

Charity registration number 1132301 (England and Wales)

**THE PCC OF CHURCH OF THE GOOD SHEPHERD CARSHALTON
BEECHES**

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

The Parochial Church Council of the Ecclesiastical Parish Church of the Good
Shepherd, Carshalton Beeches

Annual Report and Financial Statements
of the Parochial Church Council

for the year ended 31 December 2025

INCUMBENT:

The Rev Kevin Lewis
38 Beeches Avenue
Carshalton
SM5 3LW

BANKERS:

Barclays Bank Plc
39 - 43 High Street
Sutton
SM1 1DR

The Central Board of Finance of the Church of England
CCLA Investment Management Limited
One Angel Lane
London
EC4R 3AB

INDEPENDENT EXAMINER:

Warner Wilde Limited
4 Marigold Drive
Bisley
Woking
Surrey
GU24 9SF

ALL CORRESPONDENCE TO:

Mr Chris Nutting
1 The Close
Carshalton
SM5 4PE

THE PCC OF CHURCH OF THE GOOD SHEPHERD CARSHALTON BEECHES

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**The Parochial Church Council of the Ecclesiastical Parish Church of
the Good Shepherd, Carshalton Beeches**
ANNUAL REPORT
For the year ended 31 December 2025

The Trustees present their annual report and financial statements for the year ended 31 December 2025. The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2019.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Parochial Church Council (PCC) is a corporate body (governed by PCC Powers Measure 1956, Church Representation Rules 2017) and is a registered charity, number 1132301.

Members of the PCC are either ex officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules. Members can be co-opted by the PCC.

During the year the following served as members of the PCC

Incumbent:

The Rev Kevin Lewis

Assistant Curate:

The Rev Ian Nott

Churchwardens:

Mr Mark Crompton	(until APCM 11.05.2025)
Mr Anthony Thompson	
Mrs Cheryl Hudson	(from APCM 11.05.2025)

Representation on the Deanery Synod:

Mr Mark Crompton
Mr Peter Graystone
Mr John Munt

Members:

Mrs Hannah Flowers	
Mrs Anna Garratt	(from APCM 11.05.2025)
Miss Jude Germain	
Mr Nicholas James	(until APCM 11.05.2025)
Mr Chris Nutting	Treasurer
Mrs Dilani Pararajasingam	
Mr Michael Potter	
Mrs Ruth Rutt	
Mrs Margaret Stevens	(from APCM 11.05.2025)
Mrs Michaela Strivens	

Ex-officio: Mrs Moira Alexander PCC Secretary

The Parochial Church Council of the Ecclesiastical Parish Church of the Good Shepherd, Carshalton Beeches

ANNUAL REPORT (continued)

For the year ended 31 December 2025

COMMITTEES

The full PCC met six times during the year in January, March, May, July, September and November. The PCC members, who are also Trustees for the purpose of charity law, are, if they are not ex-officio or co-opted members, nominated and elected at the Annual Parochial Church Meeting. New members of the PCC are inducted into the workings of the Parochial Church Council through meetings with existing members of the PCC, the churchwardens and the Incumbent. The training of new PCC members is on-going, and information is cascaded to them from the Diocese, the Deanery, the Vicar and the Churchwardens.

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 Council.

OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT

The PCC of the Church of the Good Shepherd has the responsibility of co-operating with the incumbent, in promoting in the ecclesiastical parish the whole mission of the Church. Our vision as a PCC is to be 'faithful stewards, strategic planners and prophetic thinkers', within the wider parish vision of being Rooted in Christ, Growing in Faith and Fruitful in Love.

ACHIEVEMENTS AND PERFORMANCE

The electoral roll for 2025 stood at 130 of whom 78 are resident in the parish and 52 are not resident in the parish.

Our vision is to be Rooted in Christ, Growing in Faith and Fruitful in Love, which means that all of what we do comes out of our faith and worship. With this in mind, we are pleased that we have had several new people join the church across the age range, which has included new young children joining Kids@10, and our youth groups continue to thrive, including 14 who went to the youth camp Satellites. The Sunday 8.30am Holy Communion and the Wednesday 9.30am Holy Communion both have good, regular attendance, some of who only attend those services. We offered two Sunday evening courses, Jesus Story: Foundations and the Start Course, along with some evening services throughout the year, and we have 5 home groups totalling around 40-50 people.

We continue to reach out to families through Twiglets, and older people through activities such as Shepherd Singers, Game On and Afternoon Tea Parties, and to the whole church community through the monthly Holy Roast. Our support for the bereaved continued through the Bereavement Journey courses, and the fortnightly BEES support group. Our summer and Christmas fairs continued to be a great success, with good numbers coming, a great atmosphere and lots of money raised for the charities that we support.

Overall, we feel confident that although there are always challenges, and improvements to be made, we are operating in line with our mission and vision.

SOUTH SIDE PROJECT

Majority of the refurbishment to the South Side Extension was carried out during the summer of 2024 although a few smaller jobs which remained outstanding were completed in 2025.

FINANCIAL REVIEW

In 2025 Conference Centre and Church Hall income amounted to £73,802 (2024: £ 72,008).

In 2025, donations and legacies including gift aid recovered amounted to £ 193,030 (2024: £ 200,776).

The Parochial Church Council of the Ecclesiastical Parish Church of
the Good Shepherd, Carshalton Beeches
ANNUAL REPORT (continued)
For the year ended 31 December 2025

The Incumbent is aware of the changing demographics and financial situations of the congregation. In October 2025 there was a financial appeal. As a result of this sixteen people joined stewardship for the first time and thirty people increased their stewardship. The next financial appeal is likely to take place in early 2027. Together with the Treasurer and the Churchwardens, careful attention will continue to be given to the church's income and expenditure. A budget has already been prepared for 2026.

We are pleased that we were able to support overseas and home missions to the extent of £24,245 (2024: £ 37,475) due to the generosity of our congregation.

RISK MANAGEMENT

The Churchwardens and the PCC are committed to best practice in all matters concerning safeguarding issues as recommended by the Diocese. The PCC is appraised for these specialised areas of risk management by qualified members of the congregation and other specialists within the Deanery and Diocese. The management of these risks is reviewed annually, and systems and procedures are established to manage them. The PCC is aware of its duty to have regard to the Safeguarding and Clergy Discipline Measure 2016 and the House of Bishops' guidance on safeguarding children and vulnerable adults and works in line with Diocesan policies and procedures.

RESERVES POLICY

The general fund (£241,721) and the designated charity fund (£10,132) are both unrestricted. There is a restricted charity fund of (£521).

KEY MANAGEMENT PERSONNEL

The trustees consider the Members of the PCC as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day-to-day basis.

Trustees are required to disclose all relevant interests and register them with the secretary and in accordance with the charity's policy withdraw from decisions where a conflict of interest arises. Neither the charity nor any of the trustees presently have such interests but any such interests would be disclosed should they arise.

Fran Lewis, the wife of the Incumbent, the Rev. Kevin Lewis, has been employed (part time) since April 2019 as Church Centre Manager (note 11).

On behalf of the PCC



Rev Kevin Lewis (Incumbent)

THE PCC OF CHURCH OF THE GOOD SHEPHERD CARSHALTON BEECHES

INDEPENDENT EXAMINER'S REPORT

TO THE PCC OF THE PCC OF CHURCH OF THE GOOD SHEPHERD CARSHALTON BEECHES

I report to the PCC on my examination of the financial statements of The PCC of Church of the Good Shepherd Carshalton Beeches (the church) for the year ended 31 December 2025.

Responsibilities and basis of report

As the PCC of the church you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the church's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the church's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the church as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 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.



F J Wilde FCCA MBA DChA

Warner Wilde Limited

4 Marigold Drive

Bisley

Surrey

GU24 9SF

Date: 12 March 2026

THE PCC OF CHURCH OF THE GOOD SHEPHERD CARSHALTON BEECHES

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

Current financial year		Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes					
Income from:						
Donations and legacies	3	168,326	16,441	8,263	193,030	200,776
Charitable activities	4	76,095	-	-	76,095	73,414
Investments	5	7,584	-	-	7,584	10,914
Total income		<u>252,005</u>	<u>16,441</u>	<u>8,263</u>	<u>276,709</u>	<u>285,104</u>
Expenditure on:						
Raising funds	6	466	1,355	-	1,821	1,417
Charitable activities	7	226,810	14,361	8,696	249,867	339,638
Total expenditure		<u>227,276</u>	<u>15,716</u>	<u>8,696</u>	<u>251,688</u>	<u>341,055</u>
Net income/(expenditure) and movement in funds		24,729	725	(433)	25,021	(55,951)
Reconciliation of funds:						
Fund balances at 1 January 2025		<u>216,992</u>	<u>9,407</u>	<u>954</u>	<u>227,353</u>	<u>283,304</u>
Fund balances at 31 December 2025		<u>241,721</u>	<u>10,132</u>	<u>521</u>	<u>252,374</u>	<u>227,353</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THE PCC OF CHURCH OF THE GOOD SHEPHERD CARSHALTON BEECHES

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

Prior financial year		Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes				
Income from:					
Donations and legacies	3	169,907	17,288	13,581	200,776
Charitable activities	4	73,414	-	-	73,414
Investments	5	10,914	-	-	10,914
Total income		<u>254,235</u>	<u>17,288</u>	<u>13,581</u>	<u>285,104</u>
Expenditure on:					
Raising funds	6	-	1,417	-	1,417
Charitable activities	7	311,949	14,171	13,518	339,638
Total expenditure		<u>311,949</u>	<u>15,588</u>	<u>13,518</u>	<u>341,055</u>
Net income/(expenditure) and movement in funds		(57,714)	1,700	63	(55,951)
Reconciliation of funds:					
Fund balances at 1 January 2024		<u>274,706</u>	<u>7,707</u>	<u>891</u>	<u>283,304</u>
Fund balances at 31 December 2024		<u>216,992</u>	<u>9,407</u>	<u>954</u>	<u>227,353</u>

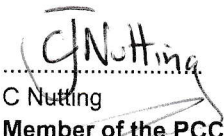
THE PCC OF CHURCH OF THE GOOD SHEPHERD CARSHALTON BEECHES

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	14		4,087		4,377
Current assets					
Debtors	15	18,674		21,667	
Cash at bank and in hand		234,035		210,090	
		252,709		231,757	
Creditors: amounts falling due within one year	16	(4,422)		(8,781)	
Net current assets			248,287		222,976
Total assets less current liabilities			252,374		227,353
The funds of the church					
Restricted income funds	18		521		954
Unrestricted funds - general	20		241,721		216,992
Unrestricted funds - designated	19		10,132		9,407
			252,374		227,353

The financial statements were approved by the PCC on TH 10 MARCH 2026


C Nutting
Member of the PCC

THE PCC OF CHURCH OF THE GOOD SHEPHERD CARSHALTON BEECHES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

Charity information

The PCC of Church of the Good Shepherd Carshalton Beeches is a corporate body (governed by PCC Powers Measure 1956, Church Representation Rules 2017) and is a registered charity, number 1132301.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the church's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The church is a Public Benefit Entity as defined by FRS 102.

The church has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the church. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the PCC have a reasonable expectation that the church has adequate resources to continue in operational existence for the foreseeable future. Thus the PCC continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the PCC in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the church is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the church has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the church has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

THE PCC OF CHURCH OF THE GOOD SHEPHERD CARSHALTON BEECHES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised when either a legal or constructive obligation is identified, is measurable and payment is probable.

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

AV Equipment	25% Straight Line
Office Equipment	25% Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the church reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The church has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the church's balance sheet when the church becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

THE PCC OF CHURCH OF THE GOOD SHEPHERD CARSHALTON BEECHES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the church's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the church is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the church's accounting policies, the PCC are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

THE PCC OF CHURCH OF THE GOOD SHEPHERD CARSHALTON BEECHES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

3 Income from donations and legacies

	Unrestricted funds general designated 2025	Unrestricted funds 2025	Restricted funds 2025	Total 2025	Unrestricted funds general designated 2024	Unrestricted funds 2024	Restricted funds 2024	Total 2024
Donations and gifts	160,147	16,441	8,263	184,851	159,535	17,288	12,331	189,154
Legacies	5,500	-	-	5,500	4,897	-	-	4,897
Grants	2,679	-	-	2,679	5,475	-	1,250	6,725
	<u>168,326</u>	<u>16,441</u>	<u>8,263</u>	<u>193,030</u>	<u>169,907</u>	<u>17,288</u>	<u>13,581</u>	<u>200,776</u>

THE PCC OF CHURCH OF THE GOOD SHEPHERD CARSHALTON BEECHES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Charitable activities		
Services provided under contract	2,293	1,406
Charitable rental income	73,802	72,008
	<u>76,095</u>	<u>73,414</u>

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	7,584	10,914
	<u>7,584</u>	<u>10,914</u>

6 Expenditure on raising funds

	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Total 2024 £
Fundraising and publicity						
Other fundraising costs	466	1,355	1,821	-	1,417	1,417
	<u>466</u>	<u>1,355</u>	<u>1,821</u>	<u>-</u>	<u>1,417</u>	<u>1,417</u>

THE PCC OF CHURCH OF THE GOOD SHEPHERD CARSHALTON BEECHES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

7 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Direct costs		
Staff costs	20,957	19,774
Depreciation and impairment	290	290
Diocesan Parish Pledge	94,500	91,300
Maintenance and repairs	29,273	53,098
Ministry	22,280	17,760
Curate's accomodation	13,000	13,000
Other expenditure	7,642	10,125
South Side Project Maintenance and repairs	9,497	69,470
	<u>197,439</u>	<u>274,817</u>
Grant funding of activities (see note 8)	24,245	37,475
Share of support and governance costs (see note 9)		
Support	26,191	25,528
Governance	1,992	1,818
	<u>249,867</u>	<u>339,638</u>
Analysis by fund		
Unrestricted funds - general	226,810	311,949
Unrestricted funds - designated	14,361	14,171
Restricted funds	8,696	13,518
	<u>249,867</u>	<u>339,638</u>

8 Grants payable

	Charitable activities 2025 £	Charitable activities 2024 £
Grants to institutions:		
Other	<u>24,245</u>	<u>37,475</u>

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THE PCC OF CHURCH OF THE GOOD SHEPHERD CARSHALTON BEECHES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

9 Support costs allocated to activities

	2025 £	2024 £
Utilities	14,376	14,023
Insurance	5,710	5,600
Church Hall expenses	4,874	5,271
Fees	1,231	634
Governance costs	1,992	1,818
	<u>28,183</u>	<u>27,346</u>

Analysed between:

Charitable activities	<u>28,183</u>	<u>27,346</u>
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	2025 £	2024 £
Governance costs comprise:		
Independent examiners fee	<u>1,992</u>	<u>1,818</u>
	<u>1,992</u>	<u>1,818</u>

10 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,992	1,818
Depreciation of owned tangible fixed assets	<u>290</u>	<u>290</u>

11 PCC

One of the PCC received remuneration or benefits during the year in their role as PCC member of £3,818 for phone, travel and sustenance.

One PCC member received a salary commensurate with her role as Church Lettings Manager.

12 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Parish Administrators	<u>2</u>	<u>2</u>

THE PCC OF CHURCH OF THE GOOD SHEPHERD CARSHALTON BEECHES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

12 Employees (Continued)

Employment costs	2025 £	2024 £
Wages and salaries	18,956	18,408
Other pension costs	2,001	1,366
	<u>20,957</u>	<u>19,774</u>

The church employs two part-time Parish Administrators (2024: two), including amounts paid to a party related to K Lewis of £11,829.24 (2024: £11,485).

There were no employees whose annual remuneration was more than £60,000.

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Tangible fixed assets

	AV Equipment £	Office Equipment £	Total £
Cost			
At 1 January 2025	2,327	2,340	4,667
At 31 December 2025	<u>2,327</u>	<u>2,340</u>	<u>4,667</u>
Depreciation and impairment			
At 1 January 2025	97	193	290
Depreciation charged in the year	97	193	290
At 31 December 2025	<u>194</u>	<u>386</u>	<u>580</u>
Carrying amount			
At 31 December 2025	<u>2,133</u>	<u>1,954</u>	<u>4,087</u>
At 31 December 2024	<u>2,230</u>	<u>2,147</u>	<u>4,377</u>

15 Debtors

Amounts falling due within one year:	2025 £	2024 £
Other debtors	12,253	15,888
Prepayments and accrued income	6,421	5,779
	<u>18,674</u>	<u>21,667</u>

THE PCC OF CHURCH OF THE GOOD SHEPHERD CARSHALTON BEECHES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

16 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	1,518	100
Accruals and deferred income	2,904	8,681
	<u>4,422</u>	<u>8,781</u>

17 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	2,001	1,366
	<u>2,001</u>	<u>1,366</u>

The church operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the church in an independently administered fund.

18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2025 £	Incoming resources £	Resources expended £	At 31 December 2025 £
Charity Fund	<u>954</u>	<u>8,263</u>	<u>(8,696)</u>	<u>521</u>
Previous year:				
	At 1 January 2024 £	Incoming resources £	Resources expended £	At 31 December 2024 £
Charity Fund	<u>891</u>	<u>13,581</u>	<u>(13,518)</u>	<u>954</u>

The restricted charity fund is sourced by special collections (such as The Children's Society, Macmillan Cancer Support, Bishop's Lent Appeal), which are then passed on to the relevant charity.

THE PCC OF CHURCH OF THE GOOD SHEPHERD CARSHALTON BEECHES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

19 Unrestricted funds - designated

These are unrestricted funds which are material to the church's activities.

	At 1 January 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
General Charity Fund	9,407	16,441	(15,716)	10,132
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General Charity Fund	7,707	17,288	(15,588)	9,407
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

20 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
General Charity Fund	31,379	2,348	(4,011)	29,716
General funds	185,613	249,657	(223,265)	212,005
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	216,992	252,005	(227,276)	241,721
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General Charity Fund	29,679	17,288	(15,588)	31,379
General funds	245,027	236,947	(296,361)	185,613
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	274,706	254,235	(311,949)	216,992
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

The designated general charity fund is sourced by the income from two annual fairs and any donations made by a member of the congregation for charitable use.

THE PCC OF CHURCH OF THE GOOD SHEPHERD CARSHALTON BEECHES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

21 Analysis of net assets between funds

	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 December 2025:				
Tangible assets	4,087	-	-	4,087
Current assets/(liabilities)	237,634	10,132	521	248,287
	<u>241,721</u>	<u>10,132</u>	<u>521</u>	<u>252,374</u>
	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 December 2024:				
Tangible assets	4,377	-	-	4,377
Current assets/(liabilities)	212,615	9,407	954	222,976
	<u>216,992</u>	<u>9,407</u>	<u>954</u>	<u>227,353</u>