



All Saints Church, Crondall and St Mary's Church, Ewshot

Charity No. 1128489

**Annual Report & Financial Statements
of the
Parochial Church Council
for the
Year ended 31 December 2024**

Incumbent:

The Reverend Tara Hellings MA (Oxon)
The Vicarage
Farm Lane
Crondall

Banks:

Lloyds Bank Plc
Charities Aid Foundation Bank Ltd

Independent Examiner:

Andrew Macfarlane TD, MA, FCA, MCSI

Crondall, Hants

Administrative Information

All Saints' Church is situated in Croft Lane, Crondall and St. Mary's Church is in Church Lane, Ewshot.

The Parish of Crondall and Ewshot is part of the Diocese of Guildford within the Church of England. The correspondence address for the Parish is The Vicarage, Farm Lane, Crondall, Farnham, Surrey, GU10 5QE.

| | | |
|---|--|---|
| <i>Incumbent</i> | The Revd Tara Hellings | Chairman |
| <i>Assistant Curate</i> | The Revd Lucy Roose | |
| <i>Churchwardens: Crondall</i> | Dee Wall Peter Fryer | |
| <i>Churchwardens: Ewshot</i> | Caryll Martin Mark Williams | |
| <i>Representatives on the Deanery Synod</i> | Pippa Wilkinson Mark Williams | |
| <i>Elected Members</i> | Lynne Stewart-Brindle C Simon Crowther Alison Thomas Robert Tickell Richard Freeman-Griffiths Nick Bryant | Secretary Treasurer Safeguarding Officer Parish Giving Administrator |

Structure, Governance, and Management

The method of appointment of PCC members is set out in the Church Representation Rules 2020. All church attendees are encouraged to register on the Electoral Roll and to stand for election to the PCC.

Objectives and Activities

Crondall and Ewshot PCC has the responsibility of co-operating with the incumbent, the Revd Tara Hellings, in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the Church Rooms, Croft Lane, Crondall.

Church Attendance

As at 31st December 2024 there were 233 members on the electoral roll of the parish. At the end of 2024 we had over 260 adults and 30 children in our worshipping community in church and online. On Christmas Eve and Christmas Day we had 723 attendees at our services. There were 12 children baptised, 10 wedding services were held and 30 funeral services took place, either in our churches or at a crematorium.

Review of the Year

It has been another busy year in the parish, with lots of regular and special services and activities, which have been organised and run by a wide range of willing volunteers. Revd Lucy completed her curacy training in May and took on the role of part time Chaplain at Frimley Park Hospital in July. Our retired clergy with PTO, Revd Sue Lattey and Revd James Anderson, continued have assisted in leading services and preaching in a number of services, as has Peter Fryer as he continued his training as a Licensed Authorised Minister. Peter Fryer and Dee Wall have ensured the smooth running of services and other activities at All Saints in their role as Churchwarden, and Mark Williams and Caryll Martin have continued to support St Mary's serving as Churchwardens in Ewshot. Lynne Stewart-Brindle has efficiently carried out her role as PCC Secretary, and C Simon Crowther has overseen the finances in his role as PCC Treasurer.

These have all been ably supported by members of the PCC and all the supporting committees. Alison Thomas has efficiently overseen safeguarding training and the updating of policies and notices in our parish, ensuring that all members of our wider church community are up to date with training and understand the importance of being vigilant and reporting procedures. Vicky Assael has continued as Electoral Roll Officer updating the electoral roll at regular intervals. All these volunteers have ensured the efficient running of our parish affairs, which has been greatly appreciated by the leadership team and the wider community. Maria Bryant has also been very efficient in overseeing the running of the Parish Office with oversight of the parish diary and information on our website in her role as Parish Administrator.

Through 2024 we continued to hold a wide variety of services to engage with as wide a group of parishioners as we could. Our weekly 9.30am Holy Communion, 4pm Informal Service and Evensong services in All Saints have been well supported and were also live-streamed, reaching those in our communities unable to join in person, or those who preferred to worship from home. We also continued to use our churches Facebook page to inform the wider village communities about services and activities. We also continued to use a wide range of liturgical resources, championing the Book of Common Prayer in our weekly 8am communion services, as well as Matins or Holy Communion at St Mary's each week, and sung Evensong each week in All Saints. The All Saints Choir led our Common Worship 9.30am services as well as special celebration services in St Mary's, ably rehearsed by Anne Rogers. We are very grateful for all the time and expertise she has put in to overseeing the choral music in our churches. Jonathan Lattey and Nick Wilmer also enhanced our worship with their organ playing, along with a small regular Evensong choir leading Evensong each week. The informal 4pm Service was led by our youngsters, with Natalia and Lara Webb playing the organ each week.

In addition to our regular Sunday worship, we held a number of special all age celebration services, including a Baptism Celebration Service, Marriage Celebration Service, Mothering Sunday, St George's Day, Pet Service, Harvest Festival, All Souls and Remembrance.

Morning Prayer continued online on Tuesdays, Thursdays and Saturdays, and monthly communion services have been held at Hill House, Hillbrow and Clare Park along with monthly home communions for those no longer able to get to church for services. Our clergy have also covered services in neighbouring parishes that have been in interregnums, and have covered Crookham's monthly communion services in Freeland's Croft and Keble Court.

All our worship has been really enhanced by the enthusiastic work of the flower arrangers in both churches. Julie Binks has continued to oversee her team in decorating All Saints through the seasons as have the team in St Mary's under Sarah Phillips. The All Saints Bellringers also enhanced our worship with their ringing, calling villagers to worship on a Sunday morning, and enhancing the celebrations of so many through their ringing after weddings and funerals. We are most grateful for all the hard work of the Parish Magazine editors, Katie and Nathan Best, who have worked hard to expand the readership of our excellent villages magazine. We are hugely grateful to all the distributors who deliver magazines each month, helping bring our communities together and keeping people informed about what goes on in our villages.

I continued to build on my various local school and preschool connections. As Honorary Chaplain at St Nicholas School, I led a number of communion services, assemblies and workshops through the year, and also weekly assemblies at Crondall Primary School followed by ASK (After School Club). I shared a bible story with the children at Crondall Pre-School every fortnight so have been getting to know them. I also took assemblies and workshops at Wellesley Prep School, as many children from our villages attend. A number of pupils from Wellesley and other local schools took part in the highly successful Ewshot Variety Show in January 2024, alongside the Rev and Ed and other fun acts.


Our Easter, St George's, All Souls, Remembrance, Advent and Christmas services were all well supported, with the Easter Morning Sunrise Service, Christingle and the Living Nativity being highlights. We also held another Christmas Tree Festival in All Saints, gathering our community in a festive way. Our monthly Bible Exploration, led by our 'resident theologian' Ed Hellings continued to focus on an overview of different bible books each month, and our weekly gathering of young babies and toddlers in Music and Fun for Tinies and Tots led by myself, Revd Lucy or Miranda Sargent, has also been greatly appreciated by young mums and carers in our communities and beyond. We were also delighted to host a series of concerts in All Saints in our Music Festival throughout October to raise money for the church and make full use of all the lovely new facilities that the West End Project has made possible. It was wonderful to be able to warmly welcome so many musicians and supporters into our beautiful church.

Community outreach and support continued through the vibrant team overseeing Croft Café in the Church Rooms which has continued to go from strength to strength, supported by an amazing team of bakers, baristas and servers. Their hard work raised significant funds to give in support of local groups and charities. The monthly film night has also been well supported, gathering folk to watch a film whilst sharing a glass of wine and nibbles.

The team of volunteers who organise the Village Pump and Singing for Fun continued to support older residents in our communities through their twice monthly gatherings, as well as an increasing number of other activities and outings through the year. Their hard work has made a huge difference to a large number of people in our communities.

All the above remind us how blessed we are to live in such a vibrant and active village, with so many volunteers who are so willing to serve others for the church and wider village communities as well.

There will always be room for improvement, with new opportunities to share the gospel message of God's love through all we say and do, but there was much to celebrate in church activity through 2024. I pray that through our church activities we may continue to serve Christ and those around us as effectively as possible, and work to keep our Christian faith relevant and accessible as we move into God's future. A huge 'thank you' to everyone who has played such an important part in our church life over the past year.



Revd Tara Hellings

Vicar

Safeguarding in the Parish

The PCC has adopted the Church of England's 'Promoting a Safer Church' as its own safeguarding policy. The 'Promoting a Safer Church' Policy Statement was reviewed and adopted at the PCC meeting on 22nd May 2024. It is displayed in our churches and on the parish website.

All safeguarding policies and procedures follow Church of England guidance and are taken from the Parish Safeguarding Handbook and the Diocesan website. They are reviewed and updated annually. The Churchwardens have confirmed that they are aware of their safeguarding responsibilities as set out by the House of Bishops.

Alison Thomas has agreed to continue as Safeguarding Officer for the Parish and she and Maria Bryant are the Parish DBS Validators. They have both completed all the necessary training for these roles.

Church Activities

The following list of church activities has been reviewed and approved by the PCC:

- Bellringers
- Choir – does not currently involve children or vulnerable adults
- Croft Café
- Music and Fun for Tinies and Tots
- Singing for Fun
- Village Pump Coffee

There are currently 72 people volunteering in one or more roles within our parishes. All those who require a DBS check have had a DBS check. All group leaders and those involved in monitoring children or vulnerable adults have completed appropriate training. Training has also been offered to and completed by all but 5 volunteers at the time of signing off this report.

All activities are insured and have had a risk assessment which is reviewed annually. We use the Parish Dashboard to record all our safeguarding information, and this automatically alerts the safeguarding team when updates are required. A report is run from the dashboard prior to all PCC meetings and circulated to all members.

Promoting a Healthy and Safe Culture

The parish aims to promote a healthy and safe culture which facilitates disclosures. We follow the guidance set out by the Church of England in 'Responding well to Survivors of abuse' as published on their website. We also follow the National Safeguarding Standards as set out in the 'Our Parish' document.

The parish continues to play a proactive role in preventing abuse. Information about organisations that focus on prevention is displayed in our churches and in the Church Rooms.

The following safeguarding documents can all be found on the Parish website:

- Promoting a Safer Church Policy Document
- Parish Safeguarding Statement
- Responding to concerns or Allegations
- Lone Working
- Appropriate Boundaries
- Known Offenders
- Support for Victims and Survivors
- Serious Safeguarding Incident Reporting
- Responsibilities of the PCC
- Responsibilities of Churchwardens
- Parish Safeguarding Poster
- Victim Support / Authorised Listener Poster
- 'Our Parish' National Standards booklet

Alison Thomas
Safeguarding Officer

Fabric Report for All Saints Church, Crondall

Main Entrance and Porch Repairs: The repairs to the lead roof and beams were completed by the late Summer followed by the redecoration of the Entrance including the removal and renovation of the two very large Notice Boards. A new insulated Box Cover for the West End water supply pressure gauges and shut off taps was designed and installed.

The lead flashing below the bell tower was replaced as was the brickwork above the vestry door. This necessitated the hire of a cherry picker in November. One buttress on the Northside was cleaned of moss. We expect to receive a grant to replace three rows of LED lighting in the Chancel which will considerably reduce our electric lighting costs.

Other maintenance work completed during the year included repairing the main west gravel pathway. Further remedial work remains in 2025. Fresh shingle has been put outside the York paving stones around the new entrance to the West End.

A new hot water boiler has been installed in the Church Rooms improving also the pressure flow to the kitchen area. The Church and church rooms electrical appliances were PAT tested at the beginning of 2024. The Church's, Dietrich Oil fired boiler had a full service in the Autumn and we were advised by the heating engineer that parts for the oil burner and controls should be available for ten more years. The main heating element is cast iron. A new blue velvet curtain for the main North Porch Entrance has been donated by Lynne and Michael Brindle, this will also help during the winter in reducing heat loss through these doors. The fire extinguishers were checked during the year.

There have been two additional Churchyard working parties during the year in April and October. In addition to this a group of six or more meet on the first Monday morning of each month and the resultant condition and appearance of the Churchyard has improved quite considerably over the last twelve years. A big thank you to all our volunteers.

Peter Fryer
Churchwarden

Fabric Report for St Mary's Church, Ewshot

2024 Quinquennial Inspection. The quinquennial inspection was undertaken in February and the report was issued in July, and re-issued with additional detail in August. No work was completed in 2024, although several minor projects were started.

Churchyard - Management. Hart District Council continued to keep the hedges on the west side of the churchyard in good order. A number of working parties were held throughout the year to trim the hedges on the other boundaries and to clear fallen leaves and branches from the churchyard.

Churchyard - Memorials. Contractors appointed by Hart District Council conducted 'topple tests' on all gravestones in October and the results were notified in late November. Four memorials were deemed unsafe and marked with warning notices.

Property Register. In January 2025 the Churchwardens checked the 'fixtures and fittings' and other contents of St Mary's Church against the Church Property Register. Everything was found to be in order.

S M Williams Lt Col (Retd)
Churchwarden

Deanery Synod

Farnham Deanery Synod met twice in 2024, on Tuesday **30 April** at All Saints' Church in Headley and on Wednesday **9 October** at St Andrew's Church in Farnham. Both meetings started with a short act of worship and a reflection from the incumbent on the context of ministry in the parish.

The Revd Yann Dubreuil spoke about All Saints' Church and the Headley area in general, which encompasses a variety of socio-economic conditions, not to mention part of Frensham Great Pond. The Area Dean (Revd Richard Bodle) then welcomed all members of Synod and introduced the Deanery Leadership Team (DLT), responsible for assisting the Area Dean and Lay Chair in the running of the Deanery and helping to set the agenda for Deanery Synod meetings. The appointment of Lay Chair remained vacant, but a volunteer for the position of Secretary (coincidentally from the host parish) was swiftly and unanimously elected.

The Synod received a report on the most recent meeting of the Diocesan Synod (9 March). One topic of note was 'Caleb Stream', a new initiative to encourage ordinations to the Diaconate amongst candidates in their 60s. The Area Dean provided an update on the vacancies in Rowledge (installed 24 April), Tilford (to be licensed on 6 June), and Badshot Lea and Hale (to be re-advertised). The Synod then discussed the Parish Needs Process (PNP), and the importance of feedback, both to the parishes applying the methodology and to the wider Deanery. It was noted that a review process would start in 2025.

The guest speaker at the Headley meeting was Pippa Cramer from Claygate Parish. With her husband Steve, she had developed an initiative called 'Hymns we Love', sub-titled 'Share the Gospel with Seniors in your Community'. It uses well-known and much-loved hymns to connect with older people, perhaps on the periphery of the local church community, and share the good news of Jesus Christ in a gentle, but clear, manner. She gave a demonstration of how the programme worked using Psalm 23.

Finally, there was an open forum on resources for discipleship and small group study, during which Synod members described what they had found useful and effective.

In opening the second meeting at Farnham, the Revd David Uffindell spoke about the parish's '3 Ts' – tower (which requires £2M for repairs), teams and training. The Area Dean then reminded the Synod members of the composition of the DLT, noting that the position of Lay Chair remained vacant. The incumbency of Badshot Lea and Hale was being re-advertised.

The most recent Diocesan Synod meeting (25 June) had concentrated on finance. The recovery in Parish Share contributions had levelled off, which would result in a small deficit at year end, but church attendance had not yet returned to pre-pandemic levels. For Farnham Deanery's membership of Diocesan Synod, there were three vacancies in the House of Clergy (one had already been filled) and five in the House of Laity. The three clergy vacancies were filled by election, as were three of the five laity vacancies.

The guest speaker at Farnham was Alison Moulden, Net Zero Officer for the Diocese. She gave a presentation on the climate change emergency and what parishes can do to tackle it.

The first three steps are: fill in the Energy Footprint Tool (EFT); conduct the ecochurch survey; arrange an energy audit of the building(s) in the parish. The Synod agreed to propose to Diocesan Synod that all churches that would benefit from an energy audit to address the challenge of decarbonisation should be eligible for the £500 grant that is currently available. In closing the Area Dean suggested that Living in Faith should be the main topic for the first meeting in 2025.

S M Williams Lt Col (Retd)
Deanery Synod Member

Stewardship Review

The Stewardship report deals with planned giving payments to the PCC, which are for the running of our 2 churches as well as our parish share to the Diocese. This income ensures that proper maintenance of the churches and payments of the clergy stipend, housing and expenses is done.

In 2024, thanks to the very kind generosity of our 89 donors (down slightly from 94 in 2023), the amount raised was broadly flat at £54,950 – to which HMRC added £13,300 in gift aid. Thus, the overall total raised in 2024 was £68,250. This is a report on PGS which is the largest component of Planned Giving figures in the attached accounts.

In assuming responsibility for the Parish Giving Scheme (PGS) during last summer, I have contacted every donor (including the anonymous ones) to request their donation is increased by inflation every 12 months. While some donors told me they did not want to do this, a number have now done so for the first time. This remains a 'work in progress'.

Parishioners who would like to set up a small regular payment can of course contact me via parishgiving@assm.org.uk.

Finally, can I again offer my sincere thanks to those parishioners who kindly give regularly. For those who do not, especially for those who have used our churches in the past couple of years for weddings, christenings or funerals, could I ask you to consider doing so - this will help our vibrant village communities continue to thrive in the years ahead. Thank you in advance.

Robert Tickell
Parish Giving Administrator

Legacies & Wills

During the course of the year we have benefited from a legacy of £87.95.

We would like to encourage as many parishioners as possible to remember their church in their wills. A full information pack is available on our website or through the Parish Office. The Vicar or the Parish Giving Administrator would be happy to discuss any matters concerning leaving a legacy. We would always advise consulting your solicitor before updating your will.

C Simon Crowther
Treasurer

Financial Review

Income : Total income in 2024 was £165,988 - £161,252 in unrestricted funds and £4,735 in restricted funds – just 1.74% higher than the previous year. Voluntary income slipped 9%, primarily due to lower collections in churches not being replaced by increases in the Parish Giving Scheme which only increased by 2%. Legacies have dropped to £87.95 (2023: £3,000). For other income streams, Church Rooms lettings and Cafe income combined showed marked increases (£21,539 v £15,262) while PCC fees slowed as the post-covid impact faded (£7,877 v £8,431). Church magazine sales were also stable (£4500 v £4,468) whilst there were considerable gains in advertising income. (£5,352 v £2,209). Restricted fund income was limited to a few specific donations and various gift aid claims. Dividends across unrestricted and restricted fund investments were up 26% (£11,116 v £8,790).

Expenditure : All PCC expenditure continues to be scrutinised and controlled with the objective of operating as cost-effectively as possible. Unrestricted fund expenditure was £155,832, (2023: £170,062) a reduction on last year which had included a £20,000 contribution to the West End project at All Saints. Our Parish Share is the largest single item of expenditure and it increased more than our income (4.8%) resulting in increased pressure on our supporters to raise still more income.

Investments : There was a small increase in investment value, up 2.4% year on year, with a year-end market value of £195,901.

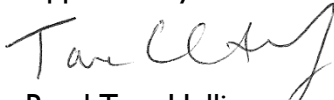
Reserves Policy : It has been the policy and aim of the PCC to build sufficient reserves of unrestricted funds to meet six months' normal expenditure in that category to cover any possible emergencies. The balance on unrestricted funds, which are not designated for specific purposes, remains more than sufficient to cover normal expenditure for six months.

Public Benefit Statement : All Saints & St Mary's PCC is a registered charity with the result that members of the PCC are registered as trustees. In the preparation of this report, the trustees have been aware of their responsibilities to demonstrate that the activities of the church offer a real and practical public benefit as required under Section 4(1) of the Charities Act 2011.

The PCC confirms that, in exercising its powers and duties, it has complied with its duty to have regard to the guidance issued by the Charity Commission on the provision of public benefit by religious charities. This annual report shows that the guidance has been met.

C Simon Crowther
Treasurer

Approved by the PCC on 1st May 2025 and signed on its behalf by:


Revd Tara Hellings
(PCC Chairman)

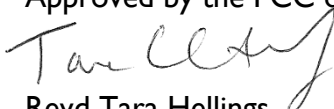
Statement of Financial Activities for the year ended 31 December 2024

| | | Unrestricted Funds £ | Restricted Funds £ | Endowment Funds £ | TOTAL FUNDS 2024 2023 £ £ | |
|--|------|----------------------------|--------------------------|-------------------------|---------------------------------------|----------------|
| | Note | | | | | |
| INCOME AND ENDOWMENTS | | | | | | |
| Voluntary income | 2(a) | 108,530 | 1,835 | - | 110,366 | 120,911 |
| Activities for generating funds | 2(b) | 31,679 | - | - | 31,679 | 19,903 |
| Income from investments | 2(c) | 8,217 | 2,900 | - | 11,116 | 8,790 |
| Church activities | 2(d) | 12,827 | - | - | 12,827 | 13,549 |
| TOTAL INCOME | | 161,252 | 4,735 | - | 165,988 | 163,153 |
| EXPENDITURE | | | | | | |
| Cost of fund- raising activities | 3(a) | 10,473 | - | - | 10,473 | 11,899 |
| Church activities | 3(b) | 145,360 | 431 | - | 145,791 | 158,163 |
| TOTAL EXPENDITURE | | 155,832 | 431 | - | 156,263 | 170,062 |
| NET INCOME/(EXPENDITURE) | | 5,420 | 4,304 | - | 9,724 | (6,909) |
| GAINS AND LOSSES ON INVESTMENTS | | | | | | |
| | | 2,728 | - | 1,941 | 4,669 | 6,339 |
| NET MOVEMENT IN FUNDS | | 8,148 | 4,304 | 1,941 | 14,394 | (570) |
| BALANCES BROUGHT FORWARD | | | | | | |
| AT 1 JANUARY | | 159,047 | 22,033 | 84,804 | 265,884 | 266,454 |
| BALANCES CARRIED FORWARD | | | | | | |
| AT 31 DECEMBER | | 167,195 | 26,337 | 86,745 | 280,277 | 265,884 |

Balance Sheet at 31 December 2024

| | Note | 2024 £ | 2023 £ |
|---|------|----------------|----------------|
| FIXED ASSETS | | | |
| Tangible fixed assets | 5(a) | 0 | 0 |
| Investment assets | 5(b) | 195,901 | 191,233 |
| | | 195,901 | 191,233 |
| CURRENT ASSETS | | | |
| Debtors | 6 | 5,129 | 6,186 |
| Cash at bank and in hand | 7 | 14,922 | 31,843 |
| Short term deposits | 8 | 67,874 | 41,285 |
| | | 87,925 | 79,314 |
| LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR | | | |
| Creditors - amounts falling due within one year | 9 | 3,549 | 4,663 |
| | | 84,376 | 74,651 |
| NET CURRENT ASSETS | | | |
| | | 280,277 | 265,884 |
| TOTAL NET ASSETS | | | |
| PARISH FUNDS | | | |
| Unrestricted | 10 | 167,195 | 159,047 |
| Restricted | 10 | 26,337 | 22,033 |
| Endowment | 10 | 86,745 | 84,804 |
| | | 280,277 | 265,884 |

Approved by the PCC on 1st May 2025 and signed on its behalf by:


Revd Tara Hellings
(PCC Chairman)

Notes to the Financial Statements for the year ended 31 December 2024

I ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared on accruals basis under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, together with Financial Reporting Standard FRS102 (2016) as the applicable accounting standards and the 2019 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP(FRS102)). The financial statements have been prepared on a going concern basis which has been applied because the PCC considers that there are no material uncertainties over its financial viability. In determining the appropriateness of the going concern basis the PCC has had regard to budgets and expected future cashflows for a period of 12 months from the approval of the accounts, and to the available financial resources.

The accounts have been prepared under the historical cost convention as modified by the revaluation of investments. The principal accounting policies applied in the preparation of these accounts are set out below and have been consistently applied to all years presented.

Funds

Endowment funds are funds, the capital of which must be maintained; only the income arising from the investment of the endowment may be used either as restricted or unrestricted funds depending on the purpose for which the endowment was established.

Restricted funds represent (a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest, and (b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year must be carried forward as a balance on that fund. The PCC does not usually invest separately for each fund. Where there is no separate investment, interest is apportioned to individual funds on an average balance basis.

Unrestricted funds are general funds which can be used for PCC ordinary purposes.

Designated funds are those designated by the PCC for a specific purpose.

Income

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the amount due. Dividends and all other income are reported when received. All incoming resources are accounted for gross.

Expenditure

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

The diocesan parish share is accounted for when due. Amounts received specifically for another mission are dealt with as restricted funds. All other expenditure is generally recognised when it is incurred and is accounted for gross.

Fixed Assets

Consecrated and benefice property is not included in the accounts in accordance with the Charities Act 2011.

Moveable church furnishings held by the Vicar and Churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property listed in the Church Property Registers. There is insufficient cost information available on items acquired prior to 2000, so such assets are not recognised in the financial statements. Items costing more than £1000, which have been acquired subsequently, are capitalised and depreciated on a straight-line basis over their estimated useful lives.

Individual items of equipment used within the Church premises with a purchase price of £1000 or less are written off when the asset is acquired.

Investment Policy

The investment policy is to follow Diocesan guidance to protect the capital whilst providing a modest income.

Investments are valued at market value at 31 December.

Debtors and Creditors

Debtors are carried in the balance sheet at the amounts expected to be recovered. Creditors represent the amounts that will be paid to discharge the associated liabilities.

Grant Making Policy

Local charities are given priority when allocating available funds.

Roundings

Figures presented in the financial statements are rounded to the nearest pound and therefore totals may not tie precisely.

2 INCOMING RESOURCES

| | Unrestricted Funds £ | Restricted Funds £ | Endowment Funds £ | TOTAL FUNDS 2024 2023 £ £ | |
|--|----------------------------|--------------------------|-------------------------|---------------------------------|----------------|
| 2(a) Voluntary Income | | | | | |
| Planned giving: | | | | | |
| Gift Aid donations | 64,315 | - | - | 64,315 | 63,091 |
| Tax recovered on Gift Aid donations | 15,538 | - | - | 15,538 | 15,654 |
| Other Planned Giving Collections (open plate) | 1,080 | - | - | 1,080 | 1,070 |
| Cash | 8,784 | 30 | - | 8,814 | 14,115 |
| Gift aid small donations scheme | 2,357 | - | - | 2,357 | 2,578 |
| Gift Aid envelopes | 3,088 | - | - | 3,088 | 3,566 |
| Tax recovered on Gift Aid envelopes | 731 | - | - | 731 | 1,723 |
| Grants | - | - | - | - | 1,000 |
| Sundry donations | 9,031 | 1,681 | - | 10,712 | 12,481 |
| Tax recoverable on sundry donations | 3,468 | 125 | - | 3,593 | 1,983 |
| Organ Appeal | 50 | - | - | 50 | 650 |
| Legacies | 88 | - | - | 88 | 3,000 |
| | 108,530 | 1,835 | - | 110,366 | 120,911 |
| 2(b) Activities for generating funds | | | | | |
| Church Rooms lettings | 850 | - | - | 850 | 1,374 |
| Fund-raising events | 4,788 | - | - | 4,788 | 2,432 |
| Croft Café sales | 20,689 | - | - | 20,689 | 13,888 |
| Church magazine advertising | 5,352 | - | - | 5,352 | 2,209 |
| | 31,679 | - | - | 31,679 | 19,903 |

| | Unrestricted Funds £ | Restricted Funds £ | Endowment Funds £ | TOTAL 2024 £ | FUNDS 2023 £ |
|---|----------------------------|--------------------------|-------------------------|--------------------|--------------------|
| 2(c) Income from investments | | | | | |
| Dividends and interest | 8,217 | 2,900 | - | 11,116 | 8,790 |
| 2(d) Income from church activities | | | | | |
| Church magazine sales | 4,500 | - | - | 4,500 | 4,468 |
| Fees – PCC | 7,877 | - | - | 7,877 | 8,431 |
| Live Streaming Charges | 450 | - | - | 450 | 650 |
| | 12,827 | - | - | 12,827 | 13,549 |
| TOTAL INCOMING RESOURCES | 161,252 | 4,735 | - | 165,988 | 163,153 |

3 EXPENDITURE

| | Unrestricted Funds £ | Restricted Funds £ | Endowment Funds £ | TOTAL 2024 £ | FUNDS 2023 £ |
|--|----------------------------|--------------------------|-------------------------|--------------------|--------------------|
| 3(a) Fund raising and publicity | | | | | |
| Fundraising activities | 857 | - | - | 857 | 1,982 |
| Croft Café expenses | 9,615 | - | - | 9,615 | 9,917 |
| Publicity | - | - | - | - | - |
| | 10,473 | - | - | 10,473 | 11,899 |

| | Unrestricted Funds £ | Restricted Funds £ | Endowment Funds £ | TOTAL FUNDS 2024 2023 £ £ | |
|--|----------------------------|--------------------------|-------------------------|---------------------------------|----------------|
| 3(b) Church activities | | | | | |
| Missionary and charitable giving (Note 12) | | | | | |
| Home | 3,287 | - | - | 3,287 | 20,975 |
| | 3,287 | - | - | 3,287 | 20,975 |
| Ministry: | | | | | |
| Diocesan parish share | 96,185 | - | - | 96,185 | 91,782 |
| Vicar's expenses | 240 | - | - | 240 | - |
| Vicarage costs | 499 | - | - | 499 | 609 |
| Curate's expenses | 341 | - | - | 341 | 1,135 |
| Christian education/Training | 360 | - | - | 360 | 360 |
| Church running expenses | 16,978 | 131 | - | 17,109 | 19,481 |
| Church maintenance | 2,805 | - | - | 2,805 | 1,296 |
| Churchyard maintenance | - | - | - | - | - |
| Depreciation of fixed assets | - | - | - | - | - |
| Parish magazine costs | 4,796 | - | - | 4,796 | 4,405 |
| Upkeep of services | 2,279 | 300 | - | 2,579 | 615 |
| Church rooms running costs | 755 | - | - | 755 | 3,188 |
| Bank Charges | 78 | - | - | 78 | 60 |
| Salaries & wages (see Note 4) | 12,410 | - | - | 12,410 | 11,878 |
| Organ Restoration | - | - | - | - | - |
| Administration expenses | 4,347 | - | - | 4,347 | 2,379 |
| | 145,360 | 431 | - | 145,791 | 158,163 |
| TOTAL RESOURCES USED | 155,832 | 431 | - | 156,263 | 170,062 |

Independent examiners fees for 2024 were nil (2023: nil)

4 STAFF COSTS

| | | | | | |
|------------------|---------------|----------|----------|---------------|---------------|
| Salaries & wages | 12,410 | - | - | 12,410 | 11,878 |
| | 12,410 | - | - | 12,410 | 11,878 |

During the year the PCC employed a Parish Administrator and an organist.

The wages for the Church Rooms cleaner are included in the Church Rooms running costs.

The parish administrator is married to a member of the PCC. With that exception, no wage or salary payments were made to PCC members nor to persons closely connected to them.

| 5 | FIXED ASSETS | 2024 | 2023 |
|--|---|----------------|----------------|
| | | £ | £ |
| 5(a) | Tangible | | |
| | Cost - 1 January | 30,548 | 30,548 |
| | Accumulated Depreciation | (30,547) | (30,547) |
| | Net Book Value | - | - |
| 5(b) | Investments | | |
| | Market Value - 1 January | 191,232 | 184,894 |
| | Net unrealised gain (loss) on year end revaluation | 4,669 | 6,339 |
| | Fund disposals | - | - |
| | Market Value - 31 December | 195,901 | 191,233 |
| | Details of Investments at 31 December | | |
| | M&G Charifund | 94,233 | 91,829 |
| | CBF Investment Fund | 101,679 | 99,404 |
| | | 195,901 | 191,233 |
| As at 31st December 2024 the Guildford Diocesan Board of Finance held investments to the value of £86,745 representing the PPC endowment funds (2023: £84,804) and acts as custodian in accordance with the provisions of the Parochial Church Council (Powers) Measure 1956. These funds have been included in these financial statements because they are beneficially owned by the PCC. | | | |
| 6 | DEBTORS | | |
| | Tax Recoverable | 3,500 | 2,480 |
| | Sundry Debtors | 1,630 | 3,706 |
| | | 5,129 | 6,186 |
| 7 | CASH AT BANK AND IN HAND | | |
| | Lloyds Current Account | 12,980 | 27,781 |
| | CAF Current Account | 1,704 | 3,758 |
| | Cash in hand | 237 | 304 |
| | | 14,922 | 31,843 |
| 8 | SHORT TERM DEPOSITS | | |
| | CBF Deposit Fund | 67,874 | 41,285 |
| 9 | LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR | | |
| | Sundry Creditors | 3,549 | 4,663 |
| | Accruals and deferred income | - | - |
| | | 3,549 | 4,663 |

10 FUNDS

Endowment funds comprise the Butterfield Fund and the Chancel Repair Fund, which are invested in the CBF Investment Fund. These are permanent endowments so that only the income arising and not the capital can be spent for the purpose designated by each of the donors. Income arising is credited directly to restricted funds.

Restricted funds are those that can be spent only for the purpose for which the specific fund was set up.

Unrestricted funds are those that can be used at the PCC's discretion to meet its objectives. It is the policy of the PCC to maintain sufficient reserves to meet six months' normal expenditure.

| Fund Movements | Balance 01-Jan | Incoming Resources | Resources Expended | Investment Revaluation | Balance 31-Dec |
|--------------------------------------|---------------------------|-------------------------------|-------------------------------|-----------------------------------|---------------------------|
| Endowment Funds | | | | | |
| Butterfield Building | 69,093 | - | - | 1,581 | 70,675 |
| Chancel Repair | 15,711 | - | - | 360 | 16,070 |
| | 84,804 | - | - | 1,941 | 86,745 |
| Restricted Funds | | | | | |
| Crondall Building (Butterfield) | 6,127 | 3,543 | - | - | 9,670 |
| Crondall Chancel Repair | 107 | 436 | - | - | 543 |
| Crondall Churchyard (Butterfield) | 3,819 | 134 | - | - | 3,952 |
| Crondall Choir (Nash) | 1,548 | 54 | - | - | 1,603 |
| Bell Tower | 5,412 | 190 | - | - | 5,601 |
| Flowers St Mary's | 1,412 | 39 | 300 | - | 1,151 |
| Flowers All Saints | 1,100 | 200 | 131 | - | 1,169 |
| Mother + Toddler | 981 | 34 | - | - | 1,016 |
| St. Mary's Annexe | 121 | 4 | - | - | 125 |
| Elderly Events | 312 | 11 | - | - | 323 |
| Ewshot Building (Gidley-Kitchin) | 1,094 | 90 | - | - | 1,184 |
| | 22,033 | 4,735 | 431 | - | 26,337 |
| General Funds | | | | | |
| Unrestricted | 159,047 | 161,252 | 155,832 | 2,728 | 167,195 |
| | 265,884 | 165,988 | 156,263 | 4,669 | 280,277 |

The General Fund includes designated funds totalling £13,344 for Major Fabric Projects (Non-Restoration).

11 ANALYSIS OF NET ASSETS BY FUND

| | Unrestricted Funds £ | Restricted Funds £ | Endowment Funds £ | Total 2024 £ |
|-------------------------|----------------------------|--------------------------|-------------------------|--------------------|
| Tangible Fixed Assets | - | - | - | - |
| Investment Fixed Assets | 109,156 | - | 86,745 | 195,901 |
| Net Current Assets | 58,039 | 26,337 | - | 84,376 |
| | | | | |
| Fund balance | 167,195 | 26,337 | 86,745 | 280,277 |

12 MISSIONARY AND CHARITABLE GIVING

2024
£

| | |
|-----------------------------------|---------------|
| Cantique Choir | 50 |
| Crondall Flower Show | 300 |
| Springboard Charity | 200 |
| Crondall Explorers | 415 |
| Wooden Bowls Sales to A. I. Smith | 51 |
| Dogs for Autism | 219 |
| Village Pump | 750 |
| Crondall Primary School | 1,302 |
| | £3,287 |

The amounts below were raised at special collections during the year and are not recognised as income in these accounts. Privately nominated collections at weddings and funerals are not shown in the amounts below.

Special Collections

| | |
|-------------------------------|---------------|
| British Legion | 812 |
| The Salvation Army | 212 |
| Sing for Pleasure | 122 |
| Village Pump | 77 |
| Motor Neurone Disease Charity | 229 |
| | £1,452 |

13. RELATED PARTIES

The All Saints and St Mary's Charity ("the Trust") is a charitable trust set up in 1996 to advance the Christian religion in the Parish of Crondall and Ewshot, in particular by:

- a) the preservation and maintenance of the fabric and contents of All Saints Church Crondall and St Mary's Church Ewshot,
- b) the maintenance and support of the ordained clergy in the Parish, and
- c) the provision of funds to the PCC of Crondall and Ewshot for legally charitable works within the Parish.

During 2024, the majority of the trustees of the Trust were also members of the PCC and the Trust is therefore considered a related party. The Trust is also considered to be a subsidiary but consolidated accounts have not been prepared because the combined income of the PCC and the Trust is below the threshold at which such accounts are required to be presented.

In 2024, the Trust completed the construction of additional facilities at the west end of All Saints Church – the "West End Project", spending a total of £47,427. In addition, in 2024, the Trust completed further refurbishment projects at All Saints Church in relation to signs, porch roof and rewiring, spending a further total of £31,720. The costs of the work were met directly by the Trust and these transactions are not therefore recorded in the accounts of the PCC.

Expenses reimbursed to members of the clergy, who are ex-officio PCC members amounted to £581 (2023: £1,135). In addition the PCC paid £499 (2023: £609) towards the cost of vicarage utilities. As of 31st December 2024 £75 was owed by the PCC to two of its members (2023: £159).

The PCC did not receive any grants or donations from the Trust in 2024.

NIL was owed by related parties to the Trust at 31 December 2024 (2023: £120).

Independent Examiner's Report to the Parochial Church Council ('PCC')

I report to the members of the PCC on my examination of the accounts of the PCC for All Saints Church, Crondall and St Mary's Church, Ewshot for the year ended 31 December 2024, as set out on pages 10 to 20.

Responsibilities and basis of this report

As 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'); you consider that an audit of these accounts is not required under section 144 of the Act and that an independent examination is needed.

I report in respect of my examination of the PCC's accounts 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 Act. The procedures are substantially less than and differ in nature from those performed in an audit conducted in accordance with Auditing Standards and accordingly I do not express an audit opinion on these financial statements.

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 that give me cause to believe that, in any material respect:

- accounting records were not kept in respect of the PCC as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- 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.



Andrew Macfarlane TD, MA, FCA, MCSI
Crondall

1 May 2025