a Dementia Group.
Monthly Bible Study group.

Use of the Church Building.
Whilst the Church is a centre of worship, its construction lends it to a variety of other uses, including church meetings/events, coffee mornings, music group practices, social events and it is also hired by a wide variety of other organisations and individuals for such purposes.

C Responsibility to produce accounts
The PCC are responsible for their annual report and the preparation of the financial statements for each financial year which give a true and fair view of the incoming resources and application of those resources to the charity during the year and of the state of affairs at the end of the financial year in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).
In preparing these financial statements the PCC are required to:
Select suitable accounting principles and then apply them consistently;
Observe the methods and principles in the applicable Charities SORP;
Make judgements and estimates that are reasonable and prudent;
State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.
The PCC is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. The applicable Charities (Accounts and Reports) Regulations and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and taking responsible steps for the prevention and detection of fraud and other regularities.

The PCC is responsible for the maintenance and integrity of the charity and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Reserves policy
It is PCC policy to maintain a balance on unrestricted funds (if possible), which equates to at least three months unrestricted payments, equivalent to £15,000 to cover emergency situations that may arise from time to time.

Financial Review
All Saints became registered as a charity on 20th January 2021, charity registration number 1193160.
The accounts detail the income and expenditure of All Saints PCC.
We continue to pay in full our Parish Share to the Team Fund held by St Michael and All Angels and this payment is the sent to the Diocese as part of the Team Quota, even though we are in the third year of Interregnum.

Financial Review continued:
As we continue to pay our Parish Share in full, the Bishop of Stockport agreed that the Diocese would cover the cost of Anne Freestone's (retired Vicar) expenses in respect of taking Sunday Services especially Communion Services and Pastoral Care visitation, whilst we were in a vacancy until a new Incumbent is found.

Our congregation has generously maintained their giving in 2025, however there has been a reduction in our income of £44,049 compared to 2024 £49,403, which was due to a generous legacy of £9,000 in 2024.
Our other main source of income is rentals and the amount received this year totals £18,680 compared to £16,465 in 2025.
New hirers are now using our building and a further increase in rental income is hoped for in 2026, however, there is a limit to the amount we can increase this due to limited available times now during the week.
In 2025 a surplus in our income over our expenditure £66,233 has been recorded, thanks to the sale of our old derelict classrooms which were sold for £100,000 to a local builder, who is in the course of refurbishing them into two maisonettes, as we had sold the classrooms with planning permission for conversion into two maisonettes.
Once we received these sale proceeds we could go ahead with the renovation work on the East Window wall which cost £25,637 and the car park which needed repairs costing £5,340.
We have continued to support other charities with our Away Giving Donations, which totalled £4,283 in 2025, as the PCC have a policy of paying up to 10% of our collections and donations to support these charitable payments.
Our bank balances are more than sufficient to cover our working capital thanks to the property sale, but prudence will still be needed to control our capital expenditure especially for ongoing property repairs.
All Saints contributed 25% to the Team budget in 2025.

The Church Treasurers have regular meetings to discuss the finances of both the individual churches and the Team Ministry as a whole.
As we are in an Interregnum the only minister remaining in the Team is the Team Rector based at St. Michaels so each church will contribute to the Team funds their Parish Share but cover their own costs from their resources.

In all things the ministry and the mission of the Parish drives the finances, rather than the other way round.

Signed for and on behalf of All Saints PCC.

INDEPENDENT EXAMINER'S REPORT TO
THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ALL SAINTS, MACCLESFIELD
FOR THE YEAR ENDED 31 DECEMBER 2025

I report on the accounts of All Saints for the year ended 31 December 2025 which are set out on pages 7 to 13.

Respective responsibilities of the PCC and the Examiner

The PCC is 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 Act) and that an independent examination is needed.

It is my responsibility to:

Follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act): and

State whether particular matters have come to my attention.

Basis of Independent Examiners 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 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 you 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 the course of my examination, no matter has 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 2011Act and
to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act 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.

J. Phillipson 4 Lakeland Close,

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS, MACCLESFIELD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

1 Summary of significant accounting policies

(a) General information and basis of preparation

The PCC of the Ecclesiastical Parish of All Saints, Macclesfield is a Church of England Parish within the Diocese of Chester. It is a registered charity with the Charity Commission. The address of the registered off is Brough Street West, Macclesfield Cheshire, SK11 1EL. The nature of the charity's operations and principal activities are the provision of regular public worship, the provision of pastoral work, the provision of the teaching of the Christian faith, the promotion of the Christian faith and the support of charities involved in Christian outreach and development.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with the Church Accounting Regulations 2006, Accounting and Reporting by Charities: Statement of Recommended Practice applicable to preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

These financial statements are drawn up 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, rounded to the nearest £.

The significant accounting policies applied in 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 are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The

cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.
For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.
No amount is included in the financial statements for volunteer time.
Income on deposit funds held is included when receivable and the amount can be measured reliably by the church which is normally upon notification of the interest paid or payable by the bank.

d) Expenditure recognition

All expenditure is accounted for on an accrual basis and has been classified under headings related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that settlement will be required and the amount of the obligation can be measured reliably.
It is classified under the following heading:
Costs of raising funds
Expenditure on charitable activities
Other expenditure represents those items not falling into the categories detailed above.
The charity is not registered for VAT. Activity expenditure includes the associated VAT element.

e) Tax
The charity 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 company for UK corporation tax purposes.

f) 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 the next 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.

	Unrestricted Funds		Restricted Funds	2025	2024
	General	Designated			
	£	£	£	£	£
2. Income from donations and legacies					
Covenanted giving	24,302	-	-	24,302	49,403
Uncovenanted giving	3,959	-	-	3,959	4,389
Cash on plate	1,222	-	-	1,222	999
Tax reclaims on donations	6,693	-	-	6,693	8,025
Legacies and donations	2,660	-	-	2,660	12,488
	38,836	-	-	38,836	49,403
3. Incoming resources from Charitable Activities	-	-	-	-	-
4. Other incoming resources					
Parish Events and other	51	-	-	51	400
Rentals and other income	18,680	-	-	18,680	16,609
	18,781	-	-	18,781	17,009
5. Income from Investments					
Interest	2,732	-	-	2,732	1,122
6. Classroom Sale Proceeds	100,328	-	-	100,328	-
Total Income	160,627	-	-	160,627	67,534

	Unrestricted Funds		Restricted Funds	2025	2024
	General	Designated			
	£	£	£	£	£
6. Charitable activities					
a Ministry					
Central Team Costs inc.					
Diocesan Quota	38,802	-	-	38,802	37,680
Worship costs	1,421	-	-	1,421	1,830
Donations- (Note 7 below)	4,283	-	-	4,283	4,390
	44,505	-	-	44,505	44,309
b Premises					
Utilities	5,429	-	-	5,429	4,439
Cleaning	3,824	-	-	3,824	3,498
Repairs	34,364	-	-	34,364	5,698
Insurance	2,051	-	-	2,051	1,990
Professional Fees	3,471	-	-	3,471	2,734
	49,139	-	-	49,139	18,359
c Administration and support					
Administration	722	-	-	722	842
Total Charitable Activities	94,366	-	-	94,,366	63,101
7. Donations (inc.Note 6a)					
Church at home and overseas	3,141	-	-	3,141	3,561
Secular charities	1,142	-	-	1,142	829
	4,283	-	-	4,283	4,390

				2025	2024
8. Building Fund Expenditure					
See note 6b					
East Window & Car park	34,364	-	-	34,364	5,698
9. Debtors					
Chester DBF Clergy costs	51	-	-	51	280
10. Creditors					
Children's Society	457	-	-	457	1,200
11. Bank and Cash					
Funds held in All Saints Bank accounts	124,843	1,465	-	126,308	60,047

11. Unrestricted Funds

Designated	**January 2025**	**Income**	**Expenditure**	**Transfers**	**December 2025**
	£	**£**	**£**	**£**	**£**
Building Fund	1,465				1,465
General					
Unrestricted	58,582	160,627	(94,366)	-	124,843
	60,047	160,627	(94,366)	-	126,308

13. Future commitments

The PCC is not aware of any future commitments outside the normal course of business.

14. Contingent liabilities

The PCC is not aware of any contingent liabilities not provided for in these accounts.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS, MACCLESFIELD
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

		Unrestricted Funds		Restricted Funds	2022	2021
		General	Designated			
	Note	£	£	£	£	£
Incoming from:						
Donations and legacies	2	44,717	-	-	44,717	49,465
Charitable activities	3	498	-	-	498	-
Other incoming resources	4	10,892	-	-	10,892	10,701
Investments	5	106	-	-	106	-
Total income		56,213	-	-	56,213	60,166
Expenditure on:						
Charitable activities	6	62,378	-	-	62,378	54,091
Buildings	8		220		220	31,740
Total expenditure		62,378	220		62,598	85,831
Net income/(expenditure)	11	(6,165)	(220)	-	(6,385)	(25,665)
Net movement in funds	11	(6,165)	(220)	-	(6,385)	(25,665)
Fund Balances 1 January 2022		66,061	1,824	-	67,885	93,550
Fund balances 31 Dec 2022	11	59,896	1,604	-	61,500	67,885

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS, MACCLESFIELD
BALANCE SHEET
AS AT 31 DECEMBER 2022

	Note	Unrestricted Funds		Restricted Funds	2022	2021
		General	Designated			
		£	£	£	£	£
Current assets						
Debtors	9	3,183	-	-	3,183	3,183
Cash at bank	10	56,713	1,604	-	58,317	64,702
Net assets		59,896	1,604	-	61,500	67,885
Funds of the Charity 11						
Unrestricted – Designated		-	1,604	-	1,604	1,824
General		59,896	-	-	59,896	66,061
		59,896	1,604	-	61,500	67,885

The notes on pages 9-14 form part of these accounts.

Approved by the Annual Parish Church Council Meeting _