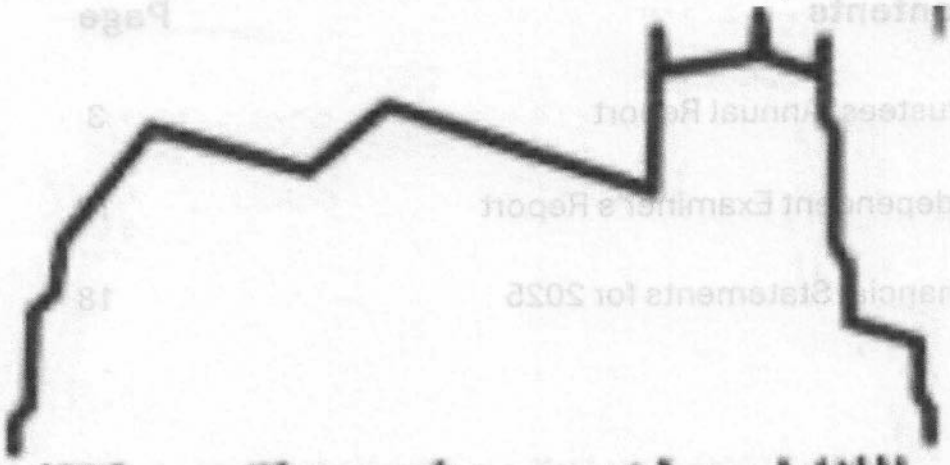


The Parochial Church Council of the Ecclesiastical Parish of St Michaels & All Angels, Mottram in Longdendale

Annual Report and Financial Statements For the year ended 31st December 2025

Registered Charity Number 1168054

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Trustees' Annual Report of St Michaels & All Angels, Mottram in Longdendale
for the year ended 31st December 2025

The Trustees present their annual report and the accompanying financial statements for the year ended 31 December 2025. The financial statements comply with the current statutory requirements, the Charities Act 2011 and have been prepared in accordance with the Statement of Recommended Practice for Charities (FRS 102).

Aim and Purpose

We are the Church of England parish serving the communities of Mottram, Broadbottom and Hattersley East, and together, we are 'seeking to know Christ and to make Christ known'.

St Michael & All Angels, Mottram Parochial Church Council (the PCC) has the responsibility of cooperating with the Incumbent, the Reverend Adele Bridle, in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical. As well as the Church itself, which is a Grade II* Listed Building, the PCC is also responsible for maintaining the Magdalene Centre, Broadbottom and 59 Lower Market Street, Broadbottom.

We aim to be a growing fellowship of believers, warm in welcome, reverent in worship, gracious in witness and joyfully serving God and our community.

Objectives and Activities

The PCC is committed to enabling as many people as possible to worship at our Church, and to become part of our parish family. When planning our activities, the PCC has considered the Charity Commission's guidance on public benefit, and in particular the specific guidance to charities for the advancement of religion. Our services and worship put faith into practice through prayer and scripture, music and sacrament. We try to enable ordinary people to live out their faith as part of our parish family, through:

- Worship and prayer: learning about the Gospel, and developing their knowledge and trust in Jesus;
- Provision of pastoral care for people living in the parish; and
- Mission and outreach work.

To facilitate this work, it is vital that we maintain the fabric of both the Church and the Magdalene Centre.

Achievements and performance

In the early part of the year the work on the Tower roof was completed and signed off by the Architect. Rev Adele then undertook the final paperwork for the Heritage Lottery grant.

Throughout the year we have been looking at the processes surrounding the hire of the Magdalene Centre in Broadbottom. Fees, the processes for booking and invoicing have all been revised.

A new web site was set up by Rev Adele, with assistance from Charmian.

Pat Hall produced a "Children's Heritage Trail" which was enjoyed by children from our local church schools. On one occasion, children from the reception class at Broadbottom School visited the church and they had great fun in finding our mouse!

A new energy supplier for both the church and the Magdalene Centre was arranged. Going forward we are hoping this new supplier will enable us to manage our lighting and heating costs, which are considerable, more effectively.

The PCC held an "away Day" at the Life Centre in Romiley in Hyde in October. This was led by Peter Frogatt Outreach Director at Chester Diocese. We were encouraged to celebrate the past and look forward to the future together. We shared lunch, prayer and had a short PCC meeting whilst we were together. Our thanks go to Rev Katie Wade and The Life Centre for generously hosting us free of charge.

PCC looked at the rules and regulations with regard to the Memorial Garden but after advice from the Diocesan Registrar we decided to leave this to a future date. A faculty would be required for any amendments and to extend the garden.

At every PCC meeting we received a comprehensive report from our Treasurer, enabling us to better understand our financial position. In 2025 we paid the full Parish Share of £70,214.

The PCC were happy to approve a proposal from the Friends to replace the gnom on the sundial in the churchyard. The process to apply for a faculty and the other necessary permissions will begin in 2026.

Worship and Prayer

In the early part of the year, we said goodbye to Rev Lynn Boyle and her husband Mick, who was our Reader, as they went to caretake at St Thomas's in Disley. The support they gave and the work they did during their time with us was invaluable, and although we miss them greatly, they went with our best wishes and prayers.

There were 78 services of Holy Communion (including Midnight Communion on Christmas Eve) ,

5 services of Morning Praise and 11 All Age Services. We commemorated Maundy Thursday and Good Friday, held a Dawn Service on Easter Day, celebrated the Lord's abundance to us in our Harvest Service, commemorated our lost loved ones in a Memorial Service, marked Remembrance Sunday, celebrated the birth of Our Lord with a service of Carols by Candle Light and of course the Children's Nativity. Not forgetting the always popular Christingle!!

+Mark Ashcroft and a small team came to lead us in a sanctuary day. This is a day organised by Resource a charity that exists to help little ordinary and local churches experience renewal in the Holy Spirit, so we are equipped and encouraged to bring life to our parish. We had 3 short talks, worship, time for prayer and reflection as well as opportunity for annointing and prayer ministry. The day also saw our font transform into an overflowing well. Feedback was very positive; we were refreshed and encouraged in our walk with Jesus. The parish is seeking to hold another Sanctuary Day in 26/27.

We held a total of 4 services for the local primary schools, at Easter, Harvest and Christmas. It is always a joy to hold these services for the children and their families, and we often have 100 plus in the congregation!

In July, Bishop Sam Stockport came and we had a service of baptism and confirmation with the one candidate for baptism undergoing full immersion!

In August we were delighted to welcome Assistant Archdeacon Lesley Currie to lead our worship.

As well as our regular services, we enabled our community to celebrate and thank God at the milestones of the journey through life. There have been 2 baptisms, 1 confirmation, 4 weddings and 16 funerals during the year. We also interred 7 sets of cremated remains in our Memorial Garden.

Special thanks go to Colin the Donkey and Olwen, his owner. Colin and Olwen visited us on two occasions this year, on Palm Sunday and of course, during the Nativity at Christmas. It is the highlight of our year!

Deanery Synod

Two members of the PCC sit on the Mottram Deanery Synod. These are Dorothy Stringer and Sandra Gateley. This provides the PCC with a link with the churches around us, and also with the Diocese as a whole. It also receives reports from the General Synod. During the year the following matters were discussed:

Deanery Synod met twice during the year. The first meeting in July was also the AGM and was held at St. George's, Hyde. At this meeting two new lay representatives were appointed to Diocesan Synod to fill the allocation of four members. Those elected were: John Haslam, Susan Smith, Peter Ball-Foster and Angela Dickson.

At the second meeting in November, at St Mark's Dukinfield, three of the four Clergy representatives were also appointed. They are: Emma Handley, Charlie Laver and Adele Bridle. This meeting was held as social with a cheese and wine evening. The core purpose of the evening was to gather views and wishes of all Lay Deanery Representatives as to the future of Mottram Deanery meetings and activities and whether there was anything we could add to the Diocesan discussions. Wardens and Lay Readers had also been invited to attend the meeting and add their views. This was achieved through attendees writing suggestions on post it notes. These notes were then collated by the Lay Chair, Susan Smith, and forwarded onto Bishop Sam prior to his visit to Synod.

Church Fabric (to comply with section 50 of the Ecclesiastical Jurisdiction and Care of Churches Measure 2018)

The Tower and building repairs have now been completed and signed off, with just a couple of minor rectifications to be carried out on the Tower roof. These will be completed when we have a period of dry weather, as they are not affecting the water protection of the new lead covering. The bird netting over the tower louvers had become detached allowing the rooks to get in again. This has been repaired and any nesting material removed. The cost of this was kindly covered by The Friends.

We have had an issue with some plaster falling off on the North wall. This is likely to have been caused by the plaster drying out due to the heating and the plaster shrinking and coming away from the wall. We will look at getting the rest of the walls checked and repaired at the same time.

Heating

The system has caused us some issues with the pilot light blowing out along with some electrical glitches, all of which the engineer has arranged to be rectified.

The Air Source Heat Pump has also not been working as expected, so has not been being used much over the year. The main problem was that it would not control the temperature correctly as it would not run below17^C. The electrician has rewired this now so the temperature can be controlled at 12^C as a base temperature as intended.

Daniel is due to come back and run through all the controls. We have told him that we have had some problems with people trying to get the heating on and inadvertently changing the settings. The Frost setting has been turned on a few times; this means that the heating will not come on unless the temperature drops below 7^C. He is therefore going to lock some of the controls to try and avoid this happening in the future.

General repairs

One of the Polycarbonate window protectors over the memorial window was blown off during a storm, this has now been cleaned and re-instated and is secured again.

We have started the application process to get a faculty to get the sundial in the Church Yard replaced with a new gnom, which the Friends have offered to pay for, so many thanks to the Friends for this offer.

Magdalene Centre

All the main hall lights have now been converted to LED fittings with new bulbs. Our thanks to Tony and Gordon for their help in getting this job completed.

Part of the ceiling in the Chapman room had come down in one corner. We removed any loose plaster and replaced the missing piece of plaster during February's half term break, so no more issues in this area.

As we write this report we are having a new heating boiler fitted because of all the problems we encountered over the last year, it was agreed by the PCC that this was in the best interests for us to get more use from the centre, making the heating more reliable and controllable.

Mission and Evangelism

For many years now we have joined with our friends at St Barnabas, Hattersley for their Wednesday morning communion service. In both February and September our Sunday

worship was held jointly with them and Hope Church at St Barnabas, where we were warmly welcomed. On Christmas Eve we welcomed St Barnabas to St Michael's for our annual Christingle service in aid of the Children's Society.

On Monday mornings, at the Community Centre, our "First Steps" group meets in term time. This is for babies and toddlers with their parents/carers. There they enjoy games and snacks for a small fee.

Place of Welcome has continued throughout the last year, running on a Wednesday from 12.00 until 2.00pm, and only closing for Christmas Eve and New Years Eve. We regularly have between 10 and 18 visitors each week.

We are however short of volunteers, as the original idea was for each person to help once a month. However, some of us are doing every other week and occasionally 3 or 4 weeks in a row.

During the main holiday season, it is likely that if we cannot get more volunteers, we will have to close some weeks. This is not something that we want to do, so any offers of support would be greatly appreciated.

4 of the helpers passed the first aid training done at the Community Centre this year.

Sunday school is held on 2nd and 4th Sunday at the moment. Also, a monthly family communion and all age service. We are strengthening our links with our 2 church schools, hosting their own special services as well as offering a children's trail and brass rubbing for classes. It's wonderful to see (and hear!) the excitement!'

Our dedicated team of Pastoral Workers maintains links with members of the church who are no longer able to attend due to ill health, either permanently or temporarily. This includes home visits with communion and hospital visiting. They are always willing to visit anyone who would appreciate it.

A small number of cooks from our congregation provide frozen meals for "Spotlight" - this is a charity which provides hot meals for the homeless in Greater Manchester and for local families in crisis. An average of 18 meals are provided every 5-6 weeks.

We support the food bank which is now run from Hyde Methodist Church on Crook Street in Hyde. Their food bank was about to close a couple of years ago and the Hattersley food bank, which was run from St. Barnabas needed to find a new home, so it was decided to

amalgamate the two and run it from Hyde Methodist. They have good facilities and it is part of the Trussell Trust and so is run exactly the same. Members of the congregation are encouraged to bring weekly donations and our Harvest collection goes to them.

Operation Christmas Child, which is run by Samaritans Purse and is their Christmas appeal, is supported by our congregation. The projects mission is to demonstrate God's love in a tangible way to children in need around the world. Shoeboxes are filled with toys, personal care items, school supplies and fun gifts. Last year we filled 24 shoeboxes.

Also, on the theme of supporting children, we hold a Christingle service each year on Christmas Eve to support the work of the Children's Society. Christingle is a joyful celebration that brings families and communities together to spread a message of hope. Members of the congregation also have boxes in which they place any loose change and all monies from these, and from the collection at the Christingle service, are passed onto the Children's Society. In 2025 we raised £582.

Our Parish Magazine is published monthly and is available online and as paper copies in Church. It is also delivered by a team of 12 volunteers around the Parish. It consists of twenty-four A5 pages and is printed in colour on the Church photocopier. The annual subscription is £8.40 per annum. About 200 copies are printed each month.
The magazine includes:

Church contacts and Church services, Church news, forthcoming events and reports.
Pastoral messages from the Vicar and contributions from members of the congregation.

- Records of weddings, baptisms, funerals, dedications of the flag and of altar flowers.
- Notice boards on which local charities and community organisations can post at no charge.
- Prayers and Holy Days.
- Community contacts.
- Safeguarding contact.

Local businesses can pay to advertise. Advertisements for items to be given away free, or in return for a donation to Church funds are free to place.

Free copies of the magazine go to Mottram Primary School, Broadbottom Drop-in Centre, Hattersley Library, County Archivist, Local Histories Librarian, Tameside and Glossop Advertiser, Hattersley Neighbourhood Partnership, Hattersley Children's Centre, Tesco, Lowry Court, Balmoral Nursing Home, Willow Wood Hospice and Hope Church.

Postal copies go to a number of people who have moved away but want to remain in touch, including former vicars. We are thinking of delivering a complimentary copy to incomers to the parish.

We are very grateful to the page sponsors, the advertisers and all the subscribers who generously round-up their subscriptions, enabling the magazine to keep going.

Church Electoral Roll

This is a requirement in all parishes and every sixth year a new roll is compiled. In the intervening years it is simply revised. A new roll was compiled in 2025 with a total of 87 members, 29 males, 58 females.

The number on the roll determines how many elected members we may have to both the Deanery Synod (3) and to the PCC (9) itself.

To be on the roll you must either reside in the Parish, or if you live outside the Parish, have habitually attended public worship in the Parish during the preceding six months. You must be 16 years of age and be baptised.

Inclusion on the roll entitles you to vote at the Annual Parochial Church Meeting. You may also stand for election for the position of Church Warden, to be on the Deanery Synod or on the PCC itself. You may also serve as a sides person.

Friends of Mottram Parish Church

The Friends are a separate organisation from the Church who raise funds to provide grants to the church for special repairs, maintenance and improvements to the fabric and furnishings of the church building, in order to enhance the worship environment for the congregation and preserve its heritage value for all. The PCC would like to express their thanks to the committee for their support and to congratulate them on their upcoming 30th anniversary in 2026.

Plans for the Future

Direction and Overview

It is an exciting time for Mottram parish as we seek new life in Jesus for ourselves and our community – particularly in the younger generations. Having laid administrative foundations in 2024/25, we are currently transitioning into a time of vision setting.

In 2026 we will hold consultations with the church family (youngest to the oldest) about our vision for the coming years. St Michaels will continue to offer traditional worship, but we also need to think creatively about how to grow children, families and young people. So, we also plan to distribute a questionnaire to local families. Together these two processes will inform our vision for ministry and mission for the coming years.

Children, Families and Young People

Our children's and youth provision is steady but needs an intentional investment from us all if it is to grow. We hope a fuller programme for children and young people will emerge from our vision process. My huge thanks go to our children's co-ordinator Pat who works tirelessly, willingly and joyfully to share Jesus with our children and families.

We also continue to work with our church schools for regular collective worship and supporting our headteachers. Our relationship with our schools is positive and we will continue to value, pray for and champion our schools as they go into Chester Diocesan Academies' Trust.

Systems and Processes

Over 2025 we spent much time laying down baseline processes and administrative foundations. In 2026 our hope is that these will be taken over and develop by a new parish co-ordinator.

Finance

This year we need to start to move our finances to a more sustainable place so we can support our new vision, mission and ministry going forward. We need to be able to cover our running and outreach costs without relying on legacies, which are one off gifts (for which we are incredibly grateful), for additional expenses day-to-day costs just do not cover (a new path, a youth co-ordinator, AV equipment). In 2026 there will be increasing information made available about giving to Mottram parish and the importance of regular giving by the Church family.

Thanks to Jean and Sarah, we now have transparent and up-to-date accounts meaning people can see where our income as a charity is spent.

From May 2026, Jean has decided it is now time for her to retire from the role of treasurer, and she leaves us with our huge thanks and every blessing. If you would like to step up to the role of treasurer, even for a trial period, please speak to me.

Church Life

Discipleship currently takes place through short courses. These are engaging and fun to be a part of. This year we will do Alpha in the new year (so we can advertise at Christmas events), 321 for baptism/confirmation prep and the Bible course which is a fantastic resource helping us to understand the whole Bible book by book and the 'big story' of the Bible as a whole. There is also one daytime monthly home group.

Unity with other local churches is important to us and we will continue to engage in unity services and events. The next one is due to be held at St Michaels for an evening of prayer and worship.

This year our commitment to prayer is also increasing with prayer initiatives taking place around the parish. We can do nothing without Jesus and as we journey into this year of vision setting we once again place Him at the centre. "Now to him who is able to do immeasurably more than all we ask or imagine, according to his power that is at work within us, [21] to him be glory in the church and in Christ Jesus throughout all generations, for ever and ever! Amen." (Eph 3:20-21)

Thank Yous

My huge thanks go to our committed wardens – Bob and Kevin - who serve wholeheartedly in many ways. They offer valued insight and support to me as vicar.

I also want to thank our Safeguarding officer Claire and our PCC secretary Kate. They both use their administrative skills to bless and serve us regularly.

I want to thank the PCC and those who step up from this church and other churches to help cover services.

Our pastoral visiting team meet regularly with me and care deeply about those they visit – I am very thankful for their pastoral gifting and their valued practical support in this area.

There are many others I could thank from the kids who dance to the action songs to the people who sustain us with tea, coffee and biscuits. To all of our church family, thank you for your kindness, patience and encouragement as we continue on our journey following Jesus together into 2026/27.

With Love and Prayers,

Rev Adele

Financial review In 2025 work on the Bell Tower and Heating Project reached completion and final payments were made.

Overall income for 2025 was £106,518 which included a restricted grant of £36,830 from Listed Places of Worship Scheme for the heating project.

Our core operating activities are funded through our unrestricted or general fund. Unrestricted income was £122,322, a change of £27,667 from last year's income of £94,655. The loss of several stalwart members of the congregation has led to a marked loss of regular giving.

Our day to day unrestricted expenditure continues to rise to £128,259. This year we paid our Parish Share in full, and the remaining expenditure was mainly on completing the Heating and Bell Tower project.

The Magdalene Centre continues to be a cost on church funds with expenditure exceeding income from lettings again. On 1st October 2025 we changed energy suppliers from Total Energies to EDF. The two suppliers are in dispute about start readings and so no gas bills have been issued for church since 1st October 2025.

Our income in 2025 remained well below the threshold for accruals accounting but transfer back to receipts and payments was not straightforward. On the advice of Data Developments, Sharon Taylor Booth and our IE from 2024, Melanie Crooks, we have remained with accrual accounting. Our accounting and format of our financial statements are compliant with the Charity Commission Statement of Recommended Practice FRS 102.

The rental property at 59 Lower Market Street Broadbottom remains valued at £210,000 and will be re-valued in 2027.

Our total funds at 31st December 2025 stand at £478,097, including the property at £210,000. If this is excluded our funds stand at £268,097 (£386,162 in 2024) spilt as general unrestricted funds of £25,904, designated funds of £221,824, and restricted funds of £20,369.

The need to re-allocate funds from designated to unrestricted has been recognised by PCC at its meeting on 9.12.25 and transfer will commence in 2026.

Risk Management

The PCC is in the process of formally documenting their assessment of the major risks to which the parish is exposed to and their mitigation activities.

Going Concern

The PCC consider that it is appropriate to prepare the financial statements on a going concern basis. They have assessed the parish's ability to continue by reviewing their plans for 2025-2026 having due regard to the level of regular income and known grant funding commitments. There are no material uncertainties related to events or conditions that may cast significant doubts upon the PCC's ability to continue as a going concern.

Safeguarding

The PCC has complied with its duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have regard to House of Bishops' guidance on safeguarding children and vulnerable adults). At every PCC meeting we receive a report from our Safeguarding Lead, as well as an Annual Report. The Safeguarding Lead ensures that all the required DBS checks are obtained and training undertaken.

Volunteers

The members of the PCC would like to thank all the volunteers who work so tirelessly to make our Church a lively and vibrant community.

Structure, Governance and Management

The method of appointment of PCC members is set out in the Church Representation Rules. The Council comprises the Incumbent, the Churchwardens, those elected to the Deanery Synod, and other members who are elected at the Annual Parochial Church Meeting, by those on the Electoral Roll. Members of the congregation are always encouraged to join the Electoral Roll, and to consider standing for election to the PCC.

PCC members on appointment receive an induction that includes the Charity Commission guidance on being a trustee and the Parochial Church Councils (Powers) Measure 1956 as amended and the Church Representation Rules.

The PCC members are responsible for making decisions on all matters of general concern and importance in the parish, and for all financial matters. The PCC meets monthly. The full PCC met nine times during the year. Several meetings were held via email and these mainly concerned the authorising of the payment of bills. Separate minutes were not produced for each email meeting, but all decisions were noted in the minutes of the next PCC meeting following. All approved minutes, except those deemed by the PCC to be confidential, are placed on the church noticeboard.

Last year the PCC appointed a Staffing Committee, to consist of the Vicar, Rev Adele Bridle, and both Church Wardens, Kevin Hall and Bob Joy. This committee would deal with all matters relating to appointment, supervision, training etc of paid staff.

The Standing Committee consists of the Vicar, Churchwardens, Secretary and Treasurer. This is the only committee required by law and has the power to transact business of the PCC between its meetings, subject to any direction of the Council. It meets as and when is required with no set pattern. It did not meet during 2025.

Administrative Information

The Church is situated at War Hill, Mottram in Longdendale, SK14 6JL and is part of the Deanery of Mottram, in the Diocese of Chester.

The correspondence address is via the PCC Secretary at 2 Riverbank Way, Glossop SK13 8SN.

The PCC is a body corporate (PCC Powers Measure 1956, and the Church Representation Rules 2022) and registered with the Charity Commission, Charity Number 168054.

PCC members who have served from 1st January 2025 until the date this report was approved were:

The Incumbent	The Rev Adele Bridle	Chair
Churchwardens	Robert Joy	
	Kevin Hall	
Deanery Synod Reps	Dorothy Stringer	
	Sandra Gateley	
Elected Members	Charmian Wilby	
	Patricia Hall	
	Kathleen Best	Secretary to the PCC
	Dejan Melovic	
	Margaret Taylor	
	Jean Russell	Treasurer to the PCC

Bankers	Virgin Money 47 Market Place Oldham, OL1 3AB
Investment Manager	CCLA One Angle Lane London, EC4R
Independent Examiner	Data Developments (UK) Ltd First Floor, Chubb Building, Fryer Street, Wolverhampton WV1 1HT

Statement of PCC responsibilities

The PCC members are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards. The law applicable to charities in England and Wales requires the PCC Members to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the parish and of the incoming resources and application of resources of the parish for that period.

In preparing these financial statements, the PCC Members are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP (FRS102);
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed;
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation

The PCC Members are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the parish and enable them to ensure that the financial statements comply with the Charities Act 2011 and the provisions of the PCCs (Powers) Measure 1956, the Church Representation Rules and the Church Accounting Regulations 2006. They are also responsible for safeguarding the assets of the parish and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the PCC on 10TH SEPTEMBER. ***2026 and signed on its behalf by:***

Revd Adele Bridle (Chair) **Kathleen Best (Secretary)**

ABridle KBest

Independent Examiner's report to the trustees/members of The PCC of St Michael & All Angels, Mottram in Longdendale

Registered charity number: 1168054

I report on the accounts for the year ended 31st December 2025 which are set out on the following pages.

Respective responsibilities of the Trustees and Independent Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under Section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility

- to examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

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 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 Examiner's Statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act or
- the accounts do not accord with the accounting records
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: S Schulz .. Date: 20th August 2026

Mrs Sue Schulz
Data Developments (UK) Ltd
First Floor, The Chubb Building, Fryer Street, Wolverhampton WV1 1HT

The Parochial Church Council of St Michael & All Angels, Mottram in Longdendale Financial Statements for the Year Ended 31st December 2025

Accounting Policies

The PCC is a public benefit entity within the meaning of FRS 102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations' "true and fair view" provisions. They have also been prepared in accordance with the Charities SORP (FRS 102).

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. 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. There may be minor discrepancies in the totals as the pence are not being shown.

Cashflow Statement

The Charity has taken advantage of the exemption in FRS102 from the requirement to produce a Cash flow statement on the grounds that the income does not exceed £500,000.

Going Concern

There are no material uncertainties, related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern.

Accounting Estimates and Prior Year Errors

No changes to accounting estimates have occurred in the reporting period. No material prior year errors have been identified in the reporting period.

Description of Funds

Unrestricted funds are income funds of the PCC that are available for spending on the general purposes of the PCC, including amounts designated by the PCC for fixed assets for its own use or for spending on a future project and which are therefore not included in its "free reserves" as disclosed in the trustees' annual report.

Restricted funds comprise of two elements:
a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest
b) donations or grants received for a specific object or invited by the PCC for a specific object.
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.
The PCC does not usually invest separately for each fund. Where there is no separate investment, interest is apportioned to individual funds on an average balance basis.

Endowment funds are restricted funds that must be retained as trust capital either permanently or subject to a discretionary power to spend capital as income, and where the use of any income or other benefit derived from the capital may be restricted or unrestricted. Full details of all their restrictions are shown in the notes to the accounts.

Income

Planned giving, collections and donations are recognised when received or when the PCC becomes entitled to the resource and the monetary value can be measured with sufficient reliability. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and Legacies are accounted for when the PCC is legally entitled to the amounts due and the monetary value can be measured with sufficient reliability. Dividends are accounted for when receivable, interest is accrued. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

Expenditure

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 common fund is accounted for when due. Amounts received specifically for mission are dealt with as restricted funds. All other expenditure is generally recognised when it is incurred and is accounted for gross.

Governance and Support Costs

Support costs should be allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the PCC and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources eg by allocating staff costs by time spent and other costs by their usage.

Fixed Assets

Consecrated and benefice property is not included in the accounts by s.10(2)(a)&(C) of the Charities Act 2011.

Moveable 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). For anything acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements.

No depreciation is provided on buildings as the currently estimated residual value of the properties is not less than their carrying value and the remaining useful life of these assets exceeds 50 years, so that any depreciation charges would be immaterial.
Other tangible fixed assets are valued at cost.

Investments

Investments in quoted shares, traded bonds and similar investments are valued initially at cost and subsequently at market value at the year end. Investments held for re-sale are treated as current asset investments.

Debtors

Debtors are measured on initial recognition at settlement amount. Subsequently they are measured at cash expected to be received.

Creditors and Accruals

Creditors are measured at settlement amounts less any trade discounts. Accruals are measured on best estimate of the amount required to settle the obligation at the reporting date.

The Parochial Church Council of St Michael & All Angels, Mottram in Longdendale
Financial Statements for the Year Ended 31st December 2025

Statement of Financial Activities

	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
Receipts						
Donations and legacies	52,382	-	(16,843)	-	35,538	464,979
Income from charitable activities	7,357	-	-	-	7,357	5,761
Other trading activities	14,247	-	-	-	14,247	15,873
Investments	9,423	-	1,039	-	10,462	11,337
Other income	38,913	-	-	-	38,913	1,374
Total income	**122,322**	**-**	**(15,804)**	**-**	**106,518**	**499,324**
Payments						
Raising funds	55	-	-	-	55	21
Expenditure on charitable activities	128,149	1,685	94,044	-	223,879	308,385
Other expenditure	55	-	-	-	55	71
Total expenditure	**128,259**	**1,685**	**94,044**	**-**	**223,988**	**308,477**
Net income / (expenditure) resources before transfer	**(5,936)**	**(1,685)**	**(109,849)**	**-**	**(117,470)**	**190,847**
Transfers						
Gross transfers between funds - in	1,432	-	4,664	-	6,097	22,334
Gross transfers between funds - out	(1,847)	-	(4,250)	-	(6,097)	(22,334)
Other recognised gains / losses						
Gains/losses on investment assets	(595)	-	-	-	(595)	95,679
Gains on revaluation, fixed assets, charity's own use	-	-	-	-	-	-
Net movement in funds	**(6,945)**	**(1,685)**	**(109,434)**	**-**	**(118,065)**	**286,525**
Reconciliation of funds						
Total funds brought forward	**32,850**	**433,509**	**129,803**	**-**	**596,162**	**309,636**
Total funds carried forward	**25,904**	**431,824**	**20,369**	**-**	**478,097**	**596,162**
Represented by						
Unrestricted						
General Fund	25,865	-	-	-	25,865	32,810
Designated						
Band - Legacy	-	3,500	-	-	3,500	3,500
Cox - Legacy	-	1,985	-	-	1,985	2,405
Curates House	-	210,000	-	-	210,000	210,000
Lamb - Legacy	-	7,018	-	-	7,018	8,283
Pathway - Friends Of Mottram Church	-	-	-	-	-	-
Reverend Bequest	-	107,336	-	-	107,336	107,336
Swann - Legacy	-	102,025	-	-	102,025	102,025
Restricted						
Action Together / Zumba	-	-	-	-	-	1,432
Agency collection	-	-	-	-	-	-
Bell Ringers	-	-	22,036	-	22,036	33,279
Bell Ringers 2021	-	-	-	-	-	2,818
Bell Tower & Heating Fund	-	-	(29,025)	-	(29,025)	65,632
Broad Bottom General	-	-	2,019	-	2,019	1,777
Curacy	-	-	-	-	-	-
First Steps Toddler Group	-	-	348	-	348	-
J Baxter Legacy	-	-	-	-	-	-
Mottram General	-	-	17,909	-	17,909	15,265
Place Of Welcome	-	-	7,081	-	7,081	9,600
Reverend Bequest	-	-	-	-	-	-
Various Additional Funds	-	-	-	-	-	-

The Parochial Church Council of St Michael & All Angels, Mottram in Longdendale
Financial Statements for the Year Ended 31st December 2025

Balance Sheet

Class and code	Description	As at 31/12/2025	As at 31/12/2024
Fixed assets			
6401	Curates House	210,000	210,000
6402	Photocopier	2,449	3,537
6403	CCLA Investment fund	6,304	6,568
	Total Fixed assets	**218,753**	**220,104**
Current assets			
6501	Bank current account - Money Clubs and Society	22,063	28,997
6502	Bank deposit account	-	-
6503	CCLA 609284001D	17,909	16,958
6504	CCLA Broadbottom General	2,019	1,931
6505	Cash Management Account	194,650	252,599
6591	Grant Debtors	18,906	36,832
6592	Other Debtors	-	48,488
6593	Prepayments	-	331
Z05	Accounts Receivable	7,618	-
	Total Current assets	**263,165**	**386,137**
Liabilities			
6601	Loans received	-	-
6602	Accruals	-	1,757
6611	HMRC - Control	-	-
6615	Payroll - Control	-	-
6616	Retention creditor	-	3,553
6620	Deferred Income Weddings	-	-
6699	Agency collections	3,820	4,769
	Total Liabilities	**3,820**	**10,079**
	Net Asset surplus (deficit)	**478,097**	**596,162**
Reserves			
	Excess/(deficit) to date	(117,470)	90,647
Z01	Starting balances	596,130	409,836
Z02	Gains/(losses) on investment assets	(563)	95,679
Z03	Gains/(losses) on reval of fixed assets	-	-
Z06	Salary P&L	-	-
	Total Reserves	**478,097**	**596,162**
	Represented by Funds		
	General (Unrestricted)	25,904	32,850
	Designated	431,824	433,509
	Restricted	20,369	129,803
	Total	**478,097**	**596,162**

6TH SEPTEMBER.

Approved by the PCC on ..... 2026 and signed on its behalf by:

....

The Parochial Church Council of St Michael & All Angels, Mottram in Longdendale
Financial Statements for the Year Ended 31st December 2025

Fund movement summary – 2025

Fund	Opening	Incoming	Outgoing	Transfers	Gains/Losses	Journals	Closing
Band							
Designated	3,500	-	-	-	-	-	3,500
Sub-totals	**3,500**	**-**	**-**	**-**	**-**	**-**	**3,500**
Bell							
Restricted	33,279	(17,613)	(3,553)	2,818	-	-	22,036
Sub-totals	**33,279**	**(17,613)**	**(3,553)**	**2,818**	**-**	**-**	**22,036**
Bell&Heat							
Restricted	65,632	-	94,656	-	-	-	(29,025)
Sub-totals	**65,632**	**-**	**94,656**	**-**	**-**	**-**	**(29,025)**
BG-CCLA							
Restricted	1,777	87	-	154	-	-	2,019
Sub-totals	**1,777**	**87**	**-**	**154**	**-**	**-**	**2,019**
BR21							
Restricted	2,818	-	-	(2,818)	-	-	-
Sub-totals	**2,818**	**-**	**-**	**(2,818)**	**-**	**-**	**-**
COX							
Designated	2,405	-	420	-	-	-	1,985
Sub-totals	**2,405**	**-**	**420**	**-**	**-**	**-**	**1,985**
Curates							
Designated	210,000	-	-	-	-	-	210,000
Sub-totals	**210,000**	**-**	**-**	**-**	**-**	**-**	**210,000**
First Steps							
Restricted	-	770	422	-	-	-	348
Sub-totals	**-**	**770**	**422**	**-**	**-**	**-**	**348**
Hills							
Designated	107,297	-	-	-	-	-	107,297
Sub-totals	**107,297**	**-**	**-**	**-**	**-**	**-**	**107,297**
Lamb							
Designated	8,283	-	1,265	-	-	-	7,018
Sub-totals	**8,283**	**-**	**1,265**	**-**	**-**	**-**	**7,018**
MG - CCLA							
Restricted	15,265	952	-	1,693	-	-	17,909
Sub-totals	**15,265**	**952**	**-**	**1,693**	**-**	**-**	**17,909**
PoWel							
Restricted	9,600	-	2,519	-	-	-	7,081
Sub-totals	**9,600**	**-**	**2,519**	**-**	**-**	**-**	**7,081**
Swann							
Designated	102,025	-	-	-	-	-	102,025
Sub-totals	**102,025**	**-**	**-**	**-**	**-**	**-**	**102,025**
Zumba							
Restricted	1,432	-	-	(1,432)	-	-	-

Sub-totals	**1,432**	**-**	**-**	**(1,432)**	**-**	**-**	**-**
General							
Unrestricted	32,850	122,322	128,259	(415)	(263)	(331)	25,904
Sub-totals	**32,850**	**122,322**	**128,259**	**(415)**	**(263)**	**(331)**	**25,904**
Totals	**596,162**	**106,518**	**223,988**	**-**	**(263)**	**(331)**	**478,097**

Analysis of Transfer between Funds

	Unrestricted £	Designated £	Restricted £
To Bell Ringers fund to close Bell Ringers 2021 fund			2,818
To Bell Ringers fund to close Bell Ringers 2021 fund			(2,818)
To Broadbottom general fund from unrestricted general fund	(154)		154
To Moltram general fund to close Zumba fund			1,432
To Moltram general fund to close Zumba fund			(1,432)
To Moltram general fund from unrestricted general fund	(261)		261
Total	**(415)**	**-**	**415**

Fund Description

Unrestricted funds
General fund –the general fund is the PCC's unrestricted, undesignated fund available for any of the PCC's purposes without restriction

Designated funds:
Legacy funds –holds legacies received in 2024 for non-routine expenses which can be clearly identified by the church and family members.
Hills legacy – relates to a legacy received in 2021 and designated for bell frame repair, path work and 3 year funding for a family worker.
Investment Property – this relates to the value of the property at 59 Lower Market Street, formerly used as the curate house.
Pathway fund – relates to funds set aside for the pathway renovation project.

Restricted funds
Places of Welcome fund – funds received to establish a Places of Welcome project.
Zumba fund – funds received to establish a Zumba/ activity project.
Bell Ringers and 2021 Bell Ringers funds – funds received to support maintenance and upkeep of the bells Bell
Tower & Heating fund – relates to the bell tower and heating project.
Broadbottom fund – a historic fund for the church community of Broadbottom Mottram fund – a historic fund for the church community of Mottram.

Fund movement summary – 2024

Fund	Opening	Incoming	Outgoing	Transfers	Gains/Losses	Journals	Closing
Band							
Designated	-	3,500	-	-	-	-	3,500
Sub-totals	**-**	**3,500**	**-**	**-**	**-**	**-**	**3,500**
Bell							
Restricted	13	36,834	3,553	(15)	-	-	33,279
Sub-totals	**13**	**36,834**	**3,553**	**(15)**	**-**	**-**	**33,279**
Bell&Heat							
Restricted	-	249,180	183,548	-	-	-	65,632
Sub-totals	**-**	**249,180**	**183,548**	**-**	**-**	**-**	**65,632**
BG-CCLA							
Restricted	1,777	-	-	-	-	-	1,777
Sub-totals	**1,777**	**-**	**-**	**-**	**-**	**-**	**1,777**
BR21							
Restricted	2,672	131	-	15	-	-	2,818
Sub-totals	**2,672**	**131**	**-**	**15**	**-**	**-**	**2,818**
COX							
Designated	-	3,000	595	-	-	-	2,405
Sub-totals	**-**	**3,000**	**595**	**-**	**-**	**-**	**2,405**
Curates							
Designated	114,793	-	-	-	95,207	-	210,000
Sub-totals	**114,793**	**-**	**-**	**-**	**95,207**	**-**	**210,000**
Hills							
Designated	100,987	-	(116)	6,194	-	-	107,297
Sub-totals	**100,987**	**-**	**(116)**	**6,194**	**-**	**-**	**107,297**
Lamb							
Designated	-	10,000	1,717	-	-	-	8,283
Sub-totals	**-**	**10,000**	**1,717**	**-**	**-**	**-**	**8,283**
MG - CCLA							
Restricted	15,265	-	-	-	-	-	15,265
Sub-totals	**15,265**	**-**	**-**	**-**	**-**	**-**	**15,265**
Path							
Designated	5,320	-	-	(5,320)	-	-	-
Sub-totals	**5,320**	**-**	**-**	**(5,320)**	**-**	**-**	**-**
PoWel							
Restricted	9,800	-	200	-	-	-	9,600
Sub-totals	**9,800**	**-**	**200**	**-**	**-**	**-**	**9,600**
Swann							
Designated	-	102,025	-	-	-	-	102,025
Sub-totals	**-**	**102,025**	**-**	**-**	**-**	**-**	**102,025**

VAF							
Restricted	37	-	-	(37)	-	-	-
Sub-totals	**37**	**-**	**-**	**(37)**	**-**	**-**	**-**
Zumba							
Restricted	1,583	-	956	806	-	-	1,432
Sub-totals	**1,583**	**-**	**956**	**806**	**-**	**-**	**1,432**
General							
Unrestricted	57,391	94,655	118,024	(1,644)	-	471	32,850
Sub-totals	**57,391**	**94,655**	**118,024**	**(1,644)**	**-**	**471**	**32,850**
Totals	**309,636**	**499,324**	**308,477**	**-**	**95,207**	**471**	**596,162**

Analysis of income and expenditure

	Unrestricted	Designated	Restricted	Endowment	Total This year	Total Last year
RECEIPTS						
Donations and legacies						
Gift Aid - Bank	33,657	-	288	-	33,945	31,900
Gift Aid - Envelopes	427	-	-	-	427	473
Other planned giving	-	-	-	-	-	1,493
Loose plate collections	3,921	-	-	-	3,921	3,684
Income from Digital Giving	1,755	-	-	-	1,755	1,820
Income From Just Giving	-	-	-	-	-	41
One-off Gift Aid gifts	212	-	-	-	212	150
Donations appeals etc	1,421	-	-	-	1,421	5,000
Tax recoverable on Gift Aid	8,662	-	-	-	8,662	14,463
Legacies	1,000	-	-	-	1,000	118,525
Non-recurring one-off grants	-	-	(17,626)	-	(17,626)	281,012
Other funds generated	1,326	-	495	-	1,821	6,418
Donations and legacies Totals	**52,382**	**-**	**(16,843)**	**-**	**35,538**	**464,979**
Income from charitable activities						
Organist - Wedding & Funerals	150	-	-	-	150	-
Verger - Weddings & Funerals	35	-	-	-	35	-
Fees for weddings and funerals	7,136	-	-	-	7,136	5,761
Church hall lettings - objectives	36	-	-	-	36	-
Income from charitable activities Totals	**7,357**	**-**	**-**	**-**	**7,357**	**5,761**
Other trading activities						
Bookstall sales - fund raising	10	-	-	-	10	4
Church hall lettings - fund raising	12,153	-	-	-	12,153	12,999
Magazine income - advertising	794	-	-	-	794	946
Parish magazine sales	1,291	-	-	-	1,291	1,924
Other trading activities Totals	**14,247**	**-**	**-**	**-**	**14,247**	**15,873**
Investments						
Dividends	-	-	1,039	-	1,039	-
Bank and building society interest	2,593	-	-	-	2,593	3,687
Rent from lands or buildings	6,830	-	-	-	6,830	7,650
Investments Totals	**9,423**	**-**	**1,039**	**-**	**10,462**	**11,337**

Other income					
Other Funds - Jam Jars	370	-	-	- 370	505
Other Funds - Coffee	438	-	-	- 438	504
Votive Candles Box	-	-	-	- -	135
Flag Flying	335	-	-	- 335	230
L P of Worship	37,715	-	-	- 37,715	-
Income - Undefined	55	-	-	- 55	-
Other income Totals	**38,913**	**-**	**-**	**- 38,913**	**1,374**
Receipts Grand totals	**122,322**	**-**	**(15,804)**	**- 106,518**	**499,324**
PAYMENTS					
Raising funds					
Costs of fetes & other events	34	-	-	- 34	-
Cost of Digital Giving	20	-	-	- 20	21
Raising funds Totals	**55**	**-**	**-**	**- 55**	**21**
Expenditure on charitable activities					
Room Hire	-	-	1,635	- 1,635	779
Property Management Costs	-	-	-	- -	918
Giving to missionary societies	-	-	-	- -	586
Home mission	100	-	-	- 100	-
Outreach	571	-	1,610	- 2,180	1,102
Secular charities	50	-	-	- 50	-
Ministry parish share etc	78,169	-	-	- 78,169	50,100
Assistant staff costs	1,852	-	-	- 1,852	-
Salary Parish Administrator / Book keeper	4,024	-	-	- 4,024	4,586
Salary - Caretaker Magdalene Centre	2,999	-	-	- 2,999	3,466
Salary - Parish Outreach Worker	-	-	-	- -	9,160
Salary - Verger	459	-	-	- 459	420
NI	-	-	-	- -	313
Working expenses of incumbent	1,330	-	55	- 1,385	752
Council tax	3,046	-	-	- 3,046	1,045
Vicarage House expenses	-	-	-	- -	349
Water rates - vicarage	323	-	-	- 323	541
Vicar's telephone	-	-	-	- -	839
Parish training and mission	67	-	-	- 67	-
Church running - insurance	7,402	-	-	- 7,402	11,065
Organist Fees - Sunday Services	2,078	-	-	- 2,078	1,605
Organist Fees - Funeral & Weddings	75	-	-	- 75	60
Church maintenance	1,787	-	180	- 1,967	2,555
Cleaning	418	-	-	- 418	41
Upkeep of services	2,569	597	95	- 3,261	2,208
Administration	2,807	1,088	-	- 3,895	5,846
Visiting speakers / locums	117	-	-	- 117	5,518
Church running - electric	1,675	-	-	- 1,675	2,829
Church running - gas	4,048	-	-	- 4,048	817
Church running - water	254	-	-	- 254	275
Magazine expenses	-	-	-	- -	216
Bookstall costs	-	-	-	- -	25
Hall running - electricity	2,152	-	-	- 2,152	2,796
Hall running - gas	3,838	-	-	- 3,838	5,040
Hall running - insurance	2,774	-	-	- 2,774	2,916
Hall running - maintenance	1,434	-	-	- 1,434	1,693
Hall running - water	324	-	-	- 324	290
Church major repairs - structure	864	-	-	- 864	-
Church major repairs - installation	-	-	90,470	- 90,470	187,101
Other PCC property upkeep	544	-	-	- 544	533
Expenditure on charitable activities Totals	**128,149**	**1,685**	**94,044**	**- 223,879**	**308,385**

Other expenditure						
Property Repair & Maintenance Costs	-	-	-	-	-	71
Misc - to be defined	55	-	-	-	55	-
Other expenditure Totals	**55**	**-**	**-**	**-**	**55**	**71**
Payments Grand totals	**128,259**	**1,685**	**94,044**	**-**	**223,988**	**308,477**

The Parochial Church Council of St Michael & All Angels, Mottram in Longdendale Financial Statements for the Year Ended 31st December 2025

Staff Costs

	2025	2024
Wages & Salaries	£ 7,482	£17,631
Social Security costs	£nil	£313
Average number of employees	3	4

During the year the PCC employed a Parish Administrator, a Caretaker for the Magdalene Centre and a Verger (all part-time) and no payments were large enough to attract social security costs in 2025. The PCC did not employ anyone who earned £60,000 or more in the year (2024: none > £60,000).

There were no employee benefits to key management personnel in the previous or current year.

The PCC offers the National Employment Savings Trust (NEST), but all employees have opted out of this scheme. (2024: all opted out).

Trustees' Remuneration & Expenses

Dejan Melovic is a member of the PCC, he rents from the PCC the property at 59 Lower Market Street via an independent property agent. During the year ending 31st December 2025 rental income of £6,830 was due to the PCC (2024 - £7,650) and there were no balances outstanding at the year end.

Kevin Hall is a member of PCC and during the year ended 31st December, he was employed as a verger. Remuneration totalling £459 was payable for duties during the year (2024 - £420).

Clergy and PCC members claimed reimbursement of expenditure on behalf of the parish of £1,671 for 9 members.

Trustee indemnity insurance with a liability cover of £250,000 has been taken out within the Parish Guard insurance premium with Ecclesiastical Insurance.

Related Parties

No other expenses were paid to any other PCC member, persons closely connected to them, or related parties.

Fixed Assets

a. Tangible Fixed Assets

	Freehold Buildings £	Designated Church Equipment £	Total £
Cost or Valuation			
As at 1st Jan	-	4,353	4,353
Additions in the year			
Disposal in the year			
Revaluation (if any)			
Value at 31st Dec	-	4,353	4,353
Accumulated Depreciation			
As at 1st Jan	-	817	817
Charge for the year		1,087	1,087
Disposals			
Value at 31st Dec	-	1,904	1,904
Net Book Value at 1st Jan 2025	-	3,537	3,537
Net Book Value at 31st Dec 2025	**-**	**2,449**	**2,449**

b. Investment Property

	At 1st Jan £	Additions £	Disposals £	Transfers £	Change in market value £	At 31st Dec £
Designated Funds						
59 Lower Market Street	210,000					210,000
Total	**210,000**					**210,000**

59 Lower Market Street was transferred from fixed assets to investment property during 2024. The PCC considered that this change in classification better reflected its purpose for the parish. Upon transfer to investment property classification, the property was revalued to fair value. The PCC considered the fair value of the property by reference to the online market indices available. It will be reviewed by the PCC on an annual basis. In 2025, the PCC did not feel that the value had changed materially, so no revaluation was made.

c. Fixed Asset Investments

	At 1st Jan £	Additions £	Disposals £	Transfers £	Change in market value £	At 31st Dec £
Unrestricted funds						
CCLA Investment Fund	6,568				(264)	6,304
Total	**6,568**				**(264)**	**6,304**

284.0000 units held in the CCLA Investment Fund at 31.12.2025

Current Assets

a. Debtors

	2025 £	2024 £
Grant debtors	18,906	36,832
Prepayments and accrued income	-	331
Accounts receivable	7,618	-
Other debtors	-	48,488
Total	**26,524**	**85,651**

b. Current Asset Investments

None

Liabilities

a. Amounts falling due in one year

	2025 £	2024 £
Accruals	-	1,757
Retention creditor	-	3,553
Agency collections	3,820	4,769
Total	**3,820**	**10,079**

b. Amounts falling due after more than one year

None

Statement of Assets and Liabilities – 2025

Class and nominal code	General	Designated	Restricted	Endowment	Total	Last year
Fixed Asset - Investments						
CCLA Investment fund	6,304	-	-	-	6,304	6,568
Total	**6,304**	**-**	**-**	**-**	**6,304**	**6,568**
Fixed Asset - Tangible Assets						
Curates House	-	210,000	-	-	210,000	210,000
Photocopier	-	2,449	-	-	2,449	3,537
Total	**-**	**212,449**	**-**	**-**	**212,449**	**213,537**
Current Asset - Cash At Bank And In Hand						
Bank current account - Money Clubs and Society	(115,340)	231,413	(94,010)	-	22,063	28,997
Bank deposit account	11,999	(11,999)	-	-	-	-
Cash Management Account	115,284	-	79,366	-	194,650	252,599
Total	**11,943**	**219,415**	**(14,644)**	**-**	**216,713**	**281,596**
Current Asset - Debtors						
Grant Debtors	-	-	18,906	-	18,906	36,832
Other Debtors	-	-	-	-	-	48,488
Prepayments	-	-	-	-	-	331
Accounts Receivable	7,618	-	-	-	7,618	-
Total	**7,618**	**-**	**18,906**	**-**	**26,523**	**85,651**
Current Asset - Investments						
CCLA 609284001D	-	-	17,909	-	17,909	16,958
CCLA Broadbottom General	-	-	2,019	-	2,019	1,931
Total	**-**	**-**	**19,928**	**-**	**19,928**	**18,889**
Liability - Agency Accounts						
Agency collections	-	-	3,820	-	3,820	4,769
Total	**-**	**-**	**3,820**	**-**	**3,820**	**4,769**
Liability - Creditors: Amounts Falling Due In One Year						
Accruals	-	-	-	-	-	1,757
Retention creditor	-	-	-	-	-	3,553
Total	**-**	**-**	**-**	**-**	**-**	**5,310**
Net total assets	**25,865**	**431,863**	**20,369**	**-**	**478,097**	**596,162**

Statement of Assets and Liabilities – 2024

Class and nominal code	General	Designated	Restricted	Endowment	Total	Last year
Fixed Asset - Investments						
CCLA Investment fund	6,568	-	-	-	6,568	6,420
Total	**6,568**	**-**	**-**	**-**	**6,568**	**6,420**
Fixed Asset - Tangible Assets						
Curates House	-	210,000	-	-	210,000	114,793
Photocopier	-	3,537	-	-	3,537	-
Total	**-**	**213,537**	**-**	**-**	**213,537**	**114,793**

Current Asset - Cash At Bank And In Hand					
Bank curr - Money Clubs and Society	(113,331)	197,985	(55,657)	- 28,997	45,437
Bank deposit account	11,999	(11,999)	-	- -	128,863
Cash Management Account	112,691	-	139,908	- 252,599	-
Total	**11,359**	**185,987**	**84,251**	**- 281,596**	**174,300**
Current Asset - Debtors					
Grant Debtors	-	-	36,832	- 36,832	-
Other Debtors	14,463	34,025	-	- 48,488	-
Prepayments	331	-	-	- 331	-
Total	**14,794**	**34,025**	**36,832**	**- 85,651**	**-**
Current Asset - Investments					
CCLA 609284001D	1,693	-	15,265	- 16,958	15,265
CCLA Broadbottom General	154	-	1,777	- 1,931	1,777
Total	**1,847**	**-**	**17,042**	**- 18,889**	**17,042**
Liability - Agency Accounts					
Agency collections	-	-	4,769	- 4,769	2,212
Total	**-**	**-**	**4,769**	**- 4,769**	**2,212**
Liability - Creditors: Amounts Falling Due In One Year					
Accruals	1,757	-	-	- 1,757	-
HMRC - Control	-	-	-	- -	22
Payroll - Control	-	-	-	- -	1
Retention creditor	-	-	3,553	- 3,553	-
Deferred Income Weddings	-	-	-	- -	684
Total	**1,757**	**-**	**3,553**	**- 5,310**	**707**
Net total assets	**32,810**	**433,548**	**129,803**	**- 596,162**	**309,636**

Comparative Sofa Separate Designated – 2024

	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
Receipts						
Donations and legacies	60,310	118,525	286,145	-	464,979	61,541
Income from charitable activities	5,761	-	-	-	5,761	6,324
Other trading activities	15,873	-	-	-	15,873	9,808
Investments	11,337	-	-	-	11,337	14,222
Other income	1,374	-	-	-	1,374	9,462
Total income	**94,655**	**118,525**	**286,145**	**-**	**499,324**	**101,357**
Payments						
Raising funds	21	-	-	-	21	653
Expenditure on charitable activities	117,932	2,196	188,257	-	308,385	199,629
Other expenditure	71	-	-	-	71	1,274
Total expenditure	**118,024**	**2,196**	**188,257**	**-**	**308,477**	**201,557**
Net income / (expenditure) resources before transfer	**(23,369)**	**116,328**	**97,888**	**-**	**190,847**	**(100,200)**

Transfers					
Gross transfers between funds - in	7,241	14,272	821	- 22,334	725
Gross transfers between funds - out	(8,884)	(13,398)	(52)	- (22,334)	(725)
Other recognised gains / losses					
Gains/losses on investment assets	471	95,207	-	- 95,679	-
Net movement in funds	**(24,541)**	**212,410**	**98,657**	**- 286,525**	**(100,200)**
Reconciliation of funds					
Total funds brought forward	**57,391**	**221,099**	**31,146**	**- 309,636**	**409,836**
Total funds carried forward	**32,850**	**433,509**	**129,803**	**- 596,162**	**309,636**