

CHRIST CHURCH SHAMLEY GREEN

**ANNUAL REPORT
AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023**



REGISTERED CHARITY NUMBER: 1193694

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MISSION STATEMENT

Our aim is to have a central role in the life of the Shamley Green community by providing a Christian presence through witness and evangelism, prayer and worship, pastoral care and service to all, be they church-goers or not.

Administrative information

Christ Church is situated in the parish of Shamley Green in the Diocese of Guildford. The Parochial Church Council of the Ecclesiastical Parish of Christ Church, Shamley Green (PCC) is a charity registered with the Charity Commission registered charity number 1193694. The address for correspondence is the Vicarage, Church Hill, Shamley Green GU5 0UD.

The PCC members who have served from 1 January 2023 or from the date of appointment until the date of approval of this report are:

<i>Vicar</i>	The Reverend Sally Davies
<i>Churchwardens</i>	Mr. Jonathan Jenner, to 10 th February 2023 Mrs. Margaret Goodchild Mrs. Penny Hodgson
<i>Lay representatives on the Deanery Synod:</i>	Mr. Thomas Cornwell Mrs. Janice Goldsmith Mrs. Margaret Goodchild Mr. Kevin Garvey (to 30 th April then ex officio as a member of Diocesan Synod) Mr. Anthony Robinson (to 30 th April then ex officio as a member of Diocesan Synod)
<i>Elected lay members:</i>	Mrs. Pauline Egerton Mrs. Alison Harding Mr. Lawrence Lock, to 16 th July 2023 Mrs. Julia Röbin, to 30 th April 2023 Mr. Anthony Robinson Mr. Nicholas Russell-Davis Miss Clare Stevens Mrs. Joelle Tamraz Mrs. Sue Willis
<i>Chair</i>	The Reverend Sally Davies
<i>Vice Chair</i>	Mrs. Margaret Goodchild
<i>Hon. Secretary</i>	Miss Clare Stevens
<i>Hon. Treasurer</i>	Mr. Anthony Robinson
<i>Electoral Roll Officer</i>	Mr. Roger Penny
<i>Health and Safety Officer</i>	Mr. Neil Harding
<i>Safeguarding Officer (PSO)</i>	Mrs. Diane Savage
<i>Accessibility Officer</i>	Mrs. Margaret Goodchild
<i>Bankers</i>	National Westminster Bank plc, Godalming The CBF Church of England, Cheapside, London
<i>Independent Examiner</i>	Mrs. Sarah Powell, Manor Cottage, Shamley Green, GU5 0UD to 30 th April 2023 Mrs. Frances Whittall, 1 Jersey Cottages, Long Common, Shamley Green GU5 0TG, appointed by the PCC to commence 1 st March 2024

The PCC members present their report with the financial statements of the charity for the year ended 31 December 2023. The PCC members have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019). The PCC have complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have regard to House of Bishops' guidance on safeguarding children and vulnerable adults).

STRUCTURE, GOVERNANCE AND MANAGEMENT

The PCC is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council (Powers) Measure 1956 and the Church Representation Rules. The PCC was registered as a charity with the Charity Commission on 4th March 2021. Members of the Council are either ex-officio or elected by the Annual Parochial Church Meeting or at subsequent meetings of the PCC in accordance with the Church Representation Rules.

The PCC operates through a number of committees. They meet between the full meetings of the Council.

Standing Committee

This is the only committee required by law. It has power to transact business of the PCC between its meetings, subject to any directions given by the Council.

Communications and Publicity Committee (Comms Group)

Considers how to improve our profile, communications and publicity. This group is being reviewed and revamped.

Fabric Committee (including Health & Safety)

Formulates and executes maintenance activities required to maintain the building structures and the fixtures and fittings of the church, the Jubilee Room and the Church Hall as well as the church grounds and car park in a safe and satisfactory long-term condition; executes modifications to existing facilities and considers provision of new facilities and services authorised by the PCC. Particular thanks go to Chris Sprague, Colin Jobson and Neil Harding for their work during the year; please see the separate report for details.

Finance Committee

Oversees the financial dimension of the work and management of Christ Church and assists the treasurer by monitoring income, expenditure and investments, budgeting, maintaining appropriate financial controls and co-ordinating stewardship through planned giving. Thanks to chair, John Page, Planned Giving Officer Nick Russell-Davis and, of course, our dedicated and wise Treasurer, Tony Robinson. Please see the Financial Statements at the end of this report for details.

Functions Committee

Promotes fellowship and enhances the church's welcome by offering hospitality and hosting social events for the membership of the church but open to all, some of which may include a fund-raising element. Thanks to Margaret Goodchild and her team.

Outward Giving Committee

Makes recommendations to the PCC as to how our outward giving should be distributed, receiving suggestions from members of the congregation and taking note of charities which members of our community have benefitted from or have some personal connection with, maintaining a balance between Christian and secular charities at home and overseas, and issues reports for the APCM and the Parish Magazine.

OBJECTIVES AND ACTIVITIES

The PCC has the responsibility of cooperating with the vicar, the Reverend Sally Davies, in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, social and ecumenical. It has responsibility for the maintenance of Christ Church, Shamley Green, its Jubilee Room and Church Hall as well as the Churchyard. The PCC is committed to enabling as many people as possible to worship in our church and to become part of our parish community at Christ Church. When planning our activities for the year, the vicar and the PCC have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. The PCC is committed to following national and diocesan guidelines and requirements for safeguarding children and vulnerable adults. The vicar and the PCC welcome the congregation and the general public to all our activities.

ACHIEVEMENT AND PERFORMANCE

Our thanks go to all members of the PCC, its committees and officers for their considerable commitment, vision and action during the year on behalf of our church and congregation. The full PCC met six times during the year for its ordinary meetings. Committees met between PCC meetings and minutes of their deliberations were received and discussed by the full PCC.

We are particularly grateful for the dedication and vision of churchwardens Margaret Goodchild and Penny Hodgson, The Reverend Gussie Walsh, Treasurer Tony Robinson, PCC Secretary Clare Stevens, PSO Diane Savage and Accessibility Officer Margaret Goodchild together with Health and Safety Officer Neil Harding, Electoral Roll and GDPR Officer Roger Penny, Chris Sprague, and the Finance and Fabric Committees, as well as the Magazine and the Pastoral Care Teams.

Sadly churchwarden Jonathan Jenner died on 10th February and we have greatly missed both his friendship and his contribution to so many aspects of our church life.

Safeguarding

PSO Diane Savage, DBS Validator Penny Hodgson and the vicar met regularly during the year to monitor all aspects of safeguarding. Diane presented a report to every meeting of the PCC including an update on DBS checks, training and national safeguarding requirements. We have made huge progress in bringing our training and safer recruitment up-to-date. Current safeguarding information with details of local organisations and charities is displayed in the church and both halls. Please see the separate report for details.

Worship, prayer and learning

❖ Church

Attendance has continued to improve and average Sunday attendance sits around 36 with much larger numbers for Advent, Christmas and Easter. Services of Holy Communion were held at 8am and 10am every Sunday and the reserved sacrament was taken to several members at home or in hospital during the year. A full programme of services was offered for Lent, Holy Week and Easter, All Souls, Remembrance Sunday (followed by the Act of Remembrance of the Hogs Back Chapter at the war memorial), Advent and Christmas. The Coronation of King Charles III was marked by a special Family Service on the following Sunday.

We are grateful to Claire Jenkinson for coordinating the arrangement of flowers in the church, together with a dedicated and creative team, including decorating the window sills for Harvest and Christmas, arranging the Easter lilies celebrating those we love who have died, and special arrangements for Mothering Sunday and Remembrance as well as the Advent Wreath.

❖ *Music*

Our Director of Music and organist, Chris Bond, moved on again at the end of August, due to family commitments. He had worked hard with the choir to provide music both for the weekly Sunday 10am service and for key seasonal services. We are immensely grateful to the three organists who covered services subsequently: Ian Miles, Phil Scriven and Rob Blythe. All of them are fine musicians and have also worked well with our choir, even when forces have been low. The choir, both regular and occasional members, have sustained their key contribution to our worship and really pulled out the stops for the seasonal services, particularly in the autumn term for Harvest, All Souls and Remembrance as well as for two superb carol services for Advent and Christmas. Our thanks to them all.

❖ *Occasional offices*

We celebrated two weddings, three infant baptisms and one adult baptism. We took eight funerals or memorial services in church and three at the crematorium only; there were six burials in the churchyard, two full and four of cremated remains, and one at the natural burial ground in our parish.

❖ *Messy Church*

Messy Church, for families with young children, was held at 4pm on the second Saturday most months. Crafts and games inspired by a Biblical story take place in the Jubilee Room, accompanied by home-made cake, tea, coffee and squash, followed by songs, story and prayers in church. The team, under coordinator Gussie Walsh, includes both adults and teenagers on the day, as well as others preparing craft activities, baking cakes and praying behind the scenes. In July a joint BBQ with Little Stars was held. Messy Church requires considerable planning and preparation as well as a big team on the day but it provides valuable teaching and fellowship for local families and is one of our main forms of outreach to this demographic.

❖ *Family Services*

Family Services were held on Mothering Sunday, Good Friday and Easter Day, for the King's Coronation, Harvest Festival and Christmas Day. We also held a Crib Service on Christmas Eve which was extremely well attended including Little Stars and Messy Church families as well as several from our church school.

❖ *Little Stars*

Our Adult, Baby & Toddler Group continued to thrive with new families joining throughout the year, including several new babies. The children are brought by parents, occasionally nannies and a significant number of grandparents. All of them express great appreciation of the group and the opportunity to relax and compare experience with others while toys, games and crafts are provided for the children. Sessions always end with a Bible story, songs and a prayer, with visits up to the church to gather around the Christmas Crib and Easter Garden. Advent calendars and Easter eggs were also distributed. Gussie Walsh continues to coordinate the group, keeping in touch with the families and offering pastoral support, alongside the team comprising Madeleine Mannix, Margaret Goodchild, Jan Goldsmith, Jan Cornwell and Sally. Our thanks go to them all for developing and sustaining this important area of our church's ministry and building relationships with the families.

❖ *Study and reflection*

Our informal 'home groups' met regularly throughout the year for reading, Bible study, prayer and fellowship, offering a daytime and an evening group.

Communications

❖ *Newsletter and website*

The vicar continued to circulate occasional newsletters which have proved helpful when there is anything to highlight or publicise and a good way of passing on necessary information to a wide group. Clare Stevens ably managed the website and Facebook account, updating for the seasons, worship and activities, including community events, and providing an essential conduit for communication and publicity. She has begun working with a task group on upgrading the site which is coming to the end of its life.

❖ *Parish Magazine*

Our magazine was produced monthly as a print copy free of charge to all households in the parish with spare copies available at the church. It is also made available online via our website. This represents a considerable amount of work on the part of editor Chris King, Karen Anderton who manages the advertising which largely covers the costs of publication, and Ginny Wicks, who coordinates the distribution, together with her dedicated team of distributors; we are hugely grateful to them all. The magazine provides an invaluable source of information for our parish, including the village organisations, and is a key element of our outreach and community involvement as the parish church.

Pastoral care and fellowship

Penny Hodgson has continued to serve as our Pastoral Assistant visiting many parishioners at home, providing emotional and practical support. As coordinator of Village Care and a trustee of Wonersh United Charities, together with her professional knowledge and experience, she is well placed to assess and respond to needs of different kinds. As part of her church ministry, she chairs our Pastoral Care Team, members of which have also continued to offer support and care to those who have needed it. 'Time for Tea' met monthly until June. However, numbers have decreased and we questioned whether this was still an appropriate activity. It was, therefore, suspended in the autumn but Margaret Goodchild and Penny Hodgson have been working with a keen team of volunteers to hold 'Time for Lunch' at least once if not twice a term. It is a work in progress but has proved very popular and was augmented by our Christmas lunch at the Bricklayers Arms in December.

Halls and Lettings

Clare Stevens continued to serve as our Lettings Secretary, managing both enquiries and bookings. While we do not have many lettings, it is good to see our halls used by the local community and the income from that also helps to defray our costs so we very much appreciate Clare's efforts on our behalf.

❖ *Jubilee Room*

This room is used weekly for refreshments after our Sunday 10am service and for hospitality following seasonal services such as All Souls and Carols by Candlelight, as well as for the fortnightly daytime Home Group, for a variety of other church meetings, including PCC, and for meetings of charitable trusts in which church members are involved (Wonersh United Charities and Wonersh & Shamley Green School Trustees). Our monthly Messy Church craft activities and refreshments also take place in the room. Commercially, it was let for one evening a week to a psychotherapy group which has appreciated this quiet and private facility. Their letting finishes at the end of March 2024. In addition we let the room for two funeral teas, following services in the church, a meeting of the Guildford Wives' Fellowship and a PCC away day for one of the churches in our deanery.

❖ *Church Hall*

Our Little Stars Adult, Baby and Toddler group which meets weekly during school term times has continued to make good use of the hall and many of those who attend comment on its practicality and how smart it looks since the refurbishment during the COVID lockdown. The Pilates group which met twice-weekly gradually reduced its meetings and ceased its letting in July.

Schools

Wonersh and Shamley Green C.E. V.A. Primary School (WSG)

- ❖ We supported our church school with a donation from our outward giving, as well as through the considerable offering of time, skills and expertise by those of our church members who serve as governors - Kevin Garvey and Sarah McKenna as PCC appointed foundation governors and Erin Bird as a diocesan foundation governor - alongside Richard Deacon as Treasurer of the Governors' Fund and the churchwardens who serve with the vicar as trustees. The contribution and support of all these is greatly appreciated by the school leadership team. Sarah stood down in November and the PCC began looking for a replacement, to be confirmed.
- ❖ The Vicar took the morning act of worship fortnightly, alternating with the vicar of Wonersh and Blackheath with two assemblies for KS 1 and 2. She also facilitated class visits to the church.
- ❖ The 'Open the Book' team, including Kevin Garvey and Julia Röbin, took weekly assemblies for Years R, 1 and 2 at WSG and Bramley Infant School. These form part of the Bible Society programme and are both hugely enjoyed by the children and provide significant Biblical education.
- ❖ Christ Church also hosted the school Easter and Harvest services with separate services for the Infants and Juniors.

Longacre

The vicar officiated at the annual Remembrance Service, which was also attended by parents and members of the community.

REGISTERED CHARITY NUMBER: 1193694

CHRIST CHURCH, SHAMLEY GREEN

**UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

**CHRIST CHURCH, SHAMLEY GREEN
ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023**

FINANCIAL REVIEW

Financial position

During the year to 31 December 2023 our total Income increased by £7,176 to £100,601 mainly due to an increase in Planned Giving, collections and Income tax recovered through Gift Aid. We are very grateful to all our donors and volunteers for their continued support particularly to the households who are paying their contributions through the Parish Giving Scheme as this helps to reduce the administrative work of the PCC and the Treasurer. The Parish Giving Scheme enables donors to simply adjust their giving by the annual increase in inflation.

Our Expenditure rose by £9,251 to £106,295. We have kept a watchful eye over our controllable costs to ensure that we do not exceed our budgets. Our largest expense, the payment of Parish Share to the Guildford Diocese, of £54,238 (2022 - £52,953) goes towards the costs of our Ministry. Other significant expense increases in 2023 were Organist fees following the engagement of a Director of Music for most of the year, and inflationary cost increases. Our Parish Share will increase by 3.5% to £56,166 in 2024.

The market value of our investments held in funds managed by CCLA increased during the year by £2,365 (2022 Loss £10,899) to £84,429 (2022 £82,064).

The net result for the year was a deficit of £ 3,329 (2022 Deficit £14,518); the results for the last 2 years have been significantly affected by COVID restrictions, grants, turbulences and market fluctuations.

The PCC has a duty to ensure that the fabric of the church and its surroundings are kept in a good state of repair and meet the various health and safety standards. We have carried out regular service and maintenance of the church equipment and premises. We will be receiving a Quinquennial Report during the coming year.

Reserves policy

It is PCC policy to hold in reserves the equivalent of six months general operating costs. It is also policy to have reserves to cover our proposed capital works. The reserves of the PCC now stand at £141,792 which exceeds twelve months of normal expenditure and are in excess of the amounts that the PCC regards as essential for its on-going commitments. However, in holding reserve funds, the PCC is mindful of probable exceptional expenses in the medium term such as repairs to the church, electrical rewiring of the church, a new area for the interment of cremated remains in the churchyard and new signage for the car park.

The PCC invests its funds with the CBF Church of England Funds which are managed by CCLA Investment Management Limited. The above Funds are managed in accordance with the policies of the Church of England National Investing Bodies. We also have a deposit £5,096 with Churches Mutual Credit Union to help support their activities. These funds are invested for the long-term and are not expected to be required for at least 2 years.

Risk Management

The PCC members continue to keep the PCC's activities under review, particularly regarding any risks which may arise from time to time and to monitor the effectiveness of the systems of control and supervision. The PCC has insurance policies in place to cover the major risks relating to property and activities and these are reviewed annually. The PCC Committees have reviewed the risks in their areas of interest and updated the risk profiles.

**CHRIST CHURCH, SHAMLEY GREEN
ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023**

STATEMENT OF PCC MEMBERS' RESPONSIBILITIES

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

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the PCC members to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the church and of the incoming resources and application of resources, including the income and expenditure, of the church for that period. In preparing those financial statements, the PCC members 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 PCC members 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 church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the PCC on 18 March 2024 and signed on its behalf by:

SIGNED

.....

The Reverend Sally Davies – *Chair*

**INDEPENDENT EXAMINER'S REPORT TO THE PCC OF
CHRIST CHURCH, SHAMLEY GREEN**

Independent examiner's report to the PCC of Christ Church, Shamley Green

I report to the charity PCC members on my examination of the accounts of the Christ Church, Shamley Green (the Church) for the year ended 31 December 2023.

Responsibilities and basis of report

As the members of the PCC 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 Church'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 Church 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.

Signed

Frances Whittall
1 Jersey Cottages
Long Common
Shamley Green
Guildford
Surrey
GU5 0TG

18 March 2024

CHRIST CHURCH, SHAMLEY GREEN
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

				2023	2022
	Notes	Unrestricted fund £	Restricted fund £	Total funds £	Total Funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	83,022	966	83,988	76,704
Charitable activities					
Church activities		4,890	-	4,890	6,209
Other trading activities	3	6,686	-	6,686	6,853
Investment income	4	<u>5,037</u>	<u>-</u>	<u>5,037</u>	<u>3,659</u>
Total		99,635	966	100,601	93,425
EXPENDITURE ON					
Raising funds		854	-	854	446
Charitable activities					
Church activities		<u>104,475</u>	<u>966</u>	<u>105,441</u>	<u>96,598</u>
Total		105,329	966	106,295	97,044
Net Unrealised gains on investments		<u>2,365</u>	<u>-</u>	<u>2,365</u>	<u>(10,899)</u>
NET INCOME/(DEFICIT)		(3,329)	-	(3,329)	(14,518)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>145,301</u>	<u>-</u>	<u>145,301</u>	159,819
TOTAL FUNDS CARRIED FORWARD		<u><u>141,972</u></u>	<u><u>-</u></u>	<u><u>141,972</u></u>	<u><u>145,301</u></u>

CHRIST CHURCH, SHAMLEY GREEN

**BALANCE SHEET
AT 31 DECEMBER 2023**

		Unrestricted fund	Restricted fund	2023 Total funds	2022 Total funds
	Notes	£	£	£	£
FIXED ASSETS					
Investments	8	89,525	-	89,525	87,155
CURRENT ASSETS					
Debtors	9	1,436	-	1,436	834
Cash at bank and in hand		<u>53,998</u>	<u>-</u>	<u>53,998</u>	<u>58,304</u>
		55,434	-	55,434	59,138
CREDITORS					
Amounts falling due within one year	10	<u>(2,987)</u>	<u>-</u>	<u>(2,987)</u>	<u>(992)</u>
NET CURRENT ASSETS		<u>52,447</u>	<u>-</u>	<u>52,447</u>	<u>58,146</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		141,972	-	141,972	145,301
NET ASSETS		<u>141,972</u>	<u>-</u>	<u>141,972</u>	<u>145,301</u>
FUNDS	11				
Unrestricted funds				141,972	145,301
Restricted funds				<u>-</u>	<u>-</u>
TOTAL FUNDS				<u>141,972</u>	<u>145,301</u>

The financial statements were approved by the PCC and authorised for issue on 18 March 2024 and were signed on its behalf by:

Signed

.....
Reverend Sally Davies - Chair

Signed

.....
Mr Anthony Robinson – Treasurer

The notes form part of these financial statements

CHRIST CHURCH, SHAMLEY GREEN

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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.

The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the financial statements of church groups that owe their main affiliation to another body, or those that are informal gatherings of Church members.

INCOME

Planned giving, collections and donations are recognised when received. Income tax recoverable on gift aid donations is recognised when the donation is received. The amount of any outstanding tax claim is included in incoming resources and as a debtor in the Balance Sheet. Legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due and its ultimate receipt is probable.

Funds raised from hall rentals, magazine advertising, income and fund-raising events are accounted for gross and are recognised when due. The parish magazine is published and distributed without charge.

Investment income is accounted for when due and payable. Realised gains and losses on investments are recognised when investments are sold and unrealised gains and losses are accounted for on revaluation at 31 December.

GRANTS

Revenue based government grants are recognised in income over the periods in which the church recognises the related costs for which the grant is intended to compensate. Where grants are receivable as compensation for expenses already incurred or to provide immediate financial support with no future related costs grants will be recognised when they become receivable.

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.

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

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.

TAXATION

The charity is exempt from tax on its charitable activities.

FUNDS

Restricted Funds represent donations or grants received for a specific object. The funds may only be expended on the specific object for which they were given and any balance remaining unspent at the end of the year must be carried forward as a balance on that fund.

General Funds represent the funds of the PCC that are not subject to any special restrictions regarding their use and are available for application to the general purposes of the PCC.

INVESTMENTS

Investments are valued at the market value at 31 December.

CHRIST CHURCH, SHAMLEY GREEN

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2023**

1. ACCOUNTING POLICIES - continued

TANGIBLE FIXED ASSETS

Consecrated and beneficed property of any kind is excluded from the accounts in accordance with Section 10(2) (a) and (c) of the Charities Act 2011.

Movable church furnishings held by the Vicar and Churchwardens on special trust for the PCC and which require a faculty for disposal, are accounted for as inalienable property unless forming part of the consecrated property excluded from the accounts. They are listed in the Church's inventory which can be inspected at any reasonable time. For inalienable property acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements. No such assets have been acquired since 2000. All expenditure incurred in the year on movable church furnishings is written off. Equipment used within the Church premises with a purchase price of £ 3,000 or less is written off when the asset is acquired. The PCC owns no items with a higher purchase price.

2. DONATION AND LEGACIES

Grants included in donations and legacies, are as follows:

	2023	2022
	£	£
Diocesan grant for utilities	<u>1,000</u>	<u>1,000</u>
	<u>1,000</u>	<u>1,000</u>

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Rent of Jubilee and Church Rooms	1,871	1,729
Advertising	<u>4,815</u>	<u>5,124</u>
	<u>6,686</u>	<u>6,853</u>

4. INVESTMENT INCOME

	2023	2022
	£	£
Dividends and interest from CBF investments	<u>5,037</u>	<u>3,659</u>

5. PCC MEMBERS' REMUNERATION AND BENEFITS

No remuneration was paid to any member of the PCC, other than reimbursement of purchases made on behalf of the church.

PCC MEMBERS' EXPENSES

No expenses were paid to any member of the PCC for the year ended 31 December 2023 nor for the year ended 31 December 2022 other than reimbursement of purchases made on behalf of the church.

CHRIST CHURCH, SHAMLEY GREEN

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2023

6. 2022 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Support Grant	1,000		1,000
Donations and legacies.	74,870	834	75,704
Charitable Activities			
Church activities	6,209	-	6,209
Other trading activities	6,853	-	6,853
Investment income	<u>3,659</u>	<u>-</u>	<u>3,659</u>
Total	92,591	834	93,425
EXPENDITURE ON			
Raising funds	446	-	446
Charitable activities			
Church activities	<u>95,764</u>	<u>834</u>	<u>96,598</u>
Total	96,210	834	97,044
Net gains on investments	<u>(10,899)</u>	<u>-</u>	<u>(10,899)</u>
NET INCOME/(DEFICIT)	(14,518)	-	(14,518)
RECONCILIATION OF FUNDS			
Total funds brought forward	159,819	-	159,819
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>145,301</u>	<u>-</u>	<u>145,301</u>

CHRIST CHURCH, SHAMLEY GREEN

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2023**

7. MISSIONARY AND CHARITABLE GIVING

Amounts paid in the year were as follows:	2023	2022
	£	£
Bethlehem Arab Society for Rehabilitation	700	-
Christian Aid	1,121	916
Cranleigh Foodbank	-	500
Dans Fund for Burns	-	500
Dementia Research UK	600	500
Guildford Action	500	-
Lordshill Playground	600	-
Mercy Ships UK	550	600
Phyllis Tuckwell Memorial Hospice	500	500
Royal British Legion Poppy Appeal	200	200
Sight for Surrey	200	-
Step by Step	550	600
Torch Trust for the Blind	550	600
The Children's Society	200	210
The Leprosy Mission	550	600
The Matrix Trust	-	500
Wonersh & Shamley Green Church of England School	<u>1,200</u>	<u>1,200</u>
	<u>£8,021</u>	<u>£7,426</u>
In addition, further donations were made to		
The Children's Society	448	522
The Royal British Legion	<u>518</u>	<u>312</u>
	<u>£ 966</u>	<u>£ 834</u>

CHRIST CHURCH, SHAMLEY GREEN

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2023

8. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 January 2023	87,155
Retained Dividend	5
Revaluations	<u>2,365</u>
At 31 December 2023	<u>89,525</u>
NET BOOK VALUE	
At 31 December 2023	<u>89,525</u>
At 31 December 2022	<u>87,155</u>

There were no investment assets outside the UK.

	2023 £	2022 £
The market value of investments at 31 December was:		
Churches Mutual Credit Union Ltd	5,096	5,091
2,294.42 Income shares in the CBF Church of England Investment Fund	51,866	47,370
26,999.11 Income shares in the CBF Church of England Property Fund	<u>32,563</u>	<u>34,694</u>
	<u>89,525</u>	<u>87,155</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Income tax recoverable	649	400
Other Debtors	787	-
VAT repayable	-	<u>434</u>
Other debtors	<u>1,436</u>	<u>834</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Accounts payable and accrued expenses	<u>2,987</u>	<u>992</u>

11. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	<u>145,301</u>	<u>(3,329)</u>	<u>141,972</u>
TOTAL FUNDS	<u>145,301</u>	<u>(3,329)</u>	<u>141,972</u>

CHRIST CHURCH, SHAMLEY GREEN

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2023

11. 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	99,635	(105,329)	2,365	(3,329)
Restricted funds				
Restricted fund	966	(966)	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>100,601</u>	<u>(106,295)</u>	<u>2,365</u>	<u>(3,329)</u>

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted Funds			
General fund	159,819	(14,518)	145,301
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>159,819</u>	<u>(14,518)</u>	<u>145,301</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	92,591	(96,210)	(10,899)	(14,518)
Restricted funds				
Restricted fund	834	(834)	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>93,425</u>	<u>(97,044)</u>	<u>(10,899)</u>	<u>(14,518)</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023, other than as disclosed in note 5.

CHRIST CHURCH, SHAMLEY GREEN

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Diocesan Utilities grant	1,000	1,000
Planned Giving - Covenant and Gift Aid	58,169	54,696
Planned Giving - Other	1,420	2,270
Collections	3,887	2,851
Income tax recoverable	16,137	14,341
Special Collections and Giving	966	834
Other donations	2,409	712
	83,988	76,704
Other trading activities		
Rent of Jubilee and Church Rooms	1,871	1,729
Advertising	4,815	5,124
	6,686	6,853
Investment income		
Dividends and interest from CBF investments	5,037	3,659
Charitable activities		
Harvest Festival Lunch and other events	1,064	1,303
Fees	3,826	4,906
	4,890	6,209
Total incoming resources	100,601	93,425
EXPENDITURE		
Other trading activities		
Other fundraising expenses	854	446
Charitable activities		
Parish share	54,238	52,953
Vicar's working expenses and vicarage maintenance	3,455	2,720
Church light, heat and water	3,467	2,862
Insurance	2,465	2,374
Church maintenance and cleaning	3,369	2,048
Supplies for services, locums and Messy Church	2,549	2,707
Organist's fees and choir expenses	5,890	1,862
Organ and equipment repair and maintenance	1,314	2,305
Carried forward	76,747	69,831

CHRIST CHURCH, SHAMLEY GREEN

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

	2023	2022
	£	£
Charitable activities		
Brought forward	76,747	69,831
Parish magazine printing and postage	4,529	4,335
Churchyard upkeep	8,971	7,928
Church room expenses	1,269	1,838
Communications, website and sundry expenses	1,337	995
Projects/Minor Works		
Lightning conductor renewal	2,355	3,411
Quinquennial survey	1,246	-
Missionary and charitable giving	8,021	7,426
Special and Restricted fund giving	<u>966</u>	<u>834</u>
	105,441	96,598
Total resources expended	<u>106,295</u>	<u>97,044</u>
Net income before gains and losses on investments	(5,694)	(3,619)
Unrealised recognised gains and losses		
Unrealised gains on investments	<u>2,365</u>	<u>(10,899)</u>
Net Income/(Deficit)	<u><u>(3,329)</u></u>	<u><u>(14,518)</u></u>

**INDEPENDENT EXAMINER'S REPORT TO THE PCC OF
CHRIST CHURCH, SHAMLEY GREEN**

Independent examiner's report to the PCC of Christ Church, Shamley Green

I report to the charity PCC members on my examination of the accounts of the Christ Church, Shamley Green (the Church) for the year ended 31 December 2023.

Responsibilities and basis of report

As the members of the PCC 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 Church'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 Church 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.



Frances Whittall
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18th March 2024