

**Report of the Trustees and Unaudited Financial Statements for the  
Year Ended 31 December 2024 for  
THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH  
OF ST JOHN THE EVANGELIST, CHURT AND RUSHMOOR**

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN  
THE EVANGELIST, CHURT AND RUSHMOOR  
Contents of the Financial Statements for the year ended 31 December 2024**

	Pages
Legal and Administrative Details	3
Trustees' Report	4
Independent Examiner's Report to the Trustees of Grayshott Concerts	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN  
THE EVANGELIST, CHURT AND RUSHMOOR  
Legal and Administrative Details for the Year Ended 31 December 2024**

Registered charity no: 1154050

Principal address: St. Johns Church Office  
Old Kiln Lane  
Churt  
Surrey  
GU10 2HX

Trustees: Revd Helen Hancock  
Phillida Jane Hall  
Sally Ann Langdale Fraser  
Philippa Clare Lloyd-Perks  
Geoffrey John Langton Brain  
Timothy Andrew Kirk  
Rev Richard Bodle  
Charles Patrick Eve  
Hugh John Trotter  
Sarah Bourne  
Richard Bourne

Bankers: Lloyds Bank  
12 High Street  
Haslemere  
GU27 2JG

Independent Examiner: Dr Michael Shorthose  
Churt House  
Farnham Road  
Churt  
Farnham  
GU10 2PX

Minister: Revd Helen Hancock

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN  
THE EVANGELIST, CHURT AND RUSHMOOR  
Trustees' Report for the year ending 31 December 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. 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).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The objective of St John's, Church is to provide public worship open to all at regular church services, and promote in the ecclesiastical parish the whole mission of the church.

To this end, it provides:

- Provision of sacred space for prayer and contemplation
- Pastoral work in the Parish
- Teaching of Christianity
- Taking of religious assemblies
- The provision of children's groups with a Christian ethos.
- Promotion of Christianity
- Promoting the whole mission of the Church
- Supporting other charities in UK and overseas

In addition, in order to finance these activities of St John's as a worshipping community, St John's uses its buildings mainly for Christian worship and various pastoral activities, for example fund raising activities as a self-supporting organisation.

To maintain its ability to support both parish and community activities, the parish regularly undertakes work to maintain and, where possible, enhance the buildings and their facilities. This is funded by regular donations and fund raising activities throughout the year.

**Volunteers**

We would like to thank all the volunteers for their valuable contribution to our ministry and for keeping the church running.

**ACHIEVEMENT AND PERFORMANCE**

**Achievements and Performance and Public Benefit**

When planning their activities, the incumbent and the PCC considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. The church continued to serve the community and events included the usual attendance at the village fete, as well as several other events within the community. Work was done to address the pastoral role of the church within the community.



**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN  
THE EVANGELIST, CHURT AND RUSHMOOR  
Trustees' Report for the year ending 31 December 2024 (c'td)**

**Financial Review and Reserves Policy**

The Church Statement of Financial Activities recorded a net surplus movement in funds of £19,118.

Income in the year increased from £99,988 to £127,877. Regular giving produced a NET increase of £5,292 over 2023 (including tax rebate) – this was as a result of an uplift in the number of donors as well as an increase in the amount of giving from a number of existing donors, however we also saw a decrease in the amount of giving from several donors. That aside, the Stewardship Campaign towards the end of the year has reaped benefits, with NET annualised regular income having increased by just under £10,000, when comparing December 2024 to December 2023 position.

Casual giving and donations has increased by £9,828, whilst also having received £15,000 in Legacies during the year.

Expenditure in the year increased from £80,929 to £108,759, with notable increases in the Diocesan Parish Share payments of £14,752 (due to full year costs of our new Minister) and in Vicarage rent of £21,254 (this reflects all payments in arrears now brought up to date as agreed with the Diocese). Other increases include church maintenance of £5,973 and Stables utility costs £1,689, whilst notable decreases include £10,735 in Other Resources Expended (moving fees and vicarage decoration costs incurred in 2023).

The Balance Sheet continues to reflect strength, with total net assets amounting to £206,258, reflecting an increase of £19,118 in net movement of funds from last year's figure of £187,140. This comprises £63,586 in restricted funds (including £49,851 for the Fabric Fund) and General Funds of £142,672.

The Assets within these funds consist of Debtors totalling £14,433, Cash amounting to £205,294 and Creditors totalling £13,468. Of the cash balance of £205,294, £150,000 was transferred to a Central Board of Finance Church of England Deposit Fund, earning interest at an annual rate of 4.45%. The total held in this Deposit Fund at year end is £158,403.

However – whilst the cash balance appears strong, c. £64k of this is in Restricted Funds, therefore leaving c. £143k in Unrestricted Funds. As in previous years, we are still running at a day to day operational deficit of c. £21k (ie running costs outweigh guaranteed regular income) therefore it is critical that the PCC continues the positive work done so far to find as many ways as possible to increase further the level of regular giving and other forms of donations. The current level of unrestricted funds would last 7 years without any increase in regular giving or other forms of income.

**Reserves policy**

It is the policy of the PCC (agreed with church members at the APCM) to maintain a minimum of 25% of average annual regular expenditure in the unrestricted funds, which are the free reserves of the Church, as well as a substantial balance in the restricted Fabric Fund.

Pleasingly, the balance on both these funds at the end of 2024 was healthy, thus meeting these criteria.

The level of free (unrestricted and designated fund) reserves at 31 December 2024 stood at £142,672 (2023: £121,583), and the Restricted Funds at £63,586 (2023: £65,555).

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN  
THE EVANGELIST, CHURT AND RUSHMOOR  
Trustees' Report for the year ending 31 December 2024 (c'td)**

**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 new trustees**

The appointment of PCC members is governed by and set out in the Church Representation Rules. All church attendees are encouraged to register on the Electoral Roll of the parish, and new members of the PCC as trustees, are elected at the Annual Parish Meeting by members of the Electoral Roll.

**Key management remuneration**

During the year £641.97 (2023: Nil) expenses were made to the Resident Minister, and £1,002.39 were made to PCC members for various fundraising activities and church running costs (2023: £3,391).

Approved by order of the board of trustees on 15<sup>th</sup> October 2025 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Helen Hancock', followed by a period.

Revd Helen Hancock - Trustee



**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN  
THE EVANGELIST, CHURT AND RUSHMOOR**

**Independent examiner's report to the trustees of the Parochial Church Council of the Ecclesiastical Parish of St John the Evangelist, Churt and Rushmoor**

I report to the charity trustees on my examination of the accounts of The Parochial Church Council of The Ecclesiastical Parish of St John The Evangelist, Churt and Rushmoor (the Trust) for the year ended 31 December 2024.

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

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or section 135(2)(a) of the Housing and Regeneration Act 2008; 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.



Dr Michael Shorthose  
Churt House, Farnham Road,  
Churt, Farnham  
GU10 2PX  
28<sup>th</sup> March 2025

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN  
THE EVANGELIST, CHURT AND RUSHMOOR**

**Statement of Financial Activities for the year ended 31 December 2024**

	Unrestricted funds	Designated funds	Restricted funds	Total funds	Prior year total funds
Income and					
Donations and legacies	109,547	-	100	109,647	79,424
Income from charitable activities	10,127	-	-	10,127	12,421
Other trading activities	-	-	7,679	7,679	7,895
Investments	424	-	-	424	248
Total income	120,098	-	7,779	127,877	99,988
Expenditure					
Raising funds	3,579	-	9,749	13,328	7,322
Expenditure on charitable activities	76,677	-	-	76,677	42,049
Other expenditure	18,754	-	-	18,754	31,558
Total expenditure	99,010	-	9,749	108,759	80,929
Net income / (expenditure) resources before	21,088	-	-1,970	19,118	19,059
Transfers:					
Gross transfers between funds - in	-	-	--	-	-
Gross transfers between funds - out	-	-	--	-	-
Other	-	-	--	-	-
Gains/losses on investment assets	-	-	--	-	-
Gains on revaluation, fixed assets, charity's own	-	-	--	-	-
Net movement in funds	21,088	-	-1,970	19,118	19,059
Reconciliation of funds					
Total funds brought forward	99,842	21,742	65,556	187,140	168,079
2024 year end adjustment					2
Total funds carried forward	120,930	21,742	63,586	206,258	187,140

Note that a small adjustment of £2 has been made to the funds brought forward from 2023 attributable to small rounding errors in the previous Financial Statements.

The notes on pages 10 to 15 form part of these financial statements

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN**  
**THE EVANGELIST, CHURT AND RUSHMOOR**  
**Balance sheet as at 31 December 2024**


	General	Designated	Restricted	At 31/12/2024 £	At 31/12/2023 £
<b>Fixed assets</b>					
	-	-	-	-	-
<b>Current assets</b>					
Debtors	14,433	-	-	14,433	11,362
Cash At Bank And In Hand	119,965	21,742	63,586	205,294	190,442
	<b>134,398</b>	<b>21,742</b>	<b>63,586</b>	<b>219,727</b>	<b>201,804</b>
<b>Liabilities</b>					
Creditors: Amounts Falling Due In One Year	13,468	-	-	13,468	14,664
	<b>13,468</b>	<b>-</b>	<b>-</b>	<b>13,468</b>	<b>14,664</b>
<b>Net current assets less current liabilities</b>	<b>120,930</b>	<b>21,742</b>	<b>63,586</b>	<b>206,258</b>	<b>187,140</b>
<b>Total assets less current liabilities</b>	<b>120,930</b>	<b>21,742</b>	<b>63,586</b>	<b>206,258</b>	<b>187,140</b>
<b>Liabilities</b>					
	-	-	-	-	-
<b>Total net assets less liabilities</b>	<b>120,930</b>	<b>21,742</b>	<b>63,586</b>	<b>206,258</b>	<b>187,140</b>

**Funds as at 31 December 2024**

	General	Designated	Restricted	At 31/12/2024 £	At 31/12/2023 £
<b>Designated</b>					
Unrestricted - General Fund	120,930	-	-	120,930	99,842
Designated - Children And Youth Fund	-	2,425	-	2,425	2,425
Designated - Projects Fund	-	19,201	-	19,201	19,201
Designated - Toddler Group	-	116	-	116	116
<b>Restricted</b>					
Restricted - Fabric Fund	-	-	37,649	37,649	45,727
Restricted - Flower Fund	-	-	728	728	628
Restricted - Friends Of St John	-	-	12,203	12,203	6,195
Restricted - Growth Fund	-	-	13,006	13,006	13,006
<b>Fund Totals</b>	<b>120,930</b>	<b>21,742</b>	<b>63,586</b>	<b>206,258</b>	<b>187,140</b>

The financial statements were approved by the Board of Trustees and authorised for issue on 15 October 2025 and were signed on its behalf by:

  
**Helen Hancock - Trustee**

  
**John Brain - Trustee**



**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN  
THE EVANGELIST, CHURT AND RUSHMOOR  
Notes to the Financial Statements for the year ended 31 December 2024**

**1. Accounting policies**

- (a) **Basis of accounting.** 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', the Charities Act 2011 and in accordance with the Church Accounting Regulations 206 governing the individual accounts of PCCs. The financial statements have been prepared under the historical cost convention.

The accounts have been prepared to give a 'true and fair view' and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16th July 2014 rather than the Accounting and Reporting by Charities Statement of Recommended Practice effective from 1st April 2005 which has since been withdrawn.

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

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

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

- (c) **Resources expended**

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.



**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN  
THE EVANGELIST, CHURT AND RUSHMOOR  
Notes to the Financial Statements for the year ended 31 December 2024 (c'td)**

**(d) Fund accounting**

Restricted funds represent bequests, donations and PCC appeal proceeds made for a specific purpose. The funds may only be expended for the particular objective for which they were given. Any balance remaining unspent at the end of the year is carried forward as a balance of that fund. The funds are generally held in a bank deposit account and the interest is apportioned to individual funds on an average balance basis.

Unrestricted funds are general funds which can be used for PCC general running expenses.

Designated funds are part of the unrestricted funds that have been set aside for a particular project. These funds may be redesignated by the PCC, therefore designation does not prevent these funds from being spent on any other purpose.

Conduit funds represent fees for the services of the clergy, organists, vergers or choir at weddings and funerals, where the money is paid over directly to those involved. These funds also include collections taken at funerals where these funds are designated for charities or organisations outside of the church, and funds which have been collected or received on behalf of other charities. These funds are not included in the Statement of Financial Activities.

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

**(e) Taxation**

The charity is exempt from tax on its charitable activities.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN  
THE EVANGELIST, CHURT AND RUSHMOOR  
Notes to the Financial Statements for the year ended 31 December 2024 (c'td)**

**2 Donations and legacies**

	<b>This year</b>	<b>Last year</b>
<b>Donations and legacies</b>		
Regular Gift Aid	44,490	33,259
Collections Gift Aid	2,412	1,801
Regular non Gift Aid	8,541	15,746
One-off Gift Aid gifts	5,895	3,127
Other giving	20	80
Donations appeals etc	19,417	10,858
Tax recoverable on Gift Aid	13,772	9,534
Legacies	15,000	-
Projects Fund	-	5,019
Flower Fund	100	-
	<b>109,647</b>	<b>79,424</b>

**3 Other trading activities**

	<b>This year</b>	<b>Last year</b>
<b>Other trading activities</b>		
Friends of St John	7,679	7,895

**Role of volunteers**

The PCC is reliant on a team of volunteers to enable the running of the church and related activities.

The PCC estimate that approximately 65 people are involved in volunteering roles in order for the church to conduct its services and further activities and to carry out its role in the community. These are many varied contributions too numerous to acknowledge properly in these financial statements. They include mission, pastoral, worship/service related, church and grounds upkeep, youth and children activities, administrative, financial and many more.

In accordance with the SORP, due to the absence of any reliable measurement basis, the contribution of these volunteers is not recognised in the accounts.

**4. Investment income**

	<b>This year</b>	<b>Last year</b>
<b>Investments</b>		
1020 - Bank and building society interest	424	248

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN  
THE EVANGELIST, CHURT AND RUSHMOOR  
Notes to the Financial Statements for the year ended 31 December 2024 (c'td)**

**5. Income from Charitable activities**

**Income from charitable activities**

Fees for weddings and funerals	2,448	5,130
Parish magazine sales	6,660	6,273
Special Charity Collections	374	-
Other Income	645	1,000
Other Income (Charitable activities)	-	18
	<b>10,127</b>	<b>12,421</b>

**6. Costs of raising funds**

	<b>This year</b>	<b>Last year</b>
<b>Raising funds</b>		
Costs of fetes & other events	-	492
Friends of St John	1,671	1,700
Fabric Fund	8,078	1,843
Magazine expenses	3,579	3,287
	<b>13,328</b>	<b>7,322</b>

**7. Direct costs of charitable activities**

	<b>This year</b>	<b>Last year</b>
<b>Expenditure on charitable activities</b>		
Fees paid to fund raisers	70	1,100
Toddler Group	-	48
Home mission	1,547	563
Ministry parish share etc	42,052	24,077
Clergy Employment costs	-	3,223
Music including organist	-	3,722
Working expenses of incumbent	642	81
Parsonage house expenses	28,383	783
Vicarage Rent / Council tax	-	6,542
Upkeep of services	3,983	1,910
	<b>76,677</b>	<b>42,049</b>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN  
THE EVANGELIST, CHURT AND RUSHMOOR  
Notes to the Financial Statements for the year ended 31 December 2024 (c'td)**

**8. Support costs**

	<b>This year</b>	<b>Last year</b>
<b>Other expenditure</b>		
Projects Fund	-	9,430
Giving - relief and development agencies	873	25
Salary of parish administrator	5,412	5,412
Church running - insurance	-	2,522
Church maintenance	-	1,292
Administration	2,757	2,908
Bank fees	-	120
Upkeep of Stables	4,459	2,769
Other resources expended	1	1,280
Church running - utilities	5,252	3,760
Governance costs examination/audit fee	-	1,950
AGM expenses	-	90
	<b>18,754</b>	<b>31,558</b>

**9. Trustees' remuneration and benefits**

Other than the remuneration of the Minister, there were no other trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

**Trustees' expenses**

During the year £641.97 (2023: Nil) expenses were made to the Resident Minister, and £1,002.39 were made to PCC members for various fundraising activities and church running costs (2023: £3,391).

**10. Debtors: amounts falling due within one year**

	<b>At 31/12/2024</b>	<b>At 31/12/2023</b>
	<b>£</b>	<b>£</b>
Debtors	14,433	11,362

**11. Creditors: amounts falling due within one year**

	<b>At 31/12/2024</b>	<b>At 31/12/2023</b>
	<b>£</b>	<b>£</b>
Creditors	13,468	14,664



**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN  
THE EVANGELIST, CHURT AND RUSHMOOR**  
**Notes to the Financial Statements for the year ended 31 December 2024 (c'td)**

**12. Movement in funds**

<b>Fund</b>	<b>Fund balances brought forward</b>	<b>Incoming Resources</b>	<b>Outgoing Resources</b>	<b>Fund balances Carried forward</b>
CHIF - Children And Youth Fund	2,425 -	-		2,425
FABF - Fabric Fund	45,727 -		8,078	37,649
FLOF - Flower Fund	628	100 -		728
FRIF - Friends Of St John	6,195	7,679	1,671	12,203
GROF - Growth Fund	13,006 -	-		13,006
PROF - Projects Fund	19,201 -	-		19,201
TODF - Toddler Group	116 -	-		116
General - General Fund	99,842	123,041	101,953	120,930
<b>Totals</b>	<b>187,140</b>	<b>130,820</b>	<b>111,702</b>	<b>206,258</b>

Designated Funds represent monies set aside by the trustees to be used at their discretion. These consist of Youth Activities Fund, Project Fund and Toddler Group Fund

Fabric Fund - this fund is to provide for the general upkeep, maintenance, and improvements to the Church.

Growth Fund - to provide financial resources for initiatives and projects aimed at fostering the growth and development of the church community.

Church Flowers Fund - provides funds to cover the costs associated with purchasing and maintaining floral arrangement within the church.

**13. Related party disclosures**

Aggregate donations received without conditions from trustees amounted to £19,285 : (2023: £19,804).