



**THE PAROCHIAL CHURCH COUNCIL OF LONG DITTON SURREY**  
**ST. MARY'S CHURCH LONG DITTON**

**ACCOUNTS FOR THE YEAR ENDED**  
**31ST DECEMBER 2025**

**REGISTERED WITH THE CHARITY COMMISSION**  
**NUMBER: 1128898**

*The Parish Office*  
St Mary's Community Hall  
Church Road  
Long Ditton  
Surrey KT6 5HH  
[www.stmaryslongditton.org.uk](http://www.stmaryslongditton.org.uk)

## REPORT OF THE PAROCHIAL CHURCH COUNCIL

### ***Vision: Following Christ, Serving You***

The Vision of St Mary's Church means that we prioritise:

- (i) helping those around us discover faith in Jesus Christ;
- (ii) developing and strengthening our links in the community;
- (iii) engaging a new generation with the good news of the Gospel; and
- (iv) deepening our discipleship and spirituality.

### **A ADMINISTRATIVE INFORMATION**

The general functions of the Parochial Church Council (PCC) of the Parish of St Mary's are set out in the Parochial Church Council Measure and The Church Representation Rules. It is the duty of the Rector and the PCC to consult together on matters of general concern and importance to the parish. The PCC works in co-operation with the incumbent in promoting in the parish the whole mission of the church: pastoral, evangelistic, social and ecumenical. Additionally, the PCC is required to consider and discuss matters concerning the Church of England or any other matter of religious or public interest, but not the declaration of the doctrine of the Church. The Charities Act also enjoins all charities to demonstrate that their aims are for the public benefit. Accordingly, the PCC has had regard, where relevant, to the public benefit guidance issued by the Charity Commission in carrying out its activities, as described below.

The PCC is responsible for the maintenance and repair of St Mary's Church building (which is Grade 2 listed) and situated in a conservation area at the junction of Church Road, Rectory Lane and Woodstock Lane North (OS grid reference TQ173659). The PCC is registered with the Charity Commission Number 1128898. The correspondence address for St Mary's Church is: The Rectory, 5 Church Meadow, Long Ditton, Surrey KT6 5EP or The Parish Office, St Mary's Community Hall, Church Road, Long Ditton Surrey KT6 5HH.

#### **PCC Membership:**

Members of the PCC are appointed in accordance with the Church Representation Rules or co-opted by the PCC during the year. The following served as members of the PCC during the year and to the date of this report:

<b>Incumbent</b>	The Revd Dr Kuhan Satkunanayagam	Ex officio
<b>Associate Priest</b>	The Revd Professor Alison Baverstock	Ex officio
<b>Churchwardens</b>	Robert Hancock	(until May 2025)
	Joanne Hall	(until May 2025)
	John Howe	(From May 2025)
	Felix Deer	(From May 2025)
<b>Treasurer</b>	Sarah Carvalho - Treasurer	
<b>Honorary Secretary</b>	Penny Fussell – Honorary Secretary	Co-opted Member of PCC
<b>Deanery Synod Representative</b>	Chris Howard	Ex officio

<b>Other members of the Council</b>	Ann Leeson	(to 18 May 2025)	
	Sarah Spence	(to 18 May 2025)	
	Catherine Smith	(to 18 May 2025)	
	William Gallimore	(from 12 May 2024)	Retires 2027
	Edward Howard	(from 12 May 2024)	Retires 2027
	John Olding	(from 12 May 2024)	Retires 2027
	Anne Rumbelow	(from 12 May 2024)	Retires 2027
	Martin Skellern	(from 12 May 2024)	Retires 2027
	Elizabeth Smith	(from 12 May 2024)	Retires 2027
	Linda Turner	(from 12 May 2024)	Retires 2027
	Michael Turner	(from 12 May 2024)	Retires 2027
	Felix Deer	(from 18 May 2025)	Retires 2028
	John Howe	(from 18 May 2025)	Retires 2028
	Colin Powell	(from 18 May 2025)	Retires 2028

### **PCC Advisers**

Bankers	Barclays Bank plc, Barclays Business Centre, 6 Clarence Street, Kingston-upon-Thames, Surrey KT1 1NY
Buildings	The PCC currently employs John Bailey as its architect
Independent Examiner	Mr Martin Perrin MA, FCA, Chartered FCSI

### **Sub-Committees**

The PCC operates through a number of sub-committees which meet at agreed times during the year and then report to the PCC:

- (i) ***Standing Committee***. This is the only committee required by law. It has power to transact the business of the PCC between its meetings, subject to any directions given by the PCC. The Standing Committee elected by the PCC for the year comprises the Rector, the Churchwardens, the Treasurer and the Secretary.
- (ii) ***Community Hall***. This committee is responsible for the maintenance and management of St Mary's Community Hall for use by the parish and local community. The committee works to maintain proper budgetary control whilst ensuring external funding requirements are met and health and safety matters comply with current legislation. Appropriate licensing laws and insurance cover is maintained.
- (iii) ***Social Team***. This team aims to co-ordinate a regular programme of social events and to provide support for any special or fund-raising events.

### ***Churchyard, buildings, health and safety***

The Rector and Churchwardens continue to liaise with Elmbridge Borough Council to ensure the grounds are kept safe and presentable. Rob's Garden Services are employed to undertake 'gardening' tasks particularly in the Garden of Rest. The Rector and Churchwardens are also responsible for oversight of the maintenance and development of the buildings and churchyard structures (old mortuary, Garden of Rest walls, stone tablets etc.), as well as any relevant legislation relating to the building, staff, and visitors' and volunteers' health and safety. They are supported in these responsibilities by several volunteers from the church community.

### ***Safeguarding***

The PCC considers that it has, to the best of its knowledge, taken all reasonable steps to comply with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 to have due regard to House of Bishop's guidance on safeguarding children and vulnerable adults.

### ***General Data Protection Regulation***

The PCC, to the best of its knowledge, considers that all reasonable steps have, and continue to be taken to comply with the GDPR that came into effect in May 2018.

## **B REVIEW OF PCC PROCEEDINGS OVER THE PAST YEAR**

*The following report is provided by the Hon Secretary*

The PCC met on six occasions during the past year. The following is a summary of the areas of business and discussion.

### ***The Environment and Sustainability***

The PCC welcomes the support of Elmbridge Borough Council, pupils of Surbiton High School and members of the congregation in the care of the churchyard and Garden of Rest. It cannot be under estimated how important these spaces are for St Mary's, the parish at large, for visitors and as spaces for nature.

Flowers and foliage also have long been an essential means to enhance worship within the church. The PCC unanimously agreed to implement a resolution from the Sustainable Church Flowers movement regarding floral decorations within the church to encourage respect for nature asking that locally grown flowers and foliage be used, grown without the use of harmful pesticides and herbicides, and not displayed with floral foam (a pollutant and non-compostable). Championed by Timothy Rennie, the organiser of the floral displays, the adoption of this policy has been a great success. The PCC is extremely grateful to Timbo and all those who create floral displays for their support of the policy and whose dedication and skill provide such beautiful displays throughout the year and in particular for the key church festivals.

### ***Maintenance***

Maintaining the church buildings is an important consideration for the PCC; maintaining buildings most of which are almost 150 years old and listed, to ensure they are safe and sound, fit for purpose, but without extravagant or needless expenditure.

There are a number of ongoing issues not least of all the problem of water ingress on the roofs about the two side aisles of the church and the frequent blocking of drains from the Community Hall. Repairs and interim measures for both seem to be resolving the issues but longer-term repairs are being investigated. Each, if found necessary, will require substantial planning and expenditure.

Similarly, the PCC is mindful that, in due course, consideration will need to be given to the replacement of the church boiler. Whilst presently it is in a good condition its life expectancy is 5-10 years. The Diocesan ambition that all churches become net zero in carbon emissions will require the PCC to consider alternatives to a gas boiler. Therefore, the PCC anticipates a major project in 5-10 years which will need careful planning and significant expenditure.

Cracks in the walls of the church, the Community Hall and the mortuary are being monitored. The advice of the Diocesan architect is being sought but it would appear that the cracks are stable with no immediate danger. However, the worst case scenario is that the church building will need to be underpinned where the cracks are situated which, again, will be a significant project.

Ongoing small projects continue apace such as the redecoration of the internal north wall to the church building which resulted in the delightful find in the chancel of a small section of the original Victorian wall painting. This has been preserved as a beautiful reminder of what the interior of the church looked like before it was damaged by enemy action in the Second World War. The broadband and IT facilities for the office both have been upgraded ensuring the needs of the church and users of the Community Hall are met, that services can be appropriately live streamed, that the vital admin support for the church can be fulfilled.

Being expedient and cost effective in expenditure is of paramount importance to the PCC at these times of restricted income. The PCC applauds the efforts of the Churchwardens to minimize unnecessary expenditure whilst maintaining standards of health and safety, and of essential maintenance. This has been evident with their efforts with Elmbridge Borough Council to ensure the tarmac paths around the church and Community Hall, which are laid by the Council, are free of trip hazards; sourcing the optimal scheme for the purchase of gas and electricity; and determining the most appropriate programme for the tuning and maintenance of the organ, recognising the important balance of rationalising expenditure whilst maintaining St Mary's high musical standards.

The PCC has much appreciated all the planning and efforts of the Community Hall team in maintaining the Community Hall ensuring that it remains in a good condition for users, mitigating the need for expenditure on contractors and carefully creating specifications for projects for which external funding often is sourced.

The PCC is hugely grateful to the Churchwardens and all the volunteers who so generously give their time and expertise in working to maintain the church, Community Hall and churchyard. Their efforts are invaluable.

### *Money*

Money, and the imperative need to increase income, preoccupies most meetings of the PCC. The PCC continues in its efforts to persuade all those who do give, where relevant, to do so in such a manner that the church is able to recover tax. This straight forward act ensures the church receives important additional monies. The PCC also has sought to encourage people to remember St Mary's in their Wills providing information on the writing of legacies and codicils to all those on the electoral roll.

With the knowledge of potential future major building projects, the PCC is working with the Churchwardens and Hon Treasurer to create and develop a budget and forward plans to give focus and clarity to stewardship and on potential fundraising programmes.

Such management and planning also will enable non-essential projects to be properly considered such as the refurbishment of the church bells to bring them back into use calling people to worship. The PCC tasked a working party to look into the viability and costs of the bells' refurbishment. Initial estimates indicate that the project will be in the region of £32,000 to £38,000 plus VAT. Whilst charitable trusts had been identified to whom applications for grants could be made and a few individuals already had expressed their wish to financially support the project, the PCC agreed that the project should not be progressed until St Mary's was on a firmer financial footing, it being a desirable not essential project and with lower priority than other potential projects such as those detailed above.

The PCC is thankful to Chris Howard who has been the Parish Stewardship Promoter for a number of years and who has decided to step down from this position. Chris has tirelessly worked to raise the profile of St Mary's financial needs within the congregation and wider parish.

### *Church activities*

The PCC remains committed to increasing the church's income and is grateful to the regular events which are key to this. Of course, events and activities are vital for fellowship and friendship whether fundraising or not. The BookBox, Friday Club and other regular one-offs such as the Burns Night Supper, are wonderful and important activities. The PCC always is delighted to consider new ideas. It has been pleased to support the new Walk and Talk monthly walk initiated by Churchwarden Felix Deer.

### *Parish Share*

One of the greatest elements of St Mary's financial outgoings is the annual payment towards the Parish Share, a figure determined by and paid to the Diocese of Guildford. For a long time there has been a lack of clarity as to what the Parish Share contribution is for causing some disquiet and concern as to where such a significant amount of money each year went. The PCC has appreciated the Churchwardens in engaging with the Diocese to get a better understanding on this subject. The PCC now understands the underlying principles of Parish Share and of its four elements:

- (i) the direct cost of the employment of an incumbent including National Insurance and pension
- (ii) the cost of housing an incumbent, calculated at the average cost of maintaining and managing the Diocesan housing stock, plus Council Tax and Water Rates
- (iii) a contribution towards the cost of training future incumbents
- (iv) an apportionment of Shared Costs of the Diocese determined by congregation size and the relative affluence of the parish which contributes towards Diocesan statutory and regulatory obligations (finance, payroll, safeguarding, Director of Education, HR) and to other services that support parish mission and ministry (e.g. training, Parish Needs Process).

The PCC welcomed the information on Parish Share, this important and significant annual financial outgoing.

### *Safeguarding*

Safeguarding is a vital aspect of the good governance of St Mary's and the wider church. The PCC reviewed its Action Plan procedures and is confident that all necessary DBS checks and safeguarding training are in place. It noted the updates that the Church of England made to its policies.

The PCC received notice that the DBS checking organisation Access Personal Checking Services Ltd (APCS) had been subject to a significant data breach. APCS carried out DBS checks on behalf of the National Church institutions, 17 Dioceses and the PCCs in those Dioceses which included St Mary's. PCC were given assurance through the Diocese of the procedures that had been put in place to mitigate the impact of the breach and to support those affected, including seven from St Marys.

### *Outreach, Fellowship and Faith*

Faith, worship and fellowship of course remain central to the focus of the PCC who annually review the Parish Needs seeking to provide for the congregation and wider community. It has been heartened that weekly service attendance numbers have been slowly increasing and at the wonderful number of people attending the festival services. The PCC greatly values St Mary's worship continuing in the Anglican choral tradition. It also recognises that it is important that St Mary's should continue to seek to encourage diversity, evolving to meet the needs and the wishes of the congregation and parish.

The *Lychgate* magazine is an important tool for outreach and Janet Burton is warmly thanked for overseeing its production. The thanks of the PCC too go to Edward Howard for finding a new printer whose costs are less than the previous printer without undermining the quality of the magazine; and to the Hon Treasurer for getting payments from advertisers in hand. Both mean that the *Lychgate* near enough breaks even.

The PCC values its position and role within the parish supporting parish events, such as Long Ditton Lights Up. It is especially proud of its relationship with Long Ditton's schools and its important responsibility to appoint Foundation Governors to the Long Ditton Federation Governing Body. The PCC firmly believes that the importance and impact of providing worship and Christian teaching at the schools cannot be under estimated. However, it is acknowledged that more could be done to better connect better with pupils' parents.

### **Financial review 2025**

The PCC was in receipt of legacy monies totalling £33,000, a residual amount from the significant legacy received in 2024. As a result, the PCC was able to pay its Parish Share in full for the second year in a row.

Giving by parishioners remained broadly in-line with the previous year and at the same level over the last four years, however rising operational costs necessitate further funding. We received a grant from the National Lottery of £5,000 for the fence.

There was a significant increase in funeral fees this year from £2,000 to £10,000, however this is not a prediction for future income.

In terms of operating expenses, the printing costs in relation to the Parish magazine – the *Lychgate* - have reduced from £8,000 to £4,000 nearing breakeven for the *Lychgate*, but still running at a loss.

New memorial tablets were purchased for £10,000 in 2025 (2024: nil), due to the previous tablets reaching capacity. This is a one-off cost, offset by inscription fees received.

All other operating expenses were broadly in-line with prior year.

Our requested Parish Share in 2025 amounted to over £95,000 which, thanks again to legacy monies, was paid in full.

The surplus in the year across Unrestricted funds (general and designated) was £33,000 (2024: £53,000), leading to an Unrestricted funds balance of £177,000 (2024: £144,000).

Overall, a surplus of income over expenditure was reported of £18,500 (2024: £54,000). Without the residual legacy of £33,000, the deficit would have been £14,000. In 2024, the legacy received also resulted in a surplus. As these are one off items, we would otherwise be operating at a loss which is not sustainable, and as such, we must look at obtaining additional income.

### **Reserves policy:**

It is the policy of the PCC to have available in Unrestricted funds at any one-time, sufficient cash to be able to meet its working capital requirements. The Undesignated General Fund now stands at £148,000 which is adequate for the PCC's immediate working capital requirement as they stand.

## Statement of Trustees Responsibilities

The members of the PCC, who are the Trustees of the charity for the purposes of charity law, are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law, regulations and accounting standards.

Law applicable to charities in England and Wales requires the members of the PCC to prepare financial statements for each financial year which give a true and fair view of the PCC's financial activities during the year and of its financial position at the end of the year. In preparing these financial statements, the members of the PCC are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the PCC will not continue in operation.

The members of the PCC are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the PCC and enable them to ensure that the financial statements comply with the applicable law. They are also responsible for safeguarding the assets of the PCC and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Parochial Church Council on 6 May 2026



**Revd Dr Kuhan Satkunanayagam**  
**Rector**



Parochial Church Council of St. Mary's, Long Ditton

**Statement of Financial Activities**  
for the year ended 31 December 2025

		Unrestricted General Funds	Unrestricted Designated Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
	Note	£	£	£	£	£	£
<b>Income and Endowments</b>							
Voluntary income	2	153,666	-	5,101	-	<b>158,767</b>	264,314
Activities for generating funds	2	18,585	-	1,350	-	<b>19,935</b>	16,030
Church activities	2	32,844	-	-	-	<b>32,844</b>	23,681
Income from investments	2	8	-	279	-	<b>287</b>	988
Insurance claims		-	-	-	-	-	436
<b>Total Income</b>		<b>205,103</b>	<b>-</b>	<b>6,730</b>	<b>-</b>	<b>211,833</b>	<b>305,449</b>
<b>Expenditure</b>							
Raising funds		(1,466)	-	-	-	<b>(1,466)</b>	(1,610)
Church activities	3	(168,813)	(1,700)	(12,937)	(8,000)	<b>(191,450)</b>	(250,493)
<b>Total Expenditure</b>		<b>(170,279)</b>	<b>(1,700)</b>	<b>(12,937)</b>	<b>(8,000)</b>	<b>(192,916)</b>	<b>(252,103)</b>
<b>Net incoming/(outgoing) resources</b>		<b>34,824</b>	<b>(1,700)</b>	<b>(6,207)</b>	<b>(8,000)</b>	<b>18,917</b>	53,346
Net gains on investments		-	-	(402)	-	(402)	225
Transfers between funds		-	-	-	-	-	-
<b>Net Movement in Funds</b>		<b>34,824</b>	<b>(1,700)</b>	<b>(6,609)</b>	<b>(8,000)</b>	<b>18,515</b>	53,571
Total Funds brought forward		113,538	29,969	23,189	263,885	<b>430,581</b>	377,010
<b>Total Funds carried forward</b>		<b>148,362</b>	<b>28,269</b>	<b>16,580</b>	<b>255,885</b>	<b>449,096</b>	<b>430,581</b>

The notes on pages 10 to 18 form part of these Financial Statements.  
The comparative figures for prior year are set out in note 11.

Parochial Church Council of St. Mary's, Long Ditton

Balance sheet at 31 December 2025

	Note	Unrestricted General Funds £	Unrestricted Designated Funds	Restricted Funds £	Endowment Funds £	Total 2025 £	Total 2024 £
<b>Fixed Assets</b>							
Tangible assets	6(a)	-	-	-	255,885	<b>255,885</b>	263,885
Investments	6(b)	-	-	9,656	-	<b>9,656</b>	10,058
		-	-	9,656	255,885	<b>265,541</b>	273,943
<b>Current Assets</b>							
Debtors and prepayments	7	21,381	-	-	-	<b>21,381</b>	21,479
Cash at bank and in hand		162,123	28,269	6,924	-	<b>197,316</b>	167,324
		183,504	28,269	6,924	-	<b>218,697</b>	188,803
<b>Liabilities</b>							
Creditors: amounts falling due within one year	8	(35,142)	-	-	-	<b>(35,142)</b>	(32,165)
<b>Net current assets</b>		148,362	28,269	6,924	-	<b>183,555</b>	156,638
<b>Net Assets</b>		<b>148,362</b>	<b>28,269</b>	<b>16,580</b>	<b>255,885</b>	<b>449,096</b>	430,581
<b>Parish Funds:</b>							
General	10	148,362	-	-	-	<b>148,362</b>	113,538
Designated		-	28,269	-	-	<b>28,269</b>	29,969
<b>Total unrestricted</b>		148,362	28,269	-	-	<b>176,631</b>	143,507
<b>Restricted</b>		-	-	16,580	-	<b>16,580</b>	23,189
<b>Endowment</b>		-	-	-	255,885	<b>255,885</b>	263,885
<b>Net Assets</b>		<b>148,362</b>	<b>28,269</b>	<b>16,580</b>	<b>255,885</b>	<b>449,096</b>	430,581

The notes on pages 10 to 18 form part of these Financial Statements.

The comparative figures for prior year are set out in Note 12.

Approved by the Parochial Church Council on 6 May 2026 and signed on its behalf by:



Revd Dr Kuhan Satkunanayagam  
Rector



Sarah Carvalho  
Treasurer

**Parochial Church Council of St. Mary's, Long Ditton**

**Notes to the Financial Statements for the year**

**ended 31 December 2025**

**1. Accounting policies**

**(1) Basis of preparation**

The financial statements have been prepared on an accruals basis and in accordance with the 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) (as updated), the Church Accounting Regulations 2006 and the Charities Act 2011.

The PCC continues to adopt the going concern basis in preparing its financial statements, given adequate resources to continue in operational existence.

**(2) Incoming Resources**

Recognition of income and endowments falls to be included in the Statement of Financial Activities (SOFA) when:

- The PCC becomes legally entitled to the use of the resources;
- The inflow of the economic benefit becomes probable; and
- The monetary value can be measured with sufficient reliability.

Grants and donations are included in the SOFA when any pre-conditions preventing their use by the PCC have been met. For collections and planned giving this is when the funds are received.

Gift aid and other tax claims are included in the SOFA at the same time as the cash donations to which they relate.

Grants and legacies to the PCC are accounted for when the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

Statutory Parochial fees are receivable on weddings, funerals and other events, and that part of the fees due to the PCC are included in these accounts. The PCC also collects and pay over fees due to the Diocese of Guildford.

Dividends are accounted for when received. The impact of account upon receipt rather than ex-date is not considered material.

Investment gains and losses include any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

**(3) Expenditure and Liabilities**

**Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation and settlement is probable and quantifiable.

**Parochial Church Council of St. Mary's, Long Ditton**

Notes to the Financial Statements for the year  
ended 31 December 2025 *continued*

**(4) Assets**

**Consecrated and benefice property**

In so far as consecrated and benefice property of any kind is excluded from the statutory definition of "charity" by Section 10(2) (a) and (c) of the Charities Act 2011, such assets are not capitalised in the financial statements.

**Moveable church furnishings**

These are either expensed as incurred if the cost thereof is less than £2,500; if the initial cost exceeds the sum, they are capitalised and depreciated over their useful economic life. In any event, such items are normally included in the inventory of the Church.

**Tangible fixed assets for use by the Church**

These are capitalised at cost if they have an economic life of more than one year and cost at least £2,000. Depreciation is calculated so as to write off the capitalised cost of fixed assets less their currently anticipated residual value over their estimated useful lives, as follows:

- Land: not depreciated;
- Buildings: 50 years;
- Fixtures and fittings: 20 years;
- Plant and machinery: 3 years.

**Investments**

Investments quoted on a recognised stock exchange, or whose value derives from them, are valued at mid-market value at the year end.

**(5) Funds**

**Unrestricted Funds**

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application to the general purposes of the PCC. Within this, funds may be designated by the PCC for a particular purpose albeit remaining unrestricted.

**Restricted Funds**

These funds are income funds that must be expended on restricted purposes; details of the funds held and the restricted purposes for which they were given are shown in the notes to these financial statements.

**Endowment Funds**

These are restricted funds that must be retained as trust capital either permanently or subject to a discretionary power to spend the capital as income, and where the use of any income or other benefit derived from the capital may be restricted or unrestricted. Details of the respective restrictions are shown in the notes to these financial statements.

**Parochial Church Council of St. Mary's, Long Ditton**

Notes to the Financial Statements for the year  
ended 31 December 2025 *continued*

**2. Incoming resources**

	Unrestricted General Funds £	Unrestricted Designated Funds £	Restricted Funds £	Endowment Funds £	Total 2025 £	Total 2024 £
<b>Voluntary Income</b>						
Planned giving	81,674	-	-	-	<b>81,674</b>	79,049
Collections	9,261	-	-	-	<b>9,261</b>	12,564
Donations	6,815	-	-	-	<b>6,815</b>	7,340
Tax recoverable	21,702	-	-	-	<b>21,702</b>	20,589
Legacies	33,333	-	-	-	<b>33,333</b>	113,333
Grants	881	-	5,101	-	<b>5,982</b>	31,439
	153,666	-	5,101	-	<b>158,767</b>	264,314
<b>Activities for generating funds</b>						
Parish magazine advertising	4,325	-	-	-	<b>4,325</b>	3,565
Other funds raised	9,994	-	1,350	-	<b>11,344</b>	7,252
Quiz, Concerts and Lunches	4,266	-	-	-	<b>4,266</b>	5,213
	18,585	-	1,350	-	<b>19,935</b>	16,030
<b>Income from Church activities</b>						
Wedding fees	2,130	-	-	-	<b>2,130</b>	717
Funeral fees	9,950	-	-	-	<b>9,950</b>	2,138
Garden of Rest memorials	2,732	-	-	-	<b>2,732</b>	4,301
Church hall lettings	18,032	-	-	-	<b>18,032</b>	16,525
	32,844	-	-	-	<b>32,844</b>	23,681
<b>Income from investments</b>						
Dividends and interest	8	-	279	-	<b>287</b>	988
	8	-	279	-	<b>287</b>	988
<b>Insurance claims</b>	-	-	-	-	-	436
<b>Total incoming resources</b>	205,103	-	6,730	-	<b>211,833</b>	305,449

**Parochial Church Council of St. Mary's, Long Ditton**

Notes to the Financial Statements for the year  
ended 31 December 2025 *continued*

**3. Resources expended**

	Note	Unrestricted General Funds £	Unrestricted Designated Funds £	Restricted Funds £	Endowment Funds £	Total 2025 £	Total 2024 £
<b>Diocesan parish share</b>							
Diocesan parish share		95,437	-	-	-	<b>95,437</b>	134,387
<b>Grants</b>							
Parish Schools		-	-	-	-	-	-
<b>Church Activities</b>							
Printing of Parish Magazine		4,393	-	-	-	<b>4,393</b>	8,244
Memorial tablet costs		10,298	-	-	-	<b>10,298</b>	554
Parish Training and Mission		136	-	-	-	<b>136</b>	247
Organists, choir and music	4	7,683	-	-	-	<b>7,683</b>	7,579
		22,510	-	-	-	<b>22,510</b>	16,624
<b>Maintenance of Church and Churchyard</b>							
General Maintenance		5,596	1,700	633	-	<b>7,929</b>	22,919
Graveyard Maintenance		50	-	-	-	<b>50</b>	288
		5,646	1,700	633	-	<b>7,979</b>	23,207
<b>Community Hall</b>							
Hall maintenance and refurbishment		3,326	-	11,949		<b>15,275</b>	32,462
Hall running costs		2,343	-	-	-	<b>2,343</b>	1,768
Depreciation		-	-	-	8,000	<b>8,000</b>	8,000
		5,669	-	11,949	8,000	<b>25,618</b>	42,230
<b>Running costs and overheads</b>							
Locums		602	-	-	-	<b>602</b>	504
Office Salaries	4	8,424	-	-	-	<b>8,424</b>	8,424
Gas, water and electricity		12,779	-	-	-	<b>12,779</b>	13,167
Insurance		5,341	-	-	-	<b>5,341</b>	4,924
Photocopier		472	-	-	-	<b>472</b>	783
Parish telephones		777	-	-	-	<b>777</b>	911
Other overheads		11,156	-	355	-	<b>11,511</b>	5,332
		39,551	-	355	-	<b>39,906</b>	34,045
<b>Total resources expended</b>							
		168,813	1,700	12,937	8,000	<b>191,450</b>	250,493

**Parochial Church Council of St. Mary's, Long Ditton**

Notes to the Financial Statements for the year  
ended 31 December 2025 *continued*

**4. Staff costs**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Salaries (within organists, choir and music)	6,000	6,000
Salaries (within running costs and overheads)	8,424	8,424
Social Security costs	-	-
Other pension costs	-	-
	<u>14,424</u>	<u>14,424</u>

Average number of employees in the year	2	2
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No trustee (PCC member) received any remuneration or received any other employment benefits during the year or prior year. Clergy are not included in the staff costs above as they are office holders not employed by the PCC.

**5. Payments to PCC members**

During the year 4 (2024: 8) trustees received expenses to the value, in total, of £2,165 (2024: £3,760) in respect of Church and Church Hall repairs, travel and other costs incurred or funds disbursed on behalf of the PCC.

**6. Fixed assets**

**(a) Tangible - Freehold Land and Buildings**

	<b>£</b>
<b>Cost</b>	
At 1 January 2025	399,885
Additions	-
At 31 December 2025	<u>399,885</u>
<b>Depreciation</b>	
At 1 January 2025	136,000
Charge for the year	8,000
At 31 December 2025	<u>144,000</u>
<b>Net Book Value</b>	
At 31 December 2025	<u>255,885</u>
At 31 December 2024	<u>263,885</u>

The tangible fixed assets comprise the Community Hall situated alongside the Church. This comprises the entirety of the Jubilee Project Fund/D&K Memorial Fund.

**Parochial Church Council of St. Mary's, Long Ditton**

Notes to the Financial Statements for the year  
ended 31 December 2025 *continued*

**6 Fixed assets (continued)**

**(b) Investments**

	£
Market value at 1 January 2025	10,058
Net gain/(devaluation)	(402)
	<hr/>
Market value at 31 December 2025	9,656

The investments of the PCC are held in the CCLA Church of England Investment Fund, and are attributed to the Graveyard Maintenance Fund

**7. Debtors and prepayments**

	2025	2024
	£	£
	-	
Tax recoverable re 2025	<u>21,381</u>	<u>21,479</u>
Income tax recoverable	21,381	21,479
Other debtors	-	-
Prepayments	-	-
	<hr/>	<hr/>
	21,381	21,479

**8. Creditors – amounts falling due within one year**

	2025	2024
	£	£
Accruals for utilities	938	2,035
Parish Share	27,923	26,872
Other creditors and accruals	6,281	3,258
	<hr/>	<hr/>
	35,142	32,165

The requested Parish Share was £95,437, (2024: £94,387). As in 2024, the PCC was able to pay this in full. The total shortfall not accrued for in respect of prior years remains at £42,147 (2024: £42,147). The PCC has made no resolution to pay down this unaccrued shortfall in the foreseeable future, and thus that shortfall has not been recognised as a creditor.



**Parochial Church Council of St. Mary's, Long Ditton**

Notes to the Financial Statements for the year

ended 31 December 2025 *continued*

**9. Purposes of Restricted and Endowment funds**

<b>Name of fund</b>	<b>Purpose</b>
<i>(a) Restricted funds</i>	
100 Club 23	Maintenance of community hall
Babes & Tots fund	Support of Babes and Tots group
Cassocks fund	This has been merged with the Ouseley Music fund to become the Choir & Music fund
Choir & Music funds	Provision of choir robes, and choral and organ scholarships
Fabric Maintenance fund	Maintenance of church fabric
Garden of Rest fund	Maintenance and enhancement of the Garden of Rest
Graveyard Maintenance fund	Maintenance of fabric, graves and churchyard
Kitchen / Fence fund	Maintenance and repair of the kitchen/associated fence
Organ fund	Maintenance and repair of the organ
Ouseley Music Trust	This has been merged with the Cassocks fund to become the Choir & Music fund
Shed fund	Provision of a new shed
<i>(b) Endowment Funds</i>	
Jubilee Project Fund/D&K Memorial Fund	Building of new church hall

**10. Summary of Fund Movements**

	<b>Balance at 1 January 2025 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Investment Gains £</b>	<b>Transfers between Funds £</b>	<b>Balance at 31 December 2025 £</b>
<b>Unrestricted funds</b>						
General Funds	113,538	205,103	(170,279)	-	-	<b>148,362</b>
Designated	29,969	-	(1,700)	-	-	<b>28,269</b>
	<b>143,507</b>	<b>205,103</b>	<b>(171,979)</b>	<b>-</b>	<b>-</b>	<b>176,631</b>
<b>Restricted Funds</b>						
100 Club 23	-	1,350	(570)	-	-	<b>780</b>
Babes & Tots	548	-	-	-	-	<b>548</b>
Cassocks	1,053	-	-	-	(1,053)	-
Choir & Music funds	-	-	-	-	4,423	<b>4,423</b>
Fabric Maintenance	633	-	(633)	-	-	-
Garden of Rest	1,438	-	-	-	-	<b>1,438</b>
Graveyard Maintenance	6,423	279	-	(402)	-	<b>6,300</b>
Kitchen / Fence	6,778	5,101	(11,734)	-	-	<b>145</b>
Organ	2,503	-	-	-	-	<b>2,503</b>
Ouseley Music Trust	3,370	-	-	-	(3,370)	-
Shed	443	-	-	-	-	<b>443</b>
	<b>23,189</b>	<b>6,730</b>	<b>(12,937)</b>	<b>(402)</b>	<b>-</b>	<b>16,580</b>

**Parochial Church Council of St. Mary's, Long Ditton**

Notes to the Financial Statements for the year  
ended 31 December 2025 *continued*

Note 10 Summary of funds movement (*continued*)

	Balance at 1 January 2025	Income	Expenditure	Investment Gains	Transfers between Funds	Balance at 31 December 2025
	£	£	£	£	£	£
<b>Endowment Funds</b>						
Jubilee Project						
/D&K Memorial	263,885	-	(8,000)	-	-	255,885
	263,885	-	(8,000)	-	-	255,885

**11. Statement of Financial Activities for the year ended 31 December 2024**

	Note	Unrestricted General Funds	Unrestricted Designated Funds	Restricted Funds	Endowment Funds	Total 2024
		£	£	£	£	£
<b>Income and Endowments</b>						
Voluntary income	2	228,129	-	36,185	-	264,314
Activities for generating funds	2	13,653	-	2,377	-	16,030
Church activities	2	23,681	-	-	-	23,681
Income from investments	2	715	-	273	-	988
Insurance claims		436	-	-	-	436
<b>Total Income</b>		266,614	-	38,835	-	305,449
<b>Expenditure</b>						
Raising funds		(1,610)	-	-	-	(1,610)
Church activities	3	(199,244)	(13,035)	(30,214)	(8,000)	(250,493)
<b>Total Expenditure</b>		(200,854)	(13,035)	(30,214)	(8,000)	(252,103)
<b>Net incoming/(outgoing) resources</b>		65,760	(13,035)	8,621	(8,000)	53,346
Net gains on investments		-	-	225	-	225
Transfers between funds		-	-	-	-	-
<b>Net Movement in Funds</b>		65,760	(13,035)	8,846	(8,000)	53,571
<b>Total Funds brought forward</b>		47,778	43,004	14,343	271,885	377,010
<b>Total Funds carried forward</b>		113,538	29,969	23,189	263,885	430,581

**Parochial Church Council of St. Mary's, Long Ditton**

Notes to the Financial Statements for the year  
ended 31 December 2025 *continued*

**12. Balance Sheet as at 31 December 2024**

	Note	Unrestricted General Funds £	Unrestricted Designated Funds	Restricted Funds £	Endowment Funds £	Total 2024 £
<b>Fixed Assets</b>						
Tangible assets	6(a)	-	-	-	263,885	<b>263,885</b>
Investments	6(b)	-	-	10,058	-	<b>10,058</b>
		-	-	10,058	263,885	<b>273,943</b>
<b>Current Assets</b>						
Debtors and prepayments	7	21,479	-	-	-	<b>21,479</b>
Cash at bank and in hand		124,224	29,969	13,131	-	<b>167,324</b>
		145,703	29,969	13,131	-	<b>188,803</b>
<b>Liabilities</b>						
Creditors: amounts falling due within one year	8	(32,165)	-	-	-	<b>(32,165)</b>
<b>Net current assets</b>		113,538	29,969	13,131	-	<b>156,638</b>
<b>Net Assets</b>		<b>113,538</b>	<b>29,969</b>	<b>23,189</b>	<b>263,885</b>	<b>430,581</b>
<b>Parish Funds:</b>						
General	10	113,538	-	-	-	<b>113,538</b>
Designated		-	29,969	-	-	<b>29,969</b>
<b>Total unrestricted</b>		113,538	29,969	-	-	<b>143,507</b>
<b>Restricted</b>		-	-	23,189	-	<b>23,189</b>
<b>Endowment</b>		-	-	-	263,885	<b>263,885</b>
		<b>113,538</b>	<b>29,969</b>	<b>23,189</b>	<b>263,885</b>	<b>430,581</b>

## Independent Examiner's Report to the Trustees of Long Ditton Parochial Church Council

I report on the accounts of the church for the year ended 31st December 2025, which are set out on pages 8 to 18.

### Respective responsibilities of the Trustees and the Independent Examiner

The church's trustees are responsible for the preparation of the accounts. The church's trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 ("the 2011 Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act,
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act), and
- to state whether particular matters have come to my attention.

### Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the church and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

### Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that, in any material respect, the requirements:
  - a) to keep accounting records in accordance with section 130 of the 2011 Act; and
  - b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**Martin Perrin FCA, CHARTERED FCSI**  
39 Station Road, Thames Ditton, KT7 0PA  
7 May 2026