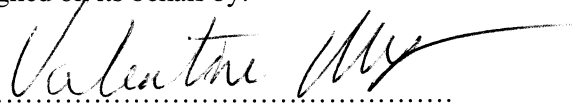


**BRAMSHOTT & LIPHOOK**  
**PAROCHIAL CHURCH COUNCIL**  
**BALANCE SHEET**  
**AS AT 31ST DECEMBER 2024**

|                                              | Notes | 2024<br>£ | 2023<br>£ |
|----------------------------------------------|-------|-----------|-----------|
| <b>FIXED ASSETS</b>                          |       |           |           |
| Tangible assets                              | 10    | 149,661   | 153,539   |
| <b>CURRENT ASSETS</b>                        |       |           |           |
| Debtors                                      | 11    | 25,371    | 7,821     |
| Cash at bank                                 |       | 119,887   | 145,964   |
|                                              |       | <hr/>     | <hr/>     |
|                                              |       | 145,258   | 153,785   |
| <b>CREDITORS</b>                             |       |           |           |
| Amounts falling due within one year          | 12    | (9,441)   | (9,806)   |
|                                              |       | <hr/>     | <hr/>     |
| <b>NET CURRENT ASSETS</b>                    |       | 135,817   | 143,979   |
|                                              |       | <hr/>     | <hr/>     |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | 285,478   | 297,518   |
|                                              |       | <hr/>     | <hr/>     |
| <b>NET ASSETS</b>                            |       | £285,478  | £297,518  |
|                                              |       | <hr/>     | <hr/>     |
| <b>FUNDS</b>                                 |       |           |           |
| Unrestricted funds                           | 13    | 113,223   | 117,990   |
| Restricted funds                             |       | 170,255   | 177,528   |
| Endowment funds                              |       | 2,000     | 2,000     |
|                                              |       | <hr/>     | <hr/>     |
| <b>TOTAL FUNDS</b>                           |       | £285,478  | £297,518  |
|                                              |       | <hr/>     | <hr/>     |

The financial statements were approved by the Board of Trustees on 10<sup>th</sup> Nov 2025 and were signed on its behalf by:

  
 .....  
 Revd V Inglis-Jones

**BRAMSHOTT & LIPHOOK**  
**PAROCHIAL CHURCH COUNCIL**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**

**BRAMSHOTT & LIPHOOK**  
**PAROCHIAL CHURCH COUNCIL**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**

**1. General**

**1.1 PCC Members**

The following people served as members of the PCC from April 2024 to April 2025:

|                                      |                                  |                        |
|--------------------------------------|----------------------------------|------------------------|
| Incumbent                            | The Rev'd Valentine Inglis-Jones | Inducted<br>March 2011 |
|                                      |                                  |                        |
| Churchwardens<br>(elected annually): | Hilton Carr – The Church Centre  | Elected April<br>2023  |
| Readers' Rep:                        | Vivien Chamberlain               |                        |
| Deanery Synod Reps:                  | Elizabeth Brown                  |                        |
|                                      | Kit Powell                       |                        |
| PCC Elected Members:                 | Elizabeth Brown                  | Until 2025             |
| (Up to 12 members)                   | Nikki Bryant                     | Until 2025             |
|                                      | Hilton Carr                      | Until 2025             |
|                                      | Peter Manning                    | Until 2025             |
|                                      | Caroline Miller                  | Until 2025             |
|                                      | Colin Jackson                    | Until 2025             |
|                                      | Kit Powell                       | Until 2025             |
|                                      | Kay Murray                       | Until 2026             |
|                                      | Godfrey Draper                   | Until 2026             |
|                                      | Elaine Heptonstall               | Until 2026             |
|                                      | Maureen (Mo) Lockyer             | Until 2026             |
|                                      | Vacant                           |                        |
| Officers:                            |                                  |                        |
| Treasurer                            |                                  |                        |
| PCC Secretary                        |                                  |                        |
| Electoral Roll Officer               | Elaine Heptonstall               |                        |

Office Address: Church Office, The Ark, Portsmouth Road, Liphook, Hampshire  
 GU30 7DJ Bankers: Lloyds Bank, 3 The Square, Liphook GU30 7AE  
 Registered Charity Number: 1128142

**BRAMSHOTT & LIPHOOK**  
**PAROCHIAL CHURCH COUNCIL**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**  
**(Continued)**

1.1 Objects and Constitution of the PCC

The object of the Bramshott and Liphook PCC is to further/promote in the parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

As a part of its general promotion of the whole mission of the Church, the PCC provides a benefit to the public by:

- providing facilities for public worship, pastoral care and spiritual, moral and intellectual development, both for its members and for anyone who wishes to benefit from what the Church offers; and
- promoting Christian values, and service by members of the Church in and to their communities, to the benefit of individuals and society as a whole.

This is delivered through and in the context of its vision statement:

Living for the Kingdom of God through prayer, community, encounter and mission. and values:

Prayer:

We seek to be a people of prayer in all we do, living in awareness of God's presence in our lives as we listen to God through the Holy Spirit speaking in our prayer life and His word, the Bible

Community

We are a family with Christ as our head and seek to be generous in our hospitality to all, valuing one another for who we are as people made in the image and likeness of God.

Encounter

We seek to encounter God in our lives, being open to the Holy Spirit working in and through us to show God's Kingdom.

Mission

We seek to be a sign and foretaste of God's Kingdom in our community showing God's love in power as we step out in faith to invite people into His family.

The Bramshott and Liphook PCC is a body corporate. The composition of the PCC is regulated by the Church Representation Rules as contained in Schedule 3 of the Synodical Government Measure (as amended). The functions and power of the PCC are contained in the Parochial Church Councils (Powers) Measure 1956, as amended by the 1969 Measure.

Elections to the PCC are held annually. All members of the Church Electoral Roll are entitled to vote and stand for election. There is also provision for the co-option of members on to the PCC. The incumbent is ex-officio, a member and the chairman. The role of PCC chair was delegated to Paul Arnold in 2015 and fell vacant following last year's APCM. The PCC operates through a Standing Committee and a number of Teams.

The PCC is responsible for:

- the financial management of the Church, the Church Centre, Church Centre Chapel, the Link and the Ark.
- the care and maintenance of the Church fabric and that of the Church Centre, Church Centre Chapel and Link and The Ark.
- the care and maintenance of the Churchyard.

Powers have been conferred on the PCC by the Parochial Church Council (Powers) Measure 1956 to enable the Council to discharge these responsibilities.

**BRAMSHOTT & LIPHOOK**  
**PAROCHIAL CHURCH COUNCIL**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**  
**(Continued)**

## 2.0 REPORTS FROM OFFICERS

### 2.1 Rector's Report

“The desert and the parched land will be glad;  
the wilderness will rejoice and blossom.  
Like the crocus, it will burst into bloom;  
it will rejoice greatly and shout for joy.”  
(Isa 35:1-2)

Since Covid our church has been in the desert but last year we began to see the beginnings of the tide turning. Our church looked so beautiful for Bramshott Open Gardens, and it was so wonderful to see such beauty used to encourage faith! With each display celebrating different colours of the bible. Wonderful too to see new joiners in our Church Centre Band singing the praises of our amazing Father week after week!

Both churches have a strong core. At St Mary's Elaine has continued to encourage pray-ers, readers, sidesmen and servers as well as many others to contribute to our worship every week, our bell ringers continue to ring merrily and our amazing team of preachers which has grown through the year to include some new faces (welcome aboard Janice, Keith, Albert and Elizabeth!) has continued the high standards of preaching and leadership. This has been accompanied by services at Bramshott Place led by John and Dorothy and at the Grange and Greenbanks led by our amazing Parche team, not to mention the care given by our caring pastoral visitors.

At the Church Centre our faithful prayer team have continued to pray for us every Monday night, week in week out. They pray for both communities, pray for our village as well as listening to what the Holy Spirit is saying. Before each service at the Church Centre, I'm often handed a piece of paper with the words and pictures for the day. How often these relate to people – especially newcomers! Nikki has done such an amazing job at encouraging us all to contribute as well as encouraging children and families to worship regularly at Messy church and our revamped family service. Alison Jackson has been so creative at getting funding for our new roof, revamped loos and potentially new heating system! The result of all this has been signs of health in both congregations. St Mary's has continued in its steady trickle of growth, and although on the face of it the Church Centre has remained static, there is now a larger fringe of people on the periphery who are open and interested in faith.

This is simply because we're faithful in prayer – and that faithfulness has seen God bless many of our missional initiatives, seeing newcomers through Alpha, our healing ministry, the Ark Pre-School as well as Messy Church, and some new exciting developments, like our joint light party with local churches and our youth trip to the Czech Republic.

It's also because we're also faithful in service. It's amazing to see the Food Bank basket at the back of our churches supporting the amazing job that Glynis and Zoe are doing in heading up the Community Food Bank. It's amazing to see the incredibly high standards, happy team and authentic faith modelled in the Ark Pre-School led so well by Cleone and supported by our Trustees. This is not to mention the teams that support Lunch Break, Tea and Company and Little Lambs, and the really high standards of care shown by those who take funerals and weddings for our community (I really must mention Nigel here – although he'll probably be annoyed!).

Sadly, this year we're saying goodbye to Nikki and Peter Bryant – they will be hugely missed by us all. They are a very precious family and we're hoping to give them a right royal send off on Sunday 8th June at 4pm.

**BRAMSHOTT & LIPHOOK**  
**PAROCHIAL CHURCH COUNCIL**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**  
**(Continued)**

2.2 Churchwarden with prime responsibility for St Mary's

Writing on behalf of St. Mary's Congregation (in the absence of a SMB Churchwarden)

The past year has shown a welcome increase in the number of people attending the Sunday services at St Mary's. This means that more members of the congregation have become more involved in the daily and weekly life of the church family.

Over the past year there have been various events held in the church. The lending library at the back of the church has been well received and used. Thanks go to the residents of Bramshott for supplying the church with books of every description.

In June 2024 Bramshott Open Gardens was held. This involved church members who helped in many ways. The church held a flower festival with the theme of 'Colours of the Bible'. The arrangements were stunning and beautiful, showing off the talents of the flower arrangers. Likewise it has been lovingly decorated throughout the year.

At the end of June the annual Canada Day service took place, involving the children from Liphook Junior School. The school holds its Easter and Christmas services in the church. In November the annual Service of Remembrance was held, thus recognising the part the church plays in spanning the ages. In December the Christmas services were well attended.

In the churchyard the overhanging yew trees were finally pruned, and recently the stained-glass windows in the church have been cleaned, both with transforming effect!

The church family and the life of the church continues to grow in the service of God.

*Kay Murray, April 2025*

2.3 Report for the Church Centre

Church Warden with Prime Responsibility for the Church Centre.

The word 'challenging' summaries the Year, But God has been good and with us throughout. All Praise to Him. We have much to celebrate.

After months of minor disruption, the Church Centre roof replacement was completed. Our Thanks to East Hampshire Council for their grant. We have 2 outstanding issues: A Minor Leak in the Toy Cupboard; and the replacement of damaged ceiling Tiles. Thanks to all for their forbearance during this time.

The ARK Floor was replaced by our Insurers and is now better than previous (Colours chosen suitable to the Children. Our Excess equalled the power used to dry the floor.

Over 28 Emergency Lights at the Church Centre have been replaced and now operate correctly in case of a power outage. (Legal Requirement). The Toilets at the Centre have been replaced/Refurbished. Again, thanks to a grant from East Hampshire Council.

For all their efforts related to the above works my thanks go to Alison Jackson (a true gem!) Colin Jackson, and Steve Miller for their support during these projects.

The Electrics at the Church Centre have been checked and Certified, with only one action outstanding. Just under 100 items required PATS Testing. The Fire Extinguishers have all been checked.

**BRAMSHOTT & LIPHOOK**  
**PAROCHIAL CHURCH COUNCIL**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**  
**(Continued)**

The Fire Alarm has been Checked. 2 Drills took place during the year. More evacuation drills are planned. Estimates are being sought for the replacement of our 30 yrs old heating boiler, with a view of applying for a Council grant. We are also looking at replacing the windows in the Main Hall Ceiling, subject to acceptable estimates and Council grants.

A redistribution of Storage is underway with some Changes planned for the Annex area. This is in Conjunction with discussions/negotiations with the Boxing club.

The ARK is planning a Shed for storage and our agreement has been sought by the Council who are funding it. In addition, I have been generating Working Procedures for the Church to better enable us to meet our Legal requirements (e.g. Hazardous Substances, Working from Heights, First Aid)

Finally, I arranged the Electrical Tests at St Mary's with a good report, and the PATS Testing of their equipment.

My Thanks go to Kay Murray, who though "retired from Church Warden" continues to work diligently for St Mary's with the help of Elaine. Their support makes this role possible.

Thanks also go to Nikki, Leanne, and latterly Heather (as a volunteer) who support the Parish in so many ways. And Val whose support is inestimable. My thanks also go the many volunteers (over 50 people) who give their time, energy, and talents to Our Wonderful Parish.

*Hilton Carr, April 2025*

#### 2.4 Treasurer's Report

In the absence of a treasurer, the Rector introduced the main features of the accounts for the year ending 31<sup>st</sup> December 2024 on the basis of unaudited accounts. Following the audit the final report is as follows.

Total income for the year was £319,122, made up primarily of donations and legacies of £280,522 and £36,950 of other trading activities. This was an increase on the previous year and reflected the obtaining of grants to renew the roof and toilets of the Church Centre (shown as Restricted Funds in the Statement of Financial Activities). Unrestricted funds were however lower than the year before.

Total expenditure for the year was £331,162 and included the expenditure on refurbishment, which boosted direct costs to £277,436 – up almost £160,000 on the previous year. Giving Away at £7,500 was slightly down but maintained our regular giving to the five charities that the church supports. Church activity costs were £46,226 against £42,120 in the previous year.

Overall, income was £12,040 below expenditure for the year, compared with a surplus of £107,179 (which reflected legacies given during the year). Nonetheless Net Current Assets as of end December 2024 at £135,817 were still healthy, albeit down slightly on £143,979 at the end of 2023.

Our thanks to Leanne Miller for keeping our records in order and for providing Matthew Elkins, our supervising inspector, with the information he required to complete the audit of our accounts. Katy Ramage continues to take care of our payroll, for which we are very grateful. Hilton Carr has diligently banked and recorded our collections, and Peter Manning has acted as gift aid secretary.

Matthew at Knox Cropper has carried out the inspection of our accounts once again

**BRAMSHOTT & LIPHOOK**  
**PAROCHIAL CHURCH COUNCIL**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**  
**(Continued)**

### 3.0 THE PETERSFIELD DEANERY SYNOD – REPORT FOR APCMs – 2024 to FEBRUARY 2025

The Deanery Synod is part of the way the Church of England gives people at different levels a chance to discuss key issues and organise the church's ministry and mission. It sits between the parishes with their Parochial Church Councils (PCCs) and the full diocese, with its Diocesan Synod. It is convened by an Area Dean and Lay Chair and consists of all the licensed clergy in the Deanery and lay people elected by the parishes at their Annual Parish Church Meeting. The lay members serve for three years, and the most recent elections took place at APCMs in 2023. The Lay Chair is Vanda Leary of St Peter's Petersfield. Rev'd Dr Susie Collingridge (Steep & Froxfield with Privett) is Area Dean. Amanda Greenlee is Deanery Secretary, and David Normington is Deanery Treasurer.

The main work of the Deanery Synod over the past year has continued to be working together to support growth. Over the last year this has included:

- A pilot of "Experience Easter" with interactive prayer stations for school children, held in Froxfield and Greatham churches, attended by around 280 children in all.
- Collation of activity and approaches to spirituality and discipleship across the deanery, to form a basis for sharing of ideas and further development.
- One-to-one conversations across parishes regarding mission, evangelism and outreach, and sharing of ideas including "How village churches thrive"
- Further development of lay vocations, with 10 people commissioned as lay preachers
- Petersfield Deanery Chapter starting to work together in a Diocesan pilot of "Cairns" – Benedictine style networks to support clergy wellbeing and further develop collaborative working for mission.

In October we heard the sad news of the death of Maggie Johnson of Hawkley. Maggie had been a member of deanery synod for well over a decade and at the time of her death was a very active member of her PCC, Deanery synod, and Diocesan Synod. She will be missed greatly.

Deanery Synod acts as the electorate to Diocesan Synod, and elections took place in 2024. At time of writing, there are still vacant seats to represent the deanery in the House of Laity of Diocesan Synod. All are encouraged to consider whether this could be a role for them – it is not necessary to already be a member of Deanery Synod.

I would like to thank everyone who has been involved in the continuing life of this deanery, in particular the Standing Committee which consists of Vanda Leary, Neil Chrimes, David Normington, Amanda Greenlee, Lynn Carter, Rev'd Dr Susie Collingridge, Rev'd Peter Sutton, Rev'd Valentine Inglis-Jones.

*Vanda Leary, Lay Chair, Petersfield Deanery Synod, 23rd Feb 2025*

### 4.0 ELECTORAL ROLL MAJOR REVISION 2025 - REPORT FOR APCM ON 28TH APRIL 2025

The major revision was completed and names posted at the Church Centre and St Mary's on Palm Sunday, 12th April 2025. (The only details shown were first names, surnames and postcodes.)

The number on the Roll is 111. There were 31 names taken off last year's Roll and 34 new names added. All names have been entered on ChurchSuite under the tag "Electoral Roll Major Revision 2025" and, if any details have changed on the newly submitted forms, then these have been entered onto ChurchSuite too.

*Elaine Heptonstall*  
*Electoral Roll Officer 12/4/25*

**BRAMSHOTT & LIPHOOK**  
**PAROCHIAL CHURCH COUNCIL**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**  
**(Continued)**

5.0. Annual Safeguarding Report April 2025

The Good news is that we have had no safeguarding concerns over the last year.

Our Children's and Families workers, and Senior's workers have been diligent

However, our background checks were somewhat lacking.

Our Previous Safeguarding officer resigned 2 years ago.

We are pleased to announce the following team will be minding Safeguarding in the Future

- Melissa Harper PSO (Safeguarding Officer)
- Barbara Symons (PSA (Safeguarding Administrator)
- Heather Strydom (DBS Administrator).

We decided to adopt the Diocesan Safeguarding system (Dashboard) .

Before the above take over their responsibilities Heather and I are collecting and implementing the Dashboard system and bringing our records up to scratch.

This has involved generating Job descriptions for all Volunteers and employees of the Church and correlating them with the Diocesan requirements for Safeguarding training and DBS Checks.

Over the next 2 months all Volunteers will be sent copies of the relevant Job descriptions for the roles you perform, with a request to either provide proof of training, or a commitment to train within a stipulated timeframe. This includes various levels of safeguarding, and where relevant a DBS.

While this may seem strict, we all know of the scandals the CofE has had recently and must ensure we meet all the requirements as soon as possible.

For some it may seem unnecessary, but The Diocese have determined certain roles need certain training and we must follow them.

I sincerely hope I can count on your co-operation while we generate all the records to show we have due diligence, and that Vulnerable Adults and Children are safe within our activities and care.

*Hilton Carr*

**INDEPENDENT EXAMINER'S REPORT**

**TO THE MEMBERS OF THE**

**BRAMSHOTT & LIPHOOK**

**PAROCHIAL CHURCH COUNCIL**

**Independent examiner's report to the trustees of Bramshott & Liphook Parochial Church Council.**

I report to the charity trustees on my examination of the accounts of the Bramshott & Liphook Parochial Church Council (the Trust) for the year ended 31st December 2024.

This report is made to the Trustees, as a body, in accordance with the terms of my engagement. My work has been undertaken so that I might carry out an Independent Examination of the financial statements in accordance with the Directions given by the Charity Commissioners. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's trustees as a body for my work or for this report.

**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**

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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Matthew Elkins FCA  
Knox Cropper LLP  
Chartered Accountants  
Office Suite 1, Haslemere House  
Lower Street  
Haslemere  
Surrey  
GU27 2PE

Date: .....

**BRAMSHOTT & LIPHOOK**  
**PAROCHIAL CHURCH COUNCIL**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**

|                                             | Notes | Unrestricted<br>Funds<br>£ | Restricted<br>Fund<br>£ | Endowment<br>Fund<br>£ | 2024<br>Total<br>Funds<br>£ | 2023<br>Total<br>Funds<br>£ |
|---------------------------------------------|-------|----------------------------|-------------------------|------------------------|-----------------------------|-----------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>           |       |                            |                         |                        |                             |                             |
| Donations and legacies                      | 2     | 124,379                    | 156,143                 | -                      | 280,522                     | 238,118                     |
| Other trading activities                    | 3     | 36,950                     | -                       | -                      | 36,950                      | 37,344                      |
| Investment income                           | 4     | 1,650                      | -                       | -                      | 1,650                       | 608                         |
|                                             |       | <hr/>                      | <hr/>                   | <hr/>                  | <hr/>                       | <hr/>                       |
| <b>Total</b>                                |       | 162,979                    | 156,143                 | -                      | 319,122                     | 276,070                     |
| <b>EXPENDITURE ON Charitable activities</b> |       |                            |                         |                        |                             |                             |
| Charitable                                  | 5     | 167,746                    | 163,416                 | -                      | 331,162                     | 168,891                     |
|                                             |       | <hr/>                      | <hr/>                   | <hr/>                  | <hr/>                       | <hr/>                       |
| <b>NET INCOME/(EXPENDITURE)</b>             |       | (4,767)                    | (7,273)                 | -                      | (12,040)                    | 107,179                     |
| <b>RECONCILIATION OF FUNDS</b>              |       |                            |                         |                        |                             |                             |
| <b>Total funds brought forward</b>          |       | 117,990                    | 177,528                 | 2,000                  | 297,518                     | 190,339                     |
|                                             |       | <hr/>                      | <hr/>                   | <hr/>                  | <hr/>                       | <hr/>                       |
| <b>TOTAL FUNDS CARRIED FORWARD</b>          |       | £113,223                   | £170,255                | £2,000                 | £285,478                    | £297,518                    |
|                                             |       | <hr/> <hr/>                | <hr/> <hr/>             | <hr/> <hr/>            | <hr/> <hr/>                 | <hr/> <hr/>                 |

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

**BRAMSHOTT & LIPHOOK**  
**PAROCHIAL CHURCH COUNCIL**  
**BALANCE SHEET**  
**AS AT 31ST DECEMBER 2024**

|                                              | Notes | 2024<br>£   | 2023<br>£   |
|----------------------------------------------|-------|-------------|-------------|
| <b>FIXED ASSETS</b>                          |       |             |             |
| Tangible assets                              | 10    | 149,661     | 153,539     |
| <b>CURRENT ASSETS</b>                        |       |             |             |
| Debtors                                      | 11    | 25,371      | 7,821       |
| Cash at bank                                 |       | 119,887     | 145,964     |
|                                              |       | <hr/>       | <hr/>       |
|                                              |       | 145,258     | 153,785     |
| <b>CREDITORS</b>                             |       |             |             |
| Amounts falling due within one year          | 12    | (9,441)     | (9,806)     |
|                                              |       | <hr/>       | <hr/>       |
| <b>NET CURRENT ASSETS</b>                    |       | 135,817     | 143,979     |
|                                              |       | <hr/>       | <hr/>       |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | 285,478     | 297,518     |
|                                              |       | <hr/>       | <hr/>       |
| <b>NET ASSETS</b>                            |       | £285,478    | £297,518    |
|                                              |       | <hr/> <hr/> | <hr/> <hr/> |
| <b>FUNDS</b>                                 |       |             |             |
| Unrestricted funds                           | 13    | 113,223     | 117,990     |
| Restricted funds                             |       | 170,255     | 177,528     |
| Endowment funds                              |       | 2,000       | 2,000       |
|                                              |       | <hr/>       | <hr/>       |
| <b>TOTAL FUNDS</b>                           |       | £285,478    | £297,518    |
|                                              |       | <hr/> <hr/> | <hr/> <hr/> |

The financial statements were approved by the Board of Trustees on ..... and were signed on its behalf by:

.....  
 Revd V Inglis-Jones

**BRAMSHOTT & LIPHOOK**  
**PAROCHIAL CHURCH COUNCIL**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 Republic of Ireland (FRS 102 March 2018) Second Edition issued in October 2019, Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

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

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Donations, Legacies and Collections**

Collections are recognised when banked by or on behalf of the PCC. Planned giving receivable under Gift Aid is recognised only when received. Income tax recoverable on covenants or Gift Aid donations is recognised in the accounts when the gift is received. Grants and legacies are accounted for when the PCC is notified of its legal entitlement and the amount due is probable.

**Other trading income**

Parochial fees due to the PCC for weddings, etc. are accounted for on an event by event basis. Fundraising Activities are recognised when received.

**Income from investments**

Interest income is accounted for when received.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**BRAMSHOTT & LIPHOOK**  
**PAROCHIAL CHURCH COUNCIL**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**  
**(Continued)**

1. **ACCOUNTING POLICIES (continued)**

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

|             |                          |
|-------------|--------------------------|
| Buildings   | - 2% on reducing balance |
| Kitchenette | - 5% in straight line    |

Consecrated and beneficed property of any kind is excluded from the accounts by section 10(2) to (4) of the Charities Act 2011.

Moveable church furnishings held by the Rector and Churchwardens on special trust for the PCC and for which require a faculty for disposal are inalienable property, listed in the church's inventory, which can be inspected (at any reasonable time). Such items are not valued in the financial statements.

The proceeds of the sale of a portion of land sold in 2000 to the Diocese are recognised as endowment funds, and the interest due on this sum is treated as arising from the original endowment, the use of such accumulated interest is unrestricted and is apportioned pro-rata to the sale of the centre land fund.

The Church Centre, Link and Ark were built on land which was left within a restricted endowment such that it can only be used for church purposes, therefore the buildings asset value of £132,430 (2024 net value) can never be realised. It was allocated during 2008 into restricted funds.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Part of the unrestricted fund which the PCC has, at their discretion, set aside for a designated purpose. Designated funds are also used where donors have expressed a preference without imposing a trust. The funds so designated remain unrestricted since the PCC can remove the designation at any time

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature of each fund is included in the notes to the financial statements.

**BRAMSHOTT & LIPHOOK**  
**PAROCHIAL CHURCH COUNCIL**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**  
**(Continued)**

1. **ACCOUNTING POLICIES (continued)**

**Operating Leases**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the Statement of Financial Activities as incurred.

**Critical Accounting Judgements and Key Sources of Estimation Uncertainty**

Useful life of tangible fixed assets

The depreciation charge on tangible fixed assets is based on management's estimate of useful life. This is subject to uncertainty and reviewed by management at each reporting date.

2. **DONATIONS, LEGACIES AND COLLECTIONS**

|                              | <b>2024</b> | <b>2023</b> |
|------------------------------|-------------|-------------|
|                              | <b>£</b>    | <b>£</b>    |
| Donations and legacies       | 96,030      | 209,599     |
| Gift Aid                     | 6,809       | 10,214      |
| Collections and other giving | 21,348      | 18,305      |
| Grants                       | 156,335     | -           |
|                              | <hr/>       | <hr/>       |
|                              | £280,522    | £238,118    |
|                              | <hr/> <hr/> | <hr/> <hr/> |

3. **OTHER TRADING ACTIVITIES**

|                  |             |             |
|------------------|-------------|-------------|
| Fees             | 9,459       | 11,778      |
| Other activities | 27,491      | 25,566      |
|                  | <hr/>       | <hr/>       |
|                  | £36,950     | £37,344     |
|                  | <hr/> <hr/> | <hr/> <hr/> |

4. **INVESTMENT INCOME**

|                                |             |             |
|--------------------------------|-------------|-------------|
| Other deposit account interest | £1,650      | £608        |
|                                | <hr/> <hr/> | <hr/> <hr/> |

**BRAMSHOTT & LIPHOOK**  
**PAROCHIAL CHURCH COUNCIL**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**  
**(Continued)**

5. **CHARITABLE ACTIVITIES COSTS**

|            | Direct costs<br>(see note 6)<br>£ | Grant funding<br>of activities<br>(see note 7)<br>£ | Church<br>activities<br>(see note 8)<br>£ | Totals<br>£     |
|------------|-----------------------------------|-----------------------------------------------------|-------------------------------------------|-----------------|
| Charitable | £277,436                          | £7,500                                              | £46,226                                   | £331,162        |
|            | <u>£277,436</u>                   | <u>£7,500</u>                                       | <u>£46,226</u>                            | <u>£331,162</u> |

6. **DIRECT COSTS RELATED TO WORK OF THE CHURCH**

|                                  | 2024<br>£       | 2023<br>£       |
|----------------------------------|-----------------|-----------------|
| Diocesan Parish Share            | 83,935          | 79,938          |
| Organist honorarium              | 600             | 820             |
| Cost of Services                 | 38              | 120             |
| Ministry                         | 15,309          | 14,809          |
| Centre Costs                     | 173,508         | 21,237          |
| Outreach, education and training | 4,046           | 620             |
|                                  | <u>£277,436</u> | <u>£117,544</u> |

7. **GRANTS PAYABLE**

|            |               |               |
|------------|---------------|---------------|
| Charitable | £7,500        | £9,228        |
|            | <u>£7,500</u> | <u>£9,228</u> |

The total grants payable during the year was as follows:

|                                   |               |               |
|-----------------------------------|---------------|---------------|
| Acorn Christian Foundation        | 1,500         | 1,500         |
| India Mission Giving              | 1,500         | 1,500         |
| Ukraine Christian Ministries      | 1,500         | 1,500         |
| Baxters African Children's School |               |               |
| Educational Charitable Trust      | 1,500         | 1,500         |
| Hope Health Action                | 1,500         | 1,500         |
| Ian Andrews – Mission Giving      | -             | 1,061         |
| Other                             | -             | 667           |
|                                   | <u>£7,500</u> | <u>£9,228</u> |

**BRAMSHOTT & LIPHOOK**  
**PAROCHIAL CHURCH COUNCIL**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**  
(Continued)

8. **CHURCH ACTIVITIES**

|            | <b>Expenditure<br/>related to Church<br/>£</b> | <b>Governance<br/>Costs<br/>£</b> | <b>Totals<br/>£</b> |
|------------|------------------------------------------------|-----------------------------------|---------------------|
| Charitable | £44,354                                        | £1,872                            | £46,226             |
|            | <u>          </u>                              | <u>          </u>                 | <u>          </u>   |

Church Activities, included in the above,  
are as follows:

|                                       | <b>2024<br/>£</b> | <b>2023<br/>£</b> |
|---------------------------------------|-------------------|-------------------|
| <b>Expenditure related to Church</b>  |                   |                   |
| Insurance                             | 2,549             | 2,498             |
| Church running expenses               | 28,236            | 25,143            |
| Upkeep of Churchyard                  | 8,840             | 6,876             |
| Repairs and renewals                  | 2,723             | 3,670             |
| Depreciation of tangible fixed assets | 3,878             | 3,933             |
|                                       | <u>          </u> | <u>          </u> |
|                                       | £46,226           | £42,120           |
|                                       | <u>          </u> | <u>          </u> |
| <b>Governance costs</b>               |                   |                   |
| Independent examination               | £1,872            | £1,650            |
|                                       | <u>          </u> | <u>          </u> |

9. **STAFF COSTS, TRUSTEES' REMUNERATION AND BENEFITS**

|                                     | <b>£</b>          | <b>£</b>          |
|-------------------------------------|-------------------|-------------------|
| Gross wages                         | 25,245            | 23,594            |
| Employer's national insurance costs | -                 | -                 |
| Employer's pension contributions    | 563               | 481               |
|                                     | <u>          </u> | <u>          </u> |
|                                     | £25,805           | £24,075           |
|                                     | <u>          </u> | <u>          </u> |

The average number of employees was 2, the full time equivalent was 2 (2023: 2 and 2).

The key management personnel are defined as the Trustees. There were no trustees' remuneration or other benefits for their services as trustees for the year ended 31st December 2024. During 2021 one employee, N Bryant, became a trustee and continued to receive their normal salary for administrative and other roles for which they had already been engaged by the charity. Remuneration during this period when also acting as a trustee was a gross salary £20,191 and employer pension £411.

**Trustees' expenses**

During the year ended 31st December 2023 £449 (2023: £315) of expenses were reimbursed to trustees which had been incurred on behalf of the charity. No other payments or expenses were made to any other PCC member, persons closely connected to them, or related parties.

**BRAMSHOTT & LIPHOOK**  
**PAROCHIAL CHURCH COUNCIL**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**  
**(Continued)**

**10. TANGIBLE FIXED ASSETS**

|                       | <b>Ark<br/>£</b> | <b>Centre<br/>£</b> | <b>Link and<br/>Chapel<br/>£</b> | <b>Kitchenette<br/>£</b> | <b>Totals<br/>£</b> |
|-----------------------|------------------|---------------------|----------------------------------|--------------------------|---------------------|
| <b>COST</b>           |                  |                     |                                  |                          |                     |
| At 1st January 2024   | 35,000           | 100,943             | 68,644                           | 23,544                   | 228,131             |
| Additions             | -                | -                   | -                                | -                        | -                   |
|                       | <hr/>            | <hr/>               | <hr/>                            | <hr/>                    | <hr/>               |
| At 31st December 2024 | 35,000           | 100,943             | 68,644                           | 23,544                   | 228,131             |
|                       | <hr/>            | <hr/>               | <hr/>                            | <hr/>                    | <hr/>               |
| <b>DEPRECIATION</b>   |                  |                     |                                  |                          |                     |
| At 1st January 2024   | 18,841           | 29,426              | 21,188                           | 5,137                    | 74,592              |
| Charge for the year   | 323              | 1,430               | 949                              | 1,176                    | 3,878               |
|                       | <hr/>            | <hr/>               | <hr/>                            | <hr/>                    | <hr/>               |
| At 31st December 2024 | 19,164           | 30,856              | 22,137                           | 6,313                    | 78,470              |
|                       | <hr/>            | <hr/>               | <hr/>                            | <hr/>                    | <hr/>               |
| <b>NET BOOK VALUE</b> |                  |                     |                                  |                          |                     |
| At 31st December 2024 | £15,836          | £70,087             | £46,507                          | £17,231                  | £149,661            |
|                       | <hr/>            | <hr/>               | <hr/>                            | <hr/>                    | <hr/>               |
| At 31st December 2023 | £16,159          | £71,517             | £47,456                          | £18,407                  | £153,539            |
|                       | <hr/>            | <hr/>               | <hr/>                            | <hr/>                    | <hr/>               |

**11. DEBTORS**

|                                | <b>2024<br/>£</b> | <b>2023<br/>£</b> |
|--------------------------------|-------------------|-------------------|
| Trade debtors                  | 16,689            | 2,573             |
| Other debtors                  | 6,994             | 469               |
| Prepayments and accrued income | 1,688             | 4,779             |
|                                | <hr/>             | <hr/>             |
|                                | £25,371           | £7,821            |
|                                | <hr/>             | <hr/>             |

**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                 |        |        |
|-----------------|--------|--------|
| Trade creditors | 44     | 241    |
| Other creditors | 237    | 2,890  |
| Accruals        | 9,160  | 6,675  |
|                 | <hr/>  | <hr/>  |
|                 | £9,441 | £9,806 |
|                 | <hr/>  | <hr/>  |

**BRAMSHOTT & LIPHOOK**  
**PAROCHIAL CHURCH COUNCIL**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**  
**(Continued)**

## 13. MOVEMENT IN FUNDS

| <b>2024</b>        | <b>At 01.01.24</b> | <b>Net Movement<br/>in Funds</b> | <b>At 31.12.24</b> |
|--------------------|--------------------|----------------------------------|--------------------|
| Unrestricted funds | 117,990            | (4,767)                          | 113,223            |
| Restricted funds   | 177,528            | (7,273)                          | 170,255            |
| Endowment funds    | 2,000              | -                                | 2,000              |
|                    | <hr/>              | <hr/>                            | <hr/>              |
| Charitable         | £297,518           | £(12,040)                        | £285,478           |
|                    | <hr/>              | <hr/>                            | <hr/>              |

| Represented by               | <b>General<br/>Funds<br/>£</b> | <b>Designated<br/>Funds<br/>£</b> | <b>Restricted<br/>Funds<br/>£</b> | <b>Endowment<br/>Funds<br/>£</b> | <b>Total<br/>2024<br/>£</b> | <b>Total<br/>2023<br/>£</b> |
|------------------------------|--------------------------------|-----------------------------------|-----------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Agency                       | (265)                          |                                   |                                   |                                  | (1,856)                     | (1,591)                     |
| General fund                 | (5,075)                        |                                   | (4,479)                           |                                  | 110,027                     | 119,581                     |
| Funeral bier                 |                                |                                   |                                   |                                  | 342                         | 342                         |
| Church Centre kitchen        |                                |                                   |                                   |                                  | 881                         | 881                         |
| War memorial                 |                                |                                   |                                   |                                  | 24                          | 24                          |
| SMB excluding fabric         |                                |                                   |                                   |                                  | 79                          | 79                          |
| Youth                        |                                |                                   | 754                               |                                  | 7,406                       | 6,652                       |
| SMB boiler                   |                                |                                   |                                   |                                  | 3,164                       | 3,164                       |
| Church Centre building       |                                |                                   |                                   |                                  | 4,949                       | 4,949                       |
| Buildings value              |                                |                                   | (2,929)                           |                                  | 131,327                     | 134,256                     |
| St Mary's Fabric asset value |                                |                                   | (949)                             |                                  | 16,577                      | 17,526                      |
| DIASO                        |                                |                                   |                                   |                                  | 96                          | 96                          |
| Discretionary fund           |                                |                                   | 330                               |                                  | 8,791                       | 8,461                       |
| SMB fabric                   | 573                            |                                   |                                   |                                  | 957                         | 384                         |
| Halahan grave                |                                |                                   |                                   |                                  | 2,714                       | 2,714                       |
|                              | <hr/>                          | <hr/>                             | <hr/>                             | <hr/>                            | <hr/>                       | <hr/>                       |
|                              | £(4,767)                       | £ -                               | £(7,273)                          | £ -                              | £285,478                    | £297,518                    |
|                              | <hr/>                          | <hr/>                             | <hr/>                             | <hr/>                            | <hr/>                       | <hr/>                       |

**BRAMSHOTT & LIPHOOK**  
**PAROCHIAL CHURCH COUNCIL**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**  
**(Continued)**

14. **MOVEMENT IN FUNDS**

| <b>2023</b>        | <b>At 01.01.23</b> | <b>Net Movement<br/>in Funds</b> | <b>At 31.12.23</b> |
|--------------------|--------------------|----------------------------------|--------------------|
| Unrestricted funds | 6,485              | 111,505                          | 117,990            |
| Restricted funds   | 181,854            | (4,326)                          | 177,528            |
| Endowment funds    | 2,000              | -                                | 2,000              |
|                    | <hr/>              | <hr/>                            | <hr/>              |
| Charitable         | £190,339           | £107,179                         | £297,518           |
|                    | <hr/>              | <hr/>                            | <hr/>              |

| Represented by               | <b>General<br/>Funds<br/>£</b> | <b>Designated<br/>Funds<br/>£</b> | <b>Restricted<br/>Funds<br/>£</b> | <b>Endowment<br/>Funds<br/>£</b> | <b>Total<br/>2023<br/>£</b> | <b>Total<br/>2022<br/>£</b> |
|------------------------------|--------------------------------|-----------------------------------|-----------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Agency                       | 404                            |                                   |                                   |                                  | (1,591)                     | (1,995)                     |
| General fund                 | 111,101                        |                                   |                                   |                                  | 119,581                     | 8,480                       |
| Funeral bier                 |                                |                                   |                                   |                                  | 342                         | 342                         |
| Church Centre kitchen        |                                |                                   |                                   |                                  | 881                         | 881                         |
| War memorial                 |                                |                                   |                                   |                                  | 24                          | 24                          |
| SMB excluding fabric         |                                |                                   |                                   |                                  | 79                          | 79                          |
| Youth                        |                                |                                   | (52)                              |                                  | 6,652                       | 6,704                       |
| SMB boiler                   |                                |                                   |                                   |                                  | 3,164                       | 3,164                       |
| Church Centre building       |                                |                                   | 485                               |                                  | 4,949                       | 4,464                       |
| Buildings value              |                                |                                   | (9,693)                           |                                  | 134,256                     | 143,949                     |
| St Mary's Fabric asset value |                                |                                   | 691                               |                                  | 17,526                      | 16,835                      |
| DIASO                        |                                |                                   |                                   |                                  | 96                          | 96                          |
| Discretionary fund           |                                |                                   | 4,243                             |                                  | 8,461                       | 4,218                       |
| SMB fabric                   |                                |                                   |                                   |                                  | 384                         | 384                         |
| Halahan grave                |                                |                                   |                                   |                                  | 2,714                       | 2,714                       |
|                              | <hr/>                          | <hr/>                             | <hr/>                             | <hr/>                            | <hr/>                       | <hr/>                       |
|                              | £111,505                       | £ -                               | £(4,326)                          | £ -                              | £297,518                    | £190,339                    |
|                              | <hr/>                          | <hr/>                             | <hr/>                             | <hr/>                            | <hr/>                       | <hr/>                       |

**BRAMSHOTT & LIPHOOK**  
**PAROCHIAL CHURCH COUNCIL**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**  
**(Continued)**

15. ANALYSIS OF ASSETS BETWEEN FUNDS

| <b>2024</b>        | <b>Unrestricted<br/>Funds<br/>£</b> | <b>Restricted<br/>Funds<br/>£</b> | <b>Endowment<br/>Fund<br/>£</b> | <b>2024 Total<br/>Funds<br/>£</b> |
|--------------------|-------------------------------------|-----------------------------------|---------------------------------|-----------------------------------|
| Tangible assets    | -                                   | 149,661                           | -                               | 149,661                           |
| Net Current assets | 113,223                             | 20,594                            | 2,000                           | 135,817                           |
|                    | <hr/>                               | <hr/>                             | <hr/>                           | <hr/>                             |
|                    | £113,223                            | £170,255                          | £2,000                          | £285,478                          |
|                    | <hr/>                               | <hr/>                             | <hr/>                           | <hr/>                             |
| <br><b>2023</b>    |                                     |                                   |                                 |                                   |
|                    | <b>Unrestricted<br/>Funds<br/>£</b> | <b>Restricted<br/>Funds<br/>£</b> | <b>Endowment<br/>Fund<br/>£</b> | <b>2023 Total<br/>Funds<br/>£</b> |
| Tangible assets    | -                                   | 153,539                           | -                               | 153,539                           |
| Net Current assets | 10,777                              | 127,702                           | 2,000                           | 140,479                           |
|                    | <hr/>                               | <hr/>                             | <hr/>                           | <hr/>                             |
|                    | £10,777                             | £281,241                          | £2,000                          | £294,018                          |
|                    | <hr/>                               | <hr/>                             | <hr/>                           | <hr/>                             |

**BRAMSHOTT & LIPHOOK**  
**PAROCHIAL CHURCH COUNCIL**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**

**BRAMSHOTT & LIPHOOK**  
**PAROCHIAL CHURCH COUNCIL**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**

**1. General**

**1.1 PCC Members**

The following people served as members of the PCC from April 2024 to April 2025:

|                                      |                                  |                        |
|--------------------------------------|----------------------------------|------------------------|
| Incumbent                            | The Rev'd Valentine Inglis-Jones | Inducted<br>March 2011 |
|                                      |                                  |                        |
| Churchwardens<br>(elected annually): | Hilton Carr – The Church Centre  | Elected April<br>2023  |
| Readers' Rep:                        | Vivien Chamberlain               |                        |
| Deanery Synod Reps:                  | Elizabeth Brown                  |                        |
|                                      | Kit Powell                       |                        |
| PCC Elected Members:                 | Elizabeth Brown                  | Until 2025             |
| (Up to 12 members)                   | Nikki Bryant                     | Until 2025             |
|                                      | Hilton Carr                      | Until 2025             |
|                                      | Peter Manning                    | Until 2025             |
|                                      | Caroline Miller                  | Until 2025             |
|                                      | Colin Jackson                    | Until 2025             |
|                                      | Kit Powell                       | Until 2025             |
|                                      | Kay Murray                       | Until 2026             |
|                                      | Godfrey Draper                   | Until 2026             |
|                                      | Elaine Heptonstall               | Until 2026             |
|                                      | Maureen (Mo) Lockyer             | Until 2026             |
|                                      | Vacant                           |                        |
| Officers:                            |                                  |                        |
| Treasurer                            |                                  |                        |
| PCC Secretary                        |                                  |                        |
| Electoral Roll Officer               | Elaine Heptonstall               |                        |

Office Address: Church Office, The Ark, Portsmouth Road, Liphook, Hampshire  
 GU30 7DJ Bankers: Lloyds Bank, 3 The Square, Liphook GU30 7AE  
 Registered Charity Number: 1128142

**BRAMSHOTT & LIPHOOK**  
**PAROCHIAL CHURCH COUNCIL**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**  
**(Continued)**

1.1 Objects and Constitution of the PCC

The object of the Bramshott and Liphook PCC is to further/promote in the parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

As a part of its general promotion of the whole mission of the Church, the PCC provides a benefit to the public by:

- providing facilities for public worship, pastoral care and spiritual, moral and intellectual development, both for its members and for anyone who wishes to benefit from what the Church offers; and
- promoting Christian values, and service by members of the Church in and to their communities, to the benefit of individuals and society as a whole.

This is delivered through and in the context of its vision statement:

Living for the Kingdom of God through prayer, community, encounter and mission. and values:

Prayer:

We seek to be a people of prayer in all we do, living in awareness of God's presence in our lives as we listen to God through the Holy Spirit speaking in our prayer life and His word, the Bible

Community

We are a family with Christ as our head and seek to be generous in our hospitality to all, valuing one another for who we are as people made in the image and likeness of God.

Encounter

We seek to encounter God in our lives, being open to the Holy Spirit working in and through us to show God's Kingdom.

Mission

We seek to be a sign and foretaste of God's Kingdom in our community showing God's love in power as we step out in faith to invite people into His family.

The Bramshott and Liphook PCC is a body corporate. The composition of the PCC is regulated by the Church Representation Rules as contained in Schedule 3 of the Synodical Government Measure (as amended). The functions and power of the PCC are contained in the Parochial Church Councils (Powers) Measure 1956, as amended by the 1969 Measure.

Elections to the PCC are held annually. All members of the Church Electoral Roll are entitled to vote and stand for election. There is also provision for the co-option of members on to the PCC. The incumbent is ex-officio, a member and the chairman. The role of PCC chair was delegated to Paul Arnold in 2015 and fell vacant following last year's APCM. The PCC operates through a Standing Committee and a number of Teams.

The PCC is responsible for:

- the financial management of the Church, the Church Centre, Church Centre Chapel, the Link and the Ark.
- the care and maintenance of the Church fabric and that of the Church Centre, Church Centre Chapel and Link and The Ark.
- the care and maintenance of the Churchyard.

Powers have been conferred on the PCC by the Parochial Church Council (Powers) Measure 1956 to enable the Council to discharge these responsibilities.

**BRAMSHOTT & LIPHOOK**  
**PAROCHIAL CHURCH COUNCIL**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**  
**(Continued)**

## 2.0 REPORTS FROM OFFICERS

### 2.1 Rector's Report

“The desert and the parched land will be glad;  
the wilderness will rejoice and blossom.  
Like the crocus, it will burst into bloom;  
it will rejoice greatly and shout for joy.”  
(Isa 35:1-2)

Since Covid our church has been in the desert but last year we began to see the beginnings of the tide turning. Our church looked so beautiful for Bramshott Open Gardens, and it was so wonderful to see such beauty used to encourage faith! With each display celebrating different colours of the bible. Wonderful too to see new joiners in our Church Centre Band singing the praises of our amazing Father week after week!

Both churches have a strong core. At St Mary's Elaine has continued to encourage pray-ers, readers, sidesmen and servers as well as many others to contribute to our worship every week, our bell ringers continue to ring merrily and our amazing team of preachers which has grown through the year to include some new faces (welcome aboard Janice, Keith, Albert and Elizabeth!) has continued the high standards of preaching and leadership. This has been accompanied by services at Bramshott Place led by John and Dorothy and at the Grange and Greenbanks led by our amazing Parche team, not to mention the care given by our caring pastoral visitors.

At the Church Centre our faithful prayer team have continued to pray for us every Monday night, week in week out. They pray for both communities, pray for our village as well as listening to what the Holy Spirit is saying. Before each service at the Church Centre, I'm often handed a piece of paper with the words and pictures for the day. How often these relate to people – especially newcomers! Nikki has done such an amazing job at encouraging us all to contribute as well as encouraging children and families to worship regularly at Messy church and our revamped family service. Alison Jackson has been so creative at getting funding for our new roof, revamped loos and potentially new heating system! The result of all this has been signs of health in both congregations. St Mary's has continued in its steady trickle of growth, and although on the face of it the Church Centre has remained static, there is now a larger fringe of people on the periphery who are open and interested in faith.

This is simply because we're faithful in prayer – and that faithfulness has seen God bless many of our missional initiatives, seeing newcomers through Alpha, our healing ministry, the Ark Pre-School as well as Messy Church, and some new exciting developments, like our joint light party with local churches and our youth trip to the Czech Republic.

It's also because we're also faithful in service. It's amazing to see the Food Bank basket at the back of our churches supporting the amazing job that Glynis and Zoe are doing in heading up the Community Food Bank. It's amazing to see the incredibly high standards, happy team and authentic faith modelled in the Ark Pre-School led so well by Cleone and supported by our Trustees. This is not to mention the teams that support Lunch Break, Tea and Company and Little Lambs, and the really high standards of care shown by those who take funerals and weddings for our community (I really must mention Nigel here – although he'll probably be annoyed!).

Sadly, this year we're saying goodbye to Nikki and Peter Bryant – they will be hugely missed by us all. They are a very precious family and we're hoping to give them a right royal send off on Sunday 8th June at 4pm.

**BRAMSHOTT & LIPHOOK**  
**PAROCHIAL CHURCH COUNCIL**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**  
**(Continued)**

2.2 Churchwarden with prime responsibility for St Mary's

Writing on behalf of St. Mary's Congregation (in the absence of a SMB Churchwarden)

The past year has shown a welcome increase in the number of people attending the Sunday services at St Mary's. This means that more members of the congregation have become more involved in the daily and weekly life of the church family.

Over the past year there have been various events held in the church. The lending library at the back of the church has been well received and used. Thanks go to the residents of Bramshott for supplying the church with books of every description.

In June 2024 Bramshott Open Gardens was held. This involved church members who helped in many ways. The church held a flower festival with the theme of 'Colours of the Bible'. The arrangements were stunning and beautiful, showing off the talents of the flower arrangers. Likewise it has been lovingly decorated throughout the year.

At the end of June the annual Canada Day service took place, involving the children from Liphook Junior School. The school holds its Easter and Christmas services in the church. In November the annual Service of Remembrance was held, thus recognising the part the church plays in spanning the ages. In December the Christmas services were well attended.

In the churchyard the overhanging yew trees were finally pruned, and recently the stained-glass windows in the church have been cleaned, both with transforming effect!

The church family and the life of the church continues to grow in the service of God.

*Kay Murray, April 2025*

2.3 Report for the Church Centre

Church Warden with Prime Responsibility for the Church Centre.

The word 'challenging' summaries the Year, But God has been good and with us throughout. All Praise to Him. We have much to celebrate.

After months of minor disruption, the Church Centre roof replacement was completed. Our Thanks to East Hampshire Council for their grant. We have 2 outstanding issues: A Minor Leak in the Toy Cupboard; and the replacement of damaged ceiling Tiles. Thanks to all for their forbearance during this time.

The ARK Floor was replaced by our Insurers and is now better than previous (Colours chosen suitable to the Children. Our Excess equalled the power used to dry the floor.

Over 28 Emergency Lights at the Church Centre have been replaced and now operate correctly in case of a power outage. (Legal Requirement). The Toilets at the Centre have been replaced/Refurbished. Again, thanks to a grant from East Hampshire Council.

For all their efforts related to the above works my thanks go to Alison Jackson (a true gem!) Colin Jackson, and Steve Miller for their support during these projects.

The Electrics at the Church Centre have been checked and Certified, with only one action outstanding. Just under 100 items required PATS Testing. The Fire Extinguishers have all been checked.

**BRAMSHOTT & LIPHOOK**  
**PAROCHIAL CHURCH COUNCIL**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**  
**(Continued)**

The Fire Alarm has been Checked. 2 Drills took place during the year. More evacuation drills are planned. Estimates are being sought for the replacement of our 30 yrs old heating boiler, with a view of applying for a Council grant. We are also looking at replacing the windows in the Main Hall Ceiling, subject to acceptable estimates and Council grants.

A redistribution of Storage is underway with some Changes planned for the Annex area. This is in Conjunction with discussions/negotiations with the Boxing club.

The ARK is planning a Shed for storage and our agreement has been sought by the Council who are funding it. In addition, I have been generating Working Procedures for the Church to better enable us to meet our Legal requirements (e.g. Hazardous Substances, Working from Heights, First Aid)

Finally, I arranged the Electrical Tests at St Mary's with a good report, and the PATS Testing of their equipment.

My Thanks go to Kay Murray, who though "retired from Church Warden" continues to work diligently for St Mary's with the help of Elaine. Their support makes this role possible.

Thanks also go to Nikki, Leanne, and latterly Heather (as a volunteer) who support the Parish in so many ways. And Val whose support is inestimable. My thanks also go the many volunteers (over 50 people) who give their time, energy, and talents to Our Wonderful Parish.

*Hilton Carr, April 2025*

#### 2.4 Treasurer's Report

In the absence of a treasurer, the Rector introduced the main features of the accounts for the year ending 31<sup>st</sup> December 2024 on the basis of unaudited accounts. Following the audit the final report is as follows.

Total income for the year was £319,122, made up primarily of donations and legacies of £280,522 and £36,950 of other trading activities. This was an increase on the previous year and reflected the obtaining of grants to renew the roof and toilets of the Church Centre (shown as Restricted Funds in the Statement of Financial Activities). Unrestricted funds were however lower than the year before.

Total expenditure for the year was £331,162 and included the expenditure on refurbishment, which boosted direct costs to £277,436 – up almost £160,000 on the previous year. Giving Away at £7,500 was slightly down but maintained our regular giving to the five charities that the church supports. Church activity costs were £46,226 against £42,120 in the previous year.

Overall, income was £12,040 below expenditure for the year, compared with a surplus of £107,179 (which reflected legacies given during the year). Nonetheless Net Current Assets as of end December 2024 at £135,817 were still healthy, albeit down slightly on £143,979 at the end of 2023.

Our thanks to Leanne Miller for keeping our records in order and for providing Matthew Elkins, our supervising inspector, with the information he required to complete the audit of our accounts. Katy Ramage continues to take care of our payroll, for which we are very grateful. Hilton Carr has diligently banked and recorded our collections, and Peter Manning has acted as gift aid secretary.

Matthew at Knox Cropper has carried out the inspection of our accounts once again

**BRAMSHOTT & LIPHOOK**  
**PAROCHIAL CHURCH COUNCIL**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**  
**(Continued)**

### 3.0 THE PETERSFIELD DEANERY SYNOD – REPORT FOR APCMs – 2024 to FEBRUARY 2025

The Deanery Synod is part of the way the Church of England gives people at different levels a chance to discuss key issues and organise the church's ministry and mission. It sits between the parishes with their Parochial Church Councils (PCCs) and the full diocese, with its Diocesan Synod. It is convened by an Area Dean and Lay Chair and consists of all the licensed clergy in the Deanery and lay people elected by the parishes at their Annual Parish Church Meeting. The lay members serve for three years, and the most recent elections took place at APCMs in 2023. The Lay Chair is Vanda Leary of St Peter's Petersfield. Rev'd Dr Susie Collingridge (Steep & Froxfield with Privett) is Area Dean. Amanda Greenlee is Deanery Secretary, and David Normington is Deanery Treasurer.

The main work of the Deanery Synod over the past year has continued to be working together to support growth. Over the last year this has included:

- A pilot of "Experience Easter" with interactive prayer stations for school children, held in Froxfield and Greatham churches, attended by around 280 children in all.
- Collation of activity and approaches to spirituality and discipleship across the deanery, to form a basis for sharing of ideas and further development.
- One-to-one conversations across parishes regarding mission, evangelism and outreach, and sharing of ideas including "How village churches thrive"
- Further development of lay vocations, with 10 people commissioned as lay preachers
- Petersfield Deanery Chapter starting to work together in a Diocesan pilot of "Cairns" – Benedictine style networks to support clergy wellbeing and further develop collaborative working for mission.

In October we heard the sad news of the death of Maggie Johnson of Hawkley. Maggie had been a member of deanery synod for well over a decade and at the time of her death was a very active member of her PCC, Deanery synod, and Diocesan Synod. She will be missed greatly.

Deanery Synod acts as the electorate to Diocesan Synod, and elections took place in 2024. At time of writing, there are still vacant seats to represent the deanery in the House of Laity of Diocesan Synod. All are encouraged to consider whether this could be a role for them – it is not necessary to already be a member of Deanery Synod.

I would like to thank everyone who has been involved in the continuing life of this deanery, in particular the Standing Committee which consists of Vanda Leary, Neil Chrimes, David Normington, Amanda Greenlee, Lynn Carter, Rev'd Dr Susie Collingridge, Rev'd Peter Sutton, Rev'd Valentine Inglis-Jones.

*Vanda Leary, Lay Chair, Petersfield Deanery Synod, 23rd Feb 2025*

### 4.0 ELECTORAL ROLL MAJOR REVISION 2025 - REPORT FOR APCM ON 28TH APRIL 2025

The major revision was completed and names posted at the Church Centre and St Mary's on Palm Sunday, 12th April 2025. (The only details shown were first names, surnames and postcodes.)

The number on the Roll is 111. There were 31 names taken off last year's Roll and 34 new names added. All names have been entered on ChurchSuite under the tag "Electoral Roll Major Revision 2025" and, if any details have changed on the newly submitted forms, then these have been entered onto ChurchSuite too.

*Elaine Heptonstall*  
*Electoral Roll Officer 12/4/25*

**BRAMSHOTT & LIPHOOK**  
**PAROCHIAL CHURCH COUNCIL**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**  
**(Continued)**

5.0. Annual Safeguarding Report April 2025

The Good news is that we have had no safeguarding concerns over the last year.

Our Children's and Families workers, and Senior's workers have been diligent

However, our background checks were somewhat lacking.

Our Previous Safeguarding officer resigned 2 years ago.

We are pleased to announce the following team will be minding Safeguarding in the Future

- Melissa Harper PSO (Safeguarding Officer)
- Barbara Symons (PSA (Safeguarding Administrator)
- Heather Strydom (DBS Administrator).

We decided to adopt the Diocesan Safeguarding system (Dashboard) .

Before the above take over their responsibilities Heather and I are collecting and implementing the Dashboard system and bringing our records up to scratch.

This has involved generating Job descriptions for all Volunteers and employees of the Church and correlating them with the Diocesan requirements for Safeguarding training and DBS Checks.

Over the next 2 months all Volunteers will be sent copies of the relevant Job descriptions for the roles you perform, with a request to either provide proof of training, or a commitment to train within a stipulated timeframe. This includes various levels of safeguarding, and where relevant a DBS.

While this may seem strict, we all know of the scandals the CofE has had recently and must ensure we meet all the requirements as soon as possible.

For some it may seem unnecessary, but The Diocese have determined certain roles need certain training and we must follow them.

I sincerely hope I can count on your co-operation while we generate all the records to show we have due diligence, and that Vulnerable Adults and Children are safe within our activities and care.

*Hilton Carr*

**INDEPENDENT EXAMINER'S REPORT**

**TO THE MEMBERS OF THE**

**BRAMSHOTT & LIPHOOK**

**PAROCHIAL CHURCH COUNCIL**

**Independent examiner's report to the trustees of Bramshott & Liphook Parochial Church Council.**

I report to the charity trustees on my examination of the accounts of the Bramshott & Liphook Parochial Church Council (the Trust) for the year ended 31st December 2024.

This report is made to the Trustees, as a body, in accordance with the terms of my engagement. My work has been undertaken so that I might carry out an Independent Examination of the financial statements in accordance with the Directions given by the Charity Commissioners. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's trustees as a body for my work or for this report.

**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**

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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Matthew Elkins FCA  
Knox Cropper LLP  
Chartered Accountants  
Office Suite 1, Haslemere House  
Lower Street  
Haslemere  
Surrey  
GU27 2PE

Date: .....

**BRAMSHOTT & LIPHOOK**  
**PAROCHIAL CHURCH COUNCIL**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**

|                                             | Notes | Unrestricted<br>Funds<br>£ | Restricted<br>Fund<br>£ | Endowment<br>Fund<br>£ | 2024<br>Total<br>Funds<br>£ | 2023<br>Total<br>Funds<br>£ |
|---------------------------------------------|-------|----------------------------|-------------------------|------------------------|-----------------------------|-----------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>           |       |                            |                         |                        |                             |                             |
| Donations and legacies                      | 2     | 124,379                    | 156,143                 | -                      | 280,522                     | 238,118                     |
| Other trading activities                    | 3     | 36,950                     | -                       | -                      | 36,950                      | 37,344                      |
| Investment income                           | 4     | 1,650                      | -                       | -                      | 1,650                       | 608                         |
|                                             |       | <hr/>                      | <hr/>                   | <hr/>                  | <hr/>                       | <hr/>                       |
| <b>Total</b>                                |       | 162,979                    | 156,143                 | -                      | 319,122                     | 276,070                     |
| <b>EXPENDITURE ON Charitable activities</b> |       |                            |                         |                        |                             |                             |
| Charitable                                  | 5     | 167,746                    | 163,416                 | -                      | 331,162                     | 168,891                     |
|                                             |       | <hr/>                      | <hr/>                   | <hr/>                  | <hr/>                       | <hr/>                       |
| <b>NET INCOME/(EXPENDITURE)</b>             |       | (4,767)                    | (7,273)                 | -                      | (12,040)                    | 107,179                     |
| <b>RECONCILIATION OF FUNDS</b>              |       |                            |                         |                        |                             |                             |
| <b>Total funds brought forward</b>          |       | 117,990                    | 177,528                 | 2,000                  | 297,518                     | 190,339                     |
|                                             |       | <hr/>                      | <hr/>                   | <hr/>                  | <hr/>                       | <hr/>                       |
| <b>TOTAL FUNDS CARRIED FORWARD</b>          |       | £113,223                   | £170,255                | £2,000                 | £285,478                    | £297,518                    |
|                                             |       | <hr/> <hr/>                | <hr/> <hr/>             | <hr/> <hr/>            | <hr/> <hr/>                 | <hr/> <hr/>                 |

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

**BRAMSHOTT & LIPHOOK**  
**PAROCHIAL CHURCH COUNCIL**  
**BALANCE SHEET**  
**AS AT 31ST DECEMBER 2024**

|                                              | Notes | 2024<br>£   | 2023<br>£   |
|----------------------------------------------|-------|-------------|-------------|
| <b>FIXED ASSETS</b>                          |       |             |             |
| Tangible assets                              | 10    | 149,661     | 153,539     |
| <b>CURRENT ASSETS</b>                        |       |             |             |
| Debtors                                      | 11    | 25,371      | 7,821       |
| Cash at bank                                 |       | 119,887     | 145,964     |
|                                              |       | <hr/>       | <hr/>       |
|                                              |       | 145,258     | 153,785     |
| <b>CREDITORS</b>                             |       |             |             |
| Amounts falling due within one year          | 12    | (9,441)     | (9,806)     |
|                                              |       | <hr/>       | <hr/>       |
| <b>NET CURRENT ASSETS</b>                    |       | 135,817     | 143,979     |
|                                              |       | <hr/>       | <hr/>       |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | 285,478     | 297,518     |
|                                              |       | <hr/>       | <hr/>       |
| <b>NET ASSETS</b>                            |       | £285,478    | £297,518    |
|                                              |       | <hr/> <hr/> | <hr/> <hr/> |
| <b>FUNDS</b>                                 |       |             |             |
| Unrestricted funds                           | 13    | 113,223     | 117,990     |
| Restricted funds                             |       | 170,255     | 177,528     |
| Endowment funds                              |       | 2,000       | 2,000       |
|                                              |       | <hr/>       | <hr/>       |
| <b>TOTAL FUNDS</b>                           |       | £285,478    | £297,518    |
|                                              |       | <hr/> <hr/> | <hr/> <hr/> |

The financial statements were approved by the Board of Trustees on ..... and were signed on its behalf by:

.....  
 Revd V Inglis-Jones

**BRAMSHOTT & LIPHOOK**  
**PAROCHIAL CHURCH COUNCIL**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 Republic of Ireland (FRS 102 March 2018) Second Edition issued in October 2019, Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

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

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Donations, Legacies and Collections**

Collections are recognised when banked by or on behalf of the PCC. Planned giving receivable under Gift Aid is recognised only when received. Income tax recoverable on covenants or Gift Aid donations is recognised in the accounts when the gift is received. Grants and legacies are accounted for when the PCC is notified of its legal entitlement and the amount due is probable.

**Other trading income**

Parochial fees due to the PCC for weddings, etc. are accounted for on an event by event basis. Fundraising Activities are recognised when received.

**Income from investments**

Interest income is accounted for when received.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**BRAMSHOTT & LIPHOOK**  
**PAROCHIAL CHURCH COUNCIL**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**  
**(Continued)**

1. **ACCOUNTING POLICIES (continued)**

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

|             |                          |
|-------------|--------------------------|
| Buildings   | - 2% on reducing balance |
| Kitchenette | - 5% in straight line    |

Consecrated and beneficed property of any kind is excluded from the accounts by section 10(2) to (4) of the Charities Act 2011.

Moveable church furnishings held by the Rector and Churchwardens on special trust for the PCC and for which require a faculty for disposal are inalienable property, listed in the church's inventory, which can be inspected (at any reasonable time). Such items are not valued in the financial statements.

The proceeds of the sale of a portion of land sold in 2000 to the Diocese are recognised as endowment funds, and the interest due on this sum is treated as arising from the original endowment, the use of such accumulated interest is unrestricted and is apportioned pro-rata to the sale of the centre land fund.

The Church Centre, Link and Ark were built on land which was left within a restricted endowment such that it can only be used for church purposes, therefore the buildings asset value of £132,430 (2024 net value) can never be realised. It was allocated during 2008 into restricted funds.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Part of the unrestricted fund which the PCC has, at their discretion, set aside for a designated purpose. Designated funds are also used where donors have expressed a preference without imposing a trust. The funds so designated remain unrestricted since the PCC can remove the designation at any time

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature of each fund is included in the notes to the financial statements.

**BRAMSHOTT & LIPHOOK**  
**PAROCHIAL CHURCH COUNCIL**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**  
**(Continued)**

1. **ACCOUNTING POLICIES (continued)**

**Operating Leases**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the Statement of Financial Activities as incurred.

**Critical Accounting Judgements and Key Sources of Estimation Uncertainty**

Useful life of tangible fixed assets

The depreciation charge on tangible fixed assets is based on management's estimate of useful life. This is subject to uncertainty and reviewed by management at each reporting date.

2. **DONATIONS, LEGACIES AND COLLECTIONS**

|                              | <b>2024</b> | <b>2023</b> |
|------------------------------|-------------|-------------|
|                              | <b>£</b>    | <b>£</b>    |
| Donations and legacies       | 96,030      | 209,599     |
| Gift Aid                     | 6,809       | 10,214      |
| Collections and other giving | 21,348      | 18,305      |
| Grants                       | 156,335     | -           |
|                              | <hr/>       | <hr/>       |
|                              | £280,522    | £238,118    |
|                              | <hr/> <hr/> | <hr/> <hr/> |

3. **OTHER TRADING ACTIVITIES**

|                  |             |             |
|------------------|-------------|-------------|
| Fees             | 9,459       | 11,778      |
| Other activities | 27,491      | 25,566      |
|                  | <hr/>       | <hr/>       |
|                  | £36,950     | £37,344     |
|                  | <hr/> <hr/> | <hr/> <hr/> |

4. **INVESTMENT INCOME**

|                                |             |             |
|--------------------------------|-------------|-------------|
| Other deposit account interest | £1,650      | £608        |
|                                | <hr/> <hr/> | <hr/> <hr/> |

**BRAMSHOTT & LIPHOOK**  
**PAROCHIAL CHURCH COUNCIL**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**  
**(Continued)**

5. **CHARITABLE ACTIVITIES COSTS**

|            | <b>Direct costs<br/>(see note 6)<br/>£</b> | <b>Grant funding<br/>of activities<br/>(see note 7)<br/>£</b> | <b>Church<br/>activities<br/>(see note 8)<br/>£</b> | <b>Totals<br/>£</b> |
|------------|--------------------------------------------|---------------------------------------------------------------|-----------------------------------------------------|---------------------|
| Charitable | £277,436                                   | £7,500                                                        | £46,226                                             | £331,162            |
|            | <u>£277,436</u>                            | <u>£7,500</u>                                                 | <u>£46,226</u>                                      | <u>£331,162</u>     |

6. **DIRECT COSTS RELATED TO WORK OF THE CHURCH**

|                                  | <b>2024<br/>£</b> | <b>2023<br/>£</b> |
|----------------------------------|-------------------|-------------------|
| Diocesan Parish Share            | 83,935            | 79,938            |
| Organist honorarium              | 600               | 820               |
| Cost of Services                 | 38                | 120               |
| Ministry                         | 15,309            | 14,809            |
| Centre Costs                     | 173,508           | 21,237            |
| Outreach, education and training | 4,046             | 620               |
|                                  | <u>£277,436</u>   | <u>£117,544</u>   |

7. **GRANTS PAYABLE**

|            |               |               |
|------------|---------------|---------------|
| Charitable | £7,500        | £9,228        |
|            | <u>£7,500</u> | <u>£9,228</u> |

The total grants payable during the year was as follows:

|                                   |               |               |
|-----------------------------------|---------------|---------------|
| Acorn Christian Foundation        | 1,500         | 1,500         |
| India Mission Giving              | 1,500         | 1,500         |
| Ukraine Christian Ministries      | 1,500         | 1,500         |
| Baxters African Children's School |               |               |
| Educational Charitable Trust      | 1,500         | 1,500         |
| Hope Health Action                | 1,500         | 1,500         |
| Ian Andrews – Mission Giving      | -             | 1,061         |
| Other                             | -             | 667           |
|                                   | <u>£7,500</u> | <u>£9,228</u> |

**BRAMSHOTT & LIPHOOK**  
**PAROCHIAL CHURCH COUNCIL**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**  
**(Continued)**

8. **CHURCH ACTIVITIES**

|            | <b>Expenditure<br/>related to Church<br/>£</b> | <b>Governance<br/>Costs<br/>£</b> | <b>Totals<br/>£</b> |
|------------|------------------------------------------------|-----------------------------------|---------------------|
| Charitable | £44,354                                        | £1,872                            | £46,226             |
|            | <u>          </u>                              | <u>          </u>                 | <u>          </u>   |

Church Activities, included in the above,  
are as follows:

|                                       | <b>2024<br/>£</b> | <b>2023<br/>£</b> |
|---------------------------------------|-------------------|-------------------|
| <b>Expenditure related to Church</b>  |                   |                   |
| Insurance                             | 2,549             | 2,498             |
| Church running expenses               | 28,236            | 25,143            |
| Upkeep of Churchyard                  | 8,840             | 6,876             |
| Repairs and renewals                  | 2,723             | 3,670             |
| Depreciation of tangible fixed assets | 3,878             | 3,933             |
|                                       | <u>          </u> | <u>          </u> |
|                                       | £46,226           | £42,120           |
|                                       | <u>          </u> | <u>          </u> |
| <b>Governance costs</b>               |                   |                   |
| Independent examination               | £1,872            | £1,650            |
|                                       | <u>          </u> | <u>          </u> |

9. **STAFF COSTS, TRUSTEES' REMUNERATION AND BENEFITS**

|                                     | <b>£</b>          | <b>£</b>          |
|-------------------------------------|-------------------|-------------------|
| Gross wages                         | 25,245            | 23,594            |
| Employer's national insurance costs | -                 | -                 |
| Employer's pension contributions    | 563               | 481               |
|                                     | <u>          </u> | <u>          </u> |
|                                     | £25,805           | £24,075           |
|                                     | <u>          </u> | <u>          </u> |

The average number of employees was 2, the full time equivalent was 2 (2023: 2 and 2).

The key management personnel are defined as the Trustees. There were no trustees' remuneration or other benefits for their services as trustees for the year ended 31st December 2024. During 2021 one employee, N Bryant, became a trustee and continued to receive their normal salary for administrative and other roles for which they had already been engaged by the charity. Remuneration during this period when also acting as a trustee was a gross salary £20,191 and employer pension £411.

**Trustees' expenses**

During the year ended 31st December 2023 £449 (2023: £315) of expenses were reimbursed to trustees which had been incurred on behalf of the charity. No other payments or expenses were made to any other PCC member, persons closely connected to them, or related parties.

**BRAMSHOTT & LIPHOOK**  
**PAROCHIAL CHURCH COUNCIL**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**  
**(Continued)**

**10. TANGIBLE FIXED ASSETS**

|                       | <b>Ark<br/>£</b> | <b>Centre<br/>£</b> | <b>Link and<br/>Chapel<br/>£</b> | <b>Kitchenette<br/>£</b> | <b>Totals<br/>£</b> |
|-----------------------|------------------|---------------------|----------------------------------|--------------------------|---------------------|
| <b>COST</b>           |                  |                     |                                  |                          |                     |
| At 1st January 2024   | 35,000           | 100,943             | 68,644                           | 23,544                   | 228,131             |
| Additions             | -                | -                   | -                                | -                        | -                   |
|                       | <hr/>            | <hr/>               | <hr/>                            | <hr/>                    | <hr/>               |
| At 31st December 2024 | 35,000           | 100,943             | 68,644                           | 23,544                   | 228,131             |
|                       | <hr/>            | <hr/>               | <hr/>                            | <hr/>                    | <hr/>               |
| <b>DEPRECIATION</b>   |                  |                     |                                  |                          |                     |
| At 1st January 2024   | 18,841           | 29,426              | 21,188                           | 5,137                    | 74,592              |
| Charge for the year   | 323              | 1,430               | 949                              | 1,176                    | 3,878               |
|                       | <hr/>            | <hr/>               | <hr/>                            | <hr/>                    | <hr/>               |
| At 31st December 2024 | 19,164           | 30,856              | 22,137                           | 6,313                    | 78,470              |
|                       | <hr/>            | <hr/>               | <hr/>                            | <hr/>                    | <hr/>               |
| <b>NET BOOK VALUE</b> |                  |                     |                                  |                          |                     |
| At 31st December 2024 | £15,836          | £70,087             | £46,507                          | £17,231                  | £149,661            |
|                       | <hr/>            | <hr/>               | <hr/>                            | <hr/>                    | <hr/>               |
| At 31st December 2023 | £16,159          | £71,517             | £47,456                          | £18,407                  | £153,539            |
|                       | <hr/>            | <hr/>               | <hr/>                            | <hr/>                    | <hr/>               |

**11. DEBTORS**

|                                | <b>2024<br/>£</b> | <b>2023<br/>£</b> |
|--------------------------------|-------------------|-------------------|
| Trade debtors                  | 16,689            | 2,573             |
| Other debtors                  | 6,994             | 469               |
| Prepayments and accrued income | 1,688             | 4,779             |
|                                | <hr/>             | <hr/>             |
|                                | £25,371           | £7,821            |
|                                | <hr/>             | <hr/>             |

**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                 |        |        |
|-----------------|--------|--------|
| Trade creditors | 44     | 241    |
| Other creditors | 237    | 2,890  |
| Accruals        | 9,160  | 6,675  |
|                 | <hr/>  | <hr/>  |
|                 | £9,441 | £9,806 |
|                 | <hr/>  | <hr/>  |

**BRAMSHOTT & LIPHOOK**  
**PAROCHIAL CHURCH COUNCIL**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**  
**(Continued)**

13. **MOVEMENT IN FUNDS**

| <b>2024</b>        | <b>At 01.01.24</b> | <b>Net Movement<br/>in Funds</b> | <b>At 31.12.24</b> |
|--------------------|--------------------|----------------------------------|--------------------|
| Unrestricted funds | 117,990            | (4,767)                          | 113,223            |
| Restricted funds   | 177,528            | (7,273)                          | 170,255            |
| Endowment funds    | 2,000              | -                                | 2,000              |
|                    | <hr/>              | <hr/>                            | <hr/>              |
| Charitable         | £297,518           | £(12,040)                        | £285,478           |
|                    | <hr/>              | <hr/>                            | <hr/>              |

| Represented by               | <b>General<br/>Funds<br/>£</b> | <b>Designated<br/>Funds<br/>£</b> | <b>Restricted<br/>Funds<br/>£</b> | <b>Endowment<br/>Funds<br/>£</b> | <b>Total<br/>2024<br/>£</b> | <b>Total<br/>2023<br/>£</b> |
|------------------------------|--------------------------------|-----------------------------------|-----------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Agency                       | (265)                          |                                   |                                   |                                  | (1,856)                     | (1,591)                     |
| General fund                 | (5,075)                        |                                   | (4,479)                           |                                  | 110,027                     | 119,581                     |
| Funeral bier                 |                                |                                   |                                   |                                  | 342                         | 342                         |
| Church Centre kitchen        |                                |                                   |                                   |                                  | 881                         | 881                         |
| War memorial                 |                                |                                   |                                   |                                  | 24                          | 24                          |
| SMB excluding fabric         |                                |                                   |                                   |                                  | 79                          | 79                          |
| Youth                        |                                |                                   | 754                               |                                  | 7,406                       | 6,652                       |
| SMB boiler                   |                                |                                   |                                   |                                  | 3,164                       | 3,164                       |
| Church Centre building       |                                |                                   |                                   |                                  | 4,949                       | 4,949                       |
| Buildings value              |                                |                                   | (2,929)                           |                                  | 131,327                     | 134,256                     |
| St Mary's Fabric asset value |                                |                                   | (949)                             |                                  | 16,577                      | 17,526                      |
| DIASO                        |                                |                                   |                                   |                                  | 96                          | 96                          |
| Discretionary fund           |                                |                                   | 330                               |                                  | 8,791                       | 8,461                       |
| SMB fabric                   | 573                            |                                   |                                   |                                  | 957                         | 384                         |
| Halahan grave                |                                |                                   |                                   |                                  | 2,714                       | 2,714                       |
|                              | <hr/>                          | <hr/>                             | <hr/>                             | <hr/>                            | <hr/>                       | <hr/>                       |
|                              | £(4,767)                       | £ -                               | £(7,273)                          | £ -                              | £285,478                    | £297,518                    |
|                              | <hr/>                          | <hr/>                             | <hr/>                             | <hr/>                            | <hr/>                       | <hr/>                       |

**BRAMSHOTT & LIPHOOK**  
**PAROCHIAL CHURCH COUNCIL**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**  
**(Continued)**

14. **MOVEMENT IN FUNDS**

| <b>2023</b>        | <b>At 01.01.23</b> | <b>Net Movement<br/>in Funds</b> | <b>At 31.12.23</b> |
|--------------------|--------------------|----------------------------------|--------------------|
| Unrestricted funds | 6,485              | 111,505                          | 117,990            |
| Restricted funds   | 181,854            | (4,326)                          | 177,528            |
| Endowment funds    | 2,000              | -                                | 2,000              |
|                    | <hr/>              | <hr/>                            | <hr/>              |
| Charitable         | £190,339           | £107,179                         | £297,518           |
|                    | <hr/>              | <hr/>                            | <hr/>              |

| Represented by               | <b>General<br/>Funds<br/>£</b> | <b>Designated<br/>Funds<br/>£</b> | <b>Restricted<br/>Funds<br/>£</b> | <b>Endowment<br/>Funds<br/>£</b> | <b>Total<br/>2023<br/>£</b> | <b>Total<br/>2022<br/>£</b> |
|------------------------------|--------------------------------|-----------------------------------|-----------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Agency                       | 404                            |                                   |                                   |                                  | (1,591)                     | (1,995)                     |
| General fund                 | 111,101                        |                                   |                                   |                                  | 119,581                     | 8,480                       |
| Funeral bier                 |                                |                                   |                                   |                                  | 342                         | 342                         |
| Church Centre kitchen        |                                |                                   |                                   |                                  | 881                         | 881                         |
| War memorial                 |                                |                                   |                                   |                                  | 24                          | 24                          |
| SMB excluding fabric         |                                |                                   |                                   |                                  | 79                          | 79                          |
| Youth                        |                                |                                   | (52)                              |                                  | 6,652                       | 6,704                       |
| SMB boiler                   |                                |                                   |                                   |                                  | 3,164                       | 3,164                       |
| Church Centre building       |                                |                                   | 485                               |                                  | 4,949                       | 4,464                       |
| Buildings value              |                                |                                   | (9,693)                           |                                  | 134,256                     | 143,949                     |
| St Mary's Fabric asset value |                                |                                   | 691                               |                                  | 17,526                      | 16,835                      |
| DIASO                        |                                |                                   |                                   |                                  | 96                          | 96                          |
| Discretionary fund           |                                |                                   | 4,243                             |                                  | 8,461                       | 4,218                       |
| SMB fabric                   |                                |                                   |                                   |                                  | 384                         | 384                         |
| Halahan grave                |                                |                                   |                                   |                                  | 2,714                       | 2,714                       |
|                              | <hr/>                          | <hr/>                             | <hr/>                             | <hr/>                            | <hr/>                       | <hr/>                       |
|                              | £111,505                       | £ -                               | £(4,326)                          | £ -                              | £297,518                    | £190,339                    |
|                              | <hr/>                          | <hr/>                             | <hr/>                             | <hr/>                            | <hr/>                       | <hr/>                       |

**BRAMSHOTT & LIPHOOK**  
**PAROCHIAL CHURCH COUNCIL**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**  
**(Continued)**

15. ANALYSIS OF ASSETS BETWEEN FUNDS

| <b>2024</b>        | <b>Unrestricted<br/>Funds<br/>£</b> | <b>Restricted<br/>Funds<br/>£</b> | <b>Endowment<br/>Fund<br/>£</b> | <b>2024 Total<br/>Funds<br/>£</b> |
|--------------------|-------------------------------------|-----------------------------------|---------------------------------|-----------------------------------|
| Tangible assets    | -                                   | 149,661                           | -                               | 149,661                           |
| Net Current assets | 113,223                             | 20,594                            | 2,000                           | 135,817                           |
|                    | <hr/>                               | <hr/>                             | <hr/>                           | <hr/>                             |
|                    | £113,223                            | £170,255                          | £2,000                          | £285,478                          |
|                    | <hr/> <hr/>                         | <hr/> <hr/>                       | <hr/> <hr/>                     | <hr/> <hr/>                       |
| <br><b>2023</b>    |                                     |                                   |                                 |                                   |
|                    | <b>Unrestricted<br/>Funds<br/>£</b> | <b>Restricted<br/>Funds<br/>£</b> | <b>Endowment<br/>Fund<br/>£</b> | <b>2023 Total<br/>Funds<br/>£</b> |
| Tangible assets    | -                                   | 153,539                           | -                               | 153,539                           |
| Net Current assets | 10,777                              | 127,702                           | 2,000                           | 140,479                           |
|                    | <hr/>                               | <hr/>                             | <hr/>                           | <hr/>                             |
|                    | £10,777                             | £281,241                          | £2,000                          | £294,018                          |
|                    | <hr/> <hr/>                         | <hr/> <hr/>                       | <hr/> <hr/>                     | <hr/> <hr/>                       |