

**St Nicolas Great Bookham PCC**

Registered as The Parochial Church Council  
of the Ecclesiastical Parish of Great Bookham  
in the Diocese of Guildford

**Trustees' Report and Financial Statements**

**For the year ended 31 December 2025**

Registered Charity Number 1127867

**Report of the Trustees for the year ended 31 December 2025**

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## **The Report**

The trustees present their report with the financial statements of the charity for the year ended 31st December 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Ireland (FRS102) (effective 1 January 2019).

The Parochial Church Council of the Ecclesiastical Parish of Great Bookham is also known as St Nicolas Church, Great Bookham. The members of the St Nicolas' Parochial Church Council (PCC) are the trustees of the charity.

## **Aims and Purposes**

The PCC has the responsibility of co-operating with the incumbent of St Nicolas, Great Bookham, the Reverend Canon Alan Jenkins, in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

The PCC is also specifically responsible for the maintenance of the church buildings and churchyard.

## **Objectives and Activities**

Our Mission statement is 'Building Faith in the Community'. As such, the PCC is committed to enabling as many people as possible to worship at St Nicolas Church and to become part of our church community. Our services and worship put faith into practice through prayer, scripture, music and sacrament. We seek to enable ordinary people to live out their faith as part of our church community through:

- Worship and prayer, learning about the Gospel, and developing knowledge of and trust in Jesus Christ.
- Provision of pastoral care for people living in the parish, including conducting weddings, baptisms and funerals.
- Mission and outreach work, including giving a proportion of our income to supporting other mission organisations.

To facilitate this work, it is important that we maintain the fabric of St Nicolas church and its associated buildings.

During the year, we began to focus on our new Church Development Plan (CDP) for 2025 and 2026. This CDP identified priority areas on which to focus activity: inspiring each member of the church family to take the next step in their journey of faith, bringing the good news to bear in response to the needs and concerns of our community and increasing our capacity to take forward the mission of the church.

## **Achievements and Performance**

### *Worship and Prayer*

Worship and Prayer are the core activities of St Nicolas.

Worship at St Nicolas meets the needs of the congregation and visitors through our regular services; and the needs of the wider community through our occasional offices (baptism, marriage, funerals and twice-yearly memorial service) and our special services (Easter, Harvest, Remembrance and Christmas).

Our Christmas Services (Nine Lessons and Carols, Children's Crib Service, two Family Carol services, and Midnight Communion) again proved very popular for the village.

For those who prefer a more relaxed style of worship, monthly provision is made through our 'Morning Praise' and 'New Fire' services.

Our newly appointed Families and Children's Ministry Leader, who joined us in September, facilitates Children's Church (GLOW) each Sunday during term time; and the use of the church for services run by the local schools.

In 2025 we appointed a new Director of Music and a new regular organist.

Worship is led by our Ministry Team.

Public prayer is available on Mondays, Wednesdays and most Saturdays; while private prayer is encouraged through the cycle of prayer published in our weekly newsletter and monthly magazine. Intercessions also form a significant part of all our main services and are frequently led by members of the congregation.

Prayer requests may be posted via our website, placed in the Prayer Box or on the Prayer Tree in Church, which remains open during daylight hours throughout the week. Requests are included in our Monday and Wednesday prayer meetings. The prayer life of the church is also encouraged by our regularly updated prayer-stations in the church and through our small group meetings.

#### *Church Membership and Attendance*

Typical attendance at our regular Sunday services based on the October Count is: 13 at Holy Communion at 8am and 81 at 10am services. The same data shows that average attendance at Thursday morning Holy Communion is 13. During school term time, provision was made for primary school aged children at our Sunday 10am services.

Online - The average number of unique views of our recorded services in 2025 was 18.

There were 184 members on the Church Electoral Roll at 31 December 2025.

#### *Families and Children's Ministry*

Building on the firm foundation put in place by Celeste Rios, our Families and Children's Minister until July 2025, over the past few months, the Families and Children's Ministry has focused on engaging children and families in accessible, meaningful ways.

**Glow:** Attendance varies weekly. We have trialled strategies to make sessions more inclusive and introduced moments of stillness under the idea of "listening for God in whispers and stillness," which the children have responded to positively.

**Tots Alive:** Attendance varies weekly but is good. The group remains a welcoming space for families to connect while exploring Christian themes through toddler-friendly Bible stories.

**Community Outreach:** Our first Musical Theatre Club trial was successful, incorporating Christian reflection in a way all children can relate to. Half-termly assemblies with two local schools continue, and one school recently visited the church to make Christingles. Children's Christmas services, including eight Christingles and a Crib Service, had excellent attendance and response.

**Uniformed Groups:** local groups joined Remembrance activities and showed their art in church. Scouts will be visiting the church early in 2026.

We are grateful to our volunteers, whose dedication makes these activities possible!

### *Youth Ministry*

Bookham Youth (BYouth) continued throughout 2025, increasing to three days a week from September to include a Wednesday. We also ran our other projects, including three Making Good projects and a residential trip during the Easter holidays. Connect (looking at issues) and Explore (exploring Christian faith) have also continued and we have enjoyed seeing more young people attending. Leatherhead Youth Project (of which BYouth is part) has continued working in the Howard, running the weekly drop-in, the Christian Union, delivering group work during the summer term, presenting an assembly to Year 7 and providing counselling and emotional wellbeing sessions. We have also welcomed some more young leaders - young people who have attended BYouth for a while and would like to take on extra responsibilities and provide suggestions. The team consists of Lucy (Bookham Lead) and Charis (Bookham sessional worker), with frequent support from the Leatherhead youth workers.

### *Pastoral*

The Ministry Team, Pastoral Team and Bereavement visitors provide a wide range of pastoral support to people living in the parish, including visiting those housebound, those in hospital and care homes, those who have been bereaved or are unwell and those experiencing problems and difficulties of many kinds. Pastoral Team members also provide weekly social coffee mornings and regular Friendship Lunches for those living alone. Some are also involved with the local Anna Chaplaincy activities referred to in later sections. Some take home communion to several housebound individuals and to a small group at Southey Court. There is a well-attended twice-yearly Memorial Service for those bereaved.

### *Mission and Evangelism*

During 2025, the church supported the work of six nominated charities covering a wide range of needs with speakers from each charity visiting us to explain more about their work.

The Barnabas Men's Fellowship met monthly in the Pastoral Centre and the Bloom Ladies' Group held their popular termly breakfasts.

Our community coffee mornings held on Tuesdays and Thursdays (after the service of Holy Communion) continued. A young person from The Grange Centre for People with Disabilities now helps serve coffee and cake on Thursday.

An Easter Family Fun Day attracted many young families and in May, a concert by the duo 'Celtish', organised by Churches Together in Bookham, was a sell-out. Other concerts during 2025 raised funds and profile for St Nicolas.

St Nicolas also fully supported the two main village events, Village Week and Spirit of Christmas.

### *Eco Church*

Having achieved the Eco Church Gold Award in September 2024, word spread and the St Nicolas Eco team was kept busy in 2025 supporting Diocesan Eco initiatives, and giving guidance and help to other local churches, as well as talks and presentations to various community groups.

Other notable team efforts during the year were: holding a Fairtrade coffee morning to raise money for Transform Trade and organising a harvest lunch for congregation members using local produce. The team also continued work in the Pastoral Centre garden and wildlife corner.

### *Ecumenical Relationships*

We remain very grateful to Sue Ferguson, an active member of *Eastwick Road Church*, who agreed to continue leading *Churches Together in Bookham (CTiB)* for a further year. We also appreciate the benefit of the *Fraternal*, the regular meetings of local church leaders.

Each church took its turn at leading during the *Week of Prayer for Christian Unity*, some making use of the published material whilst others were more freestyle. Numbers were typically 15-20.

In 2025 CTiB communicated across the churches via *Team Spirit* – published three times a year and made available in each of the churches as well as online. We also took out a shared advertisement in the magazine of the *Bookham Residents Association* – a cost and distribution-effective means of making our Christmas services known.

We contributed to the annual Village Day in June through the provision of staffing and financial support for two activities – *Last Man Standing* and *Bucking Bronco*. The committee of CTiB is currently reviewing how best to continue supporting Village Day.

St Nicolas once again led *Good Friday* and *Remembrance Day* services as well as provided a venue and hospitality for the *Spirit of Christmas* event in early Advent. We were also pleased to share in a *Maundy Thursday Agape Meal* at *Bookham Baptist Church*.

Through *The Meeting Place*, a charity established by the local churches, we support the employment of an *Anna Chaplain* – someone whose brief it is to work with older members of the community, particularly those who are isolated and maybe who have no connection with church.

Finally, three of the local churches, including St Nicolas, continued to work together to fund a youth worker for Bookham through the *Leatherhead Youth Project (LYP)*; see above for more information in relation to this work. Numbers at the three-times-a-week drop-in centre continue to grow, thus underlining the need for a new community centre for Bookham.

### *Deanery Synod*

The parish was represented by four people in 2025, following the elections held in 2023 for a term of three years. The Deanery Synod provides the PCC with an important link between the parish and the wider structures of the church.

### *The Church Buildings and Surrounds*

The church buildings and churchyard remain in excellent condition thanks to the work of volunteers and contractors. In addition to general maintenance works the following specific larger items were completed in 2025:

- The complete refurbishment of the Church Room toilet block, including the installation of a third toilet facility. This major work was project managed internally and made possible by grants from Surrey County Council, the Diocese of Guildford and the Jane Austen Society of North America (JASNA). This work was permitted by faculty.
- Replacement of the gardeners' shed door.
- Roof repairs to the church and remedial work to the church lightning conductor.
- The spring controlling the glass door at the west end of the Nave has been replaced.
- With the Archdeacon's permission, the hearing loop around the church has been replaced significantly improving the sound reception available.
- The consumer unit at 19, The Lorne was replaced.
- The hedging around the New Garden of Remembrance was replaced having been affected by pests. This was funded by a generous donation.

A faculty has been obtained to introduce a memorial stone in the Old Garden of Remembrance. This work is waiting for the monumental mason to be able to start.

The PCC is very grateful to the volunteers on the Fabric Committee who oversee this work and carry out the more routine tasks. We would particularly like to thank David Wall and David Barnes for their valued contribution in masterminding most of this vital work and Angela Stevens for overseeing the Churchyard.

The PCC is thankful for the continued support of Mole Valley District Council for the maintenance of the churchyard.

The next Quinquennial Inspection is due in 2027.

### **Financial Review**

The financial statements for the year ended 31 December 2025 are set out in the following pages together with a report from our independent examiner, Philip Longstaff of Ellis Atkins.

Key points to note are:

- The General Fund was in deficit by some £11,800 or 5.1% of expenditure before transfers. This is in contrast with 2024 when the General Fund was much closer balance, the deficit being a little less than £1,800 – less than 1% of turnover. The biggest factor was the reduction in total giving of £8,300 or 4.2%. However, it should be recognised that Outward Giving was increased by £5,650, the PCC having decided to return the level of giving to the aspirational target of 10% of the previous year's giving, having reduced that percentage to 7.5% in 2024.
- 19 The Lorne, which is currently let on commercial basis as the church does not currently have a stipendiary curate, produced a net surplus of £18,500. This was more than in the previous year as rents had been slightly higher and less had had to be spent on repairs and maintenance.

- It was a relatively cheap year as far as the larger repair and maintenance jobs that are paid for out of the Fabric Funds, the spend being just £5,100 compared with £19,100 in 2024. The PCC is grateful to the Friends of St Nicolas for funding roof repairs costing £1,375. –We cannot, however, rely on such low spends in future years.
- The net cost to the church of routine maintenance of the churchyard was only £552 thanks to a grant of £7,500 from Mole Valley District Council, for which the PCC is very grateful.
- The church was very grateful to receive legacies totalling £62,000, £50,000 having come from the estate of Nigel Fenner. Largely as a result of these bequests, the church's net assets (excluding the value of 19 The Lorne) rose from £164,000 to £230,000, a very healthy level of reserves.
- The church was pleased to be able to upgrade the toilets in the Church Room, increasing the number of toilets from 2 to 3. This was made possible by grants from Surrey County Council (£18,000), Guildford Diocese (£5,000) and the Jane Austen Society of North America (\$2,000), for which the church is very grateful. These grants, together with some specific fundraising, made it possible to complete this work without needing to draw on the General Fund.

As far as the overall financial position in 2025 is concerned the church has much to be thankful for, particularly the improvement in the level of reserves. However, a number of factors worked in our favour, including the exceptional amount given in legacies and the relatively small amount which had to be spent on repairs and maintenance. On the other hand, the significant drop in income from giving is of concern.

### **Reserves Policy**

It is the policy of the PCC (as revised at its meeting in September 2025) to maintain a balance of at least £100,000 in the General and Designated Fabric Funds taken together to meet unforeseen emergencies or operational costs or uncertainty over future income. At the end of 2025 the combined balance in these funds stood at some £141,000.

### **Investment Policy**

Church funds may only be deposited with financial institutions which carry the explicit guarantee of the UK government (currently limited to £120,000) through the Financial Services Compensation Scheme. Funds held with any one institution are be limited to this guaranteed level.

### **Public Benefit**

When planning our activities for the year, our incumbent and the PCC have considered the Charity Commission's guidance on public benefit and in particular the specific guidance on 'charities for the advancement of religion'.

### **Risk Management**

Major risks to which the church is exposed, as identified by the Trustees, have been reviewed and procedures have been established to manage these risks. The PCC maintains risk assessments for all significant activities, both within the church and for external events.

### **Safeguarding**

The PCC has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016, fully recognising its duty to have due regard to House of Bishops' guidance on safeguarding children



and vulnerable adults. The PCC has received regular reports throughout the year regarding Safeguarding at the Church and has been asked to review activity on the Parish Dashboard and confirm their understanding of its responsibilities. Scenario-based internal safeguarding training has taken place this year for pastoral leaders. The Rector and PSO attended the Diocese Safeguarding day.

### **Service**

We would like to thank all who contribute their gifts to make our church the lively and vibrant community it is. This year, the work of our volunteers, whether in positions of responsibility or giving their time and talents in support of the work of St Nicolas, has been critical to allowing our presence in the community not only to continue but to thrive. We are very grateful to you all.

### **Structure, Governance and Management**

The method of appointment of PCC members is set out in the Church Representation Rules. At St Nicolas the membership of the PCC comprises the incumbent, two further ordained clergy, the churchwardens, members of Deanery Synod and members elected by those of the congregation on the electoral roll of the church. All those who attend our services are encouraged to register on the Electoral Roll and stand for election to the PCC.

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish including deciding on how the funds of the church are to be spent.

The full PCC met six times during the year with an average level of attendance of 71%. There were two additional meetings attended by several PCC members to hear about and discuss the progress on our Church Development Plan for the year.

### **Administrative Information**

St Nicolas Church is situated in Lower Road, Great Bookham. It is part of the Diocese of Guildford within the Church of England. The correspondence address is the Parish Office, 2A Fife Way, Great Bookham, Leatherhead, Surrey KT23 3PH.

PCC members who have served from the beginning of the year until the date this report was approved:

Incumbent	Reverend Canon Alan Jenkins	Chair
Honorary Assistant Minister	Reverend Barbara McDonald	
Curate	Reverend Gill Caldwell	
Churchwardens	Joy Lord Nick Garrett Heather Gerrard	To May 2025 From May 2025
Deanery Synod**	Clare Curran Peter Evans Heather Gerrard Amanda Rowland	
Diocesan Synod***	Heather Gerrard	
Elected Members	David Barnes Romey Criswick Tina Dennett Nick Garrett * Heather Gerrard* ** *** Joy Lord Neil McDonald Amanda Rowland** Robert Searle Anne Shears Jackie Stephens Angela Stevens Terry Taylor Chris Turner Sue White Jan Williamson	From September 2025  To March 2025 From March 2025 From March 2025 To March 2025 To March 2025  To March 2025 To March 2025
Co-opted Members	Neil McDonald Karen Gaunt	To March 2025 From March 2025
PCC Secretary	Amanda Rowland	

\* Heather Gerrard and Nick Garrett served as Churchwarden whilst also elected members of the PCC.

\*\* Heather Gerrard and Amanda Rowland served as members of the Deanery Synod whilst also elected members of the PCC. This continued to be the case into 2025 although Heather Gerrard and Amanda Rowland ceased to be elected members in March 2025.

\*\*\* Heather Gerrard also served as a member of the Diocesan Synod whilst also an elected member of the PCC; Heather ceased to be an elected member in March 2025.

**Other Church officials:**

LLMs (Readers) with Permission to Officiate	Chris Holloway
Retired Ministers with Permission to Officiate	David Ireland – to June 2025
Assistant Churchwardens	Robert Searle – to March 2025 Nick Garrett – to March 2025 Joy Lord – from May 2025 Romey Criswick – from Sept 2025
Electoral Roll Officer	Catherine Clark
Gift Aid Secretary	Nick Garrett
Treasurer	Neil McDonald
Assistant Treasurer	Nick Garrett
Payroll Officer	Nick Garrett
Parish Administrator	David Gatland
Director of Music	Helen Turner – from June 2025
Youth Worker (Leatherhead Youth Project)	Lucy Hicks
Families and Children Minister	Celeste Rios – to July 2025
Families and Children Ministry Leader	Charlotte Coe – from September 2025
Safeguarding Officer	Roland Martin

**Independent Examiner**

Phillip Longstaff FCA  
Ellis Atkins, Chartered Accountants,  
62 Dene Street,  
Dorking RH4 2DP

Approved by the Parochial Church Council on 16<sup>th</sup> March 2026 and signed on its behalf by:

  
Rev Canon Alan Jenkins, Rector

  
Amanda Rowland, PCC Secretary

**Independent examiner's report to the trustees of The Parochial Church Council (PCC) of the Ecclesiastical Parish of St Nicolas Great Bookham**

I report to the charity trustees on my examination of the accounts of The Parochial Church Council of the Ecclesiastical Parish of St Nicolas Great Bookham (the Trust) for the year ended 31st December 2025.

**Responsibilities and basis of report**

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust 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.



Philip Longstaff FCA

The Institute of Chartered Accountants in England and Wales

Ellis Atkins, Chartered Accountants  
Constable Court  
62 Dene Street  
Dorking  
Surrey RH4 2DP

Date: 17<sup>th</sup> March 2026

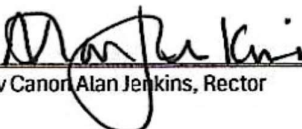
**Statement of Financial Activities  
for the year ended 31 December 2025**

	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2025 £	Total 2024 £
<b>Income from:</b>						
<b><i>Donations and legacies</i></b>						
Planned giving	2a.	146,991	-	-	146,991	152,864
Gift Aid		34,903	-	1,088	35,991	36,193
Collections at services	2b.	5,043	-	-	5,043	8,602
Other donations	2c.	4,305	57,000	15,595	76,900	9,705
Grants	2d.	249	-	32,833	33,083	19,670
<b><i>Activities for generating funds</i></b>	2e.	9,456	-	220	9,676	11,672
<b><i>Church Activities</i></b>	2f.	17,702	-	-	17,702	16,259
<b><i>Income from investments (inc 19 The Lorne)</i></b>	2g.	1,221	27,980	222	29,422	26,749
<b><i>Other income</i></b>		100	-	-	100	368
<b>Total income</b>		<b>219,969</b>	<b>84,980</b>	<b>49,958</b>	<b>354,907</b>	<b>282,080</b>
<b>Expenditure on:</b>						
<b><i>Costs of generating funds</i></b>	3a.	1,807	7,021	-	8,828	10,249
<b><i>Church Activities</i></b>						
Parish Share		105,322	-	-	105,322	104,710
Staff and Youth Leader costs		66,671	-	-	66,671	66,942
Other ministry and service costs	3b.	6,900	-	-	6,900	8,566
Costs of other charged-for items	3c.	1,748	28	-	1,776	1,750
Administration	3d.	2,290	-	-	2,290	2,690
Missionary and charitable giving	3e.	19,400	-	-	19,400	13,750
Upkeep of church and other buildings	3f.	25,352	-	47,769	73,120	53,495
Governance	3g.	2,268	-	-	2,268	2,097
<b><i>Other</i></b>		21	-	1,472	1,493	128
<b>Total Expenditure</b>		<b>231,779</b>	<b>7,049</b>	<b>49,241</b>	<b>288,069</b>	<b>264,376</b>
<b>Net income/(expenditure) before transfers</b>		<b>(11,810)</b>	<b>77,931</b>	<b>717</b>	<b>66,838</b>	<b>17,704</b>
<b>Gross transfers between funds</b>						
Fund transfers in	10	18,524	-	552	19,075	28,910
Fund transfers out		552	18,524	-	19,075	28,910
<b>Net transfers</b>		<b>17,972</b>	<b>(18,524)</b>	<b>552</b>	<b>-</b>	<b>-</b>
<b>Net income before other recognised gains and losses</b>		<b>6,162</b>	<b>59,408</b>	<b>1,269</b>	<b>66,838</b>	<b>17,704</b>
<b>Other recognised gains</b>						
Revaluation of property		-	-	-	-	-
<b>Net movement in funds</b>		<b>6,162</b>	<b>59,408</b>	<b>1,269</b>	<b>66,838</b>	<b>17,704</b>
<b>Funds at 1 January 2025</b>		<b>66,990</b>	<b>790,315</b>	<b>6,383</b>	<b>863,688</b>	<b>845,984</b>
<b>Funds at 31 December 2025</b>		<b>73,152</b>	<b>849,723</b>	<b>7,651</b>	<b>930,527</b>	<b>863,688</b>

**Balance Sheet**  
**at 31 December 2025**

	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2025 £	Total 2024 £
<b>Fixed Assets</b>						
Property: 19 The Lorne (curate's house) at market value		-	700,000	-	700,000	700,000
<b>Current Assets</b>						
Debtors	8	7,869	-	763	8,632	11,160
Cash		92,781	149,723	6,889	249,393	163,675
		100,650	149,723	7,651	258,025	174,836
<b>Current Liabilities</b>						
Creditors and accruals	9	27,498	-	-	27,498	11,147
<b>Total assets less current liabilities</b>		<b>73,152</b>	<b>849,723</b>	<b>7,651</b>	<b>930,527</b>	<b>863,688</b>
<b>Represented by</b>						
Funds of the church		73,152	849,723	7,651	930,527	863,688
<b>Analysis of Funds</b>						
		At 1 Jan 2025 £	Incoming resources £	Resources expended £	Transfers £	At 31 Dec 2025 £
<b>Unrestricted funds</b>						
General		66,990	219,969	231,779	17,972	73,152
<b>Designated funds</b>						
Property - 19 The Lorne at cost		7,600	-	-	-	7,600
- revaluation reserve		692,400				692,400
Vision		9,599	173	-	-	9,773
Fabric (Designated)		66,848	1,207	-	-	68,054
Legacy		10,470	57,994	-	-	68,464
Garden of Remembrance		3,399	61	28	-	3,432
19 The Lorne - income and expenditure		-	25,545	7,021	(18,524)	-
		790,315	84,980	7,049	(18,524)	849,723
<b>Restricted Funds</b>						
Fabric (Restricted)		-	6,973	5,119	-	1,854
Toilet Upgrade Fund		2,458	27,897	30,355	-	-
Toilets and other specific Projects Fund		3,924	4,612	4,200	-	4,336
Churchyard Fund		-	7,543	8,094	552	-
Other Restricted Income		-	2,933	1,472	-	1,461
		6,383	49,958	49,241	552	7,651
<b>Total funds</b>		<b>863,688</b>	<b>354,907</b>	<b>288,069</b>	<b>-</b>	<b>930,527</b>

Approved by the Parochial Church Council on 16 March 2026 and signed on its behalf by:

  
Rev Canon Alan Jenkins, Rector

  
Amanda Rowland, PCC Secretary

**Notes to the financial statements for the year ended 31 December 2025****1. Accounting Policies**

The PCC is a public benefit entity under FRS 102. The financial statements have been prepared in accordance with the Charities SORP (FRS 102) Accounting and Reporting by Charities 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 2019), the Financial Reporting Standard 102 applicable in the UK and Republic of Ireland, and the Charities Act 2011.

The financial statements have been prepared under the historical cost convention except for the curate's residence (19 The Lorne) which is shown at market value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the financial statements of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

**Funds**

**Unrestricted funds** are general funds which can be used for PCC ordinary purposes.

**Designated funds** are unrestricted funds which the PCC has, at its discretion, designated for particular purposes. The main designated funds are:

The *Property Fund* which represents an assessment of the market value of the curate's house. The *19 The Lorne – Income and Expenditure Fund* was created in 2024 to identify separately the finances of the curate's house from the general running costs of the church.

The *Vision fund* which was created in 2008 using the proceeds of the sale of church property and which is a resource being used to finance the church vision plan.

With any building, and particularly with an ancient building like St Nicolas Church, money needs to be spent from time to time on unpredictable repairs and major items of maintenance which need to be budgeted for over several years. The *Designated Fabric fund* is held to accumulate funds for such items. It funds any expenditure on the buildings which is not routine maintenance.

The *Legacy fund* holds monies from legacies pending PCC decisions as to what important projects should benefit from use of this money.

The *Garden of Remembrance Fund* was created in 2019 to hold surplus income from inscriptions on the memorial stones for the New Garden of Remembrance, for use when installing future stones.

**Restricted funds** are funds where the PCC is constrained only to spend the funds as directed by the donor.

The *Fabric (Restricted) Fund* has been brought back into use to hold monies gifted or granted for specific works such as the Friends grant to replace the organ humidifier.

Two funds were created in 2024 to hold the proceeds of fundraising to upgrade the toilets in the Church Room: the *Toilet Upgrade Fund* and *The Toilets and other Specific Projects Fund*. The first is for money raised exclusively for the toilet upgrade and the second for money raised on the basis that it could be used for specific projects chosen by the PCC (not routine expenditure) if it was not needed for the toilet upgrade.

A *Churchyard Fund* was created in 2024 for funds received solely for the maintenance of the churchyard from Mole Valley District Council.

**Notes to the financial statements for the year ended 31 December 2025 continued**

An *Other Restricted Income Fund* was created in 2025 to hold receipts restricted to particular purposes that are not fabric related.

**Income**

Planned giving, collections and donations are recognised when received. Tax refunds on gift aided giving are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is entitled to the use of the resource, and their ultimate receipt is considered certain and can be measured reliably. All other incoming resources are recognised when receivable. All incoming resources are accounted for gross except for events for which the turnover is less than £250 which may be dealt with on a net receipts basis.

**Expenditure**

Expenditure is accounted for on an accruals basis. Grants and donations are accounted for when paid over. The Diocesan Parish Share is accounted for when due. All other resources expended are recognised when incurred.

**Fixed assets**

Consecrated and benefice property is not included in the financial statements in accordance with Section 10 (2) (a) and (c) of the Charities Act 2011.

Moveable church furnishings held by the Rector and Churchwardens on special trust for the PCC, and which require a faculty for disposal, are accounted for as inalienable property unless consecrated. They are listed in the church's inventory which can be inspected at any reasonable time. All expenditure during the year on consecrated or beneficial buildings and moveable church furnishings, whether maintenance or improvement is written off as incurred.

All expenditure on furniture, fittings and office equipment is written off when incurred.

**Freehold Property**

The trust's policy is to maintain the curate's house (19 The Lorne), its only freehold property, to a high standard through a continual programme of maintenance and to have regular revaluations. Depreciation is not provided on the property as, in the opinion of the trustees, the residual value is such that any depreciation charge and accumulated depreciation is not material. The house has been included at an independent assessment of the market value at 31 July 2025 (£700,000) and is unchanged from the previous valuation in 2022. This property is intended to be revalued at three yearly intervals. The next revaluation will be carried out in 2028.



## Notes to the financial statements for the year ended 31 December 2025 continued

2. Incoming resources:	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2025 £	Total 2024 £
<b><u>Donations and legacies</u></b>					
<b>2a. <u>Planned giving</u></b>					
Gift aided	131,255	-	-	131,255	134,981
Not gift aided	14,251	-	-	14,251	15,283
Regular giving envelopes	1,245	-	-	1,245	1,520
Other planned giving	240	-	-	240	1,080
	<b>146,991</b>	<b>-</b>	<b>-</b>	<b>146,991</b>	<b>152,864</b>
<b><u>Gift Aid</u></b>	<b>34,903</b>	<b>-</b>	<b>1,088</b>	<b>35,991</b>	<b>36,193</b>
<b>2b. <u>Collections at services</u></b>					
Sunday cash collections	1,834	-	-	1,834	2,945
Gift Aid - one-off envelopes	70	-	-	70	70
Online giving at Sunday services	706	-	-	706	1,757
Special services and other collections	2,433	-	-	2,433	3,830
	<b>5,043</b>	<b>-</b>	<b>-</b>	<b>5,043</b>	<b>8,602</b>
<b>2c. <u>Other donations</u></b>					
One-off gifts	4,305	-	3,000	7,305	2,023
Donations for flowers	-	-	-	-	60
Donations for specific purposes	-	-	7,595	7,595	2,271
Legacies	-	57,000	5,000	62,000	5,350
	<b>4,305</b>	<b>57,000</b>	<b>15,595</b>	<b>76,900</b>	<b>9,705</b>
<b>2d. <u>Grants</u></b>					
Government grants	249	-	31,458	31,708	7,500
Other grants	-	-	1,375	1,375	12,170
	<b>249</b>	<b>-</b>	<b>32,833</b>	<b>33,083</b>	<b>19,670</b>
<b>2e. <u>Activities for generating funds</u></b>					
Income from use of buildings	7,051	-	-	7,051	6,260
Fundraising event income	2,264	-	-	2,264	5,217
Other fundraising	142	-	220	362	195
	<b>9,456</b>	<b>-</b>	<b>220</b>	<b>9,676</b>	<b>11,672</b>
<b>2f. <u>Church activities</u></b>					
<b><u>Weddings funerals and other church events</u></b>					
Fees to PCC	6,816	-	-	6,816	5,539
Miscellaneous fees	1,659	-	-	1,659	1,490
Choir fees	-	-	-	-	-
Income from refreshments	704	-	-	704	641
Other church activities	865	-	-	865	1,933
	<b>10,044</b>	<b>-</b>	<b>-</b>	<b>10,044</b>	<b>9,604</b>
<b><u>Other charged-for items</u></b>					
Magazine sales and advertising	3,713	-	-	3,713	3,303
Book of remembrance and plinth inscriptions	2,684	-	-	2,684	2,616
Charged-for items not covered elsewhere	1,260	-	-	1,260	737
	<b>7,657</b>	<b>-</b>	<b>-</b>	<b>7,657</b>	<b>6,656</b>
<b>2g. <u>Investment income</u></b>					
Bank and savings account interest	1,221	2,436	222	3,878	3,184
Income from 19 The Lorne	-	25,545	-	25,545	23,565
	<b>1,221</b>	<b>27,980</b>	<b>222</b>	<b>29,422</b>	<b>26,749</b>
<b><u>Other</u></b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>100</b>	<b>368</b>
<b><u>Total income</u></b>	<b>219,969</b>	<b>84,980</b>	<b>49,958</b>	<b>354,907</b>	<b>282,080</b>

## Notes to the financial statements for the year ended 31 December 2025 continued

3. Expenditure on:	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2025 £	Total 2024 £
<b>3a. <u>Costs of generating funds</u></b>					
Fundraising activity costs	1,317	-	-	1,317	1,356
Finance charges	490	-	-	490	383
19 The Lorne costs	-	7,021	-	7,021	8,509
	<b>1,807</b>	<b>7,021</b>	<b>-</b>	<b>8,828</b>	<b>10,249</b>
<b><u>Church activities</u></b>					
<b><i>Parish Share</i></b>	<b>105,322</b>	<b>-</b>	<b>-</b>	<b>105,322</b>	<b>104,710</b>
<b><i>Staff and Youth Leader costs</i></b>	<b>66,671</b>	<b>-</b>	<b>-</b>	<b>66,671</b>	<b>66,942</b>
<b>3b. <i>Other ministry and service costs</i></b>					
Music costs including visiting organists	3,298	-	-	3,298	4,324
Youth and children's activities	328	-	-	328	288
Refreshments, flowers, and service provisions	1,792	-	-	1,792	1,932
Outreach, Christian commitment and training	1,219	-	-	1,219	847
Ministry and service costs not covered elsewhere	263	-	-	263	1,175
	<b>6,900</b>	<b>-</b>	<b>-</b>	<b>6,900</b>	<b>8,566</b>
<b>3c. <i>Costs of other charged-for items</i></b>					
Magazine costs	238	-	-	238	224
Book of remembrance and plinth inscriptions	984	28	-	1,012	1,053
Charged-for items not covered elsewhere	526	-	-	526	472
	<b>1,748</b>	<b>28</b>	<b>-</b>	<b>1,776</b>	<b>1,750</b>
<b>3d. <i>Administration</i></b>					
Contributions to other organisations	520	-	-	520	70
Licences and IT	823	-	-	823	1,513
Office materials and photocopying and other	947	-	-	947	1,107
	<b>2,290</b>	<b>-</b>	<b>-</b>	<b>2,290</b>	<b>2,690</b>
<b>3e. <i>Missionary and charitable giving- Note 4</i></b>	<b>19,400</b>	<b>-</b>	<b>-</b>	<b>19,400</b>	<b>13,750</b>
<b>3f. <i>Upkeep and improvement of buildings</i></b>					
Utilities	12,276	-	-	12,276	13,534
Other running costs	7,738	-	-	7,738	7,363
Property repairs and maintenance	-	-	13,051	13,051	27,504
Furniture and equipment	2,305	-	-	2,305	343
Improvements	-	-	34,717	34,717	963
Insurance	3,033	-	-	3,033	3,788
	<b>25,352</b>	<b>-</b>	<b>47,769</b>	<b>73,120</b>	<b>53,495</b>
<b>3g. <i>Governance</i></b>					
Independent examiner	2,180	-	-	2,180	2,040
Other governance and safeguarding	88	-	-	88	57
Health and safety costs	-	-	-	-	-
	<b>2,268</b>	<b>-</b>	<b>-</b>	<b>2,268</b>	<b>2,097</b>
<b><u>Other</u></b>	<b>21</b>	<b>-</b>	<b>1,472</b>	<b>1,493</b>	<b>128</b>
<b><u>Total expenditure</u></b>	<b>231,779</b>	<b>7,049</b>	<b>49,241</b>	<b>288,069</b>	<b>264,376</b>

**Notes to the financial statements for the year ended 31 December 2025 continued**

<b>4. Missionary and charitable giving</b>	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total 2025</b>	<b>Total 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Bible Society	3,880	-	-	3,880	2,750
Christians Against Poverty	3,880	-	-	3,880	2,750
Christian Solidarity Worldwide	3,880	-	-	3,880	2,750
Oasis	3,880	-	-	3,880	2,750
Mission Aviation Fellowship	1,940	-	-	1,940	1,375
Mission to Seafarers	1,940	-	-	1,940	1,375
	<b>19,400</b>	<b>-</b>	<b>-</b>	<b>19,400</b>	<b>13,750</b>

<b>5. Staff costs</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	49,978	50,760
Social security costs*	-	-
Employer's contributions to pension and life assurance schemes	2,936	3,310
	<b>52,914</b>	<b>54,070</b>

The average number of employees during the year was:

	<b>4</b>	<b>4</b>
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\* Social security costs were nil as employer national insurance contributions were covered by the HMRC allowance.

No employee earned in excess of £60,000 per annum and none of them were trustees.

The trustees consider that the aggregate employment benefits of key management personnel were nil. (2024; nil)

**6. Trustees and Related Parties**

No members of the PCC have been remunerated or paid expenses for their role as trustees.

A total of £1,146 was paid in expenses to three members of the PCC - the Rector, the Assistant Minister and the Curate for travel, retreats, books and other incidental expenses. (2024: £1,177.)

Helen Turner, the wife of PCC member Chris Turner, was paid a total of £2,893 acting as Interim Music Lead (January to May); Director of Music (June to December); and for musical accompaniments at additional services.

Clare Curran is a Surrey County Councillor. A grant of £18,000 was received from Surrey County Council towards the toilet upgrade.

During their terms of office as trustees in 2025 PCC members and their close family donated in aggregate a total of £29,800 to the church (not including the Gift Aid recoverable on behalf of the PCC). £1,300 of this was donated for restricted purposes.

**Notes to the financial statements for the year ended 31 December 2025 continued****7. Legacies**

As shown in Note 2c, at total of £62,000 was received in legacies during 2025. The legacies from Sylvia Chares (£2,000), Nigel Fenner (£50,000) and Joyce Goater (£5,000) were unrestricted and have been placed in the Legacy Fund which stood at £68,464 at the end of the year. The legacy from Pam Sexton (£5,000) was restricted to expenditure on the fabric of the church and has been placed in the Restricted Fabric Fund.

**8. Debtors**

	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2025 £	Total 2024 £
Gift Aid	6,243	-	763	7,005	9,567
Other debtors and prepayments	1,627	-	-	1,627	1,594
	<u>7,869</u>	<u>-</u>	<u>763</u>	<u>8,632</u>	<u>11,160</u>

**9. Creditors**

HMRC- income tax and NI	2,698	-	-	2,698	2,052
Fees assigned to Guildford Diocese and others	-	-	-	-	1,951
Other creditors and accruals	24,800	-	-	24,800	7,144
	<u>27,498</u>	<u>-</u>	<u>-</u>	<u>27,498</u>	<u>11,147</u>

**10. Analysis of fund transfers**

Gross transfers between funds - in	18,524	-	552	19,075	28,910
Gross transfers between funds - out	(552)	(18,524)	-	(19,075)	(28,910)
Net transfers	<u>17,972</u>	<u>(18,524)</u>	<u>552</u>	<u>-</u>	<u>-</u>

The following transfers were made at the end of 2025:

- The surplus in the 19 The Lorne Income and Expenditure Fund (£18524) was transferred to the General Fund.
- £552 was transferred from the General Fund to the Churchyard Fund to extinguish the deficit in that fund.

## Notes to the financial statements for the year ended 31 December 2025 continued

## 11. Comparative Statement of Financial Activities for the year ended 31 December 2024

	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2024 £
<b>Income from:</b>				
<b><i>Donations and legacies</i></b>				
Planned giving	152,864	-	-	152,864
Gift Aid	36,039	-	154	36,193
Collections at services	8,602	-	-	8,602
<b><i>Other donations</i></b>	2,083	5,350	2,271	9,705
<b><i>Grants</i></b>	775	10,698	8,197	19,670
<b><i>Activities for generating funds</i></b>	6,455	-	5,217	11,672
<b><i>Church Activities</i></b>	16,259	-	-	16,259
<b><i>Income from investments (inc 19 The Lorne)</i></b>	1,406	25,244	99	26,749
<b><i>Other income</i></b>	368	-	-	368
<b>Total income</b>	<b>224,851</b>	<b>41,292</b>	<b>15,938</b>	<b>282,080</b>
<b>Expenditure on:</b>				
<b><i>Costs of generating funds</i></b>	412	8,509	1,328	10,249
<b><i>Church Activities</i></b>				
Parish Share	104,710	-	-	104,710
Staff and Youth Leader costs	66,942	-	-	66,942
Other ministry and service costs	8,566	-	-	8,566
Costs of other charged-for items	1,750	-	-	1,750
Administration	2,690	-	-	2,690
Missionary and charitable giving	13,750	-	-	13,750
Upkeep of church and other buildings	25,582	16,033	11,879	53,495
Governance	2,097	-	-	2,097
<b><i>Other</i></b>	128	-	-	128
<b>Total Expenditure</b>	<b>226,627</b>	<b>24,542</b>	<b>13,207</b>	<b>264,376</b>
<b>Net income/(expenditure) before transfers</b>	<b>(1,776)</b>	<b>16,750</b>	<b>2,730</b>	<b>17,704</b>
Gross transfers between funds				
<b>Fund transfers in</b>	15,212	13,454	244	28,910
Fund transfers out	13,698	15,212	-	28,910
<b>Net transfers</b>	<b>1,513</b>	<b>(1,757)</b>	<b>244</b>	<b>-</b>
<b>Net income before other recognised gains and losses</b>	<b>(263)</b>	<b>14,993</b>	<b>2,974</b>	<b>17,704</b>
<b>Other recognised gains</b>				
Revaluation of property	-	-	-	-
<b>Net movement in funds</b>	<b>(263)</b>	<b>14,993</b>	<b>2,974</b>	<b>17,704</b>
Funds at 1 January 2024	<b>67,253</b>	<b>775,322</b>	<b>3,409</b>	<b>845,984</b>
Funds at 31 December 2024	<b>66,990</b>	<b>790,315</b>	<b>6,383</b>	<b>863,688</b>