

Charity registration number 1207849

**GUARLFORD AND MADRESFIELD WITH NEWLAND PCC
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

GUARLFORD AND MADRESFIELD WITH NEWLAND PCC

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Rev G P Crellin
Mr C J Bennett
Mr R D L Fellows
Ms E Palmer
Ms M Robertson
Mrs A Bennett
Ms M J Barnwell
XX - Trustee with dispensation

Charity number

1207849

Principal address

The Vicarage
31 The Greenway
Colletts Green
Powick
Worcester
WR2 4RZ

Independent examiner

Kendall Wadley LLP
Granta Lodge
71 Graham Road
Malvern
Worcestershire
WR14 2JS

Bankers

Lloyds Bank PLC
4 The Cross
Worcester
WR1 3PY

GUARLFORD AND MADRESFIELD WITH NEWLAND PCC

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GUARLFORD AND MADRESFIELD WITH NEWLAND PCC

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Charities Act 2011 and "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 registered as a charity on 15 April 2024. The name of the charity is "Guarlford and Madresfield with Newland PCC" (GMN). The registered charity number is 1207849.

The Churches at Guarlford and Madresfield are located centrally in each village.

The Newland Churchyard sits adjacent to the Beauchamp Community, an extra parochial place. The benefice is part of the Malvern and Upton Deanery in the Diocese of Worcester, within the Church of England.

Objectives and activities

Each PCC is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2021).

The PCC of the parish has the responsibility of co-operating with The Reverend Gary Crellin, the Rector of the Parish of Guarlford and Madresfield with Newland, in promoting in the ecclesiastical parish the whole mission of the Church - pastoral, evangelistic, social and ecumenical. It also has the responsibility of fostering an appropriate relationship with our Church-aided school in the parish - Madresfield Church of England Primary School. The PCC are responsible for the church buildings at the Churches at Guarlford and Madresfield - with the churchyards at both churches and additionally at Newland Village on the site of St Leonard's Church/The Beauchamp Community.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Achievements and performance

Church Attendance

Average Sunday Attendance (based on the October 2024 Census and Mission Statistics)

Guarlford	7
Madresfield	10

Electoral Roll Report:

As at the 31st December 2024 there were 31 people on the Electoral Roll, of whom 8 were non-resident in the parish. The Roll was subject to rolling review this year. Margaret Tummy (Electoral Roll Officer).

Safeguarding Provisions

The following information has been provided by Sheila Lynes, the Parishes' Safeguarding Officer.

This statement confirms that GMN PCC has complied with the requirements as set out under Section 5A of the Safeguarding and Clergy Disciplinary Measure 2016 (this is the legal duty imposed on the clergy, readers, lay workers, churchwardens and PCC to have due regard to the guidance issued by the House of Bishops on matters relating to the Safeguarding of Children and vulnerable adults). We have one DBS which is up to date. One member of the PCC needs to update their training, all other training is up to date. The Dashboard is 94% completed.

GUARLFORD AND MADRESFIELD WITH NEWLAND PCC

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Worship

Liturgy

All churches are following a fortnightly pattern of worship - predominantly Common Worship based "Living Communion" with the *Book of Common Prayer (BCP)* services featuring too. With numbers participating dwindling to single figures, the Zoom based services have largely been withdrawn - with Sunday BCP evening prayer only happening once a month. Café Church continues on 5th Sundays - a more relaxed/informal style of worship often featuring guest speakers or charity presentations.

On the run up to Christmas, we had a very successful Christingle service where 160 people attended - with the added bonus of seeing their vicar "blown up"- after all he always has an overinflated opinion of himself! At Christmas, we returned to a more traditional offering of Lessons and Carols. Stalwarts continue to engage so it was good to see returning again WI carol singing at Callow End and the Carols with the Malvern Hills Brass band in Guarlford.

Special services for Remembrance Sunday and All Souls Sunday are a feature of our community engagement and continue to be well supported.

The schools attend the relevant churches for seasonal and termly services to mark Christmas, Easter, Harvest and the end of the school year, in particular. Our main contact with schools without these in-church services are via our ALMs and Open the Book teams - please see their reports for more detail.

The Vicar also supports Teme Court Care Home and Severn Heights Care Home with worship and visiting Communion. A midweek service of Holy Communion continues to take place at The Orchard in Colletts Green with good attendance noted.

Occasional Offices 2024

	Madresfield/ Newland	Guarlford
Baptism	3	
Wedding	5	
Funeral*	10	

*including burial of ashes and services at crematoria (Worcester City and The Vale, Fladbury, mainly)

Communication

Communication with parishioners remains a high priority and one that is not the sole domain of the Vicar and Parishes' administrator. We all have a responsibility of sharing God's word and what are doing locally, too. The parishes feature regularly in *The Grapevine* for the GMN villages (online only) and the commercial newspaper for Powick, *The Powick Times*. An online presence continues with our website (www.OLDHILLSMALVERN.CO.UK) and Facebook. *The Old Hills Malvern Headlines* fortnightly news-sheet continues to be the mainstay of our communication. The website is due to migrate to the Hubb webmaster (as recommended by the Diocese) next year, when suitable capacity has been liberated to make this happen.

Fabric of the Churches

The Churchwardens across all churches have diligently discharged their duties to ensure that the churches, largely, remain in good order. The impact of the *Open Conversations* process has somewhat delayed the very necessary strategic plan for our churches to support growth and evolution and to fundraise for essential or desirable works to drive forward our vision. A short digest of works undertaken is provided below. The wardens can update the parishioners at their respective meeting.

GUARLFORD AND MADRESFIELD WITH NEWLAND PCC

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Guarlford - Guttering and tile replacement has also been undertaken. Interesting plans for the powering and heating of the church are in development. The trees in the churchyard remain a concern - as does the number of remaining plots open for use. A public meeting was held in October 2024, cochaired by the Vicar and the Dean of Smaller Churches from the Diocese to discern how the church in the village can be revitalised as a true community asset. Sadly, this was not attended well but good contributions were made from the Parish Council and congregational representatives that attended. As the year came to a close, the church became embroiled in a speculative claim for subsistence affecting a nearby property caused, the claimant believes, by the trees in the church yard. This is being vigorously contested. The cedar tree and its impact on the retaining wall remains a considerable risk. David Fellows- Churchwarden

Madresfield - Only essential works have been undertaken in the last year, in particular to the vestry roof apex where some tiles have been replaced. Some minor tree works have also been undertaken. The church has received a small number of coach parties that looked at the architecture and stained glass of the church. Design work continues in the internal option for a kitchenette/WC facility. The PCC decided to replace Hook Mason Architects with Herlig Architecture due to the lack of progress being made with the scheme. Hopefully we will have more to report next year. *Christopher Bennett- Churchwarden*

CHILDREN, YOUTH AND FAMILIES 2024

This year, we have continued to work closely with our three church schools. To this end we have been involved in the following activities:

- Twelve Pop Box assemblies across the three schools which have each involved two visits into school, one to rehearse with the class helping to lead the assembly and the second for the assembly itself.
- We held our annual meeting with the school Heads to plan for 2024-25. This was a very useful session to get preliminary dates in the diary for school services for the year ahead and discuss other opportunities for working together.
- We held a Community Christingle service on 1 December which was well attended. The service included a musical performance by 8 children from Powick and Madresfield school as well as Rev Gary as a human Christingle.
- One or both of us has attended all the schools' church services (Harvest, Christmas, Christingle, Easter, Leavers), welcoming the parents and generally helping out as necessary.

Twice a term there is a short Service in St Mary's, Madresfield, specially for 'PreSchoolers'. About 40 children and 10 adults sit in the Chancel for this Service, which consists of a story, songs and Action Rhymes on a theme. In January 2024 we had "The Storm on the Lake" (trusting God), and in March I prepared "Noah and his Ark", which Kay and Vicky very kindly took for me, as Rosemary had an operation. The children come mostly from the Madresfield Early Years Centre and the Reception class at Madresfield School.

GUARLFORD AND MADRESFIELD WITH NEWLAND PCC

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Open the Book – Benefice Report

With our team of 9 storytellers, we were able to continue our weekly input of Open the Book Bible stories in our 3 primary schools. This was made possible by visiting each school on a 3-weekly basis and making a video recording to send out to the other 2 schools for the children to watch with their teachers in the classroom. Our feedback on the use of these videos was mixed as it was down to the class teachers to fit them in to their own teaching day. The videos where children took part were deleted by the schools at the end of each term.

Following a meeting of headteachers, Rev Gary, Vicky and Kay at the end of the summer term it was decided to end the video recordings but retain the 'live' visits. It was encouraging to know that we still had the full support from the schools but disappointing that the videos were not being used as we had hoped. From September we now visit each school on a 3-weekly basis repeating the same story to each school. This means that we have had to reduce the number of stories told each year to 1/3 – a great shame and a very difficult choice to make when there are so many stories to choose from. Hopefully, over their years at primary school, the children will listen to the full range of stories. They do remember them and really enjoy helping us by taking part.

At Powick and Madresfield we use the school hall and are more restricted by space and use of the hall by the school. We are always impressed by the enthusiasm of our helpers and the response of the children watching.

A big thank you to all our storytellers who work hard to make the stories engaging, fun and memorable.

Kay Shuard and Vicky Whitehouse, ALM Children, Youth & Families. Frances Betts, Open the Book and Rosemary McCulloch – Madresfield preschool service

Churches Together in Malvern

CTM includes over 20 churches across Malvern and holds its AGM in June, with executive committee meetings through the year. We send 2 reps: Julia and Meg. A monthly newsletter is produced by the Chair, Geoff Richardson of Regent's College, and this is displayed at both our churches and lists upcoming events. Through the year there are regular events held at various venues.

In January the Week of Prayer for Christian Unity took place with a United Service at St Matthias, Malvern Link, and prayer stations at other venues during the week.

Easter events apart from Services, have included Walks of Witness on Good Friday to The Priory Great Malvern followed by an outside service at 10.30am; and a Walk at the Link, and a Sunrise Service on the hills at 6.00am.

A Pancake Party held in 2024 was substituted by a Hot Dog and Children's Town Trail this year at the Lyttelton Well. In the summer of 2024 a Picnic and Swimming party was organised at Regent's College.

A series of Quiet Days with spiritual topics are arranged with Wellspring in Ledbury. (Details from Meg)

CTM supports:

1. The Lyttelton Well: after management changes, the Bookshop and Cafe is due to reopen on 4th March 2025 and is open from Tuesday to Saturday from 10.30am to 3.30pm. On Mondays there are morning prayers from 9.00 to 9.30am. A Quiz Night in March and a coffee morning for CTM members to meet socially took place. In April a family event with board games and food is arranged. Counselling continues to be a large part of the Well's focus. It is also a collection and distribution centre for the Food Bank.

2. Promotes the Lunch Box series of talks and concerts at the Priory on Thursdays fortnightly from 12.30pm (bring your own lunch – coffee provided). Organised by Friends of the Priory.

3. Supports the Food Bank; Justice and Peace Group; Christian Aid in May with a United Service; Lifepath in June and World Day of Prayer in March. Plus other fringe events.

Churches are active places within Malvern; do support them. Meg Allsopp CTM Representative for both parishes

Charitable Giving

This has been limited this year due to our own funding needs. Our link with the Malvern Hills Foodbank continues but donations are lower than in previous years. In-Church collections have all but stopped as most congregational members donate via their weekly shop instead. A small number of donors still drop food parcels into the Vicarage which are then taken to the Foodbank or Pickersleigh Community Larder Scheme. The Christmas Shoebox Collection for Teams4U (www.teams4u.com) collected 64 filled shoeboxes which journeyed with 14,000 others into The Ukraine and Central Europe. A review on the future involvement with this collection is required given the significant reduced interest by the schools and village organisations in the creation of such boxes.

Our Deanery

There have been three meetings since April 2024. On 16th April 2024 we had an overview of St Peter's Powick and Gary Crellin (Area Dean) introduced the Deanery Leadership Team (DLT). Little Malvern Priory had provided a statement on the Church of England Reparations relating to "Transatlantic chattel slavery" for discussion and a version of this was subsequently submitted to the Diocesan Synod and passed by them to be taken by the Bishop to the Church Commissioners.

GUARLFORD AND MADRESFIELD WITH NEWLAND PCC

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

On 25th September 2024 there was a Deanery prayer walk from All Saints Hollybush on the theme of Creation and Sacred Space led by Revd Stephen Sealy (Little Malvern Priory). Great Malvern Priory hosted the Deanery Advent Carol Service on 1 December 2024.

The meeting on 8th October 2024 included an overview of St Andrew's church and a session on New Worshipping Communities led by Kim Brown who is newly in charge of this at the Diocese. It was reported that all stipendiary clergy should have an additional half day of leave per week for their welfare.

On 5th Feb 2025 there was a Zoom meeting which considered how to support older people in our communities (in care homes and their own homes), led by Debbie Duclife, Ministry Lead, Anna Chaplaincy for Older People, supported by Eileen Tomlin - an LLM and Anna Chaplain in the Deanery. It is hoped that this approach to pastoral care for our elderly population can be extended across the Deanery. Dyson Perrins Academy has governor vacancies, as do a number of other CoE schools in the Deanery, and we were asked to consider whether we might be willing to stand as a Foundation Governor; important work to maintain Christian influence in our schools. As a Deanery, we are quite under represented on the Diocesan Synod. It is hoped that the work programme and collaborative style of the Deanery Synod will inspire members of our congregation to stand for Synodal positions (Deanery - and Diocese) to improve the representation in the coming year. Elections for both the House of Laity and Clergy will be held later this summer.

Diocesan Synod Report

The June 2024 meeting was the last of a three-year cycle (triennium) and highlights included the discussion on the Prayers of Love and Faith, increased financial stability and a real focus on mission. There are challenges including a demographic time bomb, the urgency of becoming net zero, how synod ensures it is representative and how we can encourage people in parishes to stand for synod. There was an update on the Transformation Programme, which is funded by a £7M grant and runs to 2030 with a focus on children and youth (to double the number) and New Worshipping Communities (to launch 100 of these). The Director, Damian Herbert, reported that 14 children and youth workers had been employed, and funding approved for another eight. Bishop Martin introduced Evie Vernon as the new Director of the Regional Racial Justice Board who has been appointed following a joint West Midlands bid for funding.

The November 2024 meeting included some induction guidance for new members. Malvern and Upton Deanery lay members are Angela Davison and Robin La Fontaine (there are 7 vacancies), and clergy members Revs Gary Crellin, Julie James and Barry Unwin (6 vacancies). Kim Brown, New Worshipping Communities Enabler, reported that to date 50 new worshipping communities have started and 15 are in the planning. The Chair of the diocesan Climate Crisis Task Group (CCTG), David Hewlett, presented the revised Diocesan Environmental Strategy. On behalf of Malvern and Upton Deanery, Robin La Fontaine presented a motion relating to "Transatlantic chattel slavery".

In March 2025 there was a useful update from the General Synod providing insight into the debate on Safeguarding. The draft Racial Justice Charter was introduced for consideration by Synod. The Archdeacon of Worcester outlined emerging thinking on mission and ministry for planned areas of new housing within the Diocese.

Financial review

Unrestricted income for the year amounted to £55,577 (2023: £177,435) and unrestricted expenditure amounted to £41,137 (2023: £44,330), this includes the contribution to ministry share of £10,500.

Restricted income for the year amounted to £108 (2023: £304) including investment gains of £79 (2023: £283).

The main sources of funding are from contributions from member of the two churches in the parish, through regular giving and cash collections at services. There was also a legacy received during the year.

GUARLFORD AND MADRESFIELD WITH NEWLAND PCC

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

The strategy agreed by the trustees is to maintain an unrestricted reserve fund equivalent to approximately 6 months' expenditure. The PCC's general unrestricted reserves, excluding fixed assets, were £190,086 at 31 December 2024 (2023 : £175,646), of which £29,070 (2023 : £24,172) were designated for specific purposes. The current reserves balance exceeds the reserves policy, but the PCC are currently reviewing the state of the churches in the parish and look to designate funds towards the maintenance and development of the churches at both Guarlford and Madresfield.

Restricted reserves were £5,947 at 31 December 2024 (2023: £5,839), bringing total reserves to £196,033 (2023: £181,485).

Structure, governance and management

During 2024, the following served as members and trustees of the PCC:

Incumbent: Revd. Gary Crellin (Chairman)

Churchwardens

Christopher Bennett (Madresfield)
David Fellows (Guarlford)

Deanery Synod Representatives

Alice Bennett
David Fellows

Elected Members

XX - Trustee with dispensation
Wendy Lee Marguerite Barnwell
Rosemary McCulloch (until 2 May 2024)
Angus McCulloch (until 27 September 2024)
Mary Robertson

Treasurer -- Sally Colborne took on the role from 1st June 2024 from Rob Richards.

PCC Secretary- Ginny Pavey took on the role from 1st January 2024.

Ginny Pavey (from 1st January 2024) & Sally Colborne are paid by the parishes for their services across both PCCs.

Licensed Lay Ministers/Reader: Julia Davis can serve on either PCC as ex officio member.

Sadly, Angus during 2024 RIP

Members of the PCC are either *ex-officio* or elected at the Annual Parochial Church meeting in accordance with the Church Representation Rules 2022. All those who attend our services/ members of the congregation are encouraged to register on the Electoral Roll and stand for election to the PCC (only those on the relevant electoral roll can vote). A good and active Electoral Roll will support our voice with the Church at deanery, diocesan and national levels and it is noted that a new Electoral Roll will need to be compiled in 2025. The size of the electoral roll also determines the number of lay places on each PCC. For 2024, Powick had 9 seats (5 vacant) and GMN 6 (no vacancies).

The PCC members on our two church councils are responsible for making decisions on all matters of general concern and importance to the parish including deciding on how the funds of the relevant PCC are to be spent.

Registration with the Charity Commission was successfully achieved for GMN due to its bequest holdings in year with reporting being required for the first time in 2025.

GUARLFORD AND MADRESFIELD WITH NEWLAND PCC

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

External Links

GMN PCC met four times during 2024. Attendance at each meeting was excellent with very few apologies for absence.

Safeguarding, Finance and Fabric are placed on the agendas for each meeting. Other items are included as matters arise.

Thanks to Gary and the PCC for making me so welcome and for their patience whilst I become accustomed to my new role. Ginny Pavey – PCC Joint Secretary

This annual report was approved by the relevant PCC in their respective spring Meetings held in March/April 2025 and signed on their behalf by Revd. Gary Crellin (PCC Chairman) on onward tabling at the Annual Meeting of Parishioners (Annual Parochial Church Council Meeting).



The Reverend Gary Crellin
Incumbent and PCC Chair of The Parish of Powick and The Parish of Guarlford and Madresfield with Newland

26 April 2025

GUARLFORD AND MADRESFIELD WITH NEWLAND PCC

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF GUARLFORD AND MADRESFIELD WITH NEWLAND PCC

I report to the Trustees on my examination of the financial statements of Guarlford and Madresfield with Newland PCC (the Charity) for the year ended 31 December 2024.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 Charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.



David Farebrother BSc (Hons) BFP ACA
Kendall Wadley LLP

Granta Lodge
71 Graham Road
Malvern
Worcestershire
WR14 2JS

Dated: 26 April 2025

GUARLFORD AND MADRESFIELD WITH NEWLAND PCC

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds 2024	Designated funds 2024	Restricted funds 2024	Total 2024	Unrestricted funds 2023	Designated funds 2023	Restricted funds 2023	Total 2023
		£	£	£	£	£	£	£	£
Income from:									
Donations and legacies	3	36,979	-	-	36,979	160,733	-	-	160,733
Charitable activities	4	8,471	4,536	-	13,007	9,708	4,720	-	14,428
Investments	5	4,247	1,344	29	5,620	1,504	770	21	2,295
Total income		49,697	5,880	29	55,606	171,945	5,490	21	177,456
Charitable activities	6	40,155	982	-	41,137	41,666	2,664	-	44,330
Net gains on investments	10	-	-	79	79	-	-	283	283
Net income and movement in funds		9,542	4,898	108	14,548	130,279	2,826	304	133,409
Reconciliation of funds:									
Fund balances at 1 January 2024		151,474	24,172	5,839	181,485	21,195	21,346	5,535	48,076
Fund balances at 31 December 2024		161,016	29,070	5,947	196,033	151,474	24,172	5,839	181,485

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

GUARLFORD AND MADRESFIELD WITH NEWLAND PCC

BALANCE SHEET

AS AT 31 DECEMBER 2024

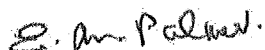
	Notes	2024 £	£	2023 £	£
Fixed assets					
Investments	13		3,515		3,436
Current assets					
Debtors	15	2,950		2,691	
Cash at bank and in hand		196,553		186,731	
		199,503		189,422	
Creditors: amounts falling due within one year	16	6,985		11,373	
Net current assets			192,518		178,049
Total net assets			196,033		181,485
The funds of the Charity					
Designated funds	17		29,070		24,172
Restricted funds	17		5,947		5,839
Unrestricted funds			161,016		151,474
			196,033		181,485

The financial statements were approved by the Trustees on 26 April 2025

The Reverend Gary Crellin



Elizabeth Palmer



GUARLFORD AND MADRESFIELD WITH NEWLAND PCC

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

Guarlford and Madresfield with Newland PCC is a charity registered in England and Wales (number 1207849).

The address of its registered office is: The Vicarage, 31 The Greenway, Collets Green, Powick, Worcester, WR2 4RZ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets which are shown at market value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future and that there are no material uncertainties about its ability to continue. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

General funds represent the funds of the PCC which are not subject to any restrictions regarding their use and are available for application to the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

The accounts include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body nor those which are informal gatherings of church members.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

GUARLFORD AND MADRESFIELD WITH NEWLAND PCC

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

Collections are recognised when received by or on behalf of the PCC. Planned giving receivable under Gift Aid is recognised only when received. Income tax recoverable on Gift Aid donations is recognised when the income to which it relates is received.

Outright grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement and the amount due. Conditional grants are accounted for as soon as the condition is fulfilled.

Funds raised by fetes and similar events are accounted for gross.

Dividends and interest are accounted for when received.

Realised gains and losses are recognised when investments are sold. Unrealised gains or losses are accounted for on revaluation of investments at 31 December.

1.5 Expenditure

Grants and donations are accounted for when paid over or when awarded, if that award creates a binding obligation on the PCC. The Parish Share is normally accounted for when payable. Since 2000 the PCC has been unable to pay in full the share. In light of the continuing pandemic in 2021, the Diocese encouraged parishes to pay as much as they were able. From 2022, the Diocese has changed to a new system of Ministry Share allocated to Benefices rather than parishes. The sum allocated to the Old Hills Benefice for 2024 is £73,764 (2023: £77,466). Powick has paid £32,924 on this and Guarlford and Madresfield with Newland PCC £10,500 which means that only 59% of the sum requested will be paid.

1.6 Tangible fixed assets

Consecrated and beneficed property is excluded from the accounts by s.10(2) (a) and (c) of the Charities Act 2011. Moveable church furnishings held by the churchwardens on special trust for the PCC which require a faculty for disposal, are considered to be inalienable property unless consecrated. They are listed in the church's inventory. Insufficient cost information is available for such property and therefore is not capitalised in the accounts.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks with a maturity of three months or less.

1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

GUARLFORD AND MADRESFIELD WITH NEWLAND PCC

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors are initially recognised at transaction price. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	13,078	18,452
Legacies	23,901	142,281
	<u>36,979</u>	<u>160,733</u>
Donations and gifts		
Loose plate collections	10,443	11,365
Gift Aid Tax Recovered	2,305	2,690
Donations, appeals etc	330	4,315
Other	-	82
	<u>13,078</u>	<u>18,452</u>

GUARLFORD AND MADRESFIELD WITH NEWLAND PCC

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

3 Income from donations and legacies

(Continued)

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Legacies		
Katharine Hallam Estate	-	138,281
Richard Plant Estate	23,901	-
Other	-	4,000
	<u>23,901</u>	<u>142,281</u>

4 Income from charitable activities

	Unrestricted funds 2024 £	Designated funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Designated funds 2023 £	Total 2023 £
Fees for weddings and funerals	5,138	-	5,138	8,528	-	8,528
Fundraising	3,333	-	3,333	1,180	-	1,180
Property income	-	4,536	4,536	-	4,720	4,720
	<u>8,471</u>	<u>4,536</u>	<u>13,007</u>	<u>9,708</u>	<u>4,720</u>	<u>14,428</u>

FOR THE YEAR ENDED 31 DECEMBER 2024

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GUARLFORD AND MADRESFIELD WITH NEWLAND PCC

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

6 Expenditure on charitable activities

	2024 £	2023 £
Direct costs		
Staff costs and honoraria	788	2,488
Fees payable to WDBF	-	2,097
Secular charities	-	968
Ministry parish share etc	10,500	7,814
Working expenses of incumbent	1,946	1,003
Church running - insurance	10,910	11,343
Church maintenance	3,935	5,633
Upkeep of services	765	604
Upkeep of churchyard	3,603	2,773
Administration	1,404	2,264
Miscellaneous	338	235
Church running - heating and lighting	4,666	3,844
Property maintenance	982	2,664
	<u>39,837</u>	<u>43,730</u>
Share of support and governance costs (see note 7)		
Governance	1,300	600
	<u>41,137</u>	<u>44,330</u>
Analysis by fund		
Unrestricted funds	40,155	41,666
Designated funds	982	2,664
	<u>41,137</u>	<u>44,330</u>

7 Support costs

	Support costs £	Governance costs £	2024 £	2023 £
Examination fees	-	1,300	1,300	600
	<u>-</u>	<u>1,300</u>	<u>1,300</u>	<u>600</u>
Analysed between				
Charitable activities	-	1,300	1,300	600
	<u>-</u>	<u>1,300</u>	<u>1,300</u>	<u>600</u>

Governance costs includes payment of £1,300 (2023- £600) for independent examination fees.

GUARLFORD AND MADRESFIELD WITH NEWLAND PCC

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

8 Trustees

In 2024, the following sums were paid to PCC members. £1,946 (2023 : £1,003) was paid to Rev Gary Crellin in respect of ministry expenses for the Benefice. Other PCC members received £140 (2023: £914) as reimbursement of routine expenses incurred on behalf of the PCC. £330 (2023 : £330) was paid to Rev Gary Crellin in respect of agency fees for weddings and funerals. There were no other disclosable transactions in respect of PCC members, persons closely connected with them or other related parties.

9 Employees

Employment costs	2024 £	2023 £
Locum fees and honoraria	788	2,488

The PCC had no employees. Organ playing has been undertaken by a number of locum organists during the 2024 and 2023 financial years.

10 Net gains on investments

	Restricted funds	Restricted funds
	2024 £	2023 £
Revaluation of investments	79	283

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

12 Transfers

During 2024 transfers were made between restricted funds, designated funds and unrestricted funds to reimburse general funds for amounts spent on the Churchyard.

GUARLFORD AND MADRESFIELD WITH NEWLAND PCC

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

13 Fixed asset investments

	Unlisted investments £
Cost or valuation	
At 1 January 2024	3,436
Valuation changes	79
	<u>3,515</u>
At 31 December 2024	<u>3,515</u>
Carrying amount	
At 31 December 2024	<u>3,515</u>
At 31 December 2023	<u>3,436</u>

14 Financial instruments

	2024 £	2023 £
Carrying amount of financial assets		
Instruments measured at fair value through profit or loss	<u>3,515</u>	<u>3,436</u>

15 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	<u>2,950</u>	<u>2,691</u>

16 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	5,756	10,773
Accruals and deferred income	1,229	600
	<u>6,985</u>	<u>11,373</u>

GUARLFORD AND MADRESFIELD WITH NEWLAND PCC

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2024	Incoming resources	Gains and losses	At 31 December 2024
	£	£	£	£
Eric Jones Legacy	2,403	29	-	2,432
Miss E L Wethered Legacy	3,436	-	79	3,515
	<u>5,839</u>	<u>29</u>	<u>79</u>	<u>5,947</u>
	<u><u>5,839</u></u>	<u><u>29</u></u>	<u><u>79</u></u>	<u><u>5,947</u></u>
Previous year:	At 1 January 2023	Incoming resources	Gains and losses	At 31 December 2023
	£	£	£	£
Eric Jones Legacy	2,382	21	-	2,403
Miss E L Wethered Legacy	3,153	-	283	3,436
	<u>5,535</u>	<u>21</u>	<u>283</u>	<u>5,839</u>
	<u><u>5,535</u></u>	<u><u>21</u></u>	<u><u>283</u></u>	<u><u>5,839</u></u>

Eric Jones Legacy - the legacy can only be applied towards the upkeep of Newland Churchyard. The funds are retained in a separate bank account.

Wethered Legacy - comprises of a legacy from A L Wethered and is restricted to be applied for the maintenance of the Newland Churchyard. The investments representing these funds are held by the Diocese as custodian trustee on behalf of the PCC and the income is paid to the PCC but may only be used for the purposes indicated.

GUARLFORD AND MADRESFIELD WITH NEWLAND PCC

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

18 Designated funds

These are funds which have been designated for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
School House	20,043	4,536	(982)	23,597
Newlands Churchyard	4,129	1,344	-	5,473
	<u>24,172</u>	<u>5,880</u>	<u>(982)</u>	<u>29,070</u>
Previous year:	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
School House	17,807	4,900	(2,664)	20,043
Newlands Churchyard	3,539	590	-	4,129
	<u>21,346</u>	<u>5,490</u>	<u>(2,664)</u>	<u>24,172</u>

School House - these funds have been designated for the purpose of maintenance of the Old School House in order to maintain living standards for the occupant and to refurbish the property when it comes to the end of the tenancy period.

Newlands Churchyard - these funds have been designated for the ongoing maintenance of the Newland Churchyard.

GUARLFORD AND MADRESFIELD WITH NEWLAND PCC

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

19 Analysis of net assets between funds

Fund balances at 31 December 2024 are represented by:
Investments
Current assets

	Unrestricted funds	Designated funds	Restricted funds	Total Unrestricted funds	Designated funds	Restricted funds	Total
	2024	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£	£
	-	-	3,515	3,515	-	3,436	3,436
	161,016	29,070	2,432	192,518	24,172	2,403	178,049
	161,016	29,070	5,947	196,033	24,172	5,839	181,485

GUARLFORD AND MADRESFIELD WITH NEWLAND PCC

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

20 Related party transactions

There were no disclosable related party transactions during the year (2023 - none), other than those disclosed in note 8.

