

REGISTERED CHARITY NUMBER: 1129632

**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 31 December 2022**  
**for**  
**The Parochial Church Council of the**  
**Ecclesiastical Parish of Saint John,**  
**Farncombe**

Bennewith 2018 Limited  
t/a A J Bennewith & Co  
3 Wey Court  
Mary Road  
Guildford  
Surrey  
GU1 4QU

**The Parochial Church Council of the  
Ecclesiastical Parish of Saint John,  
Farncombe**

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for the Year Ended 31 December 2022**

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**The Parochial Church Council of the  
Ecclesiastical Parish of Saint John,  
Farncombe**

**Report of the Trustees  
for the Year Ended 31 December 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The PCC met six times during the year as usual in January, March, May, July, September and November. The PCC also met for an extraordinary meeting in April to discuss the 2021 accounts and progress on the letting of the 26 Tudor Road property.

**OBJECTIVES AND ACTIVITIES**

**Aims and purposes**

St John's Parochial Church Council (PCC) has the responsibility of co-operating with the incumbent, the Rev'd James Rattue, in promoting the whole mission of the Church, pastoral, evangelistic, social and ecumenical, in the ecclesiastical parish of Farncombe. It also has responsibility for the maintenance and upkeep of the Church and Church Room of St John's.

**Objectives and activities**

Our parish Mission Statement is "Open to God; Open to All; Open for You". We deliver on this purpose through the following activities:

- Regular public worship
- Provision of sacred space for prayer and contemplation
- Pastoral work
- Teaching of Christianity through sermons, courses, groups, school assemblies and after school club
- Promotion of Christianity through the staging of events, meetings, distributing literature and activities for special need groups
- Supporting other charities in the UK and overseas

The maintenance of St John's Church and Churchyard is required to facilitate this work.

**Social investments**

The PCC has considered the Charity's Commission's guidance on public benefit, and believes that the charity has complied with the regulations through the furtherance of its charitable aims and objectives.

**The Parochial Church Council of the  
Ecclesiastical Parish of Saint John,  
Farncombe**

**Report of the Trustees  
for the Year Ended 31 December 2022**

**ACHIEVEMENT AND PERFORMANCE**

**Summary**

We continued to resume our usual activities in 2022, following the restart of services in Church after Easter 2021.

We held our Spring Fair in May and our Village Show in August, both were well supported by the local community. The Mothers' Union, Toddler Group and Messy Church have continued their activities in 2022.

The local groups and organisations that use the building have continued their activities. These include Slimming World meetings, ABRSM music exams, dance and pilates classes and concerts presented by the Tilford Bach Society, Guildford Jazz Club and Big Group Sing.

As part of the Church of England's action to become carbon neutral by 2030, we continue to hold a Bronze award from Eco Church for our current activities (as obtained in 2021). We look to build on this in the next few years to meet this challenging target.

**Public Worship**

**Regular Services**

Our pattern of regular services for most of the year has been:

**Sunday**

- 8:00am Said Eucharist
- 10:00am Sunday Space\* (1st Sunday), Sung Eucharist (other Sundays)
- 6:30pm Sung Eucharist (1st Sunday)
- 7:30pm Said and Sung online Compline (2nd Sunday)

**Tuesday**

- 10:30am Said Eucharist

Morning and evening prayer are said every day except Thursdays (9am and 5:30pm)

\*Sunday Space is a less formal service typically focussed on a particular theme.

Attendance at the main 10:00am Sunday service has continued to be 40-50 people (mainly adults), which is lower than pre-pandemic levels of 50-60 people.

We discontinued livestreamed services in 2022.

**Messy Church**

Messy Church services resumed its normal calendar in 2022, however attendance was generally low (mid-teens of children) as compared to pre-pandemic levels (c.30 children). However, this pattern is consistent with other children-focused groups in the area (for example, Guides and Rainbows).

**Special Services**

We received a number of visitors from outside our regular congregation for our Crib service at Christmas.

**Roman Catholic Services**

Our friends from St Edmund's Church have continued to run a weekly Roman Catholic Mass on Sundays at 8:45am.

**Forest Church**

Our inaugural Forest Church was held in July 2022 in Willow Woods, near the Church. These get togethers offer a quiet and reflective time to think about God in nature. A further occasion was held in winter.



**The Parochial Church Council of the  
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**Report of the Trustees  
for the Year Ended 31 December 2022**

**Pastoral Care**

At the 2022 Annual Parish Church Meeting in April, there were 108 people on the Electoral Roll (2021: 104). During the year, baptisms, weddings and funerals were conducted at St John's or by the clergy at the crematorium. Support is offered to the families involved with these services.

The Church is left open for a few hours each day for private prayer to offer a space for anyone who would like to pray or just sit. Votive candles are available for people who wish to use them. The PCC consider that it is important that the Church is open and accessible as much as possible.

**Suspended Activities**

The following activities have been suspended since March 2021. We are considering how best to restart them given the changed circumstances.

Take Time

Quiet Days

WOWZA!

Discussion Groups

Men's Breakfast

Monday Group

Coffee Mornings

**Mission and Outreach**

**Discipleship**

After School Club

This activity, held weekly during term-time at Farncombe Infant School, restarted in September 2021, and continues to be popular. Volunteers from St John's organise craft activities and games with a Bible-story theme.

**Stewardship**

We continued to appeal to the congregation to increase monthly Planned Giving (regular donations). This is to support the additional maintenance required in the Church, its buildings as well as the rental properties.

**Fellowship**

Mother's Union (Farncombe and Godalming Joint Branch)

Branch members have continued to support projects in the area by collecting items for emergency toiletry bags for people admitted to the Royal Surrey County Hospital and providing craft materials to Send and Feltham Prisons for the use of craft clubs for the women held there.

**After School Meals**

In late 2022, the PCC embarked on setting up an After School Meals initiative, to be held weekly in the Church Room. The aim of the initiative is to provide sustenance, warmth, and friendship to those who need a helping hand, following the cost-of-living crisis. As the first few afternoons resulted in lower-than-expected attendance, the PCC is considering how best to continue this initiative into 2023.

**The Parochial Church Council of the  
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Farncombe**

**Report of the Trustees  
for the Year Ended 31 December 2022**

**Links with Other Organisations**

**Diocese of Guildford**

St John's is a Parish of the Diocese of Guildford and uses the services they provide, including the Diocesan Advisory Committee (for advice and guidance on work to the church buildings) and Safeguarding team.

**Deanery Synod**

Representatives from St John's, both Clergy and Lay, meet regularly with members of other Anglican churches in the area at the Deanery Synod to discuss issues of local concern and share news from around the Deanery and Diocese.

**Churches Together in Godalming and District (CTIGD)**

St John's actively supports CTIGD both financially and through volunteering at events. We send a representative to meetings of the CTIGD committee.

**Trinity Trust Team**

St John's is one of the church partners of the Trinity Trust Team (TTT), a local charity engaged in Christian youth work with young people aged 7 to 18 in the Farncombe and Godalming area. Their work in Farncombe includes supporting students at Broadwater School and running a Street Team to meet and engage with young people around the village. We continue to support TTT through the provision of a house for the Director at a reduced rent.

**Farncombe Infants School**

We have strong links with Farncombe Infants School as it was formerly the Church School. We appoint three School Governors (the Rector and two Foundation Governors) and the Rector attends the school to take assemblies during the year. Children leaving the school in the Summer were presented with a children's Bible.

**Community Activities**

**Farncombe Villager**

The Farncombe Villager is our Parish magazine and is published five times during the year. It is distributed around the Parish via various outlets, including the local shops and medical centres. The magazine is free-of-charge. Regular contributors include Farncombe Infants School, Broadwater School and the Mother's Union. Local businesses pay for advertisements and contribute articles to the magazine.

**Spring Fair**

The Spring Fair was held in May and went exceptionally well. The Fair was held in and around the church building instead of on the Burys Field in Godalming. Attendees welcomed the change in scenery.

**Village Show**

The Village Show was held in August. As well as the fruit and vegetable show, with additional classes covering arts and crafts, there were several stalls. The event, which was the first community event organised by St John's since the start of the pandemic, was well supported by the community.

**Toddler Group**

Since restarting in Autumn 2021, our Toddler Group remains popular.

**Hearing Champions**

Our hearing-aid clinic sessions, offering routine maintenance for standard hearing aid devices, continued throughout 2022.

**Kettle's On**

This group offers activities and opportunities for a chat for people who are housebound. Regular sessions were held throughout 2022, including a special Jubilee Tea Party in May.

**The Parochial Church Council of the  
Ecclesiastical Parish of Saint John,  
Farncombe**

**Report of the Trustees  
for the Year Ended 31 December 2022**

**Outward Giving**

St John's has a policy of donating 10% of the money raised through its Planned Giving scheme to support projects locally, nationally and internationally in thanksgiving for the support that we receive and to support the work of the worldwide church of which we are a part.

In 2021, the PCC decided to suspend donations to concentrate on paying our Parish Share and other costs. We continued to support the Trinity Trust Team to the value of around £10,000, through the use of 26 Tudor Road.

In 2022, we resumed our donations, capping this to 5% as we gear up to pre-pandemic Outward Giving levels. Our donations included support to the Trinity Trust Team, Air Cadets and the After School Meals initiative.

As we did in 2021, the collection of tinned goods made at our 2022 Harvest Festival service was donated to the Godalming & Villages Community Store.

We will consider returning to our policy of 10% in 2023.

**Church and Churchyard**

The Church and Church Room are made available for hire and were used by a variety of groups during the year, subject to safety procedures.

The Quiet Garden in the churchyard is used by many people coming to the village centre. Volunteers have been able to continue meeting monthly for Working Parties. Funds for this work are raised through sales of the Farncombe Calendar.

**Volunteers**

The PCC would like to thank the staff and volunteers who make possible the work at St John's.



**The Parochial Church Council of the  
Ecclesiastical Parish of Saint John,  
Farncombe**

**Report of the Trustees  
for the Year Ended 31 December 2022**

**FINANCIAL REVIEW**

**Summary**

The PCC are most grateful for the continued support of parishioners, with donations continuing to hold steady. We have had great success from hiring the church building, resulting in income of £26,784 (2021: £14,318), which has surpassed the income we received pre-pandemic.

We renegotiated our rental agreements for both 26 Tudor Road and 72 Binscombe Crescent, ensuring we received market-related rent to cover additional maintenance costs in the current and future years. We continue to support the Trinity Trust Team with a slightly below-market rent on 26 Tudor Road.

We have been impacted by the war in Ukraine through increased energy bills. As we will be required to renegotiate our contracts with our electricity and gas suppliers in 2024, we decided to create a new fund to mitigate any increased energy costs.

Despite the additional costs, our strong income position allowed us to meet our monthly Parish Share contributions comfortably (increased by £5,000 since 2021).

**Income**

Our income recovered well since 2022 (up 18%), mainly driven by increased revenue from the hiring of the Church Room and resetting of the rental agreements for 26 Tudor Road and 73 Binscombe Crescent. Planned Giving donations remained stable.

**Expenditure**

Our focus in 2022 was the refurbishment of the gents bathroom in the church building. This began with relaying appropriate flooring.

The PCC agreed to restart our Outward Giving donations in 2022, but at a reduced rate of 5%. This was to allow time for the finances to become more stable as we return to pre-pandemic financial levels.

During the year, the PCC worked with the letting agents of 73 Binscombe Crescent and 26 Tudor Road to conduct various maintenance projects. These included replacing the gutter and fascia boards and fixing the piping in the bathroom.

**Outlook**

We closed the financial year in profitable position compared to a loss in 2021, which places the PCC in a good position to finalise major maintenance projects and return to the Outward Giving position pre-pandemic.

Likely items of major expenditure over the few year include the following:

- The refurbishment of the gents bathroom will continue into 2023 as new areas of repair are identified.
- Elements of our sound equipment in the Church need replacement to enhance the audio quality of services.
- We will look to upgrade parts of the kitchen in the Church Room to ensure its suitability for those renting the space.
- We continue to monitor the maintenance required at our rental properties. The government has plans to raise the minimum energy performance rating to 'C' from December 2025 for new tenancies.

**Report of the Trustees  
for the Year Ended 31 December 2022**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**Recruitment and appointment of PCC members**

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

The PCC held regular meetings six times during the year in January, March, May, July, September and November. An additional meeting was held in April to discuss the 2021 accounts and progress on the letting of the 26 Tudor Road property.

The Staff Team and sub-committees of the PCC (Worship & Nurture, Mission & Outreach, and Finance & Fabric) met between meetings and reported back to the full PCC.

**Volunteer Management**

The PCC ensures that all those who support its activities on a voluntary basis are:

- Treated with respect and consideration
- Given appropriate training and support for the performance of the role
- Aware of who is responsible for that area of the church's activity
- Aware of how to make complaints and suggestions

Organisers of activities are also given a regular chance to discuss their role with the Rector.

**Paying Staff**

The PCC will pay its staff and contractors openly, fairly, and regularly via the monthly payroll managed by the office. Presently the only direct employees are the office manager and bookkeeper. The cleaner and organists are self-employed and paid on this basis. Organists are paid per service; other staff will not be paid less than the UK living wage. Volunteers may from time to time be granted honoraria by the PCC: such sums are discussed in PCC meetings and minuted.

**Risk Management**

All new activities carried out in the name of the Church require a written risk assessment which is presented to the PCC. Such risk assessments name the position-holders responsible for managing risk and include a schedule for review. Risk assessments are kept in the office.

**Complaint handling**

Complainants decide whether a complaint constitutes a formal complaint requiring recording. Such a complaint is either made to the Rector directly, or they are made aware of it as soon as possible. Even if a complainant does not wish a complaint to be made formally, the Rector may nevertheless keep confidential notes of the matter. Complaints against church officers that cannot be locally resolved or complaints made against the Rector must involve the Archdeacon. Full records must be made of the progress and resolution of the complaint and stored in the closed cabinet in the office. This policy does not cover safeguarding matters, which are dealt with according to the Diocesan Safeguarding Policy as adopted by the PCC.



**The Parochial Church Council of the  
Ecclesiastical Parish of Saint John,  
Farncombe**

**Report of the Trustees  
for the Year Ended 31 December 2022**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Financial Management**

The church office has the responsibility of paying routine bills, purchasing cleaning and sanitary materials and stationery. Small items of expenditure of up to £50 in value are cleared by the Rector.

The Sacristan has the responsibility of purchasing supplies for services. Items of expenditure of up to £100 in value are cleared by the Rector. Other church members making purchases on behalf of the church must submit claims for recompense with accompanying receipts and documentation. Forms are available from the church office.

The Rector and Churchwardens may authorise items of expenditure of value up to £500, reporting to the next PCC about such decisions taken.

All other works must be authorised by the PCC. Significant items of expenditure involving works by outside contractors of over £1,000 in value should proceed only after two quotations, and preferably three, have been sourced.

Checks and controls comprise:

- The Treasurer provides a report on the current finances to the PCC at each PCC meeting.
- The Treasurer prepares a budget each year and tracks progress against it.
- Cheques require two signatories.
- End-of-year reconciliations and the compilation of accounts are intended to uncover errors that may have been made. The Rector and Treasurer also carry out checks of transactions from time to time.
- Online payments are made by the church office to settle invoices and pay wages, fees and expenses.

**Investments**

The PCC manages its investments in accordance with its fiduciary responsibility to safeguard its assets and income. However, it also has regards to ethical concerns and may choose to move its assets from funds, accounts or organisations which are from time to time deemed by the PCC to be incompatible with a Christian moral approach, so that it is not deriving income from, or contributing resources to, activities it would not choose to support. This means maximisation of income is not the prime concern of the PCC in managing its investments or the use of its assets, for instance its properties. The state of the PCC's investments are regularly reported to it by the Treasurer.

**Reserves Policy**

It is PCC policy to maintain a balance on unrestricted funds (where possible), which equates to approximately six months unrestricted payments, to cover emergency situations that may arise from time to time.

**The Parochial Church Council of the  
Ecclesiastical Parish of Saint John,  
Farncombe**

**Report of the Trustees  
for the Year Ended 31 December 2022**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**  
1129632

**Principal address**  
St John's Church Parish Office  
St Johns Street  
Farncombe  
Godalming  
GU7 3EJ

**Trustees**  
PCC members who have served from 1 January 2022 until the date this report was approved are as shown below.

**Incumbent**  
The Revd James Rattue - Chairman

**Wardens**  
Helen Gee  
Geoff Coote

**Secretary**  
Daniel Ryan (resigned 29 November 2022)

**Treasurer**  
David Preston (resigned 25 May 2022)  
Ashleigh Ryninks (appointed 25 May 2022)

**Deanery Synod**  
Sarah Coote

**Elected members**  
Barry Butcher  
Jackie Butcher  
Marjorie Cawley  
Chrissy Davies (resigned 20 September 2022)  
Phillipa Dearsley  
Jennifer Downes  
Michael Hornbrook  
Jane Jopson  
Sharon Lewer  
Shirley Martin  
Laurie Parkes (appointed 20 September 2022)  
Sue Petty  
Graeme Pullen  
Lois Warden (resigned 20 September 2022)

**The Parochial Church Council of the**  
**Ecclesiastical Parish of Saint John,**  
**Farncombe**

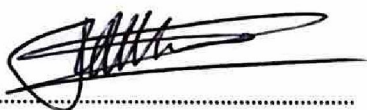
**Report of the Trustees**  
**for the Year Ended 31 December 2022**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**  
Bennewith 2018 Limited  
t/a A J Bennewith & Co  
3 Wey Court  
Mary Road  
Guildford  
Surrey  
GU1 4QU

**Bank**  
Lloyds TSB  
49 High Street  
Godalming  
Surrey  
GU7 1AT

Approved by order of the board of trustees on .....16/10/23..... and signed on its behalf by:



.....  
Revd J Rattue - Trustee

**Independent Examiner's Report to the Trustees of**  
**The Parochial Church Council of the**  
**Ecclesiastical Parish of Saint John,**  
**Farncombe**

**Independent examiner's report to the trustees of The Parochial Church Council of the Ecclesiastical Parish of Saint John, Farncombe**

I report to the charity trustees on my examination of the accounts of The Parochial Church Council of the Ecclesiastical Parish of Saint John, Farncombe (the Trust) for the year ended 31 December 2022.

**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 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.

A J Bennewith FCA, FCPA, FFA, FFTA, DChA, FRSA  
Bennewith 2018 Limited  
t/a A J Bennewith & Co  
3 Wey Court  
Mary Road  
Guildford  
Surrey  
GU1 4QU



Date: ..... 8 June 2023

**The Parochial Church Council of the  
Ecclesiastical Parish of Saint John,  
Farncombe**

**Statement of Financial Activities  
for the Year Ended 31 December 2022**

		Unrestricted funds £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
	Notes				
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		76,006	2,201	78,207	81,427
<b>Charitable activities</b>					
Children's work		456	-	456	146
Church activities		45,407	7,224	52,631	33,161
Other trading activities	2	9,668	-	9,668	5,201
Investment income	3	635	-	635	580
Other income		<u>321</u>	<u>-</u>	<u>321</u>	<u>-</u>
<b>Total</b>		<u>132,493</u>	<u>9,425</u>	<u>141,918</u>	<u>120,515</u>
<b>EXPENDITURE ON</b>					
Raising funds		2,587	-	2,587	2,499
<b>Charitable activities</b>					
Grants paid	4	1,501	-	1,501	(3,932)
Children's work		742	-	742	137
Church activities		<u>130,161</u>	<u>1,528</u>	<u>131,689</u>	<u>126,002</u>
<b>Total</b>		<u>134,991</u>	<u>1,528</u>	<u>136,519</u>	<u>124,706</u>
Net gains/(losses) on investments		<u>(2,311)</u>	<u>-</u>	<u>(2,311)</u>	<u>2,458</u>
<b>NET INCOME/(EXPENDITURE)</b>		(4,809)	7,897	3,088	(1,733)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>490,409</u>	<u>268,057</u>	<u>758,466</u>	<u>760,199</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>485,600</u>	<u>275,954</u>	<u>761,554</u>	<u>758,466</u>

The notes form part of these financial statements



**The Parochial Church Council of the  
Ecclesiastical Parish of Saint John,  
Farncombe**

**Balance Sheet  
31 December 2022**

	Notes	Unrestricted funds £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	415,000	250,000	665,000	665,000
Investments	8	<u>17,319</u>	<u>-</u>	<u>17,319</u>	<u>19,630</u>
		432,319	250,000	682,319	684,630
<b>CURRENT ASSETS</b>					
Debtors	9	2,069	-	2,069	7,377
Cash at bank		<u>56,072</u>	<u>25,953</u>	<u>82,025</u>	<u>69,960</u>
		58,141	25,953	84,094	77,337
<b>CREDITORS</b>					
Amounts falling due within one year	10	(4,859)	-	(4,859)	(3,501)
		<u>53,282</u>	<u>25,953</u>	<u>79,235</u>	<u>73,836</u>
<b>NET CURRENT ASSETS</b>					
		485,601	275,953	761,554	758,466
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>485,601</u>	<u>275,953</u>	<u>761,554</u>	<u>758,466</u>
<b>NET ASSETS</b>					
<b>FUNDS</b>	11				
Unrestricted funds				485,601	490,409
Restricted funds				<u>275,953</u>	<u>268,057</u>
<b>TOTAL FUNDS</b>				<u>761,554</u>	<u>758,466</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 16/4/23  
and were signed on its behalf by:

  
.....  
J Rattue - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements  
for the Year Ended 31 December 2022**

**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) (effective 1 January 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.

**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.

**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.

**Tangible fixed assets**

Consecrated and benefice property is not included in the accounts in accordance with s 96(2) of the Charities Act 1993. Movable 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 inventory, which can be inspected (at any reasonable time). For anything acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements.

Equipment used within the church premises is depreciated on a straight line basis over five years.

Freehold property is included in the accounts at market value. Valuations are periodically updated.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds represent the funds of the PCC that are not subject to any special restriction regarding their use and are available for application to the general purposes of the PCC. These include funds designated for particular purposes by the PCC. The accounts include monetary transactions, assets and liabilities for which the PCC can be held responsible. They do not include the accounts of other Church groups that are an affiliation to another body, nor those that are informal gatherings of Church members.

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**

**1. ACCOUNTING POLICIES - continued**

**Fund accounting**

Restricted funds represent a) the income from trusts on endowments which maybe 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 must at the end of the year be carried forward as a balance on that fund. The PCC does not usually invest separately for each fund.

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

**Fixed asset investments**

Investments are stated at market value. Listed investments are dealt on a recognised stock exchange.

**2. OTHER TRADING ACTIVITIES**

	31.12.22	31.12.21
	£	£
Spring Fair	2,817	-
Magazine advertisements and sponsorship	2,763	2,675
Sale of work	1,250	805
Special events/refreshments	2,303	1,256
Farncombe Village Show	535	465
	<u>9,668</u>	<u>5,201</u>

**3. INVESTMENT INCOME**

	31.12.22	31.12.21
	£	£
Dividends received	515	576
Bank interest	120	4
	<u>635</u>	<u>580</u>

**4. GRANTS PAYABLE**

	31.12.22	31.12.21
	£	£
Grants paid	<u>1,501</u>	<u>(3,932)</u>
The total grants paid to institutions during the year was as follows:		
	31.12.22	31.12.21
	£	£
Other societies and missions	771	-
Distribution of funds from Henry Smith Charity	720	715
Quiet Garden	10	20
Outward Giving included in last year's accounts which had to be cancelled	-	(4,667)
	<u>1,501</u>	<u>(3,932)</u>

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	81,377	50	81,427
<b>Charitable activities</b>			
Children's work	146	-	146
Church activities	31,591	1,570	33,161
Other trading activities	5,201	-	5,201
Investment income	<u>580</u>	<u>-</u>	<u>580</u>
<b>Total</b>	<u>118,895</u>	<u>1,620</u>	<u>120,515</u>
<b>EXPENDITURE ON</b>			
Raising funds	2,499	-	2,499
<b>Charitable activities</b>			
Grants paid	(3,932)	-	(3,932)
Children's work	137	-	137
Church activities	<u>123,712</u>	<u>2,290</u>	<u>126,002</u>
<b>Total</b>	<u>122,416</u>	<u>2,290</u>	<u>124,706</u>



**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Restricted funds £	Total funds £
Net gains on investments	<u>2,458</u>	<u>-</u>	<u>2,458</u>
<b>NET INCOME/(EXPENDITURE)</b>	<b>(1,063)</b>	<b>(670)</b>	<b>(1,733)</b>
Transfers between funds	<u>(2,664)</u>	<u>2,664</u>	<u>-</u>
<b>Net movement in funds</b>	<b>(3,727)</b>	<b>1,994</b>	<b>(1,733)</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>494,136</u>	<u>266,063</u>	<u>760,199</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b><u>490,409</u></b>	<b><u>268,057</u></b>	<b><u>758,466</u></b>

**7. TANGIBLE FIXED ASSETS**

	Freehold property £	Office equipment £	Totals £
<b>COST</b>			
At 1 January 2022 and 31 December 2022	<u>665,000</u>	<u>2,683</u>	<u>667,683</u>
<b>DEPRECIATION</b>			
At 1 January 2022 and 31 December 2022	<u>-</u>	<u>2,683</u>	<u>2,683</u>
<b>NET BOOK VALUE</b>			
At 31 December 2022	<u>665,000</u>	<u>-</u>	<u>665,000</u>
At 31 December 2021	<u>665,000</u>	<u>-</u>	<u>665,000</u>

**73 Binscombe Crescent, Farncombe**

This house was bought around 40 years ago for the use of the Assistant Curate. It forms part of the general unrestricted fund. The property was valued in October 2018 by Seymours estate agents at £415,000. It was rented out commercially for a rent of £1,400 per month.

**26 Tudor Road, Farncombe**

This property was purchased in October 2001 as our contribution towards the costs of sharing a joint youth worker with a number of other Godalming churches. It has been valued at £250,000. It is let to the Trinity Trust and a nominal rental income is received. The property was purchased 72% from the Capital Fund and 28% from the Sunday School Fund. All receipts and payments associated with 26 Tudor Road must be applied to the funds in the same proportions and should the property be sold the funds must also be reimbursed in the same proportions. It was rented out for a rent of £1,000 per month to the Trinity Trust.



**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**

**7. TANGIBLE FIXED ASSETS - continued**

**Office equipment**

Description	Year Purchased	Purchase Price
Computer (for Office Manager)	2011	£403
Computer (for Accounts Manager)	2015	£360
Photocopier	2017	£1,920

**8. FIXED ASSET INVESTMENTS**

	Listed investments £
<b>MARKET VALUE</b>	
At 1 January 2022	19,630
Revaluations	<u>(2,311)</u>
At 31 December 2022	<u>17,319</u>
<b>NET BOOK VALUE</b>	
At 31 December 2022	<u>17,319</u>
At 31 December 2021	<u>19,630</u>

There were no investment assets outside the UK.

**The Parochial Church Council of the  
Ecclesiastical Parish of Saint John,  
Farncombe**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.22	31.12.21
	£	£
Prepayments and accrued income	<u>2,069</u>	<u>7,377</u>

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

	31.12.22	31.12.21
	£	£
Accrued expenses	<u>4,859</u>	<u>3,501</u>

**11. MOVEMENT IN FUNDS**

	At 1.1.22	Net movement in funds	Transfers between funds	At 31.12.22
	£	£	£	£
<b>Unrestricted funds</b>				
General Fund	446,590	(2,023)	(4,000)	440,567
Children's Work Fund	1,541	(285)	-	1,256
Enid Weston Legacy Fund	1,510	-	-	1,510
Project Fund	1,530	-	-	1,530
PB & JP Trower Legacy Fund	39,211	-	-	39,211
Small Legacies Fund	27	-	-	27
Future Energy Saving Fund	-	(2,500)	4,000	1,500
	490,409	(4,808)	-	485,601
<b>Restricted funds</b>				
Capital Fund	181,353	3,936	-	185,289
Flower Fund	397	-	-	397
Sunday School Fund	73,604	1,002	-	74,606
Organ Fund	288	-	-	288
Toddler Group Fund	2,178	758	-	2,936
Sylvia Mitchell Legacy Fund	9,389	-	-	9,389
Choir Robe Fund	257	-	-	257
Kettles On Fund	591	-	-	591
After School Meals Fund	-	2,200	-	2,200
	<u>268,057</u>	<u>7,896</u>	-	<u>275,953</u>
<b>TOTAL FUNDS</b>	<u>758,466</u>	<u>3,088</u>	-	<u>761,554</u>

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2022**

**11. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General Fund	132,036	(131,748)	(2,311)	(2,023)
Children's Work Fund	457	(742)	-	(285)
Future Energy Saving Fund	-	(2,500)	-	(2,500)
	132,493	(134,990)	(2,311)	(4,808)
<b>Restricted funds</b>				
Capital Fund	4,313	(377)	-	3,936
Sunday School Fund	1,678	(676)	-	1,002
Toddler Group Fund	1,234	(476)	-	758
After School Meals Fund	2,200	-	-	2,200
	9,425	(1,529)	-	7,896
<b>TOTAL FUNDS</b>	<b>141,918</b>	<b>(136,519)</b>	<b>(2,311)</b>	<b>3,088</b>

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**

**11. MOVEMENT IN FUNDS - continued**

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
<b>Unrestricted funds</b>				
General Fund	434,268	14,986	(2,664)	446,590
Children's Work Fund	1,464	77	-	1,541
Enid Weston Legacy Fund	12,412	(10,902)	-	1,510
Project Fund	645	885	-	1,530
PB & JP Trower Legacy Fund	45,320	(6,109)	-	39,211
Small Legacies Fund	27	-	-	27
	<u>494,136</u>	<u>(1,063)</u>	<u>(2,664)</u>	<u>490,409</u>
<b>Restricted funds</b>				
Capital Fund	181,207	146	-	181,353
Flower Fund	412	(15)	-	397
Sunday School Fund	71,416	(476)	2,664	73,604
Organ Fund	288	-	-	288
Toddler Group Fund	1,946	232	-	2,178
Sylvia Mitchell Legacy Fund	9,389	-	-	9,389
Choir Robe Fund	257	-	-	257
Kettles On Fund	591	-	-	591
Heating Fund	557	(557)	-	-
	<u>266,063</u>	<u>(670)</u>	<u>2,664</u>	<u>268,057</u>
<b>TOTAL FUNDS</b>	<u>760,199</u>	<u>(1,733)</u>	<u>-</u>	<u>758,466</u>

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**

**11. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General Fund	117,864	(105,336)	2,458	14,986
Children's Work Fund	146	(69)	-	77
Enid Weston Legacy Fund	-	(10,902)	-	(10,902)
Project Fund	885	-	-	885
PB & JP Trower Legacy Fund	-	(6,109)	-	(6,109)
	<u>118,895</u>	<u>(122,416)</u>	<u>2,458</u>	<u>(1,063)</u>
<b>Restricted funds</b>				
Capital Fund	864	(718)	-	146
Flower Fund	50	(65)	-	(15)
Sunday School Fund	336	(812)	-	(476)
Toddler Group Fund	370	(138)	-	232
Heating Fund	-	(557)	-	(557)
	<u>1,620</u>	<u>(2,290)</u>	<u>-</u>	<u>(670)</u>
<b>TOTAL FUNDS</b>	<u>120,515</u>	<u>(124,706)</u>	<u>2,458</u>	<u>(1,733)</u>



**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2022**

**11. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
<b>Unrestricted funds</b>				
General Fund	434,268	12,963	(6,664)	440,567
Children's Work Fund	1,464	(208)	-	1,256
Enid Weston Legacy Fund	12,412	(10,902)	-	1,510
Project Fund	645	885	-	1,530
PB & JP Trower Legacy Fund	45,320	(6,109)	-	39,211
Small Legacies Fund	27	-	-	27
Future Energy Saving Fund	-	(2,500)	4,000	1,500
	<u>494,136</u>	<u>(5,871)</u>	<u>(2,664)</u>	<u>485,601</u>
<b>Restricted funds</b>				
Capital Fund	181,207	4,082	-	185,289
Flower Fund	412	(15)	-	397
Sunday School Fund	71,416	526	2,664	74,606
Organ Fund	288	-	-	288
Toddler Group Fund	1,946	990	-	2,936
Sylvia Mitchell Legacy Fund	9,389	-	-	9,389
Choir Robe Fund	257	-	-	257
Kettles On Fund	591	-	-	591
Heating Fund	557	(557)	-	-
After School Meals Fund	-	2,200	-	2,200
	<u>266,063</u>	<u>7,226</u>	<u>2,664</u>	<u>275,953</u>
<b>TOTAL FUNDS</b>	<u>760,199</u>	<u>1,355</u>	<u>-</u>	<u>761,554</u>

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**

**11. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General Fund	249,900	(237,084)	147	12,963
Children's Work Fund	603	(811)	-	(208)
Enid Weston Legacy Fund	-	(10,902)	-	(10,902)
Project Fund	885	-	-	885
PB & JP Trower Legacy Fund	-	(6,109)	-	(6,109)
Future Energy Saving Fund	-	(2,500)	-	(2,500)
	<u>251,388</u>	<u>(257,406)</u>	<u>147</u>	<u>(5,871)</u>
<b>Restricted funds</b>				
Capital Fund	5,177	(1,095)	-	4,082
Flower Fund	50	(65)	-	(15)
Sunday School Fund	2,014	(1,488)	-	526
Toddler Group Fund	1,604	(614)	-	990
Heating Fund	-	(557)	-	(557)
After School Meals Fund	<u>2,200</u>	<u>-</u>	<u>-</u>	<u>2,200</u>
	<u>11,045</u>	<u>(3,819)</u>	<u>-</u>	<u>7,226</u>
<b>TOTAL FUNDS</b>	<u>262,433</u>	<u>(261,225)</u>	<u>147</u>	<u>1,355</u>

**General Fund**

This fund is available for general use by the PCC and the funds are unrestricted in their use i.e. they may be applied at the discretion of the PCC for furthering the mission of the church.

**Children's Work Fund**

A designated fund (i.e. there is no restriction on the money however the PCC has allocated it for a particular purpose) that holds the proceeds of the After School Club held at Farncombe C of E Infant School and donations from Messy Church. The money is designated for projects to further the church's work with children.

**Enid Weston Legacy Fund**

The PCC received a legacy of £66,141 from Enid Weston during 2013. There are no restrictions on the use of this money; the PCC will use it towards specific items as stated in the Legacy Policy. To date, money from the fund has been used towards the sound system, toilets, heating system, maintenance of the roof, installation of LED lights and topping-up our Parish Share contributions.

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**

**11. MOVEMENT IN FUNDS - continued**

**Projects Fund**

(This fund was previously called the Greatest Needs Fund and has been renamed to clarify its purpose)  
Some donors request that we do not use donations towards day-to-day expenditure such as utility bills. We may use the money for any specific item or project (this is not known at the time of donation). This unrestricted fund holds such money so that we can identify on what it was spent.

**PB & JP Trower Legacy Fund**

The PCC received a legacy of £51,401 from Phyllis and Jean Trower during 2018. There are no restrictions on the use of this money however the PCC intend to use it for specific projects (i.e. not for day-to-day expenditure) in line with their stated legacy policy.

**Small Legacies Fund**

(This fund was previously called the Legacy Unrestricted Fund and has been renamed to clarify its purpose)  
From time-to-time we receive small legacies which we handle in accordance with our Legacy Policy. This requires that we use the money on a specific item or project and not towards day-to-day expenditure. This restricted fund holds such money from legacies so that we can identify on what it was spent.

**Future Energy Saving Fund**

An unrestricted fund in response to the increase in energy costs following the start of the Ukraine war. Where we have any surplus funds, a transfer is made to this fund to be used to counteract future increased energy costs, particularly when our supplier arrangements are renewed.

**Capital Fund**

A restricted fund for capital projects. The fund holds a 72% share of 26 Tudor Road, valued at £180,000 and receives a corresponding proportion of the profits from rental.

**Flower Fund**

This is a restricted fund which represents money donated for flowers in Church and is released to flower arrangers on request.

**Farncombe Church of England Sunday School Fund (Sunday School Fund)**

This restricted fund is an Educational Trust. The Trustees are the Rector and Churchwardens. The Fund is invested with interest to accumulate in the account. It has a 28% share of 26 Tudor Road valued at £70,000 and receives a corresponding share of the profits from rental.

**Organ Fund**

A restricted fund for donations and funds raised to carry out repairs on the church organ.

**Toddler Group Fund**

This restricted fund holds donations received for running of the St John's Toddler Group and is designated for the use of the group to purchase materials and equipment.

**Sylvia Mitchell Legacy Fund**

The PCC received a legacy of £9,982 from Mrs Mitchell during 2016. This amount has been restricted for projects relating to the musical life of the church according to her wishes.

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**

**11. MOVEMENT IN FUNDS - continued**

**Choir Robe Fund**

A restricted fund, initially containing money donated from the proceeds of the 2019 Spring Fair towards the purchase of new robes for the choir and serving team.

**Kettles On Fund**

A restricted fund used to hold grants and other income from the Kettles On group. This money will be used towards transport for people attending and other items to support and enhance the running of the group.

**After School Meals Fund**

A restricted fund used to hold grants and other income dedicated to the After School Meals initiative. The money will be used to fund food and energy costs to provide support to those in need.

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2022.



**The Parochial Church Council of the  
Ecclesiastical Parish of Saint John,  
Farncombe**

**Detailed Statement of Financial Activities  
for the Year Ended 31 December 2022**

	31.12.22 £	31.12.21 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Grants	5,744	4,709
Planned giving	49,013	49,953
Collections & other giving	11,936	14,042
Income tax recovered	<u>11,514</u>	<u>12,723</u>
	78,207	81,427
<b>Other trading activities</b>		
Spring Fair	2,817	-
Magazine advertisements and sponsorship	2,763	2,675
Sale of work	1,250	805
Special events/refreshments	2,303	1,256
Farncombe Village Show	<u>535</u>	<u>465</u>
	9,668	5,201
<b>Investment income</b>		
Dividends received	515	576
Bank interest	<u>120</u>	<u>4</u>
	635	580
<b>Charitable activities</b>		
Rent of church room	26,784	14,318
Wedding and funeral fees	4,654	2,496
Book of Remembrance	36	-
After School Club	366	117
Messy Church	90	29
Toddler Group	1,234	370
26 Tudor Road rent	5,990	1,200
73 Binscombe Crescent rent	<u>13,933</u>	<u>14,777</u>
	53,087	33,307
<b>Other income</b>		
Other income	<u>321</u>	<u>-</u>
<b>Total incoming resources</b>	141,918	120,515

This page does not form part of the statutory financial statements

**The Parochial Church Council of the  
Ecclesiastical Parish of Saint John,  
Farncombe**

**Detailed Statement of Financial Activities  
for the Year Ended 31 December 2022**

	31.12.22	31.12.21
	£	£
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Magazine costs		
Spring Fair	2,150	2,095
Special events/refreshments	305	-
Farncombe Village Show	89	276
Gift Aid processing	43	43
	<u>-</u>	<u>85</u>
	2,587	2,499
<b>Charitable activities</b>		
Wages	9,691	9,592
Sundries	77	760
Diocesan Quota/Parish Share	84,780	79,390
Church running costs	6,894	1,417
Church room maintenance	2,089	803
Rector and rectory expenses	364	388
Church utilities	4,211	5,043
Church premises insurance	4,444	4,190
Flowers	67	65
Wedding and funeral fees	3,417	-
Toddler group	476	138
Messy church	646	92
After school club	96	45
Stationery and other admin costs	1,177	1,342
Church room cleaning	2,408	1,915
Organists	2,693	2,705
School leavers bibles	529	628
Subscriptions	1,095	1,269
Costs of 73 Binscombe Crescent	3,873	295
Costs of 26 Tudor Road	524	1,005
Major repairs to church	-	11,818
Depreciation of office equipment	-	384
Grants to institutions	<u>1,501</u>	<u>(3,932)</u>
	131,052	119,352

This page does not form part of the statutory financial statements

**The Parochial Church Council of the  
Ecclesiastical Parish of Saint John,  
Farncombe**

**Detailed Statement of Financial Activities  
for the Year Ended 31 December 2022**

<b>Support costs</b>	<b>31.12.22</b>	<b>31.12.21</b>
	<b>£</b>	<b>£</b>
<b>Governance costs</b>		
Accountancy	2,880	1,200
Professional fees	-	1,655
	<u>2,880</u>	<u>2,855</u>
<b>Total resources expended</b>	<u>136,519</u>	<u>124,706</u>
<b>Net income/(expenditure) before gains and losses</b>	5,399	(4,191)
<b>Realised recognised gains and losses</b>		
Realised gains/(losses) on fixed asset investments	<u>(2,311)</u>	<u>2,458</u>
<b>Net income/(expenditure)</b>	<u>3,088</u>	<u>(1,733)</u>