

ALL SAINTS GRAYSWOOD PCC

England & Wales · Charity number 1190786

Details

Other names	ALL SAINTS CHURCH, GRAYSWOOD PCC, THE PAROCHIAL CHURCH COUNCIL OF ALL SAINTS, GRAYSWOOD
Status	Registered
Legal form	Other
Registered	2020-08-10
Register	View on the Charity Commission register

Contact

Address	All Saints Parish Church Grayswood Road Grayswood Haslemere GU27 2DJ
Phone	01428656504
Email	allsaintsgrayswood@gmail.com
Website	www.allsaintsgrayswood.org

Activities

Objects: PROMOTING IN THE ECCLESIASTICAL PARISH THE WHOLE MISSION OF THE CHURCH

Activities: Religious activities

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Advocacy/advice/information
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Surrey

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£79,080	£108,496	-	-
2024-12-31	£72,975	£73,653	-	-
2023-12-31	£75,852	£110,737	-	-
2022-12-31	£220,017	£107,300	-	-
2021-12-31	£69,582	£103,474	-	-

Trustees

Name	Role	Appointed
Jacqueline Mary Holmes	Chair	2011-04-10
Anthony Haslam Ramsden		2014-04-27
CHARLES GEOFFREY WEBB		2023-04-23
COLIN PETER DONALDSON		2026-04-26
David Hutton		2022-04-24
Diana Ramsden		2025-04-27
Jane White		2021-04-25
Nicola Ruth Miller		2021-04-25
Philippa Mary Hollins-McLean		2017-04-30
Reginald John McLean		2020-10-11
Rev ELAINE JUDITH COLLINS		2020-12-13
Rev Fiona Jane Gwynn		2020-02-09
Tracy Garland		2019-04-25

ALL SAINTS GRAYSWOOD PCC

England & Wales - Charity number 1190786

Accounts

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2025
for
ALL SAINTS GRAYSWOOD PCC**



ALL SAINTS GRAYSWOOD PCC

**Contents of the Financial Statements
for the Year Ended 31 December 2025**

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 17
Detailed Statement of Financial Activities	18 to 19

ALL SAINTS GRAYSWOOD PCC

**Reference and Administrative Details
for the Year Ended 31 December 2025**

TRUSTEES	Revd F Gwynn Associate Priest, All Saints Grayswood (Chair) Revd E Collins Assistant Priest, Haslemere & Grayswood Mrs J Holmes R J McLean Church Warden (Vice-Chair) A Ramsden Deanery Representative Miss A Wheeler Deanery Representative Mrs N Miller Treasurer Mrs T Garland Secretary Miss D Ramsden Church Warden (appointed 27.4.25) Mrs P Hollins-McLean D Hutton Mrs D Mordin (resigned 27.4.25) Mrs J White C Webb
PRINCIPAL ADDRESS	The Church Office All Saints Parish Church Grayswood Road Grayswood Surrey GU27 2DJ
REGISTERED CHARITY NUMBER	1190786
INDEPENDENT EXAMINER	Knox Cropper LLP Chartered Accountants Office Suite 1 Haslemere House Lower Street Haslemere Surrey GU27 2PE
PRIESTS	Revd Fiona Gwynn, Associate Priest All Saints Grayswood Revd Elaine Collins, Assistant Priest Haslemere and Grayswood.
BANKERS	Lloyds Bank Lewisham (309089) Branch PO Box 1000 BX1 1LT

ALL SAINTS GRAYSWOOD PCC

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).

All Saints Church, Grayswood Road, Grayswood, Haslemere GU27 2DJ is part of the United Benefice of Haslemere (St Bartholomew and St Christopher) and Grayswood, in the Diocese of Guildford. All Saints Grayswood PCC is a charity registered with the Charity Commission (Registered charity number 1190786).

OBJECTIVES AND ACTIVITIES

Objectives and activities

All Saints PCC is responsible for co-operating with the Associate Minister Revd. Fiona Gywnn and Assistant Priest Revd Elaine Collins in promoting the parish of Grayswood the whole mission of the church - pastoral, evangelistic, social and ecumenical. Our vision statement is **"For God, for one another, for the world"**.

We seek to reach out to, and serve all who live in the village, as well as those who live beyond the parish boundary who are regular worshippers at All Saints, and to demonstrate God's love and generosity in various ways. We compile, edit and print a monthly newsletter, The Grayswood Runner, which is delivered to every house in the village (370 copies), and through this we communicate both church and village activities. The Friends of All Saints (who fundraise for the maintenance of the church) organise various social fundraising activities, which attract members of the community who are not regular worshippers. The Open Gardens took place in June with over 500 visitors to the village. A sunflower challenge added to the display of flowers in the village. The weekly parent/carer and toddler group in the village hall and the monthly coffee, cake and chat in the village club continue to be well supported. Fi, our Associate Priest, is a Governor of the school, takes weekly assemblies and oversees the RE curriculum. Five services were held in the church this year including harvest, Christmas, the end of term school service and some individual RE lessons.

Our focus for 2025 was 'Building hope in God alone' as this reflects our church development plan. We continue to reach out to the local community, and the needs bank is well supported. A weekly email, including the newsheet, and the website are valuable sources of up to date information. Weekly services continue to be available on zoom for those unable to attend. There were increased numbers at the Christmas and Easter services. A family service celebrated the first Sunday of Advent and 50 attended (20 children). The Advent poem competition returned with daily poems posted on the village WhatsApp group and the church website.

Grantmaking

During the year we support three main missions, one in each quarter of the year. Crossways counselling (a local charity supporting those with mental health needs), Skillway (a local charity that provides vocational training workshops for young people), and CMS and our fourth quarter is changed each year. This year we again supported Christians Against Poverty as the PCC felt many continue to struggle with the cost of living. Each year we give a grant to Grayswood primary school, the school children are given a bible when they leave. In addition, we supported Water Aid and the Haslemere shop window competition at Christmas.

Volunteers

We would like to thank all the volunteers who work so hard to make our church the welcoming, friendly and caring community that it is.

Our housekeeping costs are covered by donations and fundraising events. The popular spring and Christmas fayres were well supported. We are grateful too to our buildings and grounds team who keep and care for the church and churchyard, and the volunteers who look after the Garden of Remembrance. We very much appreciate the Friends who financially support us in the maintenance and improvement of the church building and all who give generously during the year.

ALL SAINTS GRAYSWOOD PCC

Report of the Trustees for the Year Ended 31 December 2025

ACHIEVEMENTS AND PERFORMANCE

Review of the year

There are 73 members on our electoral roll, 43 reside in the parish. 2025 was a revision of the roll.

The Church of England now records Worshipping Community, acknowledging that not everyone comes every Sunday. Our Worshipping Community increased slightly to 86 adults and 9 children and includes those who join us on our broadcast service via Zoom. We celebrated Easter with 104 worshipping in church (23 children) and a further 7 on zoom. Our Christmas services included Christingle: 42 (10 children), Crib Service: 163 (63 children), Christmas Eve: 34 (2 children), Christmas Day: 108 (14 children).

Almost all services were an increase on last year.

Our Mothering Sunday café church was attended by 71 (15 children) while the family advent service was attended by around 23 (17 children). School services – the children held five services in church, including harvest and Christmas services and some individual RE lessons. Rev Fi Gwynn continues to hold Weekly Assemblies. We held 4 weddings, 5 baptisms, 1 confirmation and 4 funeral services at church, 1 funeral service at the crematorium, 4 full burial and 1 burial of ashes.

Our PCC had six full meetings in 2025, which all began with a reading and prayer, and the APCM in April. We include in our agendas, at most meetings, a main item of particular interest or challenge in addition to covering routine matters.

It was agreed at our January meeting our theme for the year would be 'building hope in God alone' as this remains central to our mission for the community we serve. The Church Development plan was revised this year facilitated by the Parish Needs Process, led by the Mission Enabler.

The fellowship offered through coffee and refreshments in the village hall after weekly services are much appreciated. Home group is well attended and with the Lent course provide an opportunity for fellowship and spiritual development. The website continues to be a source of information for events and services and provides a range of online content - recordings, meditations, sermons, intercessions, and children's activities. Our prayer triplets have continued and a prayer chain, which is much appreciated, and each month we pray for a different area of our village.

Our logbook and terrier are kept up to date. Risk assessments are reviewed annually, and we continue to monitor our safeguarding responsibility.

FINANCIAL REVIEW

Financial review

Unrestricted funds

The total receipts on ordinary unrestricted funds were £65,840 (2024: £72,975), as detailed in the financial statements. This is a slight decrease in comparison to 2024. However, the PCC was extremely grateful to receive a legacy in the year amounting to £2,551 (2024: £17,000). Expenditure amounted to £95,256 (2024: £73,653), together with losses on Investments of £462 (2024: £259 gain). This resulted in net expenditure on unrestricted funds of £29,878 for the year.

As a result, the unrestricted fund totalled £101,537 at 31st December 2025, of which the PCC has designated £823 for specific purposes as shown in note 16 of the accounts.

Restricted funds

The PCC was extremely grateful to receive grants from the Guildford Diocese (£4,400) and Friends of All Saints (£8,840) during the year in respect of repairing the Chancel Wall and removal of trees in the Churchyard respectively. All of these grants had been fully utilised on the works at 31 December 2025 and no balance remained to be carried forward (2024: £Nil).

Reserves policy

It is our policy to invest our funds balances with the CBF Church of England Deposit Fund and there was £50,000 in this fund at the end of the year.

We aim to maintain a minimum of 3 months' expenditure within this fund. Reserves overall have decreased by the net deficit in the year of £29,878 to £101,537.

Designated funds

The Vicar's discretionary fund paid out £560 in 2025 for the purpose of making small grants to individuals facing hardship. This leaves £823 available for future assistance.

ALL SAINTS GRAYSWOOD PCC

Report of the Trustees for the Year Ended 31 December 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Parochial Church Council of All Saints Church Grayswood (PCC) is a registered charity, number 1190786, and is controlled by the Church Representation Rules.

Recruitment and appointment of new trustees

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 to stand for election to the PCC.

Organisational structure

The PCC operates through one committee and the following teams for ministry and mission (each with a co-ordinator) which meet independently. All teams are responsible to the PCC; all are about ministry (serving the people of God in many different ways) and all are about mission (joining in with God's mission in the world in all its diversity).

Standing committee.

As the only committee required by law it has the power to transact the business of the PCC between meetings, subject to any directions given by the PCC. It is also responsible for forward planning, developing worship and corporate prayer.

Worship and Learning Teams

These teams co-ordinate music, prayer ministry, weekly house group and other study groups such as Lent and Advent, special services including family services.

Mission Teams

We have teams responsible for the newsletter to the village, the Autumn fair, special events and services, our regular toddler group and coffee morning, hospitality after the weekly service, special services or outreach events and an 'Ideas Forum'.

Pastoral Team

The team includes three pastoral assistants responsible for the pastoral needs of the parish and welcoming newcomers.

Maintenance Teams

Care of the church building, contents and grounds.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

ALL SAINTS GRAYSWOOD PCC

**Report of the Trustees
for the Year Ended 31 December 2025**

Approved by order of the board of trustees on 29 March 2026 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Revd F Gwynn', written in a cursive style.

Revd F Gwynn - Trustee

**Independent Examiner's Report to the Trustees of
All Saints Grayswood PCC**

Independent examiner's report to the trustees of All Saints Grayswood PCC

I report to the charity trustees on my examination of the accounts of All Saints Grayswood PCC (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.

This report is made solely to the Trustees, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might carry out an Independent Examination of the financial statements in accordance with the General Directions given by the Charity Commissioners and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and Charity's Trustees, as a body, for our work, for this report, or for the opinions we have formed.



James Holland-Leader FCA

Knox Cropper LLP
Chartered Accountants
Office Suite 1
Haslemere House
Lower Street
Haslemere
Surrey
GU27 2PE

Date: 31 March 2026

ALL SAINTS GRAYSWOOD PCC

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

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	58,022	13,240	71,262	63,748
Other trading activities	3	5,030	-	5,030	5,615
Investment income	4	2,788	-	2,788	3,612
Total		<u>65,840</u>	<u>13,240</u>	<u>79,080</u>	<u>72,975</u>
EXPENDITURE ON					
Raising funds		350	-	350	59
Charitable activities	5				
Charitable		<u>94,906</u>	<u>13,240</u>	<u>108,146</u>	<u>73,594</u>
Total		<u>95,256</u>	<u>13,240</u>	<u>108,496</u>	<u>73,653</u>
Net gains/(losses) on investments		<u>(462)</u>	-	<u>(462)</u>	<u>259</u>
NET INCOME/(EXPENDITURE)		(29,878)	-	(29,878)	(419)
RECONCILIATION OF FUNDS					
Total funds brought forward		131,415	-	131,415	131,834
TOTAL FUNDS CARRIED FORWARD		<u>101,537</u>	<u>-</u>	<u>101,537</u>	<u>131,415</u>

The notes form part of these financial statements

ALL SAINTS GRAYSWOOD PCC

Balance Sheet
31 December 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	12	31,160	-	31,160	35,612
Investments	13	11,099	-	11,099	11,561
		<u>42,259</u>	-	<u>42,259</u>	47,173
CURRENT ASSETS					
Debtors	14	3,858	-	3,858	3,613
Cash at bank and in hand		59,088	-	59,088	83,602
		<u>62,946</u>	-	<u>62,946</u>	87,215
CREDITORS					
Amounts falling due within one year	15	(3,668)	-	(3,668)	(2,973)
		<u>59,278</u>	-	<u>59,278</u>	84,242
NET CURRENT ASSETS					
		<u>101,537</u>	-	<u>101,537</u>	131,415
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>101,537</u>	-	<u>101,537</u>	131,415
NET ASSETS					
		<u>101,537</u>	-	<u>101,537</u>	131,415
FUNDS					
Unrestricted funds	16			<u>101,537</u>	131,415
TOTAL FUNDS					
				<u>101,537</u>	131,415

The financial statements were approved by the Board of Trustees and authorised for issue on 29 March 2026 and were signed on its behalf by:



Revd F Gwynn - Trustee



Mrs N Miller - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations' 'true and fair view' provisions, together with the Financial Reporting Standard Applicable in the United Kingdom and Republic of Ireland (FRS 102) and 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)'.

The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value.

The Charity constitutes a public benefit entity as defined by FRS 102.

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

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.

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.

Income from investments

Dividend and interest income are accounted for when received as is any income tax recoverable on such income.

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.

Church Activities

The diocesan parish contribution is accounted for when paid. Any parish contribution unpaid at 31st December is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the balance sheet.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 25% on cost and 10% - 25% Per Annum

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Office equipment - 25% on cost

Consecrated and benefited property of any kind is excluded from the accounts by section 10(2) to (4) of the Charities Act 2011.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Part of the unrestricted fund which the PCC has, at their discretion, set aside for a designated purpose. Designated funds are also used where donors have expressed a preference without imposing a trust. The funds so designated remain unrestricted since the PCC can remove the designation at any time

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

Investments

Investments are a form of basic financial investment and are initially recognised at their transaction value and subsequently measured at fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluations and disposals throughout the year.

Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value.

Current Assets

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

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

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Planned giving	28,248	29,004
Donations	11,151	1,864
Gift aid	6,337	7,420
Collections and other giving	7,994	6,613
Grants	13,240	-
Mission Giving	1,741	1,847
Legacies	<u>2,551</u>	<u>17,000</u>
	<u>71,262</u>	<u>63,748</u>

2. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	2025	2024
	£	£
Guildford Diocese Minor Repairs	4,400	-
Friends of All Saints	8,840	-
	<u>13,240</u>	<u>-</u>

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	2,267	3,891
Fees	2,763	1,724
	<u>5,030</u>	<u>5,615</u>

4. INVESTMENT INCOME

	2025	2024
	£	£
CBF Investment Fund Income	321	314
Deposit account interest	2,467	3,298
	<u>2,788</u>	<u>3,612</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6)	Grant funding of activities (see note 7)	Support costs (see note 8)	Totals
	£	£	£	£
Charitable	<u>40,813</u>	<u>5,451</u>	<u>61,882</u>	<u>108,146</u>

ALL SAINTS GRAYSWOOD PCC

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

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025	2024
	£	£
Diocesan Parish Share	30,208	29,136
Organist & Music	739	1,275
Cost of Services	2,763	1,724
Community/Ministry	3,805	3,450
Rental of Village Hall	3,298	2,602
	<u>40,813</u>	<u>38,187</u>

7. GRANTS PAYABLE

	2025	2024
	£	£
Charitable	<u>5,451</u>	<u>6,126</u>

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

	2025	2024
	£	£
CMS	427	506
Haslemere PCC	100	100
Grayswood School	2,850	3,687
Skillway	448	484
Crossways Counselling	472	390
Water Aid	106	-
Christians Against Poverty	394	467
Children's Society	119	-
RBL Poppy Appeal	85	-
	<u>5,001</u>	<u>5,634</u>

8. SUPPORT COSTS

	Finance	Expenditure Related to Church	Governance costs	Totals
	£	£	£	£
Charitable	<u>279</u>	<u>47,534</u>	<u>14,069</u>	<u>61,882</u>

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

8. **SUPPORT COSTS - continued**

Support costs, included in the above, are as follows:

Finance

	2025	2024
	Charitable	Total
	£	activities
		£
Bank charges	<u>279</u>	<u>(14)</u>

Expenditure related to church

	2025	2024
	Charitable	Total
	£	activities
		£
Insurance	3,048	2,932
Church running expenses	2,262	2,729
Upkeep of Churchyard	21,722	3,162
Repairs and renewals	16,050	2,838
Depreciation of tangible fixed assets	<u>4,452</u>	<u>4,452</u>
	<u>47,534</u>	<u>16,113</u>

Governance costs

	2025	2024
	Charitable	Total
	£	activities
		£
Administration	13,469	12,582
Independent examination	<u>600</u>	<u>600</u>
	<u>14,069</u>	<u>13,182</u>

9. **TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

10. **STAFF COSTS**

The average number of UK-contracted employees throughout the year, calculated on a full-time equivalent basis, was:

	2025	2024
	No.	No.
Administration	<u>1</u>	<u>1</u>
The costs of employing those staff were:	£	£
Wages and salaries	9,749	9,485
Social security costs	47	9
Pension costs	-	-
	<u>£9,808</u>	<u>£9,494</u>

No employee earned more than £60,000 per annum (2024: £Nil).

10. STAFF COSTS - continued

The trustees were reimbursed £446 (2024: £2,652) for expenses during the year.

The key management personnel of the charity comprise the trustees. The total remuneration of key management personnel during the year was £Nil (2024: £Nil).

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	63,748	-	63,748
Other trading activities	5,615	-	5,615
Investment income	<u>3,612</u>	<u>-</u>	<u>3,612</u>
Total	<u>72,975</u>	<u>-</u>	<u>72,975</u>
EXPENDITURE ON			
Raising funds	59	-	59
Charitable activities			
Charitable	<u>73,594</u>	<u>-</u>	<u>73,594</u>
Total	<u>73,653</u>	<u>-</u>	<u>73,653</u>
Net gains on investments	<u>259</u>	<u>-</u>	<u>259</u>
NET INCOME/(EXPENDITURE)	(419)	-	(419)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>131,834</u>	<u>-</u>	<u>131,834</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>131,415</u></u>	<u><u>-</u></u>	<u><u>131,415</u></u>

12. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Office equipment £	Totals £
COST			
At 1 January 2025 and 31 December 2025	<u>46,072</u>	<u>693</u>	<u>46,765</u>
DEPRECIATION			
At 1 January 2025	10,460	693	11,153
Charge for year	<u>4,452</u>	-	<u>4,452</u>
At 31 December 2025	<u>14,912</u>	<u>693</u>	<u>15,605</u>
NET BOOK VALUE			
At 31 December 2025	<u>31,160</u>	-	<u>31,160</u>
At 31 December 2024	<u>35,612</u>	-	<u>35,612</u>

13. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 January 2025	11,561
Revaluations	<u>(462)</u>
At 31 December 2025	<u>11,099</u>
NET BOOK VALUE	
At 31 December 2025	<u>11,099</u>
At 31 December 2024	<u>11,561</u>

There were no investment assets outside the UK.

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Income tax recoverable	962	1,159
Prepayments and accrued income	<u>2,896</u>	<u>2,454</u>
	<u>3,858</u>	<u>3,613</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other creditors	<u>3,668</u>	<u>2,973</u>

16. MOVEMENT IN FUNDS

	At 1.1.25 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	130,032	(29,318)	100,714
Vicar's Discretionary Fund	<u>1,383</u>	<u>(560)</u>	<u>823</u>
	<u>131,415</u>	<u>(29,878)</u>	<u>101,537</u>
TOTAL FUNDS	<u>131,415</u>	<u>(29,878)</u>	<u>101,537</u>

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	64,099	(92,955)	(462)	(29,318)
Mission Fund	1,741	(1,741)	-	-
Vicar's Discretionary Fund	<u>-</u>	<u>(560)</u>	<u>-</u>	<u>(560)</u>
	65,840	(95,256)	(462)	(29,878)
Restricted funds				
Tree works and Wall	8,840	(8,840)	-	-
Guildford Diocese	<u>4,400</u>	<u>(4,400)</u>	<u>-</u>	<u>-</u>
	<u>13,240</u>	<u>(13,240)</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS	<u>79,080</u>	<u>(108,496)</u>	<u>(462)</u>	<u>(29,878)</u>

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	129,959	73	130,032
Vicar's Discretionary Fund	<u>1,875</u>	<u>(492)</u>	<u>1,383</u>
	<u>131,834</u>	<u>(419)</u>	<u>131,415</u>
TOTAL FUNDS	<u>131,834</u>	<u>(419)</u>	<u>131,415</u>

16. 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	71,128	(71,314)	259	73
Mission Fund	1,847	(1,847)	-	-
Vicar's Discretionary Fund	-	(492)	-	(492)
	<u>72,975</u>	<u>(73,653)</u>	<u>259</u>	<u>(419)</u>
TOTAL FUNDS	<u>72,975</u>	<u>(73,653)</u>	<u>259</u>	<u>(419)</u>

Designated Funds

The Designated Funds represent monies set aside by the trustees to be used at their discretion. These consist of the Mission fund, from which collections for quarterly missions are paid, and the Vicar's discretionary fund for the purpose of making small grants to individuals facing hardship.

Restricted Funds

Guildford Diocese fund: This represents a grant received from the Guildford Diocese towards the cost of repairing the chancel wall.

Friends of All Saints Fund: This represents a grant received from The Friends of All Saints for the Upkeep of the Churchyard, specifically for the essential work identified for the removal of trees.

17. RELATED PARTY DISCLOSURES

Aggregate donations received without conditions from trustees amounted to £12,131 (2024: £9,799).

ALL SAINTS GRAYSWOOD PCC**Detailed Statement of Financial Activities
for the Year Ended 31 December 2025**

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Planned giving	28,248	29,004
Donations	11,151	1,864
Gift aid	6,337	7,420
Collections and other giving	7,994	6,613
Grants	13,240	-
Mission Giving	1,741	1,847
Legacies	<u>2,551</u>	<u>17,000</u>
	71,262	63,748
Other trading activities		
Fundraising events	2,267	3,891
Fees	<u>2,763</u>	<u>1,724</u>
	5,030	5,615
Investment income		
CBF Investment Fund Income	321	314
Deposit account interest	<u>2,467</u>	<u>3,298</u>
	2,788	3,612
Total incoming resources	79,080	72,975
EXPENDITURE		
Raising donations and legacies		
Fundraising events	350	59
Charitable activities		
Diocesan Parish Share	30,208	29,136
Organist & Music	739	1,275
Cost of Services	2,763	1,724
Community/Ministry	3,805	3,450
Rental of Village Hall	3,298	2,602
Grants to institutions	5,001	5,634
Grants to individuals	<u>450</u>	<u>492</u>
	46,264	44,313
Ministry costs		
Finance		
Bank charges	279	(14)
Expenditure Related to Church		
Insurance	3,048	2,932
Carried forward	3,048	2,932

This page does not form part of the statutory financial statements

ALL SAINTS GRAYSWOOD PCC

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

	2025 £	2024 £
Expenditure Related to Church		
Brought forward	3,048	2,932
Church running expenses	2,262	2,729
Upkeep of Churchyard	21,722	3,162
Repairs and renewals	16,050	2,838
Depreciation of tangible fixed assets	4,452	4,452
	47,534	16,113
Governance costs		
Administration	13,469	12,582
Independent examination	600	600
	14,069	13,182
Total resources expended	108,496	73,653
Net expenditure	(29,416)	(678)

This page does not form part of the statutory financial statements

ALL SAINTS GRAYSWOOD PCC

England & Wales - Charity number 1190786

Accounts

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2024
for
ALL SAINTS GRAYSWOOD PCC**



ALL SAINTS GRAYSWOOD PCC

**Contents of the Financial Statements
for the Year Ended 31 December 2024**

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 to 18
Detailed Statement of Financial Activities	19 to 20

ALL SAINTS GRAYSWOOD PCC

**Reference and Administrative Details
for the Year Ended 31 December 2024**

TRUSTEES	Revd F Gwynn Associate Priest, All Saints Grayswood Revd E Collins Assistant Priest, Haslemere & Grayswood Mrs J Holmes Church Warden (Vice Chair) R J McLean Church Warden A Ramsden Deanery Representative Miss A Wheeler Deanery Representative Mrs N Miller Treasurer Mrs T Garland Secretary Mrs A P Guidi (resigned 21.4.24) Mrs S Hatherall-Good (resigned 21.4.24) Mrs P Hollins-McLean D Hutton Mrs D Mordin Mrs J White C Webb
PRINCIPAL ADDRESS	The Church Office All Saints Parish Church Grayswood Road Grayswood Surrey GU27 2DJ
REGISTERED CHARITY NUMBER	1190786
INDEPENDENT EXAMINER	Knox Cropper LLP Chartered Accountants Office Suite 1 Haslemere House Lower Street Haslemere Surrey GU27 2PE
PRIESTS	Revd Fiona Gwynn, Associate Priest All Saints Grayswood Revd Elaine Collins, Assistant Priest Haslemere and Grayswood.
BANKERS	Lloyds Bank Lewisham (309089) Branch PO Box 1000 BX1 1LT

ALL SAINTS GRAYSWOOD PCC

Report of the Trustees for the Year Ended 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).

All Saints Church, Grayswood Road, Grayswood, Haslemere GU27 2DJ is part of the United Benefice of Haslemere (St Bartholomew and St Christopher) and Grayswood, in the Diocese of Guildford. All Saints Grayswood PCC is a charity registered with the Charity Commission (Registered charity number 1190786).

OBJECTIVES AND ACTIVITIES

Objectives and activities

All Saints PCC is responsible for co-operating with the Associate Priest Revd. Fiona Gywnn and Assistant Priest Revd Elaine Collins in promoting the parish of Grayswood the whole mission of the church - pastoral, evangelistic, social and ecumenical. Our vision statement is "**For God, for one another, for the world**".

We seek to reach out to, and serve all who live in the village, as well as those who live beyond the parish boundary who are regular worshippers at All Saints, and to demonstrate God's love and generosity in various ways. We compile, edit and print a monthly newsletter, The Grayswood Runner, which is delivered to every house in the village (380 copies), and through this we communicate both church and village activities. The Friends of All Saints (who fundraise for the maintenance of the church) organise various social fundraising activities, which attract members of the community who are not regular worshippers. The popular jazz concert returned in October. The weekly parent/carer and toddler group in the village hall and the monthly coffee, cake and chat in the village club continue to be well supported. Fi, our Associate Priest, is a Governor of the school, takes weekly assemblies and oversees the RE curriculum. Five services were held in the church this year including harvest, Christmas, the end of term school service and some individual RE lessons.

Our focus for 2024 was 'awakening new hope' as this is relevant to our church development plan. We continue to reach out to the local community and the needs bank is well supported. A weekly email, including the newsheet, and the website are valuable sources of up to date information. Weekly services continue to be available on zoom for those unable to attend. There were increased numbers at the Christmas and Easter services. The first family service celebrated Advent and 50 attended (20 children). A village Harvest celebration included a paella lunch, a pet service was very popular with 20 dogs and a snake in attendance and the advent windows celebrated the theme 'follow the star.'

Grantmaking

During the year we support four main missions, one in each quarter of the year. Crossways counselling (a local charity supporting those with mental health needs), Skillway (a local charity that provides vocation training workshops for young people), and CMS and our fourth quarter is changed each year. This year we again supported Christians Against Poverty as the PCC felt many continue to struggle with the cost of living. Each year we give a grant to Grayswood primary school, the school children are given a bible when they leave and last year funded a trip to Wintershall. In addition, we supported the Haslemere food bank, the Royal British Legion and the Childrens' Society.

Volunteers

We would like to thank all the volunteers who work so hard to make our church the welcoming, friendly and caring community that it is.

Our housekeeping costs are covered by donations and fundraising events. The popular spring and Christmas fairs were well supported. We are grateful too to our buildings and grounds team who keep and care for the church and churchyard, and the volunteers who look after the Garden of Remembrance. We very much appreciate the Friends who financially support us in the maintenance and improvement of the church building and all who give generously during the year.

ACHIEVEMENT AND PERFORMANCE

Review of the year

There are 82 members on our electoral roll, 53 reside in the parish. The Church of England now records Worshipping Community, acknowledging that not everyone comes every Sunday. Our Worshipping Community increased slightly to 80 adults and 6 children and includes those who join us on our broadcast service via Zoom.

We celebrated Easter with 96 worshipping in church (17 children) and a further 6 on zoom.

Our Christmas services included Christingle with Crib Service: 100 (41 children), Christmas Eve: 39, Christmas Day: 110 (16 children). These numbers are all an increase on last year. The first family advent service was attended by 50 (20 children).

School services - the children held five services in church, including harvest and Christmas services and some individual RE lessons. Rev Fi Gwynn continues to hold Weekly Assemblies.

We held 2 weddings, 2 baptisms and 1 funeral service at church, 4 funeral services at the crematorium, 1 full burial and 1 burial of ashes.

Our PCC had five full meetings in 2024, which all began with a reading and prayer, and the APCM in April. We include in our agendas, at most meetings, a main item of particular interest or challenge in addition to covering routine matters.

It was agreed at our January meeting our theme for the year would continue to be 'awakening new hope' as this remains relevant to our church development plan. This was reviewed at the July meeting.

The fellowship offered through coffee and refreshments in the village hall after weekly services is much appreciated. The Home Group is well attended and, with the Lent course, provides an opportunity for fellowship and spiritual development.

The website continues to be a source of information for events and services and provides a range of online content - recordings, meditations, sermons, intercessions, and children's activities. Our prayer triplets have continued and a prayer chain, which is much appreciated, and each month we pray for a different area of our village.

Our Logbook and Terrier are kept up to date. Risk assessments are reviewed annually and we continue to monitor our safeguarding responsibility.

FINANCIAL REVIEW

Financial review

Unrestricted funds

The total receipts on ordinary unrestricted funds were £72,975 (2023: £75,852), as detailed in the financial statements. This is a slight decrease in comparison to 2023 resulting from a decline in donations. However, the PCC was extremely grateful to receive three legacies in the year amounting to £17,000. Expenditure amounted to £73,653 (2023: £110,737), together with gains on Investments of £259 (2023: £980). This resulted in net expenditure on unrestricted funds of £419 for the year.

As a result, the unrestricted fund totalled £131,415 at 31st December 2024, of which the PCC has designated £1,383 for specific purposes as shown in note 16 of the accounts.

We aim to tithe our income by making grants to various charities.

Restricted funds

No restricted income was received in the year.

Reserves policy

It is our policy to invest our funds balances with the CBF Church of England Deposit Fund and there was £60,000 in this fund at the end of the year.

We aim to maintain a minimum of 3 months' expenditure within this fund. Reserves overall have decreased by the net deficit in the year of £419 to £131,415.

Designated funds

The Vicar's discretionary fund paid out £492 in small grants to individuals facing hardship. This leaves £1,383 available for future assistance.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Parochial Church Council of All Saints Church Grayswood (PCC) is a registered charity, number 1190786, and is controlled by the Church Representation Rules.

Recruitment and appointment of new trustees

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 to stand for election to the PCC.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The PCC operates through one committee and the following teams for ministry and mission (each with a co-ordinator) which meet independently. All teams are responsible to the PCC, all are about ministry (serving the people of God in many different ways) and all are about mission (joining in with God's mission in the world in all its diversity).

Standing committee.

As the only committee required by law it has the power to transact the business of the PCC between meetings, subject to any directions given by the PCC. It is also responsible for forward planning, developing worship and corporate prayer.

Worship and Learning Teams

These teams co-ordinate music, prayer ministry, weekly house group and other study groups such as Lent and Advent, special services including family services.

Mission Teams

We have teams responsible for the newsletter to the village, Spring and Autumn fayres, special events and services, our regular toddler group and coffee morning, hospitality after the weekly service, special services or outreach events and an 'Ideas Forum'.

Pastoral Team

The team includes three pastoral assistants responsible for the pastoral needs of the parish and welcoming newcomers.

Maintenance Teams

Care of the church building, contents and grounds.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees 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 and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

ALL SAINTS GRAYSWOOD PCC

**Report of the Trustees
for the Year Ended 31 December 2024**

Approved by order of the board of trustees on and signed on its behalf by:

.....
Mrs J Holmes - Trustee

Independent examiner's report to the trustees of All Saints Grayswood PCC

I report to the charity trustees on my examination of the accounts of All Saints Grayswood PCC (the Trust) for the year ended 31 December 2024.

This report is made solely to the Trustees, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might carry out an Independent Examination of the financial statements in accordance with the General Directions given by the Charity Commissioners and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and Charity's Trustees, as a body, for our work, for this report, or for the opinions we have formed.

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.

James Holland-Leader FCA

Knox Cropper LLP
Chartered Accountants
Office Suite 1
Haslemere House
Lower Street
Haslemere
Surrey
GU27 2PE

Date:

ALL SAINTS GRAYSWOOD PCC

Statement of Financial Activities
for the Year Ended 31 December 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	63,748	-	63,748	65,386
Other trading activities	3	5,615	-	5,615	6,197
Investment income	4	3,612	-	3,612	4,269
Total		<u>72,975</u>	-	<u>72,975</u>	<u>75,852</u>
EXPENDITURE ON					
Raising funds		59	-	59	927
Charitable activities	5	<u>73,594</u>	-	<u>73,594</u>	<u>109,810</u>
Total		<u>73,653</u>	-	<u>73,653</u>	<u>110,737</u>
Net gains on investments		<u>259</u>	-	<u>259</u>	<u>980</u>
NET INCOME/(EXPENDITURE)		(419)	-	(419)	(33,905)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>131,834</u>	-	<u>131,834</u>	<u>165,739</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>131,415</u></u>	-	<u><u>131,415</u></u>	<u><u>131,834</u></u>

The notes form part of these financial statements

ALL SAINTS GRAYSWOOD PCC

Balance Sheet
31 December 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	12	35,612	-	35,612	40,064
Investments	13	<u>11,561</u>	-	<u>11,561</u>	<u>11,303</u>
		47,173	-	47,173	51,367
CURRENT ASSETS					
Debtors	14	3,613	-	3,613	6,658
Cash at bank and in hand		<u>83,602</u>	-	<u>83,602</u>	<u>86,191</u>
		87,215	-	87,215	92,849
CREDITORS					
Amounts falling due within one year	15	<u>(2,973)</u>	-	<u>(2,973)</u>	<u>(12,382)</u>
NET CURRENT ASSETS		<u>84,242</u>	-	<u>84,242</u>	<u>80,467</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>131,415</u>	-	<u>131,415</u>	<u>131,834</u>
NET ASSETS		<u>131,415</u>	-	<u>131,415</u>	<u>131,834</u>
FUNDS	16				
Unrestricted funds				<u>131,415</u>	<u>131,834</u>
TOTAL FUNDS				<u>131,415</u>	<u>131,834</u>

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

.....
J Holmes - Trustee

.....
N Miller - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations' 'true and fair view' provisions, together with the Financial Reporting Standard Applicable in the United Kingdom and Republic of Ireland (FRS 102) and 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)'.

The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value.

The Charity constitutes a public benefit entity as defined by FRS 102.

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

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.

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.

Income from investments

Dividend and interest income are accounted for when received as is any income tax recoverable on such income.

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.

1. **ACCOUNTING POLICIES - continued**

Expenditure

The diocesan parish contribution is accounted for when paid. Any parish contribution unpaid at 31st December is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the balance sheet.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 25% on cost and 10% - 25% Per Annum

Office equipment - 25% on cost

Consecrated and beneficed property of any kind is excluded from the accounts by section 10(2) to (4) of the Charities Act 2011.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Part of the unrestricted fund which the PCC has, at their discretion, set aside for a designated purpose. Designated funds are also used where donors have expressed a preference without imposing a trust. The funds so designated remain unrestricted since the PCC can remove the designation at any time

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

Investments

Investments are a form of basic financial investment and are initially recognised at their transaction value and subsequently measured at fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluations and disposals throughout the year.

Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value.

Current Assets

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

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

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Planned giving	29,004	27,169
Donations	1,864	16,814
Gift aid	7,420	9,697
Collections and other giving	6,613	8,837
Mission Giving	1,847	869
Legacies	<u>17,000</u>	<u>2,000</u>
	<u>63,748</u>	<u>65,386</u>

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising events	3,891	4,396
Fees	<u>1,724</u>	<u>1,801</u>
	<u>5,615</u>	<u>6,197</u>

4. INVESTMENT INCOME

	2024	2023
	£	£
CBF Investment Fund Income	314	309
Deposit account interest	<u>3,298</u>	<u>3,960</u>
	<u>3,612</u>	<u>4,269</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6)	Grant funding of activities (see note 7)	Support costs (see note 8)	Totals
	£	£	£	£
Charitable	<u>38,187</u>	<u>6,126</u>	<u>29,281</u>	<u>73,594</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024	2023
	£	£
Diocesan Parish Share	29,136	28,460
Organist & Music	1,275	1,349
Cost of Services	1,724	1,801
Community/Ministry	3,450	1,834
Rental of Village Hall	<u>2,602</u>	<u>2,647</u>
	<u>38,187</u>	<u>36,091</u>

7. GRANTS PAYABLE

	2024	2023
	£	£
Charitable	<u>6,126</u>	<u>13,964</u>

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

	2024	2023
	£	£
CMS	506	425
Haslemere PCC	100	100
Grayswood Nursery	-	250
Grayswood School	3,687	5,186
Skillway	484	5,600
Royal British Legion	-	154
Crossways Counselling	390	952
Water Aid	-	100
Haslemere Foodbank	-	500
Bliss	-	50
Christians Against Poverty	<u>467</u>	<u>592</u>
	<u>5,634</u>	<u>13,909</u>

8. SUPPORT COSTS

	Finance	Expenditure Related to Church	Governance costs	Totals
	£	£	£	£
Charitable	<u>(14)</u>	<u>16,113</u>	<u>13,182</u>	<u>29,281</u>

8. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

Finance

	2024	2023
	Charitable	Total
	£	activities
	£	£
Bank charges	<u>(14)</u>	<u>32</u>

Expenditure related to church

	2024	2023
	Charitable	Total
	£	activities
	£	£
Insurance	2,932	2,827
Church running expenses	2,729	2,599
Upkeep of Churchyard	3,162	33,466
Repairs and renewals	2,838	3,099
Depreciation of tangible fixed assets	<u>4,452</u>	<u>4,721</u>
	<u>16,113</u>	<u>46,712</u>

Governance costs

	2024	2023
	Charitable	Total
	£	activities
	£	£
Administration	12,582	12,221
Independent examination	600	600
Legal and professional fees	<u>-</u>	<u>190</u>
	<u>13,182</u>	<u>13,011</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

10. STAFF COSTS

The average number of UK-contracted employees throughout the year, calculated on a full-time equivalent basis, was:

	2024	2023
	No.	No.
Administration	<u>1</u>	<u>1</u>
The costs of employing those staff were:	£	£
Wages and salaries	9,485	8,736
Social security costs	9	4
Pension costs	<u>-</u>	<u>-</u>

10. STAFF COSTS - continued£9,494£8,740

No employee earned more than £60,000 per annum (2023: £Nil).

The trustees were reimbursed £2,652 (2023: £3,943) for expenses during the year.

The key management personnel of the charity comprise the trustees. The total remuneration of key management personnel during the year was £Nil (2023: £Nil).

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	65,386	-	65,386
Other trading activities	6,197	-	6,197
Investment income	<u>4,269</u>	<u>-</u>	<u>4,269</u>
Total	<u>75,852</u>	<u>-</u>	<u>75,852</u>
EXPENDITURE ON			
Raising funds	927	-	927
Charitable activities			
Charitable	<u>109,810</u>	<u>-</u>	<u>109,810</u>
Total	<u>110,737</u>	<u>-</u>	<u>110,737</u>
Net gains on investments	<u>980</u>	<u>-</u>	<u>980</u>
NET INCOME/(EXPENDITURE)	(33,905)	-	(33,905)
Transfers between funds	<u>2,050</u>	<u>(2,050)</u>	<u>-</u>
Net movement in funds	(31,855)	(2,050)	(33,905)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>163,689</u>	<u>2,050</u>	<u>165,739</u>
TOTAL FUNDS CARRIED FORWARD	<u>131,834</u>	<u>-</u>	<u>131,834</u>

12. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Office equipment £	Totals £
COST			
At 1 January 2024 and 31 December 2024	<u>46,072</u>	<u>693</u>	<u>46,765</u>
DEPRECIATION			
At 1 January 2024	6,008	693	6,701
Charge for year	<u>4,452</u>	<u>-</u>	<u>4,452</u>
At 31 December 2024	<u>10,460</u>	<u>693</u>	<u>11,153</u>
NET BOOK VALUE			
At 31 December 2024	<u>35,612</u>	<u>-</u>	<u>35,612</u>
At 31 December 2023	<u>40,064</u>	<u>-</u>	<u>40,064</u>

13. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 January 2024	11,303
Revaluations	<u>258</u>
At 31 December 2024	<u>11,561</u>
NET BOOK VALUE	
At 31 December 2024	<u>11,561</u>
At 31 December 2023	<u>11,303</u>

There were no investment assets outside the UK.

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Income tax recoverable	1,159	819
Prepayments and accrued income	<u>2,454</u>	<u>5,839</u>
	<u>3,613</u>	<u>6,658</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other creditors	<u>2,973</u>	<u>12,382</u>

16. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	129,959	73	130,032
Vicar's Discretionary Fund	<u>1,875</u>	<u>(492)</u>	<u>1,383</u>
	<u>131,834</u>	<u>(419)</u>	<u>131,415</u>
TOTAL FUNDS	<u>131,834</u>	<u>(419)</u>	<u>131,415</u>

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	71,128	(71,314)	259	73
Mission Fund	1,847	(1,847)	-	-
Vicar's Discretionary Fund	-	<u>(492)</u>	-	<u>(492)</u>
	<u>72,975</u>	<u>(73,653)</u>	<u>259</u>	<u>(419)</u>
TOTAL FUNDS	<u>72,975</u>	<u>(73,653)</u>	<u>259</u>	<u>(419)</u>

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General fund	161,714	(33,805)	2,050	129,959
Vicar's Discretionary Fund	<u>1,975</u>	<u>(100)</u>	-	<u>1,875</u>
	163,689	(33,905)	2,050	131,834
Restricted funds				
Reservation of Graves Fund	2,050	-	(2,050)	-
	<u>165,739</u>	<u>(33,905)</u>	<u>-</u>	<u>131,834</u>
TOTAL FUNDS	<u>165,739</u>	<u>(33,905)</u>	<u>-</u>	<u>131,834</u>

16. 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	74,983	(109,768)	980	(33,805)
Mission Fund	869	(869)	-	-
Vicar's Discretionary Fund	-	(100)	-	(100)
	<u>75,852</u>	<u>(110,737)</u>	<u>980</u>	<u>(33,905)</u>
TOTAL FUNDS	<u><u>75,852</u></u>	<u><u>(110,737)</u></u>	<u><u>980</u></u>	<u><u>(33,905)</u></u>

Designated Funds

The Designated Funds represent monies set aside by the trustees to be used at their discretion. These consist of the Mission fund, from which collections for quarterly missions are paid, and the Vicar's discretionary fund for the purpose of making small grants to individuals facing hardship.

17. RELATED PARTY DISCLOSURES

Aggregate donations received without conditions from trustees amounted to £9,799 (2023: £9,167).

ALL SAINTS GRAYSWOOD PCC

Detailed Statement of Financial Activities
for the Year Ended 31 December 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Planned giving	29,004	27,169
Donations	1,864	16,814
Gift aid	7,420	9,697
Collections and other giving	6,613	8,837
Mission Giving	1,847	869
Legacies	<u>17,000</u>	<u>2,000</u>
	63,748	65,386
Other trading activities		
Fundraising events	3,891	4,396
Fees	<u>1,724</u>	<u>1,801</u>
	5,615	6,197
Investment income		
CBF Investment Fund Income	314	309
Deposit account interest	<u>3,298</u>	<u>3,960</u>
	<u>3,612</u>	<u>4,269</u>
Total incoming resources	72,975	75,852
EXPENDITURE		
Raising donations and legacies		
Fundraising events	59	927
Charitable activities		
Diocesan Parish Share	29,136	28,460
Organist & Music	1,275	1,349
Cost of Services	1,724	1,801
Community/Ministry	3,450	1,834
Rental of Village Hall	2,602	2,647
Grants to institutions	5,634	13,864
Grants to individuals	<u>492</u>	<u>100</u>
	44,313	50,055
Ministry costs		
Finance		
Bank charges	(14)	32
Expenditure Related to Church		
Insurance	2,932	2,827
Carried forward	<u>2,932</u>	<u>2,827</u>

This page does not form part of the statutory financial statements

ALL SAINTS GRAYSWOOD PCC

Detailed Statement of Financial Activities
for the Year Ended 31 December 2024

	2024 £	2023 £
Expenditure Related to Church		
Brought forward	2,932	2,827
Church running expenses	2,729	2,599
Upkeep of Churchyard	3,162	33,466
Repairs and renewals	2,838	3,099
Depreciation of fixtures and fittings	4,452	4,547
Depreciation of office equipment	-	174
	16,113	46,712
Governance costs		
Administration	12,582	12,221
Independent examination	600	600
Legal and professional fees	-	190
	13,182	13,011
Total resources expended	73,653	110,737
Net expenditure	(678)	(34,885)

This page does not form part of the statutory financial statements

ALL SAINTS GRAYSWOOD PCC

England & Wales - Charity number 1190786

Accounts

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2023**



ALL SAINTS GRAYSWOOD PCC

**Contents of the Financial Statements
for the Year Ended 31 December 2023**

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 17
Detailed Statement of Financial Activities	18 to 19

ALL SAINTS GRAYSWOOD PCC

**Reference and Administrative Details
for the Year Ended 31 December 2023**

TRUSTEES

Revd F Gwynn Associate Priest, All Saints Grayswood
Revd E Collins Assistant Priest, Haslemere & Grayswood
Mrs J Holmes Church Warden
R J McLean Church Warden
A Ramsden Deanery Representative
Miss A Wheeler Deanery Representative
Mrs N Miller Treasurer
Mrs T Garland Secretary
Mrs A P Guidi
Mrs S Hatherall-Good
Mrs P Hollins-McLean
D Hutton
Mrs D Mordin
Mrs J White
C Webb (appointed 23.4.23)

PRINCIPAL ADDRESS

The Church Office
All Saints Parish Church
Grayswood Road
Grayswood
Surrey
GU27 2DJ

**REGISTERED CHARITY
NUMBER**

1190786

INDEPENDENT EXAMINER

Knox Cropper LLP
Chartered Accountants
Office Suite 1
Haslemere House
Lower Street
Haslemere
Surrey
GU27 2PE

BANKERS

Lloyds Bank
Lewisham (309089) Branch
PO Box 1000
BX1 1LT

ASSOCIATE PRIESTS

Revd Fiona Gwynn, Associate Priest All Saints
Grayswood
Revd Elaine Collins, Assistant Priest Haslemere and
Grayswood

ALL SAINTS GRAYSWOOD PCC

Report of the Trustees for the Year Ended 31 December 2023

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. 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).

All Saints Church, Grayswood Road, Grayswood, Haslemere GU27 2DJ is part of the United Benefice of Haslemere (St Bartholomew and St Christopher) and Grayswood, in the Diocese of Guildford. All Saints Grayswood PCC is a charity registered with the Charity Commission (Registered charity number 1190786).

OBJECTIVES AND ACTIVITIES

Objectives and activities

All Saints PCC is responsible for co-operating with the Associate Minister Revd. Fiona Gywnn and Assistant Priest Revd Elaine Collins in promoting the parish of Grayswood the whole mission of the church - pastoral, evangelistic, social, and ecumenical. Our vision statement is "**For God, for one another, for the world**".

We seek to reach out to, and serve all who live in the village, as well as those who live beyond the parish boundary who are regular worshippers at All Saints, and to demonstrate God's love and generosity in various ways. We compile, edit and print a monthly newsletter (The Grayswood Runner) which is delivered to every house in the village, and through this we communicate both church and village activities. The Friends of All Saints (who fundraise for the maintenance of the church) organise various social fundraising activities, which attract members of the community who are not regular worshippers. The popular village Open Gardens was held in June and a very successful quiz evening took place in October. The weekly parent/carer and toddler group in the village hall and the monthly coffee, cake and chat in the village club continue to be well supported. Fi, our Associate Priest, is a Governor of the school, takes weekly assemblies and oversees the RE curriculum. Six services were held in the church this year including harvest, Christmas, the end of term school service and some individual RE lessons.

Our focus for 2023 was 'awakening new hope' as this is relevant to our church development plan. We continue to reach out to the local community and the needs bank is well supported. A weekly email, including the newssheet, and the website are valuable sources of up to date information. Weekly services continue to be available on zoom for those unable to attend. Christmas and Easter services were well attended. A village Harvest celebration was held at Imbhams farm, a pet service was very popular with 20 dogs and 2 ponies in attendance and a poetry competition was held during Advent with creative poems being published each day.

Grantmaking

During the year we support three main missions, one in each quarter of the year. Crossways counselling (a local charity supporting those with mental health needs), Skillway (a local charity that provides vocation training workshops for young people), and CMS and our fourth quarter is changed each year. This year we supported Christians Against Poverty who helps those struggling with the cost of living crisis. Each year we support Grayswood primary school and Grayswood nursery. All primary school children are given a bible when they leave. A donation of £3000 was made to the school for new phonics books and £5000 to Skillway, from the legacy received in 2022. In addition we supported the Haslemere food bank, the Royal British Legion, the Childrens' Society and Water Aid.

Volunteers

We would like to thank all the volunteers who work so hard to make our church the welcoming, friendly and caring community that it is.

Our housekeeping costs are covered by donations and fundraising events. The popular spring and Christmas fayres were well supported. We are grateful too to our buildings and grounds team who keep and care for the church and churchyard, and the volunteers who look after the Garden of Remembrance. We very much appreciate the Friends who financially support us in the maintenance and improvement of the church building and all who give generously during the year.

ACHIEVEMENT AND PERFORMANCE

Review of the year

There are 87 members on our electoral roll. The Church of England now records Worshipping Community, acknowledging that not everyone comes every Sunday. Our Worshipping Community remains around 74 adults and 6 children and includes those who join us on our broadcast service via Zoom.

We celebrated Easter with 82 worshipping in church and a further 4 on zoom. Our Christmas services were once again held in church and online: Christingle with Crib Service: 100 adults and 80 children, Christmas Eve: 26, Christmas Day: 76. These numbers are all an increase on last year.

School services – the children held six services in church, including harvest and Christmas services and some individual RE lessons. Rev Fi Gwynn continues to hold Weekly Assemblies.

We held 3 weddings, 4 baptisms and 2 funeral services at church, 4 funeral services at the crematorium and 2 full burials/burials of ashes. The number of baptisms is lower than last year (10) but this may reflect the Covid restrictions of the previous year, 2022.

Our PCC had six full meetings in 2023 which all began with a reading and prayer. The January meeting was held via zoom to save heating costs. We include in our agendas, at most meetings, a main item of particular interest or challenge in addition to covering routine matters. It was agreed at our January meeting our theme for the year would be ‘awakening new hope’ as this is relevant to our church development plan.

The fellowship offered through coffee and refreshments in the village hall after weekly services are much appreciated. Home group is well attended and with the Lent course provide an opportunity for fellowship and spiritual development. The website continues to be a source of information for events and services and provides a range of online content - recordings, meditations, sermons, intercessions, and children’s activities. Our prayer triplets have continued and a prayer chain, which is much appreciated, and each month we pray for a different area of our village.

Our logbook and terrier are kept up to date. Risk assessments are reviewed annually and we continue to monitor our safeguarding responsibility.

ALL SAINTS GRAYSWOOD PCC

Report of the Trustees for the Year Ended 31 December 2023

FINANCIAL REVIEW

Financial review

Unrestricted funds

The total receipts on ordinary unrestricted funds were £75,852 (2022: £220,017), as detailed in the financial statements. The decline in income was largely the result of a generous legacy received in 2022 amounting to £156,023. Expenditure amounted to £109,810 (2022: £102,426), together with gains on Investments of £927 (2022: losses of £1,370). After transfers from restricted funds of £2,050, this resulted in net expenditure on unrestricted funds of £31,855 for the year.

As a result, the unrestricted fund totalled £131,834 at 31st December 2023, of which the PCC has designated £1,875 for specific purposes as shown in note 16 of the accounts.

We aim to tithe our income by making grants to various charities. In 2023 we have given to Christians Against Poverty, Crossways Counselling Service, the Church Mission Society (to support our link missionary, Katia Rocks), Grayswood Primary School and Skillway. We also make periodic donations of collections from special services, for example, the Harvest collection to Water Aid.

We were very fortunate to receive a substantial legacy in 2022 which has enabled us to upgrade the paths to church to improve access, particularly for people with limited mobility. This work has cost over £30,000, but we received a generous donation of £15,000 from the Friends of All Saints. The legacy has also funded installation of a new audio-visual system which amounted to 44,516. This has improved the sound quality for everyone in church and those joining services by Zoom. It can also provide back up if an organist is not available.

Restricted funds

No restricted income was received in the year.

Reserves policy

It is our policy to invest our funds balances with the CBF Church of England Deposit Fund and there was £66,250 in this fund at the end of the year.

We aim to maintain a minimum of 3 months' expenditure within this fund. Reserves overall have decreased by the net surplus in the year of £33,905 to £131,834.

Designated funds

The Vicar's discretionary fund paid out £100 for the purpose of making small grants to individuals facing hardship. This leaves £1,875 available for future assistance.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Parochial Church Council of All Saints Church Grayswood (PCC) is a registered charity, number 1190786, and is controlled by the Church Representation Rules.

Recruitment and appointment of new trustees

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 to stand for election to the PCC.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The PCC operates through one committee and through the following teams for ministry and mission (each with a co-ordinator) which meet between full PCC meetings. All teams are answerable to the PCC, all are about ministry (serving the people of God in many different ways) and all are about mission (joining in with God's mission in the world in all its diversity).

Standing Committee:

As the only committee required by law it has power to transact the business of the PCC between its meetings, subject to any directions given by the PCC. It is also responsible for forward planning and developing worship and corporate prayer.

Worship and Learning Teams:

These teams cover Sunday school, music, prayer ministry, home groups, and special services.

Mission Teams:

We have teams responsible for our newsletter to the village, Autumn and Spring fayres, special events and services, Alpha or similar courses, hospitality on behalf of the church and for other outreach events and liaising with our school.

Pastoral Teams:

These teams, with our three pastoral assistants, have a particular responsibility for the pastoral needs of the parish. Representatives cover each road in the parish and electoral roll members who live outside the parish, ensuring that any particular needs are addressed, and that newcomers are welcomed. In addition they organise Harvest gifts, occasional offices and care for church members.

Maintenance Teams:

Finance, care of the church building, its contents and grounds, and disability needs are covered by these teams.

Approved by order of the board of trustees on 26 March 2024 and signed on its behalf by:

.....
Mrs J Holmes - Trustee

**Independent Examiner's Report to the Trustees of
All Saints Grayswood PCC**

Independent examiner's report to the trustees of All Saints Grayswood PCC

I report to the charity trustees on my examination of the accounts of All Saints Grayswood PCC (the Trust) for the year ended 31 December 2023.

This report is made solely to the Trustees, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might carry out an Independent Examination of the financial statements in accordance with the General Directions given by the Charity Commissioners and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and Charity's Trustees, as a body, for our work, for this report, or for the opinions we have formed.

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.

James Holland-Leader FCA

Knox Cropper LLP
Chartered Accountants
Office Suite 1
Haslemere House
Lower Street
Haslemere
Surrey
GU27 2PE

Date:

ALL SAINTS GRAYSWOOD PCC

**Statement of Financial Activities
for the Year Ended 31 December 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	65,386	-	65,386	210,482
Other trading activities	3	6,197	-	6,197	7,975
Investment income	4	4,269	-	4,269	1,560
Total		<u>75,852</u>	<u>-</u>	<u>75,852</u>	<u>220,017</u>
EXPENDITURE ON					
Raising funds		927	-	927	311
Charitable activities	5				
Charitable		<u>109,810</u>	<u>-</u>	<u>109,810</u>	<u>106,989</u>
Total		<u>110,737</u>	<u>-</u>	<u>110,737</u>	<u>107,300</u>
Net gains/(losses) on investments		<u>980</u>	<u>-</u>	<u>980</u>	<u>(1,370)</u>
NET INCOME/(EXPENDITURE)		(33,905)	-	(33,905)	111,347
Transfers between funds	16	<u>2,050</u>	<u>(2,050)</u>	<u>-</u>	<u>-</u>
Net movement in funds		(31,855)	(2,050)	(33,905)	111,347
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>163,689</u>	<u>2,050</u>	<u>165,739</u>	<u>54,392</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>131,834</u></u>	<u><u>-</u></u>	<u><u>131,834</u></u>	<u><u>165,739</u></u>

The notes form part of these financial statements

ALL SAINTS GRAYSWOOD PCC

**Balance Sheet
31 December 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	12	40,064	-	40,064	269
Investments	13	11,303	-	11,303	10,323
		51,367	-	51,367	10,592
CURRENT ASSETS					
Debtors	14	6,658	-	6,658	9,738
Cash at bank and in hand		86,191	-	86,191	150,377
		92,849	-	92,849	160,115
CREDITORS					
Amounts falling due within one year	15	(12,382)	-	(12,382)	(4,968)
NET CURRENT ASSETS					
		80,467	-	80,467	155,147
TOTAL ASSETS LESS CURRENT LIABILITIES					
		131,834	-	131,834	165,739
NET ASSETS					
		131,834	-	131,834	165,739
FUNDS					
Unrestricted funds	16			131,834	163,689
Restricted funds				-	2,050
TOTAL FUNDS					
				131,834	165,739

The financial statements were approved by the Board of Trustees and authorised for issue on 26 March 2024 and were signed on its behalf by:

.....
J Holmes - Trustee

.....
N Miller - Trustee

The notes form part of these financial statements

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.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

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.

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.

Income from investments

Dividend and interest income are accounted for when received as is any income tax recoverable on such income.

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.

Church Activities

The diocesan parish contribution is accounted for when paid. Any parish contribution unpaid at 31st December is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the balance sheet.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Fixtures and fittings - 25% on cost and 10% - 25% Per Annum

Office equipment - 25% on cost

Consecrated and beneficed property of any kind is excluded from the accounts by section 10(2) to (4) of the Charities Act 2011.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Part of the unrestricted fund which the PCC has, at their discretion, set aside for a designated purpose. Designated funds are also used where donors have expressed a preference without imposing a trust. The funds so designated remain unrestricted since the PCC can remove the designation at any time

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

Investments

Investments are a form of basic financial investment and are initially recognised at their transaction value and subsequently measured at fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluations and disposals throughout the year.

Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value.

Current Assets

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

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

ALL SAINTS GRAYSWOOD PCC

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Planned giving	27,169	29,698
Donations	16,814	6,637
Gift aid	9,697	8,287
Collections and other giving	8,837	9,218
Mission Giving	869	619
Legacies	2,000	156,023
	<u>65,386</u>	<u>210,482</u>

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising events	4,396	4,432
Fees	1,801	3,543
	<u>6,197</u>	<u>7,975</u>

4. INVESTMENT INCOME

	2023	2022
	£	£
CBF Investment Fund Income	309	307
Deposit account interest	3,960	1,253
	<u>4,269</u>	<u>1,560</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £	Grant funding of activities (see note 7) £	Church Activities (see note 8) £	Totals £
Charitable	<u>36,091</u>	<u>13,964</u>	<u>59,755</u>	<u>109,810</u>

ALL SAINTS GRAYSWOOD PCC

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

6. DIRECT COSTS RELATED TO WORK OF CHURCH

	2023	2022
	£	£
Diocesan Parish Share	28,460	28,022
Organist & Music	1,349	1,244
Cost of Services	1,801	3,863
Community/Ministry	1,834	2,370
Rental of Village Hall	2,647	3,036
	<u>36,091</u>	<u>38,535</u>

7. GRANTS PAYABLE

	2023	2022
	£	£
Charitable	<u>13,964</u>	<u>10,606</u>

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

	2023	2022
	£	£
CMS	425	378
Haslemere PCC	100	100
Grayswood Nursery	250	750
Grayswood School	5,186	7,092
Skillway	5,600	490
Royal British Legion	154	40
Through Faith Missions	-	431
Crossways Counselling	952	440
Water Aid	100	85
Haslemere Foodbank	500	-
Bliss	50	-
Christians Against Poverty	592	-
	<u>13,909</u>	<u>9,806</u>

8. CHURCH ACTIVITIES

	Finance	Expenditure Related to Church	Governance costs	Totals
	£	£	£	£
Charitable	<u>32</u>	<u>46,712</u>	<u>13,011</u>	<u>59,755</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

8. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

Finance	2023	2022
	Charitable	Total
	£	activities
		£
Bank charges	<u>32</u>	<u>290</u>
Expenditure related to church	2023	2022
	Charitable	Total
	£	activities
		£
Insurance	2,827	2,735
Church running expenses	2,599	3,187
Upkeep of Churchyard	33,466	4,013
Repairs and renewals	3,099	34,788
Depreciation of tangible fixed assets	<u>4,721</u>	<u>562</u>
	<u>46,712</u>	<u>45,285</u>
Governance costs	2023	2022
	Charitable	Total
	£	activities
		£
Administration	12,221	11,673
Independent examination	600	600
Legal and professional fees	<u>190</u>	<u>-</u>
	<u>13,011</u>	<u>12,273</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

10. STAFF COSTS

The average number of UK-contracted employees throughout the year, calculated on a full-time equivalent basis, was:

	2023	2022
	No.	No.
Administration	<u>1</u>	<u>1</u>
The costs of employing those staff were:	£	£
Wages and salaries	8,736	8,086
Social security costs	4	-
Pension costs	<u>-</u>	<u>-</u>
	<u>£8,740</u>	<u>£8,086</u>

10. STAFF COSTS - continued

No employee earned more than £60,000 per annum (2022: £Nil).

The trustees were reimbursed £3,943 (2022: £16,163) for expenses during the year.

The key management personnel of the charity comprise the trustees. The total remuneration of key management personnel during the year was £Nil (2021: £Nil).

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	210,482	-	210,482
Other trading activities	7,975	-	7,975
Investment income	<u>1,560</u>	<u>-</u>	<u>1,560</u>
Total	<u>220,017</u>	<u>-</u>	<u>220,017</u>
EXPENDITURE ON			
Raising funds	311	-	311
Charitable activities			
Charitable	<u>102,115</u>	<u>4,874</u>	<u>106,989</u>
Total	<u>102,426</u>	<u>4,874</u>	<u>107,300</u>
Net gains/(losses) on investments	<u>(1,370)</u>	<u>-</u>	<u>(1,370)</u>
NET INCOME/(EXPENDITURE)	116,221	(4,874)	111,347
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>47,468</u>	<u>6,924</u>	<u>54,392</u>
TOTAL FUNDS CARRIED FORWARD	<u>163,689</u>	<u>2,050</u>	<u>165,739</u>

ALL SAINTS GRAYSWOOD PCC**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023****12. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Office equipment £	Totals £
COST			
At 1 January 2023	1,556	693	2,249
Additions	<u>44,516</u>	<u>-</u>	<u>44,516</u>
At 31 December 2023	<u>46,072</u>	<u>693</u>	<u>46,765</u>
DEPRECIATION			
At 1 January 2023	1,461	519	1,980
Charge for year	<u>4,547</u>	<u>174</u>	<u>4,721</u>
At 31 December 2023	<u>6,008</u>	<u>693</u>	<u>6,701</u>
NET BOOK VALUE			
At 31 December 2023	<u>40,064</u>	<u>-</u>	<u>40,064</u>
At 31 December 2022	<u>95</u>	<u>174</u>	<u>269</u>

13. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 January 2023	10,323
Revaluations	<u>980</u>
At 31 December 2023	<u>11,303</u>
NET BOOK VALUE	
At 31 December 2023	<u>11,303</u>
At 31 December 2022	<u>10,323</u>

There were no investment assets outside the UK.

ALL SAINTS GRAYSWOOD PCC

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2023	2022
	£	£
Income tax recoverable	819	2,285
Prepayments and accrued income	<u>5,839</u>	<u>7,453</u>
	<u>6,658</u>	<u>9,738</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2023	2022
	£	£
Other creditors	<u>12,382</u>	<u>4,968</u>

16. MOVEMENT IN FUNDS				
	At 1.1.23	Net movement	Transfers	At
	£	in funds	between	31.12.23
		£	funds	£
Unrestricted funds				
General fund	161,714	(33,805)	2,050	129,959
Vicar's Discretionary Fund	<u>1,975</u>	<u>(100)</u>	-	<u>1,875</u>
	163,689	(33,905)	2,050	131,834
Restricted funds				
Reservation of Graves Fund	2,050	-	(2,050)	-
	<u>165,739</u>	<u>(33,905)</u>	<u>-</u>	<u>131,834</u>
TOTAL FUNDS				

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

	Incoming	Resources	Gains and	Movement
	resources	expended	losses	in funds
	£	£	£	£
Unrestricted funds				
General fund	74,983	(109,768)	980	(33,805)
Mission Fund	869	(869)	-	-
Vicar's Discretionary Fund	-	(100)	-	(100)
	<u>75,852</u>	<u>(110,737)</u>	<u>980</u>	<u>(33,905)</u>
TOTAL FUNDS	<u>75,852</u>	<u>(110,737)</u>	<u>980</u>	<u>(33,905)</u>

16. MOVEMENT IN FUNDS - continued**Comparatives for movement in funds**

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General fund	46,793	116,921	(2,000)	161,714
Vicar's Discretionary Fund	<u>675</u>	<u>(700)</u>	<u>2,000</u>	<u>1,975</u>
	47,468	116,221	-	163,689
Restricted funds				
Reservation of Graves Fund	2,050	-	-	2,050
Clock fund	<u>4,874</u>	<u>(4,874)</u>	<u>-</u>	<u>-</u>
	<u>6,924</u>	<u>(4,874)</u>	<u>-</u>	<u>2,050</u>
TOTAL FUNDS	<u>54,392</u>	<u>111,347</u>	<u>-</u>	<u>165,739</u>

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	219,478	(101,187)	(1,370)	116,921
Mission Fund	539	(539)	-	-
Vicar's Discretionary Fund	<u>-</u>	<u>(700)</u>	<u>-</u>	<u>(700)</u>
	220,017	(102,426)	(1,370)	116,221
Restricted funds				
Clock fund	<u>-</u>	<u>(4,874)</u>	<u>-</u>	<u>(4,874)</u>
TOTAL FUNDS	<u>220,017</u>	<u>(107,300)</u>	<u>(1,370)</u>	<u>111,347</u>

Designated Funds

The Designated Funds represent monies set aside by the trustees to be used at their discretion. These consist of the Mission fund, from which collections for quarterly missions are paid, and the Vicar's discretionary fund for the purpose of making small grants to individuals facing hardship.

17. RELATED PARTY DISCLOSURES

Aggregate donations received without conditions from trustees amounted to £XXX (2022: £XXX).

ALL SAINTS GRAYSWOOD PCC

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Planned giving	27,169	29,698
Donations	16,814	6,637
Gift aid	9,697	8,287
Collections and other giving	8,837	9,218
Mission Giving	869	619
Legacies	<u>2,000</u>	<u>156,023</u>
	65,386	210,482
Other trading activities		
Fundraising events	4,396	4,432
Fees	<u>1,801</u>	<u>3,543</u>
	6,197	7,975
Investment income		
CBF Investment Fund Income	309	307
Deposit account interest	<u>3,960</u>	<u>1,253</u>
	4,269	1,560
Total incoming resources	75,852	220,017
EXPENDITURE		
Raising donations and legacies		
Fundraising events	927	311
Charitable activities		
Diocesan Parish Share	28,460	28,022
Organist & Music	1,349	1,244
Cost of Services	1,801	3,863
Community/Ministry	1,834	2,370
Rental of Village Hall	2,647	3,036
Grants to institutions	13,864	9,806
Grants to individuals	<u>100</u>	<u>800</u>
	50,055	49,141
Ministry costs		
Finance		
Bank charges	32	290

This page does not form part of the statutory financial statements

ALL SAINTS GRAYSWOOD PCC

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2023**

	2023 £	2022 £
Finance		
Expenditure Related to Church		
Insurance	2,827	2,735
Church running expenses	2,599	3,187
Upkeep of Churchyard	33,466	4,013
Repairs and renewals	3,099	34,788
Fixtures and fittings	4,547	389
Depreciation of office equipment	174	173
	46,712	45,285
Governance costs		
Administration	12,221	11,673
Independent examination	600	600
Legal and professional fees	190	-
	13,011	12,273
Total resources expended	110,737	107,300
Net (expenditure)/income	(34,885)	112,717

This page does not form part of the statutory financial statements

ALL SAINTS GRAYSWOOD PCC

England & Wales - Charity number 1190786

Accounts

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2022
for
ALL SAINTS GRAYSWOOD PCC**



ALL SAINTS GRAYSWOOD PCC

**Contents of the Financial Statements
for the Year Ended 31 December 2022**

	Page
Report of the Trustees	1 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 17
Detailed Statement of Financial Activities	18 to 19

ALL SAINTS GRAYSWOOD PCC

Report of the Trustees for the Year Ended 31 December 2022

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

All Saints Church, Grayswood Road, Grayswood, Haslemere GU27 2DJ is part of the United Benefice of Haslemere (St Bartholomew and St Christopher) and Grayswood, in the Diocese of Guildford. All Saints Grayswood PCC is a charity registered with the Charity Commission (Registered charity number 1190786).

OBJECTIVES AND ACTIVITIES

Objectives and activities

All Saints PCC is responsible for co-operating with the Associate Minister Revd. Fiona Gywnn and Assistant Priest Revd. Elaine Collins in promoting the parish of Grayswood the whole mission of the church - pastoral, evangelistic, social, and ecumenical. Our vision statement is **"For God, for one another, for the world"**.

We seek to reach out to, and serve all who live in the village, as well as those who live beyond the parish boundary who are regular worshippers at All Saints, and to demonstrate God's love and generosity in various ways. We compile, edit and print a monthly newsletter (The Grayswood Runner) which is delivered to every house in the village, and through this we communicate both church and village activities. The Friends of All Saints (who fundraise for the maintenance of the church) organise various social fundraising activities, which attract members of the community who are not regular worshippers. A very successful quiz evening took place in October. Several events have been re-launched this year including the weekly parent/carers and toddler group in the village hall and the monthly coffee, cake, and chat in the village club. Both have been well attended. Fi, our Associate Minister, is a Governor of the school and takes weekly assemblies and oversees the RE curriculum. The children were able to return to the church for their end of term school services, harvest, and Christmas services this year.

Our focus for 2022 was 'Embedding Christ in the community'. It has been a joy to see the community grow after the restrictions imposed by Covid. The community 'needs' bank, initiated during Covid, is well supported, a celebration was held on the green for the Platinum Jubilee and the Advent windows are now an annual event.

Weekly services have gradually returned to normal and continue via Zoom to include those who cannot attend in person. A weekly email, including the newsheet, and the website are valuable sources of up to date information.

Grantmaking

During the year we support three main missions, one in each quarter of the year. Skillway (a local charity that provides vocation training workshops for young people), Through Faith Missions (a national body) and CMS. Our fourth quarter is changed each year. This year we supported Crossways Counselling (a local charity supporting those with mental health needs). Each quarter the PCC adds a contribution of £300 to the total collected for these missions. We support the local primary and nursery schools and during 2022 we contributed to Water Aid, Christian Aid, the Royal British Legion and the Children's Society.

Volunteers

We would like to thank all the volunteers who work so hard to make our church the welcoming, friendly and caring community that it is.

Our housekeeping costs are covered by donations and fundraising events. The popular spring and Christmas fayres returned and were well attended. We are grateful too to our buildings and grounds team who keep and care for the church and churchyard, and the volunteers who look after the Garden of Remembrance. We very much appreciate the Friends who financially support us in the maintenance and improvement of the church building and all who give generously during the year.

ALL SAINTS GRAYSWOOD PCC

Report of the Trustees for the Year Ended 31 December 2022

ACHIEVEMENT AND PERFORMANCE

Review of the year

There are 90 members on our electoral roll. The Church of England now records Worshipping Community, acknowledging that not everyone comes every Sunday. Our Worshipping Community is around 75 adults and 8 children and includes those who join us on our broadcast service via Zoom.

We celebrated Easter with 74 worshipping in church and a further 4 on zoom.

Our Christmas services were once again held in church and online: Christingle with Crib Service: 117 (of which 70 children), Christmas Eve: 20, Christmas Day: 69.

School services - the children were able to return to the church for their harvest service and Christmas services this year. Rev Fi Gwynn has been able to return to Weekly Assemblies.

We had 2 weddings, 10 baptisms and 7 funeral services at church, 5 funeral services held at the crematorium and 4 full burials/burials of ashes.

Our PCC had six full meetings in 2022 which all began with a reading and prayer and one short meeting where we adopt and sign the accounts.

We include in our agendas at most meetings, a main item of particular interest or challenge in addition to covering routine matters.

In January our main item was deciding our focus for the year. It was agreed we would continue with the theme 'embedding Christ in the community'. Covid had limited many of our plans during 2021.

This year we were able to re-establish our meetings after church for coffee and refreshments in the village hall and much value the social contact and fellowship this provides. Our home group was re-launched in 2022 with new leaders. This and the Lent course, both Bible studies, are an opportunity for fellowship and spiritual development.

The website continues to be a source of information for events and services and provides a range of online content - recordings, meditations, sermons, intercessions, and children's activities. Our prayer triplets have continued and a prayer chain, which is much appreciated, and each month we pray for a different area of our village.

Our logbook and terrier are kept up to date. Risk assessments are reviewed annually and we continue to monitor our safeguarding responsibility.

FINANCIAL REVIEW

Financial review

Unrestricted funds

The total receipts on ordinary unrestricted funds were £220,017 (2021: £64,228), as detailed in the financial statements. The rise in income was largely the result of a generous legacy amounting to £156,023 for which the PCC is very grateful. It will be utilised on the maintenance and upkeep of the church as well as to help other charities at the discretion of the PCC. The expenditure amounted to £102,426 (2021: £78,588), together with losses on Investments of £1,370 (2021: gains of £1,470). This resulted in net income on unrestricted funds of £116,221 for the year.

As a result, the unrestricted fund totalled £163,689 at 31st December 2022, of which the PCC has designated £1,975 for specific purposes as shown in note 16 of the accounts.

Restricted funds

No restricted income was received in the year, with the remaining £4,874 raised in the previous year for the repair of the church clock was spent from restricted funds. This has resulted in restricted funds of £2,050 being carried forward at 31st December 2022 which represent reservation of graves funds.

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

FINANCIAL REVIEW

Reserves policy

It is our policy to invest our funds balances with the CBF Church of England Deposit Fund and there was £106,250 in this fund at the end of the year.

We aim to maintain a minimum of 3 months' expenditure within this fund. Reserves overall have increased by the net surplus in the year of £111,347 to £165,739.

Designated funds

The Vicar's discretionary fund paid out £700 for the purpose of making small grants to individuals facing hardship. This was replenished by a transfer from general funds of £2,000 leaving £1,975 available for future assistance.

Restricted fund

There was no movement on the Reservation of Graves Fund in the year, leaving a balance of £2,050 at the year end.

Repairs required to the church clock resulted in the balance of donations received for this purpose in the prior year of £4,874 being fully expended in the year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Parochial Church Council of All Saints Church Grayswood (PCC) is a registered charity, number 1190786, and is controlled by the Church Representation Rules.

Recruitment and appointment of new trustees

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 to stand for election to the PCC.

Organisational structure

The PCC operates through one committee and through the following teams for ministry and mission (each with a co-ordinator) which meet between full PCC meetings. All teams are answerable to the PCC, all are about ministry (serving the people of God in many different ways) and all are about mission (joining in with God's mission in the world in all its diversity).

Standing Committee:

As the only committee required by law it has power to transact the business of the PCC between its meetings, subject to any directions given by the PCC. It is also responsible for forward planning and developing worship and corporate prayer.

Worship and Learning Teams:

These teams cover Sunday school, music, prayer ministry, home groups, and special services.

Mission Teams:

We have teams responsible for our newsletter to the village, Autumn and Spring fayres, special events and services, Alpha or similar courses, hospitality on behalf of the church and for other outreach events and liaising with our school.

Pastoral Teams:

These teams, with our three pastoral assistants, have a particular responsibility for the pastoral needs of the parish. Representatives cover each road in the parish and electoral roll members who live outside the parish, ensuring that any particular needs are addressed, and that newcomers are welcomed. In addition they organise Harvest gifts, occasional offices and care for church members.

Maintenance Teams:

Finance, care of the church building, its contents and grounds, and disability needs are covered by these teams.

ALL SAINTS GRAYSWOOD PCC

Report of the Trustees for the Year Ended 31 December 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1190786

Principal address

The Church Office
All Saints Parish Church
Grayswood Road
Grayswood
Surrey
GU27 2DJ

Trustees

Revd Fiona Gywnn Associate Priest, All Saints Grayswood
Revd Elaine Collins, Assistant Priest Haslemere and Grayswood
Jackie Holmes, Church Warden (Vice Chair)
John McLean, Church Warden (elected 24/2/22)
Anthony Ramsden, Church Warden (until 24/4/22) & Deanery Representative
Angela Wheeler, Deanery Representative
Nicola Miller, Treasurer
Tracy Garland, Secretary (re-elected April 2022)
Ailsa Guidi
Sarah Hatherall-Good
Pippa Hollins-McLean
David Hutton (elected April 2022)
Dian Mordin (elected April 2022)
Jane White
(*vacancy*)

Richard Everett resigned April 2022

Independent Examiner

James Holland-Leader FCA
ICAEW
Knox Cropper LLP
Chartered Accountants
Office Suite 1
Haslemere House
Lower Street
Haslemere
Surrey
GU27 2PE

Bankers

Lloyds Bank
Lewisham (309089) Branch
PO Box 1000
BX1 1LT

Associate Priests

Revd Fiona Gwynn, Associate Priest All Saints Grayswood
Revd Elaine Collins, Assistant Priest Haslemere and Grayswood

Licensed Lay Minister

Mr Phil Miller (resigned September 2022)

ALL SAINTS GRAYSWOOD PCC

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

REFERENCE AND ADMINISTRATIVE DETAILS

Incumbent

Rector of Haslemere and Grayswood
The Revd Chris Bessant (from August 2019)
24 Pine View Close
Haslemere
GU27 1DU

All Saints Church administrator (part time)

Mrs Sarah Bennett
The Church Office
All Saints Parish Church
Grayswood Road
Haslemere
Surrey
GU27 2DJ

Approved by order of the board of trustees on 23 March 2023 and signed on its behalf by:



.....
Mrs J Holmes - Trustee

**Independent Examiner's Report to the Trustees of
All Saints Grayswood PCC**

Independent examiner's report to the trustees of All Saints Grayswood PCC

I report to the charity trustees on my examination of the accounts of All Saints Grayswood PCC (the Trust) for the year ended 31 December 2022.

This report is made solely to the Trustees, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might carry out an Independent Examination of the financial statements in accordance with the General Directions given by the Charity Commissioners and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and Charity's Trustees, as a body, for our work, for this report, or for the opinions we have formed.

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.



James Holland-Leader FCA
ICAEW
Knox Cropper LLP
Chartered Accountants
Office Suite 1
Haslemere House
Lower Street
Haslemere
Surrey
GU27 2PE

Date: 28th March 2023

ALL SAINTS GRAYSWOOD PCC

Statement of Financial Activities
for the Year Ended 31 December 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	210,482	-	210,482	58,011
Other trading activities	3	7,975	-	7,975	11,268
Investment income	4	1,560	-	1,560	303
Total		<u>220,017</u>	<u>-</u>	<u>220,017</u>	<u>69,582</u>
EXPENDITURE ON					
Charitable activities	5				
Charitable		102,426	4,874	107,300	103,474
Net gains/(losses) on investments		(1,370)	-	(1,370)	1,470
NET INCOME/(EXPENDITURE)		116,221	(4,874)	111,347	(32,422)
RECONCILIATION OF FUNDS					
Total funds brought forward		47,468	6,924	54,392	86,814
TOTAL FUNDS CARRIED FORWARD		<u>163,689</u>	<u>2,050</u>	<u>165,739</u>	<u>54,392</u>


The notes form part of these financial statements

ALL SAINTS GRAYSWOOD PCC

Balance Sheet
31 December 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	12	269	-	269	831
Investments	13	<u>10,323</u>	-	<u>10,323</u>	<u>11,693</u>
		10,592	-	10,592	12,524
CURRENT ASSETS					
Debtors	14	9,738	-	9,738	11,420
Cash at bank and in hand		<u>148,327</u>	<u>2,050</u>	<u>150,377</u>	<u>34,641</u>
		158,065	2,050	160,115	46,061
CREDITORS					
Amounts falling due within one year	15	(4,968)	-	(4,968)	(4,193)
		<u>153,097</u>	<u>2,050</u>	<u>155,147</u>	<u>41,868</u>
NET CURRENT ASSETS					
		<u>163,689</u>	<u>2,050</u>	<u>165,739</u>	54,392
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>163,689</u>	<u>2,050</u>	<u>165,739</u>	54,392
NET ASSETS					
		<u>163,689</u>	<u>2,050</u>	<u>165,739</u>	<u>54,392</u>
FUNDS					
Unrestricted funds	16			163,689	47,468
Restricted funds				<u>2,050</u>	<u>6,924</u>
TOTAL FUNDS					
				<u>165,739</u>	<u>54,392</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 23 March 2023 and were signed on its behalf by:



J Holmes - Trustee



N Miller - Trustee

The notes form part of these financial statements

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.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

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.

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.

Income from investments

Dividend and interest income are accounted for when received as is any income tax recoverable on such income.

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.

Church Activities

The diocesan parish contribution is accounted for when paid. Any parish contribution unpaid at 31st December is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the balance sheet.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Fixtures and fittings	- 25% on cost
Office equipment	- 25% on cost

Consecrated and beneficed property of any kind is excluded from the accounts by section 10(2) to (4) of the Charities Act 2011.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Part of the unrestricted fund which the PCC has, at their discretion, set aside for a designated purpose. Designated funds are also used where donors have expressed a preference without imposing a trust. The funds so designated remain unrestricted since the PCC can remove the designation at any time

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

Investments

Investments are a form of basic financial investment and are initially recognised at their transaction value and subsequently measured at fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluations and disposals throughout the year.

Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value.

Current Assets

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

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

ALL SAINTS GRAYSWOOD PCC

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

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Planned giving	29,698	32,470
Donations	6,637	10,103
Gift aid	8,287	9,716
Collections and other giving	9,218	5,242
Mission Giving	619	480
Legacies	<u>156,023</u>	-
	<u>210,482</u>	<u>58,011</u>

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising events	4,432	3,477
Fees	<u>3,543</u>	<u>7,791</u>
	<u>7,975</u>	<u>11,268</u>

4. INVESTMENT INCOME

	2022	2021
	£	£
CBF Investment Fund Income	307	297
Deposit account interest	<u>1,253</u>	<u>6</u>
	<u>1,560</u>	<u>303</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6)	Grant funding of activities (see note 7)	Church Activities (see note 8)	Totals
	£	£	£	£
Charitable	<u>38,846</u>	<u>10,606</u>	<u>57,848</u>	<u>107,300</u>

6. DIRECT COSTS RELATED TO WORK OF CHURCH

	2022	2021
	£	£
Diocesan Parish Share	28,022	27,531
Organist & Music	1,244	1,148
Cost of Services	3,863	3,652
Community/Ministry	2,681	2,013
Rental of Village Hall	<u>3,036</u>	<u>1,928</u>
	<u>38,846</u>	<u>36,272</u>

ALL SAINTS GRAYSWOOD PCC

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

7. GRANTS PAYABLE	2022	2021
	£	£
Charitable	<u>10,606</u>	<u>5,340</u>
The total grants paid to institutions during the year was as follows:		
	2022	2021
	£	£
CMS	378	325
Haslemere PCC	100	-
Grayswood Nursery	750	750
Grayswood School	7,092	1,830
Skillway	490	680
Royal British Legion	40	75
Through Faith Missions	431	400
Crossways Counselling	440	350
Crisis	-	130
Water Aid	85	-
United Nations High Commissioner for Refugees	-	90
Christian Aid	-	80
	<u>9,806</u>	<u>4,710</u>

8. CHURCH ACTIVITIES	Finance	Expenditure Related to Church	Governance costs	Totals
	£	£	£	£
Charitable	<u>290</u>	<u>45,285</u>	<u>12,273</u>	<u>57,848</u>

Support costs, included in the above, are as follows:

Finance	2022	2021
	Charitable	Total
	£	activities
	£	£
Bank charges	<u>290</u>	<u>435</u>

Expenditure related to church	2022	2021
	Charitable	Total
	£	activities
	£	£
Insurance	2,735	2,709
Church running expenses	3,187	3,668
Upkeep of Churchyard	4,013	1,778
Repairs and renewals	34,788	39,822
Depreciation of tangible fixed assets	<u>562</u>	<u>573</u>
	<u>45,285</u>	<u>48,550</u>

Governance costs	2022	2021
	Charitable	Total
	£	activities
	£	£
Administration	11,673	12,277
Independent examination	<u>600</u>	<u>600</u>
	<u>12,273</u>	<u>12,877</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**9. TRUSTEES' REMUNERATION AND BENEFITS**

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

10. STAFF COSTS

The average number of UK-contracted employees throughout the year, calculated on a full-time equivalent basis, was:

	2022	2021
	No.	No.
Administration	<u>1</u>	<u>1</u>
The costs of employing those staff were:	£	£
Wages and salaries	8,086	7,800
Social security costs	-	-
Pension costs	-	-
	<u>£8,086</u>	<u>£7,800</u>

No employee earned more than £60,000 per annum (2021: £Nil).

The trustees were reimbursed £16,163 (2021: £19,389) for expenses during the year.

The key management personnel of the charity comprise the trustees. The total remuneration of key management personnel during the year was £Nil (2021: £Nil).

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	52,657	5,354	58,011
Other trading activities	11,268	-	11,268
Investment income	<u>303</u>	<u>-</u>	<u>303</u>
Total	<u>64,228</u>	<u>5,354</u>	<u>69,582</u>
EXPENDITURE ON			
Charitable activities			
Charitable	<u>78,588</u>	<u>24,886</u>	<u>103,474</u>
Net gains on investments	<u>1,470</u>	<u>-</u>	<u>1,470</u>
NET INCOME/(EXPENDITURE)	(12,890)	(19,532)	(32,422)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>60,358</u>	<u>26,456</u>	<u>86,814</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>47,468</u></u>	<u><u>6,924</u></u>	<u><u>54,392</u></u>

ALL SAINTS GRAYSWOOD PCC

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

12. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Office equipment £	Totals £
COST			
At 1 January 2022 and 31 December 2022	<u>1,556</u>	<u>693</u>	<u>2,249</u>
DEPRECIATION			
At 1 January 2022	1,072	346	1,418
Charge for year	<u>389</u>	<u>173</u>	<u>562</u>
At 31 December 2022	<u>1,461</u>	<u>519</u>	<u>1,980</u>
NET BOOK VALUE			
At 31 December 2022	<u>95</u>	<u>174</u>	<u>269</u>
At 31 December 2021	<u>484</u>	<u>347</u>	<u>831</u>

13. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 January 2022	11,693
Revaluations	<u>(1,370)</u>
At 31 December 2022	<u>10,323</u>
NET BOOK VALUE	
At 31 December 2022	<u>10,323</u>
At 31 December 2021	<u>11,693</u>

There were no investment assets outside the UK.

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	-	445
Income tax recoverable	2,285	9,713
Prepayments and accrued income	<u>7,453</u>	<u>1,262</u>
	<u>9,738</u>	<u>11,420</u>

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

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other creditors	<u>4,968</u>	<u>4,193</u>

16. MOVEMENT IN FUNDS

	At 1.1.22	Net movement	Transfers	At
	£	in funds	between	31.12.22
		£	funds	£
			£	
Unrestricted funds				
General fund	46,793	116,921	(2,000)	161,714
Vicar's Discretionary Fund	<u>675</u>	<u>(700)</u>	<u>2,000</u>	<u>1,975</u>
	47,468	116,221	-	163,689
Restricted funds				
Reservation of Graves Fund	2,050	-	-	2,050
Clock fund	<u>4,874</u>	<u>(4,874)</u>	-	-
	6,924	(4,874)	-	2,050
TOTAL FUNDS	<u>54,392</u>	<u>111,347</u>	-	<u>165,739</u>

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	219,478	(101,187)	(1,370)	116,921
Mission Fund	539	(539)	-	-
Vicar's Discretionary Fund	-	(700)	-	(700)
	220,017	(102,426)	(1,370)	116,221
Restricted funds				
Clock fund	-	(4,874)	-	(4,874)
TOTAL FUNDS	<u>220,017</u>	<u>(107,300)</u>	<u>(1,370)</u>	<u>111,347</u>

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

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	46,430	363	46,793
Quinquennial Fund	255	(255)	-
Music Fund	13	(13)	-
Vicar's Discretionary Fund	1,305	(630)	675
Designated lighting fund	<u>12,355</u>	<u>(12,355)</u>	<u>-</u>
	60,358	(12,890)	47,468
Restricted funds			
Reservation of Graves Fund	1,750	300	2,050
Lighting Fund	24,706	(24,706)	-
Clock fund	<u>-</u>	<u>4,874</u>	<u>4,874</u>
	26,456	(19,532)	6,924
TOTAL FUNDS	<u>86,814</u>	<u>(32,422)</u>	<u>54,392</u>

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	63,973	(65,080)	1,470	363
Quinquennial Fund	-	(255)	-	(255)
Mission Fund	255	(255)	-	-
Music Fund	-	(13)	-	(13)
Vicar's Discretionary Fund	-	(630)	-	(630)
Designated lighting fund	<u>-</u>	<u>(12,355)</u>	<u>-</u>	<u>(12,355)</u>
	64,228	(78,588)	1,470	(12,890)
Restricted funds				
Reservation of Graves Fund	300	-	-	300
Lighting Fund	-	(24,706)	-	(24,706)
Clock fund	<u>5,054</u>	<u>(180)</u>	<u>-</u>	<u>4,874</u>
	5,354	(24,886)	-	(19,532)
TOTAL FUNDS	<u>69,582</u>	<u>(103,474)</u>	<u>1,470</u>	<u>(32,422)</u>

Reservation of Graves Fund

This restricted fund represents monies received for the reservation of graves.

Lighting Fund

This restricted fund represents a donation for a new lighting design and conversion to LED lights in the church.

16. MOVEMENT IN FUNDS - continued

Clock Fund

This restricted fund represents donations for the repair and restoration of the church clock.

Designated Funds

The Designated Funds represent monies set aside by the trustees to be used at their discretion. These consist of the Mission fund, from which collections for quarterly missions are paid, a Music fund to assist with costs associated with the organ and choir, the Quinquennial fund to assist in the care and repair of the church building, the lighting fund for the new lighting installed in the church, and the Vicar's discretionary fund for the purpose of making small grants to individuals facing hardship.

ALL SAINTS GRAYSWOOD PCC**Detailed Statement of Financial Activities
for the Year Ended 31 December 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Planned giving	29,698	32,470
Donations	6,637	10,103
Gift aid	8,287	9,716
Collections and other giving	9,218	5,242
Mission Giving	619	480
Legacies	<u>156,023</u>	<u>-</u>
	210,482	58,011
Other trading activities		
Fundraising events	4,432	3,477
Fees	<u>3,543</u>	<u>7,791</u>
	7,975	11,268
Investment income		
CBF Investment Fund Income	307	297
Deposit account interest	<u>1,253</u>	<u>6</u>
	<u>1,560</u>	<u>303</u>
Total incoming resources	220,017	69,582
EXPENDITURE		
Charitable activities		
Diocesan Parish Share	28,022	27,531
Organist & Music	1,244	1,148
Cost of Services	3,863	3,652
Community/Ministry	2,681	2,013
Rental of Village Hall	3,036	1,928
Grants to institutions	9,806	4,710
Grants to individuals	<u>800</u>	<u>630</u>
	49,452	41,612
Ministry costs		
Finance		
Bank charges	290	435
Expenditure Related to Church		
Insurance	2,735	2,709
Carried forward	2,735	2,709

This page does not form part of the statutory financial statements

ALL SAINTS GRAYSWOOD PCC

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

	2022	2021
	£	£
Expenditure Related to Church		
Brought forward	2,735	2,709
Church running expenses	3,187	3,668
Upkeep of Churchyard	4,013	1,778
Repairs and renewals	34,788	39,822
Depreciation of churchyard equipment	-	4
Fixtures and fittings	389	389
Depreciation of office equipment	173	180
	45,285	48,550
Governance costs		
Administration	11,673	12,277
Independent examination	600	600
	12,273	12,877
Total resources expended	107,300	103,474
Net income/(expenditure)	112,717	(33,892)

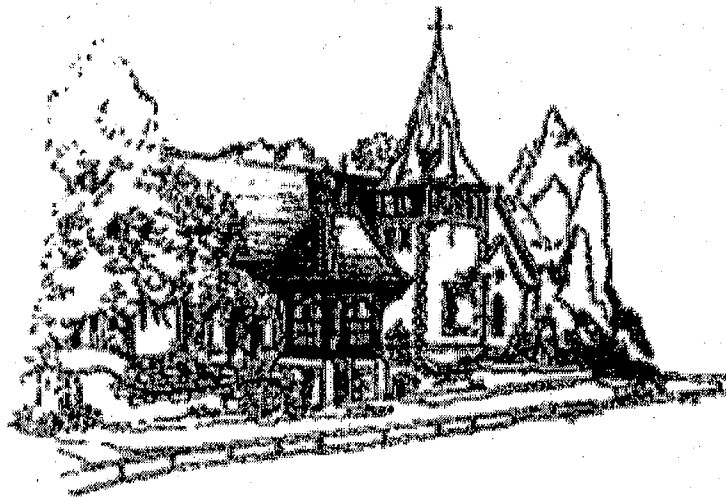
This page does not form part of the statutory financial statements

ALL SAINTS GRAYSWOOD PCC

England & Wales - Charity number 1190786

Accounts

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2021
for
THE PAROCHIAL CHURCH COUNCIL OF ALL
SAINTS, GRAYSWOOD**



**THE PAROCHIAL CHURCH COUNCIL OF ALL
SAINTS, GRAYSWOOD**

**Contents of the Financial Statements
for the Year Ended 31 December 2021**

	Page
Report of the Trustees	1 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 to 19
Detailed Statement of Financial Activities	20 to 21

THE PAROCHIAL CHURCH COUNCIL OF ALL SAINTS, GRAYSWOOD

Report of the Trustees for the Year Ended 31 December 2021

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. 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).

All Saints Church, Grayswood Road, Grayswood, Haslemere GU27 2DJ is part of the United Benefice of Haslemere (St Bartholomew and St Christopher) and Grayswood, in the Diocese of Guildford. The Parochial Church Council of All Saints Church Grayswood (PCC) is a charity registered with the Charity Commission (Registered charity number 1190786).

OBJECTIVES AND ACTIVITIES

Objectives and activities

All Saints PCC is responsible for co-operating with the Associate Minister Revd. Fiona Gywnn and Assistant Priest Revd Elaine Collins in promoting the parish of Grayswood the whole mission of the church - pastoral, evangelistic, social and ecumenical. Our vision statement is **"For God, for one another, for the world"**.

We seek to reach out to, and serve all who live in the village, as well as those who live beyond the parish boundary who are regular worshippers at All Saints, and to demonstrate God's love and generosity in various ways. We compile, edit and print a monthly newsletter (The Grayswood Runner) which is delivered to every house in the village, and through this we communicate both church and village activities. The Friends of All Saints (who fundraise for the maintenance of the church) organise various social fundraising activities, which attract members of the community who are not regular worshippers. A very successful 'Open Gardens' event took place in June and the popular Jazz evening in October. Other regular events were disrupted by Covid 19, such as the weekly parent/carer and toddler group in the village hall and the monthly coffee, cake and chat in the village club. Fi, our Associate Minister, is a Governor of the school and takes weekly assemblies and oversees the RE curriculum. The end of term school services, main festivals normally held in church and assemblies have similarly been cancelled or changed depending on the government guidelines at the time.

Our focus for 2021 was 'Embedding Christ in the community'. Covid restrictions affected plans during 2021, as were meetings and services. Weekly services were held via zoom during lockdown, worship returned to church at Easter. Hybrid services enabled those with concerns about Covid to connect to the church community. A weekly email, including the news sheet, and the website are valuable sources of up to date information. There has been greater cohesion in the village, evidenced in offering support for each other and the local food bank.

Grantmaking

During the year we support three main missions, one in each quarter of the year. Skillway (a local charity that provides vocation training workshops for young people), Through Faith Missions (a national body) and CMS and our fourth quarter is changed each year. This year we supported Crossways counselling (a local charity supporting those with mental health needs). Each quarter the PCC adds a contribution of £300 to the total collected for these missions. We support the local primary and nursery school and during 2021 we contributed to UNHCR, Christian Aid and the Royal British Legion.

Volunteers

We would like to thank all the volunteers who work so hard to make our church the lively, vibrant and caring community that it is.

Our housekeeping costs are covered by donations and fundraising events. Many of these have been cancelled this year and replaced by smaller, outdoor sales of cakes, books and plants. Fortunately, we were able to hold the Christmas fayre, which was well attended. We are grateful too to our buildings and grounds team who keep and care for the church and churchyard, and the volunteers who look after the Garden of Remembrance. We very much appreciate the Friends who financially support us in the maintenance and improvement of the church building and all who give generously during the year.

**THE PAROCHIAL CHURCH COUNCIL OF ALL
SAINTS, GRAYSWOOD**

**Report of the Trustees
for the Year Ended 31 December 2021**

ACHIEVEMENT AND PERFORMANCE

Review of the year

There are 105 members on our electoral roll. The Church of England now records a Worshipping Community acknowledging that not everyone comes every Sunday. Our Worshipping Community is around 80 adults and 9 children and includes those who join us on our broadcast via zoom.

We celebrated Easter (our first service after lockdown) with 57 worshipping in church and a further 33 on zoom. This includes 9 children in church and 4 on zoom.

Our Christmas services were held in person, online and in hybrid format as regulations permitted (numbers were affected by a surge in Covid cases): Christingle with crib service 58 (via zoom), Christmas Eve 20 (in person) and Christmas Day (hybrid) 79 in church and 16 on zoom.

School services: the children were able to return to church for their Harvest service but sadly Christmas services had to be cancelled. Weekly assemblies were recorded for the children during the lockdown periods.

We had 3 weddings, 7 baptisms and 3 funeral services at church, 7 funeral services held in the crematorium and 8 full burials/burial of ashes.

Our PCC had six full meetings in 2021 which all began with a reading and prayer and one short meeting where we adopt and sign the accounts. Two meetings were held via zoom due to Covid restrictions, three meetings were combined and one held in church.

We include in our agendas at most meetings, a main item of particular interest or challenge in addition to covering routine matters.

In January our main item was deciding our focus for the year. It was agreed we would continue with the theme 'embedding Christ in the community'. Covid had limited many of our plans during 2020. In May the PCC attended an online Diocese 'away day' which challenged our thinking and how we serve our community.

Each week we meet after church for coffee and refreshments in the village hall and much value the social contact and fellowship this provides. Unfortunately, in 'lockdown' this was curtailed. Our home groups and Lent course, which are Bible studies and an opportunity for spiritual development, were restricted due to Covid.

The website continues to be a source of information for events and services and provides a range of online content - recordings, meditations, sermons, intercessions, and children's activities. Our prayer triplets have continued and a prayer chain, which is much appreciated, and each month we pray for a different area of our village.

A quinquennial inspection of the building took place in January and the architect was pleased with the upkeep of the church and our documentation. A recommendation by the Diocese to work towards net zero emissions suggested electing an 'Energy Champion'. Phil Miller has undertaken this role and All Saints has achieved the bronze award as an 'eco Church'. Our logbook and terrier are kept up to date. We have risk assessments in place and continue to monitor our safeguarding responsibility.

**THE PAROCHIAL CHURCH COUNCIL OF ALL
SAINTS, GRAYSWOOD**

**Report of the Trustees
for the Year Ended 31 December 2021**

FINANCIAL REVIEW

Financial review

Unrestricted funds

The total receipts on ordinary unrestricted funds were £64,228 (2020: £72,181), as detailed in the financial statements. The expenditure amounted to £78,588 (2020: £61,889), together with gains on Investments of £1,470 (2020: £660). This resulted in net expenditure on unrestricted funds of £12,890 for the year.

As a result, the unrestricted fund totalled £47,468 at 31st December 2021, of which the PCC has designated £675 for specific purposes as shown in note 16 of the accounts.

Restricted funds

£300 was received in respect of the reservation of graves in the year, with £5,054 raised for the repair of the church clock. £180 has been spent from the clock fund in respect of an initial assessment and report on the required works to the church clock. The Lighting fund incurred £24,706 of expenditure in the year.

Reserves policy

It is our policy to invest our funds balances with the CBF Church of England Deposit Fund and there was £6,250 in this fund at the end of the year.

We aim to maintain a minimum of 3 months' expenditure within this fund, but at the year end the balance remained in the PCC's current bank account. Reserves overall have decreased by the net deficit in the year of £32,422 to £54,392, but this is after the planned lighting works were carried out in the year, which totalled £43,889.

Designated funds

The remaining £13 on the Church Music Fund was spent on church music in the year. In addition £255 was collected from the Mission Fund and the full amount was paid over to the missions supported by the PCC in the year. This designated fund had therefore been fully utilised at the year end.

With the planned lighting improvements carried out in 2021, the full £12,355 designated by the Trustees had been utilised at the year end.

£255 was spent from the Quinquennial fund in respect of the Quinquennial inspection, meaning this fund has also now been fully spent.

Finally, the Vicar's discretionary fund paid out £675 for the purpose of making small grants to individuals facing hardship, leaving £1,105 available for future assistance.

Restricted fund

The Reservation of Graves Fund increased by £300 in the year, leaving a balance of £2,050 at the year end.

The lighting fund received no additional income in 2021, with £24,706 spent on the lighting improvements, and is now fully utilised.

Repairs required to the church clock resulted in donations for this purpose received of £5,054, with £180 spent, leaving an available balance of £4,874 for the repair work in future periods.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Parochial Church Council of All Saints Church Grayswood (PCC) is a registered charity, number 1190786, and is controlled by the Church Representation Rules.

Recruitment and appointment of new trustees

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 to stand for election to the PCC.

**THE PAROCHIAL CHURCH COUNCIL OF ALL
SAINTS, GRAYSWOOD**

**Report of the Trustees
for the Year Ended 31 December 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The PCC operates through one committee and through the following teams for ministry and mission (each with a co-ordinator) which meet between full PCC meetings. All teams are answerable to the PCC, all are about ministry (serving the people of God in many different ways) and all are about mission (joining in with God's mission in the world in all its diversity).

Standing Committee:

As the only committee required by law it has power to transact the business of the PCC between its meetings, subject to any directions given by the PCC. It is also responsible for forward planning and developing worship and corporate prayer.

Worship and Learning Teams:

These teams cover Sunday school, music, prayer ministry, home groups, and special services.

Mission Teams:

We have teams responsible for our newsletter to the village, Autumn and Spring fayres, special events and services, Alpha or similar courses, hospitality on behalf of the church and for other outreach events and liaising with our school.

Pastoral Teams:

These teams, with our three pastoral assistants, have a particular responsibility for the pastoral needs of the parish. Representatives cover each road in the parish and electoral roll members who live outside the parish, ensuring that any particular needs are addressed, and that newcomers are welcomed. In addition they organise Harvest gifts which are delivered with the help of the school children, occasional offices and care for church members.

Maintenance Teams:

Finance, care of the church building, its contents and grounds, and disability needs are covered by these teams.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1190786

Principal address

The Church Office
All Saints Parish Church
Grayswood Road
Grayswood
Surrey
GU27 2DJ

**THE PAROCHIAL CHURCH COUNCIL OF ALL
SAINTS, GRAYSWOOD**

**Report of the Trustees
for the Year Ended 31 December 2021**

Trustees

Revd Fiona Gwynn Associate Priest, All Saints, Grayswood (Chair)
Revd Elaine Collins, Assistant Priest Haslemere and Grayswood
Jackie Homes, Church Warden (Vice Chair)
Anthony Ramsden, Church Warden & Deanery Representative
Angela Wheeler, Deanery Representative (from January 2021)
Nicola Miller, Treasurer (from April 2021)
Tracy Garland, Secretary
Richard Everett
Ailsa Guidi (elected April 2021)
Sarah Hatherall-Good (re-elected April 2021)
Pippa Hollins-McLean
John McLean
Jane White (elected April 2021)

Sasi Cave, resigned April 2021
Darren White, resigned April 2021

Independent Examiner

James Holland-Leader FCA
ICAEW
Knox Cropper LLP
Chartered Accountants
Office Suite 1
Haslemere House
Lower Street
Haslemere
Surrey
GU27 2PE

Bankers

National Westminster Bank
77 High Street
Godalming
Surrey
GU7 1AR

Priests

Revd Fiona Gwynn, Associate Priest All Saints Grayswood
Revd Elaine Collins, Assistant Priest Haslemere and Grayswood

Licensed Lay Minister

Phil Miller (relicensed June 2021)

**THE PAROCHIAL CHURCH COUNCIL OF ALL
SAINTS, GRAYSWOOD**

**Report of the Trustees
for the Year Ended 31 December 2021**

REFERENCE AND ADMINISTRATIVE DETAILS

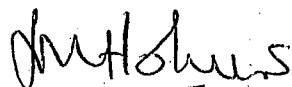
Incumbent

Rector of Haslemere and Grayswood
The Revd Chris Bessant
24 Pine View Close
Haslemere
GU27 1DU

All Saints Church administrator (part time)

Mrs Sarah Bennett
The Church Office
All Saints Parish Church
Grayswood Road
Haslemere
Surrey
GU27 2DJ

Approved by order of the board of trustees on 24 April 2022 and signed on its behalf by:



.....
J Holmes - Trustee

**Independent Examiner's Report to the Trustees of
The Parochial Church Council of All
Saints, Grayswood**

**Independent examiner's report to the trustees of The Parochial Church Council of All Saints,
Grayswood**

I report to the charity trustees on my examination of the accounts of The Parochial Church Council of All Saints, Grayswood (the Trust) for the year ended 31 December 2021.

This report is made solely to the Trustees, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might carry out an Independent Examination of the financial statements in accordance with the General Directions given by the Charity Commissioners and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and Charity's Trustees, as a body, for our work, for this report, or for the opinions we have formed.

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.



James Holland-Leader FCA
ICAEW
Knox Cropper LLP
Chartered Accountants
Office Suite 1
Haslemere House
Lower Street
Haslemere
Surrey
GU27 2PE

Date: 24 April 2022

**THE PAROCHIAL CHURCH COUNCIL OF ALL
SAINTS, GRAYSWOOD**

**Statement of Financial Activities
for the Year Ended 31 December 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	52,657	5,354	58,011	65,522
Other trading activities	3	11,268	-	11,268	6,337
Investment income	4	303	-	303	322
Total		64,228	5,354	69,582	72,181
EXPENDITURE ON					
Charitable activities	5				
Charitable		78,588	24,886	103,474	63,183
Net gains on investments		1,470	-	1,470	660
NET INCOME/(EXPENDITURE)		(12,890)	(19,532)	(32,422)	9,658
RECONCILIATION OF FUNDS					
Total funds brought forward		60,358	26,456	86,814	77,156
TOTAL FUNDS CARRIED FORWARD		47,468	6,924	54,392	86,814

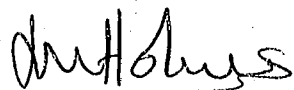
The notes form part of these financial statements

**THE PAROCHIAL CHURCH COUNCIL OF ALL
SAINTS, GRAYSWOOD**

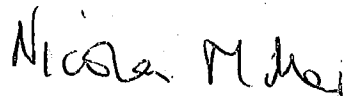
**Balance Sheet
31 December 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	12	831	-	831	1,404
Investments	13	<u>11,693</u>	-	<u>11,693</u>	<u>10,223</u>
		12,524	-	12,524	11,627
CURRENT ASSETS					
Debtors	14	11,420	-	11,420	9,361
Cash at bank and in hand		<u>27,717</u>	<u>6,924</u>	<u>34,641</u>	<u>67,003</u>
		39,137	6,924	46,061	76,364
CREDITORS					
Amounts falling due within one year	15	<u>(4,193)</u>	-	<u>(4,193)</u>	<u>(1,177)</u>
		34,944	6,924	41,868	75,187
NET CURRENT ASSETS					
		47,468	6,924	54,392	86,814
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>47,468</u>	<u>6,924</u>	<u>54,392</u>	<u>86,814</u>
NET ASSETS					
		<u>47,468</u>	<u>6,924</u>	<u>54,392</u>	<u>86,814</u>
FUNDS					
Unrestricted funds	16			47,468	60,358
Restricted funds				<u>6,924</u>	<u>26,456</u>
TOTAL FUNDS					
				<u>54,392</u>	<u>86,814</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 24 April 2022 and were signed on its behalf by:



.....
J Holmes - Trustee



.....
N Miller - Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 December 2021

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.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

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.

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.

Income from Investments

Dividend and Interest income are accounted for when received as is any income tax recoverable on such income.

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.

Church Activities

The diocesan parish contribution is accounted for when paid. Any parish contribution unpaid at 31st December is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the balance sheet.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

**THE PAROCHIAL CHURCH COUNCIL OF ALL
SAINTS, GRAYSWOOD**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Churchyard equipment	- 25% on cost
Fixtures and fittings	- 25% on cost
Office equipment	- 25% on cost

Consecrated and beneficed property of any kind is excluded from the accounts by section 10(2) to (4) of the Charities Act 2011.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Part of the unrestricted fund which the PCC has, at their discretion, set aside for a designated purpose. Designated funds are also used where donors have expressed a preference without imposing a trust. The funds so designated remain unrestricted since the PCC can remove the designation at any time

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

Investments

Investments are a form of basic financial investment and are initially recognised at their transaction value and subsequently measured at fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluations and disposals throughout the year.

Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value.

Current Assets

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

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

**THE PAROCHIAL CHURCH COUNCIL OF ALL
SAINTS, GRAYSWOOD**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Planned giving	32,470	33,464
Donations	10,103	17,245
Gift aid	9,716	9,368
Collections and other giving	5,242	5,315
Mission Giving	<u>480</u>	<u>130</u>
	<u>58,011</u>	<u>65,522</u>

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Fundraising events	3,477	582
Fees	<u>7,791</u>	<u>5,755</u>
	<u>11,268</u>	<u>6,337</u>

4. INVESTMENT INCOME

	2021	2020
	£	£
CBF Investment Fund Income	297	287
Deposit account interest	<u>6</u>	<u>35</u>
	<u>303</u>	<u>322</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6)	Grant funding of activities (see note 7)	Church Activities (see note 8)	Totals
	£	£	£	£
Charitable	<u>36,272</u>	<u>5,340</u>	<u>61,862</u>	<u>103,474</u>

**THE PAROCHIAL CHURCH COUNCIL OF ALL
SAINTS, GRAYSWOOD**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

6. DIRECT COSTS RELATED TO WORK OF CHURCH

	2021	2020
	£	£
Diocesan Parish Share	27,531	27,890
Organist & Music	1,148	672
Cost of Services	3,652	2,332
Community/Ministry	2,013	1,276
Rental of Village Hall	<u>1,928</u>	<u>1,261</u>
	<u>36,272</u>	<u>33,431</u>

7. GRANTS PAYABLE

	2021	2020
	£	£
Charitable	<u>5,340</u>	<u>6,195</u>

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

	2021	2020
	£	£
CMS	325	300
Bishop's Lent Appeal	-	547
Grayswood Nursery	750	750
Grayswood School	1,830	1,920
Skillway	680	300
Poppy Appeal	75	40
Through Faith Missions	400	300
Crossways Counselling	350	-
Crisis	130	-
Church Urban Fund	-	110
Christopher's Smile	-	430
Water Aid	-	73
Godalming Deanery	-	30
United Nations High Commissioner for Refugees	90	-
Christian Aid	<u>80</u>	<u>-</u>
	<u>4,710</u>	<u>4,800</u>

THE PAROCHIAL CHURCH COUNCIL OF ALL SAINTS, GRAYSWOOD

Notes to the Financial Statements - continued for the Year Ended 31 December 2021

8. CHURCH ACTIVITIES

	Finance £	Expenditure Related to Church £	Governance costs £	Totals £
Charitable	<u>435</u>	<u>48,550</u>	<u>12,877</u>	<u>61,862</u>

Support costs, included in the above, are as follows:

Finance

	2021 Charitable £	2020 Total activities £
Bank charges	<u>435</u>	<u>-</u>

Expenditure related to church

	2021 Charitable £	2020 Total activities £
Insurance	2,709	2,677
Church running expenses	3,668	3,160
Upkeep of Churchyard	1,778	1,813
Repairs and renewals	39,822	4,020
Depreciation of tangible fixed assets	<u>573</u>	<u>466</u>
	<u>48,550</u>	<u>12,136</u>

Governance costs

	2021 Charitable £	2020 Total activities £
Administration	12,277	10,821
Independent examination	<u>600</u>	<u>600</u>
	<u>12,877</u>	<u>11,421</u>

**THE PAROCHIAL CHURCH COUNCIL OF ALL
SAINTS, GRAYSWOOD**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

10. STAFF COSTS

The average number of UK-contracted employees throughout the year, calculated on a full-time equivalent basis, was:

	2021 No.	2020 No.
Administration	<u>1</u>	<u>1</u>
The costs of employing those staff were:	£	£
Wages and salaries	7,800	3,888
Social security costs	-	-
Pension costs	-	-
	<u>£7,800</u>	<u>£3,888</u>

No employee earned more than £60,000 per annum (2020: £Nil).

The trustees were reimbursed £19,389 (2020: £Nil) for expenses during the year.

The key management personnel of the charity comprise the trustees. The total remuneration of key management personnel during the year was £Nil (2020: £Nil).

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	65,522	-	65,522
Other trading activities	6,337	-	6,337
Investment income	<u>322</u>	<u>-</u>	<u>322</u>
Total	72,181	-	72,181
EXPENDITURE ON			
Charitable activities			
Charitable	61,889	1,294	63,183
Net gains on investments	<u>660</u>	<u>-</u>	<u>660</u>
NET INCOME/(EXPENDITURE)	10,952	(1,294)	9,658
RECONCILIATION OF FUNDS			
Total funds brought forward	49,406	27,750	77,156

**THE PAROCHIAL CHURCH COUNCIL OF ALL
SAINTS, GRAYSWOOD**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted funds £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	<u>60,358</u>	<u>26,456</u>	<u>86,814</u>

12. TANGIBLE FIXED ASSETS	Churchyard equipment £	Fixtures and fittings £	Office equipment £	Totals £
COST				
At 1 January 2021	250	1,556	1,630	3,436
Disposals	<u>(250)</u>	-	<u>(937)</u>	<u>(1,187)</u>
At 31 December 2021	<u>-</u>	<u>1,556</u>	<u>693</u>	<u>2,249</u>
DEPRECIATION				
At 1 January 2021	246	683	1,103	2,032
Charge for year	4	389	180	573
Eliminated on disposal	<u>(250)</u>	-	<u>(937)</u>	<u>(1,187)</u>
At 31 December 2021	<u>-</u>	<u>1,072</u>	<u>346</u>	<u>1,418</u>
NET BOOK VALUE				
At 31 December 2021	<u>-</u>	<u>484</u>	<u>347</u>	<u>831</u>
At 31 December 2020	<u>4</u>	<u>873</u>	<u>527</u>	<u>1,404</u>

13. FIXED ASSET INVESTMENTS	Listed investments £
MARKET VALUE	
At 1 January 2021	10,223
Revaluations	<u>1,470</u>
At 31 December 2021	<u>11,693</u>
NET BOOK VALUE	
At 31 December 2021	<u>11,693</u>
At 31 December 2020	<u>10,223</u>

There were no investment assets outside the UK.

**THE PAROCHIAL CHURCH COUNCIL OF ALL
SAINTS, GRAYSWOOD**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	445	-
Income tax recoverable	9,713	9,361
Prepayments and accrued income	<u>1,262</u>	<u>-</u>
	<u>11,420</u>	<u>9,361</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other creditors	<u>4,193</u>	<u>1,177</u>

16. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	46,430	363	46,793
Quinquennial Fund	255	(255)	-
Music Fund	13	(13)	-
Vicar's Discretionary Fund	1,305	(630)	675
Designated lighting fund	<u>12,355</u>	<u>(12,355)</u>	<u>-</u>
	60,358	(12,890)	47,468
Restricted funds			
Reservation of Graves Fund	1,750	300	2,050
Lighting Fund	24,706	(24,706)	-
Clock fund	<u>-</u>	<u>4,874</u>	<u>4,874</u>
	<u>26,456</u>	<u>(19,532)</u>	<u>6,924</u>
TOTAL FUNDS	<u>86,814</u>	<u>(32,422)</u>	<u>54,392</u>

THE PAROCHIAL CHURCH COUNCIL OF ALL SAINTS, GRAYSWOOD

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

16. 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	63,973	(65,080)	1,470	363
Quinquennial Fund	-	(255)	-	(255)
Mission Fund	255	(255)	-	-
Music Fund	-	(13)	-	(13)
Vicar's Discretionary Fund	-	(630)	-	(630)
Designated lighting fund	-	(12,355)	-	(12,355)
	<u>64,228</u>	<u>(78,588)</u>	<u>1,470</u>	<u>(12,890)</u>
Restricted funds				
Reservation of Graves Fund	300	-	-	300
Lighting Fund	-	(24,706)	-	(24,706)
Clock fund	5,054	(180)	-	4,874
	<u>5,354</u>	<u>(24,886)</u>	<u>-</u>	<u>(19,532)</u>
TOTAL FUNDS	<u>69,582</u>	<u>(103,474)</u>	<u>1,470</u>	<u>(32,422)</u>

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
Unrestricted funds				
General fund	43,502	2,928	-	46,430
Quinquennial Fund	255	-	-	255
North Transept Project	2,855	-	(2,855)	-
Mission Fund	21	(21)	-	-
Music Fund	273	(260)	-	13
Vicar's Discretionary Fund	2,500	(1,195)	-	1,305
Designated lighting fund	-	9,500	2,855	12,355
	<u>49,406</u>	<u>10,952</u>	<u>-</u>	<u>60,358</u>
Restricted funds				
Reservation of Graves Fund	1,750	-	-	1,750
Lighting Fund	26,000	(1,294)	-	24,706
	<u>27,750</u>	<u>(1,294)</u>	<u>-</u>	<u>26,456</u>
TOTAL FUNDS	<u>77,156</u>	<u>9,658</u>	<u>-</u>	<u>86,814</u>

THE PAROCHIAL CHURCH COUNCIL OF ALL SAINTS, GRAYSWOOD

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

16. 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	62,333	(60,065)	660	2,928
Mission Fund	130	(151)	-	(21)
Music Fund	18	(278)	-	(260)
Vicar's Discretionary Fund	200	(1,395)	-	(1,195)
Designated lighting fund	<u>9,500</u>	<u>-</u>	<u>-</u>	<u>9,500</u>
	72,181	(61,889)	660	10,952
Restricted funds				
Lighting Fund	-	(1,294)	-	(1,294)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS	<u>72,181</u>	<u>(63,183)</u>	<u>660</u>	<u>9,658</u>

Reservation of Graves Fund

This restricted fund represents monies received for the reservation of graves.

Lighting Fund

This restricted fund represents a donation for a new lighting design and conversion to LED lights in the church.

Clock Fund

This restricted fund represents donations for the repair and restoration of the church clock..

Designated Funds

The Designated Funds represent monies set aside by the trustees to be used at their discretion. These consist of the Mission fund, from which collections for quarterly missions are paid, a Music fund to assist with costs associated with the organ and choir, the Quinquennial fund to assist in the care and repair of the church building, the lighting fund for the new lighting installed in the church, and the Vicar's discretionary fund for the purpose of making small grants to individuals facing hardship.

17. RELATED PARTY DISCLOSURES

Aggregate donations received without conditions from trustees amounted to £7,962 (2020: £6,340).

**THE PAROCHIAL CHURCH COUNCIL OF ALL
SAINTS, GRAYSWOOD**

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Planned giving	32,470	33,464
Donations	10,103	17,245
Gift aid	9,716	9,368
Collections and other giving	5,242	5,315
Mission Giving	480	130
	<u>58,011</u>	<u>65,522</u>
Other trading activities		
Fundraising events	3,477	582
Fees	7,791	5,755
	<u>11,268</u>	<u>6,337</u>
Investment Income		
CBF Investment Fund Income	297	287
Deposit account interest	6	35
	<u>303</u>	<u>322</u>
Total incoming resources	69,582	72,181
EXPENDITURE		
Charitable activities		
Diocesan Parish Share	27,531	27,890
Organist & Music	1,148	672
Cost of Services	3,652	2,332
Community/Ministry	2,013	1,276
Rental of Village Hall	1,928	1,261
Grants to institutions	4,710	4,800
Grants to individuals	630	1,395
	<u>41,612</u>	<u>39,626</u>
Ministry costs		
Finance		
Bank charges	435	-
Expenditure Related to Church		
Insurance	2,709	2,677
Carried forward	2,709	2,677

This page does not form part of the statutory financial statements

**THE PAROCHIAL CHURCH COUNCIL OF ALL
SAINTS, GRAYSWOOD**

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2021**

	2021 £	2020 £
Expenditure Related to Church		
Brought forward	2,709	2,677
Church running expenses	3,668	3,160
Upkeep of Churchyard	1,778	1,813
Repairs and renewals	39,822	4,020
Depreciation of churchyard equipment	4	1
Fixtures and fittings	389	291
Depreciation of office equipment	<u>180</u>	<u>174</u>
	48,550	12,136
Governance costs		
Administration	12,277	10,821
Independent examination	<u>600</u>	<u>600</u>
	12,877	11,421
Total resources expended	<u>103,474</u>	<u>63,183</u>
Net (expenditure)/income	<u>(33,892)</u>	<u>8,998</u>

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