The Parochial Church Council of the Ecclesiastical Parish of Hindhead

Report and Accounts
Year ended 31 December 2025

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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF HINDHEAD

CHARITY INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2025

Members of the Parochial Church Council	Richard Bodle	Vicar and chairman
	Helen Mitchell	Associate minister
	Jung Daruvala	Churchwarden (resigned 18 May 2025)
	Sarah Bentley	Churchwarden (appointed 18 May 2025)
	Scanes Bentley	Churchwarden (appointed 18 May 2025)
	Sally Elliott	Deanery Synod representative
	Rebecca Willows	Deanery Synod representative
	Richard Maybury	Diocesan Synod representative
	Radek Uzel	(resigned 18 May 2025)
	Amanda Gamble	
	Jacqui Maybury	
	Neill Parsons	
	Jane Thompson	
	Duncan Willows	
Church administrator	Rebecca Willows	
Electoral roll officer	Julia Longhurst	
Director of music	Jo Alegria	
Treasurer	Radek Uzel	
Other working names	St Albans Hindhead PCC	
Charity registration number	1134255	
Principal address	St Alban's Church Tilford Road Hindhead Surrey GU26 6RB	
Independent Examiner	Sarah Crispin ACA Stewardship 1 Lamb's Passage London EC1Y 8AB	
Bankers	Lloyds Bank plc NatWest Bank plc CBF Church of England Funds	

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Report of the Trustees
for the Year Ended 31 December 2025

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the PCC, as set out in the governing document, are to co-operate with the incumbent in promoting in the ecclesiastical parish, the whole mission of the Church be it pastoral, evangelistic, social or ecumenical. The PCC is also responsible for maintaining certain church property situated within the parish, namely St Albans Church.

To achieve these objectives St Alban's, Hindhead aims to provide a community to enable people to worship God, to develop their faith, and to build up a sense of community, within the parish of Hindhead.

To this end, it provides:

- worship - two Sunday morning services, a fortnightly online midweek service, and a monthly mid week service;

- pastoral support from clergy and laity;

- other activities such as Life Groups, Christian courses, activities for children and occasional social events.

In addition, in order to finance these activities of St Alban's as a worshipping community, St Alban's uses its buildings for concerts, for rehearsals, for classes and for other purposes.

To maintain its ability to support both parish and community activities, the parish regularly undertakes work to maintain and, where possible, enhance the buildings and their facilities.

Volunteers

We would like to thank all the volunteers for their valuable contribution to our ministry and for keeping the church running.

ACHIEVEMENT AND PERFORMANCE

Achievements and Performance and Public Benefit

When planning their activities, the incumbent and the PCC considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. The church continued to serve the community and events included a summer festival for all ages which incorporated a Holiday Club for children. This was aided by the employment of the Children and Families Worker.

Major work to address significant problems with the stonework and roofs around the Oratory and bell tower was largely completed. We continued to seek to address the issues identified in the Quinquennial inspection of 2020 and the new report from 2025.

The Church Cottage was rented out throughout the year. St Alban's continued to give a regular amount to the work of the Bible Society, Wycliffe Bible Translators and A Rocha.

FINANCIAL REVIEW
Financial position

The total income was £231,104 (2024: £211,705) as detailed in the financial statements. Expenditure amounted to £279,931 (2024: £204,429) resulting in a net deficit of £48,827, compared with net income in the preceding year of £7,276. The net deficit arises from:
- net deficit on unrestricted funds of £42,813 (2024: net income £3,367) and
- net deficit on restricted funds of £6,014 (2024: £3,909).

In addition, in 2024 the value of the church cottage was increased by £200,000 and this added to restricted funds. There was no change in the value of the church cottage in the current year.

£19,139 of General Funds was paid to charities in line with our policy to give away 10% of our regular giving income. This figure included some additional gifts we received specifically to pass on to charity.

The funds totalled £1,335,254 at 31st December 2025, compared with £1,384,081 at 31st December 2024. The total at the year end was comprised of:
- Restricted funds £1,174,306 including the book value of the properties which totalled £1,048,027
- Unrestricted funds £160,948 including designated funds of £53,224

A number of factors contributed to the result for the year:
Unrestricted income was £129,909 which was £27,010 lower than 2024. This was mainly due to lower income from donations; partly a change in regular giving and also fewer one-off gifts than in 2024.

Unrestricted expenditure was £172,722 which was £19,169 higher than the previous year. The main increases were approximately: £7,650 on Children's & Families ministry as these costs were met from Restricted Funds in 2024, £3,800 to our mission partners as we updated our giving timing and paid out for 18 months within 2025, £3,550 on our parish share, £2,000 on church heating and insurance.

Designated general funds of £53,224 were carried forward at the year end to fund the Children's and Families worker/ministry. This is expected to cover approximately 3 years of costs.

Restricted fund income was £101,196 and restricted fund expenditure was £107,209. Movements on specific funds can be seen in the Funds note.

Reserves policy
The PCC's Reserves policy is to retain sufficient reserves:
- To ensure that the church has sufficient funds to meet its financial commitments;
- To demonstrate that the church is sustainable into the future;
- To ensure that the church is able to manage future unforeseen financial difficulties;
- To ensure that excessive funds are not held without any identifiable reason or for any identifiable purpose.

To achieve this the PCC aims to maintain unrestricted reserves equal to a minimum of 6 months of general fund unrestricted expenditure (or about £78,000). In addition, where possible the PCC will aim to hold reserves of up to 9 months of general expenditure (or up to £117,000) recognising the risks of:
- A relatively small and ageing pool of donors
- The likelihood of future significant expenditure on heating systems

The PCC consider their likely actions for reserves above that level would be:
- To spend funds on updating equipment, enhancing existing activities or funding additional projects
- To designate further funds for Children's/Families Ministry or to launch/enhance other ministries.

At the year end the charity held free reserves of £79,193, which were the net current assets held by the unrestricted general fund. The PCC is complying with its Reserves policy.

Restricted funds
The restricted funds are set out in Note 16 to the accounts.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document
The Parochial Church Council (PCC) 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.

Recruitment and appointment of new trustees
The appointment of PCC members is governed by, and set out in, the Church Representation Rules. The PCC comprises ex-officio members (which includes clergy and churchwardens), elected members and co-opted members. The PCC organise elections annually to fill vacancies.

Management
Responsibility for setting policy and for determining the parameters within which the PCC should operate rests with the PCC who meet regularly to monitor activities. Responsibility for the day to day operation of the PCC has been delegated to a team led by the incumbent.

Risk management
The PCC has considered the major risks to which the Church is exposed. The PCC has reviewed systems and identified steps to mitigate those risks such as:
- safeguarding
- future levels of income
- building maintenance

OTHER MATTERS

With regard to the PCC's obligations to safeguard children and vulnerable adults, the members of the PCC confirm that they have complied with their duties under section 5 of the Safeguarding and Clergy Discipline Measure 2016.

The last quinquennial inspection was held in 2025. The PCC has continued and updated their schedule of remedial work.

STATEMENT OF RESPONSIBILITIES OF THE MEMBERS OF THE PCC

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.

Approved by order of the board of trustees on 19 April 2026 and signed on its behalf by:

Richard Bodle - Trustee

INDEPENDENT EXAMINER'S REPORT

TO THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL OF

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF HINDHEAD ('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 2025 on pages 7 to 18 following, which have been prepared on the basis of the accounting policies set out on pages 9 and 10.

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

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.

Sarah Crispin ACA
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date:

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF HINDHEAD

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	91,689	101,196	192,885	176,367
Charitable activities	4	6,876	-	6,876	3,888
Other trading activities	5	15,897	-	15,897	17,551
Investments	6	15,446	-	15,446	13,899
Other income		-	-	-	-
Total income and endowments		129,909	101,196	231,104	211,705
EXPENDITURE ON:					
Charitable activities	7	163,504	107,209	270,713	191,705
Raising funds	8	9,218	-	9,218	12,724
Total expenditure		172,722	107,209	279,931	204,429
Net gains/(losses) on investments	11	-	-	-	200,000
Net income/(expenditure)		(42,813)	(6,014)	(48,827)	207,276
Transfers between funds	16	6,243	(6,243)	-	-
Net movement in funds		(36,570)	(12,257)	(48,827)	207,276
Reconciliation of funds:					
Total funds brought forward		197,518	1,186,563	1,384,081	1,176,805
Total funds carried forward	16	160,948	1,174,306	1,335,254	1,384,081

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The notes on pages 9 to 18 form part of these accounts.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF HINDHEAD

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
FIXED ASSETS					
Tangible assets	10	28,531	448,027	476,558	465,656
Investment property	11	-	600,000	600,000	600,000
		28,531	1,048,027	1,076,558	1,065,656
CURRENT ASSETS					
Debtors	12	20,258	11,053	31,311	30,879
Cash at bank and in hand	13	118,780	115,226	234,006	296,018
		139,038	126,279	265,317	326,897
CREDITORS: Amounts falling due within one year	14	(6,621)	-	(6,621)	(8,472)
Net current assets / (liabilities)		132,417	126,279	258,696	318,425
Total assets less current liabilities		160,948	1,174,306	1,335,254	1,384,081
TOTAL NET ASSETS		160,948	1,174,306	1,335,254	1,384,081
FUND BALANCES	16				
Unrestricted Funds					
General funds		107,724	-	107,724	127,866
Designated funds		53,224	-	53,224	69,652
		160,948	-	160,948	197,518
Restricted Funds					
Revaluation reserve		-	-	-	200,000
Other restricted fund balances		-	1,174,306	1,174,306	986,563
		160,948	1,174,306	1,335,254	1,384,081

The financial statements were approved by the members of the PCC and were signed on its behalf by:

Richard Bodle - trustee

Date:

Charity number: 1134255

The notes on pages 9 to 18 form part of these accounts.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF HINDHEAD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Statutory Information

The Parochial Church Council of St Alban's Hindhead is a charity registered with the Charity Commission in England & Wales. The charity's registered number and principal address can be found on the Charity Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention as modified by the revaluation of certain assets, which are measured at fair value through the Statement of Financial Activities. 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. In particular the PCC have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The PCC 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) Goods donated for distribution to beneficiaries are recognised as income when receivable at fair value (being an estimate of the amount it would cost to purchase those items). When donated goods are distributed, an expense in respect of those items is included in the Statement of Financial Activities. At the year end any goods that have not been distributed or consumed are recognised as stock.

iii) 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.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

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 weddings, funerals, church activites and community activities.

Income from other trading activities represents income receivable from activities undertaken to generate funds for the charity. It comprises income from letting church facilities.

Investment income represents income generated by the charity's assets and includes income from letting the charity's investment property and interest.

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 being 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.

Expenditure on raising funds comprises the costs incurred on trading activities, fundraising and managing investments.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

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 the following rates of depreciation are charged:

Freehold property	Over 50 years after taking account of the property's residual value
Church equipment	Over 3-5 years

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Investment property

Investment property is valued at its market value (fair value) at the balance sheet date. Any surplus or deficit arising from changes in fair value is reported in the Statement of Financial Activities as either a gain or loss on investments.

g) 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.

h) 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.

i) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive).

j) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

k) Critical accounting estimates and areas of judgement

In preparing financial statements certain judgements, estimates and assumptions have to be made that affect the amounts recognised in the financial statements. The members of the PCC consider that the valuation of the investment property to be a significant estimate. This estimate is reassessed annually, which can include taking advice from a local estate agent.

3 Donations and legacies

	2025	2024
	£	£
Donations of cash and similar	83,965	122,438
Gift aid receivable	18,175	24,151
Items donated to Gift Bank and Clothing Bank	6,150	4,500
Grants		
From the Government's Listed Places of Worship Scheme	10,468	1,835
Other grants	74,127	23,442
	192,885	176,367

During the year the PCC received donations of clothes and items that could be given away as gifts from the PCC's Clothes Bank and Gift Bank, which the PCC has valued at £6,150 (2024: £4,500).

4 Income from charitable activities

	2025	2024
	£	£
Wedding and funeral fees	3,930	2,323
Other church activities	2,946	1,565
	6,876	3,888

5 Income from other trading activities

	2025	2024
	£	£
Church hall hire	15,897	17,551
	15,897	17,551

6 Investment income

	2025	2024
	£	£
Cottage rent	11,172	10,222
Interest income	4,274	3,677
	15,446	13,899

7 Charitable expenditure

	2025	2024
	£	£
a Costs incurred directly on specific activities		
Ministry expenses:		
Parish share	82,256	78,692
Children and families worker and related expenses	16,428	8,790
Music (including organist)	1,945	2,304
Clergy expenses	4,304	3,551
Cost of Services	4,944	3,725
Cost of other church activities	2,283	6,365
Gift Bank and Clothes Bank (including distribution of donated items)	11,009	6,379
	123,169	109,806
Property expenses:		
Church running costs	20,678	23,865
Churchyard expenses	5,296	1,932
Major repairs and maintenance	75,026	18,366
Depreciation of tangible fixed assets	10,418	10,418
	111,418	54,581
Grants payable (note 7c)	19,139	9,827
	253,726	174,215
b Costs incurred on support & administration		
Governance costs		
Independent examiner's fee for preparing and examining the accounts	2,520	2,496
Printing, postage and stationery	1,768	2,562
Administrator	8,460	8,749
Other	1,131	308
Depreciation of tangible fixed assets	3,108	3,375
	16,987	17,490
Total expenditure	270,713	191,705

7c Grants payable

	Institutions	Individuals	2025
	£	£	£
Grants for UK and overseas mission	16,495	-	16,495
Grants for the relief of poverty	2,344	300	2,644
	18,839	300	19,139

The comparatives for the previous year are as follows:

	Institutions	Individuals	2024
	£	£	£
Grants for UK and overseas mission	9,293	-	9,293
Grants for the relief of poverty	134	400	534
	9,427	400	9,827

The charity's principal grants to institutions comprised:

	2025	2024
	£	£
Bible Society	10,810	9,293
Samaritan's Purse	2,489	-
The Children's Society	1,419	-
A Rocha UK	1,540	-
Wycliffe Bible Translators	1,315	-
Grants to institutions for less than £1,000 each	1,266	134
	18,839	9,427

The PCC aims to give away 10% of its regular giving income to charities.

8 Cost of raising funds

	2025	2024
	£	£
Church Hall expenses	7,001	8,763
Letting costs	1,312	3,819
Event expenses	905	143
	9,218	12,724

9 Analysis of staff costs, the cost of key management personnel and trustee remuneration

The average monthly number of employees during the year was 1 (2024: 0.5). No staff received salaries at a rate of more than £60,000 per annum.

The PCC relies on a team of volunteers to help run the church and various community activities. The trustees estimate that approximately 60 people volunteer in various roles that are too numerous to acknowledge properly in these financial statements. They include mission, pastoral, worship/service related, church and grounds upkeep, activites for young people and children, adminstrative, financial and many more. In accordance with the Charities SORP, the value of the services provided by these services is not recognised in these accounts because it cannot be measured reliably.

The charity's key management comprise the members of the PCC and the key staff named on the Charity Information page. During the year the charity made the following payments to key management or to individuals closely connected to them:
a) £8,460 (2024: £8,122) was paid to Rebecca Willows, who is a member of the PCC, for administration services.
b) £Nil (2024: £627) was paid to Jenny Parsons, who is married to a member of the PCC, for administration services.
These payments are permitted by the charity's governing document.

Richard Bodle, the incumbent and a member of the PCC receives a stipend from the Diocese and so is not an employee; some of the Parish Share paid to the Diocese is used to help meet the cost of this stipend. Richard Bodle was provided with accommodation by the Diocese (which is customary for clergy) and the PCC pays some accommodation related expenses.

10 Tangible fixed assets

	Freehold Property	Church Equipment	Total 2025
	£	£	£
Cost			
At 1 January 2025	520,918	23,835	544,753
Additions	-	24,428	24,428
Disposals	-	(754)	(754)
At 31 December 2025	520,918	47,509	568,427
Accumulated depreciation			
At 1 January 2025	62,473	16,624	79,097
Charge for the year	10,418	3,108	13,526
Eliminated on disposal	-	(754)	(754)
At 31 December 2025	72,891	18,978	91,869
Net book value			
At 31 December 2025	448,027	28,531	476,558
At 31 December 2024	458,445	7,211	465,656

The value of the freehold property is based on an insurance valuation undertaken in 2014 plus the net book value of the link constructed between the church and church hall in 2018. The insurance value in 2014 (which was £420,000) was deemed to be the cost of the property when the charity adopted FRS102 in 2016.

11 Investment property

	2025	2024
	£	£
Fair value brought forward	600,000	400,000
Change in value of investments	-	200,000
Cost or fair value carried forward	600,000	600,000

The church cottage was valued at 31 December 2024 by the trustees after taking advice from a local estate agent.

12 Debtors

	2025	2024
	£	£
Trade debtors	2,710	-
Gift aid recoverable	17,583	23,985
Prepayments and accrued income	11,018	6,894
	31,311	30,879

13 Cash at Bank and in Hand

	2025	2024
	£	£
Cash at bank with immediate access	57,448	57,777
Interest bearing deposit accounts	155,675	166,852
Money on fixed term deposit	20,000	70,667
Unbanked cash and cheques	883	722
	234,006	296,018

14 Creditors: liabilities falling due within one year

	2025	2024
	£	£
Other creditors	792	785
Accruals	5,829	7,687
	6,621	8,472

Other creditors include £74 (2024: £111) held by the Church on behalf of the local branch of 'Mother's Union' and is repayable on demand. Mother's Union is an international membership movement supporting families and communities in need of support in the UK and worldwide since 1876.

15 Pension commitments

During the year employer's pension contributions totalling £281 (2024: £140) were payable to defined contribution personal pension schemes. At the balance sheet date pension contrtibutions totalling £55 (2024: £55) were owed.

16 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2025 £	Incoming resources 2025 £	Outgoing resources 2025 £	Transfers in the year 2025 £	Gains and losses 2025 £	Closing balance 2025 £
Designated Funds						
Children and families worker	69,652	-	(16,428)	-	-	53,224
General Unrestricted Funds	127,866	129,909	(156,294)	6,243	-	107,724
Total Unrestricted Funds	197,518	129,909	(172,722)	6,243	-	160,948
Restricted Funds						
Holiday Club	714	-	-	(714)	-	-
Toddler Group	758	-	-	(758)	-	-
Property fund	1,058,445	-	(10,418)	-	-	1,048,027
Churchyard including Graves Trust	5,000	1,417	(5,296)	3,879	-	5,000
Upkeep, Maintenance and Improvements	110,560	84,559	(73,811)	(3,879)	-	117,429
Community Outreach Projects fund	666	13,058	(11,009)	-	-	2,715
Eco Church	229	-	(222)	-	-	7
Small Project Appeal	4,281	858	(368)	(4,771)	-	-
Hardship	600	-	(600)	-	-	-
Charitable Giving	5,310	1,303	(5,485)	-	-	1,128
	1,186,563	101,196	(107,209)	(6,243)	-	1,174,306
Aggregate of funds	1,384,081	231,104	(279,931)	-	-	1,335,254

During the year:

a) £714 from the Holiday club fund and £758 from the Toddler Group fund were transferred to the general fund as fees raised from the holiday club and toddler group are not restricted.

b) £4,771 was transferred from the Small Project Appeal fund to unrestricted general funds, which was in respect of purchases of fixed assets that satisfied restrictions on the Small Project Appeal fund.

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	Unrestricted Funds			
	General funds £	Designated funds £	Restricted funds £	2025 £
Tangible fixed assets	28,531	-	448,027	476,558
Investment property	-	-	600,000	600,000
Debtors	20,258	-	11,053	31,311
Cash at bank and in hand	65,556	53,224	115,226	234,006
Creditors falling due within one year	(6,621)	-	-	(6,621)
	107,724	53,224	1,174,306	1,335,254

16 Funds continued

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

	Opening balance 2024 £	Incoming resources 2024 £	Outgoing resources 2024 £	Transfers in the year 2024 £	Gains and losses 2024 £	Closing balance 2024 £
Designated Funds						
Children and families worker	70,000	-	(348)	-	-	69,652
General Unrestricted Funds	115,291	156,920	(153,205)	8,860	-	127,866
Total Unrestricted Funds	185,291	156,920	(153,553)	8,860	-	197,518
Restricted Funds						
Holiday Club	984	815	(1,085)	-	-	714
Toddler Group	908	522	(672)	-	-	758
Property fund	868,863	-	(10,418)	-	200,000	1,058,445
Graves Trust	5,000	36	(36)	-	-	5,000
Upkeep, Maintenance and Improvements	103,080	23,007	(12,398)	(3,128)	-	110,560
Hindhead Youth	8,442	-	(8,442)	-	-	-
Community Outreach Projects fund	-	7,045	(6,379)	-	-	666
Eco Church	184	45	-	-	-	229
Small Project Appeal	4,053	13,076	(3,935)	(8,914)	-	4,281
Re-Energise	-	2,234	(5,363)	3,128	-	-
Hardship	-	1,000	(400)	-	-	600
Charitable Giving	-	5,310	-	-	-	5,310
Outreach	-	1,694	(1,748)	54	-	-
	991,514	54,784	(50,876)	(8,860)	200,000	1,186,563
Aggregate of funds	1,176,805	211,705	(204,429)	-	200,000	1,384,081

During the previous year:

a) £8,914 was transferred from the Small Project Appeal fund to unrestricted general funds, which was in respect of purchases of fixed assets (namely audio visual equipment and a defibrillator) that satisfied restrictions on the Small Project Appeal fund.

b) £3,128 was transferred from the Upkeep, Maintenance and Improvements fund to the Re-Energise fund so that the Re-Energise fund was not in deficit at the year end. The expenditure incurred by the Re-Energise fund fell within the scope of the Upkeep, Maintenance and Improvements fund.

Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

	Unrestricted Funds			
	General funds £	Designated funds £	Restricted funds £	2024 £
Tangible fixed assets	7,211	-	458,445	465,656
Investment property	-	-	600,000	600,000
Debtors	26,204	-	4,675	30,879
Cash at bank and in hand	102,923	69,652	123,443	296,018
Creditors falling due within one year	(8,472)	-	-	(8,472)
	127,866	69,652	1,186,563	1,384,081

16 Funds continued

Designated funds

The **Children and Families Worker** fund represents funds set aside by the PCC to help meet the cost of employing a Children and Families Worker who joined the PCC in 2024.

Restricted funds

The **Holiday Club** fund was created to carry forward surplus income from past community holiday clubs.

The T**oddler Group** fund was created by donations received from carers with children under 5 who attend this group on Wednesdays for activities in the Church hall.

The **Property** fund represents the book value of the Church cottage and Church hall, which must be used to benefit the church or the community.

The **Churchyard including Graves Trust** comprises £5,000 held for the upkeep of the graves of Mr Nichol and his sister. A small amount is received each year form the Commonwealth War Graves and is spent appropriately.

The **Upkeep, Maintenance and Improvements** fund comprises grants and donations received to provide for the general upkeep, maintenance, and improvements to the Church and graveyard, and other charitable causes in so far as they relate to the Church. Most of the inccome comes from the Nicol Trust, which was established by a legacy.

The **Hindhead Youth** fund was created to help fund the employment of a youth and children's worker and related costs.

The **Eco Church** fund was created to meet the cost of reviewing the Church's impact on the environment and to promote environmental issues amongst the congregation and local community.

The **Community Outreach Projects** fund was created from donations of goods and of money received to help support families suffering financial hardship.

The **Heat and Light** fund was created from donations received to help meet the cost of utilities consumed by the church.

The **Small Project Appeal** fund was created from donations received to help pay for a variety of small projects, which this year were for new audio visual equipment, a defibrillator, organ humidifier and churchyard noticeboard.

The **Re-Energise** fund was created from a grant received to help the church become more energy efficient (particulary in respect of heating).

The **Hardship** fund was created from donations received to help individuals suffering hardship

The **Charitable Giving** fund was created from donations received to help support other charities engaged in activities closely aligned with the PCC's aims.

The **Outreach and Events** fund was created from donations received to help support outreach projects

17 Transactions with related parties

During the year the PCC received donations totalling £26,800 (2024: £20,505) from related parties (which includes members of the PCC, any other members of key management and anyone closely connected to them).

Reverend Richard Bodle is also responsible for Manormead Chapel and conducts a mid week communion serice at the Chapel. Though the Chapel is an independent unincorporated organisation, in many respects it is seen as part of the church's worshipping community. Its income in the year to 31 December 2025 was £4,737 (17 month period to 31 December 2024: £6,251). The PCC received £200 from the chapel during the year (2024: £200).

Except as disclosed in note 9 'Analysis of staff costs', there have been no other transactions with related parties during the year.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF HINDHEAD

DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES

FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Unrestricted funds General 2025 £	Designated 2025 £	Restricted 2025 £	Total 2025 £	Unrestricted funds General 2024 £	Designated 2024 £	Restricted 2024 £	Total 2024 £
INCOME AND ENDOWMENTS FROM:									
Donations and legacies	3	91,689	-	101,196	192,885	122,919	-	53,448	176,367
Charitable activities	4	6,876	-	-	6,876	2,551	-	1,337	3,888
Other trading activities	5	15,897	-	-	15,897	17,551	-	-	17,551
Investments	6	15,446	-	-	15,446	13,899	-	-	13,899
Total income and endowments		129,909	-	101,196	231,104	156,919	-	54,785	211,705
EXPENDITURE ON:									
Charitable activities:	7	147,076	16,428	107,209	270,713	140,481	348	50,876	191,705
Raising funds	8	9,218	-	-	9,218	12,724	-	-	12,724
Total Expenditure		156,294	16,428	107,209	279,931	153,205	348	50,876	204,429
Net gains/(losses) on investments		-	-	-	-	-	-	200,000	200,000
Net income/(expenditure)		(26,385)	(16,428)	(6,014)	(48,827)	3,714	(348)	203,910	207,276
Transfers between funds	16	6,243	-	(6,243)	-	8,860	-	(8,860)	-
Net movement in funds		(20,142)	(16,428)	(12,257)	(48,827)	12,574	(348)	195,050	207,276
Reconciliation of funds:									
Total funds brought forward		127,866	69,652	1,186,563	1,384,081	115,291	70,000	991,513	1,176,805
Total funds carried forward	16	107,724	53,224	1,174,306	1,335,254	127,866	69,652	1,186,563	1,384,081