



All Saints Church, Crondall and St Mary's Church, Ewshot

Charity No. 1128489

**Annual Report & Financial Statements
of the
Parochial Church Council
for the
Year ended 31 December 2023**

Incumbent:

The Reverend Tara Hellings MA (Oxon)
The Vicarage
Farm Lane
Crondall

Banks:

Lloyds Bank Plc
Charities Aid Foundation Bank Ltd

Independent Examiner:

Andrew Macfarlane TD, MA, FCA, MCSI

Crondall, Hants

Administrative Information

All Saint's Church is situated in Croft Lane, Crondall and St. Mary's Church is in Church Lane, Ewshot.

The Parish of Crondall and Ewshot is part of the Diocese of Guildford within the Church of England. The correspondence address for the Parish is The Vicarage, Farm Lane, Crondall, Farnham, Surrey, GU10 5QE.

<i>Incumbent</i>	The Revd Tara Hellings	Chairman
<i>Assistant Curate</i>	The Revd Lucy Roose	
<i>Churchwardens: Crondall</i>	Dee Wall Peter Fryer	
<i>Churchwardens: Ewshot</i>	Caryll Martin Mark Williams	
<i>Representatives on the Deanery Synod</i>	Pippa Wilkinson Mark Williams	
<i>Elected Members</i>	Lynne Stewart-Brindle Simon Crowther Alison Thomas Dick Wilkinson (Deceased 25.3.24) Richard Freeman-Griffiths Nick Bryant	Secretary Treasurer Safeguarding Officer Planned Giving Secretary

Structure, Governance, and Management

The method of appointment of PCC members is set out in the Church Representation Rules 2020. All church attendees are encouraged to register on the Electoral Roll and to stand for election to the PCC.

Objectives and Activities

Crondall and Ewshot PCC has the responsibility of co-operating with the incumbent, the Revd Tara Hellings, in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the Church Rooms, Croft Lane, Crondall.

Church Attendance

As at 31st December 2023 there were 233 members on the electoral roll of the parish. At the end of 2023 we had over 270 adults and 36 children in our worshipping community in church and online. On Christmas Eve and Christmas Day we had 610 attendees at our services. 11 children were baptised, 14 wedding services were held and 31 funeral services took place, either in our churches or at a crematorium.

Review of the Year

It has been another busy year in the parish, with lots of regular and special services and activities, which have been organised and run by a wide range of willing volunteers. Rev Lucy continued to train in her role as Assistant Curate, and shared her expertise in a number of areas of parish life. Rev Sue Lattey, Rev James Anderson and Peter Fryer (in training to be a licensed preacher) also supported preaching in a number of services. The churchwarden team of Peter Fryer and Dee Wall at All Saints and Mark Williams and Caryll Martin at St Mary's, efficiently oversaw the running of the churches, ably supported by our tireless PCC Secretary Lynne Stewart-Brindle, by Simon Crowther (Treasurer) and the members of the PCC and supporting committees. Alison Thomas has continued to oversee safeguarding training in our parish, ensuring that all PCC members are up to date with training and understanding how to deal with difficult situations that may arise. Vicky Assael has continued in her role as Electoral Roll Officer. All their input ensured the smooth running of parish affairs, which has been greatly appreciated. Maria Bryant has also been very efficient in overseeing the smooth running of the Parish Office in her role as Parish Administrator, which she took on in March.

Our busy parish was served with a wide range of regular worship opportunities throughout the year. Our weekly 9.30am Holy Communion, 4pm Informal and Evensong services in All Saints have been well supported and were also live-streamed as we reached out to those in our communities unable to join in person, or those who preferred to worship from home. The Crondall and Ewshot Facebook page also engaged with our wider community through live streamed services. St Mary's hosted our weekly BCP Matins or Holy Communion services, whose format and liturgy has been greatly appreciated by the congregation there. The All Saints Choir led our 9.30am worship as well as special celebration services in St Mary's, ably rehearsed by Anne Rogers. We are very grateful for all the time and expertise she has put in to overseeing the choral music in our churches. Jonathan Lattey and Nick Wilmer also enhanced our worship with their organ playing which has been greatly appreciated. We were also blessed by a small ad hoc choir leading our sung Evensong services every week. 8am BCP Holy Communion alternated between the churches, and the 4pm informal Service @ 4 was led by our youngsters, with Natalia and Lara Webb playing the organ.

In addition to our regular Sunday worship, we have encouraged folk to come along to a series of celebration services, including Mothering Sunday, St George's Day, Harvest Festival, All Souls and Remembrance. Morning Prayer continued online on Tuesdays, Thursdays and Saturdays, with a short service at St Mary's every Wednesday morning. I continued to hold monthly communion services at Hill House, Hillbrow and Clare Park along with monthly home communions for those no longer able to get to church for services.

In my role as School Chaplain at St Nicholas School, I led a number of communion services, assemblies and workshops through the year, and Rev Lucy and I led weekly assemblies at Crondall Primary School followed by ASK (After School Club). I also took assemblies at Daneshill/ Wellesley Prep School, as many children from our villages attend school there.

Of the special services we held throughout the year, the Easter, St George's, All Souls, Remembrance, Advent and Christmas services were all well supported once again. The Sunrise Easter morning service and the Living Nativity were particularly well received. We also held a Christmas Tree Festival Music in All Saints, gathering our community in a festive way, and Bishop Andrew came to St Mary's to lead the 150th year celebrations. We also held Lent and Advent Quiet Mornings, and our monthly Bible Exploration Course, led by our 'resident theologian' Ed Hellings. Our weekly gathering of young babies and toddlers in our Music and Fun for Tinies and Tots group has also been greatly appreciated by a mums and carers.

The past year saw a series of fundraising initiatives to supplement the grants that Peter Fryer, Lynne Stewart-Brindle, Nick Bryant and others on the team secured to go towards the All Saints West End Project, whose aim was to complete the reordering started 8 years ago to future-proof the west end of our grade one listed church, by adding hot water and washroom facilities. We were treated to a series of concerts arranged by Sylvia Ellison and Sarah Burnie, another by John Holloway and The Nota Bene Singers, and a concert triumphing the music of Weelkes organised by Martin Wolf and the Ad Hoc Voices. Rev Lucy did a sponsored cycle ride taking her virtually to York, and Reggie the Vicarage spaniel and I walked the 480 mile Camino de Santiago virtually over 5 weeks. We are extremely grateful to all who supported these fundraising efforts, especially those who sponsored a particular artefact. The work was carried out through the summer and autumn, and was completed as planned just before Christmas.

Community outreach and support continued also through the vibrant team overseeing the Village Pump and Singing for Fun, which continued to support older residents in our communities through their twice monthly gatherings, as well as an increasing number of other activities and outings through the year. Croft Café in the Church Rooms also continued to go from strength to strength, supported by an amazing team of bakers, baristas and servers. Their hard work raised significant funds to give in support of local groups and charities. They started a monthly film night in the autumn, gathering folk to watch a film whilst sharing a glass of wine and nibbles.

Our worship has been enhanced by the enthusiastic work of the flower arrangers in both churches. Julie Binks has continued to oversee her team in decorating All Saints through the seasons as have the team in St Mary's under Jennifer Kelly and Mary Cranstone. The All Saints Bellringers also enhanced our worship with their ringing. We are most grateful for all the hard work of the Parish Magazine editors including Kate Fagan, Jennifer Blake Baldwin, Chris Blundell, who stepped back as editors in the autumn. Katie and Nathan Best kindly took on the task of producing the monthly magazine, for which we are extremely grateful, as it is such a crucial means of bringing our communities together and keeping people in touch with what goes on in our villages.

We are so blessed to live in such vibrant and active communities with so many willing volunteers who are so willing to serve others in the community.

There is always much more that we can do, but 2023 was another active year as our church communities worked hard to serve Christ and those around us as effectively as possible, as we worked to keep our Christian faith relevant and accessible as we move into God's future. A huge 'thank you' to all who have played their part over the past year.

Revd Tara Hellings
Vicar

Safeguarding in the Parish

The PCC is committed to ensuring that we support, nurture, protect and safeguard all of our church community, especially the young and vulnerable. We act within current legislation, guidance and national frameworks as well as the Church of England Safeguarding Policy "Promoting a Safer Church" This, together with Diocesan Safeguarding procedures, can all be found on the Diocesan website. The Parish Safeguarding Policy is updated and agreed by the PCC annually. A copy can be found in the parish office and is also displayed in both All Saints and St Mary's Churches. There is also information about safeguarding within the church on the Parish Website.

All ordained and lay ministers, paid workers and volunteers with children, young people and vulnerable adults are recruited according to Diocesan safe recruiting procedures and all necessary checks are made including DBS where appropriate. There are currently 41 regular volunteers on our register working in various roles within the Parish from reading in church to helping in the Croft Café. We continue to provide supervision, support and training so that they can undertake their roles effectively. The training program has remained largely online, and this has made accessing it easier for most people. All church wardens, members of the PCC and Leaders of activities have undertaken appropriate safeguarding training as have all volunteers working in activity groups. All church sidesmen are also now required to undertake basic on line training and this is still outstanding for some.

All Church Groups are suitably insured and have a full risk assessment and this is held in the parish office. These are reviewed every three years. Groups that hire Church facilities are required to complete a hire agreement that ensures that they adhere to Diocesan safeguarding policies.

The Parish continues to provide live and recorded streaming of services for those who find it difficult to attend in person. Full safeguarding risk assessments have been carried out and all recordings are done within safeguarding guidelines to protect vulnerable members of the congregation.

All Parish Safeguarding activity is now recorded on the Church of England Parish Dashboard. This ensures that policies and procedures are continuously kept up to date and provides an action plan for the PCC in order to complete any outstanding issues. The Safeguarding Officer is responsible for keeping the Dashboard up to date. Safeguarding is a standing item on the agenda at all PCC meetings and a copy of the Dashboard Action Plan together with a report by the Safeguarding Officer is distributed prior to the meetings.

The PCC has re-appointed Alison Thomas as the Parish Safeguarding Officer to ensure that their policies and procedures are followed. She and Rev Tara Hellings are both trained to validate DBS documentation.

Alison Thomas
Safeguarding Officer

Fabric Report for All Saints Church, Crondall

The West End Annex and new entrance was completed in time for Christmas with a Special Service and opening ceremony presided upon by Bishop Paul of Dorking in January.

The opportunity of these building works allowed us last Autumn the opportunity of completing some other maintenance jobs. These included the repairs to the lead flashing on the South side roof of the lower Church Roof. The Oak Door on the South Side was removed and eased to allow easier use in the winter. Several blocked down pipes were cleared as were the hopper units and gutters on the Main Church roof. The lighting in the Bell Tower staircase was replaced with LED units with powered emergency backup. Repairs to the Porch are more demanding than originally thought and will be a renovation project for 2024. A new hot water boiler and water drainage system has been installed for the West End refreshment area. Church and Church Rooms electrical appliances were PAT tested at the beginning of 2023. The electrical system received considerable attention during the wiring of the new West End Annex. The opportunity was taken to lift all the grids on the main Nave aisle and twelve wheelbarrow loads of rubbish and debris was removed! The Dietrich Oil fired boiler had a full service. The heat emanating from the grating has as a result has also increased. The Contractors also replace the sink unit in the Church Rooms with a larger unit. The fire extinguishers were checked.

During the year a Risk Assessment was completed for the Church by Mr E Hellings and presented to Hart as part of their Building Regulation requirements for the Church and new West End Annex. We are grateful to Mr Hellings for this work.

There have been two additional Churchyard working parties during the year in April and October. In addition to this a group of six or more meet on the first Monday Morning of each month and the resultant condition and appearance of the Churchyard continues to improve.

Peter Fryer
Churchwarden

Fabric Report for St Mary's Church, Ewshot

2018 Quinquennial Inspection. No work was undertaken in 2023. The next quinquennial inspection was programmed for February 2024.

Churchyard - Management. Hart District Council continued to keep the hedges on the west side of the churchyard in good order. A number of working parties were held throughout the year to trim the hedges on the other boundaries and to clear fallen leaves and branches from the churchyard.

Churchyard - Memorials. One of the seven memorials laid flat on safety grounds by Hart District Council in March 2020 was removed in October, repaired and cleaned, and re-erected in November 2023.

Property Register. In March 2024 the Churchwardens checked the 'fixtures and fittings' and other contents of St Mary's Church against the Church Property Register. Everything was found to be in order.

S M Williams Lt Col (Retd)
Churchwarden

Deanery Synod

Farnham Deanery Synod met twice in 2023, on Tuesday **9 May** at St Luke's Church in Grayshott and on Wednesday **11 October** at St Peter's Church in Wrecclesham. Both meetings started with a short act of worship and a reflection from the incumbent on the context of ministry in the parish.

The meeting in Grayshott was the first of the new synod following the triennial elections at the various Annual Parochial Church Meetings (APCMs). The Area Dean (Revd Richard Bodle) welcomed all members, recently elected and of long standing. He then introduced the Deanery Leadership Team (DLT), responsible for assisting the Area Dean and Lay Chair in the running of the Deanery and helping to set the agenda for Deanery Synod meetings.

After some housekeeping items (Deanery bank account and synodical structure) the Lay Chair reported back on the meeting of the Diocesan Synod in March. The most important topic had been the implementation of a new vocations training programme, which increases the range of options available to the laity. The Synod agreed that it would be beneficial to invite the recently appointed Dean of the Local Ministry Programme to a future meeting. The Area Dean provided an update on the vacancies in Churt and Tilford.

In small groups, the Synod then discussed ways in which parishes were seeking to address the three key action areas in the Parish Needs Process (PNP): discipleship, group ministry, and children's and youth ministry, before reporting back in full session.

The second meeting in Wrecclesham opened with a request for members to consider volunteering for the vacant appointments of Lay Chair and Treasurer, and the imminently vacant appointment of Secretary, followed by an update on the management of the Deanery bank account. The recently retired Lay Chair (but still a member of the Synod) provided details of the Diocesan Synod in June, where the main item for discussion had been finance. The accounts for 2022 had shown strong recovery in parish finances in the aftermath of the pandemic and, commended by the auditors, tight control of Diocesan expenditure, which had resulted in a small surplus at year end.

This had enabled Church House to assist parishes through a contribution towards increased energy bills. The draft budget for 2024 included increases of 3.5% for stipends and salaries and 3% for Parish Share.

The Area Dean then provided an update on the vacancies in Churt and Tilford (previously notified), Rowledge (imminent) and Badshot Lea & Hale (forthcoming). Discussion on the PNP noted that dates for a review in 2025 were already being arranged, but progress may be affected by the departures of Revd Richard Lloyd (Mission Enabler Team) and the Archdeacon of Surrey.

An external speaker, Mr Malcolm Carter from 3 Counties Money Advice in Haslemere, talked about the challenges of the 'cost of living crisis' and the help available through his faith-based charity at Hasleway Community Centre, and similar agencies, for example Farnham Frontline at Bethel Baptist Church and the Vineyard Centre. In small groups, the Synod discussed the challenges in their local context and their responses to the crisis, before reporting back in full session.

S M Williams Lt Col (Retd)
Churchwarden

Stewardship Review

The Stewardship report deals with payments to the PCC, which are for the running of the churches and which includes our parish share paid to the Diocese. This income ensures proper maintenance of the church and payment of the clergy stipend, housing and expenses. In other words, if we don't raise it, we will end up without a church. Fundraising for special projects, such as the West End, is done by the ASSM trust.

This year has been fairly static as far as the Parish Giving Scheme (PGS) has been concerned. We still have 94 donors so every leaver has been matched by a new donor. The total for the year is up £1,755 at £55,295 to which HMRC have added £13,560 in Gift Aid. I have contacted, where possible, and exhorted through the Parish Magazine, all those who have not permitted their donation to rise with inflation. I hope, on reading this, more will follow, as I know, in many cases this was an oversight. You will be aware that I have now removed yellow envelopes from the pews as many were wasted. As long as I have capacity in the Gift Aid Small Donations Scheme (GASDS), it is simpler to claim that way. We are allowed £8000 in GASDS donations per building, and we have three buildings. If you are donating over £30 in cash or cheque, please use the envelopes which are available near the entrance to both churches, unless you have already signed a mandate which is in my possession. Also, use an envelope if you need your donations recording because you are a high-rate taxpayer. The total Gift Aid claimed for donations outside the PGS was £8,100, so altogether HMRC gave us £21,660.

If you donate using the SumUp machine in All Saints, please register for Gift Aid. It only takes a minute, and you only need to do it once, and, as long as you use the same card, I will be able to allocate the payments properly and I will know you are donating. If you are a regular donor, please consider using the PGS.

I should like to record my thanks to Kate Chernyshov and Lynne Brindle-Stewart, for the work they have done on the web site to make it easier to donate that way.

Please reflect from time to time on the exceptional ministry of our two churches and consider committing to a regular donation. Very many thanks, as always, to those who have supported our churches throughout the past year.

Dick Wilkinson
Planned Giving Secretary

Legacies & Wills

During the course of the year we have benefited from a Legacy of £3,000.

We would like to encourage as many parishioners as possible to remember their church in their wills. A full information pack is available on our website or through the Parish Office. The Vicar or the Treasurer would be happy to discuss any matters concerning leaving a legacy. We would always advise consulting your solicitor before updating your will.

Simon Crowther
Treasurer

Financial Review

Treasurer

Simon Crowther was appointed as Treasurer in February 2023. He proposed that a book keeper be appointed and the accounting system be transferred onto Quick Books so that in future when a new Treasurer is appointed the accounts will be easily maintained. This was agreed by the PCC and has been implemented.

Income and Endowments

Total income in 2023 was £163,153 - £156,583 in unrestricted funds and £6,570 in restricted funds – maintaining 2022's progress which was a considerable achievement considering the two special projects that were being fund raised for. (£163,404). Consequently voluntary income slipped 5% but which was primarily due to less gift aid being claimed after the Organ Pipe fund in 2022 passed its peak and lower grants. This masked notable increases in collections (£14,115 v £8,239) and increased figures for planned giving (£63,091 v £61,825). Legacies (£3,000 v £1,824). For other income streams, Church Rooms lettings and Cafe income were stable (£1,374 v £1,493), and (£12,481 v £13,967), while PCC fees showed a good increase confirming further recovery after covid (£8,431 v £5,389). Church magazine sales were also stable (£4,468 v £4,430) helped by advertising income recovering somewhat (£2,209 v £1,531). Restricted fund income was limited mainly to the Organ fund and various gift aid claims. Dividends across unrestricted and restricted fund investments were up 9% (£8,790 v £8,040).

Expenditure

All PCC expenditure continues to be scrutinised and controlled with the objective of operating as cost-effectively as possible. Unrestricted fund expenditure was £158,163, up on last year - £134,727. Restricted fund reduction was utilised to support development of All Saints Church.

Investments

There was a reasonable increase in investment value, up 3.4% year on year, with a year-end market value of £191,233.

Reserves Policy

It has been the policy and aim of the PCC to build sufficient reserves of unrestricted funds to meet six months' normal expenditure in that category to cover any possible emergencies. The balance on unrestricted funds, which are not designated for specific purposes, remains more than sufficient to cover normal expenditure for six months.

Public Benefit Statement

All Saints & St Mary's is a registered charity with the result that members of the PCC are registered as trustees. In the preparation of this report, the trustees have been aware of their responsibilities to demonstrate that the activities of the church offer a real and practical public benefit as required under Section 4(1) of the Charities Act 2011.

The PCC confirms that, in exercising its powers and duties, it has complied with its duty to have regard to the guidance issued by the Charity Commission on the provision of public benefit by religious charities.. This annual report shows that the guidance has been met.

C Simon Crowther
Treasurer

Approved by the PCC on 8th May 2024 and signed on its behalf by:



Revd Tara Hellings
(PCC Chairman)

Statement of Financial Activities for the year ended 31 December 2023

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS	
					2023 £	2022 £
INCOME AND ENDOWMENTS						
Voluntary income	2(a)	116,659	4,252	-	120,911	126,932
Activities for generating funds	2(b)	19,903	-	-	19,903	18,163
Income from investments	2(c)	6,472	2,318	-	8,790	8,040
Church activities	2(d)	13,549	-	-	13,549	10,269
TOTAL INCOME		156,583	6,570	-	163,153	163,404
EXPENDITURE						
Cost of fund raising activities	3(a)	11,899	-	-	11,899	5,291
Church activities	3(b)	138,163	20,000	-	158,163	152,956
TOTAL EXPENDITURE		150,062	20,000	-	170,062	158,247
NET INCOME/(EXPENDITURE)		6,521	(13,430)	-	(6,909)	5,157
GAINS AND LOSSES ON INVESTMENTS		(954)	-	7,293	6,339	(16,262)
NET MOVEMENT IN FUNDS		5,567	(13,430)	7,293	(570)	(11,105)
BALANCES BROUGHT FORWARD		153,480	35,463	77,511	266,454	277,559
BALANCES CARRIED FORWARD		159,046	22,033	84,804	265,884	266,454

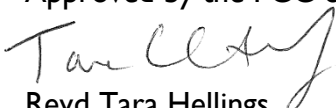
The notes on pages 12 to 20 form part of these accounts.

Balance Sheet at 31 December 2023

	Note	2023 £	2022 £
FIXED ASSETS			
Tangible fixed assets	5(a)	0	0
Investment assets	5(b)	191,233	184,894
		191,233	184,894
CURRENT ASSETS			
Debtors	6	6,186	4,349
Short term deposits	7	41,285	-
Cash at bank and in hand	8	31,843	81,650
		79,314	85,999
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR			
Creditors - amounts falling due within one year	9	4,663	4,439
		74,651	81,560
NET CURRENT ASSETS			
		265,884	266,454
PARISH FUNDS			
Unrestricted	10	159,047	153,480
Restricted	10	22,033	35,464
Endowment	10	84,804	77,510
		265,884	266,454

The notes on pages 12 to 20 form part of these accounts.

Approved by the PCC on 8th May 2024 and signed on its behalf by:


Revd Tara Hellings
(PCC Chairman)

Notes to the Financial Statements for the year ended 31 December 2023

I ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared on accruals basis under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, together with FRS102 (2016) as the applicable accounting standards and the 2019 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP(FRS102)). The financial statements have been prepared on a going concern basis which applies as the PCC considers that there are no material uncertainties over its financial viability. In determining the appropriateness of the going concern basis the PCC has had regard to budgets and expected future cashflows for a period of 12 months from the approval of the accounts, and to the available financial resources.

Funds

Endowment funds are funds, the capital of which must be maintained; only the income arising from the investment of the endowment may be used either as restricted or unrestricted funds depending on the purpose for which the endowment was established.

Restricted funds represent (a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest, and (b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year must be carried forward as a balance on that fund. The PCC does not usually invest separately for each fund. Where there is no separate investment, interest is apportioned to individual funds on an average balance basis.

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

Designated funds are those designated by the PCC for a specific purpose.

Income

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the amount due. Dividends are accounted for when receivable. All other income is recognised when it is received. All incoming resources are accounted for gross.

Expenditure

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

The diocesan parish share is accounted for when due. Amounts received specifically for another mission are dealt with as restricted funds. All other expenditure is generally recognised when it is incurred and is accounted for gross.

Fixed Assets

Consecrated and benefice property is not included in the accounts in accordance with the Charities Act 2011.

Moveable church furnishings held by the Vicar and Churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property listed in the Church inventories. There is insufficient cost information available on items acquired prior to 2000, so such assets are not valued in the financial statements. Items costing more than £1000, which have been acquired subsequently, are capitalised and depreciated on a straight-line basis over their estimated useful lives.

Individual items of equipment used within the Church premises with a purchase price of £1000 or less are written off when the asset is acquired.

Investment Policy

The investment policy is to follow Diocesan guidance to protect the capital whilst providing a modest income.

Investments are valued at market value at 31 December.

Debtors and creditors

Debtors are carried in the balance sheet at the amounts expected to be recovered. Creditors represent the amounts that will be paid to discharge the associated liabilities.

Grant making Policy

Local Charities are given first priority when allocating available funds.

2 INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2023 £ 2022 £	
2(a) Voluntary Income					
Planned giving:					
Gift Aid donations	63,041	50	-	63,091	61,825
Tax recoverable on Gift Aid donations	14,412	1,242	-	15,654	15,084
Other Planned Giving Collections (open plate)	1,070	-	-	1,070	480
Cash	13,975	140	-	14,115	8,239
Gift aid small donations scheme	2,480	98	-	2,578	2,157
Gift Aid envelopes	3,046	520	-	3,566	7,399
Tax recovered on Gift Aid envelopes	1,593	130	-	1,723	1,925
Grants	1,000	-	-	1,000	5,388
Sundry donations	11,650	831	-	12,481	13,316
Tax recoverable on sundry donations	1,392	591	-	1,983	3,210
Organ Appeal	-	650	-	650	6,085
Legacies	3,000	-	-	3,000	1,824
	116,659	4,252	-	120,911	126,932

2(b) Activities for generating funds

Church Rooms lettings	1,374	-	-	1,374	1,493
Fund-raising events	2,432	-	-	2,432	1,172
Croft Café sales	13,888	-	-	13,888	13,967
Church magazine advertising	2,209	-	-	2,209	1,531
	19,903	-	-	19,903	18,163

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL 2023 £	FUNDS 2022 £
2(c) Income from investments					
Dividends and interest	6,472	2,318	-	8,790	8,040
2(d) Income from church activities					
Church magazine sales	4,468	-	-	4,468	4,430
Fees – PCC	8,431	-	-	8,431	5,389
Live Streaming Charges	650	-	-	650	450
	13,549	-	-	13,549	10,269
TOTAL INCOMING RESOURCES	156,583	6,570	-	163,153	163,404

3 EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL 2023 £	FUNDS 2022 £
3(a) Fund raising and publicity					
Fundraising activities	1,982	-	-	1,982	383
Croft Café expenses	9,917	-	-	9,917	4,908
Publicity	-	-	-	-	-
	11,899	-	-	11,899	5,291

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2023 2022 £ £	
3(b) Church activities					
Missionary and charitable giving (Note 12)					
Home	975	20,000	-	20,975	901
	975	20,000	-	20,975	901
Ministry:					
Diocesan parish share	91,782	-	-	91,782	90,378
Vicar's expenses	-	-	-	-	-
Vicarage costs	609	-	-	609	405
Curate's expenses	1,135	-	-	1,135	958
Christian education/Training	360	-	-	360	20
Church running expenses	19,481	-	-	19,481	14,827
Church maintenance	1,296	-	-	1,296	5,715
Churchyard maintenance	-	-	-	-	-
Depreciation of fixed assets	-	-	-	-	12
Parish magazine costs	4,405	-	-	4,405	4,071
Upkeep of services	615	-	-	615	606
Church rooms running costs	3,188	-	-	3,188	2,937
Bank Charges	60	-	-	60	81
Salaries & wages (see Note 4)	11,878	-	-	11,878	10,059
Organ Restoration	-	-	-	-	20,328
Administration expenses	2,379	-	-	2,379	1,658
	138,163	20,000	-	158,163	152,956
TOTAL RESOURCES USED	150,062	20,000	-	170,062	158,247

Independent examiners fees for 2023 were nil (2022: nil)

4 STAFF COSTS

Salaries & wages	11,878	-	-	11,878	10,059
	11,878	-	-	11,878	10,059

During the year the PCC employed a parish administrator and an organist.

The wages for the Church Rooms cleaner are included in the Church Rooms running costs.

No payments were made to PCC members nor to persons closely connected to them.

5	FIXED ASSETS	2023	2022
		£	£
5(a)	Tangible		
	Cost – Brought Forward	30,548	30,548
	Accumulated Depreciation	(30,548)	(30,548)
	Net Book Value	<u>0</u>	<u>0</u>
5(b)	Investments		
	Market Value – Brought Forward	184,894	201,156
	Net unrealised gain (loss) on year end revaluation	6,339	(16,262)
	Fund disposals	-	-
	Market Value – Carried Forward	<u>191,233</u>	<u>184,894</u>
	Details of Investments at Year End		
	M&G Charifund	91,829	94,038
	CBF Investment Fund	99,404	90,855
		<u>191,233</u>	<u>184,893</u>
6	DEBTORS		
	Tax Recoverable	2,480	3,881
	Sundry Debtors	3,706	467
		<u>6,186</u>	<u>4,348</u>
7	CASH AT BANK AND IN HAND		
	Nat West Current Account	-	18,209
	Lloyds Current Account	27,781	24,842
	CAF Current Account	3,758	38,413
	Cash in hand	304	186
		<u>31,843</u>	<u>81,650</u>
8	SHORT TERM DEPOSITS		
	CBF Deposit Fund	41,285	-
		<u>41,285</u>	<u>81,650</u>
9	LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR		
	Sundry Creditors	4,663	4,439
	Accruals and deferred income	-	-
		<u>4,663</u>	<u>4,439</u>

10 FUNDS

Endowment funds comprise the Butterfield Fund and the Chancel Repair Fund, which are invested in the CBF Investment Fund. These are permanent endowments so that only the income arising and not the capital can be spent for the purpose designated by each of the donors. Income arising is credited directly to restricted funds.

Restricted funds are those that can be spent only for the purpose for which the specific fund was set up.

Unrestricted funds are those that can be used at the PCC's discretion to meet its objectives. It is the policy of the PCC to build sufficient reserves to meet six months' normal expenditure.

Fund Movements	Balance 01-Jan-23	Incoming Resources	Resources Expended	Investment Revaluation	Balance 31-Dec-23
Endowment Funds					
Butterfield Building	63,151	-	-	5,942	69,093
Chancel Repair	14,360	-	-	1,351	15,711
	77,511	-	-	7,293	84,804
Restricted Funds					
Crondall Building (Butterfield)	14,725	5,216	13,814	-	6,127
Crondall Chancel Repair	5,864	429	6,186	-	107
Crondall Churchyard (Butterfield)	3,819	-	-	-	3,819
Crondall Choir (Nash)	1,548	-	-	-	1,548
Bells	-	-	-	-	-
Bell Tower	5,412	-	-	-	5,412
Flowers St Mary's	1,412	-	-	-	1,412
Flowers All Saints	1,000	100	-	-	1,100
Mother + Toddler	981	-	-	-	981
St. Mary's Annexe	121	-	-	-	121
Elderly Events	312	-	-	-	312
Ewshot Building (Gidley-Kitchin)	269	825	-	-	1,094
	35,463	6,570	20,000	-	22,033

General Funds

General	153,480	156,583	150,062	(954)	159,047
	153,480	156,583	150,062	(954)	159,047
	266,454	163,153	170,062	6,339	265,884

The General Fund includes designated funds totalling £13,344 for Major Fabric Projects (Non-Restoration).

II ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £
Tangible Fixed Assets	-	-	-	-
Investment Fixed Assets	106,429	-	84,804	191,233
Net Current Assets	52,618	22,033	-	74,651
Fund balance	159,047	22,033	84,804	265,884

12 MISSIONARY AND CHARITABLE GIVING

Crondall Flower and Produce Show	200
Young Diabetes Research	8
Hart Foodbank	17
The Crondall Society Pillbox Restoration	750
All Saints & St. Mary's Trust (West End Project)	20,000
	£20,975

Special Collections

British Heart Foundation	90
Ukraine Disaster Fund	120
Juvenile diabetes	60
Royal British Legion	679
Children's Society	100
St Michael's Hospice	225
Prostrate Cancer UK	225
	£1,499

These amounts were raised at special collections during the year. They do not form part of the accounts and are shown for information only. No nominated collections at weddings and funerals are shown.

13 RELATED PARTIES

The All Saints and St Mary's Trust ("the Trust") is a charitable trust set up in 1996 to advance the Christian religion in the Parish of Crondall and Ewshot, in particular by the

- a) preservation and maintenance of the fabric and contents of All Saints Church Crondall and St Mary's Church Ewshot
- b) maintenance and support of the ordained clergy in the Parish and
- c) provision of funds to the PCC of Crondall and Ewshot for legally charitable works within the Parish.

During 2023, the majority of the trustees of the Trust were also members of the PCC and the Trust is therefore considered a related party.

In 2023, the Trust funded the construction of additional facilities at the west end of All Saints church – the "West End Project". All Saints is not owned by the PCC and the costs of the work were met directly by the Trust. This transaction is not therefore recorded in the accounts of the PCC.

In 2023, the PCC made donations totalling £20,000 to the Trust (2022 - £4,000) as a contribution to the cost of the West End Project and Church rooms refurbishment respectively, including £20,000 from restricted funds for these particular purposes.

The PCC did not receive any grants or donations from the Trust in 2023 or 2022. £120 was owed to the Trust at 31 December 2023 (2022: £20).

Independent Examiner's Report to the Parochial Church Council ('PCC')

I report to the members of the PCC on my examination of the accounts of the PCC for All Saints Church, Crondall and St Mary's Church, Ewshot for the year ended 31 December 2023, as set out on pages 10 to 20.

Responsibilities and basis of this report

As members of the PCC you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). I report in respect of my examination of the PCC's accounts carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act. The procedures are substantially less than and differ in nature from those performed in an audit conducted in accordance with Auditing Standards and accordingly I do not express an audit opinion on these financial statements.

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:

- accounting records were not kept in respect of the PCC as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Andrew Macfarlane TD, MA, FCA, MCSI
Crondall, Hants

8th May 2024