

# **St James's Church, Hampton Hill**

## **ANNUAL REPORT** and Financial Statements of the Parochial Church Council

(Registered charity no: 1129286)

For the year ended 31<sup>st</sup> December 2025

## Reference and Administrative information

St James's Church is situated in St James's Road in Hampton Hill. It is in the Middlesex Archdeaconry of the Diocese of London within the Church of England.

The correspondence address is:

The Church Office, St James's Road, Hampton Hill TW12 1DQ

PCC members who have served from 1 January 2025 until the date of this report are:

***Incumbent:*** Rev Preb Derek Winterburn

***Associate Priest:*** Rev Jacky Cammidge

***Churchwardens:*** Nick Bagge  
Susan Horner

***Representatives on the Deanery Synod  
(ex-officio members  
of PCC):***

Moya Meredith-Smith  
Lesley Mortimer

***Elected members:*** Linda Cargill  
Christopher Carson  
Ros Daly  
Annalea Gratton  
Jon Holloway  
Dawn Miller  
Patricia Newton  
Sarah Richardson (until May 2025)  
Sarah Selvanathan  
Laurence Sewell(until May 2025)  
David Wile  
Dennis Wilmot (from May 2025)

***Co-opted member:*** Annalea Gratton (elected from May 2025)

***PCC Secretary:*** Nick Bagge

## Reference and Administrative information

### Governance

The information on governance included here supplements that described in the trustees' report and in the statement of trustees' responsibilities. The Parochial Church Council (PCC) has formally met six times during the year. New members joined at the Annual Parochial Church Meeting (APCM) in April; at the same time those whose term of office ended, retired, which explains why the total number of meetings differs for some.

### Attendance

Attendance during the year at meetings of the governing body was as follows:

<b>PCC Member</b>	<b>Meetings attended</b>	<b>Out of a possible</b>	<b>As a percentage</b>
<b>Nick Bagge</b>	<b>6</b>	<b>7</b>	<b>85</b>
<b>Jacky Cammidge</b>	<b>0</b>	<b>7</b>	<b>0</b>
<b>Linda Cargill</b>	<b>5</b>	<b>7</b>	<b>71</b>
<b>Christopher Carson</b>	<b>3</b>	<b>7</b>	<b>42</b>
<b>Ros Daly</b>	<b>5</b>	<b>7</b>	<b>71</b>
<b>Annalea Gratton</b>	<b>3</b>	<b>7</b>	<b>42</b>
<b>Jon Holloway</b>	<b>5</b>	<b>7</b>	<b>71</b>
<b>Susan Horner</b>	<b>7</b>	<b>7</b>	<b>100</b>
<b>Moya Meredith Smith</b>	<b>5</b>	<b>7</b>	<b>71</b>
<b>Dawn Miller</b>	<b>3</b>	<b>7</b>	<b>42</b>
<b>Lesley Mortimer</b>	<b>7</b>	<b>7</b>	<b>100</b>
<b>Patricia Newton</b>	<b>4</b>	<b>7</b>	<b>57</b>
<b>Sarah Richardson</b>	<b>0</b>	<b>3</b>	<b>0</b>
<b>Sarah Selvanathan</b>	<b>7</b>	<b>7</b>	<b>100</b>
<b>Laurence Sewell</b>	<b>3</b>	<b>3</b>	<b>100</b>
<b>David Wile</b>	<b>5</b>	<b>7</b>	<b>71</b>
<b>Dennis Wilmot</b>	<b>6</b>	<b>7</b>	<b>85</b>
<b>Derek Winterburn</b>	<b>7</b>	<b>7</b>	<b>100</b>

Average number at meetings: 11; Average Attendance: 66%.

Day-to-day management is delegated to the Incumbent and Churchwardens.

### Bankers:

Santander UK, 2 Triton Square, Regents Place, London, NW1 3AN  
CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4JQ

### Independent Examiner:

Andrea Kibble FCCA, A K Accounting Solutions Limited, Ferneberga House, Alexandra Road, Farnborough, GU14 6DQ

## Structure, Governance and Management

The Parochial Church Council (PCC) is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The PCC registered as a separate charity, The Parochial Church Council of the Ecclesiastical Parish of St James Hampton Hill, with the Charity Commission on 23 April 2009, as it had a gross income in excess of £100,000. The appointment of PCC members is governed by and set out in the Church Representation Rules 2020.

In addition to the Standing Committee, there are specialist teams, each with its own designated responsibilities:

The **Standing Committee** is the only committee required by law. It has the power to transact the business of the PCC between its meetings, subject to any directions given by the PCC.

The **Finance Team** supports the treasurer, recommends a budget to the PCC, reviews the accounts prior to inspection and supports stewardship / giving campaigns.

The **Properties Team** is responsible to the PCC for the care and maintenance of all our buildings.

The **Events Team** organises fund-raising events.

The **Charity Support Team** is responsible for setting the annual programme of charitable grants, and for relating to the recipients.

**Numerous other teams work to deliver the church's mission and ministry:** the Care and Contact Team, the Eco Church Team, the Ark Play Group Team, the Messy Church Team, the Ministry Team, the Sunday Kitchen Team, the Spire Team, the Connections Café Team, the Church Cleaning Team, the Flowers Team, the Gardening Club, the Bellringing Team as well as those who welcome on Sundays, read and lead intercessions or serve.

Each year, a Health and Safety inspection is carried out by Green Tree Safety. The major risks, to which the PCC is exposed, have been reviewed and systems or procedures have been established to manage those risks.

## Statement of PCC Members' Responsibilities

Charity law requires the PCC as trustees of the church to prepare an annual report and financial statements for each financial year that gives a true and fair view of the Church's financial activities during the year and of its financial position over the year. The PCC is also required to ensure that these are subjected to an annual independent examination or audit and to present these to the Annual Parochial Church Meeting in accordance with the Church Representation Rules.

In preparing these financial statements, the PCC are required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- State whether application accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the church will continue in operation.

The PCC are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the church and enable them to ensure that the financial statements comply with the Charities Act 2011 and applicable accounting standards. They are also responsible for safeguarding the assets of the Church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## Objectives and Activities

The primary object of the PCC is the promotion of the Gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England. St James's PCC has the responsibility for co-operating with the incumbent in promoting, in the ecclesiastical parish, the whole mission of the church – pastoral, evangelistic, social, and ecumenical.

### Public Worship

On a typical Sunday we offered

8.00 Holy Communion (said)

9.30 Holy Communion, with organ and once a month choir

3.30 All Age Service (HC about termly) in school term-time

Morning prayer is said daily (Tues, Thurs, and Fri) and Holy Communion celebrated on Wednesday morning.

The church also marks the major festivals, such as Advent, Christmas, Lent, and Easter, as well as celebrating the Patronal Festival for St James, in July.

### Occasional Offices

Baptisms, Weddings, and Funerals (including Thanksgiving / Memorial services) are available for the members of the parish. As numbers permit, pre-baptism and wedding preparation groups are offered. As well as post-funeral support, all bereaved families are invited to *In Loving Memory*, an annual All Souls' remembrance service.

## **Objectives and Activities - continued**

### **Local Links**

The church hosts numerous school services at Christmas and welcomes schools and uniformed organisations for visits through the year. Some of these are 'heritage'-orientated, others such as at Christmas are more religious. The vicar also takes assemblies and RE lessons at various schools. The nursery, schools and the Scouts participate in *Churches Count on Nature*.

St James's the Ark, a weekly playgroup in the church for pre-school children and those who care for them. It is free flow: children can move from one activity or game to another as they choose. Refreshments are provided for children and adults. There is a small charge that covers the costs of the group.

On Tuesday morning the church is open for the Connections Café – a drop in and chat opportunity for anyone who would value good company.

A team of visitors takes a monthly service at Laurel Dene residential home.

### **Teaching and Nurture**

Supplementing sermons on Sunday the church offers courses / small groups through the year. Additionally, the vicar provides a recorded devotional podcast, called *Time to Pray*, three times a week. Alpha courses for enquirers and/or confirmation preparation are available when there is demand.

### **Pastoral Care**

Every member of the church is encouraged to welcome newcomers and share a concern for one another. A team oversees pastoral care, in the sense that it monitors attendance, and people who are ill. The members are also ready to call or visit as appropriate. The team includes clergy and lay people. Visitors are available to take communion to those who are housebound.

### **Social Life**

There are several ways that the church's social life is built up and community strengthened. Refreshments after the 9.30 and 3.30 services are important in helping new people feel welcome and enabling members to talk to one another. Other social occasions during the year included St James's Day, Harvest Lunch, a quiz night, and mince pies and mulled wine after the Carol Service.

### **Eco church**

The churchyard is actively maintained, in partnership with the Local Authority, to provide a peaceful and beautiful area for the local community, and sensitive to the needs of a diverse wildlife. St James's has a proven track record of environmental care and awareness of justice issues. A team monitors and develops our care for creation, within A Rocha's Eco Church scheme.

### **Outreach and Publicity**

Our biggest outreach is the *Spire* magazine, published nine times a year. This is available without charge to visitors to the church or by house delivery – or by email. There are copies also available at some High Street shops.

We host an attractive and resource-full website which is constantly updated. There is a weekly email for subscribers. The church also engages with the main social media channels as well as Nextdoor.com.

The church members deliver to the homes in the parish an information booklet *You're Invited* which blends church notices and details of groups that use the hall and church. A fuller 'What's On' is also delivered that contains the programme for many months ahead, and details of all the other events /organisations that use the building.

## **Objectives and Activities - continued**

### **Charities Support**

St James's has a strong tradition of supporting other agencies in relieving need and Christian mission. There is a long-standing relationship with Milo Hospital, in Tanzania. We have a link parish in Mozambique, through the Diocesan partnership (ALMA). There is an annual programme of fundraising projects, e.g. Lent Appeal, Christian Aid Week, Harvest Appeal and Christingle

St James's continues to be a member of **Churches Together Around Hampton**.

## **Achievements and Performance**

**Parochial Church Council Activities** The full PCC met eight times during the year, with an average level of attendance of 66%. Committees met between meetings and reports of their deliberations were received by the PCC and discussed when necessary.

### **Membership**

There are currently 108 names on the Electoral Roll. Of these 69 were residents in the parish and 39 were non-residents.

### **Properties**

The large copper beech is subject to fungal attack but has been pull-tested by the council. The team has been working with the family of Rev Rupert Brunt to refurbish the Garden of Rest. To date a new bench and paving had been introduced and a new dedication stone has been designed. A large bough fell from the veteran oak in the year – although there was some damage to a neighbouring property, no one was hurt.

After roof work had been completed the NW garden had been damaged – the grass was reseeded, and the bench repaired. A further bench was installed to replace one that had broken, by the hall doors, in memory of Rita Malyon. New 'spikes' were fitted to the S porch to deter pigeons.

There is some concern about at least two of the hoppers / downpipes on the S facing wall of the church. A contractor made some repairs but did not provide a complete solution.

The last pieces of the church refurbishment were completed: ceiling repairs and paintwork in the chancel. After repairs the church was granted an electrical safety certificate.

A leak over the S aisle was temporarily solved by the application of resin.

### **Public Worship**

Sunday worship has been provided throughout the year. Together, the 'family orientated' service, which began in May 2017, attracts a small but regular group of families. The 8.00 and 9.30 services have continued. Our Choir Director and Organist maintained music as an important part of our 9.30 services.

Choir numbers have remained high, and in addition to its involvement in the 9.30 service once a month, it has supported Compline in Advent and Lent. The Carol Service is a major feature of the year and attendance this year was as high as the previous 'bumper' year.

Messy Church ran for a continuous period of 12 months. There is an overlap in attendance with the Together 3.30 services, but some families only come to Messy Church. The service is supported by many volunteers.

## **Achievements and Performance - continued**

Morning prayer has been said daily (Tues, Thurs, and Fri) and Holy Communion celebrated on Wednesday throughout the year.

Rev Sandy Christie preached at the St James's Day service – and then it poured with rain, so the popular summer lunch was held in the church.

We said goodbye to our ordinand Joy Beauchamp in June, when she began at her title parish, Ss Mary with Alban, Teddington. Rev Canon Julian Reindorp died in the summer, and his ministry is greatly missed– on Sundays and midweek. Rev Jacky Cammidge has had mobility problems for the second half of the year. Rev Canon Tim Marwood assists greatly, most of all by taking many 8.00 services. Lesley Mortimer also preaches.

Derek Winterburn was made a prebendary of St Paul's Cathedral in February.

### **Local Links**

We have good connections with local schools, especially Hampton Hill Juniors, LEH Juniors, and Hampton Hill Nursery – all of whom came into the church for their Christmas celebrations. The vicar took assemblies regularly at Hampton Hill Juniors and LEH Juniors.

A team took services for the residents at Laurel Dene Residential Care Home.

### **Teaching and nurture**

On Wednesday evenings in Lent the evening group followed the Diocesan Lent Course on Climate Justice. The daytime group focussed on *Turning Points in Scripture*. Through the summer and autumn, the evening group worked through Paula Gooder's book on Heaven, and the afternoon group explored *Hard Questions*. In the autumn the evening group gained from Pete Greig's course on *Lectio Divina*, and the afternoon group studied Advent themes.

In the summer there was a sermon series studying the Nicene Creed, which was 1700 years old. In the autumn giving and generosity was considered for three Sundays.

Time to Pray has read through 1 and 2 Corinthians, as well as some Sunday lectionary readings.

### **Pastoral Care**

The *Care and Contact* group continued to meet and watch over the congregation. Home Communion provided for several members who cannot come to church.

### **Children and Young People**

The Ark playgroup was held weekly in term time through the year. It has been extremely well attended by children, parents, grandparents and childminders. The benches are moved in the nave to create more space, and the group provides a wide range of activities for the families who visit. A small charge is made to cover costs, at the end of the year the profits were split between the church and Baby Basics Sunbury, a charity that works with midwives to provide vital items to vulnerable groups such as teenage mums, families in poverty and refugees.

Our older children were introduced to the youth group at Holy Trinity, Twickenham Green. We are experimenting with different activities for them in the Messy Church weeks.

Cubs and Scouts attended for Mothering Sunday, Harvest, Remembrance and Christingle. However, the group has now taken the decision only to have 'parades' for Remembrance.



## **Achievements and Performance - continued**

### **Socials**

Key events beyond Sunday refreshments this year: Lenten Lunch, St James's Day, the Harvest Lunch, and an autumn charity quiz evening.

We have also hosted several fundraising social events: charity bridge tournament, The 48 – an illustrated talk, two Ceilidhs, and entertainments from Carmen Co and Charlie Dore. We have become increasingly confident in running polished events in the refurbished church that draw in a much wider group of people

**Connections Café :** This is an activity-based group for people available in the midweek daytime; it ran weekly through the year, with those attending a mix of church and non-church members.

The social group aimed at men, **The Good Guys**, met monthly for a meal in local restaurants.

**Country walks and pub lunches** were arranged throughout the year and attracted a dozen or so walkers.

### **Eco church**

A team of volunteers continues to improve the attractiveness of the churchyard and at the same time working for its greater diversity. Several roses have been planted by bereaved families in memory of their loved ones.

The Eco Church criteria were revised in early 2025. The team are working through the implications as we aim for a gold award.

St James's won a £3,000 grant from the Church of England that paid for most of the cost to upgrade all the remaining light fittings in the church and the hall to LED bulbs.

### **Outreach**

The St James's Festival Weekend included an open church Saturday. There were tower and church tours. Visitors to the tower were challenged to find the visible landmarks, another innovation was to display artwork from the nursery's children and to run with them a craft stall.

### **Spire / You're Invited / Website**

Production has been constant through the year. Issues are circulated by email and there is a print run of 450 each month. These were delivered free to 280 homes and were available from many High Street shops and the church. One testimony to its popularity was the increasing number of copies that were taken from the Post Office, another would be the positive response to the financial appeal.

The church members delivered the quarterly booklets, *You're Invited*, to homes in the parish.

The website and social media offered further means of contact with the public.

## **Achievements and Performance - continued**

### **Charities Support Team**

Last year's fundraising for charity is a success story worth celebrating. With your help we raised £11,336. That represents a 30% increase on 2024.

The PCC gave £1,500 to Welcare and Bishop Wand School. The Lent Appeal raised £3,950 for the Diocese of London's Climate Justice project. The Harvest appeal raised £2,000 for The Upper Room, as well as gifts of food and other goods. The November Quiz raised £1,578, split equally between the London Churches' Refugee Fund and our link parish in Mecuburi in Mozambique. Christian Aid Week, both within the church and direct fundraising, raised £2,344, whilst The Children's Society raised £1,168, 47% up on 2024.

### **Churches Together Around Hampton:**

The ministers continue to meet regularly. There was a 'Songs of Praise' held in January at St James's.

The usual Remembrance Sunday services were held at the war memorials in Hampton, and Hampton Hill.

The World Day of Prayer was held at Hampton Hill United Reformed Church with material written by Christians from the Cook Islands.

## Financial Review

The financial outcome of the year was a deficit of £26,168, an improvement on last year's deficit of £162,840. This deficit increased by a further £4,424, made up of:

- £211 in realised gains from investment sales
- £4,635 in unrealised losses on investments still held at year-end

### Income

Our main source of income continues to be donations from the congregation:

- Regular giving (standing orders, envelopes, Parish Giving Scheme): £82,871 (2024: £81,875)
- Gift Aid reclaimed: £26,706 (2024: £24,359)
- Donations and appeals: £18,395 (2024: £11,922)

Income from facilities

- Church Hall hire generated a gross income of £40,057 in the year (2024: £43,604)
- Church hire income was £7,127 (2024: £7,835)

Investment income for the year was less than the previous year at £4,001 (2024: £8,008).

Overall, total income was £213,789, compared with £244,719 last year, which included Grants received during 2024.

### Expenditure

The largest cost remains our contribution to the Common Fund, which rose to £73,500 (2024: £70,655).

The Charities Support Team were able to make charitable grants and donations of £11,366 during the year (2024: £12,104).

Last year's major building projects cost £194,251. With most of that work now complete, this year's project costs were significantly lower at £12,244.

Other key costs:

- Church and churchyard maintenance: £16,725 (2024: £6,447); this included new lighting and sound equipment, gutter repairs, and routine tree and boiler servicing.
- Hall expenses: £26,189 (2024: £28,410); this includes £6,800 of hall depreciation (2% per year over 50 years).
- Church Magazines costs were £5,234 (2024: £4,923)

Total expenditure for the year was £239,957, compared with £407,559 last year, which included costs relating to major building works.

### Overall Position

After accounting for all income, expenditure, and investment movements, the net value of the PCC at year-end was £454,688, down from £485,280 in 2024.

## Investment Policy

It is the policy of St James's PCC to agree the following investment objectives:

- The Charity's first objective is to ensure that funds are available for the benefit of St James to cover any expenditure deemed appropriate by the PCC.
- Our target is to produce total returns net of management charges of CPI plus 3% per annum, on average over the economic cycle.
- It has been agreed by the trustees (the PCC) that the investments are actively managed.

Our approach to investment

- Investments (both equity funds and cash deposits) will be held and managed by an appointed investment manager (currently the CCLA).
- Authorised signatures to the CCLA accounts are: The Vicar, the Chair and Treasurer (Finance team) and one of the serving Churchwardens. These signatures should be kept up to date.
- When directed by the PCC or advised to them by the Finance team, investments will be realised in an amount approved by the PCC by completing a sale form as required by the investment manager. This currently requires two authorised signatures.

## Reserves Policy

It is the policy of St James's PCC to hold in reserves the equivalent of six months general running costs including salaries (which equates to approximately £90,000 - based on the annual budget) and a building reserve of £25,000 for likely building works arising from quinquennial inspections. These monies will be held in our investment account with CCLA. This policy will be reviewed annually

## Reserves Replenishment Protocol

If any portion of the reserves is drawn upon, the Finance Committee shall evaluate the impact and issue a recommendation to restore the reserves. Replenishment will be contingent upon the availability of resources, which may include targeted fundraising initiatives or other designated funding streams. The policy was reviewed and agreed by the PCC in September 2025 and will continue to be reviewed annually.

## Key Plans for Future Period

- To continue with the present provision of Sunday (and weekday) worship and see growth in the morning and afternoon services.
- To consolidate last year's programme of ticketed events to raise money and connect with the wider community.
- By careful financial management, renegotiating the contract with the nursery for the hall, and stewardship support, to make progress towards breaking even at the end of the year AND increasing our common fund offer for 2027.
- To work towards applying for a Gold Eco Church Award this year, or next year.
- To support the ARK and Connections Cafe - outreach to the local community.

On behalf of the Parochial Church Council:



Derek Winterburn  
(Chair)



Sarah Selvanathan  
(Treasurer)

**23 April 2026**

**INDEPENDENT EXAMINER'S REPORT  
TO THE MEMBERS/TRUSTEES OF THE  
PAROCHIAL CHURCH COUNCIL OF  
ST JAMES'S CHURCH, HAMPTON HILL**

I report to the Member on my examination of the accounts of the Parochial Church Council of the Parish Church of St James's Church Hampton Hill (PCC) for the year ended 31 December 2025 set out on pages 13 to 24. This report on the accounts of the PCC for the year ended 31 December 2025 is in respect of an examination carried out under the Church Accounting Regulations 2006 (the Regulations) and the Charities Act 2011 (the 2011 Act).

**Responsibilities and basis of report**

As the members of the PCC, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011('the Act').

I report in respect of my examination of the PCC's 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 PCC as required by section 130 of the Act; or
- 2) the accounts do not accord with those accounting 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.



Andrea L Kibble FCCA  
A K Accounting Solutions Limited  
Chartered Certified Accountants  
Ferneberga House  
Alexandra Road  
Farnborough  
GU14 6DQ

**23 April 2026**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**For the year ended 31<sup>st</sup> December 2025**

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	<b>Total 2025</b>	Total 2024
		£	£	£	£	£
<b>Income and endowments</b>						
Voluntary income	2(a)	124,962	7,311	-	<b>132,273</b>	122,696
Activities for generating funds	2(b)	13,669	4,025	-	<b>17,694</b>	18,522
Church activities	2(c)	58,632	250	-	<b>58,682</b>	94,988
Income from investments	2(d)	3,972	29	-	<b>4,001</b>	8,008
Other incoming resources	2(e)	939	-	-	<b>939</b>	505
<b>Total income and endowments</b>		202,174	11,615	-	<b>213,789</b>	244,719
<b>Expenditure</b>						
Cost of generating voluntary income	3(a)	5,904	681	-	<b>6,585</b>	5,154
Church activities	3(b)	220,427	10,245	-	<b>230,672</b>	399,725
Governance costs	3(c)	2,700	-	-	<b>2,700</b>	2,680
<b>Total expenditure</b>		229,031	10,926	-	<b>239,957</b>	407,559
<b>Net (outgoing) resources</b>		(26,857)	689	-	<b>(26,168)</b>	(162,840)
<b>Transfers between funds</b>	11	2,705	(2,705)	-	-	-
		(24,152)	(2,016)	-	<b>(26,168)</b>	(162,840)
<b>Investment (losses)/gains in the year</b>	7	(4,424)	-	-	<b>(4,424)</b>	5,730
<b>Net movement in funds</b>		(28,576)	(2,016)	-	<b>(30,592)</b>	(157,110)
Balances brought forward	11	£481,702	£3,578	-	<b>£485,280</b>	£642,390
<b>Balance carried forward</b>	11	£453,126	£1,562	-	<b>£454,688</b>	£485,280

## BALANCE SHEET AS AT 31<sup>st</sup> DECEMBER 2025

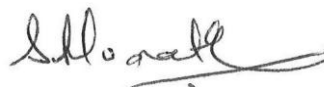
	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	<b>Total 2025</b>	Total 2024
		£	£	£	£	£
<b>Fixed assets</b>						
Tangible fixed assets	6	310,943	-	-	<b>310,943</b>	342,629
Investments	7	113,566	-	-	<b>113,566</b>	162,990
		<u>424,509</u>	<u>-</u>	<u>-</u>	<b>424,509</b>	505,619
<b>Current assets</b>						
Debtors and prepayments	8	12,150	-	-	<b>12,150</b>	26,810
Investments		7,456	-	-	<b>7,456</b>	6,142
Cash		19,933	1,562	-	<b>21,495</b>	12,871
		<u>39,539</u>	<u>1,562</u>	<u>-</u>	<b>41,101</b>	45,823
<b>Current liabilities</b>	9	<u>(10,922)</u>	<u>-</u>	<u>-</u>	<b>(10,922)</b>	(66,162)
<b>Net current assets/(liabilities)</b>		<u>28,617</u>	<u>1,562</u>	<u>-</u>	<b>30,179</b>	(20,339)
<b>Net assets</b>	10	<u>£453,126</u>	<u>£1,562</u>	<u>-</u>	<b>£454,688</b>	£485,280
<b>Parish Funds</b>	11	<u>£453,126</u>	<u>£1,562</u>	<u>-</u>	<b>£454,688</b>	£485,280

The notes on pages 15 to 24 form part of these financial statements.

Approved by the Parochial Church Council on **23 April 2026** and signed on its behalf:



Rev Derek Winterburn  
(Chair)



Sarah Selvanthan  
(Treasurer)

## ST JAMES'S CHURCH HAMPTON HILL

### Notes on Financial Statements

#### **1 ACCOUNTING POLICIES**

##### **(a) Basis of preparation**

The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations' "true and fair view" provisions, together with FRS102 (2019) as the applicable accounting standards and the 2019 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP(FRS102)).

The financial statements have been prepared under the historic cost convention except for the valuation of investments in CBF funds which are shown at mid-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 do they include groups that are informal gatherings of church members.

The PCC have formed a judgement, at the time of approving the financial statements, that there is a reasonable expectation that the Parochial Church Council has adequate resources to continue in operational existence for the foreseeable future. For this reason, the PCC continue to adopt the going concern basis in preparing the financial statements.

##### **(b) Income and Endowments**

Offerings and collections are recognised when received by or on behalf of the PCC. Planned giving receivable under Gift Aid is recognised only when received. Tax recoverable on Gift Aid donations is recognised when the donation is recognised.

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 pays over fees due to the Diocese of London.

Rental income from the letting of church premises is recognised on an accrual's basis.

Dividends are accounted for when received. Interest entitlements are accounted for as they accrue or, were not material, upon receipt.

Funds raised at fête, garden party and similar events are accounted for gross. Sales of books and magazines are accounted for gross.

Investment gains and losses - This includes 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.



## ST JAMES'S CHURCH HAMPTON HILL

### Notes on Financial Statements

#### **1 ACCOUNTING POLICIES - Continued**

##### **(c) Expenditure**

Activities directly relating to the church are expensed as incurred.

Grants and donations are accounted for when paid over or when awarded if that award creates a binding obligation on the PCC.

The Diocesan Common Fund Obligation is accounted for when payable.

Items such as books and cards, purchased for resale, are written off when acquired.

##### **(d) Tangible fixed Assets**

###### Consecrated property and moveable church furnishings

Consecrated and beneficed property of any kind is excluded from the accounts by S.10(2)(a) of the Charities Act 2011. Movable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty for their disposal are accounted for as inalienable property unless consecrated. They are listed in the Church's inventory, which can be inspected (at any reasonable time). For inalienable property acquired prior to 2000 there is insufficient cost information available, and therefore such assets are not valued in the financial statements. Items acquired since 1 January 2000 have been capitalised and depreciated in the financial statements over their currently anticipated useful life on a straight-line basis. All expenditure incurred during the year on consecrated or beneficed buildings, individual items under £2,000 or on the repair of movable church furnishings acquired before 1 January 2000 is written off.

###### Other fixtures, fittings and office equipment

Equipment used within the Church premises is depreciated on a straight-line basis over its expected useful life. Individual items of equipment used within the church with a purchase price of less than £2,000 are written off when acquired.

###### Church Hall

Up to December 2015 no depreciation was provided for in relation to the Church Hall which was built in 1993 and had been deemed to have a remaining useful life exceeding 50 years. The hall is kept in a good state of repair. In 2016, the estimated remaining life of the Church Hall had been assessed as 50 years and depreciation commenced accordingly.

##### **(e) Investments**

Investments are valued at mid-market value at 31<sup>st</sup> December 2025.

##### **(f) Current Assets**

Amounts owing to the PCC at 31 December 2025 in respect of fees, rents or other income are shown as debtors less provisions for amounts that may prove uncollectable.

Current asset investments include cash held on deposit with the Central Board of Finance of the Church of England or at a bank or a building society.

## ST JAMES'S CHURCH HAMPTON HILL

### Notes on Financial Statements

#### **1 ACCOUNTING POLICIES - Continued**

##### **(g) Funds**

**Restricted funds** are those funds that must be spent on restricted purposes and details of the funds held and restrictions are provided in note 11.

**General funds** represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

##### **(h) Pensions and other post-retirement obligations**

The Church operates a defined benefit pension scheme for employees. The assets of the scheme are held separately from those of the Church. Pension costs charges in the Statement of Financial Activities represent the pension contributions payable by the Church during the year.

# ST JAMES'S CHURCH HAMPTON HILL

## Notes on Financial Statements

### 2. INCOME AND ENDOWMENTS

	Unrestricted Fund	Restricted Fund	Endowment Fund	<b>Total 2025</b>	2024
	£	£	£	£	£
<b><u>2(a) Voluntary income</u></b>					
Planned Giving	82,871	-	-	<b>82,871</b>	81,875
Tax recoverable	25,235	1,471	-	<b>26,706</b>	24,359
Collections	4,301	-	-	<b>4,301</b>	4,540
Donations and appeals	12,555	5,840	-	<b>18,395</b>	11,922
Legacies	-	-	-	<b>-</b>	-
	124,962	7,311	-	<b>132,273</b>	122,696
<b><u>2(b) Activities for generating funds</u></b>					
Ark Income	2,136	-	-	2,136	1,958
Parish Breakfast Income	1,023	-	-	1,023	1,078
Fund raising events - Church	10,510	-	-	10,510	10,938
Fund raising events - Charity	-	4,025	-	4,025	4,548
	13,669	4,025	-	<b>17,694</b>	18,522
<b><u>2(c) Church activities</u></b>					
Fees	4,975	-	-	<b>4,975</b>	3,322
Grants received	6,473	250	-	<b>6,723</b>	40,227
Church hire	7,127	-	-	<b>7,127</b>	7,835
Hall lettings	40,057	-	-	<b>40,057</b>	43,604
	58,632	250	-	<b>58,682</b>	94,988
<b><u>2(d) Income from investments</u></b>					
Interest on deposits	377	29	-	<b>406</b>	1,489
Dividends	3,595	-	-	<b>3,595</b>	6,519
	3,972	29	-	<b>4,001</b>	8,008
<b><u>2(e) Other incoming resources</u></b>					
Other Income	939	-	-	<b>939</b>	505
	939	-	-	<b>939</b>	505
<b>TOTAL INCOME</b>	202,174	11,615	-	<b>£213,789</b>	£244,719

# ST JAMES'S CHURCH HAMPTON HILL

## Notes on Financial Statements

### 3. EXPENDITURE

	Unrestricted Fund	Restricted Fund	Endowment Fund	<b>Total 2025</b>	2024
	£	£	£	£	£
<b>3(a) Cost of raising funds</b>					
ARK playgroup expenses	984	-	-	<b>984</b>	282
Fundraising event	4,594	681	-	<b>5,275</b>	4,405
Parish Breakfast expenses	326	-	-	<b>326</b>	467
	<hr/> 5,904	<hr/> 681	<hr/> -	<hr/> <b>6,585</b>	<hr/> 5,154
<b>3(b) Church activities</b>					
Charitable Grants	1,250	10,116	-	<b>11,366</b>	12,104
Diocesan and other Quota	73,500	-	-	<b>73,500</b>	70,655
Other ministry costs	665	-	-	<b>665</b>	611
Upkeep of Services	1,459	-	-	<b>1,459</b>	1,225
Church running expenses	14,259	-	-	<b>14,259</b>	20,526
Major building projects	12,244	-	-	<b>12,244</b>	194,251
Depreciation of church equipment	24,887	-	-	<b>24,887</b>	16,853
Education and Sunday School	101	-	-	<b>101</b>	278
Magazine and bookstall	5,234	-	-	<b>5,234</b>	4,923
Church/churchyard maintenance	16,725	-	-	<b>16,725</b>	6,447
Vicarage maintenance	413	-	-	<b>413</b>	686
Church Hall running costs	26,189	-	-	<b>26,189</b>	28,410
Salaries, pensions, NI	34,176	-	-	<b>34,176</b>	33,858
Administration costs	6,935	87	-	<b>7,022</b>	6,710
Website maintenance	414	-	-	<b>414</b>	375
Miscellaneous expenses	1,976	42	-	<b>2,018</b>	1,813
	<hr/> 220,427	<hr/> 10,245	<hr/> -	<hr/> <b>230,672</b>	<hr/> 399,725
<b>3(c) Governance costs</b>					
Accountancy/examination	2,700	-	-	<b>2,700</b>	2,680
Other professional fees	-	-	-	<b>-</b>	-
	<hr/> 2,700	<hr/> -	<hr/> -	<hr/> <b>2,700</b>	<hr/> 2,680
<b>TOTAL EXPENDITURE</b>	<hr/> 229,031	<hr/> 10,926	<hr/> -	<hr/> <b>£239,957</b>	<hr/> £407,559

# ST JAMES'S CHURCH HAMPTON HILL

## Notes on Financial Statements

### 4 STAFF COSTS

	<b>Total 2025 £</b>	Total 2024 £
Wages, salaries, and other staff costs are made up as follows:		
Parish Administrator (PCC member)	<b>26,172</b>	25,656
Organist & deputies	<b>7,392</b>	7,620
Pension contributions (PCC member)	<b>612</b>	582
	<b>£34,176</b>	£33,858

No employee received emoluments of more than £60,000 during the year.

Clergy are not included in the staff costs shown above as they are office holders not employed by the PCC.

Contributions to the pension scheme for the year totalled £612 (2024: £582) The Church has a defined contribution pension scheme, which all employees are entitled to join. The Church contributes 3% and the employees contributed 5% and employees may make further additional voluntary contributions.

### 5 PAYMENTS TO PCC MEMBERS

Five trustees (2024: Eight) received expenses to the value, in total, of £4,462 (2024: £6,240) in respect of church repairs, travel and other costs incurred on behalf of the Charity.

### 6 TANGIBLE FIXED ASSETS

Freehold buildings and Equipment

		Freehold Land and Buildings £	Church Equipment £	Total £
Actual Cost	At 1 <sup>st</sup> Jan 2025	340,000	149,184	489,184
	Additions	-	-	-
	Disposals	-	-	-
	At 31 <sup>st</sup> Dec 2025	£340,000	£149,184	£489,184
Depreciation	At 1 <sup>st</sup> Jan 2025	61,200	85,355	146,555
	Charge for the year	6,800	24,886	31,685
	Released on disposal	-	-	-
	At 31 <sup>st</sup> Dec 2025	£68,000	£110,241	£178,241
Net Book Value	At 1 <sup>st</sup> Jan 2025	£272,000	£38,943	£310,943
	At 31 <sup>st</sup> Dec 2025	£278,800	£63,829	£342,629

Up to December 2015 no depreciation was provided for in relation to the Church Hall as it had been deemed to have a remaining useful life exceeding 50 years. In 2016, the estimated remaining life had been assessed as 50 years and depreciation commenced accordingly over that period.

# ST JAMES'S CHURCH HAMPTON HILL

## Notes on Financial Statements

### 7 INVESTMENTS

	<b>Total 2025 £</b>	<b>Total 2024 £</b>
Gross book value at 1 <sup>st</sup> January 2025	<b>162,990</b>	247,260
Purchases during the year	-	-
Realised gains during the year on original cost	<b>211</b>	2,083
Unrealised gains (losses) adjusted for sales in the year	<b>(4,635)</b>	3,647
Sales during the year (proceeds)	<b>(45,000)</b>	(90,000)
	<hr/>	<hr/>
Gross book value at 31 <sup>st</sup> December 2025	<b>£113,566</b>	£162,990
	<hr/>	<hr/>

At 31 December 2025 the PCC held 5,115.997 shares in CBF Investment Funds (2024: 7,048.94 shares).

### 8 DEBTORS

	<b>Total 2025 £</b>	<b>Total 2024 £</b>
Income Tax Recoverable	<b>7,649</b>	5,591
Debtors (hall and church hire)	<b>2,400</b>	1,618
Listed Places of Worship Grant Claims	<b>1,764</b>	19,464
Other debtors	<b>337</b>	137
	<hr/>	<hr/>
	<b>£12,150</b>	£26,810
	<hr/>	<hr/>

### 9 CREDITORS

	<b>Total 2025 £</b>	<b>Total 2024 £</b>
Creditors for goods and services	<b>6,326</b>	57,830
Incumbents' fees payable to the Diocese	<b>361</b>	416
Fees received in advance	<b>325</b>	325
Accrued and deferred income	<b>3,910</b>	7,591
	<hr/>	<hr/>
	<b>£10,922</b>	£66,162
	<hr/>	<hr/>

# ST JAMES'S CHURCH HAMPTON HILL

## Notes on Financial Statements

### 10 ANALYSIS OF NET ASSETS BY FUND

<b>Current Year</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tangible Fixed Assets	310,943	-	-	310,943
Investments	113,566	-	-	113,566
Current Assets	39,539	1,562	-	41,101
Current Liabilities	(10,922)	-	-	(10,922)
Fund Balance	£453,126	£1,562	-	£454,688

<b>Prior Year</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tangible Fixed Assets	342,629	-	-	342,629
Investments	162,990	-	-	162,990
Current Assets	42,245	3,578	-	45,823
Current Liabilities	(66,162)	-	-	(66,162)
Fund Balance	£481,702	£3,578	-	£485,280

# ST JAMES'S CHURCH HAMPTON HILL

## Notes on Financial Statements

### 11. FUNDS

	Opening balance	Income	Expenditure	Transfers, net gains	Closing balance
	£	£	£	£	£
<b>Unrestricted Funds</b>					
General Fund	87,902	202,174	(222,231)	(1,719)	66,126
Building Fund	25,000	-	-	-	25,000
Operational Fund	90,000	-	-	-	90,000
Property Fund	278,800	-	(6,800)	-	272,000
	481,702	202,174	(229,031)	(1,719)	453,126
<b>Restricted Funds</b>					
Donations and appeals	902	11,336	(10,676)	-	1,562
Farmers grave	2,676	29	-	(2,705)	-
Grants	-	250	(250)	-	-
	3,578	11,615	(10,926)	(2,705)	1,562
<b>TOTAL FUNDS</b>	485,280	213,789	(239,957)	(4,424)	454,688

#### **Unrestricted funds:**

These funds reflect accumulated unspent net income: these funds are held for prudence in proving a buffer to meet unusual or exception needs.

The trustees have taken the decision to create three designated funds for the following:

#### Building Fund

£25,000 was designated by the Trustees for likely building works arising from quinquennial inspections.

#### Operational Fund

To comply with the current reserves policy operational reserves, equivalent of six months general running costs including salaries, which equated to approximately £90,000 using the 2023 figures. This was reviewed in September 2025 and the same figure agreed.

#### Property Fund

This fund is the equivalent to the net book value of the Church Hall, currently £272,000. The movement each year on this fund is the annual depreciation of £6,800.

#### **Restricted funds:**

Are funds which have been given to the PCC for a specific purpose, and which are held pending disbursement in accordance with the mandate for which they were given.



## ST JAMES'S CHURCH HAMPTON HILL

### Notes on Financial Statements

#### **12 FEES COLLECTED FOR THE DIOCESAN BOARD OF FINANCE**

Statutory Parochial Fees are receivable on weddings, funerals and other events, and the parts of the fees due to the PCC are included in these accounts. The PCC also collects the part of the fees due to the Diocesan Board of Finance and pays these to the London Diocesan Fund. In 2025, the amount collected on behalf of the DBF was £2,317 (2024: £2,717).

#### **13 RELATED PARTY TRANSACTIONS**

A PCC member and her daughter have a lease agreement with the Church to rent space, at market rates, in the church hall. Rental income in the year amounted to £21,748 (2024: £21,177)

There were no other transactions with any PCC members in their capacity as trustee other than the salary payments disclosed in note 4. Reimbursements for normal out of pocket expenses incurred in the performance of various duties as Vicar, parochial services or as members of the PCC committee, are set out on note 5.

#### **14. CAPTIAL COMMITMENTS**

The Church has authorised and contracted for expenditure of £Nil. The Church has authorised but not contracted for expenditure of £Nil in its capital budget for the upcoming year