

CHRIST CHURCH SHAMLEY GREEN

**ANNUAL REPORT
AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2025**



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 2025 or from the date of appointment until the date of approval of this report are:

Vicar The Reverend Sally Davies

Churchwardens Mrs. Margaret Goodchild to 18th May 2025
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. Margaret Goodchild from 18th May 2025
Mrs. Alison Harding
Mr. Anthony Robinson
Mr. Nicholas Russell-Davis
Mrs. Anne Taylor from 18th May 2025
Mrs. Sue Willis

Chair The Reverend Sally Davies
Vice Chair Mrs. Margaret Goodchild to 18th May 2025;
Mrs. Pauline Egerton from 2nd June 2025

Hon. Treasurer Mr. Anthony Robinson

Officers not on the PCC:
Hon. Secretary Miss Clare Stevens
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 2025. 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.

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

This committee was disbanded halfway through the year as not being necessary. Margaret Goodchild continued to coordinate our offering of hospitality.

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.

In addition the Safeguarding Team, comprising the Vicar, Parish Safeguarding Officer and DBS Validator, meets at least once a term and the Parish Magazine team meets as and when necessary.

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 Reverends Gussie Walsh and Andrew Pearson, 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.

The Reverend Gussie Walsh moved out of the parish in July and we held a special service at the end of August to celebrate her five years of ministry here, to thank her and Mark for their contribution to our life, worship and fellowship and to wish them well for their new life in Petersfield.

The Reverend Andrew and Mrs. Sheena Pearson had joined the church following retirement from the parish of Albury and Andrew received Permission to Officiate (PTO) from the Bishop in February after which he joined the ministry team, including providing service cover for Sally's annual leave. They had both already been helping with Messy Church and from September, Andrew became the new coordinator with Sheena as Leader.

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. 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. We observed Safeguarding Sunday in November, raising awareness in the congregation.

Worship, prayer and learning

❖ Church

Attendance has continued to improve and average Sunday attendance sits around 41 adults while numbers for the seasonal services were much higher. Earlier times for key seasonal services have helped more people to attend them. 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. We changed our Palm Sunday service, removing the outdoor procession and incorporating 'Music and Readings for Holy Week' into the eucharist. This was a beautiful and moving service which we agreed to repeat in 2026. We also held a Pentecost Praise non-eucharistic service which was a joyful addition to the summer programme.

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. 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, and indeed for recruiting new members for the team. The decoration of the window sills for Harvest and Christmas was particularly fine. The Easter lilies celebrating those we love who have died filled the church with both beauty and scent; thanks to Val Band for both organisation and execution. Special arrangements for Mothering Sunday (together with posies distributed at the Family Service), All Souls and Remembrance also elicited many appreciative comments from both regulars and visitors.

❖ *Music*

Rob Blythe, our Director of Music, has not only supported and enriched our weekly worship but provided creative and inspirational input for the seasonal services. The robed choir have continued under his encouragement to lead the singing Sunday by Sunday, often including a communion anthem or psalm. Meanwhile the extended choir has grown both in numbers and confidence, singing throughout the year at our seasonal services and feast days. Singers and congregation alike have enjoyed a wide range of music of varying styles. Rob also organised a second Big Hymn Sing which attracted many visitors as well as church members and raised significant funds for Dan's Fund for Burns; we have rebranded the event as 'Hymns and Pimm's' for 2026. Violinist Sarah McKenna also joined us for special occasions and a concert of Music and Readings for Autumn was much enjoyed.

❖ *Occasional offices*

We celebrated three weddings and four infant baptisms. We took five funerals or memorial services in church and two at the crematorium only; there were three full burials in the churchyard.

❖ *Messy Church*

Messy Church, for families with young children, was held at 4pm on the second Saturday each month during the autumn and spring terms, with average numbers of 21 adults and 17 children. The team, under coordinator Gussie Walsh to July and Andrew Pearson from September, includes Sue Willis, Annabelle Ball and Florence Renew, joined in the autumn by Sheena Pearson, who do the preparation and planning for each session, including many of the crafts. They are joined on the day by others who also provide and serve refreshments and Neil Harding who manages the IT. The level of commitment and enthusiasm on the part of all the volunteers is wonderful to see. In the summer term a joint BBQ with Little Stars was held which was great fun as ever and also provided an opportunity for the families with whom Gussie had worked, and to whom she had provided so much support, to offer their own thanks and farewells. As we are still unable to provide Sunday activities and worship suitable for children, outside of our seasonal Family Services, Messy Church is a crucial part of our ministry.

❖ *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.

❖ *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. A small 'explorers' group also met regularly to discuss matters of faith and theology.

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 continued to manage the website and Facebook account, updating for the seasons, worship and activities, including community events; as she had to take a considerable period of sick leave, we are grateful to David Cameron for taking this on in her absence..

❖ *Parish Magazine*

We continued to produce and fund a monthly magazine 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 editor 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.

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 much appreciated support. She also brought her professional knowledge and experience to bear as coordinator of Village Care and a trustee of Womersley United Charities. A Vintage Tea Party and a Christmas lunch at the Bricklayers Arms were held particularly for senior members of our community, joined at the latter by rather more junior members – children from our church school who came to sing carols for us, enjoyed by them as much as by us.

❖ *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 some nannies. It offers 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 and a teddy bears' picnic at the end of the summer term. All of this is hugely appreciated by both adults and children. Our thanks go to the whole team: Jan Cornwell, Margaret Goodchild, Jan Goldsmith, Chris Lintott, Madeleine Mannix, Gussie Walsh and the vicar, especially following Gussie's departure at the end of the summer term.

❖ *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 much enjoyed 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.

Halls and Lettings

Clare Stevens continued to serve as our Lettings Secretary, managing both enquiries and bookings until her sick leave after which Margaret Goodchild took over to cover this aspect of our church life. The income helps to defray the cost of utilities and maintenance and it is good to see our halls put to use by local groups. The majority of regular bookings is for fitness groups, both in the Church Hall and Jubilee Room, albeit predominantly in the former. One-off bookings for meetings or social gatherings generally use the Jubilee Room apart from children's parties which use the Church Hall..

❖ 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, and for meetings of charitable organisations in which church members are involved (Wonersh United Charities and Village Care). Our monthly Messy Church craft activities and refreshments also take place in the room.

❖ Church Hall

Our Little Stars Adult, Baby and Toddler group makes good use of the hall weekly. Fitness and Yoga classes have also used the hall for regular sessions.

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 and Kevin Garvey as PCC appointed foundation governors and Erin Bird who was reappointed as a diocesan foundation governor - alongside the churchwardens who serve with the vicar as trustees.
- ❖ 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, 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 hosted the school Easter and Harvest services, which are also attended by parents and grandparents, while the vicar and governors attended the Christmas service at Wonersh.

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 2025

FINANCIAL REVIEW

Financial position

During the year to 31 December 2025 our total Income fell by £89,587 to £101,736 due to exceptional Legacies of £69,048 and fundraising for the rewiring of the church of £23,234 in the prior year. Unrestricted 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 major and minor works to our buildings, increased by almost £5,000 as we incurred substantial costs in repairs and servicing our garden maintenance equipment and tree roots removal and increased costs improving our choral contribution to our services. 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 £56,944 (2024 - £56,166) goes towards the costs of our Ministry. Other significant expenses in 2025 were Organist fees and upkeep of the churchyard. Our Parish Share will increase by 6.0% to £60,305 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 decreased during the year by £4,316 (2023 £512 increase).

The net result for the year was a deficit of £ 19,043 (2024 Surplus £47,485).

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 £170,414 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 and its organ, 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 £5,186 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 2025

STATEMENT OF PCC MEMBERS' RESPONSIBILITIES

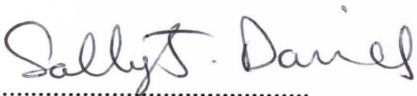
The PCC members are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 23 March 2026 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 2025.

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



23rd March 2026

CHRIST CHURCH, SHAMLEY GREEN
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
INCOME					
Donations		78,367	2,029	80,396	103,999
Legacies		3,371	-	3,371	69,048
Total Donations and Legacies		81,738	2,029	83,767	173,047
Charitable activities					
Church activities		4,925	-	4,925	5,776
Other trading activities	3	7,078	-	7,078	6,561
Investment income	4	5,966	-	5,966	5,939
Total		99,707	2,029	101,736	191,323
EXPENDITURE ON					
Raising funds		518	-	518	429
Charitable activities					
Church activities		113,916	2,029	115,945	143,989
Total		114,434	2,029	116,463	144,418
Net Realised and Unrealised gains on investments		(4,316)	-	(4,316)	580
NET INCOME/(DEFICIT)		(19,043)	-	(19,043)	47,485
RECONCILIATION OF FUNDS					
Total funds brought forward		189,457	-	189,547	141,972
TOTAL FUNDS CARRIED FORWARD		170,414	-	170,414	189,457

CHRIST CHURCH, SHAMLEY GREEN

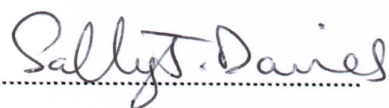
BALANCE SHEET

AT 31 DECEMBER 2025

				2025	2024
		Unrestricted fund	Restricted fund	Total funds	Total funds
	Notes	£	£	£	£
FIXED ASSETS					
Investments	8	93,248	-	93,248	97,487
CURRENT ASSETS					
Debtors	9	1,907	-	1,907	2,896
Cash at bank and in hand		76,738	-	76,738	91,060
		78,645	-	78,645	93,956
CREDITORS					
Amounts falling due within one year	10	(1,479)	-	(1,479)	(1,986)
NET CURRENT ASSETS		77,166	-	77,176	91,970
TOTAL ASSETS LESS CURRENT LIABILITIES		170,414	-	170,414	189,457
NET ASSETS		170,414	-	170,414	189,457
FUNDS					
Unrestricted funds				170,414	189,457
TOTAL FUNDS				170,414	189,457

The notes form part of these financial statements

The financial statements were approved by the PCC and authorised for issue on 23 March 2026 and were signed on its behalf by:



Reverend Sally Davies – Chair



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 2025

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.

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.

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

FOR THE YEAR ENDED 31 DECEMBER 2025

2. DONATION AND LEGACIES

Included are donations and legacies, as follows:

	2025	2024
	£	£
Unrestricted donations	78,367	78,495
Restricted donations	2,029	25,504
	<u>80,396</u>	<u>103,999</u>
Legacies	3,371	69,048
	<u>83,767</u>	<u>173,047</u>

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Rent of Jubilee and Church Rooms	2,239	2,106
Advertising	4,839	4,455
	<u>7,078</u>	<u>6,561</u>

4. INVESTMENT INCOME

	2025	2024
	£	£
Dividends and interest from CBF investments	5,966	5,939
	<u>5,966</u>	<u>5,939</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 2025 nor for the year ended 31 December 2024 other than reimbursement of purchases made on behalf of the church, but clergy members of the PCC have been re-imbursed expenses not exceeding £1,671 (2024 £1,394).

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

FOR THE YEAR ENDED 31 DECEMBER 2025

6. 2024 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations & legacies	147,543	25,504	173,047
Charitable activities			
Church activities	5,776	-	5,776
Other trading activities	6,561	-	6,561
Investment income	5,939	-	5,939
Total	165,819	25,504	191,323
EXPENDITURE ON			
Raising funds	429	-	429
Charitable activities			
Church activities	103,808	40,181	143,989
Total	104,237	40,181	144,418
Net gains on investments	580	-	580
NET INCOME/(DEFICIT)	62,162	(14,677)	47,485
RECONCILIATION OF FUNDS			
Total funds brought forward	141,972	-	141,972
Transfer from Unrestricted fund	(14,677)	14,677	-
TOTAL FUNDS CARRIED FORWARD	189,457		189,457

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

FOR THE YEAR ENDED 31 DECEMBER 2025

7. MISSIONARY AND CHARITABLE GIVING

	2025 £	2024 £
Amounts paid in the year were as follows:		
Alzheimer's Society	800	-
Bishop of Guildford Lent Appeal	-	280
Breast Cancer Now	700	-
Charlie's Promise	700	-
Christian Aid	1,637	1,314
Crossroads care for Surrey	800	-
Dementia Research UK	-	700
Dreamflight	700	-
Mercy Ships UK	-	700
Phyllis Tuckwell Memorial Hospice	700	700
Step by Step	-	700
Torch Trust for the Blind	-	700
The Leprosy Mission	-	700
Wintershall Plays	800	1,000
Wonersh & Shamley Green Church of England School	1,000	1,000
	7,837	7,794
In addition, further donations were made to:		
Christian Aid	164	575
Dan's Fund for Burns	73	-
The Arbuthnot Hall	582	-
The Children's Society	766	570
The Royal British Legion	444	625
WaterAid	-	500
	2,029	2,270

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

FOR THE YEAR ENDED 31 DECEMBER 2025

8. FIXED ASSET INVESTMENTS

	Listed Investments £
MARKET VALUE	
At 1 January 2025	97,487
Retained Dividend	77
Purchases, net of sales	-
Revaluations	(4,316)
At 31 December 2025	<u>93,248</u>
NET BOOK VALUE	
At 31 December 2025	<u>93,248</u>
At 31 December 2024	<u>97,487</u>

2025	2024
£	£

The market value of investments at 31 December was:

Churches Mutual Credit Union Ltd	5,186	5,109
2,294.4 Income shares in the CBF Church of England Investment Fund	50,932	53,053
12,239.2 Income shares in the CBF Church of England Global Equity Fund	37,130	39,325
	<u>93,248</u>	<u>97,487</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Income tax recoverable	1,140	1,766
Other debtors	767	1,130
Other Debtors	<u>1,907</u>	<u>2,896</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

FOR THE YEAR ENDED 31 DECEMBER 2025

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Accounts payable and accrued expenses	<u>1,479</u>	<u>1,986</u>

CHRIST CHURCH, SHAMLEY GREEN

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

FOR THE YEAR ENDED 31 DECEMBER 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Planned Giving - Covenant and Gift Aid	57,469	57,192
Planned Giving - Other	1,229	1,170
Collections	4,065	4,022
Income tax recoverable	15,574	15,493
Other donations	30	618
Total Unrestricted donations	78,367	78,495
Restricted Collections and Giving	2,029	2,270
Restricted donations for rewiring	-	23,234
Total Restricted donations	2,029	25,504
Total donations Unrestricted and Restricted and grant	80,396	103,999
Legacies	3,371	69,048
	83,767	173,047
Other trading activities		
Rent of Jubilee and Church Rooms	2,239	2,106
Advertising	4,839	4,455
	7,078	6,561
Investment income		
Dividends and interest from CBF investments	5,966	5,939
Charitable activities		
Harvest Festival Lunch and other events	1,611	1,237
Fees	3,314	4,539
	4,925	5,776
Total incoming resources	101,736	191,323

CHRIST CHURCH, SHAMLEY GREEN

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

FOR THE YEAR ENDED 31 DECEMBER 2025

EXPENDITURE

Other trading activities

Other fundraising expenses	518	429
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Charitable activities

Parish share	56,944	56,166
Vicar's working expenses and vicarage maintenance	3,799	3,120
Church light, heat and water	3,059	3,906
Insurance	2,567	2,837
Church maintenance and cleaning	3,759	2,947
Supplies for services, locums and Messy Church	3,106	4,262
Organist's fees and choir expenses	8,100	5,999
Organ and equipment repair and maintenance	941	1,200
Churchyard upkeep	9,079	6,643
Communications, website and sundry expenses	2,350	2,316
Total running costs for services	93,704	89,396

Parish magazine printing and postage	4,594	4,390
Church room expenses	993	738
Missionary and charitable giving	7,837	7,794

Projects/Minor Works

Rewiring and electrical works	-	37,911
Minor works	6,788	1,490

Special and Restricted fund giving	2,029	2,270
Total charitable activities	115,945	143,989

Total resources expended	116,463	144,418
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Net income before gains and losses on investments	(14,727)	46,905
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Realised and Unrealised recognised gains and losses

Realised and Unrealised gains on investments	(4,316)	580
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Net Income/(Deficit)	(19,043)	47,485
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