

**ST MARY'S CHURCH, FETCHAM**

**(Registered Charity No. 1128915)**

**ANNUAL REPORT**

**and**

**FINANCIAL STATEMENTS**

**of the**

**THE PAROCHIAL CHURCH COUNCIL**

**FOR THE YEAR ENDED 31ST DECEMBER 2024**

**INCUMBENT**

**THE REV'D LEAH BATES**

**THE RECTORY  
10a THE RIDGEWAY  
FETCHAM  
KT22 9AZ**

# ANNUAL REPORT FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2024

## **Administrative information**

St Mary's is the Church of England's Parish Church of Fetcham. It is situated in The Ridgeway, Fetcham and is part of the Diocese of Guildford. The Parochial Church Council is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The PCC is a registered Charity. It has no other related trusts or charities.

During the year, the following served as members of the PCC:

### **Ex officio members:**

Rector	The Rev'd Leah Bates (from 17 <sup>th</sup> April 2024)
Assistant Minister	The Rev'd Julie Partridge (Community Worker)
Licensed Youth Minister	Mr Nathan Ghinn (to 27 <sup>th</sup> October 2024)
Honorary Secretary	Mr Iain Whitlam (Licensed Lay Minister)
Church Wardens:	Mr Richard Furze
Licensed Lay Minister	Mrs Corinne Braid (to 25 <sup>th</sup> April 2025)

### **Elected members:**

Diocesan Synod Representative:

Mr William King

Deanery Synod Representatives:

Mr Christopher Rickard (Hon. Treasurer)

Mr Nigel Hunt

Mr Clive Meeke (from 19<sup>th</sup> May 2024)

Elected PCC members:

Dr Caroline Salmon

Mr Martin Roberts (to 19<sup>th</sup> May 2024)

Mrs Meg Frost (to 19<sup>th</sup> May 2024)

Mr Dean Beaumont (to 19<sup>th</sup> May 2024)

Mr Graham Rosser

Mrs Teresa Trewinnard

Mrs Susan McKinlay

Dr Geoffrey Gaskill

Mr Bruce Callander

Mrs Anita Hunt

Mrs Valerie Hammond

Mr David Eric Martin (from 19<sup>th</sup> May 2024)

Mr Frederick Bramwell (from 19<sup>th</sup> May 2024)

## **Structure, governance and management.**

Members of the PCC are either ex-officio or elected by the Annual Parochial Church Meeting in accordance with the Church Representation Rules.

The PCC meets on a bimonthly basis.

A standing committee, consisting of the incumbent, assistant minister, churchwardens, secretary and treasurer meet if business needs to be transacted between PCC meetings.

A premises team meeting headed by the wardens and operations manager meets monthly to deal with the maintenance of the properties.

A staff team meets weekly to deal with routine matters.

## **Objectives and activities**

The Incumbent and PCC have the responsibility of promoting the pastoral, evangelistic, ecumenical and social mission of the church. St Mary's aims to be a growing community of Christian people who desire to know Jesus better, to share our faith confidently with those around us and to demonstrate this in giving loving service to all.

### **Our vision incorporates the following three key activities:**

**Knowing Jesus** - This is about strengthening our relationship with God, empowered by the bible and enabled by individual and communal prayer.

**Sharing Faith** - This is about communicating our faith with our Church family, and others we meet each day.

**Loving Service** - This is about taking actions which demonstrate Jesus' love for us. Through these actions, we aim to make a positive difference to people's lives in our village community and beyond.

## **Achievements and performance**

### ***Church attendance***

There are 238 (2023: 232) parishioners on the Church Electoral Roll, a few of whom are not resident within the parish.

The church mainly runs three services on Sunday at 8am, 9.30am and 11.15am with a 10am service one Thursday a month.

The weekly average attendance in 2024 was 115 (2023:120) adults and 14 (2023 :17) children and young persons.

### ***Review of the year***

2024 was a year of change with our new rector, The Reverend Leah Bates, being installed on 17<sup>th</sup> April 2024, bringing fresh direction and energy to the parish. Our part time roles of Children and Families Worker and Pioneer Community Worker, created in 2023, have continued to have an enormous impact on our outreach to the community. Our Operations Manager post, also created in 2023, has been extremely helpful for both the management of our premises and for health and safety enhancements.

### **Community Work**

The weekly Community Fridge and Coffee Shop are now in their fourth year, running

in the church hall. The Community Fridge is run in partnership with a local charity, The Meeting Place. Surplus food was collected from nine local supermarkets and 23 volunteers were involved. In 2024 the Community Fridge received 2872 visitors and the coffee shop 1227 visitors.

Sadly, the Coffee Shop at the Village Hall closed in October due to low attendance, but the Toy Library has been relocated to the church hall and will operate out of the Community Fridge and Footprints.

We held our annual LoveFetcham week at the beginning of April. During the week we supported both our village schools by helping in playground and gardening projects. We organised an afternoon tea for older members of the community and a local litter pick. Our youth team held an afternoon of games and free hot chocolate at a local recreation ground and we provided a family fun morning at the church hall which included planting Blue Hearts and new plants in the memorial garden.

In February 2024 St Mary's Church and Bookham and Horsley Rotary Club partnered together to create a new community initiative - the FaB Repair Café. 750 visitors have attended the Repair Café in its first year. There are 60 volunteers on the team and 500 items have been repaired and saved from going into landfill.

Our Community Worker works closely with Fetcham Residents Association and there have been opportunities to partner together for community events in the heart of Fetcham Village. One such event was at Halloween, when a small team from St Mary's provided free hot chocolate, sweets and lanterns to go on the Autumn Tree in the centre of the village. Another was the Christmas Tree Lights Switch On when St Mary's provided a choir to lead the carol singing, an inflatable Nativity and free hot chocolate.

St Mary's also held its annual 'Carols at The Bell', our local pub, in late December. This event is now so popular, it is at full capacity. We held two sell-out Women's Breakfasts during the year and the monthly Afternoon Teas continued to provide a popular place for older folk to meet together.

The Community Worker supported families at our local Junior School holding fortnightly drop-in sessions to meet with the SENco for advice and signposting. Both our Rector and Associate Minister/Community Worker began to offer chaplaincy ministry to local charity, The Meeting Room, in late 2024 and will continue to visit their drop-in sessions on a monthly basis.

In August a defibrillator, paid for by a grant from Surrey County Council, was installed outside the hall to be available to the community.

### Youth Work

We continued to run five regular groups/gatherings for young people. These included two community-focused groups: a weekly after school Drop-In and a monthly Board Game Café. We also had three faith-based groups: Sunday Youth (running weekly alongside our 11.15 service), Youth Night (fortnightly in term time) and Youth Band (monthly). There were also a variety of socials during the year, including a Car Wash & BBQ, and a Youth Weekend Away in October.

The Youth Minister continued to develop links with our local schools, visiting them for assemblies, RE lessons, Year 6 Transition lessons and helping with visits to the church. The Youth Minister was also a joint lead for the Christian Union at the Howard of Effingham School. Sadly, after six years in the post, the Youth Minister departed in October to take up a new opportunity in an area where homes are more affordable. We are currently seeking to recruit a replacement.

### Children's and Families Team

In 2024 we continued to provide support and connections for families through our Family Fun sessions (organised during school holidays), Activ8 (weekly Sunday morning sessions for children), Messy Church (a monthly gathering for the whole family), and Footprints (weekly carer, baby and toddler sessions).

The number of families attending Footprints and Messy Church has grown following our outreach through schools, social media and presence at community events. Footprints now has an average attendance of 20 children and 15 adults and Messy Church an average of 26 children and 18 adults.

Activ8 continues to provide a space for children to creatively explore Jesus and the bible. The numbers are still small, but we have spent time reviewing our resources, ensuring we can communicate to families clearly what the children have been exploring to enable conversations at home. We introduced a regular, monthly All Age Sunday service so the families can be together.

Family Fun sessions have consisted of walks, play sessions and film afternoons.

Schools work has been developed throughout the year with us supporting the enrichment of the curriculum and community links with 16 assemblies, 5-year groups receiving RE lesson support for around 300 children, school special services including Easter, Harvest and Christmas with 596 children attending special Christmas services in church. We also run a special session for 2-year groups re-telling the Easter Story at St Mary's, reaching around 120 children each year.

### Other Services and Activities

In addition to our regular weekly Sunday worship services, we also had a monthly Thursday morning said Communion service, followed by coffee, with a Hear Here clinic to service hearing aids.

We continued to provide pastoral support to the church and wider community through our clergy, LLMs and our Pastoral Team of two pastoral assistants and four pastoral visitors. The team also regularly led worship services in Bells Grove, the local residential care home. The monthly Bereavement Café continued to offer vital bereavement support.

Home groups are growing and we currently have 12. For our Lent Course in 2024 we ran Pete Greig's Prayer Course II, exploring unanswered prayer. We also held an Advent Quiet Day led by local Spiritual Director, Sharon Seal.

In June, our Curate Julie was relicensed in a special service led by Archdeacon Martin Breamore, and Julie's title was formally changed to Associate Minister in recognition of the responsibility she held, particularly while the parish was in vacancy. Julie's relicensing service was a cause for much celebration as a church family.

In December we held a Jazz Concert performed by The Tim Boniface Quartet to raise funds. This was partially financed by a pre-covid grant from Surrey County Council.

### Eco Church

St Mary's has a bronze accreditation within the A Rocha Eco Church scheme. Our Eco Church group continues to work towards progressing the church to silver, a level we hope to attain in 2025. Current focus areas are:

- improving the energy performance of the church and hall.
- implementing a churchyard management plan.
- an education campaign helping individuals to take actions that have a positive impact on the environment. This is done through an annual Eco Sunday, regular tips in the monthly church bulletin and displays and leaflets in the church hall.
- developing a plan for St Mary's to achieve Net Zero carbon emissions by 2030.

### Charles II's Royal Coat of Arms

The appeal to restore the painting of Charles II's Royal Arms, dated 1660, enabled the conservation work to be completed in April 2024, to wide acclaim. £2,800 was collected from donations and grants of £5,000 and £2,000 were received from Mole Valley District Council and the Surrey Churches Preservation Trust respectively.

### Safeguarding

With regard to the PCC's obligation to safeguard children and vulnerable adults, members of the PCC confirm that they have complied with their duties under section 5 of the Safeguarding and Clergy Discipline Measure 2016. We are most grateful for the work done by our safeguarding officers Caroline Salmon (Children and Youth) and Margaret Davidson (Vulnerable Adults).

When planning our activities for the year, our incumbent and 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 met 9 times during 2024 to oversee these and other matters.

### ***Financial review***

Income for the year was £331,300 (£291,700 – 2023). Expenditure was £323,300 (£279,700 – 2023). Overall, there was a Surplus for the year of £8,000 (£12,000 – 2023).

### ***Income,***

Income was up £39,600 on 2023. There was an additional £15,600 income from the grant received to support the role of the Operations Manager as they were in place for a full year. Single donation income increased by £9,400 and hall lettings by £2,300. We also received grants of £5,000 and £2,000 from Mole Valley District Council and Surrey Churches Preservation Trust for the appeal to restore the Charles II coat of arms painting. In addition we received a grant of £6,800 from Surrey County Council to support our community activities to provide a defibrillator and storage shed. There was a small drop of £3,700 in income from regular giving. The stewardship campaign was delayed until February 2025.

### ***Expenditure***

The overall expenditure was up £43,500 on 2023. Staff costs increased by £16,800 largely due to the full year employment of the Operations Manager. Redecorating and carpeting in the rectory increased costs by £6,500. Payments to the diocese for parish share increased by £5,600. There were more major repairs and projects in 2024 with £9,100 spent on restoring the Charles II coat of arms, £8,200 on fire risk works and £8,900 on church repairs.

Capital expenditure of £8,800 was incurred to install a shed, defibrillator and a projector. The PCC made unrestricted donations of £21,500 (£24,000 – 2023) to home and overseas missions.

### ***Reserves policy***

Unrestricted and designated reserves were £198,800 (£180,600 – 2023) at the year end.

The unrestricted reserves have been allocated as follows:

- £70,000 being three month's expenditures to cover cash flow requirements.
- £21,200 for major maintenance and projects.
- £15,700 for supporting church initiatives.
- £11,700 for supporting community outreach activities.
- £4,100 for unallocated tithed charitable giving.
- £400 for women's ministry.
- £22,300 is represented by the net book value of fixed assets.
- £53,400 to cover the planned deficit for 2025 and future years and contingencies.

The restricted reserves were £46,300 (£56,500 – 2023) at the year end and were as follows:

- £42,000 for upkeep of church & churchyard.
- £2,400 for choir fund.
- £1,000 for youth equipment.
- £600 for Royal Coat of Arms restoration.
- £300 for charities.

We ended the year in a reasonably sound financial position although we delayed our Stewardship campaign until February 2025. In 2025 the challenge will be to increase regular giving and build up reserves to cover the cost of our three part time employees when the current grant funding starts to run out in December 2025. We also face the challenge of replacing our ageing boilers with a more eco friendly heating systems.

Signed: *L. M. Bates*  
L. M. Bates (May 13, 2025 08:39 GMT+1)

Reverend Leah Bates

Date: 7th May 2025

Chairman

### **Statement of Responsibilities of the Members of the Parochial Church Council**

The PCC is 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).

Charity law requires the PCC to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and of its incoming resources and application of resources for the financial year. In preparing these financial statements, the PCC are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The PCC is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**PAROCHIAL CHURCH COUNCIL OF ST MARY'S FETCHAM  
BALANCE SHEET  
31ST DECEMBER 2024**

	NOTE	2024 £	2023 £
<b>FIXED ASSETS</b>			
Tangible	7	22,301	16,073
<b>Total Fixed Assets</b>		22,301	16,073
<b>CURRENT ASSETS</b>			
<b>Debtors</b>	8	21,685	38,202
<b>Bank Balances:</b> Current Account		5,497	18,927
C B F deposit		219,729	193,729
<b>Total Current Assets</b>		246,911	250,858
<b>CURRENT LIABILITIES</b>			
Amounts falling due within one year			
In respect of usual operating expenses	9	7,258	11,515
Deferred income	10	16,799	18,301
<b>Net Current Assets</b>		222,854	221,042
<b>NET ASSETS</b>		245,155	237,115

<b>FUNDS</b>			
	11		
<b>Unrestricted</b>		145,751	117,867
<b>Designated:</b>			
Major Repairs & Projects		21,157	28,541
Future Initiatives		15,697	24,651
Community		11,737	6,561
Mission & Charity Giving		4,097	2,609
Women's Ministry		399	399
<b>Restricted:</b>			
Church & Churchyard Upkeep		41,963	50,643
Choir		2,406	1,834
Youth		984	934
Charities		281	1,126
Royal Coat of Arms		683	1,950
		245,155	237,115

Approved by the Parochial Church Council on 7th May 2025 and signed on its behalf by:

L. M. Bates  
L. M. Bates (May 13, 2025 08:39 GMT+1)  
Reverend Leah Bates  
Chairman

CCRickard  
CCRickard (May 9, 2025 11:31 GMT+1)  
Christopher Rickard  
Treasurer

The notes on pages 10 to 18 form part of these accounts

**PAROCHIAL CHURCH COUNCIL OF ST MARY'S FETCHAM  
STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

	NOTE	2024				2023			
		UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS
<b>INCOME AND ENDOWMENTS</b>									
Voluntary Income	1a	217,158	4,867	75,548	297,573	218,721	4,602	37,678	261,001
Other trading activities	1b	14,717	80	-	14,797	11,148	616	808	12,572
Income from charitable activities	1c	5,652	1,234	-	6,886	5,816	907	-	6,723
Income from investments	1d	7,056	2,368	2,594	12,018	6,084	2,818	2,558	11,460
		<b>244,583</b>	<b>8,549</b>	<b>78,142</b>	<b>331,274</b>	<b>241,769</b>	<b>8,943</b>	<b>41,044</b>	<b>291,756</b>
<b>EXPENDITURE</b>									
Church Activities	2a	228,555	12,211	81,512	322,278	228,130	16,352	35,269	279,751
Raising Funds	2b	956	-	-	956	-	-	-	-
		<b>229,511</b>	<b>12,211</b>	<b>81,512</b>	<b>323,234</b>	<b>228,130</b>	<b>16,352</b>	<b>35,269</b>	<b>279,751</b>
<b>NET INCOME/EXPENDITURE</b>		<b>15,072</b>	<b>(3,662)</b>	<b>(3,370)</b>	<b>8,040</b>	<b>13,639</b>	<b>(7,409)</b>	<b>5,775</b>	<b>12,005</b>
<b>TRANSFER BETWEEN FUNDS</b>		12,812	(6,012)	(6,800)	-	15,878	(6,875)	(9,003)	-
<b>NET MOVEMENT IN FUNDS</b>		<b>27,884</b>	<b>(9,674)</b>	<b>(10,170)</b>	<b>8,040</b>	<b>29,517</b>	<b>(14,284)</b>	<b>(3,228)</b>	<b>12,005</b>
<b>Total funds brought forward 1.01.2024</b>		<b>117,867</b>	<b>62,761</b>	<b>56,487</b>	<b>237,115</b>	<b>88,350</b>	<b>77,045</b>	<b>59,715</b>	<b>225,110</b>
<b>Total funds carried forward 31.12.2024</b>		<b>145,751</b>	<b>53,087</b>	<b>46,317</b>	<b>245,155</b>	<b>117,867</b>	<b>62,761</b>	<b>56,487</b>	<b>237,115</b>

The notes on pages 10 to 18 form part of these accounts

**PAROCHIAL CHURCH COUNCIL OF ST MARY'S FETCHAM**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**

1. INCOME AND ENDOWMENTS		2024				2023
		NOTE UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS	TOTAL FUNDS
		£	£	£	£	£
a) Voluntary Income	4					
Planned Giving		157,794	-	-	157,794	161,599
Open plate collections		5,368	-	-	5,368	4,456
Appeals & Specific Donations		7,707	-	7,500	15,207	7,230
Charitable appeals		-	-	1,027	1,027	1,353
Royal Coat of Arms Appeal		-	-	731	731	1,590
Sundry donations		2,959	-	474	3,433	3,299
Outreach Activities		578	4,420	-	4,998	4,762
Gift Aid receivable		40,052	447	2,016	42,515	40,837
Grants		700	-	63,800	64,500	34,375
Legacies		2,000	-	-	2,000	1,500
		<b>217,158</b>	<b>4,867</b>	<b>75,548</b>	<b>297,573</b>	261,001
b) Other trading activities						
Church Hall lettings - local community use		13,058	-	-	13,058	10,730
Sale of Assets		-	80	-	80	616
Fund raising events		1,659	-	-	1,659	1,226
		<b>14,717</b>	<b>80</b>	<b>-</b>	<b>14,797</b>	12,572
c) Income from charitable activities						
Fees for weddings and funerals		5,652	-	-	5,652	5,856
Outreach Activities - Coffee Shop		-	1,234	-	1,234	867
		<b>5,652</b>	<b>1,234</b>	<b>-</b>	<b>6,886</b>	6,723
d) Income from investments						
Bank interest		7,056	2,368	2,594	12,018	11,460
<b>TOTAL INCOME</b>		<b>244,583</b>	<b>8,549</b>	<b>78,142</b>	<b>331,274</b>	291,756

**PAROCHIAL CHURCH COUNCIL OF ST MARY'S FETCHAM**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**

2. EXPENDITURE	NOTE	2024				2023
		UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS	TOTAL FUNDS
		£	£	£	£	£
a) Church activities						
Missionary and charitable giving	5					
Overseas						
-Missionary societies		7,000	-	106	7,106	7,000
-Relief agencies		2,000	-	157	2,157	3,303
Home						
-Church societies		2,000	1,500	732	4,232	3,500
-Relief agencies		8,000	1,000	877	9,877	10,724
		<b>19,000</b>	<b>2,500</b>	<b>1,872</b>	<b>23,372</b>	24,527
Ministry						
-Diocesan parish share		107,630	-	-	107,630	101,982
-Youth ministry costs		17,184	-	9,375	26,559	30,720
-Other ministry costs		1,772	-	-	1,772	3,111
-Families Work		2,050	-	12,500	14,550	14,437
-Rectory expenses		7,520	-	-	7,520	1,018
-Upkeep of services		2,088	-	-	2,088	1,704
-Church Music		4,213	-	-	4,213	4,437
Church						
-Running expenses		9,551	-	-	9,551	9,559
-Building maintenance		-	-	11,126	11,126	-
-Royal Coat of Arms restoration		-	-	9,139	9,139	-
-Other maintenance		2,705	600	-	3,305	7,507
Hall						
-Running expenses		11,130	-	-	11,130	10,939
-Fire Safety refurbishments		-	8,186	-	8,186	5,693
Community Work & Outreach		1,855	925	12,500	15,280	14,645
Upkeep of churchyard		3,991	-	-	3,991	3,335
Publicity		254	-	-	254	500
Administration		37,612	-	25,000	62,612	45,637
		<b>228,555</b>	<b>12,211</b>	<b>81,512</b>	<b>322,278</b>	279,751
b) Raising funds						
Cost of fundraising activities		956	-	-	956	-
		<b>956</b>	<b>-</b>	<b>-</b>	<b>956</b>	<b>-</b>
<b>TOTAL RESOURCES EXPENDED</b>		<b>229,511</b>	<b>12,211</b>	<b>81,512</b>	<b>323,234</b>	279,751

**PAROCHIAL CHURCH COUNCIL OF ST MARY'S FETCHAM**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**

**3 ACCOUNTING POLICIES**

These financial statements are prepared on a going concern basis, under the historical cost convention. The financial statements include all activities for which the PCC is legally responsible; the activities of informal gatherings of church members and groups that owe their main affiliation to another body are excluded.

These financial statements have been prepared in accordance with The Church Accounting Regulations 2006, the 'Statement of Recommended Practice: 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)' ('the Charities SORP'), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The Charities (Accounts and Reports) Regulations 2008 (the '2008 Regulations') requires charities to prepare their accounts in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005' but this accounting standard has since been withdrawn and has been replaced by the Charities SORP mentioned in the preceding paragraph. The charity has prepared these financial statements in accordance with the new Charities SORP; this departure from the 2008 Regulations is believed to be necessary for these financial statements to give a 'true and fair view'.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The PCC have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The PCC have made this assessment for a period of at least one year from the date of approval of the financial statements and have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income (which includes planned giving, collections and other donations) is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part income is generally recognised when it is received by, or on behalf of, the PCC. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.
- ii) Legacies. Income from legacies is recognised when a distribution is received from the estate or, if earlier, when the charity has been notified that a distribution will be made and the amount receivable can be measured reliably.

Income from other trading activities represents income receivable from goods, services and facilities supplied to generate funds. It includes income from letting the facilities to the local community.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from fees for weddings and funerals.

**PAROCHIAL CHURCH COUNCIL OF ST MARY'S FETCHAM**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**

**3 ACCOUNTING POLICIES CONTINUED**

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Contributions in respect of the diocesan parish share are included in the Statement of Financial Activities for all amounts agreed to be payable for the financial year. Any contributions that have not been paid over by the year end are included as a creditor.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity. The PCC generally seeks to tithe about 10% of the previous year's unrestricted income to charitable causes outside of the church. When the whole 10% has not been distributed in the year, the left over amount is set aside in a designated fund for distribution in the following year.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the PCC in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the PCC for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

e) Tangible fixed assets

Consecrated and beneficed property is not included in these financial statements by virtue of s.10(2) of the Charities Act 2011. All expenditure on consecrated or beneficed buildings is written off in the year in which it is incurred.

Movable church furnishings held by the incumbent and Churchwardens on special trust for the PCC and which require a faculty for disposal are capitalised in accordance with the policy set out below. These items are regarded as inalienable property and are listed in the church's inventory which can be inspected at any reasonable time. Inalienable property acquired prior to 2000 has not been capitalised as there is insufficient cost information available.

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £1,000 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective, equipment is depreciated over periods that range from 4 to 10 years.

f) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

g) Taxation

The charity has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

**PAROCHIAL CHURCH COUNCIL OF ST MARY'S FETCHAM**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**4. INCOME**

Income was £39,518 higher in 2024. With the Operations Manager working a full year the grant income relating to this role increased by £15,625. Income from single donations (including gift aid) increased by £9,442. A grant of £6,800 was received from Surrey County Council to cover the installation of a defibrillator and a shed to support our community work. The appeal for the restoration of the Royal Coat of Arms resulted in grants of £5,000 and £2,000 being received from Mole Valley District Council and Surrey Preservation Trust respectively.

**5. MISSIONARY & CHARITABLE GIVING**

	2024			2023
	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS	TOTAL FUNDS
	£	£	£	£
Overseas Mission				
AMADET - Centre for Urban Mission Kibera	7,000	106	7,106	7,000
Overseas Relief				
Tear Fund	1,000	-	1,000	1,000
Open Doors	1,000	-	1,000	-
Friends of the Holy Land		-	-	2,000
DEC - Middle East Appeal	-	157	157	303
Home Mission				
Christians Against Poverty	3000	-	3,000	3,000
Prison Fellowship	1000	-	1,000	-
Community Bible Study	300	200	500	500
A Rocha	200	-	200	-
Home Relief				
Oakfield School	500	-	500	2,000
B@titude	1,500	-	1,500	1,500
The Meeting Room	1,500	-	1,500	1,500
Epsom & Ewell Foodbank	1,500	-	1,500	1,500
Leatherhead Community Hub	1,500	-	1,500	1,500
1st Fetcham Scouts.	1,000	-	1,000	1,000
Sight for Surrey	500	74	574	1,000
Bishop of Guildford Foundation	-	532	532	-
Epsom & Ewell Refuge Network	-	484	484	-
TAG Youth Club for Disabled Young People	-	-	-	500
British Legion - Remembrance Service	-	94	94	224
Children's Society	-	135	135	-
Princess Alice Hospice	-	90	90	-
<b>TOTAL</b>	<b>21,500</b>	<b>1,872</b>	<b>23,372</b>	<b>24,527</b>

A further £4,097 (£2,609 - 2023) is going to be distributed as part of our tithed giving from our 2024 income and this amount has been set aside by the trustees in the designated Mission & Charity Giving fund (see note 11).

**Related Parties**

Trustees which are also trustees of the receiving charities are:

The Meeting Room	Richard Furze
Leatherhead Community Hub	Richard Furze
Oakfield School	Teresa Trewinnard (Governor)

During the year the PCC received donations totalling £59,110 (£44,370 - 2023) from related parties (which includes members of the PCC, any other members of key management and anyone closely connected to them).

Except for the reimbursement of expenses incurred when acting as agent for the charity, or incurred when undertaking clergy duties, no expenses were paid to (or for) the members of the PCC.

**PAROCHIAL CHURCH COUNCIL OF ST MARY'S FETCHAM  
NOTES TO THE FINANCIAL STATEMENTS  
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**6. STAFF COSTS**

	2024	2023
	£	£
Gross Salaries	100,708	86,908
Social Security	2,634	41
Pension Costs	1,910	1,548
	<u>105,252</u>	<u>88,497</u>

The church employs a full time administrator and it also employed a full time youth minister until the end of October 2024 (the PCC is currently looking to fill this vacant post).

It also employs a part time community worker, families worker and operations manager. The community worker is also the assistant minister.

The youth minister, Nathan Ghinn, received salary and pension benefits totalling £24,544 (£29,065- 2023) and the pioneer community worker, Julie Partridge received a salary of £13,125 (£12,540- 2023). Both are ex officio member of the PCC. These payments are permitted by the PCC's governing document.

Reverend Leah Bates (who is a clergy member of the PCC) received a stipend from the Diocese and so she was not an employee; some of the Diocesan parish share is used to help meet the cost of her stipend. Reverend Leah Bates was provided with accommodation (which is customary for clergy) and the cost of this accommodation to the PCC was £7,520 (£1,019 - 2023).

Most of the PCC's activities are carried out by volunteers; in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

	2024	2023
Average no. of employees	5	4

**7. FIXED ASSETS**

Tangible	2024	2023		
	£	£	2024	2023
Cost	Net Book Value			
Balance at 1/1/2024	18,214	5,434	31/12/2024	
Additions	8,779	12,780	<b>Church</b>	
Balance at 31/12/2024	<u>26,993</u>	<u>18,214</u>	Equipment	1,238
Depreciation	<b>Hall</b>			
Balance at 1/1/2024	2,141	517	Furniture	10,654
Charge for the year	2,551	1,624	Equipment	5,115
Balance at 31/12/2024	<u>4,692</u>	<u>2,141</u>	<b>Shed</b>	5,294
Net Balance at 31/12/2024	<u>22,301</u>	<u>16,073</u>	<u>22,301</u>	<u>16,073</u>

**8. DEBTORS**

	2024	2023
	£	£
Gift Aid Receivable	15,077	33,947
PCC Fees	999	2,213
Interest Receivable	2,847	2,613
Grants Receivable (Re VAT)	687	-
Sundry	1,075	219
Legacy	1,000	-
Advance Event Funding	-	(790)
	<u>21,685</u>	<u>38,202</u>

**9. CREDITORS**

	2024	2023
	£	£
Payroll	1,374	1,236
PAYE	409	775
Social Security	767	510
Services	3,912	7,967
Other	796	1,027
	<u>7,258</u>	<u>11,515</u>

**PAROCHIAL CHURCH COUNCIL OF ST MARY'S FETCHAM**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**10. DEFERRED INCOME**

	2024			2023		
	Grant	Advanced Lettings	Total	Grant	Advanced Lettings	Total
	£	£		£	£	
Balance at 1/1/2024	15,625	2,676	18,301	-	374	374
Income received	50,000	1,174	51,174	50,000	2,676	52,676
Amount released to income	(50,000)	(2,676)	(52,676)	(34,375)	(374)	(34,749)
Balance at 31/12/2024	15,625	1,174	16,799	15,625	2,676	18,301

The PCC is receiving a grant of £50,000 each year from Peaceful Streams to support the funding of the employment of the Community Worker, Family Worker and Operations Manager during the first three years of their employment. The income received for one of these posts is intended to fund their employment in 2025 and this portion has been deferred.

**11. UNRESTRICTED, DESIGNATED and RESTRICTED FUNDS**

FUNDS	Opening Balance	Income	Expenditure	Transfers	Closing Balance
	£	£	£	£	£
Unrestricted	117,867	244,583	(229,511)	12,812	145,751
Designated:					
- Major Repairs & Projects	28,541	1,402	(8,786)	-	21,157
- Future Initiatives	24,651	1,046	-	(10,000)	15,697
- Community	6,561	6,101	(925)	-	11,737
- Mission & Charity Giving	2,609	-	(2,500)	3,988	4,097
- Women's Ministry	399	-	-	-	399
Restricted:					
- Church & Churchyard Upkeep	50,643	2,446	(11,126)	-	41,963
- Future Initiatives	-	50,000	(50,000)	-	-
- Choir	1,834	572	-	-	2,406
- Youth	934	9,425	(9,375)	-	984
- Charities	1,126	1,027	(1,872)	-	281
- Royal Coat of Arms	1,950	7,872	(9,139)	-	683
- Shed & Defibrillator	-	6,800	-	(6,800)	-
	237,115	331,274	(323,234)	-	245,155

During the year the PCC received a grant of £6,800 to purchase a shed and defibrillator. Consequently £6,800 was transferred from the restricted fund created to the unrestricted general funds when the items were capitalised. In addition the PCC released £10,000 from the designated Future Initiatives fund to unrestricted general funds for the PCC's share of the cost of the Community Worker, Families Worker and Operations Manager.

**Analysis of Net Assets by Fund**

FUNDS	Assets	Liabilities	Fund Balance
	£	£	£
Unrestricted	154,183	(8,432)	145,751
Designated:			
- Major Repairs & Projects	21,157	-	21,157
- Future Initiatives	15,697	-	15,697
- Community	11,737	-	11,737
- Mission & Charity Giving	4,097	-	4,097
- Women's Ministry	399	-	399
Restricted:			
- Church & Churchyard Upkeep	41,963	-	41,963
- Future Initiatives	15,625	(15,625)	-
- Choir	2,406	-	2,406
- Youth	984	-	984
- Charities	281	-	281
- Royal Coat of Arms	683	-	683
	269,212	(24,057)	245,155

**PAROCHIAL CHURCH COUNCIL OF ST MARY'S FETCHAM**  
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**11. UNRESTRICTED, DESIGNATED and RESTRICTED FUNDS continued**

In the previous year the movements in the PCC's funds were as follows:

FUNDS	Opening Balance	Income	Expenditure	Transfers	Closing Balance
	£	£	£	£	£
Unrestricted	88,350	241,769	(228,130)	15,878	117,867
Designated:					
- Major Repairs & Projects	35,450	2,105	(9,014)	-	28,541
- Future Initiatives	30,197	1,329	-	(6,875)	24,651
- Community	2,859	5,070	(1,368)	-	6,561
- Mission & Charity Giving	8,539	-	(5,930)	-	2,609
- Women's Ministry	-	399	-	-	399
- Churchyard	-	40	(40)	-	-
Restricted:					
- Church & Churchyard Upkeep	48,291	2,352	-	-	50,643
- Future Initiatives	-	34,375	(34,375)	-	-
- Hall Project	8,121	882	-	(9,003)	-
- Choir	1,749	85	-	-	1,834
- Youth	975	47	(88)	-	934
- Charities	300	1,353	(527)	-	1,126
- Royal Coat of Arms	-	1,950	-	-	1,950
- Creche	279	-	(279)	-	0
	<u>225,110</u>	<u>291,756</u>	<u>(279,751)</u>	<u>-</u>	<u>237,115</u>

During 2023 the PCC purchased some fixed assets that satisfied the restriction on the restricted Hall Project fund and the balance on the Hall Project fund (£9,003) has been transferred to unrestricted general funds. In addition the PCC released £6,875 from the designated Future Initiatives fund to unrestricted general funds to cover the PCC's share of the cost of the Community Worker, Families Worker and Operations Manager.

**Analysis of Net Assets by Fund**

FUNDS	Assets	Liabilities	Fund Balance
	£	£	£
Unrestricted	132,058	(14,191)	117,867
Designated:			
- Major Repairs & Projects	28,541	-	28,541
- Future Initiatives	24,651	-	24,651
- Community	6,561	-	6,561
- Mission & Charity Giving	2,609	-	2,609
- Women's Ministry	399	-	399
- Churchyard	-	-	-
Restricted:			
- Church & Churchyard Upkeep	50,643	-	50,643
- Future Initiatives	15,625	(15,625)	-
- Hall Project	-	-	-
- Choir	1,834	-	1,834
- Youth	934	-	934
- Charities	1,126	-	1,126
- Royal Coat of Arms	1,950	-	1,950
- Creche	-	-	-
	<u>266,931</u>	<u>(29,816)</u>	<u>237,115</u>

**PAROCHIAL CHURCH COUNCIL OF ST MARY'S FETCHAM  
NOTES TO THE FINANCIAL STATEMENTS  
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**11. UNRESTRICTED, DESIGNATED and RESTRICTED FUNDS continued**

**FUNDS**

Unrestricted general funds

It is policy to hold reserves to cover three months expenditure (£70,000).

The unrestricted fund (£145,751) provides this cover plus additional cover for any planned shortfall between income and expenditure in future years.

Furthermore £22,301 of this fund is represented by fixed assets and therefore is not available to spend.

Unrestricted designated funds

The Major Repairs & Projects Fund (£21,157) covers maintenance and projects to improve facilities.

The Future Initiatives Fund (£15,697) has been set up from legacy income to cover St Mary's contribution to the cost of the Pioneer Community Worker, Families Worker and Operations Manager for the three year period when the majority of the cost is being funded by another charity (Peaceful Streams) .

The Community Fund (£11,737) resulted from donations received from community activities such as the community fridge and coffee shop and will be used to support the community activities.

The Mission & Charity Giving Fund (£4,097) represents the balance of funds set aside from a tithing of income that hadn't been distributed by the year end.

These funds will be distributed in 2025.

The Women's Ministry Fund (£399) arose from donations received at the Women's Breakfast events and will be used to promote women's ministry.

Restricted funds

The Church and Churchyard Upkeep Fund (£41,963) is set up from a legacy to be used for the upkeep of the church and churchyard.

The Future Initiatives Fund was created from a grant received from another charity (Peaceful Streams) to help fund the employment of a Pioneer Community Worker, Families Worker and Operations Manager.

The Choir fund (£2,406) resulted from specific donations given to help meet choir expenses.

The Youth Fund (£984) is the balance of funds donated to support youth work.

The Charities Fund (£281) is balance of funds generated from collections for appeals.

The Royal Coat of Arms Fund (£683) arose from an appeal for the restoration of the Charles II coat of arms presented to the church in the 16th century.

The Shed and Defibrillator Fund was created from a grant received to help construct a storage shed for the PCC's community activities and for a defibrillator.

**12. POST YEAR END EVENTS**

A legacy of £100,915 was received in 2025. This will be recognised as income in 2025 as the executors were only able to determine the amounts payable to the beneficiaries in April 2025.

## INDEPENDENT EXAMINER'S REPORT

### TO THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL

### OF THE ECCLESIASTICAL PARISH OF ST MARY'S FETCHAM

#### ('the Charity')

I report to the members of the PCC (who are also the charity's trustees) on my examination of the accounts of the Charity for the year ended 31 December 2024 on pages 8 to 18, which have been prepared on the basis of the accounting policies set out on pages 12 and 13.

#### **Responsibilities and basis of 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').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the Act and 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.

#### **Independent examiner's statement**

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a Fellow of the Association of Charity Independent Examiners, which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the Charity 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.

*Ajay Rajani*

Ajay Rajani (May 14, 2025 15:12 GMT+1)

Ajay Rajani  
Fellow of the Association of Charity Independent Examiners  
Stewardship  
1 Lamb's Passage  
London  
EC1Y 8AB  
Date: May 14, 2025