

CHURCH HOUSE, FARNHAM

England & Wales - Charity number 1090190

Details

Status Registered

Legal form Other

Registered 2002-01-22

Register [View on the Charity Commission register](#)

Contact

Address The Rectory
Upper Church Lane
Farnham
GU9 7PW

Phone 01252718117

Email office@standrewsfarnham.org

Activities

Objects: THE OBJECT OF THE CHARITY IS TO FURTHER THE RELIGIOUS AND OTHER CHARITABLE WORK OF THE CHURCH OF ENGLAND IN THE PARISH.

Activities: To further the religious and other charitable work of the Church of England in the Parish of Farnham.

Classification

- **How:** Makes Grants To Organisations
- **What:** Religious Activities, Arts/culture/heritage/science, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** PARISH OF FARNHAM
- Surrey

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£26,849	£7,247	-	-
2024-03-31	£21,469	£6,800	-	-
2023-03-31	£16,654	£7,131	-	-
2022-03-31	£14,813	£7,073	-	-
2021-03-31	£12,419	£18,397	-	-

Trustees

Name	Role	Appointed
REVEREND DAVID UFFINDELL	Chair	2016-09-29
CAROLINE JANE WALKER		2017-04-02
MARTIN EBERHARDT		2020-10-11

CHURCH HOUSE, FARNHAM

England & Wales - Charity number 1090190

Accounts

CHURCH HOUSE, FARNHAM TRUST

FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31ST MARCH 2025

CHURCH HOUSE, FARNHAM TRUST

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FOR THE PERIOD ENDED 31ST MARCH 2025**

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CHURCH HOUSE, FARNHAM TRUST

TRUST INFORMATION

Principal Address Parish Office
The Rectory
Upper Church Lane
Farnham
Surrey GU9 7PW

Trustees

All trustees are ex-officio, being the rector and churchwardens of the parish of Farnham. During the year the following served as trustees.

Trustee - Rector The Reverend David Uffindell

Trustees - Churchwardens Caroline Walker
Martin Eberhardt

Custodian Trustee Guildford Diocesan Board of Finance
The Church of England

Bankers: Lloyds TSB Bank Plc
115 Victoria Road
Aldershot
Hampshire
GU11 1JQ

CCLA Investment Management Limited
The CBF Church of England Funds
One Angel Lane
London
EC4R 3AB

Investment Managers: Charles Stanley & Company Limited
1 Bishops Wharf
Walnut Tree Close
Guildford
Surrey
GU1 4UP

Independent Examiner: Mark Dickinson FCA
Shaw Gibbs (Audit) Limited
Wey Court West
Union Road
Farnham
Surrey
GU9 7PT

CHURCH HOUSE, FARNHAM TRUST

TRUSTEES' REPORT FOR THE PERIOD ENDED 31ST MARCH 2025

The Trustees present their annual report together with the financial statements of Church House, Farnham Trust (the trust) for the ended 31 March 2025. The Trustees confirm that the Annual report and financial statements of the trust comply with the current statutory requirements, the requirements of the trust's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

1. Legal Status

Church House, Farnham is registered with the Charity Commission, charity number 1090190. The Trust was registered as a charity on 22 January 2002. The Governing Document is a Scheme of the Charity Commissioners dated 12 January 2000. The trust is an exempt charity.

2. Object of the Trust

The object of the charity is to further the religious and other charitable work of the Church of England in the Parish of Farnham.

3. Review of the Period

The financial activities and position of the trust are as shown in the annexed accounts.

The trust continued to receive investment income from its investments with Charles Stanley and the Central Board of Finance.

The trust had net incoming unrestricted funds of £24,818 for the year before investment gains.

4. Public Benefit

The trust supports the work of Farnham Parochial Church Council in serving all persons who live in the Parish of Farnham. The trust has previously contributed to the maintenance of the church building and organ. The church is open every day and is available for community groups and organisations within Farnham.

5. Future Developments

The trustees will continue to review suitable projects to identify grants which can be made within the purposes of the trust.

6. Investments

The investments are held in Central Board of Finance Church of England Funds and under the management of Charles Stanley & Company Limited, until such time as monies are required to be expended for the purpose of the trust.

CHURCH HOUSE, FARNHAM TRUST

TRUSTEES' REPORT FOR THE PERIOD ENDED 31ST MARCH 2025

7. Reserves Policy

It is the policy of the trust to maintain unrestricted funds, which are free reserves, until suitable projects are identified by the trustees within the purpose of the trust. The trust also has endowed funds where the income can be used within the object of the trust, but the capital is required to be maintained. Unrestricted reserves at 31 March 2025 amounted to £78,846.

8. General

The financial statements comply with current statutory requirements, the Statement of Recommended Practice and the Charities Act 2011.

9. Trustees

The trustees who served the trust during the period were as follows:

The Reverend David Uffindell
Caroline Walker
Martin Eberhardt

10. Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards and statement of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements, and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. The trustees are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Churchwarden - Caroline Walker

Dated : 13 October 2025

CHURCH HOUSE, FARNHAM TRUST

**REPORT OF THE INDEPENDENT EXAMINER
TO THE TRUSTEES OF CHURCH HOUSE, FARNHAM TRUST**

I report on the financial statements for the year ended 31st March 2025 as set out on pages 5 to 9.

Respective responsibilities of 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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- 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 Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as 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 the course of my examination, no matter has come to my attention:

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

**Mark Dickinson FCA
Shaw Gibbs (Audit) Limited
Wey Court West
Union Road
Farnham
Surrey
GU9 7PT**

Dated : 13 October 2025

CHURCH HOUSE, FARNHAM TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD ENDED 31ST MARCH 2025

	Notes	2025 Endowment Funds £	2025 Unrestricted Funds £	2025 Total Funds £	2024 Total Funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Investment Income	2	0	26,849	26,849	21,469
Grants received		0	0	0	0
Oliver Will Trust transfer		0	0	0	0
TOTAL INCOMING RESOURCES		0	26,849	26,849	21,469
RESOURCES EXPENDED					
Charitable activities					
Grants Payable	3	0	0	0	0
Governance Costs	4	0	1,470	1,470	1,410
		0	1,470	1,470	1,410
Costs of generating funds					
Investment Manager Fees	5	5,216	561	5,777	5,389
		5,216	561	5,777	5,389
TOTAL RESOURCES EXPENDED		5,216	2,031	7,247	6,799
NET (OUTGOING) / INCOMING RESOURCES BEFORE GAINS/ (LOSSES) ON INVESTMENTS		(5,216)	24,818	19,602	14,670
Unrealised Gains / (Losses) on Investments		7,734	830	8,564	20,752
Realised Gains / (Losses) on Investments		(3,777)	(406)	(4,183)	(5,201)
NET MOVEMENT IN FUNDS		(1,259)	25,242	23,983	30,221
FUNDS AT 1ST APRIL 2024		638,032	53,604	691,636	661,415
FUNDS AT 31ST MARCH 2025		636,773	78,846	715,619	691,636

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

All incoming resources and resources expended derive from continuing activities.

CHURCH HOUSE, FARNHAM TRUST
BALANCE SHEET
FOR THE PERIOD ENDED 31ST MARCH 2025

	Notes	2025		2024	
		£	£	£	£
Fixed Assets					
Investments	6		429,689		417,016
Current Assets					
C.B.F. Bank Account		274,076		260,657	
Lloyds Bank Account		429		429	
Investment Manager Bank Account		14,036		16,146	
Total Current Assets		288,541		277,232	
Current Liabilities					
Creditors - accruals		2,612		2,612	
		2,612		2,612	
Net Current Assets			285,929		274,620
Net Assets			715,619		691,636
Unrestricted Funds					
Opening Balance		53,604		32,916	
Net Movement in Funds for the Year		25,242		20,688	
Balance as at 31st March 2025			78,846		53,604
Permanent Endowment Funds					
Opening Balance		638,032		628,499	
Net Movement in Funds for the Year		(1,259)		9,533	
Balance as at 31st March 2025	7		636,773		638,032
Total Funds			715,619		691,636

Approved on behalf of the trustees.

Trustee - Reverend David Uffindell

Dated : 13 October 2025

CHURCH HOUSE, FARNHAM TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31ST MARCH 2025

1. Accounting Policies

a) Basis of Accounting

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 have been prepared in accordance with 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) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Church House, Farnham Trust constitutes a public benefit entity as defined by FRS 102.

b) Funds

General funds represent the funds of the trust that are not subject to any restrictions regarding their use and are available for application on the general purposes of the trust. The permanent endowment fund represents assets which must be held permanently by the trust.

c) Income

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

d) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the trust; this is normally upon notification of the interest paid or payable by the Bank.

e) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

f) Investments

Investments are valued at their closing mid-market value at the Balance Sheet date. Any gains or loss on revaluation is taken to the Statement of Financial Activities.

Realised and unrealised gains or losses arising on investments as well as investment manager charges are allocated between the permanent endowment fund and unrestricted funds in proportion to their respective share of investments held.

g) Taxation

As a qualifying charity, the trust is not liable to UK taxation.

h) Going Concern

The Trustees consider that there are no material uncertainties about the trust's ability to continue as a going concern.

i) Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

j) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

k) Financial instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

CHURCH HOUSE, FARNHAM TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31ST MARCH 2025

2. Investment income	2025 £	2024 £
CBF Bank interest received	13,419	9,187
Charles Stanley interest received	682	0
Dividends received	12,748	12,282
	<u>26,849</u>	<u>21,469</u>

Investment income of £0 related to Endowment Funds for the year ended 31 March 2024.

3. Grants payable	2025 £	2024 £
	0	0
	<u>0</u>	<u>0</u>

Grants payable of £0 related to Endowment Funds for the year ended 31 March 2024.

4. Governance costs	2025 £	2024 £
Legal Fees	0	0
Independent Examiner Fees	1,470	1,410
	<u>1,470</u>	<u>1,410</u>

Independent examiner fees of £0 related to Endowment Funds for the year ended 31 March 2024.

5. Investment Manager Charges	2025 £	2024 £
Investment Manager Charges	5,777	5,389
	<u>5,777</u>	<u>5,389</u>

Investment manager charges of £5,057 related to Endowment Funds for the year ended 31 March 2024.

6. Fixed Asset Investments	2025 £	2024 £
<u>Market Value</u>		
As at 1st April 2024	417,017	352,688
Additions	33,103	73,468
Disposals	(28,994)	(29,891)
	<u>421,126</u>	<u>396,265</u>
Change in Market Value	8,564	20,752
As at 31st March 2025	<u>429,689</u>	<u>417,017</u>
<u>Historical Cost of Investments</u>		
As at 1st April 2024	357,472	313,895
Additions	33,383	73,468
Disposals	(28,994)	(29,891)
As at 31st March 2025	<u>361,861</u>	<u>357,472</u>
<u>Analysis of Net Investment Gains</u>		
As at 1st April 2024	59,545	38,793
Unrealised gain/(loss) in year	8,564	20,752
Unrealised gains (losses) at 31st March 2025	<u>68,109</u>	<u>59,545</u>

Unrealised gains of £19,470 related to Endowment Funds for the year ended 31 March 2024.

Realised losses of £4,880 related to Endowment Funds for the year ended 31 March 2024.

CHURCH HOUSE, FARNHAM TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31ST MARCH 2025

7. Statement of Funds - Current Year

	Unrestricted Funds £	Endowment Funds Church House £	Eric Oliver Trust £	Total Endowment Funds £
As at 1 April 2024	53,604	518,471	119,561	638,032
Income	26,849	0	0	0
Expenditure	(2,031)	(3,660)	(1,555)	(5,215)
Unrealised Gains / (Losses) on Investments	830	5,427	2,306	7,733
Realised Gains / (Losses) on Investments	(406)	(2,651)	(1,126)	(3,777)
As at 31 March 2025	78,846	517,587	119,186	636,773

Permanent Endowments

Church House, Farnham

This permanent endowment fund represents assets which must be held permanently by the trust. Income generated from these assets can be used in accordance with the objects of the trust and is included as unrestricted income. The fund represents the proceeds of the sale of Church House, Farnham.

The Eric Oliver Will Trust

This permanent endowment fund represents assets which must be held permanently by the trust. Income generated from these assets can be used in accordance with the objects of the trust and is included as unrestricted income. The fund represents the investments transferred from the Eric Oliver Trust in March 2019. and April 2019.

8. Statement of Funds - Prior Year

	Unrestricted Funds £	Endowment Funds Church House £	Eric Oliver Trust £	Total Endowment Funds £
As at 1 April 2023	32,916	511,780	116,719	628,499
Income	21,469	0	0	0
Expenditure	(1,742)	(3,549)	(1,508)	(5,057)
Unrealised Gains / (Losses) on Investments	1,282	13,665	5,805	19,470
Realised Gains / (Losses) on Investments	(321)	(3,425)	(1,455)	(4,880)
As at 31 March 2024	53,604	518,471	119,561	638,032