

APCM Parish Report 2025

23 March 2025

General Situation

This has been an interesting year to be a Churchwarden. In March 2024 our vicar, Rev James McKeran, resigned unexpectedly, leaving the parish in May to pursue a career as a leader in a residential religious establishment in Kent. Brenda and I, as Churchwardens, Viv the Parish Treasurer and Ann, the Team Priest, were left to manage the parish, assisted by the PCC and the many other volunteers who give their time and talents for the benefit of the Parish and, of course, our very able Parish Administrator, Mark Gill, whose input throughout the year has been invaluable.

The parish has continued largely as before, with church attendance steady although still below levels seen five years ago. As a general rule, no changes are allowed during a Vacancy, but we were able to introduce a new child friendly service, Sing Hosanna, which was instigated by James before he left. Attracting young families to church services remains a problem although we have generally good informal relationships through the schools and many families do look upon All Saints as "their" church.

Our Year of Recruitment

Finding a new vicar is quite a complicated process, with specific timetables and steps to be undertaken before an appointment can be made. Nothing can be done until the leaving incumbent has actually left the parish. There follows a process of writing a profile of the parish to give as much information as possible about the church, parish and people to prospective candidates for the post of vicar and also for the parish to reflect on the qualities we seek in our new incumbent. We would particularly like to thank Ruth Gill and Richard Bacon for the help they gave in putting together this profile.

This all has to be approved by the Diocese before they will assist with placing advertisements, shortlisting, parish visits and formal interviews. The process occupied the rest of the year and we were fortunate to find our new vicar on the first attempt. We are looking forward to welcoming Rev Amy Webb to All Saints next month.

Our New Boiler

Before he left James instigated the process of applying for a Faculty to replace our ageing gas boiler with a new one. As no Faculty can be started when a parish is in Vacancy this was a vital last duty undertaken by James on the day before he left.

The Church of England is pursuing a rapid move to Net Zero and obtaining permission to install a replacement gas boiler is very difficult. We had to submit an architect's report as to why it was not feasible to use any other heating source and complete two other surveys detailing what we were doing to reduce our carbon emissions. These, together with the belief that a new gas boiler will be considerably more efficient and will reduce our gas consumption, plus the fact that one of the boilers we were using failed completely just as we were answering a final round of questions in December, managed to get us over the finishing line and by the time of the APCM we will be very close to having a warm church once again. This is, of course, an expensive item to fit and the PCC would like to express huge thanks to The Friends of All Saints, Fosters and a number of parishioners for their generous donations which have enabled us to pay for this.

Quinquennial Report

Every five years the church building has to be thoroughly inspected by the Church Architect to check for any work that needs to be done to keep it in good order. We had completed all the work required from the previous Quinquennial and are pleased to report that there is no major item arising from our most recent inspection that was carried out in November.

Financial Constraints

This has been another year with challenging financial constraints. The Parish Share, the major item of expenditure, was again increased. This is the money the parish is required to pay to the diocese. It covers the cost of the parish priest and their housing costs, a share of the costs of the diocese, including a contribution towards the national church in its support for poorer areas of the country. The actual amount each parish pays is calculated from the numbers weekly attending church averaged over a period of three years and the general affluence of the area. In 2024 Witley's Parish Share was £85,906. In 2025 it is £89,368, an increase of almost £3,500. This is our largest item of expenditure and is something we cannot reduce. Even with careful management of resources and an ever vigilant watch on costs we have still incurred an operating loss over the year. It is thanks to the dedicated work of Viv Wright, our outgoing treasurer, that the financial situation is not worse. The parish owes her great thanks for the sterling work she has done again this year, her ninth and last in the post.

Social and Fund Raising Events

Social events in the parish help us to bridge the gap in our finances. Again this year we held a successful and profitable Bridge Tea and a Quiz Evening. There was also a concert by pupils of St Catharine's School. We ran a number of stalls

at Witstock – Teas and Cakes, Water and Wine, the Hamper Raffle, the Dog Show and the Coconut Shy.

Cameo on Wednesday mornings continues to be a popular and valuable outreach event for both regular churchgoers and others. Little Saints runs every Friday morning for pre-school children, babies and toddlers and their carers.

We are grateful to all those who contributed to our annual Gift Day in October. Many thanks for their generosity which helped to balance the books.

Children

We took the difficult decision to suspend Young Saints in the autumn to concentrate our resources on a number of other child-centred activities. Our new service of Sing Hosanna has been running on the third Sunday of each month since May. Numbers are small to date, but we are building on those foundations and it is appreciated by the families who come. Messy Church and Wednesday Pop-Up-Tea are very popular occasions and some of the parents and children regularly spend quiet moments in church after school. A new, special Mini Messy Church on Good Friday attracted an impressive 40 children and 44 adults. Open the Book is taken to both Witley Infant and Chandler schools by small teams of “actors” and is much anticipated by the children. Ann takes regular assemblies at Chandler School and there have been special school services in church during the year.

Vision Project

Our plans for moving the church into the 21st century with the capability to use cameras and projectors together with the ability to record and screen certain services is on hold during the Vacancy. We hope to be able to move forward on this in the coming year or so.

Services

Numbers have remained relatively steady throughout the year. There has been an average of 58 adults on Sundays and 7 on Wednesdays. Choral evensong has attracted average numbers of 25 and the All Souls Day service drew in 19.

Special services were attended by many more.

EASTER SERVICES	ADULTS	CHILDREN
Maundy Thursday	33	2
Good Friday	82	43
Easter Sunday	131	11

REMEMBRANCE	198	50
CHRISTMAS SERVICES		
Carol Service	112	5
Crib Service	128	69
Midnight Service	59	
8 O'Clock	11	
10 O'Clock	82	7

Pastoral Assistants

Our faithful band of Pastoral Assistants meet regularly in church and minister to those who are unable to attend church services and events as they would wish. Home Communion is taken regularly to two faithful members of the congregation who can no longer come to church. The PAs provide a most valuable service of ministry and are much appreciated by all.

Music

Under the very able direction of Iain Nisbet the choir continues to enrich our services with a wide variety of music. New singers are always welcome. The band has welcomed new members this year and has provided lively worship songs at Messy Church, Sing Hosanna and All Saints Together.

The Bells

The bellringers have continued to call everyone to church throughout the year. We are lucky to have such expert ringers, although they would welcome recruits to swell their ranks and carry on the ringing tradition in Witley.

Volunteers

All Saints is fortunate in its volunteers, from occasional preachers, crucifers, intercessors, flower arrangers, sidespeople, refreshment servers, people who read the lessons or who help with Messy Church and other activities, the list is endless and we hope no one has been missed! We could not operate without them. The PCC meets regularly to discuss and agree matters relating to so many aspects of church life and is always on hand to help and advise as necessary.

It would, however, be lovely to welcome more volunteers into all these areas of church life and we would urge anyone who would like to take part to come forward

Our Parish Administrator, Mark, has been mentioned earlier, but his extensive knowledge of parish business, sensitive contact with all who have dealings with the church and his ability and willingness to pick up all sorts of issues has been invaluable during this past year without a vicar.

Finally, a huge "Thank You" to Ann who has looked after us so faithfully during this year of Vacancy. We are so blessed by her ministry and her extreme dedication to service has made life so much easier for Brenda and I as Churchwardens than it would have been without her.

Christine Parrott

March 2025

ALL SAINTS CHURCH WITLEY

FINANCIAL STATEMENTS
OF THE
PAROCHIAL CHURCH COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER 2024

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Financial Review 2024

The accounts have been prepared using Accrual Accounting and have four fund categories:

- Unrestricted – used for the General Fund only.
- Designated – used for specific named funds.
- Restricted – used for individual items within specific named funds.
- Endowment – funds the capital of which must be maintained, only income arising from the investment of the endowment may be used.

General Fund

When we drew up the General Fund budget for the year, it showed a deficit of just over £15,000, with the reality of people's high utility bills and the rising cost of living continuing which made 2024 a particularly challenging year.

Income

We have been extremely fortunate to have received two one-off-donations totaling £5,500, £5,000 from a parishioner and £500 from the Gerald Bentall Charitable Trust.

Planned Giving remained similar to 2023 at £57,937.

Our Gift Day was well supported this year with a total of £17,570 – of which £13,698 was gift aided, allowing us to reclaim a further £3,424.

Fund raising remained comparable to 2023 at £3,957. PCC Fees of £6,033 were considerably more than 2023 due to more funerals and weddings during the year.

Our General Fund income for 2024 was £128,008. There was also a transfer of funds from the church path fund to the general fund of £483 which, when included, makes a total income of £128,490.

Expenditure.

Overall, we managed to control our costs well. Due to Parish Buying negotiating a good deal, substantial savings were made in Utilities with expenditure under budget by £3,905.

Maintenance expenditure was also under budget, by £4,908.

Our General Fund expenditure for 2024 was £135,871.

This left the General Fund with an Operating Loss of £7,381.

All Funds

Income

Our total income of £141,588 for all funds was up by £8,420.

Donations & Legacies were up by £5,662. This includes one-off-donations totaling £19,400 of which £5,500 went to the General Fund, £5,000 to the Vision Fund and £8,900 to the Boiler Fund.

Other income of £14,923 was up slightly by £2,758, this includes income from Fund Raising, Church Activities, PCC Fees, Magazine Sales & Advertising, Church Lettings and Bank Interest.

Expenditure

Our total expenditure was £136,141 which is £243 less than 2023.

Our Energy cost was lower than expected at £5,992. We are due to negotiate a new contract through Parish Buying in April, which will start from the 1st of October.

Our total Maintenance Costs of £9,232, were down by £2,637. The largest maintenance costs were for Church Cleaning at £2,390 and electrical work at £1,322. Please Note our Parish Share for 2024 of £85,906 and was paid in full by the end of December.

The PCC decided, when setting the 2024 General Fund 2024 budget, that it could not afford to set aside the usual £3,500 Maintenance Provision this year, this was due to the large Utility costs, commissioned electrical works and a general predicted deficit.

Outward Giving – Charities

This year we made donations to the following charities:

- The Chandler CofE Junior School,
- Child of Hope (sponsor a child),

The total value given to the above charities was £1,320.

In addition to the above, we have also made the following in-year donations:

- Remembrance Sunday collection on behalf of the Royal British Legion £392.90
- Collections in services on behalf of Child of Hope £576
- Food Bank cash collections £80
- MacMillan Coffee Morning £282.

We have also held monthly congregational food donations for St Mark's Food Bank.

Conclusion

At the beginning of 2024, the PCC agreed to continue the policy of actively containing and stringently monitoring our costs. We still need to be very careful with our expenditure – and need to ensure that management always look for the most economical suppliers and scrutinize all non-budgetary expenditure.

As the 2024 budget for the General Fund showed an operational loss of £15,000. The PCC took the decision not to continue to allocate the annual reserve provisions for major expenditure to the fabric of the Church and / or the Vicarage this year; so, the Maintenance Provision in the Balance Sheet remains at £11,992.

2024 was a tough year for everyone, which has had a knock-on effect to our donations. We were blessed to receive one-off-donations totaling £19,400, £5,500 to the General Fund, £5,000 to the Special Funds and £8,900 to the Boiler Fund, which showed an all-funds surplus of £5,945. **However, the General Fund showed an operating loss of £7,381.**

The revaluation of the Knutsford Grant showing a gain of £33 which gives a total surplus of £5,977

The General Fund budget for 2025 has now been prepared and agreed to by the PCC, which has a deficit of £12,347. We shall need to actively monitor our costs and think of new ways of increasing our income.

Statement of Financial Activities

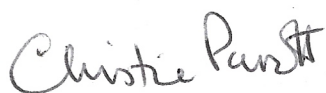
	Unrestricted	Designated	Restricted	Endowed	Total Funds	Total Funds	Notes
	<u>Funds</u>	<u>Fund/s</u>	<u>Fund/s</u>	<u>Fund/s</u>	<u>2024</u>	<u>2023</u>	
	£		£	£	£	£	
Income and endowments from:							
Donations and legacies	112,637	14,028	-	-	126,664	121,002	
Charitable activities	10,733	50	-	-	10,783	7,180	
Other trading activities	2,766	-	-	-	2,766	3,918	
Investments	1,872	-	-	-	1,872	1,067	
Other receipts	-	-	-	-	-	-	
Total income	128,008	14,078	-	-	142,086	133,167	2
Expenditure on:							
Raising funds	966	-	-	-	966	920	
Charitable activities	132,881	270	-	-	133,151	133,516	
Other trading activities	2,024	-	-	-	2,024	1,948	
Total expenditure	135,871	270	-	-	136,141	136,384	3
Net Income / (Expenditure)	(7,863)	13,807	-	-	5,945	(3,218)	
Net gains (or losses) on investments							
Net income or (net expenditure)	(7,863)	13,807	-	-	5,945	(3,218)	
Transfers between funds	482	(482)	-	-	-	-	
Total Transfers between funds	(7,381)	13,325	-	-	5,945	(3,218)	
Other recognised gains/(losses):							
Gains/(losses) on revaluation of fixed assets	-	-	-	33	33	123	
Net Income/(Deficit) for year	(7,381)	13,325	-	33	5,977	(3,094)	
Reconciliation of funds:							
Total funds brought forward	20,705	25,896	-	1,441	48,042	51,136	
Total funds carried forward	13,325	39,221	-	1,474	54,020	48,042	

Balance Sheet (also known as Statement of Financial Position)

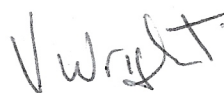
	Total Funds 2024 £	Total Funds 2023 £	Notes
Fixed Assets - Investments			
Knutsford Fund	1,457	1,424	
Total Fixed Assets - Investments	1,457	1,424	
Current Assets			
Lloyds Bank - Current Account	22,097	22,516	
CCLA (CBF) - General Deposit Account	41,246	34,363	
Petty Cash	93	102	
Debtors - Account Receivables	5,468	6,297	
Total current assets	68,904	63,279	
Liabilities			
Provisions	11,992	11,992	
Agency Collection	-	244	
Creditors - Accounts Payable	4,349	4,424	
Total Liabilities	16,341	16,660	
Net assets	54,020	48,042	
Reserves			
Net Income (Deficit) for Year	5,945	(3,218)	
Opening Balance	48,042	51,137	
Gains /(losses) on Investment Assets	33	123	
Total assets less current liabilities	54,020	48,042	
The funds of the charity:			
Endowment funds	1,474	1,441	
Restricted funds	-	-	
Unrestricted funds	13,324	20,705	
Designated	39,221	25,896	
Total charity funds	54,020	48,042	

This Annual Financial Report, for the year ended 31st December 2024, including the notes, was

Approved by the PCC on 18th February 2025, and signed on its behalf by:



Christine Parrott - Churchwarden
All Saints Church Witley



Vivienne Wright
Treasurer

Statement of Assets & Liabilities

	Unrestricted	Designated	Restricted	Endowed	Total Funds	Total Funds	Notes
	<u>Funds</u>	<u>Fund/s</u>	<u>Fund/s</u>	<u>Fund/s</u>	<u>2024</u>	<u>2023</u>	
	£	£	£	£	£	£	
Fixed Assets - Tangible Assets			-	-			
Investments - Knutsford Fund	-	-	-	1,457	1,457	1,424	
Fixed Asset Total	-	-	-	1,457	1,457	1,424	
Current Assets - Cash at Bank & in hand							
Lloyds Bank - Current Account	7,158	14,732	190	17	22,097	22,516	
CCLA (CBF) General Deposit Account	36,246	5,000	-	-	41,246	34,363	
Petty Cash	171	-	(78)	-	93	102	
Current Assets Total	43,574	19,732	112	17	63,436	56,981	
Current Assets - Debtors			-	-	-		
Accounts Receivables	5,468	-	-	-	5,468	3,297	
Current Assets - Debtors Total	5,468	-	-	-	5,468	3,297	
Liabilities - Provision for Liabilities after one year							
Maintenance Provisions	11,992	-	-	-	11,992	11,992	
Liabilities - Provision for Liabilities after one year Total	11,992	-	-	-	11,992	11,992	
Liabilities - Agency Accounts							
Agency Collections	-	-	-	-	-	244	
Liabilities - Agency Accounts Totals	-	-	-	-	-	244	
Liabilities Creditors - Amounts falling due in one year							
Accounts Payable	4,349	-	-	-	4,349	4,424	
Liabilities Creditors - Amounts falling due in one year Totals	4,349	-	-	-	4,349	4,424	
Net Assets	£32,701	£19,732	£112	£1,474	£54,020	£45,042	

Notes to the financial report

1 Accounting policies

a Accounting convention

The financial statements have been prepared under the Church Accounting Regulations 2006 in accordance with applicable accounting standards and the current (2015) Statement Of Recommended Practice, Accounting and Reporting by Charities SORP (FRS 102).

The financial statements have been prepared under the historical cost convention as modified by the inclusion of investments 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 accounts of church groups that owe their affiliation to another body, nor those which are informal gatherings of church members.

b Funds accounting

Funds held by the PCC are:

Unrestricted funds - general funds which can be used for PCC ordinary purposes

Designated funds - monies set aside by the PCC out of unrestricted funds for specific future purposes or projects.

Restricted funds - a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest; b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year is carried forward as a balance on that fund.

Endowment funds - funds the capital of which must be maintained; only income arising from the investment of the endowment may be used, either as restricted or unrestricted funds, depending on the purpose set out in the terms of the original endowment

c Income and endowments

All income and endowments are accounted for without deduction for any costs of receivability, are recognised when there is evidence of entitlement, receipt is probable, and the amount can be measured reliably.

Donations and legacies

Collections are recognised when received.

Planned giving receivable is recognised when there is evidence of entitlement, receipt is probable, and the amount accords with the Gift Aid declaration or other record of intention to donate.

Gift aid recovered is recognised when the income to which it is attached is recognised.

Grants and legacies are recognised when the formal offer in writing of the funding, is received by the PCC.

Charitable activities

Advertising income for the Parish Magazine is recognised when received.

Other trading activities

Trading activities are where income is receivable in return for selling goods or providing services. Income from trading is recognised when received.

Investment income

Dividends are accounted for when due and payable. Interest entitlements are accounted for as they accrue.

Notes to the financial report (continued)

All other income

All other income is recognised in accordance with the above overall policy.

Gains and losses on investments

Realised gains are recognised when the investments are sold

Unrealised gains and losses are accounted for on revaluation at 31 December.

d Expenditure

Expenditure is accounted for on an accruals basis and accounted for gross.

Grants

Grants and donations are accounted for when paid over, or when awarded where the award creates a binding obligation on the PCC.

Church Activities

The diocesan parish contribution is accounted for on an annual basis, reflecting the allocation set by our Deanery. Any parish contribution unpaid at 31 December is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the balance sheet.

e Fixed Assets

Tangible fixed assets

Consecrated and beneficed property of any kind is excluded from the accounts by s.10(2) of the Charities Act 2011. Movable church furnishing held by the Vicar and Churchwardens on special trust for the PCC and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the church's inventory which can be inspected but are not included in the financial statements. For other property acquired prior to 2007 there is insufficient cost information available and therefore the cost of such assets is not stated in the financial statements.

All expenditure on consecrated or beneficed buildings and individual items costing under £3,000 are written off in the year they were incurred.

Depreciation

Depreciation is calculated to write down the cost of tangible fixed assets, excluding freehold properties, over their expected useful lives. The rates generally applicable are:

□ Fixtures and fittings	20%
□ Audio visual equipment	20%
□ Office equipment	25%

These assets will be subject to annual impairment reviews. Provision will be made if there has been any permanent diminution in value.

Investments

Investments are stated at market value at the balance sheet date.

f Current Assets

Amounts owing to the PCC at 31 December in respect of fees, or other income are shown as debtors less provision for amounts that may prove uncollectible.

Short-term deposits include cash held on deposit either with the CBF Church of England Funds, or at the bank.

Notes to the financial report (continued)

	Unrestricted	Designated	Restricted	Endowed	Total Funds	Total Funds	Notes
	<u>Fund</u>	<u>Fund/s</u>	<u>Fund/s</u>	<u>Fund/s</u>	<u>2024</u>	<u>2023</u>	
	£	£	£	£	£	£	
2 Analysis of income and endowments:							
Planned giving (excluding tax refunds)	57,937	-	-	-	57,937	56,315	
Collections Inc. Blue Envelopes	5,621	-	-	-	5,621	5,872	
Other & 1 off Donations	7,459	13,940	-	-	21,399	8,328	
Gift Day	17,570	-	-	-	17,570	19,504	
Imperial War Memorial Grant		88	-	-	88	87	
Gift Aid recoverable	23,535	-	-	-	23,535	20,897	
Legacies	-	-	-	-	-	10,000	
Grants	515	-	-	-	515	-	
Donations and legacies	£112,637	£14,028	-	-	£126,664	£121,002	
Fund raising activities	3,957	-	-	-	3,957	3,888	
Fees for weddings & funerals	5,983	50	-	-	6,033	2,311	
Income from church activities	793	-	-	-	793	981	
Income from Charitable Activities	£10,733	£50	-	-	£10,783	£7,180	
Magazine Advertisement & Sales	2,566	-	-	-	2,566	2,898	
Church letting & Other Income	200	-	-	-	200	1,020	
Other Trading Actives	£2,766	-	-	-	£2,766	£3,918	
Bank interest and dividends	1,872	-	-	-	1,872	1,067	
Insurance claims	-	-	-	-	-	-	
Investments	£1,872	-	-	-	£1,872	£1,067	
Other receipts	-	-	-	-	-	-	
Total received on all funds	£128,008	£14,078	-	-	£142,086	£133,167	

Notes to the financial report (continued)

	Unrestricted	Designated	Restricted	Endowed	Total Funds	Total Funds	Notes
	<u>Funds</u>	<u>Fund/s</u>	<u>Fund/s</u>	<u>Fund/s</u>	<u>2024</u>	<u>2023</u>	
	£		£	£	£	£	
3 Analysis of expenditure on:							
Fund raising costs	966	-	-	-	966	920	
Other fundraising (non-trading) costs	-	-	-	-	-	-	
Raising funds	£966	-	-	-	£966	£920	
Missionary and outreach	398		-	-	398	818	
Ministry:					-	-	
<i>diocesan parish share</i>	85,906	-	-	-	85,906	82,962	
<i>clergy & vicarage expenses</i>	216	-	-	-	216	203	
Maintenance of Properties	9,232		-	-	9,232	11,869	
Maintenance Provision		-			-	-	
Outward Giving	1,320	-	-	-	1,320	1,570	
Capital Appeal	-	-	-	-	-	-	
Organist and choir	4,438	-	-	-	4,438	4,135	
Administration Expenses	15,619	-	-	-	15,619	14,881	
Children & Young People	2,422	-	-	-	2,422	2,330	
Church Services	920	172	-	-	1,092	1,554	
Utilities	5,992		-	-	5,992	8,779	
Insurance	3,783	-	-	-	3,783	3,672	
PCC Costs	1,697	-	-	-	1,697	40	
Churchyard upkeep	-	98	-	-	98	702	
Audio Visual Enhancement	-	-	-	-	-	-	
Internal & Exterior Repairs	-	-	-	-	-	-	
Architects Fees	938	-	-	-	938	-	
Governance	-		-	-	-	-	
Charitable activities	£132,881	£270	-	-	£133,151	£133,516	
Parish magazine costs	1,714	-	-	-	1,714	1,613	
Subscriptions	310	-	-	-	310	335	
Other trading activities	£2,024	-	-	-	£2,024	£1,948	
Total expended on all funds	£135,871	£270	-	-	£136,141	£136,384	

Notes to the financial report (continued)

	Balances b/fwd 01-Jan-23 £	Income £	Expenditure £	Transfers, other gains and losses £	Balances c/fwd 31-Dec-24 £
4 Statement of funds					
Endowment Fund					
Knutsford Fund	1,441	-	-	33	1,474
Total Endowment	1,441	-	-	33	1,474
Restricted Funds					
Fabric	-	-	-	-	-
Total Restricted	-	-	-	-	-
Unrestricted Funds					
General funds	20,705	128,008	(135,871)	482	13,324
Total Unrestricted	20,705	128,008	(135,871)	482	13,324
Designated Funds					
Boiler	-	8,940	-	-	8,940
Choir	100	-	-	-	100
Churchyard Path	482	-	-	(482)	-
Flower Fund	242	50	(172)	-	120
Fabric	5,177	-	-	-	5,177
Churchyard Upkeep	9,022	88	(98)	-	9,011
Sound & Visual System	10,874	5,000	-	-	15,874
Total Designated	25,896	14,078	(270)	(482)	39,221
Total funds	48,042	142,086	(136,141)	33	54,019

Independent Examiner's Report to the PCC of All Saints Church, Witley for the Year Ended 31st December 2024

This is my report to the Parochial Church Council of the Ecclesiastical Parish (PCC) of All Saints, Witley on the annual accounts for the year ended 31st December 2023 set out on pages 3 to 10.

Respective responsibilities of trustees and examiner

As the charity's trustees, 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 2011 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 material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.



Reginald V Webb FCA, FCMA, CGMA

Cranleigh

~~19th~~ February 2025

ALL SAINTS CHURCH WITLEY

FINANCIAL STATEMENTS
OF THE
PAROCHIAL CHURCH COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER 2024

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Financial Review 2024

The accounts have been prepared using Accrual Accounting and have four fund categories:

- Unrestricted – used for the General Fund only.
- Designated – used for specific named funds.
- Restricted – used for individual items within specific named funds.
- Endowment – funds the capital of which must be maintained, only income arising from the investment of the endowment may be used.

General Fund

When we drew up the General Fund budget for the year, it showed a deficit of just over £15,000, with the reality of people's high utility bills and the rising cost of living continuing which made 2024 a particularly challenging year.

Income

We have been extremely fortunate to have received two one-off-donations totaling £5,500, £5,000 from a parishioner and £500 from the Gerald Bantall Charitable Trust.

Planned Giving remained similar to 2023 at £57,937.

Our Gift Day was well supported this year with a total of £17,570 – of which £13,698 was gift aided, allowing us to reclaim a further £3,424.

Fund raising remained comparable to 2023 at £3,957. PCC Fees of £6,033 were considerably more than 2023 due to more funerals and weddings during the year.

Our General Fund income for 2024 was £128,008. There was also a transfer of funds from the church path fund to the general fund of £483 which, when included, makes a total income of £128,490.

Expenditure.

Overall, we managed to control our costs well. Due to Parish Buying negotiating a good deal, substantial savings were made in Utilities with expenditure under budget by £3,905.

Maintenance expenditure was also under budget, by £4,908.

Our General Fund expenditure for 2024 was £135,871.

This left the General Fund with an Operating Loss of £7,381.

All Funds

Income

Our total income of £141,588 for all funds was up by £8,420.

Donations & Legacies were up by £5,662. This includes one-off-donations totaling £19,400 of which £5,500 went to the General Fund, £5,000 to the Vision Fund and £8,900 to the Boiler Fund.

Other income of £14,923 was up slightly by £2,758, this includes income from Fund Raising, Church Activities, PCC Fees, Magazine Sales & Advertising, Church Lettings and Bank Interest.

Expenditure

Our total expenditure was £136,141 which is £243 less than 2023.

Our Energy cost was lower than expected at £5,992. We are due to negotiate a new contract through Parish Buying in April, which will start from the 1st of October.

Our total Maintenance Costs of £9,232, were down by £2,637. The largest maintenance costs were for Church Cleaning at £2,390 and electrical work at £1,322. Please Note our Parish Share for 2024 of £85,906 and was paid in full by the end of December.

The PCC decided, when setting the 2024 General Fund 2024 budget, that it could not afford to set aside the usual £3,500 Maintenance Provision this year, this was due to the large Utility costs, commissioned electrical works and a general predicted deficit.

Outward Giving – Charities

This year we made donations to the following charities:

- The Chandler CofE Junior School,
- Child of Hope (sponsor a child),

The total value given to the above charities was £1,320.

In addition to the above, we have also made the following in-year donations:

- Remembrance Sunday collection on behalf of the Royal British Legion £392.90
- Collections in services on behalf of Child of Hope £576
- Food Bank cash collections £80
- MacMillan Coffee Morning £282.

We have also held monthly congregational food donations for St Mark's Food Bank.

Conclusion

At the beginning of 2024, the PCC agreed to continue the policy of actively containing and stringently monitoring our costs. We still need to be very careful with our expenditure – and need to ensure that management always look for the most economical suppliers and scrutinize all non-budgetary expenditure.

As the 2024 budget for the General Fund showed an operational loss of £15,000. The PCC took the decision not to continue to allocate the annual reserve provisions for major expenditure to the fabric of the Church and / or the Vicarage this year; so, the Maintenance Provision in the Balance Sheet remains at £11,992.

2024 was a tough year for everyone, which has had a knock-on effect to our donations. We were blessed to receive one-off-donations totaling £19,400, £5,500 to the General Fund, £5,000 to the Special Funds and £8,900 to the Boiler Fund, which showed an all-funds surplus of £5,945. **However, the General Fund showed an operating loss of £7,381.**

The revaluation of the Knutsford Grant showing a gain of £33 which gives a total surplus of £5,977

The General Fund budget for 2025 has now been prepared and agreed to by the PCC, which has a deficit of £12,347. We shall need to actively monitor our costs and think of new ways of increasing our income.

Statement of Financial Activities

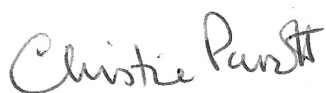
	Unrestricted	Designated	Restricted	Endowed	Total Funds	Total Funds	Notes
	<u>Funds</u>	<u>Fund/s</u>	<u>Fund/s</u>	<u>Fund/s</u>	<u>2024</u>	<u>2023</u>	
	£		£	£	£	£	
Income and endowments from:							
Donations and legacies	112,637	14,028	-	-	126,664	121,002	
Charitable activities	10,733	50	-	-	10,783	7,180	
Other trading activities	2,766	-	-	-	2,766	3,918	
Investments	1,872	-	-	-	1,872	1,067	
Other receipts	-	-	-	-	-	-	
Total income	128,008	14,078	-	-	142,086	133,167	2
Expenditure on:							
Raising funds	966	-	-	-	966	920	
Charitable activities	132,881	270	-	-	133,151	133,516	
Other trading activities	2,024	-	-	-	2,024	1,948	
Total expenditure	135,871	270	-	-	136,141	136,384	3
Net Income / (Expenditure)	(7,863)	13,807	-	-	5,945	(3,218)	
Net gains (or losses) on investments							
Net income or (net expenditure)	(7,863)	13,807	-	-	5,945	(3,218)	
Transfers between funds	482	(482)	-	-	-	-	
Total Transfers between funds	(7,381)	13,325	-	-	5,945	(3,218)	
Other recognised gains/(losses):							
Gains/(losses) on revaluation of fixed assets	-	-	-	33	33	123	
Net Income/(Deficit) for year	(7,381)	13,325	-	33	5,977	(3,094)	
Reconciliation of funds:							
Total funds brought forward	20,705	25,896	-	1,441	48,042	51,136	
Total funds carried forward	13,325	39,221	-	1,474	54,020	48,042	

Balance Sheet (also known as Statement of Financial Position)

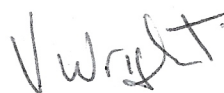
	Total Funds 2024 £	Total Funds 2023 £	Notes
Fixed Assets - Investments			
Knutsford Fund	1,457	1,424	
Total Fixed Assets - Investments	1,457	1,424	
Current Assets			
Lloyds Bank - Current Account	22,097	22,516	
CCLA (CBF) - General Deposit Account	41,246	34,363	
Petty Cash	93	102	
Debtors - Account Receivables	5,468	6,297	
Total current assets	68,904	63,279	
Liabilities			
Provisions	11,992	11,992	
Agency Collection	-	244	
Creditors - Accounts Payable	4,349	4,424	
Total Liabilities	16,341	16,660	
Net assets	54,020	48,042	
Reserves			
Net Income (Deficit) for Year	5,945	(3,218)	
Opening Balance	48,042	51,137	
Gains /(losses) on Investment Assets	33	123	
Total assets less current liabilities	54,020	48,042	
The funds of the charity:			
Endowment funds	1,474	1,441	
Restricted funds	-	-	
Unrestricted funds	13,324	20,705	
Designated	39,221	25,896	
Total charity funds	54,020	48,042	

This Annual Financial Report, for the year ended 31st December 2024, including the notes, was

Approved by the PCC on 18th February 2025, and signed on its behalf by:



Christine Parrott - Churchwarden
All Saints Church Witley



Vivienne Wright
Treasurer

Statement of Assets & Liabilities

	Unrestricted	Designated	Restricted	Endowed	Total Funds	Total Funds	Notes
	<u>Funds</u>	<u>Fund/s</u>	<u>Fund/s</u>	<u>Fund/s</u>	<u>2024</u>	<u>2023</u>	
	£	£	£	£	£	£	
Fixed Assets - Tangible Assets			-	-			
Investments - Knutsford Fund	-	-	-	1,457	1,457	1,424	
Fixed Asset Total	-	-	-	1,457	1,457	1,424	
Current Assets - Cash at Bank & in hand							
Lloyds Bank - Current Account	7,158	14,732	190	17	22,097	22,516	
CCLA (CBF) General Deposit Account	36,246	5,000	-	-	41,246	34,363	
Petty Cash	171	-	(78)	-	93	102	
Current Assets Total	43,574	19,732	112	17	63,436	56,981	
Current Assets - Debtors			-	-	-		
Accounts Receivables	5,468	-	-	-	5,468	3,297	
Current Assets - Debtors Total	5,468	-	-	-	5,468	3,297	
Liabilities - Provision for Liabilities after one year							
Maintenance Provisions	11,992	-	-	-	11,992	11,992	
Liabilities - Provision for Liabilities after one year Total	11,992	-	-	-	11,992	11,992	
Liabilities - Agency Accounts							
Agency Collections	-	-	-	-	-	244	
Liabilities - Agency Accounts Totals	-	-	-	-	-	244	
Liabilities Creditors - Amounts falling due in one year							
Accounts Payable	4,349	-	-	-	4,349	4,424	
Liabilities Creditors - Amounts falling due in one year Totals	4,349	-	-	-	4,349	4,424	
Net Assets	£32,701	£19,732	£112	£1,474	£54,020	£45,042	

Notes to the financial report

1 Accounting policies

a Accounting convention

The financial statements have been prepared under the Church Accounting Regulations 2006 in accordance with applicable accounting standards and the current (2015) Statement Of Recommended Practice, Accounting and Reporting by Charities SORP (FRS 102).

The financial statements have been prepared under the historical cost convention as modified by the inclusion of investments 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 accounts of church groups that owe their affiliation to another body, nor those which are informal gatherings of church members.

b Funds accounting

Funds held by the PCC are:

Unrestricted funds - general funds which can be used for PCC ordinary purposes

Designated funds - monies set aside by the PCC out of unrestricted funds for specific future purposes or projects.

Restricted funds - a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest; b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year is carried forward as a balance on that fund.

Endowment funds - funds the capital of which must be maintained; only income arising from the investment of the endowment may be used, either as restricted or unrestricted funds, depending on the purpose set out in the terms of the original endowment

c Income and endowments

All income and endowments are accounted for without deduction for any costs of receivability, are recognised when there is evidence of entitlement, receipt is probable, and the amount can be measured reliably.

Donations and legacies

Collections are recognised when received.

Planned giving receivable is recognised when there is evidence of entitlement, receipt is probable, and the amount accords with the Gift Aid declaration or other record of intention to donate.

Gift aid recovered is recognised when the income to which it is attached is recognised.

Grants and legacies are recognised when the formal offer in writing of the funding, is received by the PCC.

Charitable activities

Advertising income for the Parish Magazine is recognised when received.

Other trading activities

Trading activities are where income is receivable in return for selling goods or providing services. Income from trading is recognised when received.

Investment income

Dividends are accounted for when due and payable. Interest entitlements are accounted for as they accrue.

Notes to the financial report (continued)

All other income

All other income is recognised in accordance with the above overall policy.

Gains and losses on investments

Realised gains are recognised when the investments are sold

Unrealised gains and losses are accounted for on revaluation at 31 December.

d Expenditure

Expenditure is accounted for on an accruals basis and accounted for gross.

Grants

Grants and donations are accounted for when paid over, or when awarded where the award creates a binding obligation on the PCC.

Church Activities

The diocesan parish contribution is accounted for on an annual basis, reflecting the allocation set by our Deanery. Any parish contribution unpaid at 31 December is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the balance sheet.

e Fixed Assets

Tangible fixed assets

Consecrated and beneficed property of any kind is excluded from the accounts by s.10(2) of the Charities Act 2011. Movable church furnishing held by the Vicar and Churchwardens on special trust for the PCC and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the church's inventory which can be inspected but are not included in the financial statements. For other property acquired prior to 2007 there is insufficient cost information available and therefore the cost of such assets is not stated in the financial statements.

All expenditure on consecrated or beneficed buildings and individual items costing under £3,000 are written off in the year they were incurred.

Depreciation

Depreciation is calculated to write down the cost of tangible fixed assets, excluding freehold properties, over their expected useful lives. The rates generally applicable are:

□ Fixtures and fittings	20%
□ Audio visual equipment	20%
□ Office equipment	25%

These assets will be subject to annual impairment reviews. Provision will be made if there has been any permanent diminution in value.

Investments

Investments are stated at market value at the balance sheet date.

f Current Assets

Amounts owing to the PCC at 31 December in respect of fees, or other income are shown as debtors less provision for amounts that may prove uncollectible.

Short-term deposits include cash held on deposit either with the CBF Church of England Funds, or at the bank.

Notes to the financial report (continued)

	Unrestricted	Designated	Restricted	Endowed	Total Funds	Total Funds	Notes
	<u>Fund</u>	<u>Fund/s</u>	<u>Fund/s</u>	<u>Fund/s</u>	<u>2024</u>	<u>2023</u>	
	£	£	£	£	£	£	
2 Analysis of income and endowments:							
Planned giving (excluding tax refunds)	57,937	-	-	-	57,937	56,315	
Collections Inc. Blue Envelopes	5,621	-	-	-	5,621	5,872	
Other & 1 off Donations	7,459	13,940	-	-	21,399	8,328	
Gift Day	17,570	-	-	-	17,570	19,504	
Imperial War Memorial Grant		88	-	-	88	87	
Gift Aid recoverable	23,535	-	-	-	23,535	20,897	
Legacies	-	-	-	-	-	10,000	
Grants	515	-	-	-	515	-	
Donations and legacies	£112,637	£14,028	-	-	£126,664	£121,002	
Fund raising activities	3,957	-	-	-	3,957	3,888	
Fees for weddings & funerals	5,983	50	-	-	6,033	2,311	
Income from church activities	793	-	-	-	793	981	
Income from Charitable Activities	£10,733	£50	-	-	£10,783	£7,180	
Magazine Advertisement & Sales	2,566	-	-	-	2,566	2,898	
Church letting & Other Income	200	-	-	-	200	1,020	
Other Trading Actives	£2,766	-	-	-	£2,766	£3,918	
Bank interest and dividends	1,872	-	-	-	1,872	1,067	
Insurance claims	-	-	-	-	-	-	
Investments	£1,872	-	-	-	£1,872	£1,067	
Other receipts	-	-	-	-	-	-	
Total received on all funds	£128,008	£14,078	-	-	£142,086	£133,167	

Notes to the financial report (continued)

	Unrestricted	Designated	Restricted	Endowed	Total Funds	Total Funds	Notes
	<u>Funds</u>	<u>Fund/s</u>	<u>Fund/s</u>	<u>Fund/s</u>	<u>2024</u>	<u>2023</u>	
	£		£	£	£	£	
3 Analysis of expenditure on:							
Fund raising costs	966	-	-	-	966	920	
Other fundraising (non-trading) costs	-	-	-	-	-	-	
Raising funds	£966	-	-	-	£966	£920	
Missionary and outreach	398		-	-	398	818	
Ministry:					-	-	
<i>diocesan parish share</i>	85,906	-	-	-	85,906	82,962	
<i>clergy & vicarage expenses</i>	216	-	-	-	216	203	
Maintenance of Properties	9,232		-	-	9,232	11,869	
Maintenance Provision		-			-	-	
Outward Giving	1,320	-	-	-	1,320	1,570	
Capital Appeal	-	-	-	-	-	-	
Organist and choir	4,438	-	-	-	4,438	4,135	
Administration Expenses	15,619	-	-	-	15,619	14,881	
Children & Young People	2,422	-	-	-	2,422	2,330	
Church Services	920	172	-	-	1,092	1,554	
Utilities	5,992		-	-	5,992	8,779	
Insurance	3,783	-	-	-	3,783	3,672	
PCC Costs	1,697	-	-	-	1,697	40	
Churchyard upkeep	-	98	-	-	98	702	
Audio Visual Enhancement	-	-	-	-	-	-	
Internal & Exterior Repairs	-	-	-	-	-	-	
Architects Fees	938	-	-	-	938	-	
Governance	-		-	-	-	-	
Charitable activities	£132,881	£270	-	-	£133,151	£133,516	
Parish magazine costs	1,714	-	-	-	1,714	1,613	
Subscriptions	310	-	-	-	310	335	
Other trading activities	£2,024	-	-	-	£2,024	£1,948	
Total expended on all funds	£135,871	£270	-	-	£136,141	£136,384	

Notes to the financial report (continued)

	Balances b/fwd 01-Jan-23 £	Income £	Expenditure £	Transfers, other gains and losses £	Balances c/fwd 31-Dec-24 £
4 Statement of funds					
Endowment Fund					
Knutsford Fund	1,441	-	-	33	1,474
Total Endowment	1,441	-	-	33	1,474
Restricted Funds					
Fabric	-	-	-	-	-
Total Restricted	-	-	-	-	-
Unrestricted Funds					
General funds	20,705	128,008	(135,871)	482	13,324
Total Unrestricted	20,705	128,008	(135,871)	482	13,324
Designated Funds					
Boiler	-	8,940	-	-	8,940
Choir	100	-	-	-	100
Churchyard Path	482	-	-	(482)	-
Flower Fund	242	50	(172)	-	120
Fabric	5,177	-	-	-	5,177
Churchyard Upkeep	9,022	88	(98)	-	9,011
Sound & Visual System	10,874	5,000	-	-	15,874
Total Designated	25,896	14,078	(270)	(482)	39,221
Total funds	48,042	142,086	(136,141)	33	54,019

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

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Reginald V Webb FCA, FCMA, CGMA

Cranleigh

~~19th~~ February 2025