

Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 December 2025  
  
for  
The Parochial Church Council of the  
Ecclesiastical Parish of Saint John,  
Farncombe

Bennewith 2018 Limited  
t/a A J Bennewith & Co  
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Surrey  
GU1 4XA

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for the Year Ended 31 December 2025

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Report of the Trustees  
for the Year Ended 31 December 2025

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The PCC met six times during the year as usual in 2025.

#### 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.

Report of the Trustees  
for the Year Ended 31 December 2025

## ACHIEVEMENTS AND PERFORMANCE

### Summary

Throughout 2025, we maintained our usual programme of activities, fostering a strong sense of continuity. The PCC remained proactive in seeking opportunities to enhance engagement with the wider community, exploring new avenues while supporting established events and groups. Although there were no major new initiatives, the regular gatherings, outreach efforts, and partnerships ensured the church continued to be a welcoming and active presence in Farncombe.

We held our annual Spring Fair in May and our Village Show in August, both were well supported by the local community and keep going from strength to strength. The Mothers' Union, Toddler Group, Cotton On and Messy Church have continued their activities in 2025.

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 Guildford Jazz Society, the Godalming Choral Society, Big Group Sing and the Guildford Vox Community Choir.

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 are continuing to build on this to meet this challenging target.

### Public Worship

#### Regular Services

Our pattern of regular services for the year has been:

#### Sunday

- 8:00am Said Eucharist
- 10:00am Sunday Space\* (1st Sunday), Sung Eucharist (other Sundays)
- 11.40am Family Service\*\*
- 6:30pm Sung Eucharist (1st Sunday)
- 7:30pm Said and Sung online Compline (2nd Sunday)
- 6.00pm Sanctus (3rd 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.

\*\* During the year, we trialled a short Family Service. As this wasn't reaching the intended audience, it was disbanded.

Attendance at the main 10:00am Sunday service has continued to be 55-65 people (mainly adults), which is similar to 2024 of 55-65 people.

### Messy Church

Messy Church remained steady throughout 2025, with six services held over the course of the year. Many of the families who participated learnt about Messy Church via our Toddler Group or Farncombe Infants School, helping us to maintain and reinforce existing connections. While attendance fluctuated in line with other community events, the initiative continues to be a positive and valued aspect of our church life.

### Special Services

Our Crib service at Christmas in 2025 saw an exceptional turnout, with so many visitors from outside our usual congregation that the church was overflowing - it was truly wonderful to witness.

Report of the Trustees  
for the Year Ended 31 December 2025

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

Forest Church continued throughout 2025, attracting a small group of attendees, most of whom are regulars at our other church services. Whilst we are uncertain whether it is effective in welcoming newcomers to the church, those who take part find the experience very enjoyable.

Pastoral Care

At the 2025 Annual Parish Church Meeting in April, there were 98 people on the Electoral Roll (2024: 95). During the year, 4 baptisms, no weddings and 5 funerals were conducted at St John's or by the clergy at the crematorium (2024: 10, 3 and 7, respectively). 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.

Mission and Outreach

Discipleship - After School Club

This activity, held weekly during term-time at Farncombe Infant School, remains popular with an interested group of children. Volunteers from St John's organise craft activities and games with a Bible-story theme.

Stewardship

We have continued to encourage the congregation to increase their monthly Planned Giving (regular donations), making use of Gift Aid and the Parish Giving Scheme (PGS) wherever possible. These contributions go primarily towards covering the cost of employing a full-time Rector. This enables us to benefit from strong leadership of services and pastoral care throughout the parish. Any surplus funds help towards the additional maintenance required for the Church, its buildings, and 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.

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. In 2025, the rector of St John's served as the chairman of CTiGD.

Through CTiGD, St John's supports 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.

Report of the Trustees  
for the Year Ended 31 December 2025

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.

Broadwater School

We also have strong links with Broadwater School, who regularly use the church for their concerts and events. In addition, the school contributes articles to the Farncombe Villager, helping to keep the parish informed about school activities.

Charterhouse School

Charterhouse School maintains a close relationship with St John's, regularly organising lunchtime concerts at the church as part of their commitment to community engagement. These events provide opportunities for students to share their musical talents with the wider parish and strengthen our bonds with the school.

Community Activities

Farncombe Villager

The Farncombe Villager is our Parish magazine and is published 5 times during the year (2024: 5 times). 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 in May was once again a great success. It took place in and around the church, featuring numerous stalls and a variety of entertainment.

Village Show

The Village Show took place in August and featured exhibits of fruit, vegetables, art, and crafts, along with various other stalls available for visitors.

Toddler Group

Our Toddler Group remains popular with most weeks reaching full capacity.

Hearing Champions

Our hearing-aid clinic sessions continued to provide device maintenance support throughout 2025.

Kettle's On

This group is a cherished highlight in the social calendar for attendees. We remain committed to finding new ways to nurture friendship and strengthen our sense of community in this group.

Quiz Night

Since its debut in 2023, the Quiz Night has established itself as a key fixture in the Church's calendar, continuing to be thoroughly enjoyed by all who attend.

Cotton On

Launched in 2024 from the inspiration of the attendees of Kettle's On, the group has continued to meet monthly to enjoy fellowship through craft.

Report of the Trustees  
for the Year Ended 31 December 2025

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 2022 and 2023 we had capped our donations to 5% as we geared up to pre-pandemic Outward Giving levels. As with 2024, our donations were capped at 7.5%, supporting to the Mothers Union Literacy Project, Christian Aid, Shelter, Care for the Family, Phyllis Tuckwell Hospice appeal, and Emerge Advocacy.

The collection of tinned goods made at our Harvest Festival service was donated to the Godalming & Villages Community Store.

We will consider returning to our policy of 10% in 2026.

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.

Report of the Trustees  
for the Year Ended 31 December 2025

## FINANCIAL REVIEW

### Summary

The PCC extends its sincere thanks to parishioners and supporters for their contributions throughout 2025. 2025 has ended on a profit of £34,947 (2024: loss of £6,659), largely due to the receipt of specific grants and maintaining our overall cost position.

Managing cash flows remains a challenge, with the most notable impact being on the parish share payments.

### Income

Income for 2025 rose 33% in comparison to the previous year (2025: £116,731; 2024: £76,031), with particular thanks to the successful award of targeted grants and continued parishioner giving through regular collections (the latter increased by 33% from £13,258 in 2024 to £17,670 in 2025). These sources continue to underpin our operations and sustain our community activities.

The Spring Fair and Village Show both delivered profits in 2025 (£4,695 and £539, respectively). We are grateful for the community's involvement in making these events a continued success. During 2025, we received a sizable grant from Godalming Town Council, which contributed to the installation of the Church's new emergency lighting. The PCC continues to appreciate the support and generosity it receives from the community.

### Expenditure

By focusing on what we spend our money on, the PCC successfully kept expenditure stable in 2025 (2025 expenditure decreased 1% from £149,002 in 2024 to £147,238 in 2025). Despite this, we continued delivering valued projects and events without compromising standards, even as costs elsewhere rose.

Parish Share payments remain the largest area of expenditure and continue to represent a significant cash flow challenge. As at year end, £12,000 remains outstanding for 2025 (2024: £13,000). The PCC continues to manage this carefully and remains committed to fulfilling our obligations, even in the face of annual increases.

Our fixed assets saw an increase this year due to the capitalisation of the newly installed fire detection system. This key investment has enhanced the safety of our church buildings and demonstrates our ongoing commitment to regulatory compliance and the wellbeing of all users.

### Outlook

With our key annual events becoming more successful as well as the continued growth in our community outreach programmes, we remain focused on achieving a profitable position (if not, a lower loss) in 2026.

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

- We will continue to address the findings of our fire risk assessment.
- We will monitor the performance of the church lighting and replace these as required.
- We continue to monitor the maintenance required at our rental properties.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing document

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



Report of the Trustees  
for the Year Ended 31 December 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

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.

The Staff Team and sub-committees of the PCC (Worship & Nurture, and Mission & Outreach) met between meetings, as and when required.

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 employee is the 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 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.

Report of the Trustees  
for the Year Ended 31 December 2025

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 is 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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number  
1129632

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

Report of the Trustees  
for the Year Ended 31 December 2025

Trustees

PCC members who have served from 1 January 2025 until the date this report was approved are as shown below.

Incumbent

The Revd James Rattue - Chairman

Churchwardens

Michael Hornbrook (resigned Apr 2025)

Helen Gee (resigned Apr 2025)

Richard Worth (appointed Apr 2025)

Chris Sollars (appointed Jan 2026)

Secretary

Vacant

Treasurer

Ashleigh Ryninks

Deanery Synod

David Preston

Elected members

Sarah Coote

Phillipa Bevan

Jane Jopson

Natalie Roberts

Janet Fry

Barry Butcher

Independent Examiner

Bennewith 2018 Limited

t/a A J Bennewith & Co

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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 2025

Approved by order of the board of trustees on ..... 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 2025.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

**Independent examiner's statement**

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  
Upper Ground Floor  
18 Farnham Road  
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Date: .....

Statement of Financial Activities  
for the Year Ended 31 December 2025

	Notes	Unrestricted funds £	Restricted funds £	31.12.25 Total funds £	31.12.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		90,500	26,231	116,731	76,031
Charitable activities					
Children's work		574	-	574	527
Church activities		39,563	13,540	53,103	53,474
Other trading activities	2	11,605	-	11,605	10,752
Investment income	3	947	-	947	1,040
Other income		-	-	-	85
Total		<u>143,189</u>	<u>39,771</u>	<u>182,960</u>	<u>141,909</u>
EXPENDITURE ON					
Raising funds		3,500	33	3,533	3,519
Charitable activities					
Grants paid		2,495	-	2,495	3,911
Children's work		942	-	942	512
Church activities		130,350	9,918	140,268	141,060
Total		<u>137,287</u>	<u>9,951</u>	<u>147,238</u>	<u>149,002</u>
Net gains/(losses) on investments		<u>(775)</u>	<u>-</u>	<u>(775)</u>	<u>434</u>
NET INCOME/(EXPENDITURE)		5,127	29,820	34,947	(6,659)
RECONCILIATION OF FUNDS					
Total funds brought forward		470,922	272,834	743,756	750,415
TOTAL FUNDS CARRIED FORWARD		<u><u>476,049</u></u>	<u><u>302,654</u></u>	<u><u>778,703</u></u>	<u><u>743,756</u></u>

The notes form part of these financial statements

Balance Sheet  
31 December 2025

	Notes	Unrestricted funds £	Restricted funds £	31.12.25 Total funds £	31.12.24 Total funds £
FIXED ASSETS					
Tangible assets	8	425,058	269,058	694,116	678,411
Investments	9	18,607	-	18,607	19,382
		<hr/>	<hr/>	<hr/>	<hr/>
		443,665	269,058	712,723	697,793
CURRENT ASSETS					
Debtors	10	5,795	-	5,795	1,724
Cash at bank		45,272	33,596	78,868	62,910
		<hr/>	<hr/>	<hr/>	<hr/>
		51,067	33,596	84,663	64,634
CREDITORS					
Amounts falling due within one year	11	(18,683)	-	(18,683)	(18,671)
		<hr/>	<hr/>	<hr/>	<hr/>
NET CURRENT ASSETS		32,384	33,596	65,980	45,963
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		476,049	302,654	778,703	743,756
		<hr/>	<hr/>	<hr/>	<hr/>
NET ASSETS		476,049	302,654	778,703	743,756
		<hr/>	<hr/>	<hr/>	<hr/>
FUNDS	12				
Unrestricted funds				476,049	470,922
Restricted funds				302,654	272,834
				<hr/>	<hr/>
TOTAL FUNDS				778,703	743,756
				<hr/>	<hr/>

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

.....  
J Rattue - Trustee

Notes to the Financial Statements  
for the Year Ended 31 December 2025

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

Freehold property is commercial property which is stated at fair value.

Office equipment includes computers, photocopier and the fire detection system. These are stated at cost less accumulated depreciation and accumulated impairment losses.

Freehold property is not depreciated. Depreciation on other assets is calculated, using the straight-line method, to allocate the depreciable amount to their residual values over their estimated useful lives, as follows:

\* Office equipment: 5 years.

The assets' residual values and useful lives are reviewed, and adjusted, if appropriate, at the end of each reporting period. The effect of any change is accounted for prospectively.

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 2025

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.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Fixed asset investments

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

2. OTHER TRADING ACTIVITIES

	31.12.25	31.12.24
	£	£
Spring Fair	4,836	3,932
Magazine advertisements and sponsorship	2,671	2,500
Sale of work	1,030	1,224
Special events/refreshments	2,169	2,303
Farncombe Village Show	899	793
	<u>11,605</u>	<u>10,752</u>

3. INVESTMENT INCOME

	31.12.25	31.12.24
	£	£
Dividends received	671	526
Bank interest	276	514
	<u>947</u>	<u>1,040</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2025

4. GRANTS PAYABLE

	31.12.25	31.12.24
	£	£
Grants paid	2,495	3,911
	<u>          </u>	<u>          </u>

The total grants paid to institutions during the year was as follows:

	31.12.25	31.12.24
	£	£
Other societies and missions	2,495	3,911
	<u>          </u>	<u>          </u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2025.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	75,928	103	76,031
Charitable activities			
Children's work	527	-	527
Church activities	40,811	12,663	53,474
Other trading activities	10,752	-	10,752
Investment income	1,040	-	1,040
Other income	85	-	85
Total	<u>129,143</u>	<u>12,766</u>	<u>141,909</u>
EXPENDITURE ON			
Raising funds	3,519	-	3,519
Charitable activities			
Grants paid	3,911	-	3,911
Children's work	512	-	512
Church activities	119,472	21,588	141,060
Total	<u>127,414</u>	<u>21,588</u>	<u>149,002</u>
Net gains on investments	434	-	434

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2025

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
NET INCOME/(EXPENDITURE)	2,163	(8,822)	(6,659)
RECONCILIATION OF FUNDS			
Total funds brought forward	468,760	281,655	750,415
TOTAL FUNDS CARRIED FORWARD	470,923	272,833	743,756

7. INDEPENDENT EXAMINATION FEE

	2025 £	2024 £
Independent Examiner's fee	2,760	2,760

8. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Office equipment £	Totals £
COST				
At 1 January 2025	665,000	-	19,447	684,447
Additions	-	23,822	-	23,822
At 31 December 2025	665,000	23,822	19,447	708,269
DEPRECIATION				
At 1 January 2025	-	-	6,036	6,036
Charge for year	-	4,764	3,353	8,117
At 31 December 2025	-	4,764	9,389	14,153
NET BOOK VALUE				
At 31 December 2025	665,000	19,058	10,058	694,116
At 31 December 2024	665,000	-	13,411	678,411

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 £1,525 per month, increasing to £1,625 per month during the year.

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2025

8. TANGIBLE FIXED ASSETS - continued

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 commercially for a rent of £1,200 per month.

9. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 January 2025	19,382
Loss on revaluation	(775)
	<hr/>
At 31 December 2025	18,607
	<hr/>
NET BOOK VALUE	
At 31 December 2025	18,607
	<hr/> <hr/>
At 31 December 2024	19,382
	<hr/> <hr/>

There were no investment assets outside the UK.

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25 £	31.12.24 £
Other debtors	425	-
Prepayments and accrued income	5,370	1,724
	<hr/>	<hr/>
	5,795	1,724
	<hr/> <hr/>	<hr/> <hr/>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2025

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Trade creditors	400	-
Accrued expenses	15,404	18,671
Deferred income	2,879	-
	<u>18,683</u>	<u>18,671</u>

Creditors include £12,000 (2024: £13,000) relating to unpaid Parish Share.

12. MOVEMENT IN FUNDS

	At 1.1.25	Net movement	Transfers between funds	At 31.12.25
	£	in funds	£	£
Unrestricted funds				
General Fund	434,023	(283)	2,184	435,924
Children's Work Fund	1,366	88	-	1,454
Project Fund	9,042	-	(2,184)	6,858
PB & JP Trower Legacy Fund	23,964	-	-	23,964
Small Legacies Fund	27	5,322	-	5,349
Future Energy Saving Fund	2,500	-	-	2,500
	<u>470,922</u>	<u>5,127</u>	<u>-</u>	<u>476,049</u>
Restricted funds				
Capital Fund	180,000	26,391	-	206,391
Flower Fund	385	87	-	472
Sunday School Fund	79,033	2,411	-	81,444
Organ Fund	288	352	-	640
Toddler Group Fund	3,284	612	-	3,896
Sylvia Mitchell Legacy Fund	8,842	-	-	8,842
Choir Robe Fund	257	-	-	257
Kettles On Fund	591	(33)	-	558
Community Outreach Fund	154	-	-	154
	<u>272,834</u>	<u>29,820</u>	<u>-</u>	<u>302,654</u>
TOTAL FUNDS	<u>743,756</u>	<u>34,947</u>	<u>-</u>	<u>778,703</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2025

12. 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 £
Unrestricted funds				
General Fund	137,293	(136,801)	(775)	(283)
Children's Work Fund	574	(486)	-	88
Small Legacies Fund	5,322	-	-	5,322
	<hr/>	<hr/>	<hr/>	<hr/>
	143,189	(137,287)	(775)	5,127
Restricted funds				
Capital Fund	32,575	(6,184)	-	26,391
Flower Fund	100	(13)	-	87
Sunday School Fund	3,406	(995)	-	2,411
Organ Fund	2,311	(1,959)	-	352
Toddler Group Fund	1,379	(767)	-	612
Kettles On Fund	-	(33)	-	(33)
	<hr/>	<hr/>	<hr/>	<hr/>
	39,771	(9,951)	-	29,820
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>182,960</u>	<u>(147,238)</u>	<u>(775)</u>	<u>34,947</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2025

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General Fund	433,762	261	434,023
Children's Work Fund	1,351	15	1,366
Project Fund	7,156	1,886	9,042
PB & JP Trower Legacy Fund	23,964	-	23,964
Small Legacies Fund	27	-	27
Future Energy Saving Fund	2,500	-	2,500
	<hr/>	<hr/>	<hr/>
	468,760	2,162	470,922
Restricted funds			
Capital Fund	191,803	(11,803)	180,000
Flower Fund	379	6	385
Sunday School Fund	76,463	2,570	79,033
Organ Fund	288	-	288
Toddler Group Fund	2,732	552	3,284
Sylvia Mitchell Legacy Fund	8,842	-	8,842
Choir Robe Fund	257	-	257
Kettles On Fund	591	-	591
Community Outreach Fund	300	(146)	154
	<hr/>	<hr/>	<hr/>
	281,655	(8,821)	272,834
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>750,415</u>	<u>(6,659)</u>	<u>743,756</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2025

12. 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 £
Unrestricted funds				
General Fund	125,289	(125,462)	434	261
Children's Work Fund	527	(512)	-	15
Project Fund	3,327	(1,441)	-	1,886
	<hr/>	<hr/>	<hr/>	<hr/>
	129,143	(127,415)	434	2,162
Restricted funds				
Capital Fund	8,233	(20,036)	-	(11,803)
Flower Fund	101	(95)	-	6
Sunday School Fund	3,203	(633)	-	2,570
Toddler Group Fund	1,229	(677)	-	552
Community Outreach Fund	-	(146)	-	(146)
	<hr/>	<hr/>	<hr/>	<hr/>
	12,766	(21,587)	-	(8,821)
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>141,909</u>	<u>(149,002)</u>	<u>434</u>	<u>(6,659)</u>



Notes to the Financial Statements - continued  
for the Year Ended 31 December 2025

12. MOVEMENT IN FUNDS - continued

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

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.25 £
Unrestricted funds				
General Fund	433,762	(22)	2,184	435,924
Children's Work Fund	1,351	103	-	1,454
Project Fund	7,156	1,886	(2,184)	6,858
PB & JP Trower Legacy Fund	23,964	-	-	23,964
Small Legacies Fund	27	5,322	-	5,349
Future Energy Saving Fund	2,500	-	-	2,500
	<hr/>	<hr/>	<hr/>	<hr/>
	468,760	7,289	-	476,049
Restricted funds				
Capital Fund	191,803	14,588	-	206,391
Flower Fund	379	93	-	472
Sunday School Fund	76,463	4,981	-	81,444
Organ Fund	288	352	-	640
Toddler Group Fund	2,732	1,164	-	3,896
Sylvia Mitchell Legacy Fund	8,842	-	-	8,842
Choir Robe Fund	257	-	-	257
Kettles On Fund	591	(33)	-	558
Community Outreach Fund	300	(146)	-	154
	<hr/>	<hr/>	<hr/>	<hr/>
	281,655	20,999	-	302,654
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>750,415</u>	<u>28,288</u>	<u>-</u>	<u>778,703</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2025

12. 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 £
Unrestricted funds				
General Fund	262,582	(262,263)	(341)	(22)
Children's Work Fund	1,101	(998)	-	103
Project Fund	3,327	(1,441)	-	1,886
Small Legacies Fund	5,322	-	-	5,322
	<hr/>	<hr/>	<hr/>	<hr/>
	272,332	(264,702)	(341)	7,289
Restricted funds				
Capital Fund	40,808	(26,220)	-	14,588
Flower Fund	201	(108)	-	93
Sunday School Fund	6,609	(1,628)	-	4,981
Organ Fund	2,311	(1,959)	-	352
Toddler Group Fund	2,608	(1,444)	-	1,164
Kettles On Fund	-	(33)	-	(33)
Community Outreach Fund	-	(146)	-	(146)
	<hr/>	<hr/>	<hr/>	<hr/>
	52,537	(31,538)	-	20,999
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>324,869</u>	<u>(296,240)</u>	<u>(341)</u>	<u>28,288</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.

Project Fund

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 fund includes proceeds from our main Church activities such as the Quiz Night.

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. no expenditure was allocated to this fund in 2025 (in 2024, this fund was used to cover the fire safety risk assessment and alarm).

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2025

12. MOVEMENT IN FUNDS - continued

Small Legacies Fund

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. No expenditure was covered by this fund in 2025 or 2024.

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.

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.

Community Outreach Fund

This restricted fund was originally used to hold grants and other income dedicated to the After School Meals initiative. Despite this initiative's disbandment, the money will continue to be used to support those in need.

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2025

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2025

	31.12.25 £	31.12.24 £
<b>INCOME AND ENDOWMENTS</b>		
Donations and legacies		
Legacies	6,572	-
Grants	24,248	-
Planned giving	51,560	49,101
Collections & other giving	17,670	13,258
Income tax recovered	16,681	13,672
	<hr/>	<hr/>
	116,731	76,031
Other trading activities		
Spring Fair	4,836	3,932
Magazine advertisements and sponsorship	2,671	2,500
Sale of work	1,030	1,224
Special events/refreshments	2,169	2,303
Farncombe Village Show	899	793
	<hr/>	<hr/>
	11,605	10,752
Investment income		
Dividends received	671	526
Bank interest	276	514
	<hr/>	<hr/>
	947	1,040
Charitable activities		
Rent of church room	23,035	23,331
Wedding and funeral fees	1,985	3,947
Book of Remembrance	100	150
After School Club	332	341
Messy Church	242	186
Toddler Group	1,380	1,228
Craft Group income	125	-
26 Tudor Road rent	12,035	11,435
73 Binscombe Crescent rent	14,443	13,383
	<hr/>	<hr/>
	53,677	54,001
Other income		
Other income	-	85
	<hr/>	<hr/>
Total incoming resources	182,960	141,909

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2025

	31.12.25 £	31.12.24 £
EXPENDITURE		
Other trading activities		
Magazine costs	2,650	2,354
Spring Fair	141	1,018
Special events/refreshments	382	147
Farncombe Village Show	360	-
	<hr/>	<hr/>
	3,533	3,519
Charitable activities		
Wages	5,887	9,188
Pensions	-	95
Sundries	178	200
Diocesan Quota/Parish Share	90,111	88,825
Church running costs	6,376	12,880
Church room maintenance	245	144
Rector and rectory expenses	529	438
Church utilities	6,002	5,184
Church premises insurance	5,388	4,992
Flowers	63	95
Wedding and funeral fees	1,150	1,958
Toddler group	767	677
Messy church	366	373
After school club	576	139
Stationery and other admin costs	3,366	1,371
Church room cleaning	2,688	2,642
Organists	3,194	3,061
School leavers bibles	443	500
Subscriptions	637	770
Single Tracks Group	-	146
Costs of 73 Binscombe Crescent	395	350
Costs of 26 Tudor Road	1,972	474
Professional fees	-	1,077
Fixtures and fittings	4,764	-
Depreciation of office equipment	3,353	3,353
Grants to institutions	2,495	3,911
	<hr/>	<hr/>
	140,945	142,843
Support costs		
Governance costs		
Independent Examiner's fees	2,760	2,640

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2025

	31.12.25 £	31.12.24 £
Total resources expended	147,238	149,002
Net income/(expenditure) before gains and losses	35,722	(7,093)
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	(775)	434
Net income/(expenditure)	34,947	(6,659)