

**PAROCHIAL CHURCH COUNCIL OF  
CHRIST CHURCH, SURBITON HILL WITH EMMANUEL, TOLWORTH**

**ANNUAL REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2024**

Background

The Parochial Church Council (PCC) of Christ Church, Surbiton Hill with Emmanuel, Tolworth has the responsibility of co-operating with the parochial clergy staff in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the church premises at Christ Church and Emmanuel.

Membership

Members of the PCC are either ex officio or elected by the Annual Parochial Church Meeting in accordance with the Church Representation Rules. The following are the members of the PCC at the date of this report:

	Christ Church representatives	Emmanuel representatives
Chairman:	John Shepherd	Emmanuel Baikie
Voting members:	Sara Animashaun Linda Anstee Kate Kim Charles Kimbangi Ian Metcalfe Dermot O'Brien Kay Rotowa Gof Vosper Sue Watson Liz Woods Andy Young	Phil Cooper Carol Selimi David Speed-Andrews Andy Whelan
In attendance	Paola Wooloughan	Jen Manhire

Organisation

During the year, the two churches within the parish operated largely financially independently of each other and the PCC has approved the maintenance of separate financial records and separate treasurers for each church. These combined accounts are produced in order to comply with the requirements of Section 132 of the Charities Act 2011 and the Church Accounting Regulations 2006.

Meetings

During the year, the PCC held a number full meetings, including one before and one after the APCM. Further meetings were held at each end of the parish, intended primarily for those members most associated with one or other church. Separate reports detailing the proceedings at these meetings are presented at the APCM.

Review of the year

Separate reports encompassing the major activities of each church during the year are presented at the APCM. These will include separate summary financial accounts and treasurers' reports.

Signed on behalf of the PCC

*The Revd J Shepherd*  
10 March 2025

**INDEPENDENT EXAMINER'S REPORT**  
**TO THE PCC OF CHRIST CHURCH, SURBITON HILL**  
**WITH EMMANUEL, TOLWORTH**

I report on the accounts of the PCC for the year ended 31 December 2024, comprising the Statement of Financial Activities, Balance Sheet and Notes.

**Respective responsibilities of trustees and independent examiner**

The members of the PCC consider that an audit is not required 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 under the General Directions given by the Charity Commissioners 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 PCC 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 the members of the PCC concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the accounts.

**Independent examiner's statement**

In connection with my examination, no matters have come to my attention:

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

Ian Gardiner  
April 2025

**PAROCHIAL CHURCH COUNCIL OF**  
**CHRIST CHURCH, SURBITON HILL WITH EMMANUEL, TOLWORTH**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
<u>Incoming Resources</u>					
Incoming resources from donors	2(a)	282,183	37,069	319,252	288,785
Other voluntary incoming resources	2(b)	89,241	150	89,391	68,448
Income from charitable and ancillary trading	2(c)	31,928	0	31,928	23,504
Income from investments	2(d)	1,618	0	1,618	966
<u>Total Incoming Resources</u>		<u>404,970</u>	<u>37,219</u>	<u>442,189</u>	<u>381,703</u>
<u>Resources Used</u>					
Grants	3(a)	30,139	35,496	65,635	66,514
Activities directly relating to work of church	3(b)	202,906	28,303	231,209	221,134
Fund-raising and publicity	3(c)	6,383	0	6,383	3,301
Church management and administration	3(d)	139,864	0	139,864	114,166
<u>Total Resources Used</u>		<u>379,293</u>	<u>63,799</u>	<u>443,092</u>	<u>405,115</u>
<u>Net Incoming Resources</u>		<u>25,677</u>	<u>(26,580)</u>	<u>(903)</u>	<u>(23,412)</u>
Balances brought forward at 1 January 2024		523,297	165,079	688,376	679,470
Increase in valuation of land and buildings		6,258	0	6,258	32,318
Transfers between funds		(6,795)	6,795	0	0
<u>Balances Carried Forward at 31 December 2024</u>		<u>548,437</u>	<u>145,294</u>	<u>693,731</u>	<u>688,376</u>

**PAROCHIAL CHURCH COUNCIL OF**  
**CHRIST CHURCH, SURBITON HILL WITH EMMANUEL, TOLWORTH**

**BALANCE SHEET**  
**AS AT 31 DECEMBER 2024**

	Note	2024 £	2023 £
<u>Fixed Assets</u>			
Tangible fixed assets	4	<u>423,315</u>	<u>417,057</u>
<u>Current Assets</u>			
Debtors	6	10,815	9,223
Cash at bank and in hand		<u>274,886</u>	<u>281,251</u>
		<u>285,701</u>	<u>290,474</u>
<u>Liabilities: Amounts Falling Due Within One Year</u>	7	<u>(15,285)</u>	<u>(19,155)</u>
<u>Net Current Assets</u>		<u>270,416</u>	<u>271,319</u>
<u>Net Assets</u>		<u><u>693,731</u></u>	<u><u>688,376</u></u>
<u>Funds</u>			
Unrestricted	5	548,437	523,297
Restricted	5	145,294	165,079
		<u><u>693,731</u></u>	<u><u>688,376</u></u>

*Approved by the Parochial Church Council on 10 March 2025 and signed on its behalf by:*

*The Revd J Shepherd*

Notes 1 to 7 form part of these accounts

**PAROCHIAL CHURCH COUNCIL OF**  
**CHRIST CHURCH, SURBITON HILL WITH EMMANUEL, TOLWORTH**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**1. Accounting Policies**

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the SORP 2015.

The financial statements have been prepared under the historical cost convention and on an accruals basis.

The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of church members.

Consecrated and beneficed property is excluded from the financial statements in accordance with Section 10(2)(a) and (c) of the Charities Act 2011.

No depreciation is provided on freehold land and buildings. Instead, such assets are revalued by the PCC on an annual basis, and the change in the valuation in each year is included in the Statement of Financial Activities.

No value is placed on moveable church furnishings, which are held by the churchwardens on special trust for the PCC and which require a faculty for disposal, since the PCC considers this to be inalienable property.

All expenditure incurred during any year on consecrated or beneficed buildings and moveable church furnishings, whether maintenance or improvement, is written off in the year. All individual items of equipment with a purchase price of £5,000 or less are written off in the year of acquisition.

No value has been attributed in these accounts to intangible income, being the value of donated assistance that the PCC would otherwise have had to purchase, as, in the view of the PCC, this is not readily quantifiable.

**2. Incoming Resources**

	Unrestricted Funds £	Restricted £	Total Funds 2024 £	Total Funds 2023 £
(a) Incoming resources from donors				
Planned giving:				
Gift Aid donations	220,105	7,270	227,375	203,348
Income tax recoverable	44,609	1,768	46,377	47,137
Other planned giving	5,414	0	5,414	10,798
Collections (open plate) at all services	12,009	0	12,009	1,926
Gift days	0	28,031	28,031	25,397
Sundry donations	45	0	45	179
	<u>282,183</u>	<u>37,069</u>	<u>319,252</u>	<u>288,785</u>
(b) Other voluntary incoming resources				
Donations, appeals and other income	63,111	150	63,261	51,463
Legacies	26,130	0	26,130	16,985
	<u>89,241</u>	<u>150</u>	<u>89,391</u>	<u>68,448</u>
(c) Income from charitable and ancillary trading				
Property lettings	31,362	0	31,362	22,735
Fees	566	0	566	769
	<u>31,928</u>	<u>0</u>	<u>31,928</u>	<u>23,504</u>
(d) Income from investments				
Dividends and interest including reclaimed tax	1,618	0	1,618	966
	<u>1,618</u>	<u>0</u>	<u>1,618</u>	<u>966</u>
<b><u>Total Incoming Resources</u></b>	<u>404,970</u>	<u>37,219</u>	<u>442,189</u>	<u>381,703</u>

**PAROCHIAL CHURCH COUNCIL OF**  
**CHRIST CHURCH, SURBITON HILL WITH EMMANUEL, TOLWORTH**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**3. Resources Used**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
(a) Grants				
Missionary and charitable giving	28,849	31,531	60,380	52,977
Donations and grants	1,290	3,965	5,255	13,537
	<u>30,139</u>	<u>35,496</u>	<u>65,635</u>	<u>66,514</u>
(b) Activities directly relating to the work of the church				
Ministry: diocesan pledge	135,100	0	135,100	132,800
Ministry: clergy expenses	2,420	0	2,420	6,190
Ministry: property running expenses/repairs	1,820	0	1,820	2,338
Church running expenses	40,929	0	40,929	36,743
Church maintenance/repairs/building works	13,255	28,303	41,558	30,320
Upkeep of services	6,193	0	6,193	6,445
Support costs	3,189	0	3,189	6,298
	<u>202,906</u>	<u>28,303</u>	<u>231,209</u>	<u>221,134</u>
(c) Fund-raising and publicity				
Outreach	6,383	0	6,383	3,301
	<u>6,383</u>	<u>0</u>	<u>6,383</u>	<u>3,301</u>
(d) Church management and administration				
Printing and stationery	8,447	0	8,447	10,760
Staff costs	130,556	0	130,556	102,461
Other administration	861	0	861	945
	<u>139,864</u>	<u>0</u>	<u>139,864</u>	<u>114,166</u>
<b><u>Total Resources Used</u></b>	<b><u>379,293</u></b>	<b><u>63,799</u></b>	<b><u>443,092</u></b>	<b><u>405,115</u></b>

**4. Fixed Assets For Use By The PCC**

	Freehold land and buildings £
Cost or valuation	
Valuation at 31 December 2023	417,057
Increase in valuation in the year	6,258
Valuation at 31 December 2024	<u>423,315</u>
Net book value	
At 31 December 2024	<u>423,315</u>
At 31 December 2023	<u>417,057</u>

The freehold land and buildings comprise the property at 181 Elgar Avenue, Tolworth. The valuation is based upon the valuation as at 24 June 2024 for insurance purposes and is considered to be a fair estimate of the current value in use of the property for the purposes of the financial statements.

**PAROCHIAL CHURCH COUNCIL OF**  
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**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**5. Analysis Of Net Assets By Fund**

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fixed assets	423,315	0	423,315
Current assets	140,407	145,294	285,701
Current liabilities	(15,285)	0	(15,285)
Fund balance	548,437	145,294	693,731

**6. Debtors**

	2024 £	2023 £
Tax recoverable	10,515	9,223
Sundry debtors	300	0
	10,815	9,223

**7. Liabilities: amounts falling due within one year**

	2024 £	2023 £
Church organisations	9,020	9,015
Sundry creditors	6,265	10,140
	15,285	19,155