

The Parish of Ewhurst with Okewood and Forest Green

Charity No. 1134020

Trustees' Report and Unaudited Accounts

31 December 2023

The Parish of Ewhurst with Okewood and Forest Green
Contents

	Pages
Trustees' Annual Report	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Statement of Cash flows	5
Notes to the Accounts	6
Detailed Statement of Financial Activities	7 to 9

The Parish of Ewhurst with Okewood and Forest Green
Trustees Annual Report

EOFG Parish

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 December 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1134020

Principal Office

The Rectory

The Street

Ewhurst

Surrey

GU6 7PX

Trustees

The following trustees served during the year:

P. Bennet (Resigned 1 April 2023)

T. Brimelow (Resigned 1 April 2023)

B. Bruford (Resigned 1 April 2023)

M. Lockwood

M. MATTHEWS

T. Murphy

C. Shepherd (Resigned 1 March 2023)

L. Tingley

C. Ward (Resigned 1 April 2023)

Directors of Corporate Trustees

Rev Vacant

Liz Tingley

Amber Wood

Mike Brady

Martin Lockwood

Graham Childs

Clive Ward

Michelle Matthews FCCA

Clare Harding

Tom Muphy

Val Henry

Janet Templeman

Jackie Avery Hon PCC Secretary

Jan Jesson

Jan Moir

Chris Owen

Angie Thomas

Accountants

MHM Accounting Solutions

13 Mapledrakes Close

Ewhurst

GU6 7QR

Bankers

Santander

BBAM,

Bridle Road,

Bootle,

The Parish of Ewhurst with Okewood and Forest Green
Trustees Annual Report

Merseyside,
GIR OAA.

Investment Advisors

CCLA Investment Management Ltd
Senator House
85 Queen Victoria Street
London
EC4V 4ET

OBJECTIVES AND ACTIVITIES

The purpose of the charity as set out in its governing document PUBLIC WORSHIP FOR ALL. THE PROVISION OF SACRED SPACE FOR PERSONAL PRAYER AND CONTEMPLATION PASTORAL WORK, INCLUDING VISITING THE SICK AND THE BEREAVED. TEACHING OF RELIGIOUS ASSEMBLIES IN SCHOOLS. PROMOTION OF CHRISTIANITY THROUGH SERMONS AND SMALL GROUPS. RELIGIOUS ASSEMBLIES IN SCHOOLS. PROVISION ACTIVITIES FOR SENIOR CITIZENS,PARENTS,TODDLERS. SUPPORTING OTHER CHARITIES IN THE UK & OVERSEAS.

The Parish of Ewhurst with Okewood and Forest Green PCC is a corporate body established by the Church of England and operates under the Parochial Church Council Powers,Measure. It has the responsibility of co-operating with the incumbent, Rev. Clare Shepherd (from 01.10.18), in promoting to the ecclesiastical parish the whole mission of the Church: pastoral, evangelistic, social and ecumenical. It also has the maintenance responsibilities for the Church and the Church grounds. The PCC is registered with the Charity Commission.

ACHIEVEMENTS AND PERFORMANCE

A large charity must provide an explanation of any material expenditure occurred to raise income in the future...

FINANCIAL REVIEW

A review of the charity's financial position at the year end 2023

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

Signed on behalf of the charity's trustees

The Parish of Ewhurst with Okewood and Forest Green
Trustees Annual Report

T. Murphy

Trustee

31 December 2023

The Parish of Ewhurst with Okewood and Forest Green
Independent Examiners Report

Independent Examiner's Report to the trustees of The Parish of Ewhurst with Okewood and Forest Green

I report to the trustees on my examination of the financial statements of The Parish of Ewhurst with Okewood and Forest Green for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity's trustees 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 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 Act.

Independent examiner's statement

I have completed my examination. I can 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:

- the 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 financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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.

MHM Accounting Solutions
13 Mapledrakes Close
Ewhurst

GU6 7QR
31 December 2023

The Parish of Ewhurst with Okewood and Forest Green

Statement of Financial Activities

for the year ended 31 December 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:						
Donations and legacies	2	109,427	-	-	109,427	102,029
Charitable activities	3	780	2,422	-	3,202	3,024
Other trading activities	4	15,134	-	-	15,134	16,357
Investments	5	8,562	-	-	8,562	8,552
Other	6	-	-	-	-	19,885
Total		133,903	2,422	-	136,325	149,847
Expenditure on:						
Raising funds	7	4,967	-	-	4,967	8,799
Charitable activities	8	4,724	2,422	-	7,146	8,714
Other	9	131,076	1,244	17,865	150,185	175,863
Total		140,768	3,665	17,865	162,298	193,376
Net gains on investments		-	-	-	-	-
Net expenditure		(6,864)	(1,244)	(17,865)	(25,973)	(43,529)
Transfers between funds		-	-	-	-	-
Net expenditure before other gains/(losses)		(6,864)	(1,244)	(17,865)	(25,973)	(43,529)
Other gains and losses						
Net movement in funds		(6,864)	(1,244)	(17,865)	(25,973)	(43,529)
Reconciliation of funds:						
Total funds brought forward		57,873	9,188	353,586	420,647	420,648
Total funds carried forward		51,009	7,944	335,721	394,674	377,119

The Parish of Ewhurst with Okewood and Forest Green

Balance Sheet

at 31 December 2023

Charity No. 1134020

		2023	2022
		£	£
Current assets			
Debtors	11	23,500	-
Cash at bank and in hand		371,174	420,645
		<u>394,674</u>	<u>420,645</u>
Creditors: Amount falling due within one year	12	-	2
Net current assets		394,674	420,647
Total assets less current liabilities		394,674	420,647
Net assets excluding pension asset or liability		394,674	420,647
Total net assets		<u><u>394,674</u></u>	<u><u>420,647</u></u>
The funds of the charity			
Restricted funds	13		
Restricted funds		335,721	353,586
Restricted income funds		7,944	9,188
		<u>343,665</u>	<u>362,774</u>
Unrestricted funds	13		
General funds		36,055	27,455
Designated funds		14,953	30,418
		<u>51,009</u>	<u>57,873</u>
Reserves	13		
Total funds		<u><u>394,674</u></u>	<u><u>420,647</u></u>

Approved by the trustees on 31 December 2023

And signed on their behalf by:

T. Murphy

Trustee

31 December 2023

for the year ended 31 December 2023

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Pension costs

The charity operates a NEST plan for its employees. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

The Parish of Ewhurst with Okewood and Forest Green
Notes to the Accounts

2 Income from donations and legacies

	Unrestricted	Total 2023	Total 2022
	£	£	£
Planned Giving tax efficient	66,140	66,140	62,673
Planned Giving	3,062	3,062	3,062
Collections	8,214	8,214	4,993
Gift Aid	32,011	32,011	31,301
	<u>109,427</u>	<u>109,427</u>	<u>102,029</u>

3 Income from charitable activities

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Special Collections	0	2,422	2,422	3,024
Fund Raising	780	-	780	-
	<u>780</u>	<u>2,422</u>	<u>3,202</u>	<u>3,024</u>

4 Income from other trading activities

	Unrestricted	Total 2023	Total 2022
	£	£	£
Weddings, Funerals etc	7,115	7,115	9,903
Magazine	6,207	6,207	6,000
Ark	1,812	1,812	454
	<u>15,134</u>	<u>15,134</u>	<u>16,357</u>

5 Income from investments

	Unrestricted	Total 2023	Total 2022
	£	£	£
Interest	8,562	8,562	8,552
	<u>8,562</u>	<u>8,562</u>	<u>8,552</u>

6 Other income

	Total 2023	Total 2022
	£	£
Legacies	-	1,000
Other	-	18,885
	<u>-</u>	<u>19,885</u>

7 Expenditure on raising funds

	Unrestricted	Total 2023	Total 2022
	£	£	£
<i>Fundraising trading costs</i>			
Weddings, Funerals etc	2,268	2,268	5,397
Magazine	2,699	2,699	3,402
	<u>4,967</u>	<u>4,967</u>	<u>8,799</u>

8 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Special Collections	0	2,422	2,422	3,534
Services	4,724	-	4,724	5,180
<i>Governance costs</i>				
	<u>4,724</u>	<u>2,422</u>	<u>7,146</u>	<u>8,714</u>

9 Other expenditure

	Unrestricted	Restricted	Restricted	Total 2023	Total 2022
	£	£	£	£	£
Parish Share	66,923	-	-	66,923	78,612
Service Costs	5,748	-	-	5,748	8,071
Ministry Expenses	0	1,094	-	1,094	1,914
Employee costs	17,511	-	-	17,511	14,951
Premises costs	24,299	150	7,685	32,134	52,597
General administrative costs	16,595	-	10,180	26,775	19,718
	<u>131,076</u>	<u>1,244</u>	<u>17,865</u>	<u>150,185</u>	<u>175,863</u>

The Parish of Ewhurst with Okewood and Forest Green
Notes to the Accounts

10 Staff costs

	2023	2022
Salaries and wages	16,332	13,988
Social security costs	898	731
Pension costs	281	232
	<u>17,511</u>	<u>14,951</u>

No employee received emoluments in excess of £60,000.

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

	2023 Number	2022 Number
Parish Office	<u>1</u>	<u>1</u>
	<u>1</u>	<u>1</u>

11 Debtors

	2023 £	2022 £
Trade debtors	<u>23,500</u>	<u>-</u>
	<u>23,500</u>	<u>-</u>

12 Creditors:

amounts falling due within one year

	2023 £	2022 £
Accruals	<u>-</u>	<u>(2)</u>
	<u>-</u>	<u>(2)</u>

13 Movement in funds

	At 1 January 2023	Incoming resources (including other gains/losses) £	Resources expended £	At 31 December 2023 £
Restricted funds:				
Restricted funds:				
Project/Building fund	779	-	-	779
Restoration Restricted	14,839	-	-	14,839
Roof	13,675	-	-	13,675
Property Fund	22,123	-	-	22,123
Capital Fund	287,718	-	(7,685)	280,033
The Trust Fund	416	-	-	416
Restoration/Fabric Fixed				
Securities Fund	1,740	-	-	1,740
Okewood Village Hall	12,296	-	(10,180)	2,116
<i>Total</i>	<u>353,586</u>	<u>-</u>	<u>(17,865)</u>	<u>335,721</u>
Restricted income funds:				
Choir Fund	574	-	-	574
Jim Jennings Bell Fund	800	-	(150)	650
Restoration PCC	2,168	-	-	2,168
Embroidery Fund	393	-	-	393
Graves Maintenance Fund	939	-	-	939
Youth	1,828	-	(1,094)	734
Okewood Pastoral Care	2,486	-	-	2,486
Special Collections	-	2,422	(2,422)	-
<i>Total</i>	<u>9,188</u>	<u>2,422</u>	<u>(3,665)</u>	<u>7,944</u>
Unrestricted funds:				
General funds	27,455	133,903	(125,303)	36,055
Designated funds:				
Ministry Fund	29,615	-	(14,662)	14,953
Wifi	803	-	(803)	0
<i>Total</i>	<u>30,418</u>	<u>-</u>	<u>(15,465)</u>	<u>14,953</u>
Total funds	<u><u>420,647</u></u>	<u><u>136,325</u></u>	<u><u>(162,298)</u></u>	<u><u>394,674</u></u>

Purposes and restrictions in relation to the funds:

Endowment funds:

Project/Building fund Given to Build the toilets and room at Ewhurst

Restoration Restricted Given for black beetle in the Beams in Ewhurst

The Parish of Ewhurst with Okewood and Forest Green

Notes to the Accounts

Roof	Given to maintain the Roof of St Peter and St Paul
Property Fund	Given to Ewhurst for the upkeep of the Capital
Capital Fund	Given to Ewhurst for the upkeep of the Capital
The Trust Fund	Given to Build the room at Ewhurst
Restoration/Fabric Fixed Securities Fund	Given to maintain the restoration and Fabric at Ewhurst
Okewood Village Hall	Kept separately in the a separate trust of trustees to run the Village Hall
Restricted funds:	
Choir Fund	Given to replace robes when needed at St Peter and St Paul
Jim Jennings Bell Fund	Given to replace/maintain Bells at St Peter and St Paul
Restoration PCC	PCC restricted for emergencies on capital
Embroidery Fund	PCC restricted for emergencies on capital
Graves Maintenance Fund	Given for specific graves at St Peter and St Paul
Youth	Given to help run Youth activates
Okewood Pastoral Care	Given to help with training at Okewood for Pastoral Care
Special Collections	Raised and Given to designated Third Party Charities
Designated funds:	
Ministry Fund	Given for outreach Ministry
Wifi	Grant Given to put Wifi into the Parish

14 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Net current assets	33,973	360,701	394,674
	<u>33,973</u>	<u>360,701</u>	<u>394,674</u>

15 Reconciliation of net debt

	At 1 January 2023	Cash flows	At 31 December 2023
	£	£	£
Cash and cash equivalents	420,645	(49,471)	371,174
	<u>420,645</u>	<u>(49,471)</u>	<u>371,174</u>
Net debt	<u>420,645</u>	<u>(49,471)</u>	<u>371,174</u>

16 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2023	2023	2022	2022
	Land and buildings	Other	Land and buildings	Other
	£	£	£	£
Operating leases with expiry date:				

Pension commitments

	2023	2022
	£	£
The pension cost charge to the charity amounted to:	<u>281</u>	<u>-</u>

The Parish of Ewhurst with Okewood and Forest Green

Detailed Statement of Financial Activities

for the year ended 31 December 2023

	Unrestricted funds 2023 £	Restricted funds 2023 £	Restricted 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:					
Donations and legacies					
Planned Giving tax efficient	66,140	-	-	66,140	62,673
Planned Giving	3,062	-	-	3,062	3,062
Collections	8,214	-	-	8,214	4,993
Gift Aid	32,011	-	-	32,011	31,301
	<u>109,427</u>	<u>-</u>	<u>-</u>	<u>109,427</u>	<u>102,029</u>
Charitable activities					
Special Collections	0	2,422	-	2,422	3,024
Fund Raising	780	-	-	780	-
	<u>780</u>	<u>2,422</u>	<u>-</u>	<u>3,202</u>	<u>3,024</u>
Other trading activities					
Weddings, Funerals etc	7,115	-	-	7,115	9,903
Magazine	6,207	-	-	6,207	6,000
Ark	1,812	-	-	1,812	454
	<u>15,134</u>	<u>-</u>	<u>-</u>	<u>15,134</u>	<u>16,357</u>
Investments					
Interest	8,562	-	-	8,562	8,552
	<u>8,562</u>	<u>-</u>	<u>-</u>	<u>8,562</u>	<u>8,552</u>
Other					
Legacies	-	-	-	-	1,000
Other	-	-	-	-	18,885
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,885</u>
Total income and endowments	133,903	2,422	-	136,325	149,847
Expenditure on:					
Costs of other trading activities					
Weddings, Funerals etc	2,268	-	-	2,268	5,397
Magazine	2,699	-	-	2,699	3,402
	<u>4,967</u>	<u>-</u>	<u>-</u>	<u>4,967</u>	<u>8,799</u>
Total of expenditure on raising funds	4,967	-	-	4,967	8,799
Charitable activities					
Special Collections	0	2,422	-	2,422	3,534
Services	4,724	-	-	4,724	5,180
	<u>4,724</u>	<u>2,422</u>	<u>-</u>	<u>7,146</u>	<u>8,714</u>
Total of expenditure on charitable activities	4,724	2,422	-	7,146	8,714
Other expenditure					

The Parish of Ewhurst with Okewood and Forest Green
Detailed Statement of Financial Activities

Parish Share	66,923	-	-	66,923	78,612
Service Costs	5,748	-	-	5,748	8,071
Ministry Expenses	0	1,094	-	1,094	1,914
	<u>72,671</u>	<u>1,094</u>	<u>-</u>	<u>73,765</u>	<u>88,597</u>
Employee costs					
Salaries/wages	16,332	-	-	16,332	13,988
Employer's NIC	898	-	-	898	731
Pension costs	281	-	-	281	232
	<u>17,511</u>	<u>-</u>	<u>-</u>	<u>17,511</u>	<u>14,951</u>
Premises costs					
Rates	540	-	-	540	484
Light, heat and power	3,921	-	-	3,921	13,118
Premises cleaning	1,584	-	-	1,584	1,310
Premises insurances	7,902	-	-	7,902	6,970
Premises repairs and maintenance	10,192	-	-	10,192	4,433
Other premises costs	160	150	7,685	7,995	26,282
	<u>24,299</u>	<u>150</u>	<u>7,685</u>	<u>32,134</u>	<u>52,597</u>
General administrative costs, including depreciation and amortisation					
Okewood Village Hall	-	-	10,180	10,180	-
Software, IT support and related costs	936	-	-	936	1,065
Stationery and printing	1,157	-	-	1,157	4,613
Churchyard	10,967	-	-	10,967	11,684
Telephone, fax and broadband	3,535	-	-	3,535	2,356
	<u>16,595</u>	<u>-</u>	<u>10,180</u>	<u>26,775</u>	<u>19,718</u>
Total of expenditure of other costs	<u>131,076</u>	<u>1,244</u>	<u>17,865</u>	<u>150,185</u>	<u>175,863</u>
Total expenditure	140,768	3,665	17,865	162,298	193,376
Net gains on investments	-	-	-	-	-
Net expenditure	<u>(6,864)</u>	<u>(1,244)</u>	<u>(17,865)</u>	<u>(25,973)</u>	<u>(43,529)</u>
Net expenditure before other gains/(losses)	<u>(6,864)</u>	<u>(1,244)</u>	<u>(17,865)</u>	<u>(25,973)</u>	<u>(43,529)</u>
Other Gains	-	-	-	-	-
Net movement in funds	<u>(6,864)</u>	<u>(1,244)</u>	<u>(17,865)</u>	<u>(25,973)</u>	<u>(43,529)</u>
Reconciliation of funds:					
Total funds brought forward	57,873	9,188	353,586	420,647	420,648
Total funds carried forward	<u>51,009</u>	<u>7,944</u>	<u>335,721</u>	<u>394,674</u>	<u>377,119</u>