The Parochial Church Council of the Ecclesiastical Parish of St Andrew, Longton

Report and Accounts
Year ended 31 December 2025

Stewardship
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1 Lamb's Passage, London EC1Y 8AB
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The PCC of the Ecclesiastical Parish of St Andrew, Longton

CHARITY INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2025

Members of the Parochial Church Council	Rev Samuel Thomas Crossley	*Incumbent and chair*
	Stephanie Briggs	*Church Warden*
	Michael Stockley	*Church Warden*
	Stuart Keith	*Deanery Synod*
	John Rimmer	*Deanery Synod*
	Barbara Baller	
	Rachel Dennison	
	Joan Doerich	
	Ben Farrington (appointed May 2025)	
	Michael Fish	
	Rev Margaret Jones (resigned May 2025)	
	Shirley Molder	
	Morag Nuttall	
	Elaine Rimmer	
	Judith Rimmer (resigned May 2025)	
	Jennifer Jane Slinger	
	Susan Tipping (resigned May 2025)	
	Leah Thompson (appointed May 2025)	
	Jennifer Towers (resigned May 2025)	
	Jennifer Waine	
	Judith Wyllie	
Charity Registration Number	1210719	
Principal Address	ST. ANDREWS LIVERPOOL ROAD LONGTON PRESTON PR4 5AA	
Independent Examiner	Sarah Crispin (ACA) Stewardship 1 Lamb's Passage London EC1Y 8AB	

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The PCC of the Ecclesiastical Parish of St Andrew, Longton

ANNUAL REPORT OF THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL

FOR THE YEAR ENDED 31 DECEMBER 2025

The Members of the Parochial Church Council (the 'PCC'), who are the charity's trustees for the purposes of charity law, have pleasure in presenting their report together with the financial statements for the year.

Objects of the charity

The charity is responsible for co-operating with the incumbent, in promoting in the ecclesiastical parish, the whole mission of the Church be it pastoral, evangelistic, social or ecumenical. The PCC is also responsible for maintaining certain church property situated within the parish, namely St Andrew's Church, St Andrew's Community Hall and associated land.

Summary of the charity's main activities and achievements

To further the above objects, the PCC's main activities and achievements during the year centred on worship, discipleship, pastoral care, mission, community engagement, safeguarding, and the care of the church's buildings and resources.

Public worship remained at the heart of parish life. Regular Sunday and midweek services provided opportunities for people to gather for worship, prayer, teaching and fellowship. Seasonal services and occasional offices also enabled the parish to welcome people who are not regular members of the worshipping congregation.

The parish continued to develop its worshipping life and mission. This included growth of both the Classical and Contemporary services; cycles of the Alpha, Bible and Prayer course; growth of Choir Church and partnership with Hutton Church of England Grammar School; a mission weekend. These activities helped deepen Christian discipleship, strengthen relationships within the church family, and create clearer points of connection with the wider community.

Pastoral care continued through visiting, prayer, bereavement support, practical help and informal care within the church family. This has been especially developed though our Anna Chaplaincy ministry. This helped ensure that people experiencing illness, bereavement, loneliness or other pressures were supported by the ministry of the parish.

The church and community hall continued to serve both the worshipping congregation and the wider parish. Hall use and community activities helped maintain the church's presence in the village and provided space for local groups, families and community relationships.

The PCC also gave attention to governance, safeguarding, finance, buildings, health and safety, and administration. This work helped ensure that the parish's worship and mission were supported by appropriate structures, safer practice and responsible stewardship of resources.

In planning the activities the PCC have applied the guidance on public benefit issued by the Charity Commission.

Volunteers

Most of the charity's activities are undertaken by volunteers. Volunteers contribute to worship, music, welcome, children's and youth work, pastoral care, administration, finance, buildings, fundraising, community events and governance. The PCC records its thanks for their service during the year.

The PCC of the Ecclesiastical Parish of St Andrew, Longton

ANNUAL REPORT OF THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL

FOR THE YEAR ENDED 31 DECEMBER 2025

Structure, Governance and Management

The charity is registered with the Charity Commission and operates under the Charities Act 2011. The governing documents for the charity are the Parochial Church Councils (Powers) Measure 1956 (as amended) and the Church Representation Rules.

The appointment of PCC members is governed by, and set out in, the Church Representation Rules. The PCC comprises ex-officio members (which includes clergy and churchwardens), elected members and co-opted members. The PCC organise elections annually before the Annual Parochial Church Meeting (APCM) to fill vacancies.

Responsibility for setting policy and making key decisions rests with the PCC, which meets regularly to review the worship, mission, finance, safeguarding, buildings and administration of the parish. The Standing Committee meets between PCC meetings where necessary and reports to the PCC. Day-to-day leadership is exercised by the incumbent, churchwardens and relevant officers, within the authority given by the PCC.

Financial review

During the year total income decreased by £55,394, to £173,838 but this was mainly due to a fall in restricted income of £52,901 relating to the hall refubishment project. Costs of the refurbishment have been capitalised as freehold improvements and will be depreciated from 2026. Total expenditure decreased by £20,709, to £113,813. The surplus for the year after losses on investments was £59,246. Net current assets decreased by £9,988.

The PCC continued to monitor income and expenditure carefully during the year. The main financial pressures remain the cost of maintaining the church and hall buildings, utility and insurance costs, parish share, and the need to sustain regular giving and hall income.

During the year, the PCC also continued to account for restricted grant funding connected with hall refurbishment and maintenance, as shown in the notes to the accounts. We are grateful to our grant funder during the year:
Asda Foundation
Garfield Weston Foundation
Bernard Sunley Foundation
South Ribble Borough Council

Funds in deficit

The PCC has reviewed the position of its funds at the year end. There were no material funds in deficit requiring separate explanation.

Reserves policy

The PCC's policy is to maintain unrestricted cash reserves of at least £15,000, to provide for short-term cash-flow needs and unexpected expenditure. This reflects the volatility of giving and hall income, and the need to respond to building maintenance issues. The policy is reviewed annually.

At the year end, unrestricted cash reserves were £61,551, and the PCC was within its reserves policy.

Going concern

The PCC has reviewed the charity's financial position, including its reserves, expected income and planned expenditure. On that basis, the PCC considers that the charity remains a going concern and that it is appropriate to prepare the financial statements on that basis.

Key risks and uncertainties

The charity is exposed to various risks - be they operational, financial or reputational. The PCC review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks.

The main risks identified by the PCC are the cost and condition of the church and hall buildings, pressure on unrestricted income, rising operating costs, safeguarding responsibilities, and the need to maintain sufficient volunteers for worship, mission, governance and community activity.

Other matters

With regard to the PCC's obligations to safeguard children and vulnerable adults, the members of the PCC confirm that they have complied with their duties under section 5 of the Safeguarding and Clergy Discipline Measure 2016.

The PCC has adopted Church of England safeguarding policies and receives safeguarding reports during the year. Safeguarding training, DBS checks and safer recruitment are monitored through the Parish Safeguarding Officer and the PCC.

The Diocese assessed the PCC's Parish Share at £87,509 for the year to 31 December 2025. Having reviewed the PCC's finances, the members of the PCC decided to contribute £34,000. This decision reflected a transitional year as the parish finances were reorganised.

The last quinquennial inspection was held in 2023. The PCC has reviewed its findings and continues to prioritise essential maintenance, safety and accessibility. Routine maintenance and minor repairs have been carried out during the year, and any significant works are considered by the PCC in the light of available funds and grant opportunities. The report highlighted wall in the choir vestry, which requires attention but has been deemed structurally sound in the short term by an independant structural engineer.

Plans for the future

During the coming year, the PCC intends to continue strengthening the worshipping, pastoral and missional life of the parish. Priorities include supporting growth in worship and discipleship, developing work with children, young people and families, encouraging prayer and lay involvement, maintaining strong safeguarding practice, and ensuring that the church and hall buildings remain safe, welcoming and sustainable for worship and community use. In particular, the PCC will continue to develop the parish's vision around gathering in worship, growing in faith, and going out in service and mission.

The PCC of the Ecclesiastical Parish of St Andrew, Longton

ANNUAL REPORT OF THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL

FOR THE YEAR ENDED 31 DECEMBER 2025

Statement of Responsibilities of the Members of the Parochial Church Council

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

Charity law requires the PCC to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and of its incoming resources and application of resources for the financial year. In preparing these financial statements, the PCC are required to:

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

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 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

This report was approved by the PCC and signed on their behalf by:

Sam Crossley
Sam Crossley (May 19, 2026 11:21:28 GMT+1)

Rev Samuel Thomas Crossley

Date: May 19, 2026

INDEPENDENT EXAMINER'S REPORT

TO THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL OF

The PCC of the Ecclesiastical Parish of St Andrew, Longton ('the Charity')

I report to the members of the PCC (who are also the charity's trustees) on my examination of the accounts of the Charity for the year ended 31 December 2025 on pages 9 to 16 following, which have been prepared on the basis of the accounting policies set out on pages 9 and 10.

Responsibilities and basis of report

As members of the PCC you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. 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 no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Sarah Crispin
Sarah Crispin (May 21, 2026 11:15:14 GMT+1)

Sarah Crispin (ACA)
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: May 21, 2026

The PCC of the Ecclesiastical Parish of St Andrew, Longton

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2025 £	Total Funds 2024 £
INCOME AND ENDOWMENTS FROM:						
Donations and legacies	3	95,359	43,120	-	138,479	190,132
Charitable activities	4	10,864	-	-	10,864	12,186
Other trading activities	5	22,964	-	-	22,964	25,410
Investments	6	1,411	120	-	1,531	1,504
Total income and endowments		130,598	43,240	-	173,838	229,232
EXPENDITURE ON:						
Charitable activities	7	102,708	9,015	-	111,723	131,675
Raising funds	8	2,090	-	-	2,090	2,847
Total expenditure		104,798	9,015	-	113,813	134,522
Net gains/(losses) on investments		-	-	(779)	(779)	435
Net income/(expenditure)		25,800	34,225	(779)	59,246	95,145
Transfers between funds	16	50,647	(50,647)	-	-	-
		76,447	(16,422)	(779)	59,246	95,145
Other recognised gains/(losses):						
Gains/(losses) on revaluation of fixed assets		-	-	-	-	-
Net movement in funds		76,447	(16,422)	(779)	59,246	95,145
Reconciliation of funds:						
Total funds brought forward		134,038	37,980	19,448	191,466	96,321
Total funds carried forward	16	210,485	21,558	18,669	250,712	191,466

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The notes on page 9 to 16 form part of these accounts.

The PCC of the Ecclesiastical Parish of St Andrew, Longton

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2025 £	Total Funds 2024 £
FIXED ASSETS						
Tangible assets	10	150,902	-	-	150,902	80,889
Investments	11	-	-	18,669	18,669	19,448
		150,902	-	18,669	169,571	100,337
CURRENT ASSETS						
Debtors	12	21,716	-	-	21,716	13,139
Investments	13	26,104	-	-	26,104	23,707
Cash at bank and in hand	14	61,552	21,557	-	83,109	95,749
		109,371	21,557	-	130,929	132,595
CREDITORS: Amounts falling due within one year	15	(49,788)	-	-	(49,788)	(41,466)
Net current assets / (liabilities)		59,584	21,557	-	81,141	91,129
Total assets less current liabilities		210,485	21,557	18,669	250,712	191,466
TOTAL NET ASSETS		210,485	21,557	18,669	250,712	191,466
FUND BALANCES	16					
Unrestricted Funds						
General funds		192,779	-	-	192,779	117,098
Designated funds		17,706	-	-	17,706	16,940
		210,485	-	-	210,485	134,038
Restricted Funds		-	21,557	-	21,557	37,980
Endowment Funds				18,669	18,669	19,448
		210,485	21,557	18,669	250,712	191,466

The financial statements were approved by the members of the PCC and were signed on its behalf by:

Sam Crossley
Sam Crossley (May 19, 2026 11:21:28 GMT+1)

Rev Samuel Thomas Crossley

Date: May 19, 2026

Charity number: 1210719

The notes on page 9 to 16 form part of these accounts.

The PCC of the Ecclesiastical Parish of St Andrew, Longton

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Statutory Information

The Parochial Church Council of the Ecclesiastical Parish of St Andrew, Longton is a charity registered with the Charity Commission in England & Wales. The charity's registered number and principal address can be found on the Charity Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention. The financial statements include all activities for which the PCC is legally responsible; the activities of informal gatherings of church members and groups that owe their main affiliation to another body are excluded.

These financial statements have been prepared in accordance with The Church Accounting Regulations 2006, the 'Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)' ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The Charities (Accounts and Reports) Regulations 2008 (the '2008 Regulations') requires charities to prepare their accounts in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005' but this accounting standard has since been withdrawn and has been replaced by the Charities SORP mentioned in the preceding paragraph. The charity has prepared these financial statements in accordance with the new Charities SORP; this departure from the 2008 Regulations is believed to be necessary for these financial statements to give a 'true and fair view'.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The PCC have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The PCC have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the PCC have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The PCC have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income (which includes planned giving, collections and other donations) is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part income is generally recognised when it is received by, or on behalf of, the PCC. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

ii) Legacies. Income from legacies is recognised when a distribution is received from the estate or, if earlier, when the charity has been notified that a distribution will be made and the amount receivable can be measured reliably.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects.

Income from other trading activities represents income receivable from activities undertaken to generate funds for the charity. It includes income from hall hire and fundraising events.

Investment income represents income generated by the charity's assets and includes income from dividends and bank interest.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Contributions in respect of the diocesan parish share are included in the Statement of Financial Activities for all amounts agreed to being payable for the financial year. Any contributions that have not been paid over by the year end are included as a creditor.

Expenditure on raising funds comprises the costs incurred on fundraising events.

2 Accounting Policies (cont.)

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the PCC in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the PCC for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects. Endowment funds are donations that are retained as capital in accordance with the donor's wishes. The nature of the restriction determines whether the endowments represent permanent endowments or expendable endowments.

e) Tangible fixed assets

Consecrated and beneficed property is not included in these financial statements by virtue of s.10(2) of the Charities Act 2011. All expenditure on consecrated or beneficed buildings is written off in the year in which it is incurred.

Movable church furnishings held by the incumbent and Churchwardens on special trust for the PCC and which require a faculty for disposal are capitalised in accordance with the policy set out below. These items are regarded as inalienable property and are listed in the church's inventory which can be inspected at any reasonable time. Inalienable property acquired prior to 2000 has not been capitalised as there is insufficient cost information available.

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £1,000 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Freehold improvements	Over 25 years
Equipment	Over 3 to 10 years

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Investments

Fixed asset investments are held to generate income and / or for their investment potential. Current asset investments are investments that are held specifically for sale or are investments that the charity expects to sell by the next balance sheet date. Investments, other than social investments (see below), are valued as follows:

i) Investment property and listed investments are valued at their market value (fair value) at the balance sheet date.

ii) Unlisted investments are measured at cost less impairment where it becomes apparent that the amount that could be realised is less than cost.

g) Taxation

The charity has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

h) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

i) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

j) Critical accounting estimates and areas of judgement

In preparing financial statements certain judgements, estimates and assumptions have to be made that affect the amounts recognised in the financial statements. The members of the PCC consider the following to be significant:

i) The annual depreciation charge for property, plant and equipment is sensitive to changes in the estimates for useful economic life and residual value. These estimates are reassessed annually and, when necessary, adjusted to reflect current circumstances

3 Donations and legacies

	2025	2024
	£	£
Donations of cash and similar	78,359	64,074
Other grants receivable	43,120	92,950
Legacies receivable	-	20,000
Gift aid recoverable	17,000	13,108
	138,479	190,132

4 Income from charitable activities

	2025	2024
	£	£
PCC Fees	10,864	12,186
	10,864	12,186

5 Income from other trading activities

	2025	2024
	£	£
Hall rental income	14,534	10,337
Parish magazine sales	1,127	3,496
Fundraising events	7,303	11,577
	22,964	25,410

6 Investment income

	2025	2024
	£	£
Dividend income	540	527
Bank interest	991	977
	1,531	1,504

7 Charitable expenditure

	2025	2024
	£	£
a Costs incurred directly on specific activities		
Ministry expenses:		
Parish share	34,000	58,000
Clergy expenses incl accommodation	5,386	8,982
Ministry expenses	10,079	16,001
	49,465	82,983
Property expenses:		
Operational costs for church	43,937	34,980
Operational costs for church hall	3,317	5,732
	47,254	40,712
	96,719	123,695
b Costs incurred on support & administration		
Governance costs		
Independent examiner's fee	2,830	790
Other	47	-
	2,877	790
Administration	9,900	7,190
Communications	2,227	
	15,004	7,980
Total expenditure	111,723	131,675

The fee payable to the independent examiner for preparing and examining the accounts was £2,040 (2024: £790 for independent examination only).

8 Cost of raising funds

	2025	2024
	£	£
Fundraising event costs	2,090	2,847

	2,090	2,847

9 Acting as agent

On occasion the charity receives money on behalf of other charities, which it banks and then pays out to these charities. This income is received as agent for these other charities and the income, and the related payments, are excluded from the Statement of Financial Activities; any money that has not been distributed by the year end is recognised as a creditor.

During the year the charity acted as agent for wedding & funeral fees due to Blackburn Diocesan Board of Finance (BDBF) and individuals serving as organist & verger. In that capacity the charity:

a) received £6,027 and paid £3,654
b) at the year end the charity owed £2,373 (2024: £nil) to BDBF

10 Tangible fixed assets

	Freehold Improvements £	Equipment £	Total 2025 £
Cost			
At 1 January 2025	80,889	-	80,889
Additions	52,117	17,896	70,013
At 31 December 2025	133,006	17,896	150,902
Accumulated depreciation			
At 1 January 2025	-	-	-
Charge for the year	-	-	-
At 31 December 2025	-	-	-
Net book value			
At 31 December 2025	133,006	17,896	150,902
At 31 December 2024	80,889	-	80,889

Freehold improvements relate to the refurbishment of the Community Hall and depreciation will be charged from 2026. The Community Hall is not included as the historic cost unknown and its depreciated cost is considered to be nil.

11 Fixed asset investments

	CCLA Investments	2025 £	2024 £
Cost or fair value brought forward	19,448	19,448	19,013
Change in value of investments	(779)	(779)	435
Cost or fair value carried forward	18,669	18,669	19,448

12 Debtors: falling due within one year:

	2025 £	2024 £
Trade debtors	2,894	
Gift aid recoverable	17,000	11,968
Other debtors	1,823	489
Prepayments and accrued income	-	682
	21,716	13,139

13 Current asset investments

	2025	2024
	£	£
Cash equivalent deposits	26,104	23,707
	26,104	23,707

14 Cash at Bank and in Hand

	2025	2024
	£	£
Cash at bank with immediate access	79,848	91,547
Petty cash	3,261	4,202
	83,109	95,749

15 Creditors: liabilities falling due within one year

	2025	2024
	£	£
Accruals	27,788	41,466
Parish Share	22,000	-
	49,788	41,466

16 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2025	Incoming resources 2025	Outgoing resources 2025	Transfers in the year 2025	Gains and losses 2025	Closing balance 2025
	£	£	£	£	£	£
Designated Funds						
Building Repairs Fund	16,940	767	-	-	-	17,706
	16,940	767	-	-	-	17,706
General Unrestricted Funds	117,098	129,831	(104,798)	50,647	-	192,779
Total Unrestricted Funds	134,038	130,598	(104,798)	50,647	-	210,485
Restricted Funds						
Hall Refurbishment & Maintenance Fund	22,143	43,240	-	(50,642)	-	14,741
Church Maintenance & Major Works Fund	14,628	-	(7,811)	-	-	6,817
Other restricted funds	1,209	-	(1,204)	(5)	-	-
	37,980	43,240	(9,015)	(50,647)	-	21,557
Endowment Funds						
Church Investment Fund	19,448	-	-	-	(779)	18,669
	19,448	-	-	-	(779)	18,669
Aggregate of funds	191,466	173,838	(113,813)	-	(779)	250,712

The transfer from the Hall Refurbishment fund to General funds represents the capitalisation of freehold improvements made to the Community Hall.

16 Funds (cont.)

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	Unrestricted Funds				
	General funds £	Designated funds £	Restricted funds £	Endowment funds £	2025 £
Tangible fixed assets	150,902	-	-	-	150,902
Investment fixed assets	-	-	-	18,669	18,669
Debtors	21,716	-	-	-	21,716
Investments held as current assets	8,397	17,706	-	-	26,104
Cash at bank and in hand	61,552	-	21,557	-	83,109
Creditors falling due within one year	(49,788)	-	-	-	(49,788)
	192,779	17,706	21,557	18,669	250,712

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2024 £	Incoming resources 2024 £	Outgoing resources 2024 £	Transfers in the year 2024 £	Gains and losses 2024 £	Closing balance 2024 £
Designated Funds						
Building Repairs Fund	16,086	854	-	-	-	16,940
	16,086	854	-	-	-	16,940
General Unrestricted Funds	45,908	132,237	(129,556)	68,509	-	117,098
Total Unrestricted Funds	61,994	133,091	(129,556)	68,509	-	134,038
Restricted Funds						
Hall Refurbishment & Maintenance Fund	530	90,122	-	(68,509)	-	22,143
Church Maintenance & Major Works Fund	13,354	1,274	-	-	-	14,628
Other restricted funds	1,430	4,745	(4,966)	-	-	1,209
	15,314	96,141	(4,966)	(68,509)	-	37,980
Endowment Funds						
Church Investment Fund	19,013	-	-	-	435	19,448
	19,013	-	-	-	435	19,448
Aggregate of funds	96,321	229,232	(134,522)	-	435	191,466

16 Funds (cont.)

Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

	Unrestricted Funds				
	General funds £	Designated funds £	Restricted funds £	Endowment funds £	2024 £
Tangible fixed assets	80,889	-	-	-	80,889
Investment fixed assets	-	-	-	19,448	19,448
Debtors	13,139	-	-	-	13,139
Investments held as current assets	6,767	16,940	-	-	23,707
Cash at bank and in hand	21,414	-	74,335	-	95,749
Creditors falling due within one year	(5,111)	-	(36,355)	-	(41,466)
	117,098	16,940	37,980	19,448	191,466

Designated Funds

The Building Repairs Fund is a designated fund held in a deposit account and set aside for building repairs. This was previously named the Church Maintenance Fund.

Restricted Funds

The Hall Refurbishment & Maintenance Fund represents funds restricted to this purpose

Church Maintenance & Major Works Fund represents funds restricted to this purpose

Other restricted funds consist of several small funds for specific appeals. These funds were all spent by 31 December 2025.

Endowment Funds

The Church Investment Fund is an endowment fund for building, fabric and repairs.

17 Transactions with related parties

During the year the charity:

a) received donations totalling £22,040 from related parties (which includes members of the PCC, any other members of key management and anyone closely connected to them).

Rev Sam Crossley (who is a clergy member of the PCC) receives a stipend from the Diocese and so is not an employee; some of the Parish Share paid to the Diocese is used to help meet the cost of this stipend. Rev Sam Crossley was provided with accommodation (which is customary for clergy) and the cost of this accommodation to the PCC is disclosed in note 7 'Charitable Expenditure' along with reimbursed expenses 'Clergy expenses incl accommodation'.

There have been no other transactions with related parties during the year.

18 Reconciliation with previously reported funds

During the year the charity changed its accounting policy for fixed assets and the previous year's results have been restated. Previously freehold property was held at insurance valuation but this was not considered to reflect the fair value of the property and the policy has been changed to hold property at cost. During the year the charity identified a material error in the allocation between funds reported previously, the inclusion of a deposit account for which no current record can be found and the restricted income & expenditure entries for the hall renovation project and the church maintenance fund. The comparatives presented in these accounts have been re-stated so that they reflect the correction of the errors and a reconciliation with the reserves and results reported previously follows:

Reconciliation of reserves

	General	Designated	Restricted	Endowment	Total 2024
	£	£	£	£	£
Previously reported reserves, at 31 December 2024	1,023,724	-	79,215	-	1,102,939
Adjustments arising from change of accounting policy					
Property held at cost not valuation	(990,732)	-	-	-	(990,732)
Capitalisation of hall renovation costs	80,889	-	-	-	80,889
Adjustments arising from correction of an error in the previous period:					
Correction of restricted expenditure	(16,781)		16,781		
Deposit account included but does not appear to exist	-	-	(1,630)	-	(1,630)
Church Maintenace Fund included as designated	-	16,940	(16,940)	-	-
Unrestricted legacy income moved from restricted	20,000	-	(20,000)	-	-
Church Investment Fund included as endowment	-	-	(19,447)	19,447	-
Re-stated reserves, at 31 December 2024	117,100	16,940	37,979	19,447	191,466

	2023
	£
Previously reported reserves, at 31 December 2023	1,060,481
Adjustments arising from change of accounting policy	
Property held at cost not valuation	(962,530)
Adjustments arising from prior period error	
St Andrew's Hall account included but does not exist	(1,630)
	-
	-
Re-stated reserves, at 31 December 2023	96,321

Reconciliation of results

	2024
	£
Previously reported results	42,458
Adjustments arising from the change of accounting policy:	
Capitalisation of hall renovation costs	80,889
Revaluation of hall	(28,202)
Re-stated results	95,145

The PCC of the Ecclesiastical Parish of St Andrew, Longton

DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES

FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Unrestricted funds General 2025 £	Designated 2025 £	Restricted 2025 £	Endowment 2025 £	Total 2025 £	Unrestricted funds General 2024 £	Designated 2024 £	Restricted 2024 £	Endowment 2024 £	Total 2024 £
INCOME AND ENDOWMENTS FROM:											
Donations and legacies	3	95,359	-	43,120	-	138,479	94,113	-	96,019	-	190,132
Charitable activities	4	10,864	-	-	-	10,864	12,186	-	-	-	12,186
Other trading activities	5	22,964	-	-	-	22,964	25,410	-	-	-	25,410
Investments	6	644	767	120	-	1,531	528	854	122	-	1,504
Total income and endowments		129,831	767	43,240	-	173,838	132,237	854	96,141	-	229,232
EXPENDITURE ON:											
Charitable activities:	7	102,708	-	9,015	-	111,723	126,709	-	4,966	-	131,675
Raising funds	8	2,090	-	-	-	2,090	2,847	-	-	-	2,847
Total Expenditure		104,798	-	9,015	-	113,813	129,556	-	4,966	-	134,522
Net gains/(losses) on investments		-	-	-	(779)	(779)	-	-	-	435	435
Net income/(expenditure)		25,033	767	34,225	(779)	59,246	2,681	854	91,174	435	95,145
Transfers between funds	16	50,647	-	(50,647)	-	-	68,509	-	(68,509)	-	-
		75,680	767	(16,422)	(779)	59,246	71,190	854	22,665	435	95,145
Other recognised gains/(losses):											
Gains/(losses) on revaluation of fixed assets		-	-	-	-	-	-	-	-	-	-
Net movement in funds		75,680	767	(16,422)	(779)	59,246	71,190	854	22,665	435	95,145
Reconciliation of funds:											
Total funds brought forward		117,098	16,940	37,980	19,448	191,466	45,908	16,086	15,314	19,013	96,321
Total funds carried forward	16	192,779	17,706	21,558	18,669	250,712	117,098	16,940	37,980	19,448	191,466