

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



ALL SAINTS GRAYSWOOD PCC

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for the Year Ended 31 December 2025**

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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

**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 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. 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.

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.

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.

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', with a stylized flourish at the end.

Revd F Gwynn - 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 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**

		Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
	Notes				
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		65,840	13,240	79,080	72,975
 EXPENDITURE ON					
Raising funds		350	-	350	59
Charitable activities	5				
Charitable		94,906	13,240	108,146	73,594
Total		95,256	13,240	108,496	73,653
 Net gains/(losses) on investments		(462)	-	(462)	259
 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		101,537	-	101,537	131,415

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
		42,259	-	42,259	47,173
CURRENT ASSETS					
Debtors	14	3,858	-	3,858	3,613
Cash at bank and in hand		59,088	-	59,088	83,602
		62,946	-	62,946	87,215
CREDITORS					
Amounts falling due within one year	15	(3,668)	-	(3,668)	(2,973)
NET CURRENT ASSETS		59,278	-	59,278	84,242
TOTAL ASSETS LESS CURRENT LIABILITIES		101,537	-	101,537	131,415
NET ASSETS		101,537	-	101,537	131,415
FUNDS	16				
Unrestricted funds				101,537	131,415
TOTAL FUNDS				101,537	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

Basis of preparing the financial statements

Financial reporting standard 102 - reduced disclosure exemptions

- the requirements of Section 7 Statement of Cash Flows.

Income

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 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

	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	2,551	17,000
	<u>71,262</u>	<u>63,748</u>

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

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	131,834	-	131,834
TOTAL FUNDS CARRIED FORWARD	<u>131,415</u>	<u>-</u>	<u>131,415</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>-</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>-</u>	<u>31,160</u>
At 31 December 2024	<u>35,612</u>	<u>-</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>
	<u>2,788</u>	<u>3,612</u>
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	<u>3,048</u>	<u>2,932</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 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