

CHRIST CHURCH SHAMLEY GREEN

**ANNUAL REPORT
AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024**



REGISTERED CHARITY NUMBER: 1193694



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 2024 or from the date of appointment until the date of approval of this report are:

Vicar The Reverend Sally Davies

Churchwardens Mrs. Margaret Goodchild
Mrs. Penny Hodgson

Lay representatives on the Deanery Synod: Mr. Thomas Cornwell
Mrs. Janice Goldsmith
Mrs. Margaret Goodchild
Mr. Kevin Garvey (ex officio as a member of Diocesan Synod)
Mr. Anthony Robinson (ex officio as a member of Diocesan Synod)

Elected lay members: Mrs. Pauline Egerton
Mrs. Alison Harding
Mr. Anthony Robinson
Mr. Nicholas Russell-Davis
Miss Clare Stevens, to 16th September
Mrs. Joelle Tamraz
Mrs. Sue Willis

Chair The Reverend Sally Davies
Vice Chair Mrs. Margaret Goodchild
Hon. Secretary Miss Clare Stevens, to 16th September
Hon. Treasurer Mr. Anthony Robinson

Officers not on the PCC:

Hon. Secretary Miss Clare Stevens, from 16th September
Electoral Roll Officer Mr. Roger Penny
Health and Safety Officer Mr. Neil Harding
Safeguarding Officer (PSO) Mrs. Diane Savage
Accessibility Officer Mrs. Margaret Goodchild

Bankers National Westminster Bank plc, Godalming
The CBF Church of England, Cheapside, London

Independent Examiner Mrs. Frances Whittall, 1 Jersey Cottages, Long Common, Shamley Green GU5 0TG, from 1st March 2024

The PCC members present their report with the financial statements (see separate document) of the charity for the year ended 31 December 2024. 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. The focus this year was very much on the new church website, the appointment of a new magazine editor and improving our communications.

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 which included a major upgrade of the wiring, switches and lighting in church. 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 Team. In addition, Tony Robinson and Alison Harding have headed up our commitment to becoming an 'Eco Church', something which involves all areas of our church life and practice.

Our vicar, The Reverend Sally Davies, took five and half months' sick leave from April, with a phased return to work from the last week of September. Thank you to all those who went the extra mile in her absence, particularly Gussie and the churchwardens, supported by the Area Dean and local colleagues. Sally was also grateful to those who stayed in touch during this challenging and isolating time, for messages of concern and encouragement as well as occasional gifts.

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 38 adults while numbers for some Advent, Christmas and Holy Week services were close to pre-pandemic attendance, some even higher. Moving the Advent service of 'Music & Readings' to the 10am slot on the First Sunday of Advent, which we have tried now for two years, has proved popular, enabling more people to attend while moving the Christmas Carol service an hour earlier was also well received. We moved the Maundy Thursday service back to the evening by popular request but at the earlier time of 6.30pm and this proved better. Services of Holy Communion were held at 8am and 10am every Sunday and the reserved sacrament was taken to several members at home 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. A special occasion was the first visit of our new Archdeacon, Catharine Mabuza, who took a joyful 10am service on Sunday 28th July. A significant gap in our provision is that we no longer offer a Sunday Club for children (although see Messy Church below) and this could prove crucial for our future growth as a church family.

Our thanks go to our team of sidespeople who set up for services, provide a warm welcome and clear away afterwards, together with those who serve at the altar, deliver readings, lead intercessions and provide refreshments. New members joined the team during the year but we always need more help so hope we can continue to build the team. Especial thanks to Kevin Garvey who ensures our supplies of wine, wafers, candles (including for seasonal celebrations) palm crosses et al are well provisioned and attends to all the candles in church.

We are grateful to Claire Jenkinson for coordinating the arrangement of flowers in the church, together with a dedicated and creative team, including special decoration of the window sills for Harvest and Christmas, arranging the Easter lilies celebrating those we love who have died, and special arrangements for Mothering Sunday, All Souls and Remembrance as well as the Advent Wreath. We receive many appreciative comments from both regulars and visitors.

❖ *Music*

Rob Blythe, who had covered many services for us during 2023, joined us as our new Director of Music at the beginning of March and it has been a delight to see him settling in so well and becoming not just a huge asset to the musical side of our worship but a valued member of our church family. He has encouraged and developed our regular choir, whose faithful service has been so much appreciated through lean times, and has further invited others, many of whom have not sung in the choir before, to form an extended choir which has sung for both festivals and regular services. The choice and quality of the music has been extraordinary for a small, rural parish church with limited resources and the seasonal services in particular have been joyful and moving in equal measure, the choir anthems greatly contributing to our reflections, prayers and celebrations. Rob also organised an Organ Open Day which was well attended and a Big Hymn Sing which was enjoyed by so many that we plan to repeat it in 2025.

❖ *Occasional offices*

We celebrated three weddings and one infant baptism. We took four funerals or memorial services in church and four at the crematorium only; there were eight burials in the churchyard.

❖ *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 the summer term 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 so our hearty thanks goes to all involved; your regular commitment and enthusiasm are what makes this ministry possible. It is clearly valued by the parents, as well as enjoyed by the children, and new attendees have started inviting their friends as well.

❖ *Family Services*

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

❖ *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, with new members joining during the year.

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. A new church website was launched, thanks to Trevor Von Puttkammer and Joelle Tamraz working with Clare, and both looks and functions much better for our purposes. Clare was appointed as Website Administrator, a paid role which entailed stepping down from the PCC as an elected member although she continues as our Hon. Secretary.

❖ *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, and online via our website. This represents a considerable amount of work on the part of editors Chris King and Louisa Coughtrey, Karen Anderton who manages the advertising which largely covers the costs of publication, and Ginny Wicks, who coordinates the distribution, together with her willing team of distributors; we are hugely grateful to them all. The magazine provides an invaluable source of information for our parish, including village organisations, and is a key element of our outreach and community involvement as the parish church. Chris King stood down in August, after eleven years' service, and we were delighted that Louisa Coughtrey took over as Editor with a smooth transition.

Pastoral care, fellowship and outreach

❖ *Pastoral care and activities*

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 Womersley United Charities, together with her professional knowledge and experience, she is well placed to assess and respond to needs of different kinds. Occasional lunches were held for our 'Time for Tea/Lunch' members as well as a Vintage Tea Party and our popular Christmas lunch at the Bricklayers Arms in December.

❖ *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, a significant number of grandparents and occasionally nannies. All of them value highly 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 after a little party in the hall. 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 with Chris Lintott joining us during the year. Our thanks go to them all for developing and sustaining this important area of our church's ministry and building relationships with the families.

❖ *Newcomers*

Alison Harding continued to coordinate a team of 'Good Neighbours' to report moves within the parish and deliver welcome packs. She presided over another very successful Newcomers' Party on Shrove Tuesday which was well attended and much appreciated by those who have recently

moved into our village as well as giving an opportunity to village organisations to network and promote their activities. Our thanks to her and her team of volunteers.

❖ *Village Fête*

Our church skittles made their annual outing as our contribution to this key village event. Thanks to Margaret Goodchild and her team for organising it both before the event and on the day. We received a generous donation from the fête committee, part of which was used to purchase new toys for Little Stars.

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 Harvest Festival, All Souls and Carols by Candlelight, as well as for the fortnightly daytime Home Group, for a variety of other church meetings, including PCC, for meetings of charitable organisations in which church members are involved (Wonersh United Charities and Village Care) and for lunches and the Vintage Tea Party. 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 until the end of March. In addition we let the room for three funeral teas, following services in the church, and three meetings of the Guildford Women in Fellowship.

❖ *Church Hall*

Our Little Stars Adult, Baby and Toddler group which has continued to make good use of the hall weekly. A Seniors Fitness class has been using it weekly throughout the year and the Pilates group which had previously done so (but had ceased in July 2023) resumed weekly in September.

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 – Anna Coughtrey who on 18th March joined Kevin Garvey as a PCC appointed foundation governor 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 Vicar took the morning act of worship fortnightly in the Spring and Autumn terms, 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, a partnership between Wonersh, Bramley and Shamley Green parishes served by Pauline Egerton, Kevin Garvey and Julia Röbin from our church, took weekly assemblies for Years R, 1 and 2 at WSG and Bramley Infant School. These form part of the Bible Society programme and, as well as providing significant Biblical education, are greatly enjoyed by the children.
- ❖ 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

CHRIST CHURCH, SHAMLEY GREEN
ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

FINANCIAL REVIEW

Financial position

During the year to 31 December 2024 our total Income increased by £90,722 to £191,323 due entirely to Legacies of £69,048 and fundraising for the rewiring of the church of £23,234. Planned Giving, collections and Income tax recovered through Gift Aid continued the trend of a small decrease year on year. 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, excluding the rewiring our church costs of £37,911, was similar to the previous year. 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 £56,166 (2023 - £54,238) goes towards the costs of our Ministry. Other significant expenses in 2024 were Organist fees and upkeep of the churchyard. Our Parish Share will increase by 1.3% to £56,922 in 2025.

We have continued our Missionary and Charitable donations at 10% of Planned Giving. Details of our donations are shown in Note 7 to our Financial Statements.

The market value of our investments held in funds managed by CCLA increased during the year by £512 (2023 £2,365). We sold our investment in the CBF Church of England Property Fund for £32,631 and invested £40,000 into the Global Equity Fund.

The net result for the year was a surplus of £ 47,485 (2023 Deficit £3,329).

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.

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 £189,457 exceeding twelve months of normal expenditure costs and 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, replacement boilers, and a new area for the interment of cremated remains in the churchyard.

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 £5,109 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 2024

STATEMENT OF PCC MEMBERS' RESPONSIBILITIES

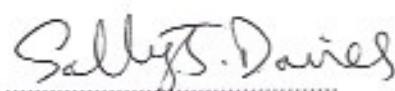
The PCC members are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 24th March 2025 and signed on its behalf by:



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 2024.

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
1 Jersey Cottages
Long Common
Shamley Green
Guildford, GU5 0TG


24th March 2025

CHRIST CHURCH, SHAMLEY GREEN
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME					
Donations and Grants		78,495	25,504	103,999	83,988
Legacies		69,048	-	69,048	-
Total Donations and Legacies		147,543	25,504	173,047	83,988
Charitable activities					
Church activities		5,776	-	5,776	4,890
Other trading activities	3	6,561	-	6,561	6,686
Investment income	4	5,939	-	5,939	5,037
Total		165,819	25,504	191,323	100,601
EXPENDITURE ON					
Raising funds		429	-	429	854
Charitable activities					
Church activities		103,808	40,181	143,989	105,441
Total		104,237	40,181	144,418	106,295
Net Realised and Unrealised gains on investments		580	-	580	2,365
NET INCOME/(DEFICIT)		62,162	(14,677)	47,485	(3,329)
RECONCILIATION OF FUNDS					
Total funds brought forward		141,972	-	141,972	145,301
Transfer from Unrestricted fund		(14,677)	14,677	-	-
TOTAL FUNDS CARRIED FORWARD		189,457	-	189,457	141,972

The notes form part of these financial statements

CHRIST CHURCH, SHAMLEY GREEN

BALANCE SHEET

AT 31 DECEMBER 2024

				2024	2023
		Unrestricted fund	Restricted fund	Total funds	Total funds
	Notes	£	£	£	£
FIXED ASSETS					
Investments	8	97,487	-	97,487	89,525
CURRENT ASSETS					
Debtors	9	2,896	-	2,896	1,436
Cash at bank and in hand		91,060	-	91,060	53,998
		93,956	-	93,956	55,434
CREDITORS					
Amounts falling due within one year	10	(1,986)	-	(1,986)	(2,987)
NET CURRENT ASSETS		91,970	-	91,970	52,447
TOTAL ASSETS LESS CURRENT LIABILITIES		189,457	-	189,457	141,972
NET ASSETS		189,457	-	189,457	141,972
FUNDS					
Unrestricted funds				189,457	141,972
				-	-
TOTAL FUNDS				189,457	141,972

The financial statements were approved by the PCC and authorised for issue on 24th March 2025 and were signed on its behalf by:



Reverend Sally Davies – Chair



Mr Anthony Robinson – Treasurer

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.

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.

CHRIST CHURCH, SHAMLEY GREEN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1. ACCOUNTING POLICIES - CONTINUED

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.

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.

CHRIST CHURCH, SHAMLEY GREEN
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2024

2. DONATION AND LEGACIES

Included are donations and legacies, as follows:

	2024	2023
	£	£
Unrestricted donations	78,495	82,022
Restricted donations	25,504	-
	<u>103,999</u>	<u>82,022</u>
Legacies	69,048	-
Diocesan grant for utilities	-	1,000
	<u>173,047</u>	<u>83,022</u>

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Rent of Jubilee and Church Rooms	2,106	1,871
Advertising	4,455	4,815
	<u>6,561</u>	<u>6,686</u>

4. INVESTMENT INCOME

	2024	2023
	£	£
Dividends and interest from CBF investments	5,939	5,037
	<u>5,939</u>	<u>5,037</u>

5. PCC MEMBERS' REMUNERATION AND BENEFITS

No remuneration was paid to any member of the PCC.

PCC MEMBERS' EXPENSES No expenses were paid to any member of the PCC for the year ended 31 December 2024 nor for the year ended 31 December 2023 other than reimbursement of purchases made on behalf of the church, but clergy members of the PCC have been re-imbursed expenses not exceeding £1,394 (2023 £2,054).

CHRIST CHURCH, SHAMLEY GREEN
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2024

6. 2023 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Support Grant	1,000	-	1,000
Donations & legacies	82,022	966	82,988
Charitable activities			
Church activities	4,890	-	4,890
Other trading activities	6,686	-	6,686
Investment income	5,037	-	5,037
Total	99,635	966	100,601
EXPENDITURE ON			
Raising funds	854	-	854
Charitable activities			
Church activities	104,475	966	105,441
Total	105,329	966	106,295
Net gains on investments	2,365	-	2,365
NET INCOME/(DEFICIT)	(3,329)	-	(3,329)
RECONCILIATION OF FUNDS			
Total funds brought forward	145,301	-	145,301
TOTAL FUNDS CARRIED FORWARD	141,972	-	141,972

CHRIST CHURCH, SHAMLEY GREEN

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

FOR THE YEAR ENDED 31 DECEMBER 2024

7. MISSIONARY AND CHARITABLE GIVING

	2024	2023
	£	£
Amounts paid in the year were as follows:		
Bethlehem Arab Society for Rehabilitation	-	700
Bishop of Guildford Lent Appeal	280	-
Christian Aid	1,314	1,121
Dementia Research UK	700	600
Guildford Action	-	500
Lordshill Playground	-	600
Mercy Ships UK	700	550
Phyllis Tuckwell Memorial Hospice	700	500
Royal British Legion Poppy Appeal	-	200
Sight for Surrey	-	200
Step by Step	700	550
Torch Trust for the Blind	700	550
The Children's Society	-	200
The Leprosy Mission	700	550
Wintershall Plays	1,000	
Wonersh & Shamley Green Church of England School	1,000	1,200
	£7,794	£8,021

In addition, further donations were made to:

Christian Aid	575	
The Children's Society	570	448
The Royal British Legion	625	518
WaterAid	500	
	£2,270	£966

CHRIST CHURCH, SHAMLEY GREEN
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2024

8. FIXED ASSET INVESTMENTS

	Listed Investments £
MARKET VALUE	
At 1 January 2024	89,525
Retained Dividend	13
Purchases, net of sales	7,369
Revaluations	580
At 31 December 2024	<u>97,487</u>
NET BOOK VALUE	
At 31 December 2024	<u>97,487</u>
At 31 December 2023	<u>89,525</u>

	2024 £	2023 £
The market value of investments at 31 December was:		
Churches Mutual Credit Union Ltd	5,109	5,096
2,294.4 Income shares in the CBF Church of England Investment Fund	53,053	51,866
12,239.2 Income shares in the CBF Church of England Global Equity Fund	39,325	-
26,999.1 Income shares in the CBF Church of England Property Fund - sold	-	32,563
	<u>97,487</u>	<u>89,525</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Income tax recoverable	1,766	649
Other debtors	1,130	787
	<u>2,896</u>	<u>1,436</u>

CHRIST CHURCH, SHAMLEY GREEN
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2024

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Accounts payable and accrued expenses	<u>1,986</u>	<u>2,987</u>

CHRIST CHURCH, SHAMLEY GREEN
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Diocesan Utilities grant	-	1,000
Planned Giving - Covenant and Gift Aid	57,192	58,169
Planned Giving - Other	1,170	1,420
Collections	4,022	3,887
Income tax recoverable	15,493	16,137
Other donations	618	2,409
Total Unrestricted donations	78,495	82,022
Restricted Collections and Giving	2,270	966
Restricted donations for rewiring	23,234	-
Total Restricted donations	25,504	966
Total donations Unrestricted and Restricted and grant	103,999	83,988
Legacies	69,048	
	173,047	83,988
Other trading activities		
Rent of Jubilee and Church Rooms	2,106	1,871
Advertising	4,455	4,815
	6,561	6,686
Investment income		
Dividends and interest from CBF investments	5,939	5,037
Charitable activities		
Harvest Festival Lunch and other events	1,237	1,064
Fees	4,539	3,826
	5,776	4,890
Total incoming resources	191,323	100,601

CHRIST CHURCH, SHAMLEY GREEN
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2024

EXPENDITURE

Other trading activities

Other fundraising expenses	429	854
----------------------------	-----	-----

Charitable activities

Parish share	56,166	54,238
Vicar's working expenses and vicarage maintenance	3,120	3,455
Church light, heat and water	3,906	3,467
Insurance	2,837	2,465
Church maintenance and cleaning	2,947	3,369
Supplies for services, locums and Messy Church	4,262	2,549
Organist's fees and choir expenses	5,999	5,890
Organ and equipment repair and maintenance	1,200	1,314
Churchyard upkeep	6,643	8,971
Communications, website and sundry expenses	2,316	1,337
Total running costs for services	89,396	87,055

Parish magazine printing and postage	4,390	4,529
Church room expenses	738	1,269
Missionary and charitable giving	7,794	8,021

Projects/Minor Works

Rewiring and electrical works	37,911	-
Minor works	1,490	2,355
Quinquennial survey	-	1,246

Special and Restricted fund giving	2,270	966
Total charitable activities	143,989	105,441

Total resources expended	144,418	106,295
---------------------------------	----------------	----------------

Net income before gains and losses on investments	46,905	(5,694)
--	---------------	----------------

Realised and Unrealised recognised gains and losses

Realised and Unrealised gains on investments	580	2,365
--	-----	-------

Net Income/(Deficit)	47,485	(3,329)
-----------------------------	---------------	----------------

