

HOLY TRINITY AND ALL SAINTS' CHURCHES, HAWLEY

ANNUAL REPORT

AND

FINANCIAL STATEMENTS

OF

HAWLEY GREEN PAROCHIAL CHURCH COUNCIL

Registered Charity No. 1130589

for the year ended 31st December 2024

Incumbent

The Rev'd Canon William Perry, SSC

Bank

**Lloyds Bank PLC
18, Prince of Wales Walk
Camberley
Surrey GU15 3SJ**

Accountants

**Azets Audit Services Limited
Ashcombe Court
Woolsack Way
Godalming
Surrey GU7 1LQ**

The Parish of Hawley

Overview

The Parish of Hawley in the Diocese of Guildford is situated in the extreme northeast of Hampshire. The Parish Church of Holy Trinity, Hawley (1857) and the daughter church of All Saints', South Hawley (1976) serve an estimated population of 12,500 souls. In 2015, the Parochial Church Council passed a Resolution under the House of Bishops' Declaration on the Ministry of Bishops and Priests. Extended episcopal care is provided by the Bishop of Richborough by arrangement with the diocesan bishop. The parish is registered with Forward in Faith and affiliated to The Society.

The Parochial Church Council (PCC)

Under the terms of the Charities Act 2006, the PCC is registered with the Charity Commission. Our registered charity number is 1130589. Correspondence for the PCC may be addressed to Hawley Vicarage, Fernhill Road, Blackwater, Camberley, GU17 9BN. Lloyds Bank plc, 18 Prince of Wales Walk, Camberley, Surrey GU15 3SJ are bankers to the PCC. The PCC uses the services of the Azets Audit Services Limited of Ashcombe Court, Woolsack Way, Godalming, Surrey GU7 1LQ as Independent Examiners. Nye Saunders Ltd. has been appointed inspecting architects to the PCC under the Inspection of Churches Measure 1955. Among its other responsibilities, the PCC "is to co-operate with the minister in promoting in the parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical".

Members of the Parochial Church Council during 2024

Ex-Officio Members

Incumbent: The Revd. Canon William Perry SSC (*Chairman*)

Churchwardens: Mrs Rita Davies, Mr Stuart Murton (to 19 May), Mr Philip Popay (from 12 June)

Deanery Synod Representatives: Mr Keith Blanchard, Mrs Rita Davies

Elected (or Co-opted) Members: Mr Derek Bangs, Mr Allen Brown (from 19 May), Mrs Susan Brown (Hon. Secretary), Mrs Carol Carter (to 19 May and then co-opted from 24 July), Mrs Jackie Davies (from 19 May), Mr Michael Gunston (Vice-Chairman), Mr Robert Hoy, Mrs Marian King (from 19 May), Mr Stuart Murton (from 19 May, previously Churchwarden), Mr Philip Popay (from 19 May then as Churchwarden from 12 June), Mr James Rapley, Miss Julie Saunders (to 19 May), Miss Lorna Wilkinson.

The PCC formed a Standing Committee, as required by law, to transact the business of the PCC between meetings. A Halls Committee oversees the operation and maintenance of the Church Halls, and a Stewardship Committee encourages Christian Stewardship of time, talents, and money within the congregation.

PCC Policies

Group Acting Treasurer (GAT): During 2024, the Group Acting Treasurer (GAT), four individuals acting collegiately, continued to handle accounts and finance tasks.

Cash Spend Permissions: At the September meeting, the PCC adopted cash spending limit permissions for several key roles in the church, such as vicar, halls manager, and churchwardens – and the GAT itself.

Investment: A new investment strategy was accepted and approved by the PCC at the November meeting. An amount will be held in the Lloyds Bank current account for imminent spending requirements. Approximately £25,000 - £30,000 will be held on deposit with the Central Board of Finance (CBF) of the Church of England in their Deposit Fund to top up the current account as and when needed. Monies over this threshold will be held in a newly opened CBF investment account for longer term growth. All Saints' Parsonage continues to be let on a periodic lease. The monthly rental amount has been reviewed and will increase by 10%. The existing arrangements with our current tenant remain satisfactory.

Reserve Funds: Our Unrestricted General Purposes Fund shows a deficit of £37,351 for the year. The surplus from our halls and parsonage are maintained in separate Designated Funds and amounted to £26,016 for the year. All other funds are for restricted purposes and cannot be used for the everyday running costs of the church. We continue to rely on past legacies to cover this ongoing deficit. The figures quoted are subject to confirmation following examination by our independent examiner.

Church Attendance

The average Sunday attendance was 64 (67). The 2024 Church Electoral Roll listed 134 names (143). There were 5 baptisms (6), 0 confirmations (0), 8 weddings (1), 0 wedding blessings (0), and 8 funerals in church (14). A further 0 funerals (1) were held at a crematorium or local cemetery and 3 committals of cremated remains (7). (2023 figures bracketed in italics)

Revised Annual Report for 2024

Fr William Perry is the incumbent for the Parishes of Hawley and Minley and Priest-in-charge at St Augustine's Aldershot. During periods of absence he was ably assisted by our honorary assistant priest Fr Glyn Williams and other clergy.

Mr James Rapley was the Parish Safeguarding Officer and DBS Validator for the year.

Among regular long-term parishioners who sadly died in 2024 was Joan Young who had fulfilled multiple rôles over the years including as branch leader of the Mother's Union and the originator of 'Tea at Two'.

Holy Trinity continued to be open for private prayer from 10 am to 12 noon, Monday to Saturday. We thank the church sitters for their continued help.

In the ongoing absence of a PCC Treasurer as a consequence of the death of John Chapman in late 2023, the Group Acting Treasurers (GAT) has been handling day-to-day financial affairs as well as preparing revised accounts for the years from 2021 onwards and sorting the large quantities of parish paperwork resulting from John's long tenure of the Treasurership.

Revenue from the hiring of the Church Halls, both by regular hirers and for social bookings, continued to increase. The Holy Trinity Fair/Open Day and the Holly Fair raised income for church funds. Our thanks go to the organisers and helpers on these days.

We thank all members for their committed giving during the year.

Phil and Sally Popay continued to collect items for use at the Farnborough Food Bank, well supported by our parishioners.

As detailed in the Churchwardens' Report, much work continues to be carried out on our buildings, including the large number of major and minor works highlighted in the quinquennial reports compiled in 2021 for both Churches and for Trinity Hall.

Our Parish Share for 2024 was set at £69,474.24, which was paid in full.

The Diocese of Guildford proposed a Pastoral Scheme for the formal merger of Hawley and Minley Parishes, which for fifty years have been "held in plurality", that is to say legally separate parishes which share an Incumbent. The Scheme was put out to public consultation and no objections were received. It is expected that this will take effect in 2025.

Bishop Norman Banks retired as Bishop of Richborough, the Bishop to whom we look for pastoral and sacramental care. His "farewell" to Hawley parish was made on February 10th when he celebrated Mass for the Annual General Meeting of Forward in Faith Guildford. In December 2024, it was announced that his successor is to be Fr Luke Irvine-Capel, presently Archdeacon of Chichester, whom we look forward to welcoming to the parish in due course.

The various parish groups – Mothers' Union, Hawley Anglican Men's Society (HAMS), Bellringers, Bible Study Group and the Walsingham Cell – have met regularly during the year. Please see the minutes of the proceedings of the Annual Parochial Church Meeting and the parish website www.parishofhawley.org.uk for more information.

The Reverend Canon William Perry SSC
(Incumbent)

HAWLEY GREEN PAROCHIAL CHURCH COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

The Parochial Church Council (PCC) is a Body Corporate for the advancement of religion created by statute (namely the PCC (Powers) Measure 1956).

STATEMENT OF MEMBERS' RESPONSIBILITIES

The Members are responsible for preparing the Members' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the members to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Parochial Church Council and of the incoming resources and application of resources of the Parochial Church Council for that period. In preparing these financial statements, the members are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The members are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Parochial Church Council and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Parochial Church Council and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examiner's Report to the Trustees of Hawley Green Parochial Church Council

I report to the charity trustees on my examination of the financial statement of Hawley Green Parochial Church Council (the charity) for the year ended 31 December 2024.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 charity as required by section 130 of the 2011 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.

Azets Audit Services Limited

Jonathan Vickery BA FCA
Azets Audit Services Limited
Ashcombe Court
Woolsack Way
Godalming
Surrey GU7 1LQ

Dated: *30 March 2026*

**HAWLEY GREEN PAROCHIAL CHURCH COUNCIL - STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**

INCOME AND ENDOWMENT FROM		UNRESTRICTED FUNDS General Purposes £	Designated £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2024 £	FUNDS 2023 £
Donations and legacies	2 A1	52,963	-	8,169	-	61,132	66,850
Charitable activities	2 A2	4,118	10	-	-	4,128	1,981
Other trading activities	2 A3	2,216	41,067	-	-	43,283	38,280
Investments	2 A4	17,139	17,640	2,889	-	37,668	35,384
Other	2 A5	1,636	-	-	-	1,636	-
TOTAL		<u>78,072</u>	<u>58,717</u>	<u>11,058</u>	<u>-</u>	<u>147,847</u>	<u>142,495</u>
EXPENDITURE ON:							
Raising funds	3 B1	97	-	-	-	97	88
Charitable activities	3 B2	115,326	32,701	5,816	-	153,843	130,958
Other		-	-	-	-	-	-
TOTAL		<u>115,423</u>	<u>32,701</u>	<u>5,816</u>	<u>-</u>	<u>153,940</u>	<u>131,046</u>
Net Income/(expenditure) before gains and transfers		(37,351)	26,016	5,242	-	(6,093)	11,449
Gains(losses) on investment assets 5(b) D2		-	-	-	2,543	2,543	9,630
Net Income/(expenditure) before Transfers		(37,351)	26,016	5,242	2,543	(3,550)	21,079
Transfers between funds	9(b)	-	-	-	-	-	-
NET MOVEMENT IN FUNDS		<u>(37,351)</u>	<u>26,016</u>	<u>5,242</u>	<u>2,543</u>	<u>(3,550)</u>	<u>21,079</u>
BALANCES BROUGHT FORWARD AT 1 JANUARY 2024(2023)		167,015	255,826	63,239	111,480	597,560	576,481
BALANCES CARRIED FORWARD AT 31 DECEMBER 2024(2023)		<u>129,664</u>	<u>281,842</u>	<u>68,481</u>	<u>114,023</u>	<u>594,010</u>	<u>597,560</u>

**HAWLEY GREEN PAROCHIAL CHURCH COUNCIL
BALANCE SHEET AT 31 DECEMBER 2024**

	Note	2024 £	2023 £
FIXED ASSETS			
Tangible fixed assets	5(a)	118,914	124,043
Investment assets	5(b)	113,644	111,101
		<u>232,558</u>	<u>235,144</u>
CURRENT ASSETS			
Stock		350	450
Debtors and prepayments	7	45,559	34,510
Short term deposits		333,798	329,481
Cash at bank and in hand		8,006	19,046
		<u>387,713</u>	<u>383,487</u>
LIABILITIES			
Creditors - amounts falling due within one year	8	26,261	21,071
NET CURRENT ASSETS/(LIABILITIES)		361,452	362,416
Total assets less current liabilities		594,010	597,560
TOTAL NET ASSETS		<u>594,010</u>	<u>597,560</u>
PARISH FUNDS			
	6		
Unrestricted - General		129,664	167,015
Unrestricted - Designated		281,842	255,826
Restricted		68,481	63,239
Endowment		114,023	111,480
		<u>594,010</u>	<u>597,560</u>

Approved by the Parochial Church Council on 25 MARCH 2026 ~~2025~~ and signed on its behalf by:-



The Rev'd Canon WFP Perry
(Incumbent)

25/3/26



Mrs. RA Davies
(Churchwarden)

27/3/2026

The notes on pages 7 – 18 form part of these accounts

HAWLEY GREEN PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1 ACCOUNTING POLICIES - See Appendix "A"

<u>2 INCOME AND ENDOWMENT FROM</u>		UNRESTRICTED FUNDS	RESTRICTED FUNDS	ENDOWMENT FUNDS	TOTAL 2024	FUNDS 2023
		General Purposes	Designated			
		£	£	£	£	£
A1	DONATIONS AND LEGACIES					
	Planned Giving					
	Gift Aid	34,977	-	-	34,977	41,945
	Income Tax recoverable	8,676	-	-	8,676	10,474
	Parish Giving Scheme	3,007	-	-	3,007	-
	Other planned giving	1,199	-	-	1,199	1,069
	Unplanned Giving:-					
	Gift Aid	738	-	-	738	708
	Income Tax recoverable	771	-	-	771	361
	Other unplanned giving	203	-	-	203	-
	Collections at all services	2,092	-	-	2,092	5,356
	Sundry donations	1,300	-	-	1,300	-
	Grants	-	-	-	-	-
	Donations, appeals etc.	-	-	8,169	8,169	6,937
		52,963	-	8,169	61,132	66,850
A2	CHARITABLE ACTIVITIES					
	Fees – statutory	4,118	10	-	4,128	1,981
	Fees – associated income	-	-	-	-	-
		4,118	10	-	4,128	1,981
A3	OTHER TRADING ACTIVITIES					
	Church hall lettings	-	41,067	-	41,067	36,801
	Traidcraft sales	-	-	-	-	33
	Fetes, bazaars and other fund raising activities	2,216	-	-	2,216	1,446
		2,216	41,067	-	43,283	38,280
A4	INVESTMENTS					
	Dividends	-	-	2,889	2,889	2,844
	Interest	17,139	-	-	17,139	14,810
	Rent	-	17,640	-	17,640	17,730
		17,139	17,640	2,889	37,668	35,384
A5	OTHER INCOME					
	Insurance Claim	1,636	-	-	1,636	-
		1,636	-	-	1,636	-
2 TOTAL		78,072	58,717	11,058	147,847	142,495

HAWLEY GREEN PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024 contd.

<u>3 EXPENDITURE ON</u>	UNRESTRICTED FUNDS	RESTRICTED	ENDOWMENT	TOTAL	FUNDS
	General	Designated	FUNDS	FUNDS	2024
	Purposes				2023
	£	£	£	£	£
B1 RAISING FUNDS					
Stewardship programme costs	97	-	-	97	88
Traidcraft purchases	-	-	-	-	-
	<u>97</u>	<u>-</u>	<u>-</u>	<u>97</u>	<u>88</u>
B2 CHARITABLE ACTIVITIES					
Missionary & Charitable giving					
Overseas	265	-	-	265	280
Home missions & other church societies	1,455	-	-	1,455	1,035
Secular charities	600	-	-	600	840
Note 14	<u>2,320</u>	<u>-</u>	<u>-</u>	<u>2,320</u>	<u>2,155</u>
Ministry: Diocesan Parish Share	67,891	-	-	67,891	65,050
Working Expenses Incumbent	3,536	-	-	3,536	2,106
Housing Expenses Incumbent	361	-	-	361	1,151
Church Operating Expenses	29,827	-	-	29,827	21,537
Church Halls running costs	-	27,980	-	27,980	17,468
All Saints' Parsonage (in vacancy)	-	4,721	-	4,721	5,737
Major repairs to churches	-	-	-	-	-
Salaries/wages	1,122	-	-	1,122	1,710
Furnishing & Equipment depreciation	857	-	-	857	857
Publications, stationery, postage, photocopier and administration costs	1,841	-	-	1,841	2,541
Independent Examiners fees	2,920	-	-	2,920	6,424
Other	4,651	-	5,816	10,467	4,222
	<u>113,006</u>	<u>32,701</u>	<u>5,816</u>	<u>151,523</u>	<u>128,803</u>
TOTAL	<u>115,423</u>	<u>32,701</u>	<u>5,816</u>	<u>153,940</u>	<u>130,958</u>

HAWLEY GREEN PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024 contd.

4 STAFF COSTS

	<u>2024</u>	<u>2023</u>
	<u>£</u>	<u>£</u>
Wages & salaries	<u>11,779</u>	<u>10,215</u>

During the year the PCC employed 4 persons. Their total remuneration and expenses amounted to £11,779 in 2024 and as such no one individual earned £10,000 or more.

5 FIXED ASSETS FOR USE BY THE PCC

5(a)	Tangible fixed assets	Freehold Land and Buildings at cost £	Fixtures Fittings & Equipment £	Total £
ACTUAL/DEEMED COST	At 1 January 2024	230,487	28,827	259,314
	Addition during year	-	-	-
	At 31 December 2024	<u>230,487</u>	<u>28,827</u>	<u>259,314</u>
DEPRECIATION	At 1 January 2024	113,359	21,912	135,271
	Charge for the year	4,272	857	5,129
	At 31 December 2024	<u>117,631</u>	<u>22,769</u>	<u>140,400</u>
NET BOOK VALUE	At 31 December 2024	<u>112,856</u>	<u>6,058</u>	<u>118,914</u>
	At 31 December 2023	<u>117,128</u>	<u>6,915</u>	<u>124,043</u>

The freehold land and buildings comprise a) The curate's house known as All Saints' Parsonage and located at 295, Fernhill Road, Farnborough, Hants b) Holy Trinity Church Hall located at c/o Hawley Vicarage, Fernhill Road, Blackwater, Camberley, Surrey and c) the capitalised cost of the new extension, refurbishment works and Hall re-roof at All Saints' Church Centre, located at 128, Chapel Lane, Farnborough, Hants.

For accounting purposes the historical cost of these properties together with the cost of subsequent improvements of a capital nature are deemed to be their 2024 valuation.

a) 1974	£19,111	b) 1968	£3,278	c) 2005	£107,365
2009	£10,866	1999/2002 -	£38,913	2006	£191
Cap Refurbishment	<u>£29,977</u>	Cap Refurbishment	<u>£42,191</u>	2011	£(1,733)
				2019	£51,158
				2020	£1,338
				Cap Refurbishment	<u>£158,319</u>

Fixtures, Fittings and Equipment:-

Replacement in 2017 of the Electronic Organ at All Saints' with a new instrument from Viscount Classical Organs Ltd.
 – Model Envoy 35F – being depreciated over 15 years.

The insured cover of freehold land and buildings above with landlords fittings and/or contents is:

a) £417,852 plus inflationary uplift from day 1. averaged over period of insurance.	b) Up to a loss limit of £2,900,000
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In addition, certain assets which are consecrated or dedicated as described under the fixed assets section in Appendix A on page 17 have been excluded in the accounts. The insured cover of these assets is as follows:

Holy Trinity Church	Up to a loss limit of £11,590,000
All Saints' Church and Hall	Up to a loss limit of £2,900,000 .

HAWLEY GREEN PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024 contd.

5(b) D2 Investment Assets:	2024	2023	2024 £	2023 £
	Valuation at 31 December			
	Price per share			
Permanent Endowments				
Mrs Humphries's - Grave	Pence	Pence		
Holding of 379.86 shares in 2 ½% Consolidated Stock (Cost £200). Stock redeemed at par, 5 th July 2015 Funds at bank pending reinvestment. To yield income for upkeep of grave in Holy Trinity Churchyard.	-	-		
All Saints' Clergy House Trust				
Holding of 4,604 shares in Central Board of Finance Investment Fund, held in the name of Guildford Diocesan Board of Finance.	Pence 2312.27	Pence 2260.53	106,457	104,075
To yield income solely to form part of the Asst. Curate of Hawley's stipend. In times when there is no licensed Asst. Curate of Hawley in post, the Managing Trustees shall apply the clear yearly income of the Asst. Clergy Fund to pay the cost of provision of retired clergy to cover the ecclesiastical services when the incumbent is not available.				
Glebe Endowment (Holy Trinity)				
Holding of 310.82 shares in Central Board of Finance Investment Fund, held in the name of Guildford Diocesan Board of Finance.	Pence 2312.27	Pence 2260.53	7,187	7,026
To yield income solely to form part of the Incumbent of Hawley's stipend.				
			<u>113,644</u>	<u>111,101</u>
5(c) Inventory Assets:			2024 £	2023 £
All Saints' Church, South Hawley Memorial to Father Michael Moore SSC Icon of the "Last Supper" commissioned from St Andrew's Abbey Zevenkerken, Brugge, Belgium in November 2002				
Cost 21 October 2003	€1,500	£1,056	Book Value	Book Value
Now fully depreciated		<u>£1,056</u>	Nil	Nil
All Saints' Church, South Hawley Icons of "Our Lord" and "Our Lady" commissioned from "Evegenia Inimia" of Romania through the Director of Children in Distress Charity from its Glasgow office.				
Cost 17 October 2007		£1,250	Book Value	Book Value
Now fully depreciated		<u>£1,250</u>	Nil	Nil

HAWLEY GREEN PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024 contd.

6 ANALYSIS OF NET ASSETS BY FUND	UNRESTRICTED FUNDS	RESTRICTED FUNDS	ENDOWMENT FUNDS	TOTAL 2024	FUNDS 2023
	£	£	£	£	£
Fixed assets	118,914	-	113,644	232,558	235,144
Current Assets	319,232	68,481	-	387,713	383,487
Liabilities					
Amounts falling due within one year	(26,261)	-	-	(26,261)	(21,071)
	<u>411,885</u>	<u>68,481</u>	<u>113,644</u>	<u>594,010</u>	<u>597,560</u>

7 DEBTORS	2024	2023
	£	£
Debtors for goods and services	-	-
Other debtors	40,284	30,645
Prepayments and accrued interest	5,275	3,865
	<u>45,559</u>	<u>34,510</u>

8 LIABILITIES : AMOUNTS FALLING DUE WITHIN ONE YEAR		
Creditors for goods and services	9,063	4,736
Amounts owed to any institution or body corporate which are related parties to the PCC.	-	-
Other creditors	17,198	16,335
	<u>26,261</u>	<u>21,071</u>

HAWLEY GREEN PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024 contd.

9 FUNDS

	INCOMING RESOURCES	RESOURCES EXPENDED	TRANSFERS	NET INCOMING RESOURCES	TOTAL B/Fwd 1/1/2024	FUNDS TOTAL 31/12/2024
	£	£	£	£	£	£
a) UNRESTRICTED DESIGNATED FUNDS						
All Saints' Parsonage	17,640	4,722	-	12,918	110,759	123,677
Halls Reserve	41,067	27,979	-	13,088	99,904	112,992
Holy Trinity Building Reserve	10	-	-	10	45,163	45,173
	58,717	32,701	-	26,016	255,826	281,842
b) RESTRICTED FUNDS						
Holy Trinity Fabric Fund	1,850	-	-	1,850	16,312	18,162
Missionary & Charitable giving	-	-	-	-	24	24
201 Club	36	-	-	36	142	178
Children in Distress	-	-	-	-	-	-
Education	-	-	-	-	39	39
Churchyard	-	-	-	-	184	184
Flowers	407	573	-	-166	-122	-288
Memorial Garden for Children Fund	-	-	-	-	196	196
Insurance claims	-	-	-	-	277	277
Parishioners' donations	305	-	-	305	861	1,166
All Saints' Building Fund	277	-	-	277	9,419	9,696
Our Lady of Walsingham	4,468	4,444	-	24	241	265
Hawley Anglican Men's Society	631	799	-	-168	1,493	1,325
Stipend Endowment	195	-	-	195	192	387
Sub Total	8,169	5,816	-	2,353	29,258	31,611
Mrs Humphries's Grave	-	-	-	-	35	35
All Saints' Clergy House Trust	2,889	-	-	2,889	33,946	36,835
	11,058	5,816	-	5,242	63,239	68,481

HAWLEY GREEN PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024 contd.

NATURE and PURPOSE

a) Designated Funds

All Saints' Parsonage	Reserve funds - to meet the PCC's liability for future building and operational costs.
Halls Reserve	To fund future major repairs/refurbishments to our halls, car parks and surrounding areas.
Holy Trinity Building Reserve	To fund future major repairs/refurbishment of Holy Trinity Church. To include expenditure which under its terms could not be taken from Holy Trinity Fabric Fund.

b) Restricted Funds

Holy Trinity Fabric Fund	Incoming resources given specifically for fabric repairs and fittings replacements at Holy Trinity Church.
Missionary and Charitable Giving	Collections and donations specifically received towards missionary and charitable organisations, where at the time of the giving the recipient had not been determined by the PCC.
Easter and Whitsun Offerings	Collections on Easter Day and Whitsunday and contents of special envelopes specifically given towards the parish contribution to clergy stipends paid to the diocese through the Parish Share scheme.
Education	All monies received given specifically to meet costs of educational work incurred in the parish.
Churchyard	Monies received specifically for the upkeep of graves and/or maintenance of the churchyard and burial grounds at Holy Trinity Church.
Flowers	Donations received from individuals specifically for the purchase of flowers/ decorations.
Memorial Garden for Children Fund	Monies given specifically towards the cost of establishing a memorial garden for children in the churchyard/burial ground at Holy Trinity Church and its ongoing maintenance.
Insurance Claims	Insurance proceeds received in response to claims for: Holy Trinity Church – Re-decoration of internal surfaces on the north walls of the church following water damage due to theft of external lead.
Parishioner's donations	Donations received specifically for use at Holy Trinity Church and/or All Saints' Church.
All Saints' Building Fund	Monies raised to assist with the funding of major refurbishment works necessary at All Saints' Hall. Phase 1 of the works to include toilet block extension together with complete renovation of the kitchen – to accord with current disabled access and environmental legislation and provision of a soundproof partition between the church and hall. The fund is continuing to assist with future works/repairs.

HAWLEY GREEN PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024 contd.

Our Lady of Walsingham	Subscriptions and donations received from members of the Walsingham Cell and monies raised through the Cell's activities.
Hawley Anglican Men's Society	Subscriptions and donations received from members of the Hawley Anglican Men's Society and monies raised through activities of the society, other than donations/collections received for a named charity.
c) Endowment Funds	
Mrs Humphries's grave	See page 10
All Saints' Clergy House Trust	See page 10
Glebe Endowment (Holy Trinity)	See page 10

10. INDEPENDENT EXAMINER'S FEES

	<u>2024</u>	<u>2023</u>
	£	£
Payment to Azets Audit services Limited for professional services rendered in acting as Independent Examiners in respect of the Accounts to 31 st December in accordance with the Charities Act 2011	<u>2,920</u>	<u>6,424</u>

11 CONNECTED CHARITIES TO THE PCC

The Parochial Church Council places short term funds with the Central Board of Finance of the Church of England on its Deposit Fund Account with their Investment Office at CCLA Investment Management Ltd, Senator House, 85 Queen Victoria Street, London EC4V 4ET.

Deposits at 31 December	<u>333,798</u>	<u>329,039</u>
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12. INDEMNITY INSURANCE

The Vicar/Churchwardens/PCC are insured by the Parish Plus Insurance Policies under the Guildford Group Insurance Scheme for churches operated by the Ecclesiastical Insurance Office PLC (EIO), Gloucester in respect of Holy Trinity Church/Hall and All Saints' Church Centre.

This insurance provides cover as indicated on Page 9 at an annual premium of £6,006 and includes cover for theft by Church Officials up to £10,000 in any one claim at either church.

13. CONTINGENT LIABILITIES

We are in the process of determining who is responsible for the payment of the repairs (£600) to the Vicarage/Trinity Hall boundary fence. The Diocesan Surveyor is currently investigating whether this is a diocesan or parish responsibility.

HAWLEY GREEN PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024 contd.

14 GRANTS – MISSIONARY & CHARITABLE GIVING

Analysis of grants shown under note 3 B2 on Page 8

	<u>2024</u>	<u>2023</u>
	£	£
The Children's Society	200	210
St Francis Outreach Trust – South Africa	265	280
Additional Curates Society	265	280
Farnborough Christian Outreach Trust – The Triangle Bookshop	265	280
Forward in Faith	325	280
Anglo Catholic Ordination Candidates Fund	200	-
Wessex Children's Hospice Trust – Naomi House	200	210
Churches Together in Fleet and Crookham – Fleet Angels	200	210
Camberley All Night Café – A safe place for homeless people	200	210
Barnabas Fund	-	210
Through the Roof	200	210
Donation returned from previous year	-	(225)
	<u>2,320</u>	<u>2,155</u>

In addition the following collections were taken and donations received/processed in 2024 towards the work of a number of advised designated charities. These amounts include Gift Aid Tax recoverable, if relevant. This information is reported to parishioners by way of a note as under current national guidelines the relevant accounting entries are now excluded from these financial statements.

a) Received through our churches

Children in Distress - -

b) Other - arranged through the Church by Hawley Anglican Men's Society and other organisations within the church.

Phyllis Tuckwell Hospice	<u>572</u>	<u>307</u>
	<u>572</u>	<u>307</u>

HAWLEY GREEN PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024 contd.

Appendix "A"

ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "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 charity is a Public Benefit Entity as defined by FRS102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements have been prepared under the historical cost convention except the valuation of investment assets, which are shown at market value. The Parochial Church Council has adopted the accrual accounting basis for the preparation of the financial statements.

FUNDS

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

Restricted funds are those funds that must be spent on restricted purposes and details of the funds held and restrictions are provided in note 9.

Endowment funds, where capital must be retained, are explained in note 5(b).

The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law.

INCOMING RESOURCES

VOLUNTARY INCOME AND CAPITAL SOURCES

Income represents the amount of voluntary donations as recorded whether by loose cash, bankers order or other form of instrument.

Collections are recognised when received by or on behalf of the PCC.

Planned giving receivable under Gift Aid is recognised only when received.

Income Tax recoverable on Gift Aid donations is recognised when the income is recognised.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

Funds raised by fetes, bazaars, catering at social functions, pilgrimages and similar events are accounted for gross.

OTHER INCOME

Rental income from the letting of church premises is recognised when the rental is due.

HAWLEY GREEN PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024 contd.

INCOME FROM INVESTMENTS

Dividends are accounted for when due and payable.
Interest entitlements are accounted for as they accrue.
Tax recoverable on such income is recognised in the same accounting year.

GAINS & LOSSES ON INVESTMENTS

Realised gains or losses are recognised when investments are sold.
Unrealised gains or losses are accounted for on revaluation of investments at 31st December 2024.

RESOURCES EXPENDED

GRANTS

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

ACTIVITIES DIRECTLY RELATING TO THE WORK OF THE CHURCH

The diocesan parish share is accounted for when due. Any share unpaid at 31st December 2024 will be provided for in these accounts as an operational (though not a legal) liability and shown as a creditor in the Balance Sheet.

FIXED ASSETS

CONSECRATED LAND - BUILDINGS AND MOVEABLE CHURCH FURNISHINGS

Consecrated and beneficed property of any kind is excluded from the accounts as required by the Charities Act 2011.

Movable church furnishings held by the Vicar and Churchwardens on special trust for the PCC, and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the church's Inventory which can be inspected (at any reasonable time). For inalienable property acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the accounts. Items acquired since 1 January 2000 have been capitalized and depreciated in the accounts over their currently anticipated useful economic life on a straight-line basis.

All expenditure incurred in the year on consecrated or beneficed buildings, individual items under £1,000 or on the repair of movable church furnishings acquired before 1 January 2000 is written off.

OTHER LAND AND BUILDINGS

Except for inalienable property, non consecrated and non-beneficed property is depreciated on a straight-line basis to write off each asset over its anticipated useful economic life, initially 50 years or the residual period.

OTHER FIXTURES, FITTINGS AND OFFICE EQUIPMENT

Equipment used within the church premises is depreciated on a straight-line basis over 4 years, or 12 years depending on the useful life of the asset. Individual items of equipment with a purchase price of £1,000 or less are written off when the asset is acquired.

INVESTMENTS

Investments are valued at market value at 31st December 2024.

HAWLEY GREEN PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024 contd.

CURRENT ASSETS

Amounts owing to the PCC at 31st December 2024 in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable.

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

Stocks , including wine stocks and stationery are shown at the lower of cost and net realisable value after making allowance for obsolete and slow moving items.

CONTROLLING PARTY

There is no overall controlling party.