

St. John the Evangelist Merrow

Annual Report 2025

Our Vision is to be:

A Caring Christian Community, here for everyone.

St. John's Church is the Parish Church of Merrow. It is part of the Diocese of Guildford within the Church of England. The correspondence address is The Parish Office, 222 Epsom Road, Guildford GU4 7AA. The Parochial Church Council (PCC) of St John's was registered with Charity Commission in January 2008. Officially called The Parochial Church Council of the Ecclesiastical Parish of Merrow, its registration number is 1127555.

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Review of the Year.

APCM Report 2024-2025

This year our focus has been on Community and Fundraising. We have sought to build the profile of St. John's both within the church community and the wider Merrow community. As you will see from the report, this focus has achieved some good results – both financially and relationally. Our congregation is growing, our finances are growing and our reputation within Merrow is growing too.

In his book *The Way of Christ-likeness*, the late bishop Michael Perham wrote that "people will know that there is something of Christ in you if there is a warmth, a joy, a natural affection, an impulsive generosity breaking out in all your human relationships." St. John's is a place that can rightly claim to be all of those things and our focus this year has enabled us to show it.

This year has also seen a growth in the relationships with our church school and all the young people in Merrow, which is down to the skill and professionalism of our youth worker, Georgie Gregson. We have welcomed a new Parish Administrator, Sandra Rayner, who has brought her efficient and proactive mind to our office environment. As ever, our centre manager, Barry Dickinson, is a welcoming presence to all who come through the doors of our church centre.

As with any church, it takes a vast army of people, volunteers and paid staff, to make a church run smoothly. I would like to thank in writing our churchwardens Cathy Thompson and Jane Farquharson, our new deputy churchwarden Michael Eagle, our excellent treasurer Lindsay Dobson, Nick Bond and Tricia Tappin who act as secretaries to the PCC, Helen Chambers for keeping the daily liturgical life of the church running and Rosanne Bond for guarding our safety as Parish Safeguarding Officer. Without them, and all of our volunteers (who are growing in number) St. John's wouldn't be the warm, joyous, affectionate and generous place that it is. Thank you so much to you all!

I hope you enjoy reading this report and I look forward to working with everyone involved in the life of our church to see what God has in store for us in the future.

With good wishes,

Tim

Churchwardens report 2024

Well what a fantastic year 2024 was, in the life of our church, St John's!

Tim, our Rector and Georgie our youth worker have now both completed over a year with us. It feels as though they have been here much longer, because of all that they have achieved. An enormous thank you to them both for their enthusiasm, energy, and inspiration. When we have thanked Georgie during the year for things that she has organised, she says that she could not do it without the volunteer support, but she gives everyone that enthusiasm and stimulation to volunteer!

During the year we have enjoyed;

- In January a Christingle service
- In February a Barn dance
- In March Palm Sunday, with a live Donkey and the Easter services.
- May saw the patronal festival followed by brunch
- June saw a wonderful Rectory fete and the launch of the Young People's Ministry Fund
- In July we had our first pet service, with some unusual pets, and Friends of St John's organised a concert by our very own Damian.
- August saw the Holiday club-desert detectives. Do join in this year's if you can, it was such fun!
- In September the Backpacks were blessed ready for a new school year and Sandra took up the post of Parish Administrator. We formally welcome her and thank her for her hard work, and attention to detail to keep us all on track!
- During October we enjoyed the wonderful concert given by our own Alexandra, accompanied by Henry. We also had our harvest lunch, a bring and buy and the launch of Women in Fellowship.
- In November we held our remembrance service, so well supported by the local Scouts, our All Saints service and a very successful Friends of St John's quiz night.
- December rounded off the year with the Advent Fair, thank you Gerald, the amazing Carols in the pub and the wonderful Christmas services.

With sadness we had the passing of some of our dear congregation; Tim Dean, Jim Styles, David Welbourn, Mike Newell, Barbara Lawrence, Jenny Shales and Tony Neale. They and others will be greatly missed.

The Churchwardens have had their monthly meetings, as well as meeting regularly with the rest of the team.

The main work of a Warden is to support our incumbent, so the focus of our meetings is to make sure that we work through the monthly responsibilities, such as keeping records up to date and ensuring that the centre and church are looked after and running efficiently.

We are also involved in recruitment and staff reviews.

During 2024 we have focussed on the church heating and sound system, care of the church yard, risk assessments and fire procedures as well as safeguarding.

We would like to give a big thank you to those who provided cover for the Parish Office over last summer, before Sandra started with us.

St John's Centre, under Barry's direction, is now well occupied for most of the week and Saturdays. We have a regular booking from Italia Conti and the NHS which has meant that, financially, it has held its own.

Thank you to Micky who has played for services, weddings, funerals and baptisms throughout the year.

Edward, our talented young organist has gone off to University in Warwick. And we are delighted to welcome Isabella who plays at the family service each month.

The Standing Committee meets each month and consists of the Churchwardens, Rector and Treasurer. An enormous thank you goes to our Treasurer, Lindsay. She works so hard to manage our finances, and at the end of 2024 started to set up a new system for bill and expense paying. This has initially taken up a lot of her time, but we hope that once it is up and running, it will help to reduce her workload and enable the team to share responsibilities.

A special thank you to the core team of Tim, Georgie, Diana, Margaret, Lindsay, Helen, Barry, Sandra and Rosanne for your leadership, dedication and resilience, as well as the hard work.

We would also like to thank all of you for contributing to the life of St Johns in so many ways with your attendance and volunteering. Without you all we could not provide the wonderful opportunities we currently offer:

Baby basics, Bell ringing, Brass cleaning, Choir, Fetes, Church cleaning, Church linen, Churchyard maintenance, Coffee rota, Flowers in church, Food Bank, Friends of St Johns, Glow Toddlers, Holiday club, House groups, Men in Fellowship, Inter church (formally known as Messy Church!), Open the Book, Parish magazine editing, PCC, Readers/intercessors, Servers, Sidespeople, Sparks, Website, Women in Fellowship, Wednesday Coffee club, Youth Café……

That's amazing, a massive thank you to you all.

Cathy Thompson and Jane Farquharson

The Churchwardens

Churchwarden's Property and Land Fabric report 2023-2024

The Annual Churchwarden's Inspections of the church, Centre and churchyard were undertaken and whilst no significant defects were found, there are numerous maintenance issues that were identified, several of which are ongoing from last year including the Centre roof, the Churchyard flint walls and Church porch roof.

The Centre roof is the subject of ongoing debate and investigation for a suitable replacement covering with redesigned water gulleys that will also accommodate the future installation of Solar panels.

The damaged flint wall on the corner of Trodds Lane was the subject of an insurance claim. Once this was settled we were able to take advantage of Trodds Lane being closed for repairs to the Horse and Groom Pub, to get the wall repaired.

The Church porch roof repointing is to be done by volunteers. Inside, once the damp in the walls is sorted, it will be redecorated to expose the Norman arch and protect the oak door.

There are still minor issues with the lighting in the Centre main hall but they have mainly been addressed. Thank you to Peter Tappin for shinning up a ladder to change lighting track fittings and replace bulbs.

Lighting in the Church has also been improved, florescent bulbs being replaced with LED whilst retaining the Victorian fittings and the reordered lighting control system.

The internal high level illumination of the stained glass windows during the winter months continued for 2024.

We are monitoring the heating in Church as there are still slight vagaries with the programming which has made it very expensive to reach a comfortable temperature for Sunday services. Work is ongoing.

The church property register continues to be updated with photographs added of all relevant items including furniture, artefacts and silver. We are very grateful to Carole Burtonwood for all her hard work to get this in a digital form.

Churchyard maintenance continued with regular volunteer working groups organised by Stuart Inkster. We have reduced areas of wild grass and flowers to hopefully provide a better balance with the rest of the more closely mown areas.

Cathy Thompson and Jane Farquharson

The Churchwardens

Safeguarding Report for 2025 APCM

We all have a duty of care to ensure the well-being of the vulnerable in our church community. It is so important that everyone has an opportunity to develop their faith in a safe and secure environment whilst experiencing fellowship and friendship. If you have any concerns, however small, please have a chat with Tim, Georgie or myself as soon as possible.

With this in mind in 2024 I have

- Produced a written report to be considered at each PCC meeting
- Submitted 18 DBS (criminal record checks) applications as part of the safer recruitment process. Many related to those who volunteered to help at the very successful Holiday Club held in August
- Held regular meetings with Georgie as youthworker to discuss safeguarding matters
- Ensured that all postholders have completed the relevant safeguarding training issuing reminders, when necessary
- Checked that risk assessments on activities attended by vulnerable people have been approved by the PCC

- Maintained the parish online safeguarding dashboard tool which lists all safeguarding actions to be addressed
- Updated posters on display in the Church and Centre to ensure the contact details of helplines are clearly visible with the assistance of our Parish Administrator, Sandra Rayner. Contact details for the Rector and Parish Safeguarding Officer have been given greater prominence. Separate cards have been produced for our homeless friends who visit from time to time.
- Sought advice and support from the Diocesan Safeguarding Team when necessary
- Checked the First Aid boxes and wheelchairs in the church and the Centre at regular intervals throughout the year and reported any incidents to the churchwardens.

Appropriate records continue to be maintained by Georgie our youthworker and also by the leaders of the Wednesday Coffee Club to ensure that activities involving vulnerable people are run safely. All sensitive information is held securely.

Safeguarding Sunday was marked in November. Going forward the PCC has started to consider the way in which we promote a healthy and safe church culture and look at ways in which we could build on our existing strengths. It is very important that we talk about safeguarding openly on other occasions not just once a year.

Rosanne Bond Parish Safeguarding Officer

PCC report for APCM 2025

The PCC meets bi-monthly. During the year the PCC has discussed and decided upon, amongst other things, Finance and the introduction of a new system to track expenses, Youth Ministry and its funding, Parish Safeguarding, upkeep and maintenance of the Church and Centre, hospitality and music events, the focus for the fund-raising activities of Friends of St John's, the changing priorities of the various teams within the PCC, Gift Day planning, raising awareness of legacy planning, appointment of a School Governor, development of a H&S policy, development of a Social Media policy, a review of Utilities contracts, and churchyard upkeep and closure. With Tim now fully settled into his role we are very grateful to have his leadership to guide the PCC in serving our church family and wider community.

I would like to thank all members of the PCC for their hard work and time dedicated to running St John's Church smoothly, and special thanks are due to our Churchwardens Jane and Cathy who, together with Michael as their deputy, take on the additional responsibilities and duties that go with that position, for the benefit of us all. I would also like to pay tribute to Helen and Peter, who are both retiring from the PCC this year. Helen has served on the PCC, as Churchwarden and as a PCC member, for at least the last eight years, and as one of our Deanery Synod representatives for the last three years, always bringing her quiet, calm wisdom and expertise which has been highly valued during that period. While she will no longer be a PCC member, we are very glad that Helen will continue to play a key role as part of the Community team. Peter has also been on the PCC for several years, including his term as Churchwarden until last year's APCM, and although he is stepping down from the PCC he will continue to support the team looking after Infrastructure with his customary enthusiasm, energy and commitment. On behalf of the PCC I would like to thank them both very much for their service, dedication and hard work.

While I look after the Minutes and Agendas for the PCC meetings, I would like to say how grateful I am to Nick for continuing to take on the task of preparing the Reports for the APCM.

Being a PCC member brings an informative and interesting insight into some of the 'behind-the-scenes' workings of our church. It gives the opportunity to become involved in shaping our plans and visions, and we share the benefits of new connections and fellowship. We look forward to welcoming new members to the PCC team, working together with a shared sense of energy, purpose, vision and fun during the coming year.

Tricia Tappin, April 2025

Electoral roll

During 2024 one person joined the Electoral Roll and sadly six members of our church family died leaving 137 on the Electoral Roll at the end of the year.

Being on the electoral roll is a really good way to become more involved and show commitment to the community of St John's. It allows people to have more say and

take a full part in and vote at the Annual Parochial Church Meeting (APCM) and to be able to join the PCC or sides persons rota if they so wish.

If you are thinking of joining and want to know more please contact me, Carole Burtonwood at carole.burtonwood@saintjohns.org.uk

Carole Burtonwood

Electoral Roll Officer

Financial Review

As a Charity registered with the Charity Commission for England and Wales our accounts have to be presented in a prescribed format. There are differences with accounts required for other organisations as most of our income is received from donors, who, in many cases give monies to be used for specific purposes.

A full set of accounts is available; this review will only touch on salient points and is intended as a brief summary of our financial position. Whilst our Accounts are presented in a unified format, internally we deal with matters separately between Church and Centre.

2024 gave us a full year with our new rector. We were also joined by our new Youthworker at the beginning of the church year. The other change of personnel was our new Parish Administrator. Our new team has brought a wave of enthusiasm and spiritual optimism to our parish which has borne fruit in our financial position.

The Church

Once again it is to be emphasised that the Church is almost entirely dependent on the generous and continuing support of our congregation. The figures below in parenthesis are for 2023.

As can be seen, our income rose by £53k from our 2023 figures, a huge achievement. This was in main due to a stewardship call to our congregation to raise £150k over 5 years to pay for our youthworker which has raised around £41k in the first year.

This became critical this year when the Down Road Trust funds, which previously paid for our youthworker, were depleted. This can be seen in the large reduction in our grant payments, which in 2024 were mainly for our Baby Basics charity engagement as well as any grants for church fabric maintenance.

Church Income

Planned Giving	£ 72,072	(£ 69,616)
Collections and other giving	£ 56,158	(£17,241)
Other receipts and tax	£ 25,615	(£18,159)
Legacies and other income	£ 29,720	(£ 5,590)
Grants	£ 9,412	(£ 36,000)
Receipts from Church Activities	£ 8,605	(£ 9,107)
Magazine Receipts	£ 4,076	(£ 3,956)
Dividends and Interest	£ 26,694	(£ 19,382)
Total Income	**£232,352**	**(£179,351)**

During the year the total income for the Church was £232,352 which is an increase on last year of £53,001.

A legacy of £5000 was received in 2024 , with a request that it be used for Youth Ministry.

Church Expenditure

Church Expenses have remained constant with a small increase of £4,032. This, in a background of rising inflation should be seen as a success of management of finances by the PCC.

Costs of generating voluntary income	£ 5,042	(£ 1,682)
Grants and Charitable Giving	£ 8,055	(£12,578)
Direct Costs of Church Activity	£177,726	(£170,815)
Church Management and Administration	£ 5,284	(£ 4,373)
Governance Costs	£ 1,942	(£ 4,569)
Total Expenditure	**£198,049**	**(£194,017)**

The Parish Share was, by far, the largest item of Expenditure at £96,157 (£92,435). The increase was larger than previous years and in 2025 will top £100,000

Due to the decision to focus on raising 'internal' funds for our youthworker role, we did see a small drop in funds raised/donated to other charities.
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Despite this increase in expenditure, we have, through our effort on income generation, managed to show a very small positive balance of £34,303 although it is worth pointing out that without the stewardship campaign for the youthworker we would be in deficit.

The Church Centre

The sole source of income for the Centre is from the hire of the facilities. During 2024, the usage of our centre has remained reasonably static, with our income running slightly below that of 2023.

Overall operational costs for running the Centre have decreased substantially in 2024 as a far smaller amount was spent on refurbishment of the centre facilities.

During the year the total income was	£71,671	(£78,507)
The costs of running the Centre we were	£55,048	(£74,140)

(Deprecation is excluded in the figure above to show the more accurate yearly cost of running the centre).

So overall, we managed to maintain a positive balance on our centre finances of £16,623

It is worth noting that the running of the office (e.g., stationery, phone, photocopier) is allocated as a centre expenditure, so it is important to note that without the centre these costs would have to be allocated to the church breakdown. These costs in 2024 were £3,506.

Reserves and Cash

Church Reserves are still very healthy which give us some comfort for the future of our church finances. Every year we manage to match our expenditure to our income means that we do not have to touch our reserves to keep our church running. In 2024 we had budgeted to show an £11k deficit. At the time, this did not include any budget for the Youth Ministry Fund as we did not have a particular view. Obviously

the £41k that was raised meant that we were always going to finish the year with a positive return.

On top of this we were helped by better than budgeted investment returns. Also, we achieved more general fundraising through running more events which we have assumed will continue in 2025.

However, as we move into 2025 it is worth mentioning that key areas such as staff salaries have increased due to longer hours being required. Alongside this many of our maintenance and contractual costs have had to increase due to inflation. Our current deficit for 2025 shows at around £26k – this is without any assumptions on Youth Ministry Fund gifts.

At the end of 2024 our CLCLA investments were valued at £348,064 and our cash reserves came to £410,096 giving us a total of liquid capital of around £750k

Breakdown of our reserves by fund can be seen in the full accounts, if required.

Lindsay Dobson – Treasurer.

REGISTERED CHARITY NUMBER: 1127555

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

FOR

THE PAROCHIAL CHURCH COUNCIL OF THE CHURCH OF ST JOHN THE EVANGELIST, MERROW

CMB Partnership Limited
Chartered Accountants & Registered Auditors
7 Wey Court, Mary Road
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website: www.cmbpartners.co.uk

THE PAROCHIAL CHURCH COUNCIL OF THE CHURCH OF ST JOHN THE EVANGELIST, MERROW

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THE PAROCHIAL CHURCH COUNCIL OF THE CHURCH OF ST JOHN THE EVANGELIST, MERROW

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

LEGAL AND ADMINISTRATIVE INFORMATION

ADDRESS	The Parish Office, St John's Church, 222 Epsom Road, Guildford GU4 7AA.

TRUSTEES

The trustees were the members of the Parochial Church Council (PCC) as set out below:

Rector:	Revd Tim Clifford Hill
Churchwardens	Mrs Catherine Thompson Mrs Jane Farquharson
PCC Secretary	Mr Nicholas Bond Mrs Tricia Tappin
Treasurer	Mrs Lindsay Dobson
Other PCC members	Mr Joe Bullock Mr Robert Avis Mr David Hunt Ms Carol Potter Ms Helen Steenfield-Kristenesen Mr Gerald Hunt Mr Michael Eagle
Parish Administrator	Mrs Sandra Rayner
Centre Manager	Mr Barry Dickinson
Youth Worker	Mrs Georgie Gregson
INDEPENDENT EXAMINER	Mr Russell Brown ACA CMB Partnership Limited Chartered Accountants & Registered Auditors 7 Wey Court, Mary Road Guildford GU1 4QU

THE PAROCHIAL CHURCH COUNCIL OF THE CHURCH OF ST JOHN THE EVANGELIST, MERROW

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The Parochial Church Council of the Church of St John the Evangelist, Merrow, (the PCC), has the responsibility to promote the whole mission of St John's. It is also responsible for the maintenance and upkeep of the buildings associated with the church.

The PCC confirm that the annual report and financial statements comply with current statutory requirements, the requirements of the PCC's governing documents, accounting standards and the provisions of the Statement of Recommended Practice "Accounting and Reporting by Charities" Charities SORP (FRS102) effective for accounting periods on or after 1 January 2019.

STRUCTURE AND GOVERNANCE

The PCC is a Charity registered with the Charity Commission and is an unincorporated association governed by the terms of its constitution

OBJECTIVES

To be a vibrant, witnessing and worshipping church at the heart of the community.

REVIEW OF ACTIVITIES

Income

Parish income falls into several categories, of which the main ones are:

- Planned giving
- Collections and other charitable giving comprising collections at services and other one-off donations
- Gift Aid recovered
- Other receipts, which includes our charitable fund-raising
- Receipts from church activities, including centre lettings.

Planned giving

Planned giving is the main source of income which is derived from the Parish Giving scheme and Standing Orders, together with Gift Aid receipts from HM Revenue & Customs. This totalled £112,859 (£97,687).

Collections and other giving

As well as service collections and envelopes, this category includes donations for Mission and Charitable Giving, amounting to £26,752 (£56,138), with last year including the launch of the Stewardship campaign to pay for a Youthworker.

Other receipts, including charitable funds generated

Fund raising events generated income of £12,853 (£13,148) including for Mission and Charitable purposes.

Receipts from church activities

This category includes wedding and funeral fees of £2,757 (£8,605).

Centre letting income was £71,243 (£71,671).

Expenditure

The largest single item of expenditure was the Diocesan Parish Share of £101,781 (£96,157).

Mission and Charitable Giving increased at £10,966 (£8,055), showing a testimony to the generosity of St Johns, in a year where the focus was on internal needs.

Church Centre running costs, excluding depreciation, were £79,345 (£55,048). This included a large outlay of over £20k to replace the failing centre roof.

Overall position

Overall our expenditure exceeded our income by £7,596 (In 2024, income exceeded expenditure by £44,973) excluding investment gains.

Given the requirement for a large investment in the centre roof, alongside with some smaller challenges such as the increase in parish share it is a testament that our balance of expense to income is as favourable as it is. This has been driven by strong management of our overall running costs.

At year end our cash position was £401,873 (£410,096).

RISK MITIGATION

The major risks to which the PCC is exposed have been identified and considered by the members of the PCC. Systems and procedures have been established to manage those risks identified.

RESERVES POLICY

The PCC seek to maintain a sufficient level of reserves to support its day to day operations and to meet such contingencies as might reasonably be foreseen.

THE PAROCHIAL CHURCH COUNCIL OF
THE CHURCH OF ST JOHN THE EVANGELIST, MERROW

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Law applicable to charities in England and Wales requires the members of the PCC who are the trustees of the charity for the purposes of charity law, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its financial activities for that year. In preparing those accounts, the trustees are required to:

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

The trustees have overall responsibility for ensuring that the charity has appropriate systems of control financial or otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the accounts comply with applicable law. 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.

This report was approved by the Parochial Church Council and signed on its behalf by:

Lindsay Dobson

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Lindsay Dobson

Treasurer and member of the Parochial Church Council

Dated 27/4/26

REPORT OF THE INDEPENDENT EXAMINER TO

THE PAROCHIAL CHURCH COUNCIL OF THE CHURCH OF ST JOHN THE EVANGELIST, MERROW

FOR THE YEAR ENDED 31 DECEMBER 2025

I report to the trustees on my examination of the financial statements of the Parochial Church Council of St Johns the Evangelist, Merrow, for the year ended 31 December 2025 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

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 Act').

I report in respect of my examination of the charity's financial statements 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.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

> accounting records were not kept in respect of the charity as required by section 130 of the Act; or

> the financial statements do not accord with those records; or

> 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.

Mr Russell Brown A.C.A.
CMB Partnership Limited
Chartered Accountants & Registered Auditors
7 Wey Court, Mary Road
Guildford
Surrey GU1 4QU

Dated 27/4/26

THE PAROCHIAL CHURCH COUNCIL OF THE CHURCH OF ST JOHN THE EVANGELIST, MERROW

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating the Income and Expenditure Account)
FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	2025 Total £	2024 Total £
INCOMING RESOURCES						
Incoming resources from generated funds						
Voluntary income	2	141,809	36,324	-	178,133	192,957
Activities for generating funds	3	78,624	-	-	78,624	84,352
Investment income	4	19,011	5,249	1,268	25,528	26,694
Incoming resources from charitable activities		-	-	-	-	-
TOTAL INCOMING RESOURCES		239,444	41,573	1,268	282,285	304,003
RESOURCES EXPENDED						
Costs of generating voluntary income	5	6,507	-	-	6,507	5,042
Grants and charitable giving	6	8,931	1,035	1,000	10,966	8,055
Direct costs of church activities	7	138,673	41,802	-	180,475	177,726
Church centre running costs	8	79,345	5,815	-	85,160	60,981
Church management and administration	9	4,793	-	-	4,793	5,284
Governance costs	10	1,980	-	-	1,980	1,942
TOTAL RESOURCES EXPENDED		240,229	48,652	1,000	289,881	259,030
NET INCOMING/(OUTGOING) RESOURCES		(785)	(7,079)	268	(7,596)	44,973
TRANSFERS						
Transfers between funds	17	-	-	-	-	-
OTHER RECOGNISED GAINS/(LOSSES)						
Gains/(losses) on disposal of tangible fixed assets		-	-	-	-	-
Gains/(losses) on investment assets	14	(12,447)	-	(1,468)	(13,915)	7,789
NET MOVEMENT IN FUNDS		(13,232)	(7,079)	(1,200)	(21,511)	52,762
Total funds as at 1st January 2025		548,341	554,034	42,584	1,144,959	1,092,197
TOTAL FUNDS AS AT 31ST DECEMBER 2025		535,109	546,955	41,384	1,123,448	1,144,959

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 8 to 13 form part of these accounts

THE PAROCHIAL CHURCH COUNCIL OF
THE CHURCH OF ST JOHN THE EVANGELIST, MERROW

BALANCE SHEET AS AT
31 DECEMBER 2025

	Notes	2025		2024	
		£	£	£	£
FIXED ASSETS					
Tangible	13		385,327		391,142
Investments	14		334,149		348,064
			719,476		739,206
CURRENT ASSETS					
Debtors	15	3,027		-	
Cash at bank		401,873		410,096	
		404,900		410,096	
CREDITORS : Amounts falling due within one year	16	(928)		(4,343)	
NET CURRENT ASSETS			403,972		405,753
TOTAL ASSETS LESS CURRENT LIABILITIES			1,123,448		1,144,959
FUNDS	17				
Unrestricted general funds			535,109		548,341
Restricted funds			546,955		554,034
Endowment funds			41,384		42,584
			1,123,448		1,144,959

These financial statements have been prepared in accordance with the Charities Act 2011 and the Church Accounting Regulations 2006.

SIGNED ON BEHALF OF THE PAROCHIAL CHURCH COUNCIL:

J. FARQUHARSON

.....

Member of the Parochial Church Council

C. THOMPSON.

.....

Member of the Parochial Church Council

Dated

27/4/26

The notes on pages 8 to 13 form part of these accounts

NOTES TO THE ACCOUNTS
31 DECEMBER 2025

1. ACCOUNTING POLICIES

Basis of preparation of the financial statements
The accounts have been prepared under the historical cost convention, except for certain investments included at market value, in accordance with the Church Accounting Regulations 2006, the Charities Act 2011 and the Statement of Recommended Practice: Accounting and Reporting by Charities SORP (FRS 102) effective for accounting periods commencing on or after 1 January 2019.

Fund accounting
Unrestricted funds represent the funds of the PCC that are not subject to any restrictions as to their use. Funds designated by the PCC for a particular purpose are also unrestricted.
Restricted funds are those funds held which are subject to restrictions as to their use imposed by the donor or contained within the terms of a grant.
Endowment funds are funds, the capital of which must be maintained. Income arising from the investment of the endowment may be restricted or unrestricted depending on the purpose for which the endowment was established.
The accounts include transactions, assets and liabilities for which the PCC can be held responsible. They do not include the accounts of church groups that owe an affiliation to another body, nor those that are informal gatherings of church members.

Incoming resources
All voluntary giving is included in the financial statements for the period in which it is received. Donations under Gift Aid plus the associated tax recovery are recognised as income when the donation is received.
Legacies are accounted for when their receipt is certain and can be properly quantified.
All other income is recognised when it is receivable.

Resources expended
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 calculated annually and has been accounted for in the year to which it relates.
Other expenditure is accounted for as the liability is incurred and where appropriate includes irrecoverable VAT.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examiners fees.

Tangible fixed assets
Consecrated and benefice property of any kind is excluded from the financial statements in accordance with the Charities Act 2011. This includes amounts expended upon such assets by the PCC which is included in the accounts as direct charitable expenditure in the year in which the expenditure occurs.

Freehold buildings (but not land) are depreciated at 2% of written down value per annum.

St John's Centre furniture and equipment is depreciated on a straight line basis over 10 years. Computer and other equipment is depreciated on a straight line basis over three years.

Investments are included at their market value at 31 December.

NOTES TO ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025 (CONTINUED)

2. VOLUNTARY INCOME

	Unrestricted funds	Restricted funds	Endowment funds	2025 Total	2024 Total
	£	£	£	£	£
Planned giving	87,374	424	-	87,798	72,072
Collections and other giving	15,934	10,818	-	26,752	56,138
Income tax recovered under Gift Aid	20,674	4,387	-	25,061	25,615
Other receipts	16,827	195	-	17,022	24,720
Grants	-	-	-	-	9,412
Legacies and other income	1,000	20,500	-	21,500	5,000
	141,809	36,324	-	178,133	192,957

3. INCOME FROM ACTIVITIES FOR GENERATING FUNDS

	£	£	£	£	£
Receipts from church centre	71,243	-	-	71,243	71,671
Receipts from church activities	3,773	-	-	3,773	8,605
Other activities for generating funds	3,608	-	-	3,608	4,076
	78,624	-	-	78,624	84,352

4. INVESTMENT INCOME

	£	£	£	£	£
Dividends and interest	19,011	5,249	1,268	25,528	26,694
	19,011	5,249	1,268	25,528	26,694

5. COSTS OF GENERATING FUNDS

	£	£	£	£	£
Fundraising and publicity expenses	6,507	-	-	6,507	5,042
	6,507	-	-	6,507	5,042

6. GRANTS AND CHARITABLE GIVING

	Unrestricted funds	Restricted funds	Endowment funds	2025 Total	2024 Total
	£	£	£	£	£
Missionary and charitable giving	8,931	1,035	1,000	10,966	8,055
	8,931	1,035	1,000	10,966	8,055

NOTES TO ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025
(CONTINUED)

7. DIRECT COSTS OF CHURCH ACTIVITIES

	Unrestricted funds	Restricted funds	Endowment funds	2025 Total	2024 Total
	£	£	£	£	£
Diocesan parish share	101,781	-	-	101,781	96,157
PCC - funerals and weddings	549	-	-	549	1,810
Staff salaries	14,461	30,464	-	44,925	40,179
Clergy allowances and expenses	3,982	-	-	3,982	4,658
Church repairs and maintenance	2,876	11,338	-	14,214	10,674
Organ and choir expenses	3,015	-	-	3,015	3,615
Repairs to church	2,019	-	-	2,019	2,138
Church running expenses	6,377	-	-	6,377	13,516
Churchyard upkeep	1,260	-	-	1,260	3,427
Magazine expenses	2,353	-	-	2,353	1,552
Depreciation of fixed assets	-	-	-	-	-
	138,673	41,802	-	180,475	177,726

The Diocesan parish share is advised by the Diocese of Guildford and is calculated to cover the costs of the Rector (salary, pensions, vicarage costs), a contribution to central overhead costs and support for poorer parishes.

8. CHURCH CENTRE RUNNING COSTS

	Unrestricted funds	Restricted funds	Endowment funds	2025 Total	2024 Total
	£	£	£	£	£
Staff salaries	12,051	-	-	12,051	11,281
Administration	7,018	-	-	7,018	3,506
Cleaning	13,344	-	-	13,344	13,123
Utilities	6,565	-	-	6,565	6,418
Repairs to church centre	21,564	-	-	21,564	-
Maintenance	5,926	-	-	5,926	8,370
Maintenance PCC	7,376	-	-	7,376	7,549
Insurance	2,259	-	-	2,259	2,356
Bank charges	123	-	-	123	108
Sundries	3,119	-	-	3,119	2,337
Depreciation	-	5,815	-	5,815	5,933
	79,345	5,815	-	85,160	60,981

NOTES TO ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025 (CONTINUED)

		Unrestricted funds	Restricted funds	Endowment funds	2025 Total	2024 Total
9	**CHURCH MANAGEMENT AND ADMINISTRATION**	£	£	£	£	£
	Insurance	3,247	-	-	3,247	3,645
	Church administration	403	-	-	403	329
	Books and stationary	1,143	-	-	1,143	1,310
		4,793	-	-	4,793	5,284

10.	**GOVERNANCE COSTS**	£	£	£	£	£
	Indepenent Examination fees	1,980	-	-	1,980	1,942
		1,980	-	-	1,980	1,942

11. STAFF COSTS

The church employed the equivalent of one (2024 - one) full time member of staff together with two (2024 - two) part time staff during the year

12. TRUSTEES

Trustees were not remunerated for any services in the year (2024 - nil)

NOTES TO ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2025

13 FIXED ASSETS

TANGIBLE ASSETS

	Freehold land and buildings	Furniture and fittings	Other equipment	Total
COST	£	£	£	£
At 1st January 2025	502,083	70,247	18,587	590,917
At 31 December 2025	502,083	70,247	18,587	590,917
DEPRECIATION				
At 1st January 2025	110,941	70,247	18,587	199,775
Charge for year	5,815	-	-	5,815
At 31 December 2025	116,756	70,247	18,587	205,590
NET BOOK VALUE				
At 31 December 2025	385,327	-	-	385,327
At 31 December 2024	391,142	-	-	391,142

The freehold land and buildings comprise the St John's Centre.

Depreciation has been charged in relation to freehold buildings to reflect the cost of the assets in use and in accordance with recommended accounting practice.

14 FIXED ASSETS - INVESTMENTS

	2025 £	2024 £
Market value of investments held at 1 January 2025	348,064	340,275
Additions	-	-
Revaluation gain/(loss)	(13,915)	7,789
Market value at 31 December 2025	334,149	348,064

The market value at 31 December 2025 represents investments for:

	2025 £	2024 £
Unrestricted funds	298,898	311,345
Endowment funds	35,251	36,719
	334,149	348,064

15 DEBTORS

	2025 £	2024 £
Prepayments and accrued income	3,027	-

16 CREDITORS

	2025 £	2024 £
Accrued expenses	-	2,400
Other creditors	928	1,943
	928	4,343

17 RESTRICTED AND UNRESTRICTED FUNDS

	Balance brought forward £	Incoming resources £	Outgoing resources £	Investment gains £	Transfers between funds £	Total funds £
Unrestricted funds						
General church fund	85,256	167,122	(159,779)	-	-	92,599
Designated funds						
Church Centre	58,237	72,234	(58,886)	-	(21,564)	50,021
Mens Fellowship	-	-	-	-	-	-
Curate's house build.	-		-	-	-	-
Church centre roof fund	-	-	(21,564)	-	21,564	-
Mission	404,608	-	-	(12,447)	-	392,161
Tower Fund	240	88	-	-	-	328
Organ Restoration	-	-	-	-	-	-
Churchyard Designated	-	-	-	-	-	-
	548,341	239,444	(240,229)	(12,447)	-	535,109
Restricted funds						
St John's Centre	391,142	-	(5,815)	-	-	385,327
BabyBasics	1,296	350	(1,035)	-	-	611
Church fabric fund	102,726	5,749	(11,338)	-	-	97,137
Churchyard legacy	5,192	325	-	-	-	5,517
Baring Gould Grave	1,430	-	-	-	-	1,430
War Memorial	1,759	-	-	-	-	1,759
Youth Ministry	50,489	35,149	(30,464)	-	-	55,174
	554,034	41,573	(48,652)	-	-	546,955
Endowment funds						
Bequests	46	-	-	-	-	46
The Grant legacy	42,538	1,268	(1,000)	(1,468)	-	41,338
	42,584	1,268	(1,000)	(1,468)	-	41,384
Total	1,144,959	282,285	(289,881)	(13,915)	-	1,123,448