FARNHAM PAROCHIAL CHURCH COUNCIL

(Registered Charity no. 1138855)

FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2025

FARNHAM PAROCHIAL CHURCH COUNCIL
FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2025

CONTENTS

	PAGE
PCC Information	**1**
Council Members' Report	**3 - 4**
Independent Examiner's Report	**5**
Statement of Financial Activities	**6**
Balance Sheet	**7**
Notes to the Financial Statements	**8 - 14**

FARNHAM PAROCHIAL CHURCH COUNCIL
PCC INFORMATION
YEAR ENDED 31 DECEMBER 2025

Principal Address	Parish Office The Rectory Upper Church Lane Farnham Surrey GU9 7PW

Parochial Church Council Members

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

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

Clergy	The Reverend David Uffindell
Churchwardens	Martin Eberhardt Caroline Walker
Elected PCC Representatives	Lynn Attwood Mary Hollocks - Deputy Warden Resigned 27 April 2025 Margaret Clark appointed 27 April 2025 Lizzie Cronin appointed 27 April 2025 Matthew Elliott appointed 27 April 2025 Emily Hislop appointed 27 April 2025 Diana Martin Nick Maudsley (Treasurer) appointed 27 April 2025 Louis Perry Edd Sutch appointed 27 April 2025 Sian Platt resigned 27 April 2025 Geoff Riggs resigned 27 April 2025 Trevor Walker Linda Tolmie resigned 27 April 2025 Mike McDougall resigned 27 April 2025 Jeremy Thorpe
Deanery Synod Representatives	Geoffrey Riggs Resigned 27 April 2025 Sian Platt resigned 27 April 2025 Lynn Attwood Appointed August 2025
Licensed Lay Ministers	Andrew Partridge Stephen Linton Appointed 1 January 2025
Children & Families' worker	Emma Dear

FARNHAM PAROCHIAL CHURCH COUNCIL
PCC INFORMATION
YEAR ENDED 31 DECEMBER 2025

Treasurer	Nick Maudsley appointed 27 April 2025 Mike McDougall resigned 27 April 2025
Honorary Secretary	Edd Sutch appointed 27 April 2025
Bankers	CAF Bank 25, Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ NatWest Bank plc P.O. Box 7 39, The Borough Farnham GU9 7NR CCLA Senator House 85 Queen Victoria Street London EC4V 4ET
Independent Examiner	Independent Examiner Jason Foxwell independent-examiner.net 12 Hillbourne Road Poole Dorset, BH17 7JB

FARNHAM PAROCHIAL CHURCH COUNCIL
COUNCIL MEMBERS' REPORT
YEAR ENDED 31 DECEMBER 2025

The Council Members present their report with the financial statements of the charity for the year ended 31 December 2025

Legal status

Farnham Parochial Church Council forms part of the diocese of Guildford. It is registered as a charity with the Charity Commission, with registration no. 1138855.

Objectives and Activities of the PCC

The PCC has the responsibility of co-operating with the incumbent Rector in promoting the whole mission of the church: pastoral, evangelistic, social and ecumenical, within the ecclesiastical parish.

Public Benefit

The PCC is committed to serving all persons who live in the Parish of Farnham. The clergy are available to meet the pastoral needs of all parishioners. The PCC maintains the church building which is open every day and is available for community groups and organisations in Farnham. The PCC is committed to welcoming all persons in Farnham to become part of the parish community.
The PCC has given consideration to the Charity Commission's published guidelines on the Public Benefit.

Achievements and Performance

2025 has been a year of preparation and waiting.

In regular worship, numbers have continued to increase: both in person and also in our live-stream offering. Our “virtual congregation” either on Sunday itself or later in the day or later in the week is, we understand, watched by individuals in the UK and overseas, as well as in at least one of the local residential care homes. Our Christmas programme of events and special services has been especially appreciated. We have been able to give £1500 to the work of The Children's Society as well as to furnish accommodation in readiness for our guests from Time for God.

Our social programme has seen Come Dine With Me, Magic Night with Steve Price, Quiz Night with TEAR Fund, and a wonderful summer picnic and swimming party for all ages.

Emma Dear, our Children and Families worker, has now established solid teams for KOSTA (Sundays), for Little Wiggles (Babies and Toddlers on Monday and Friday mornings). Emma, in exploring a sense of call to further ministry in the future, has successfully attended a Bishops' Advisory Panel (BAP) conference and has been recommended for training for ordination. Emma will continue as Parish Administrator, but has reliquished her role as Children's and Families Worker to allow time for study.

Martin Eberhardt, one of our churchwardens, is exploring a call to ministry also, under the year-long Caleb programme. Both Martin and Emma have successfully navigated their Stage 1 assessments and have dates for their Stage 2 assessment in the summer.

Our LLMs, Andrew Partridge and Stephen Linton (recently arrived from St Peter's Farnborough) have provided excellent help and support in leading services and in preaching. Five members of our church family are embarked upon a diocesan leadership programme (Foundations in Ministry): Lynn Attwood, Lizzie Cronin, Adam Dear, Louis Perry and Caroline Walker.

We are very pleased to have seen several people step up to new responsibilities on rotas and teams through our annual Gifts Day. This has been especially important and significant in our Pastoral Team, where Mary Hollocks has been appointed Pastoral Assistant, and in our ministry with children and families.

We continue to develop our relationships with St Andrew’s and Potters Gate Schools. David continues to be involved in a fortnightly morning school assembly programme. We welcome children for their regular lessons and services in church. We now have a regular programme for all the year groups in these two schools. The Abbey School has again welcomed occasional assemblies on church calendar themes and youngsters at Weydon School have benefited from input into lessons on the eucharist, as understood in the Angican tradition.

Our Pastoral Team organises care for and visits to those confined to their homes, in addition to those living in residential care homes. Monthly Holy Communion is offered in this way to considerable numbers who are not able to attend church in person, through old age or infirmity.

Our Fabric, Finance and Grant-Funding Teams have done extremely good work this year in managing some of the challenges facing us. Under the working title Vision 2030 (Routes and Ringers), our plans for repairing the tower and creating a more welcoming and hospitable church building have now significantly moved forward. In November, we submitted a Stage 1 application to the National Lottery Heritage Fund with this in mind. Nick Patrick has continued to work with us, as external consultant, to help us foster good relationships with potential local partners in new and exciting ways.

We have been delighted to continue our work with the Local Authority and with the Town Council in offering services for the new Town Mayor, in co-ordinating our annual Remembrance Day Service on Gostrey Meadow and in hosting the annual Civic Carol Service. The growing Farnham Literary Festival 2025 has been a wonderful addition to this expanding programme.

Financial Review

Income totalled £196,410 (2024: £200,139) and expenditure totalled £232,005 (2024:£228,943), resulting in net expenditure before investment income of £35,595 (2024: £28,804). After net gains on investments, net expenditure was £35,776 (2024: £25,855)

The decrease in income of around £4,000 is explained by substantial donations and related Gift aid of around £44,000 received in 2024 but not 2025 offset by an increase of £32,000 in interest on money arising from the property sale in 2024 and an increase of £8,000 in funds received for the use of the church

Expenditure increased by around £3,000

These results brought total funds to £978,513 (2024: £1,014,289), including investments and cash of £981,090 (2023: £1,009,288).

Investments

The investment of unrestricted funds are held with the Central Board of Finance Church of England Funds and COIF Charity Funds and Charles Stanley and stood at £954,676 at 31 December 2025 (2024: 984,803)

Reserves Policy

It is the policy of the PCC to maintain unrestricted funds, which are the free reserves, at a level which equates to at least between five and nine months' unrestricted expenditure. This provides sufficient funds to cover ongoing charitable expenditure, including the Parish Share payable to the Diocese. At 31 December 2025 unrestricted funds amounted to £959,107 (2024: £995,737) of which £500,000 is designated for clergy housing and £300,000 for the Conservation and Development fund. This leaves £159,107 which which approximates to 8-9 months of unrestricted expenditure.

232005 159107 0.685791 8.229495

Risks

The major risks to which the PCC is exposed, as identified by the PCC members, have been reviewed and systems have been implemented to mitigate those risks.

Structure, Governance & Management

The legal status of the charity is set out above.
Members of the Parochial Church Council are elected every year at the Annual Parochial Church Meeting ("APCM"). PCC members are elected every year for a period of one year and can be re-elected up to a maximum term of six years.
A new member must be proposed and seconded to be able to serve on the Council. Members are replaced as they retire. Ex-officio members of the PCC include deanery and diocesan synod members, churchwardens, licensed lay ministers and clergy.
The financial reporting framework which has been applied in the preparation of the financial statements is applicable law and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (effective 1 January 2015) (United Kingdom Generally Accepted Accounting Practice.)

Reference and Administrative Details.

These are set out on pages 1 to 2.

Council Members' Responsibilities

The Council Members are required to prepare for each financial year, financial statements which give a true and fair view of the state of affairs of the PCC and the results for the period. In preparing the financial statements the Council Members are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgments 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 financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume this basis applies.

The Council Members are responsible for ensuring that proper accounting records are kept which disclose, with reasonable accuracy at any time, the financial position of the PCC. They are also responsible for safeguarding the assets of the PCC and hence for taking reasonable steps to prevent and detect fraud and other irregularities.

Approved by order of the Parochial Church Council on …… 2026 and signed on its behalf by:

H. D. Uffindell (Chairman) **M Eberhardt (Churchwarden)**

FARNHAM PAROCHIAL CHURCH COUNCIL
INDEPENDENT EXAMINER'S REPORT
YEAR ENDED 31 DECEMBER 2025

INDEPENDENT EXAMINER'S REPORT TO THE PAROCHIAL CHURCH COUNCIL OF FARNHAM

I report to the Council Members ("Trustees") on my examination of the accounts of Farnham Parochial Church Council ("the Charity") for the year ended 31 December 2022, which are set out on pages six to fourteen.

Responsibilities and basis of report

As Trustees of the Charity, 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 Trustees' accounts carried out under section 145 of the 2011 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 2011 Act.

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:

(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.

Independent Examiner
Jason Foxwell
independent-examiner.net
12 Hillbourne Road
Poole
Dorset, BH17 7JB

Date: …… 2026

FARNHAM PAROCHIAL CHURCH COUNCIL
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted Funds £	Restricted Funds £	31.12.25 Total Funds £	31.12.24 Total Funds £
INCOME FROM					
Donations and legacies	**2**	142,737	0	142,737	186,781
Charitable Activities	**3**	16,996	-	16,996	8,787
Investment Income	**4**	35,638	1,040	36,678	4,571
Total		195,370	1,040	196,410	200,139
EXPENDITURE ON					
Charitable Activities:					
Direct Charitable Activities	**5**	216,475	-	216,475	215,534
Administration expenses	**7**	15,530	-	15,530	13,409
Total		232,005	0	232,005	228,943
Net gains/(losses) on investments	**12**	(158)#	(23)	(181)	2,949
NET INCOME/ (EXPENDITURE)		(36,793)	1,017	(35,776)	(25,855)
Net gain on sale of property	**11**	0	0	0	824,733
Net movement in Funds	**8**	(36,793)	1,017	(35,776)	798,878
RECONCILIATION OF FUNDS					
Total funds brought forward at 01.01.25		995,737	18,552	1,014,289	215,411
TOTAL FUNDS CARRIED FORWARD at 31.12.25	**15**	958,944	19,569	978,513	1,014,289

FARNHAM PAROCHIAL CHURCH COUNCIL
BALANCE SHEET
31 DECEMBER 2025

	Notes	Unrestricted Funds £	Restricted Funds £	31.12.25 Total Funds £	31.12.24 Total Funds £
FIXED ASSETS					
Tangible fixed assets	**11**	-	-	-	-
111 Investments	**12**	89,233	19,569	108,802	143,983
		89,233	19,569	108,802	143,983
CURRENT ASSETS					
Debtors	**13**	5,410	-	5,410	13,903
1200 Cash at bank		872,288		872,288	865,305
		877,698	-	877,698	879,208
CREDITORS					
Amounts falling due within one year	**14**	7,987	-	7,987	8,902
NET CURRENT ASSETS		869,711	-	869,711	870,306
TOTAL ASSETS LESS CURRENT LIABILITIES		958,944	19,569	978,513	1,014,289
NET ASSETS		958,944	19,569	978,513	1,014,289
FUNDS					
Unrestricted funds	**15**			958,944	995,737
Restricted funds	**15**			19,569	18,552
TOTAL FUNDS				978,513	1,014,289

981,090 1,009,288
17431
991,857

The financial statements were approved by the Parochial Church Council on .....2026 and were signed on its behalf by:

H. D. Uffindell (Rector) **M Eberhardt (Churchwarden)**

FARNHAM PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements.
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) ' 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 2015)', FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", the Charities Act 2011 and the Church Accounting Regulations 2006.

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of church members.

Incoming resources
a) Collections are included in the financial statements when received by or on behalf of the PCC.
b) Planned giving receivable under Gift Aid is included in the financial statements when received by the PCC.
c) Income tax recoverable on Gift Aided income is included in the financial statements when the income is receivable.
d) Legacy income is accounted for when receivable.
e) Grant income is accounted for when receivable.

Resources Expended
Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Grants and donations are accounted for when paid over or when awarded, if that award creates a binding or a constructive obligation on the PCC.

Tangible Fixed Assets
Consecrated and benefice property is excluded from the accounts by S. 10 (2) (a) of the Charities Act 2011.
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	2% on a straight line basis
Computer Equipment	33.3% on a straight line basis
Fixtures and fittings	33.3% on a straight line basis

Investments
Investments are valued at their closing mid-market value at the Balance Sheet date. Any gains or losses on revaluation are taken to the Statement of Financial Activities.

Taxation
The PCC is exempt from tax on its charitable activities.

Fund Accounting
Unrestricted funds represent the funds of the PCC that are not subject to any restrictions governing their use and are available for application on the general purposes of the PCC. These include funds designated for a particular purpose by the PCC.
Restricted funds represent either income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequests or donations or grants received for a specific object or invited by the PCC for a specific object. These funds may only be expended on the specific object for which they were given.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

FARNHAM PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2025

2. DONATIONS AND LEGACIES	**Unrestricted Funds** 31.12.25 £	**Restricted Funds** 31.12.25 £	**Total Funds** 31.12.25 £	**Total Funds** 31.12.24 £
Donations: giving by standing order	70,700		70,700	63,549
Donations: Digital Receipts	8,178		8,178	6,009
Donations and appeals	22,187		22,187	37,121
Sundry income and donations	916		916	2,746
Collections at services	5,529		5,529	5,654
Income tax recoverable via Gift Aid	16,905		16,905	24,692
Sound and vision and St Andrews building	18,322		18,322	27,009
Legacies	0		0	20,000
	142,737	0	142,737	186,781
3. INCOME FROM CHARITABLE ACTIVITIES				
Funeral and wedding fees received	5,618		5,618	4,187
Church lettings and rent of property	11,378		11,378	4,600
	16,996	0	16,996	8,787
4. INVESTMENT INCOME				
Deposit account interest and dividend income	35,638	1,040	36,678	4,571
5. EXPENDITURE ON DIRECT CHARITABLE ACTIVITIES				
Ministry costs: Parish Share	93,915		93,915	91,065
Ministry costs: other	11,497		11,497	7,991
Children & youth expenses including cost of Children's Worker	1,547		1,547	2,740
St Andrews Gas and electricity	15,715		15,715	7,595
St. Andrew's Church repairs	17,042		17,042	25,641
St. Andrew"s Tower project	24,357		24,357	17,456
St. Francis's Church running expenses and repairs	2,717		2,717	6,652
St Francis Project expenditure	11,254		11,254	12,814
Parish Office running expenses and repairs	1,387		1,387	1,389
Lay salaries and fees	28,551		28,551	34,022
Insurance	7,963		7,963	7,466
Rectory running expenses and repairs	531		531	703
	216,475	0	216,475	215,534

6. MISSION AND OUTREACH

	31.12.25 £	31.12.24 £
	-	-

7. ADMINISTRATION EXPENSES

Parish office expenses	8,042	7,045
Professional fees	645	650
Other expenses	6,843	5,714
	15,530	13,409

8. NET MOVEMENT IN FUNDS

Net movement in funds is stated after charging:

Independent Examiner's fee	645	650
Depreciation- owned assets	-	460

9. PCC MEMBERS' REMUNERATION AND EXPENSES

There were no PCC members' remuneration or other benefits for the year ended 31 December 2025 (2024: £nil.)

David Uffindell, a member of the PCC, was reimbursed expenses of £2,295 for the year ended 31 December 2025 (2024 £2,544)

10. STAFF COSTS

	31.12.25	31.12.24
	£	£
Wage and salaries	28,551	34,022
Pension costs	606	581
	29,157	34,603

The average monthly number of employees during the year was as follows:

Administration	1	1

The equivalent number of full-time employees is 1 (2024: 1).
No employee received remuneration above £60,000 per annum in either 2025 or 2024.

11. TANGIBLE FIXED ASSETS

	Fixtures & Fittings	Computer Equipment	Total
	£	£	£
COST			
At 1 January 2025	24,260	1,587	25,847
Additions	-	-	-
At 31 December 2025	24,260	1,587	25,847
DEPRECIATION			
At 1 January 2025	24,260	1,587	25,847
Charge for year	-		-
At 31 December 2025	24,260	1,587	25,847
NET BOOK VALUE			
At 31 December 2025	-	-	-
At 1 January 2025	-	-	-

12. INVESTMENTS

	£ 2025	£ 2024
Market value		
At 1 January 2025	143,983	167,533
Disposals at carrying value	(35,000)	(26,500)
Realised loss on sale of investments	(181)	2,950
Loss (Gain) on revaluation of assets		
At 31 December 2025	108,802	143,983
Historical Cost	135,000	135,000

Unrestricted investments are held in the CBF Church of England Investment Fund, the CBF Church of England Fixed Interest Securities Fund, the COIF Charities Investment Fund and investment held with Charles Stanley as invested in 2019.

Analysis of net investment gains and losses	£	£
Realised gain (loss)loss on sale of investments	2,484	1710
Unrealised profit (loss) on revaluation of assets	-2,665	1,240
Net investment gains and losses on investments	-181	2,950

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Accounts Receivable	2,935	1,049
Gift Aid recoverable	1,760	2,793
Other debtors	452	9,710
Prepayments	0	300
VAT recoverable	263	51
	5,410	13,903

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Accruals and deferred income	3,589	1,740
Tax and social security	(299)	1,475
Other creditors	3,511	5,338
Income Received in Advance	1,185	349
	7,987	8,902

FARNHAM PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2025

15. MOVEMENT IN FUNDS

	At 1.1.25 £	Incoming Resources £	Resources Expended £	Net gain/(loss) on investments £	Transfers between funds £	At 31.12.25 £
Unrestricted funds including designated funds						
General fund	116,383	195,370	(232,005)	(2,638)	(930)	76,180
Conservation & Development Designated Fund	300,000					300,000
Ministry costs CYF Minister Designated Fund	80,284			2,480		82,764
St Francis renovation fund	(930)				930	0
Curate's Housing Reserve	500,000					500,000
Unrestricted Funds Total	995,737	195,370	(232,005)	(158)	0	958,944
Restricted Funds					0	
Sundry Specific Donations Restricted Fund	302			(23)		279
Friends of St Andrews	18,250	1,040				19,290
Restricted Funds Total	18,552	1,040	0	(23)	0	19,569
TOTAL FUNDS	**1,014,289**	**196,410**	**(232,005)**	**(181)**	**0**	**978,513**

Conservation & Development Designated Fund
The Conservation and Development Fund was established to pay for work associated with essential repairs to the roof and tower and for improvements and additions to the interior of St Andrew's Church. The PCC resolved to establish a reserve of £300,000 for the Heritage Project.

Ministry costs CYF Minister Designated Fund
These monies have been designated to fund ministry costs including the salary and pension costs for a Children, Youth and family (CYF) minister.

Curate's Housing Reserve
The PCC has designated £500,000 of the proceeds of the sale of 6 High Park Rd for the purchase of a curate's accommodation

Sundry Specific Donations fund
This was created to record donations in respect of specific projects or items, and the corresponding expenditure as a permanent endownment.

Friends of St Andrews

This fund is to maintain, repair, restore, preserve, improve, beautify and reconstruct for the benefit of the public, the fabric of the church of St Andrew's Farnham, its monuments, fixtures, fittings, furniture, stained glass, ornaments and other chattels in its churchyard.

16. CONTINGENCIES AND COMMITMENTS

St. Andrew's Church
With the responsibility to maintain a grade 1 listed building, there are ongoing maintenance issues but the most significant are as set out below.
The PCC is in the initial stages of carrying out a Heritage Project involving repairs to the tower and the improvement of access and facilities.
An expression of Interest was submitted to the National Heritage Lottery Fund ("NHLF") on 26th February which was approved on 21 March 2025.
In November 2025 an application was submitted with costs estimated at nearly £5M, of which £3.8m has been applied for as a grant from the NHLF
Of the balance, £0.3m is expected to be funded from reserves and the balance by other fundraising
The last Quinquennial report was carried out in May 2022 and there are no matters arising which are considered material to these accounts.

17. RELATED PARTY TRANSACTIONS
There were no related party transactions during either the year ended 31 December 2025 or the year ended 31 December 2024.

FARNHAM PAROCHIAL CHURCH COUNCIL
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 DECEMBER 2025

18. 2024 RESULTS FOR COMPARATIVE PURPOSES

	31 December 2024		
	Unrestricted Funds £	**Restricted Funds £**	**Total Funds £**
INCOME FROM			
Donations and legacies	185,676	1,105	186,781
Charitable Activities	8,787	-	8,787
Investment Income	4,571	-	4,571
Total	199,034	1,105	200,139
EXPENDITURE ON			
Charitable Activities:			
Direct Charitable Activities	215,534	-	215,534
Administration expenses	13,409	-	13,409
Total	228,943	-	228,943
Net gains/(losses) on investments	2,933	16	2,949
NET INCOME/ (EXPENDITURE)	(26,976)	1,121	(25,855)
Net gain on sale of property	824,733	-	824,733
Net movement of funds	797,757	1,121	798,878
RECONCILIATION OF FUNDS			
Total funds brought forward at 1.1.24	197,980	17,431	215,411
4TOTAL FUNDS CARRIED FORWARD at 31.12.23	995,737	18,552	1,014,290

FARNHAM PAROCHIAL CHURCH COUNCIL
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 DECEMBER 2025

	Unrestricted Funds £	Restricted Funds £	31.12.25 Total Funds £	31.12.24 Total Funds £
INCOME				
Donations and legacies				
Parish Giving Scheme	70,700	-	70,700	63,550
Donations Digital Receipts	8,178	-	8,178	6,009
Collections at services	5,529	-	5,529	5,654
Income tax recoverable via Gift Aid	16,905	-	16,905	24,692
Sundry income & recoveries	916	-	916	2,746
Legacies and Trusts	0	-	0	20,000
Donations and appeals	22,187	-	22,187	37,121
Grants	18,322	-	18,322	27,009
	142,737	0	142,737	186,781
Charitable Activities				
Church hall lettings, rent, etc.	11,378	-	11,378	4,600
Funeral and wedding fees received	5,618	-	5,618	4,187
	16,996	-	16,996	8,787
Investment income	35,638	1,040	36,678	4,571
TOTAL INCOME	195,370	1,040	196,410	200,139

This page does not form part of the statutory financial statements

FARNHAM PAROCHIAL CHURCH COUNCIL
DETAILED STATEMENT OF FINANCIAL ACTIVITIES (continued)
YEAR ENDED 31 DECEMBER 2025

	Unrestricted Funds £	Restricted Funds £	31.12.24 Total Funds £	31.12.23 Total Funds £
EXPENDITURE				
Raising funds				
Fundraising expenses	0	0	0	0
Magazine & appeal literature	0	0	0	0
	0	0	0	0
Charitable Activities				
Direct charitable activities				
Mission and outreach		-	-	-
Ministry costs: Parish Share	93,915	-	93,915	91,065
Other	11,497	-	11,497	7,991
Children & youth expenses incl Children's Worke	1,547	-	1,547	2,740
St Andrews Gas and electricity	15,715		15,715	7,595
St. Andrew's Church repairs	17,042		17,042	25,641
St. Andrew's Tower project	24,357	-	24,357	17,456
St. Francis's Church running expenses and repairs	2,717		2,717	6,652
St Francis Project expenditure	11,254		11,254	12,814
Parish Rooms power and repairs	1,387	-	1,387	1,389
Rectory running expenses and repairs	531	-	531	703
Insurance	7,963	-	7,963	7,466
Lay salaries and fees	28,551	-	28,551	34,022
	216,475	0	216,475	215,534
Administration expenses				
Parish office expenses	8,042	-	8,042	7,045
Independent Examiner's remuneration	645	-	645	650
Bank charges	1,247	-	1,247	334
Depreciation of assets used in governance	-	-	0	460
Bookkeeping	5,597	-	5,597	4,920
	15,530	-	15,530	13,409
TOTAL RESOURCES EXPENDED	232,005	0	232,005	228,943
Net income (expenditure) before investment gai	(36,635)	1,040	(35,595)	(28,804)
Net gains/(losses) on investments	- 158	- 23	(181)	2,949
NET MOVEMENT IN FUNDS	(36,793)	1,017	(35,776)	(25,855)

This page does not form part of the statutory financial statements

Code	Account	Debit - Year to date	Credit - Year to date				
4000	Donations Received		6,357.00	(6,357.00)	(22,187.26)	4000	
4001	Donations Received - Non Gift Aid		11,911.95	(11,911.95)			
4808	Toddler Group Donations		984.01	(984.01)			
4003	Donations - Small Gift Aid		208.00	(208.00)			
4012	Donations - Friends of St Andrews		1,040.00	(1,040.00)			
4009	Donations - Tower project		500.00	(500.00)			
4010	Donations - St Francis Project		1,186.30	(1,186.30)			
4051	Digital receipts SGA		7,304.09	(7,304.09)	(8,177.91)	4051	
4052	Digital receipts -non GA		873.82	(873.82)			
4002	Parish Giving Scheme		70,699.72	(70,699.72)	(70,699.72)	4002	
4005	Collections at Services		5,529.29	(5,529.29)	(5,529.29)		
4100	Grants		14,322.30	(14,322.30)	(18,322.30)	4100	
4150	Grants toward building repairs		0.00	0.00			
4320	Grant for St Francis Church Hall		4,000.00	(4,000.00)			
4200	Legacies		0.00	0.00	0.00	4200	
4801	Gift Aid		16,905.07	(16,905.07)	(16,905.07)	4801	
4803	Funeral & Wedding PCC Fee Income		3,414.00	(3,414.00)	(5,618.00)	4803	
4812	Wedding -PCC Fee Income		2,204.00	(2,204.00)			
4809	Events -concerts	284.37		284.37	(915.63)	4809	
4811	Heating recovery		1,200.00	(1,200.00)			
4900	Interest & Dividends Received		36,677.53	(36,677.53)	(36,677.53)	4900	
4901	Rent Income		0.00	0.00	(11,377.50)	4901	
4008	Donations - For Church Use		8,005.00	(8,005.00)		196481.45	
4805	St Francis Hall Hire		3,372.50	(3,372.50)			
4905	Profit on sale of 6 High Park Road		0.00				
6200	Upkeep of Services	7,384.64		7,384.64	11,496.59	6200	
6300	Training Courses - Laity	1,817.18		1,817.18			
6301	Clergy Expenses - PPS, Phone, Other Ex	1,342.70		1,342.70			
6302	Clergy Conferences & Meetings	24.00		24.00			
6303	Clergy Mileage & Travel	307.34		307.34			
6304	Clergy Entertainment	620.73		620.73			
6306	Parish Share	93,915.36		93,915.36	93,915.36	6306	
6307	Parish Office Running Costs	8,041.82		8,041.82	8,041.82	6307	
7104	St Andrews Church Gas	11,448.96		11,448.96	15,715.03	7104	
7105	St Andrews Church Gas & Electricity	4,015.02		4,015.02			
7106	St Andrews Church Water	251.05		251.05			
7107	St Andrews Church Maintenance	17,041.56		17,041.56	17,041.56	7107	
7120	Tower Project	24,357.19		24,357.19	24,357.19	7120	
7108	St Francis Church & Hall Electricity	2,005.82		2,005.82	2,716.89	7108	
7109	St Francis Church & Hall Water	58.57		58.57			
7110	St Francis Church & Hall Maintenance	652.50		652.50			
7121	St Francis Project expenditure	10,038.50		10,038.50	11,253.50	7121	
7115	Rectory - Maintenance	1,215.00		1215			
7111	Parish Rooms - Electricity	180.00		180.00	1,387.11	7111	
7112	Parish Rooms - Gas	888.14		888.14			
7113	Parish Rooms - Maintenance	318.97		318.97			
7114	Rectory - Water	531.30		531.30	531.30	7114	
7604	Insurance	7,963.09		7,963.09	7,963.09	7604	
7605	Children & Youth Expenses	1,546.71		1,546.71	1,546.71	7605	
7701	Bank Charges	1,246.89		1,246.89	1,246.89		
7704	Loss (profit) onrevaluation of investments	181.22		181.22	181.22	7704	
7802	Children & Youth Worker Salaries	14,014.29		14,014.29	28,550.61	7802	
7803	Staff Salaries	10,899.96		10,899.96			
7804	Verger Fees	180.00		180.00			
7805	Organist Fees	6,666.63		6,666.63			
7806	Employers NI		3,815.98	(3,815.98)			
7807	Employers Pensions	605.71		605.71			
7901	Independent Examiners Fees	645.00		645.00	645.00	7901	

Trial Balance

St Andrews Church Farnham Parochial Church Council

As at 31 December 2025

Account Cod	Account	Debit - Year to date	Credit - Year to date	31 Dec 2024	
4000	Donations Received		6,357.00	-18,303.00	4000
4001	Donations Received - Non Gift Aid		11,911.95	-10,858.51	4001
4002	Parish Giving Scheme		70,699.72	-63,548.97	4002
4003	Donations - Small gift aid		208	-315.5	4003
4005	Collections at Services		5,529.29	-5,375.83	4005
4008	Donations - For Church Use		8,005.00	-1,872.50	4008
4009	Donations - Tower project		500	-863.95	4009
4010	Donations - St Francis Project		1,186.30	-5,187.91	4010
4012	Donations - Friends of St Andrews		1,040.00	-1,105.00	4012
4051	Digital receipts SGA		7,304.09	-5,629.41	4051
4052	Digital receipts -non GA		873.82	-380	4052
4100	Grants - Operational		14,322.30	-18,030.00	4100
4150	Grants toward building repairs Tower		0	-1,959.05	4150
4200	Legacies		0	-20,000.00	4200
4320	Grant for St Francis Church Hall		4,000.00	-7,020.00	4320
4801	Gift Aid		16,905.07	-24,691.70	4801
4803	Funeral PCC Fee Income		3,414.00	-855.3	4803
4805	St Francis Hall Hire		3,372.50	-1,047.50	4805
4808	Toddler Group Donations		984.01	-625.53	4808
4809	Events -concerts	284.37		-2,071.23	4809
4811	Heating recovery		1,200.00	-575	4811
4812	Wedding -PCC Fee Income		2,204.00	-3,332.00	4812
4900	Interest & Dividends Received		36,677.53	-4,571.29	4900
4901	Rent Income		0	-1,680.22	4901
4905	Profit on sale of 6 High Park Road		0	-824,732.57	4905
6200	Upkeep of Services	7,384.64		5,292.95	6200
6300	Training Courses - Laity	1,817.18		153.5	6300
6301	Clergy Expenses - PPS, Phone, Other Expe	1,342.70		1,722.26	6301
6302	Clergy Conferences & Meetings	24		90	6302
6303	Clergy Mileage & Travel	307.34		243.85	6303
6304	Clergy Entertainment	620.73		487.98	6304
6306	Parish Share	93,915.36		91,064.93	6306
6307	Parish Office Running Costs	8,041.82		7,045.55	6307
7104	St Andrews Church Gas	11,448.96		6,677.81	7104
7105	St Andrews Church Electricity	4,015.02		3,356.24	7105
7106	St Andrews Church Water	251.05		0	7106
7107	St Andrews Church Maintenance	17,041.56		25,640.60	7107
7108	St Francis Church & Hall Electricity & gas	2,005.82		1,643.04	7108
7109	St Francis Church & Hall Water	58.57		1,856.34	7109
7110	St Francis Church & Hall Maintenance	652.5		714	7110
7111	Parish Rooms - Electricity	180		285	7111
7112	Parish Rooms - Gas	888.14		1,104.04	7112
7113	Parish Rooms - Maintenance	318.97		0	7113
7114	Rectory - Water	531.3		703.46	7114
7115	Rectory - Maintenance	1,215.00		0	7115
7120	Tower Project	24,357.19		17,456.44	7120
7121	St Francis Project expenditure	10,038.50		12,814.00	7121
7604	Insurance	7,963.09		7,465.73	7604
7605	Children & Youth Expenses	1,546.71		2,739.95	7605
7701	Bank Charges	1,246.89		334.15	7701
7704	Loss / (Gain) on Revalue of Investments	27.47		-2,949.62	7704
7802	Children & Youth Worker Salaries	14,014.29		15,750.00	7802
7803	Staff Salaries	10,899.96		10,500.00	7803
7804	Verger Fees	180		510	7804

7903	Bookkeeper Fees	5,596.50		5,596.50	5,596.50	7903	7805 Organist Fees	6,666.63		4,551.40		7805
8000	Depreciation	0.00		0.00	0.00	8000	7806 Employers NI		3,815.98	2,169.97		7806
1500						35,776.16	7807 Employers Pensions	605.71		600.36		7807
							7901 Independent Examiners Fees	645		650		7901
							7903 Bookkeeper Fees	5,596.50		4,919.60		7903
							8000 Depreciation	0		460		8000
							1102 Other Debtors	451.7		9,709.78		1102
							1103 Prepayments	0		300		1103
							1104 VAT recoverable via Listed Places of Worsh	263		51		1104
							1105 Gift aid accrued	1,760.48		2,793.30		1105
							111 CBF - Graham Nash Curate - 617017002S	25,912.00		63,396.44		111
							113 COIF - PCC of St Andrews - 130350001T n	278.82		302.13		113
							114 Charles Stanley	82,764.81		80,284.53		114
							12 Mrs Heather Fox	19,126.48		18,086.48		12
							1200 CAFCash General Account - 00030758	6,486.72		5,497.88		1200
							1201 CAFCash - Stewardship Account - 0009921	383.53		1,543.30		1201
							1203 CAFCash - Social Account - 00099217	8.45		28,749.47		1203
							1204 CAFCash - Conservation Account - 0009921	129.05		126.6		1204
							1210 CBF - General Deposit Acc - 617017001D	21.94		20.99		1210
							1211 CBF CD Deposit Acc - 617017004D now CB	833,676.48		800,025.93		1211
							1212 CBF - Graham Nash Trust - 617017005D n	8,005.13		8,005.13		1212
1102	Other Debtors	451.70		451.70	451.70		1220 Natwest - Churchwarden Acc - 58494944	4,230.10		3,241.44		1220
1103	Prepayments	0.00		0.00	0.00		1230 Petty Cash	219.94		7.37		1230
1104	VAT recoverable via Listed Places of Wors	263.00		263.00	263.00		30 Office Equipment	1,587.11		1,587.11		30
1105	Gift aid accrued	1,760.48		1,760.48	1,760.48		31 Office Equipment Depreciation		1,587.11	-1,587.11		31
1106	aib debtor						40 Furniture and Fixtures	24,260.26		24,260.26		40
111	CBF - Graham Nash Curate - 617017002	25,912.00		25,912.00	108,801.88		41 Furniture/Fixture Depreciation		24,260.26	-24,260.26		41
113	COIF - PCC of St Andrews - 130350001T	278.82		278.82			610 Accounts Receivable	2,935.00		1,049.00		610
114	Charles Stanley	82,611.06		82,611.06			2107 Parochial fees due		1,945.00	-965		2107
1200	CAFCash General Account - 00030758	6,486.72		6,486.72	872,287.82		2109 Accruals		1,643.76	-775		2109
1201	CAFCash - Stewardship Account - 000992	383.53		383.53			2110 Income in advance - weddings & funerals		800	-349		2110
1203	CAFCash - Social Account - 00099217	8.45		8.45			2111 Income in advance - Events		385	0		2111
1204	CAFCash - Conservation Account - 00099	129.05		129.05			2210 P.A.Y.E.	362.1		-1,358.12		2210
1210	CBF - General Deposit Acc - 617017001D	21.94		21.94			2230 Pension Fund		63.53	-116.73		2230
1211	CBF CD Deposit Acc - 617017004D	833,676.48		833,676.48			800 Accounts Payable		3,511.47	-5,337.54		800
1212	CBF - Graham Nash Trust - 617017005D	8,005.13		8,005.13			3200 General Funds		111955.5	682,196.61		3200
1220	Natwest - Churchwarden Acc - 58494944	4,230.10		4,230.10			3201 PCC Investments (Charles Stanley)		82,764.81	-80,284.86		3201
12	Mrs Heather Fox	19,126.48		19,126.48			3202 Ministry Costs CYF Minister Designated Fun		300,000.77	-300,000.77		3202
1230	Petty Cash	219.94		219.94			3203 Friends of St Andrews Fund		19,289.48	-18,249.48		3203
30	Office Equipment	1,587.11		1,587.11	1,587.11		3204 Curate's Housing Reserve		500,000.00	-500,000.00		3204
31	Office Equipment Depreciation		1,587.11	(1,587.11)	(1,587.11)		3205 St Francis Renovation Fund			929.69		3205
40	Furniture and Fixtures	24,260.26		24,260.26	24,260.26		3210 Sundry Specific Donations Restricted Fund		278.82	-302.13		3210
41	Furniture/Fixture Depreciation		24,260.26	(24,260.26)	(24,260.26)		960 Retained Earnings			0		960
610	Accounts Receivable	2,935.00		2,935.00	2,935.00	**Total**		**1,248,996.07**	**1,248,996.07**	**0**	Total	
2107	Parochial fees due		1,945.00	(1,945.00)	(3,588.76)							
2109	Accruals		1,643.76	(1,643.76)								
2110	Income in advance - weddings & funerals		800.00	(800.00)	(1,185.00)							
2111	Income in advance - Events		385.00	(385.00)								
2210	P.A.Y.E.	362.10		362.10	298.57							
2230	Pension Fund		63.53	(63.53)								
800	Accounts Payable		3,511.47	(3,511.47)	(3,511.47)							
3200	General Funds		111,955.50	0.00	0.00							
3201	PCC Investments (Charles Stanley)		82,764.81	(82,764.81)	(82,764.81)							
3202	Ministry Costs CYF Minister Designated Fund		300,000.77	(300,000.77)	(300,000.77)							
3203	Friends of St Andrews Fund		19,289.48	(19,289.48)	(19,289.48)							
3204	Curate's Housing Reserve		500,000.00									
3205	St Francis Renovation Fund											
3210	Sundry Specific Donations Restricted Fund		278.82	(278.82)	(278.82)							
960	Retained Earnings			0.00	0.00							
Total		1,248,996.07	1,248,996.07	611,955.50	611,955.50							

Trial Balance

St Andrews Church Farnham Parochial Church Council

As at 31 December 2025

Account	Account	Debit - Year to date	Credit - Year to
4000	Donations Received		6,357.00
4001	Donations Received - Non Gift Aid		11,911.95
4002	Parish Giving Scheme		70,699.72
4003	Donations - Small gift aid		208
4005	Collections at Services		5,529.29
4008	Donations - For Church Use		8,005.00
4009	Donations - Tower project		500
4010	Donations - St Francis Project		1,186.30
4012	Donations - Friends of St Andrews		1,040.00
4051	Digital receipts SGA		7,304.09
4052	Digital receipts -non GA		873.82
4100	Grants - Operational		14,322.30
4150	Grants toward building repairs Tower		0
4200	Legacies		0
4320	Grant for St Francis Church Hall		4,000.00
4801	Gift Aid		16,905.07
4803	Funeral PCC Fee Income		3,414.00
4805	St Francis Hall Hire		3,372.50
4808	Toddler Group Donations		984.01
4809	Events -concerts	284.37	
4811	Heating recovery		1,200.00
4812	Wedding -PCC Fee Income		2,204.00
4900	Interest & Dividends Received		36,677.53
4901	Rent Income		0
4905	Profit on sale of 6 High Park Road		0
6200	Upkeep of Services	7,384.64	
6300	Training Courses - Laity	1,817.18	
6301	Clergy Expenses - PPS, Phone, Other Expense	1,342.70	
6302	Clergy Conferences & Meetings	24	
6303	Clergy Mileage & Travel	307.34	
6304	Clergy Entertainment	620.73	
6306	Parish Share	93,915.36	
6307	Parish Office Running Costs	8,041.82	
7104	St Andrews Church Gas	11,448.96	
7105	St Andrews Church Electricity	4,015.02	
7106	St Andrews Church Water	251.05	
7107	St Andrews Church Maintenance	17,041.56	
7108	St Francis Church & Hall Electricity & gas	2,005.82	
7109	St Francis Church & Hall Water	58.57	
7110	St Francis Church & Hall Maintenance	652.5	
7111	Parish Rooms - Electricity	180	
7112	Parish Rooms - Gas	888.14	
7113	Parish Rooms - Maintenance	318.97	
7114	Rectory - Water	531.3	
7115	Rectory - Maintenance	1,215.00	

7120 Tower Project	24,357.19	
7121 St Francis Project expenditure	10,038.50	
7604 Insurance	7,963.09	
7605 Children & Youth Expenses	1,546.71	
7701 Bank Charges	1,246.89	
7704 Loss / (Gain) on Revalue of Investments	27.47	
7802 Children & Youth Worker Salaries	14,014.29	
7803 Staff Salaries	10,899.96	
7804 Verger Fees	180	
7805 Organist Fees	6,666.63	
7806 Employers NI		3,815.98
7807 Employers Pensions	605.71	
7901 Independent Examiners Fees	645	
7903 Bookkeeper Fees	5,596.50	
8000 Depreciation	0	
1102 Other Debtors	451.7	
1103 Prepayments	0	
1104 VAT recoverable via Listed Places of Worship	263	
1105 Gift aid accrued	1,760.48	
111 CBF - Graham Nash Curate - 617017002S now CB30265(	25,912.00	
113 COIF - PCC of St Andrews - 130350001T now CO3050803	278.82	
114 Charles Stanley	82,764.81	
12 Mrs Heather Fox	19,126.48	
1200 CAFCash General Account - 00030758	6,486.72	
1201 CAFCash - Stewardship Account - 00099219	383.53	
1203 CAFCash - Social Account - 00099217	8.45	
1204 CAFCash - Conservation Account - 00099218	129.05	
1210 CBF - General Deposit Acc - 617017001D now CB302656(	21.94	
1211 CBF CD Deposit Acc - 617017004D now CB3026568	833,676.48	
1212 CBF - Graham Nash Trust - 617017005D now CB3026569	8,005.13	
1220 Natwest - Churchwarden Acc - 58494944	4,230.10	
1230 Petty Cash	219.94	
30 Office Equipment	1,587.11	
31 Office Equipment Depreciation		1,587.11
40 Furniture and Fixtures	24,260.26	
41 Furniture/Fixture Depreciation		24,260.26
610 Accounts Receivable	2,935.00	
2107 Parochial fees due		1,945.00
2109 Accruals		1,643.76
2110 Income in advance - weddings & funerals		800
2111 Income in advance - Events		385
2210 P.A.Y.E.	362.1	
2230 Pension Fund		63.53
800 Accounts Payable		3,511.47
3200 General Funds	682,196.61	
3201 PCC Investments (Charles Stanley)		80,284.86
3202 Ministry Costs CYF Minister Designated Fund		300,000.77
3203 Friends of St Andrews Fund		18,249.48
3204 Curate's Housing Reserve		500,000.00
3205 St Francis Renovation Fund	929.69	

3210 Sundry Specific Donations Restricted Fund		302.13
960 Retained Earnings		798,578.44
Total	**1,932,122.37**	**1,932,122.37**
3210 Sundry Specific Donations Restricted Fund	302.13	-302.13
960 Retained Earnings	798,578.44	0
Total	**1,906,805.60**	**0**

31-Dec-24	
-18,303.00	
-10,858.51	
-63,548.97	
-315.5	
-5,375.83	
-1,872.50	
-863.95	
-5,187.91	
-1,105.00	
-5,629.41	
-380	
-18,030.00	
-1,959.05	
-20,000.00	
-7,020.00	
-24,691.70	
-855.3	
-1,047.50	
-625.53	
-2,071.23	
-575	
-3,332.00	
-4,571.29	
-1,680.22	
-824,732.57	
5,292.95	
153.5	
1,722.26	2,294.77
90	
243.85	
487.98	
91,064.93	
7,045.55	
6,677.81	
3,356.24	
0	
25,640.60	
1,643.04	
1,856.34	
714	
285	
1,104.04	
0	
703.46	
0	

17,456.44
12,814.00
7,465.73
2,739.95
334.15
-2,949.62
15,750.00
10,500.00
510
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2,169.97
600.36
650
4,919.60
460
9,709.78
300
51
2,793.30
63,396.44
302.13
80,284.53
18,086.48
5,497.88
1,543.30
28,749.47
126.6
20.99
800,025.93
8,005.13
3,241.44
7.37
1,587.11
-1,587.11
24,260.26
-24,260.26
1,049.00
-965
-775
-349
0
-1,358.12
-116.73
-5,337.54
682,196.61
-80,284.86
-300,000.77
-18,249.48
-500,000.00
929.69

-302.13
0
0