

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST MICHAEL'S, WANDSWORTH COMMON

England & Wales - Charity number 1185687

Details

Status Registered

Legal form Other

Registered 2019-10-08

Register [View on the Charity Commission register](#)

Contact

Address St. Michael's Church & Hall
Cobham Close
London
SW11 6SP

Phone 02079243450

Email office@smwc.online

Website www.smwc.online

Activities

Objects: PROMOTING IN THE ECCLESIASTICAL PARISH THE WHOLE MISSION OF THE CHURCH.

Activities: St Michael's Wandsworth Common is a parish within the Church of England and promotes the whole mission of the Church within the parish.

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- Wandsworth

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£232,716	£225,535	-	-
2024-12-31	£216,160	£250,359	-	-
2023-12-31	£226,042	£189,423	-	-
2022-12-31	£192,235	£184,108	-	-
2021-12-31	£143,567	£135,920	-	-
2020-12-31	£188,457	£115,214	-	-

Trustees

Name	Role	Appointed
Tiffany-Alice Ewins	Chair	2017-02-17
Constance Parker		2025-03-10
Ebenezer Karl Appiagyei		2022-05-04
FIONA HOLMER		2025-03-10
JUSTIN WALFORD		2025-03-10
James Cunningham		2019-03-17
John Ifeoluwa Babalola		2026-04-27
Kristian Mark Noll		2026-04-27
Lara Haggar		2024-03-11
Mark Horley		2024-03-11
Michael Bankole		2023-03-20
Thomas Holmer		2019-06-01

Accounts

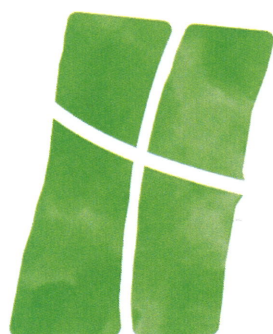
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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF

ST MICHAEL'S WANDSWORTH COMMON

Diocese of Southwark

Charity Number 1185687



**St Michael's
Wandsworth
Common**

Report and Accounts

For the year ended

31 December 2025

ST MICHAEL'S, WANDSWORTH COMMON

Report and Financial Statements 2025

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ST MICHAEL'S, WANDSWORTH COMMON

Legal and Administrative Information For the year ended 31 December 2025

Charity name and number

The Parochial Church Council of the Ecclesiastical Parish of St Michael's Wandsworth Common.
Charity number 1185687. The Parish was established in 1881.

Principal Address

St Michael's Church and Halls, Cobham Close, London SW11 6SP

Members of the PCC

The PCC who served during the year and who were serving at the date of this report were:

Vicar	Reverend Tiffany-Alice Ewins	
Licensed Lay Reader	Tom Holmer	
Churchwardens	Tom Holmer	(elected APCM 2020, resigned March 2025)
	Justin Walford	(elected APCM 2025)
	Connie Parker-Dhinakaran	(elected APCM 2025)
PCC Secretary	Andrew Davies	(elected APCM 2021, resigned March 2025)
	Fiona Holmer	(elected APCM 2025)
Treasurer	James Cunningham	(elected APCM 2019)
Elected Lay Representatives		
	Ebenezer Appiagyei	(elected APCM 2023)
	Mike Bankole	(elected APCM 2023)
	Lara Haggar	(elected APCM 2024)
	Mark Horley	(elected APCM 2024)
Lay Representatives to the Deanery Synod	Vacant	

Professional Advisers and Agents

Bankers	Lloyds Bank plc	18 Acre Lane, London SW2 5SQ
Independent Examiner	JCS Accountants Ltd	5 Robin Hood Lane, Sutton, Surrey SM1 2SW
Quinquennial Inspector	Hanslip & Company Ltd	The Old Church, Wyke Road, Chichester, Sussex PO19 8HA

ST MICHAEL'S, WANDSWORTH COMMON

Report of the Parochial Church Council For the year ended 31 December 2025

The Parochial Church Council of the Ecclesiastical Parish of St Michael's, Wandsworth Common ("PCC") submits its report and financial statements of the PCC for the year ended 31 December 2025. The financial statements have been prepared in the format prescribed by the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP2019 (FRS102)) and the Financial Reporting Standard 102. The legal and administrative information set out earlier in this document forms part of this report.

The PCC works with the incumbent to promote the whole mission of the Church within the Parish. It also has responsibility for maintenance of St Michael's Church and Halls.

1. Structure, Governance and Management

The Parochial Church Council is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The method of appointment of PCC members is set out in the Church Representation Rules. At St Michael's the PCC consists of the incumbent, churchwardens and members elected by those members of the congregation who are on the electoral roll. All those who attend our services are encouraged to register on the electoral roll and stand for election to the PCC.

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish, including deciding how the funds of the PCC are to be spent.

The full PCC met 6 times during the year. The Standing Committee, consisting of the incumbent, Churchwardens, Secretary and Treasurer, typically meets in intervening months when there is no PCC meeting and met 4 times in 2025 given holiday periods. All PCC minutes are available at the Church and the latest set of minutes are posted on the church website.

The electoral roll is updated annually and totally refreshed every 6 years. That exercise was completed in 2025 given the previous one was 2019. The electoral roll for St Michael's in 2019 was 37 and in 2025 stood at 61.

The PCC maintains a Risk Register which is reviewed regularly and is satisfied that there are procedures in place to mitigate major risks faced by the PCC in its primary mission of promoting the whole mission of the Church and its responsibility for the fabric of the buildings. The key areas of risk and the associated controls are set out below.

Governance – the PCC is the board of trustees for St Michael's Church and meets regularly. At these meetings, the PCC make decisions on the running of the church and deal with the associated risks. Guidance and policies (particularly on safeguarding) come from the Diocese of Southwark. The PCC is responsible for strategy, planning, managing conflicts of interest and employment of staff.

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Report of the Parochial Church Council For the year ended 31 December 2025

Two Churchwardens are elected for a term of office of one year, as the representatives of the Bishop to oversee the Church building and contents, and to assist the vicar. Following the resignation of one of the Churchwardens in March 2024, there was only one in office until March 2025 when Justin Walford and Connie Parker-Dhinakaran were elected. We are grateful to Tom Holmer for his period in office and he remains very much involved in the life of St Michael's as Licensed Lay Reader.

Operational – the day-to-day operations of the Church are run under the direction of the vicar, who has operational and managerial responsibility for three part-time members of staff and any volunteers. The church building and halls provide space for worship, community work and activity. There is a programme of regular maintenance on the buildings and a Quinquennial inspection of the fabric is undertaken by an architect every five years with the results guiding the plan for any remedial work. An inspection took place during 2024. The work of the church, over and above conditions set by the Church of England, is governed by St Michael's Mission Action Plan. The Church runs activities for young people and has both children and vulnerable adults taking part in activities on the premises. It has a safeguarding policy designed by the Church of England / Diocese of Southwark. To meet compliance with GDPR there is a privacy notice on the church website and training in cyber security has been provided for the Parish Project Manager who deals with the records. A regular Action Report is circulated to the standing committee highlighting progress on work and activities.

Financial - the Church is reliant on donations from the congregation and rental income from the hire of its buildings. An annual budget is prepared that takes a conservative approach to income and a prudent view on expenditure. Monthly accounts are reviewed, and future expenditure can be reduced if necessary. Financial controls are in place to prevent misuse of funds, including all payments requiring two authorisers. An annual budget is produced and approved by the PCC and APCM and the accounts are verified by an independent examiner. The PCC is responsible for the maintenance of the church buildings and halls which are the property of the Diocese.

Environmental or external factors – the Church has links with many external organisations, including local schools and businesses. This work has been led and developed by the vicar in conjunction with the PCC and includes relations with Glass Door, Sparkle, Wandsworth Citizens, The St Michael's Community Gospel Choir, local state and private primary schools, and Bolingbroke Academy. Risks in this area are mitigated by keeping control on the projects, and by application of the safeguarding policy.

2. Objectives, Activities and Strategies

The PCC's objective is promoting the whole mission of the Church, and it also has responsibility for the maintenance of St Michael's Church and Halls.

The PCC is committed to enabling as many people as possible to worship at the church and for all members of the community to benefit from the spaces we have. Our statement of purpose is *A church for all who live, work, learn and play in the neighbourhood.*

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Report of the Parochial Church Council For the year ended 31 December 2025

When planning our activities for the year, we have considered the Charity Commission's guidance on public benefit. We try to enable ordinary people to live out their faith as part of our parish community through:

- Worship and prayer
- Learning about the Gospel
- Mission and outreach work
- Provision of pastoral care for people living in the parish

To facilitate this work, it is important that we maintain the fabric of St Michael's Church and Halls.

3. Review of the Year

Mission Action Planning ("MAP")

In 2025 the MAP work continued with a focus on our values:

1. Directed by Jesus
2. Attentive to need
3. Offering what's in our hands
4. Thankful
5. Enabling all ages to participate
6. Developing a culture of "try."

Services

10am Holy Communion is our principal Sunday service.

On the 4th Sunday of the month our 10am service becomes an all-age Service of The Word which starts with croissants and pastries and ends with coffee.

A children's group meets once a month as part of the 10am service, returning at the end to share what they have learnt or done with the whole congregation.

In October 2025, we launched Messy Church, a family focused time where all ages join in to worship, pray and learn by having fun making things, doing science, celebrating, serving one another and eating together. Messy Church takes place on the afternoon of the third Sunday of the month.

During the summer school holidays, the pattern of services changes with Sundays more frequently being Services of Morning Prayer and a Go Visiting Sunday when the congregation is encouraged to attend another church and bring back any suggestions for how we can improve what we do.

On Tuesdays, there is a Holy Communion service at 1pm. This quiet reflective service takes place in the Lady Chapel and has a small loyal group of worshippers.

ST MICHAEL'S, WANDSWORTH COMMON

Report of the Parochial Church Council For the year ended 31 December 2025

In 2024, given our culture of “try”, we added a new sung worship service that took place one Thursday evening each month. The service provided an informal meeting for sung worship and prayer in the church building. There was a small and loyal group of worshippers from the St Michael's congregation, but after 12 months we decided to pause and reflect on its longer term role within the calendar.

Our dementia friendly service known as Sparkle Saints takes place on a Wednesday afternoon. It continues to be the only form of weekly collective worship for about 6 of the members.

We continued to have visiting speakers on a Sunday morning and this year they came from the following organisations:

- Glass Door
- Justice Defenders
- Medair
- St George's Primary School

In 2025 we held no weddings, 2 baptisms, and 3 funerals in the church building.

Small Groups

St Michael's has a regular programme of small groups that meet throughout the week that allow people to interact, develop friendships and discuss and strengthen their Faith.

The Bible Study Group meets weekly online.

The Walk and Talk group meets every few months after the morning service and walks across the Common, usually to the County Arms, and discuss the sermon and day to day news.

In Lent two groups met to look at the call of Jesus to be non-violent disciples.

There are two weekly prayer meetings held online one focused around Justice and Peace with the other offering more general Parish Prayers.

The Being With course that has been run since Autumn 2023 was run for the third time with 6 participants.

A Twenties and Thirties group meets regularly each week for a meal bible study, prayer and a chance to talk and learn together. This year they led a discussion at the Bishop of Kingston's Lay Study Day held at St Cecelia's School.

The Martha and Mary group, named after the two sisters who are disciples of Jesus in the gospels, begun in 2024 continued to prosper in 2025. The group meets for a meal on a Tuesday evening and then discusses patterns of prayer and spirituality, poetry as worship and other ideas that are brought by the members of the group and fit the theme of growing discipleship in daily life.

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Report of the Parochial Church Council For the year ended 31 December 2025

The annual pilgrimage took place in October with a visit to Ely Cathedral. Following Holy Communion, pilgrims participated in a pilgrimage around the cathedral itself before attending Sung Evensong.

Outreach

The Baby and Toddler group met most Mondays for 90 minutes with regular attendance of around 20 adults and 20 children. The group is an opportunity for being with one another and welcoming new parents and carers to the area or this stage of life.

We are grateful that we continue to be a welcome guest at Honeywell Infant and Junior Schools taking separate assemblies there for Years One and Two, Years Three and Four, and Years Five and Six once each per month. We also provided three whole year RE lessons for the Junior School on themes requested by them. Belleville School brought their Year One to the church in January to look at what you can learn about Christian belief through the church building and items within it. In December we continued to provide a much loved and appreciated venue for schools to rehearse and perform their concerts and plays for Christmas. We hosted eight schools and estimate well over 3000 people were welcomed into the church that month.

The Palm Sunday donkey procession took us out into the community, gathering outside the local ice-cream cafe with our local black majority church to worship in a shared outdoor service. In Advent we once again provided a donkey and sheep for a 'Nativity enclosure' as part of the Northcote Road Christmas Lights switch on and handed out our Christmas flyer detailing services.

Regular services are held on Wandsworth Common in order to be visible to the wider community and to enjoy God's creation. Our earliest both in time of year and start time was the dawn service on Easter Sunday while the largest was again our Carols on the Common on Christmas Eve, which is becoming a local tradition with a congregation of over 350 singing carols accompanied by a brass ensemble. We were grateful for the support of Chelwood Partners that enabled us to have a brass quintet rather than quartet.

The Good Friday Walk of Witness saw members of the congregation join with other local churches to carry a Cross from St Michael's to Clapham Junction stopping for hymns, prayers and readings along the route.

In July we ran an event for women entitled "Gather the Tribe". This was attended by 43 women. Our guest speaker, Rev Jayne Manfredi, spoke on the subject of her book, "Waking The Women" which is about the spirituality of women in perimenopause. In addition Kirsty McKell coached the participants in developing a positive relationship with their body. The afternoon ended with Holy Communion.

With the Church office open weekdays Monday to Thursday, the church was available for private prayer during office hours.

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Report of the Parochial Church Council For the year ended 31 December 2025

Children

During 2025 we recruited Sally Newman to be the Children and Families Worker. Sally started in June and now takes the lead on work with local schools and running Messy Church. The monthly Sunday morning meetings for Children through the year have continued to be enjoyed by the 8-10 children who regularly attend while the three Messy Church sessions so far have provided a comfortable setting for more families to attend.

In September the children had an outing to Chessington World of Adventures to have fun, build friendships and get to know Sally better.

Gospel Choir

The St Michael's Community Gospel Choir led by Cecilia Wickham-Anderson had another exciting year. Monday rehearsals are attended by up to 30 members. The choir performed at Sunday services once a month and the Carol Service in December. The relationship with HMP Wandsworth continues with the choir taking part in 3 acts of worship there. Outside of services, there was a successful concert in the church in November, "Songs in the Key of Life" inspired by the music of Kirk Franklin, attended by congregation, family and friends while in December the choir sang at Trinity Hospice.

Battersea Welcomes Refugees (BWR)

Battersea Welcomes Refugees began to help connect landlords with the scheme run by Wandsworth Council which brings vulnerable people from Syria to Wandsworth so that they could be housed. Once here, BWR provided a contact person to help the family with school issues, language learning, transport, translations, medical appointments, shopping; a whole range of things that enable them to settle well in the area. Given changing world circumstances, BWR's work now also provides support for Afghan refugees. BWR hosts parties and gatherings and provides grants or gifts for things like training, holiday clubs, Eid gifts, business opportunities and outings. BWR is supported by 7 local churches and St Michael's provide 3 volunteers in key roles. The BWR committee communicate regularly to remain updated on the progress of the families.

Sparkle

St Michael's launched Sparkle, an intergenerational initiative, in June 2023, building on a programme developed by a nearby church, St Michael's and St Stephen's in Southfields. Our sessions were originally run by Emma Chisholm, who leads that initiative, but are now led by Jo Sykes with Emma providing overall direction. The weekly Wednesday session sees the older generation meet, then sing or do a craft with children from one of two local nursery schools, take part in an exercise class, have lunch or home-made soup with rolls and butter and then engage with children from one of our local junior schools as they learn together. The success of Sparkle to date has led other parishes to explore how they can launch it in their churches.

ST MICHAEL'S, WANDSWORTH COMMON

Report of the Parochial Church Council For the year ended 31 December 2025

This activity was supported by grants and awards from Age Concern and the Faith and Belief Awards.

Separate from Sparkle but also positioned to serve this part of our community and help combat loneliness, the Film Club continues to take place on alternate Thursday afternoons showing a range of films suggested by participants, in the Bolingbroke Room.

Glass Door

In November 2025, St Michael's started its fourth season in partnership with Glass Door. Their staff and our volunteers feed and accommodate up to 30 homeless people once per week over the winter months. Glass Door manage the allocation of guests to each of the churches that provide accommodation and staff who are present throughout the night while St Michael's provides volunteers to cook, serve and talk to the guests. The volunteers, comprising both members of the congregation and local residents, work in teams on a monthly rota. This year, Christmas Eve fell on a St Michael's Glass Door evening and it was fitting to be able to provide accommodation on the day we remember that there was no room at the inn for Mary and Joseph. The St Michael's community donated small appropriate gifts for the guests.

Wandsworth Citizens

St Michael's continued to be members and supporters of Wandsworth Citizens and a church member is part of the Wandsworth Citizens leader's forum. Since we have been involved, we have been able to encourage more local organisations to join and given our resources, having achieved that will be stepping away from membership but will continue to endorse the organisation.

Other Community Use of the Buildings

Two nurseries rent space during term time and offer early years education. The Nightingale Montessori nursery use the Upper Hall while Little Learners use the Crypt.

Fair Play School uses the Church on Saturday mornings to provide fun for children with special learning needs and a couple of hours of respite for their carers.

The 1st and 2nd South Battersea Brownies meet on Tuesdays in the Upper Hall.

Our other regular users include piano lessons, karate, ballet (for both the young and the old), maths tutoring, yoga and fitness classes (again for both young and old).

We continue to have ad hoc hires in our other spaces including children and adult parties and community meetings.

Eco-church

Recognising the current climate challenges, St Michael's is on a journey to become an eco-church measuring itself through a programme run by A Rocha, a Christian charity working to protect and restore the natural world and committed to equipping Christians and churches in the UK to care for the environment. We currently have a Bronze but are working on Silver especially by teaching and taking practical steps to improve our carbon footprint both as a group of people living in local homes

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Report of the Parochial Church Council For the year ended 31 December 2025

and through our buildings. The Church Ecomiser heating system installed in late 2023 allowed the removal of the old gas boiler for the Church building, reducing our use of fossil fuels in 2024. Both electricity and gas (for the hall boiler) are on green tariffs. In 2025, initial work was done to explore the possibility of installing solar panels on the roof of the building.

Office Administration

Sarah Taylor, Parish Projects Manager, was responsible for progressing key building projects and managing risk assessments to allow the buildings to be open and for use. The most significant projects in 2025 were the overhaul and repair of the Hall windows and the installation of a new sound system.

Janet Lindsay, Bookings Administrator, handles all the hires and ensures the buildings are clean and tidy for use.

Both made valuable contributions to the life of St Michael's.

Property and Equipment

The latest Quinquennial inspections for both the Church and Halls was undertaken in 2024. The inspections inform the long term repair and maintenance programme for both buildings. The key areas that require attention are the Hall Windows, Hall Roof Lantern, Hall Staircase plasterwork and redecoration, and repainting of the Bellcote. The Hall Windows and Hall Staircase were addressed during 2025 and the other key projects are being planned for future years, some will require separate fund raising.

A new sound system was installed within the church, ensuring attendees of large services, concerts and school nativities can hear wherever they are sitting.

A significant project for 2026 is to decorate the North Porch and install glass doors looking into the main church space. Some preparatory work was undertaken during the year.

4. Financial Review

Financial Activity and Position

St Michael's main sources of income are voluntary donations and lettings income from use of the Church and the Halls. Total unrestricted income for the year increased to £211,202 (2024: £197,991) and restricted income increased to £21,514 (2024: £18,169). Restricted fund grants were received from Age Concern and the Faith and Belief Awards for Sparkle. Fresh Expressions gave a grant towards Messy Church. An unrestricted grant was also received from the Listed Places of Worship Scheme in relation to VAT incurred on the various building projects.

Donations, before income tax was reclaimed, increased to £106,787 (2024: £94,960) resulting in Income tax reclaimed also increasing to £20,296 (2024: £17,314). The PCC uses the Parish Giving Scheme, an online system run by the Church of England which simplifies the collection of gift aid on both regular giving and one off gifts. The majority of regular givers use this scheme with a number opting in for the annual automatic increase in line with inflation.

ST MICHAEL'S, WANDSWORTH COMMON

Report of the Parochial Church Council For the year ended 31 December 2025

Lettings income increased to £90,310 (2024: £78,782) due to a further increase in ad hoc parties and meeting room bookings, additional hours by one of the nurseries and several holiday camps. Other income came from musical concerts and tickets for the Gather the Tribe event. Interest income fell to £575 (2024: £1,171) due to lower average cash balances, given expenditure on the church redecoration in 2024 and on the hall windows and sound system in 2025, and the fall in interest rates.

Total expenditure reduced to £225,535 (2024: £250,359) due to the Hall window project being significantly below the cost of the Church redecoration undertaken in 2024. Restricted expenditure was £19,638 (2024: £9,609). Mission and Evangelism spend rose to £27,299 (2024: £24,635). The main Mission and Evangelism expenditures were on Sparkle, which, in the year, was supported by restricted funds of £7,229 and the Gospel Choir which benefited from restricted funds of £1,010. Restricted funds of £620 paid for the Messy Church sessions, a new initiative accounted for within Mission and Evangelism.

Our Diocesan Parish Support Fund contribution rose to £17,851 (2024: £15,000) while other charitable giving increased to £18,666 (2024: £14,200). Ongoing building maintenance, which excludes major projects such as the Hall windows, was slightly behind 2024 at £22,658 (2024: £24,315). A new regular donation allocated towards this contributed £2,196. Utility costs fell to £21,274 (2024: £29,690) reflecting the new Ecomiser system and better energy management. Salaries and honoraria increased to £29,543 (2024: £16,898) given salary increases but more significantly the recruitment of the Children and Families Worker. The latter was supported by restricted funds from grants and donations from the congregation.

Depreciation was broadly in line with the prior year at to £17,143 (2024: £17,929). The new sound system was installed in the final quarter so had minimal impact on the charge in the year.

We ended the year with a surplus of £7,181 (2024: deficit £34,199). Without the major Hall Windows project this would have been £27,796 which compares to an underlying 2024 surplus of £24,365 after adjusting for the church decoration and hall toilets undertaken in that year.

Expenditure on fixed assets was £21,133 which was the cost of the new sound system.

Reserves Policy

It is PCC policy to try to maintain a balance on free reserves, i.e. those unrestricted funds not invested in tangible fixed assets or long term investments, to at least 4 months' unrestricted payments but excluding external charitable giving, discretionary repairs and redecoration as these can be ceased should circumstances require.

This is calculated at approximately £45,000. Current reserves are above this level.

ST MICHAEL'S, WANDSWORTH COMMON

Report of the Parochial Church Council For the year ended 31 December 2025

Investment Policy

Funds are currently held in a Lloyds Bank current account, a Lloyds Bank savings account and a CBF Church of England Deposit Fund.

5. Plans for the Future

In 2026, St Michael's is undergoing a listening exercise amongst the congregation and wider community which will help inform future plans but we will continue to work to be a welcoming church and develop initiatives underway since 2019:

- Extending and deepening relationships with schools
- Using the flexibility of the building from the stackable seating in the church to increase use by the local community
- Growing the Community Gospel Choir and other community engagement activities
- Continue to work towards becoming an Eco-church, exploring the opportunity to instal solar panels
- Encourage all members of the congregation to participate in one of the many groups or activities in addition to attending Sunday services.
- Continue the provision of services to the older generation through the development of the Sparkle intergenerational session.
- Continue the provision of pastoral care for any in the parish.
- Maintain the Glass Door service as a key part of St Michael's activities.
- Grow a peer group of church and local children who have fun and are growing in faith through the Children and Families Worker and Messy Church.

6. Responsibilities of Trustees for the Financial Statements

The PCC is responsible for preparing the report and the financial statements in accordance with applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Church Accounting Regulations 2006 require the PCC to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the PCC and of its financial activities for that period. In preparing those financial statements, the PCC is required to:

- Select suitable accounting policies and apply them consistently
- Observe the methods and principles of the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable standards have been followed, subject to any departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the activities of the charity will continue

ST MICHAEL'S, WANDSWORTH COMMON

Report of the Parochial Church Council For the year ended 31 December 2025

Investment Policy

The PCC is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Council and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the governing document, the Parochial Church Council Powers Measure and the Church Representation Rules. The PCC is also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

7. Approval

The report of the Parochial Church Council was approved by the PCC on 13th April 2026 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'T Ewins', with a large, sweeping flourish above the name.

Revd. Tiffany-Alice Ewins
Chair

ST MICHAEL'S, WANDSWORTH COMMON

Independent Examiner's Report to Parochial Church Council of St Michael's, Wandsworth Common

I report to the charity trustees on my examination of the accounts of the Parochial Church Council of St Michael's, Wandsworth Common (the Church) for the year ended 31 December 2025 set out on pages 15 to 25.

Responsibilities and basis of report

As the charity's trustees 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 Church's accounts as carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I 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 Act; or
2. the accounts do not accord with those 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 Report) 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; or
4. the accounts have not been prepared in accordance with the methods and principles of 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 the Republic of Ireland (FRS 102)

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.



Miriam Hickson CTA FCA
JCS Accountants Limited
5 Robin Hood Lane
Sutton, Surrey
SM1 2SW

Date 20 April 2026

ST MICHAEL'S, WANDSWORTH COMMON

Statement of Financial Activities (including income and expenditure account) For the year ended 31 December 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £
Income from:						
Donations and Legacies	2 117,436	21,514	138,950	113,579	18,169	131,748
Charitable Activities	433	-	433	554	-	554
Other trading activities	92,758	-	92,758	82,687	-	82,687
Other income	-	-	-	-	-	-
Investments	575	-	575	1,171	-	1,171
Total Income	211,202	21,514	232,716	197,991	18,169	216,160
Expenditure on:						
Raising Funds	3 7,709	-	7,709	12,998	-	12,998
Charitable Activities	4 198,188	19,638	217,826	227,752	9,609	237,361
Total Expenditure	205,897	19,638	225,535	240,750	9,609	250,359
Net Income/(Expenditure)	5,305	1,876	7,181	(42,759)	8,560	(34,199)
Transfer between funds	11 3,125	(3,125)	-	1,230	(1,230)	-
Net movement in funds	8,430	(1,249)	7,181	(41,529)	7,330	(34,199)
Reconciliation of Funds						
Total funds brought forward	117,772	25,537	143,309	159,301	18,207	177,508
Total funds carried forward	126,202	24,288	150,490	117,772	25,537	143,309

ST MICHAEL'S, WANDSWORTH COMMON

Balance Sheet

As at 31 December 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
Fixed Assets					
Tangible Assets	7	74,902	-	74,902	70,912
Current Assets					
Debtors	8	6,144	-	6,144	2,888
Prepayments		2,651	-	2,651	3,486
Cash at Bank and in Hand		63,319	24,288	87,607	92,593
		<u>72,114</u>	<u>24,288</u>	<u>96,402</u>	<u>98,967</u>
Creditors - Amounts Falling Due Within One Year	9	<u>20,814</u>	<u>-</u>	<u>20,814</u>	<u>26,570</u>
Net Current Assets		<u>51,300</u>	<u>24,288</u>	<u>75,588</u>	<u>72,397</u>
Net Assets		<u>126,202</u>	<u>24,288</u>	<u>150,490</u>	<u>143,309</u>
Represented by					
Restricted Funds	11	-	24,288	24,288	25,537
Unrestricted Income Funds		126,202	-	126,202	117,772
Total Funds		<u>126,202</u>	<u>24,288</u>	<u>150,490</u>	<u>143,309</u>

The financial statements were approved by the PCC on 13th April 2026 and signed on its behalf by:



James Cunningham
Treasurer

ST MICHAEL'S, WANDSWORTH COMMON

Notes to the Financial Statements For the year ended 31 December 2025

1. Accounting Policies

The Parochial Church Council of the Ecclesiastical Parish of St Michael's Wandsworth Common. (Charity number 1185687). The Parish was established in 1881. Its principal address is St Michael's Church and Halls, Cobham Close, London, SW11 6SP.

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the accounts are as follows:

Basis of Accounting

The financial statements have been prepared under the Charities Act 2011 and in accordance with the Charities Statement of Recommended Practice 2019 (Charities SORP (FRS102)) and Financial Reporting Standard 102 (FRS 102). The financial statements are drawn up on the historical cost basis of accounting.

The financial statements include all transactions, assets and liabilities for which the PCC is responsible for in law. The financial statements have been prepared in pounds sterling and rounded to the nearest £1.

The PCC meets the definition of a public benefit entity under FRS 102.

Going Concern

There are no material uncertainties about the charity's ability to continue and accordingly the accounts have been drawn up on a going concern basis.

Funds

General unrestricted 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.

Restricted funds comprise revenue donations or grants for a specific PCC activity intended by the donor.

Income recognition

Voluntary income, donations and the income tax reclaimed on gift aided donations are accounted for once the PCC has entitlement to the income, it is probable the income will be received, and the amount of the income receivable can be reliably measured. Grant income is accounted for in the period that it is received.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

ST MICHAEL'S, WANDSWORTH COMMON

Notes to the Financial Statements For the year ended 31 December 2025

Expenditure recognition

Expenditure is accrued as soon as a liability is considered probable, and the amount can be measured reliably. The PCC is not registered for VAT and accordingly expenditure includes VAT where appropriate. All support and governance costs are included in charitable activities. Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the church.

Tangible Fixed Assets

Consecrated land and buildings and movable church furnishings

Consecrated land or benefice property is excluded from the accounts by Section 10 of the Charities Act 2011.

Moveable church furnishings which are held by the churchwardens on special trust for the PCC and require a faculty for disposal are accounted for as inalienable property unless consecrated.

For inalienable property prior to 2015 there is insufficient cost information available and therefore such assets are not valued in the accounts.

All expenditure incurred by the PCC on consecrated or benefice buildings and moveable church furnishings, whether maintenance or improvement, is expensed within the Statement of Financial Activities.

Other Furniture, Fixtures, Fittings and Equipment

The cost of other furniture, fittings and equipment are depreciated on a straight-line basis over the effective useful life of the asset:

Fittings and Fixtures	15 years
Plant and Machinery	15 years
Furniture, Office and Computer Equipment	5 Years

From 1st January 2019, only assets over £500 are capitalised with items under this value expensed.

Debtors

Debtors are included at the settlement amount due less provisions for doubtful debts.

ST MICHAEL'S, WANDSWORTH COMMON

Notes to the Financial Statements For the year ended 31 December 2025

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the opening of the deposit.

Creditors and Provisions

Creditors and provisions are recognised where the PCC has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

2. Income

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
Donations and Legacies				
Offerings and Donations	95,574	11,213	106,787	94,960
Income tax reclaimed	18,495	1,801	20,296	17,314
Legacies	-	-	-	-
Grants	<u>3,367</u>	<u>8,500</u>	<u>11,867</u>	<u>19,474</u>
	117,436	21,514	138,950	131,748
Charitable Activities				
Fee Income	433	-	433	554
Other trading activities				
Lettings income	90,309	-	90,309	78,782
Social and Musical events	821	-	821	2,300
Other trading income	<u>1,628</u>	<u>-</u>	<u>1,628</u>	<u>1,605</u>
	92,758	-	92,758	82,687
Investments				
Bank interest	575	-	575	1,171
Other Income	-	-	-	-
Total	<u>211,202</u>	<u>21,514</u>	<u>232,716</u>	<u>216,160</u>

ST MICHAEL'S, WANDSWORTH COMMON

Notes to the Financial Statements

For the year ended 31 December 2025

3. Expenditure on Raising Funds

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
Cleaning of halls	6,793	-	6,793	9,899
Social and Musical Events	287	-	287	2,459
Contact payment device lease	288	-	288	288
Other	341	-	341	352
	<u>7,709</u>	<u>-</u>	<u>7,709</u>	<u>12,998</u>

4. Expenditure on Charitable Activities

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
Cost of services	7,010	-	7,010	7,579
Mission and Evangelism Projects	18,400	8,899	27,299	24,635
Diocesan Parish Share	17,851	-	17,851	15,000
Charitable giving	18,666	-	18,666	14,200
Employers National Insurance	-	-	-	-
Salaries, wages and honoraria	24,218	5,325	29,543	16,898
Staff Training	940	-	940	864
Expenses (of Clergy, staff, etc)	1,066	-	1,066	1,541
Travel	408	-	408	545
Major repairs and redecoration to the Church	4,807	-	4,806	50,434
Major repairs to the Hall	21,864	-	21,864	8,130
Building minor repairs and maintenance	17,662	4,996	22,658	24,315
Church Utility Bills	20,856	418	21,274	29,690
Cleaning	7,965	-	7,965	6,573
Hall running costs	1,782	-	1,782	549
Insurance	5,896	-	5,896	5,753
IT Software and Consumables	2,536	-	2,536	4,576
Subscriptions	3,462	-	3,462	2,754
Telephone & Internet	2,543	-	2,543	2,765
Office Supplies	939	-	939	804
Bank fees	375	-	375	123
Depreciation	17,143	-	17,143	17,929
	<u>196,388</u>	<u>19,638</u>	<u>216,026</u>	<u>235,657</u>
Governance Costs				
Independent Examination Fee	1,800	-	1,800	1,704
Total Expenditure - charitable activities	<u>198,188</u>	<u>19,638</u>	<u>217,826</u>	<u>237,361</u>

ST MICHAEL'S, WANDSWORTH COMMON

Notes to the Financial Statements

For the year ended 31 December 2025

5. Expenditure - Employee Emoluments

In addition to the many volunteers who give their time to the church there were 3 employees (2024:2) in the year whose costs are included within the Expenditure on Charitable Activities. There was one joiner with the appointment of a Children's and Family Worker.

The incumbent's position is non-stipendiary.

	2025 £	2024 £
Gross Salaries	28,876	16,584
Employer's National Insurance (net of Employer's Allowance)	-	-
Pension Costs	667	314
	<u>29,543</u>	<u>16,898</u>

No employee received remuneration (including employee benefits) exceeding £60,000 (2024: nil).

6. Expenditure – Charitable Giving

In addition to the money given to the Diocese through the Parish Support Fund, the PCC made the following donations, following a review of charities that we wished to give to in 2024.

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
IJM UK	2,333		2,333	1,700
Medair	2,333		2,333	1,700
Carney's Community	2,333		2,333	1,700
Justice Defenders	2,333		2,333	1,700
Stand Out	2,333		2,333	1,700
St Mellitus College	2,333		2,333	1,700
A Rocha	2,334		2,334	1,700
St George's CofE School	2,334		2,334	950
Battersea Welcomes Refugees	-		-	1,350
	<u>18,666</u>	<u>-</u>	<u>18,666</u>	<u>14,200</u>

ST MICHAEL'S, WANDSWORTH COMMON

Notes to the Financial Statements

For the year ended 31 December 2025

7. Tangible Fixed Assets

	Furniture, Fixtures and Fittings £	Computer and Office Equipment £	Plant and Machinery £	Total £
Cost or Valuation				
At 1st January 2025	87,739	3,169	56,831	147,738
Additions	21,133	-	-	21,133
Disposals	-	-	-	-
At 31st December 2025	<u>108,872</u>	<u>3,169</u>	<u>56,831</u>	<u>168,871</u>
Depreciation				
At 1st January 2025	70,278	2,021	4,527	76,826
Charge for the Year	13,108	246	3,789	17,143
At 31st December 2025	<u>83,387</u>	<u>2,267</u>	<u>8,316</u>	<u>93,969</u>
Net Book Value				
At 31st December 2024	<u>17,461</u>	<u>1,148</u>	<u>52,303</u>	<u>70,912</u>
At 31st December 2025	<u>25,485</u>	<u>902</u>	<u>48,515</u>	<u>74,902</u>

8. Debtors

	2025 £	2024 £
HMRC	1,062	253
Lettings receivable	3,583	1,544
Other	1,499	1,092
	<u>6,144</u>	<u>2,888</u>

9. Creditors – amounts falling due within one year

	2025 £	2024 £
Accruals	6,266	4,324
Deferred Income	1,477	2,821
Taxation and social security	1,537	340
Other creditors	11,534	19,085
	<u>20,814</u>	<u>26,570</u>

ST MICHAEL'S, WANDSWORTH COMMON

Notes to the Financial Statements

For the year ended 31 December 2025

10. Related Party Transactions

PCC members are not remunerated and no PCC member was reimbursed during the year for expenses in relation to their work as trustees (2024: nil).

Payments for reimbursement of expenses incurred on church business of £2,246 (2024 £3,243) were paid to 1 (2024: 5) charity trustee or their family members during the year. These were broken down as follows:

	2025	2024
	£	£
IT Software and Consumables	-	196
Telephone and Broadband	976	1,152
Subsistence	241	281
Supplies for services	102	353
Gifts and Entertaining	386	562
Travel	240	322
Training and Events	158	52
Mission and Evangelism	143	283
Building maintenance	-	42
	<u>2,246</u>	<u>3,243</u>

During the year, unrestricted income of £56,651 (2024: £65,139) and restricted income of £5,000 (2024: £5,660) were received from members of the PCC or their related parties.

The PCC made a donation of £1,700 (2024: £1,700) to StandOut, Registered Charity 1177813. The church has supported the charity for many years and the Chief Executive and founder is a member of the congregation. The chief executive is a family member of Connie Parker-Dhinakaran, one of the churchwardens. The StandOut Programme offers a unique opportunity to people preparing for release from prison by equipping them with the tools, skills and mindsets needed to apply for work so they can re-engage with society with confidence. StandOut is active locally in HMP Wandsworth, where we also have a relationship through the gospel choir.

ST MICHAEL'S, WANDSWORTH COMMON

Notes to the Financial Statements For the year ended 31 December 2025

11. Restricted Funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	At 1st January 2025 £	Income	Expenditure	Transfers	At 31 December 2025 £
Gospel Choir Fund	-	1,010	1,010	-	-
Worship Fund	2,200	5,000	2,820	-	4,380
Church & Hall Restoration Fund	19,818	3,125	2,196	(3,125)	17,622
Maintenance Fund	-	2,800	2,800	-	-
Utilities Fund	-	-	-	-	-
Mission Fund	-	3,875	3,583	-	292
Intergenerational Fund	3,519	5,704	7,229	-	1,994
	<u>25,537</u>	<u>21,514</u>	<u>19,638</u>	<u>(3,125)</u>	<u>24,288</u>

	At 1st January 2024 £	Income	Expenditure	Transfers	At 31 December 2024 £
Gospel Choir Fund	-	660	660	-	-
Worship Fund	-	2,200	-	-	2,200
Church & Hall Restoration Fund	16,068	6,250	1,270	(1,230)	19,818
Utilities Fund	-	220	220	-	-
Mission Fund	-	500	500	-	-
Intergenerational Fund	2,139	8,339	6,959	-	3,519
	<u>18,207</u>	<u>18,169</u>	<u>9,609</u>	<u>(1,230)</u>	<u>25,537</u>

The Gospel Choir Fund represents grants and donations given for the specific purpose of supporting the St Michael's Community Gospel Choir.

The Worship Fund represents grants for prayer initiatives and other parts of our services. A grant was received in 2025 to support Messy Church.

The Mission Fund was started in 2021 to receive specific donations to support Mission and Evangelism initiatives including Glass Door and Children's activities.

In 2022, the PCC started a Church and Hall Restoration Fund given long term work planned on the Upper Hall and the Church building. During 2025, money was donated and used towards the new sound system.

The transfer during 2025 represents the capitalisation of the sound system referred to above. The transfer during 2024 represents the purchase of two noticeboards for outside the church which were capitalised.

ST MICHAEL'S, WANDSWORTH COMMON

Notes to the Financial Statements For the year ended 31 December 2025

The Utilities Fund represents grants and donations specifically for utility bills. In 2024, a donation was received from the Glass Door charity towards the bills incurred from hosting homeless people overnight once per week in the winter season. No donations were received in 2025.

In 2023, the PCC started the Intergenerational Fund to support its work through Sparkle.

A Maintenance Fund was created in 2025 following a new regular donation that can be used for building maintenance.

Analysis of Net Assets by Fund

As at 31 December 2025	Fixed Assets £	Investments £	Current Assets £	Creditors £	Net Assets £
Unrestricted Funds	74,902	-	72,114	20,814	126,202
Restricted Funds	-	-	24,288	-	24,288
Total	<u>74,902</u>	<u>-</u>	<u>96,402</u>	<u>20,814</u>	<u>150,490</u>

As at 31 December 2024	Fixed Assets £	Investments £	Current Assets £	Creditors £	Net Assets £
Unrestricted Funds	70,912	-	73,430	26,570	117,772
Restricted Funds	-	-	25,537	-	25,537
Total	<u>70,912</u>	<u>-</u>	<u>98,967</u>	<u>26,570</u>	<u>143,309</u>

Accounts

www.smwc.online

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST MICHAEL'S WANDSWORTH COMMON**

Diocese of Southwark

Charity Number 1185687



Report and Accounts

For the year ended

31 December 2024

ST MICHAEL'S, WANDSWORTH COMMON

Report and Financial Statements 2024

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ST MICHAEL'S, WANDSWORTH COMMON

Legal and Administrative Information For the year ended 31 December 2024

Charity name and number

The Parochial Church Council of the Ecclesiastical Parish of St Michael's Wandsworth Common.
Charity number 1185687. The Parish was established in 1881.

Principal Address

St Michael's Church and Halls, Cobham Close, London SW11 6SP

Members of the PCC

The PCC who served during the year and who were serving at the date of this report were:

Vicar	Reverend Tiffany-Alice Ewins	
Licensed Lay Reader	Tom Holmer	
Churchwardens	Tom Holmer	(elected APCM 2020)
	Lisa Smellie	(elected APCM 2022, resigned March 2024)
PCC Secretary	Andrew Davies	(elected APCM 2021)
Treasurer	James Cunningham	(elected APCM 2019)
Elected Lay Representatives	Susi Dunn	(elected APCM 2018, resigned March 2024)
	Penny Parker	(elected APCM 2018, resigned March 2024)
	Lisa Smellie	(elected APCM 2020)
	Ebenezer Appiagyei	(elected APCM 2023)
	Mike Bankole	(elected APCM 2023)
	Lara Haggar	(elected APCM 2024)
	Mark Horley	(elected APCM 2024)

Lay Representatives to the Deanery Synod Vacant

Professional Advisers and Agents

Bankers	Lloyds Bank plc	18 Acre Lane, London SW2 5SQ
Independent Examiner	JCS Accountants Ltd	5 Robin Hood Lane, Sutton, Surrey SM1 2SW
Quinquennial Inspector	Hanslip & Company Ltd	The Old Church, Wyke Road, Chichester, Sussex PO19 8HA

ST MICHAEL'S, WANDSWORTH COMMON

Report of the Parochial Church Council For the year ended 31 December 2024

The Parochial Church Council of the Ecclesiastical Parish of St Michael's, Wandsworth Common ("PCC") submits its report and financial statements of the PCC for the year ended 31 December 2024. The financial statements have been prepared in the format prescribed by the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP2019 (FRS102)) and the Financial Reporting Standard 102. The legal and administrative information set out earlier in this document forms part of this report.

The PCC works with the incumbent to promote the whole mission of the Church within the Parish. It also has responsibility for maintenance of St Michael's Church and Halls.

1. Structure, Governance and Management

The Parochial Church Council is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The method of appointment of PCC members is set out in the Church Representation Rules. At St Michael's the PCC consists of the incumbent, churchwardens and members elected by those members of the congregation who are on the electoral roll. All those who attend our services are encouraged to register on the electoral roll and stand for election to the PCC.

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish, including deciding how the funds of the PCC are to be spent.

The full PCC met 6 times during the year. The Standing Committee, consisting of the incumbent, Churchwardens, Secretary and Treasurer, typically meets in intervening months when there is no PCC meeting but due to diary challenges only met 4 times in 2024. All PCC minutes are available at the Church and the latest set of minutes are posted on the church website.

The electoral roll is updated annually and totally refreshed every 6 years. That exercise was last completed in 2019 for St Michael's. The updated electoral roll in 2019 was 37 and this stood at 57 in 2024. The next full refresh of the electoral roll will take place in 2025.

The PCC maintains a Risk Register which is reviewed regularly and is satisfied that there are procedures in place to mitigate major risks faced by the PCC in its primary mission of promoting the whole mission of the Church and its responsibility for the fabric of the buildings. The key areas of risk and the associated controls are set out below.

Governance – the PCC is the board of trustees for St Michael's Church and meets regularly. At these meetings, the PCC make decisions on the running of the church and deal with the associated risks. Guidance and policies (particularly on safeguarding) come from the Diocese of Southwark. The PCC is responsible for strategy, planning, managing conflicts of interest and employment of staff.

ST MICHAEL'S, WANDSWORTH COMMON

Report of the Parochial Church Council For the year ended 31 December 2024

Two Churchwardens are elected for a term of office of one year, as the representatives of the Bishop to oversee the Church building and contents, and to assist the vicar. Following the resignation of one of the Churchwardens in March 2024, there was only one in office for the balance of the year. However, the PCC is confident that the number will return to two from March 2025.

Operational – the day-to-day operations of the Church are run under the direction of the vicar, who has operational and managerial responsibility for two part-time members of staff and any volunteers. The church building and halls provide space for worship, community work and activity. There is a programme of regular maintenance on the buildings and a Quinquennial inspection of the fabric is undertaken by an architect every five years with the results guiding the plan for any remedial work. An inspection took place during 2024. The work of the church, over and above conditions set by the Church of England, is governed by St Michael's Mission Action Plan. The Church runs activities for young people and has both children and vulnerable adults taking part in activities on the premises. It has a safeguarding policy designed by the Church of England / Diocese of Southwark. To meet compliance with GDPR there is a privacy notice on the church website and training in cyber security has been provided for the Parish Project Manager who deals with the records. A regular status update report is circulated to the standing committee highlighting progress on work and activities.

Financial - the Church is reliant on donations from the congregation and rental income from the hire of its buildings. An annual budget is prepared that takes a conservative approach to income and a prudent view on expenditure. Monthly accounts are reviewed, and future expenditure can be reduced if necessary. Financial controls are in place to prevent misuse of funds, including all payments requiring two authorisers. An annual budget is produced and approved by the PCC and APCM and the accounts are verified by an independent examiner. The PCC is responsible for the maintenance of the church buildings and halls which are the property of the Diocese.

Environmental or external factors – the Church has links with many external organisations, including local schools and businesses. This work has been led and developed by the vicar in conjunction with the PCC and includes relations with Glass Door, Sparkle, Wandsworth Citizens, The St Michael's Community Gospel Choir, local state and private primary schools, and Bolingbroke Academy. Risks in this area are mitigated by keeping control on the projects, and by application of the safeguarding policy.

2. Objectives, Activities and Strategies

The PCC's objective is promoting the whole mission of the Church, and it also has responsibility for the maintenance of St Michael's Church and Halls.

The PCC is committed to enabling as many people as possible to worship at the church and for all members of the community to benefit from the spaces we have.

ST MICHAEL'S, WANDSWORTH COMMON

Report of the Parochial Church Council For the year ended 31 December 2024

When planning our activities for the year, we have considered the Charity Commission's guidance on public benefit. We try to enable ordinary people to live out their faith as part of our parish community through:

- Worship and prayer
- Learning about the Gospel
- Mission and outreach work
- Provision of pastoral care for people living in the parish

To facilitate this work, it is important that we maintain the fabric of St Michael's Church and Halls.

3. Review of the Year

Mission Action Planning ("MAP")

In 2024 the MAP work continued with a focus on our values:

1. Directed by Jesus
2. Attentive to need
3. Offering what's in our hands
4. Thankful
5. Enabling all ages to participate
6. Developing a culture of "try."

During the year of Reema Shinhmar, a St Mellitus ordinand, completed her training with us. During her twelve months at St Michael's she made a valuable contribution not just at services but to the life of the church community. We were delighted when she was ordained deacon at Christchurch Cathedral in Oxford in June 2024, and event attended by several members of the congregation.

Services

10am Holy Communion is our principal Sunday service.

On the 4th Sunday of the month our 10am service becomes an all-age Service of The Word which starts with croissants and pastries and ends with coffee.

A children's group meets once a month as part of the 10am service, returning at the end to share what they have learnt or done with the whole congregation. During 2024, responsibility for this group moved from Charlie Burnell and Juliegh Appiagyei to Johan Dhinkaran. We are grateful to Charlie and Juliegh for their leadership and thankful to Johan for taking on this key activity.

During the summer school holidays, the pattern of services changes with Sundays more frequently being Services of Morning Prayer and a Go Visiting Sunday when the congregation is encouraged to attend another church and bring back any suggestions for how we can improve what we do.

ST MICHAEL'S, WANDSWORTH COMMON

Report of the Parochial Church Council For the year ended 31 December 2024

On Tuesdays, there is a Holy Communion service at 1pm. This quiet reflective service takes place in the Lady Chapel and has a small loyal group of worshippers.

In 2024 we added a new sung worship service that takes place one Thursday evening each month. Led mainly by our 20-30's group, the service provides an informal meeting for sung worship and prayer in the church building.

Our TIMS dementia friendly service for older people forms part of our Sparkle offer to older member of the community and takes place weekly. Midway through 2024 we renamed it Sparkle Saints. It continues to be the only form of weekly collective worship for about 6 of the members.

We continued to have visiting speakers on a Sunday morning and this year they came from the following organisations:

- StandOut
- International Justice Mission
- Battersea Local churches in the Creation Tide teaching series

In 2024 we held no weddings, 3 baptisms, 3 funerals and 1 memorial service in the church building.

Small Groups

St Michael's has a regular programme of small groups that meet throughout the week that allow people to interact, develop friendships and discuss and strengthen their Faith.

The Bible Study Group meets weekly on Mondays at the church.

On the second Sunday of most months, the Walk and Talk group meets after the morning service and walks across the Common, usually to the County Arms, and discuss the sermon, day to day news and their experiences, building friendships through the process.

During Lent 2024, we studied the principles of welcome and hospitality and building relationships across difference by discussing the book *Boarders and Belonging* by Pádraig Ó Tuama and Glenn Jordan with a small group that met on Monday mornings and another that met on Tuesday evenings.

Our prayer meetings have evolved during 2024. Initially held as a drop in on Wednesday afternoons in the Lady Chapel, the group now meets in person or on line on Fridays at 7.30am with a specific focus around Justice and peace.

Having piloted the Being With course with the PCC in Autumn 2023, it was extended to the wider congregation and a group of 8 participated during the summer term.

A Twenties and Thirties group meets regularly each month for bible study, prayer and a chance to talk and learn together.

ST MICHAEL'S, WANDSWORTH COMMON

Report of the Parochial Church Council For the year ended 31 December 2024

A new initiative in 2024 was the Martha and Mary group, named after the two sisters who are disciples of Jesus in the gospels. The group meets for a meal on a Tuesday evening and then they discuss patterns of prayer and spirituality, poetry as worship and other ideas that are brought by the members of the group and fit theme of growing discipleship in daily life.

The annual pilgrimage took place in September with a visit to Winchester Cathedral. Following Holy Communion, pilgrims explored the cathedral before attending Sung Evensong.

Outreach

The carer and baby group met most Mondays in 2024 for 90 minutes with regular attendance of around 20 adults and 20 children. The group was started during the Covid pandemic to address specific needs at that time given the lack of available opportunities for this section of the community to get together. The group took a break from July to the end of the year as the church was being renovated and a key volunteer was unavailable for a few months. It was interesting to note that it was missed by a number of carers who are excited it is coming back!

We are grateful that we continue to be a welcome guest at Honeywell Infant and Junior Schools taking separate assemblies there for Years One and Two, Years Three and Four, and Years Five and Six once each per month. We also provided three whole year RE lessons for the Junior School on Easter, Christmas and The Bible. Belleville School brought their Year One to the church in January to look at what you can learn about Christian belief through the church building and items within it. In December we continued to provide a much loved and appreciated venue for schools to rehearse and perform their concerts and plays for Christmas. We hosted eight schools and estimate well over 3000 people were welcomed into the church that month.

Once again we hired a donkey to bring the events of Palm Sunday to life in our community. We gathered outside a popular ice-cream cafe with our local black majority church to mark the occasion with a shared outdoor service. In Advent we provided a donkey and sheep for a 'Nativity enclosure' as part of the Northcote Road Christmas Lights switch on.

Regular services are held on Wandsworth Common in order to be visible to the wider community and to enjoy God's creation. Our earliest was the dawn service on Easter Sunday while the largest was our Carols on the Common on Christmas Eve led by a brass ensemble which attracted a congregation of over 300.

The Good Friday Walk of Witness is now firmly re-established after the hiatus created by Covid. Members of the congregation join with other local churches to carry a Cross from St Michael's to Clapham Junction stopping for hymns, prayers and readings along the route.

ST MICHAEL'S, WANDSWORTH COMMON

Report of the Parochial Church Council For the year ended 31 December 2024

In January we ran a day for women in the community called Seen led by female members of the congregation with expertise and experience in improving our relationship with our own bodies. This was attended by 30 women.

With the Church office open weekdays Monday to Thursday, the church was available for private prayer during office hours.

Children

The monthly Sunday meetings for Children through the year have continued to be enjoyed by the 8-10 children who regularly attend. The change of lead volunteer has been well managed and welcome. We used resources from Roots as well as Godly Play having attended some Godly Play training in February 2024.

In September the children had an outing to Putt in the Park which was a chance to have fun and to get to know the new lead volunteer better. They built on that by suggesting that they hold a fund-raising sleep over in the church to raise money for Glass Door. This took place on 29th November, raising over £1000 for Glass Door while demonstrating to the children that they can organise and achieve great things. It was enormous fun too.

Kids Skills

After 20 months, the first cycle of the Kids Skill programme offered to 7-11 year olds in the community came to an end with Art Skills taking place in the Lent term and Physical Health and Fitness in the Summer term. Given the success, when there is a sufficient cohort of the age group in the future, and the people to lead it well, we will reflect on the appropriate time to run the programme again.

Gospel Choir

The St Michael's Community Gospel Choir led by Cecilia Wickham-Anderson continues to go from strength to strength with up to 35 members attending rehearsals each week. The choir perform at services once a month and the Carol Service in December. In November a large audience filled the church for a Jazz meets Gospel concert that showcased individual talents as well as the collective voices. Following on from an initiative begun in 2023, a relationship is developing with HMP Wandsworth and the choir sang there twice as part of worship. In the summer the choir performed in Croydon as part of a music festival and in December, they performed at the London Wetlands Centre as part of the latter's Christmas activities. The group have developed strong friendships and in October performed with two other choirs that Cecilia directs on a cruise from Southampton to Rotterdam, Cork and Falmouth.

ST MICHAEL'S, WANDSWORTH COMMON

Report of the Parochial Church Council For the year ended 31 December 2024

Battersea Welcomes Refugees (BWR)

Battersea Welcomes Refugees began to help connect landlords with the scheme run by Wandsworth Council which brings vulnerable people from Syria to Wandsworth so that they could be housed. Once here, BWR provided a contact person to help the family with school issues, language learning, transport, translations, medical appointments, shopping; a whole range of things that enable them to settle well in the area. Given changing world circumstances, BWR's work now also provides support for Afghan refugees. BWR hosts parties and gatherings and provides grants or gifts for things like training, holiday clubs, Eid gifts, business opportunities and outings. BWR is supported by 7 local churches and St Michael's provide 3 volunteers in key roles. The BWR committee meet termly to steer the group and remain updated on the progress of the families. In the summer, St Michael's hosted a Barn Dance for those BWR supports and the wider community. This year's Carol Service included reflections on being a refugee and the Christmas Appeal included BWR as one of the beneficiaries.

Sparkle

St Michael's launched Sparkle, an intergenerational initiative, in June 2023. This builds on a programme developed by a neighbouring church, St Michael's and St Stephen's in Southfields, and used the services of Emma Chisholm who leads that initiative. The weekly Wednesday session sees the older generation meet, then sing or do a craft with children from one of two local nursery schools, take part in an exercise class, have lunch or home-made soup with rolls and butter and then engage with children from one of our local junior schools as they learn together. Day to day management of Sparkle at St Michael's Wandsworth Common transferred to Jo Sykes in 2024, with Emma leading the work to resource more Sparkle centres from Southfields. We are grateful to Jo and Emma for their work making this a successful initiative with up to 20 of the older generation, who we call 'grandfriends' attending each week.

This activity was supported by grants from Enable Leisure and Culture, Age Concern and the Wimbledon Foundation.

Separate from Sparkle but also positioned to serve this part of our community and help combat loneliness, we now run a Film Club on Thursday afternoons showing a range of films suggested by participants, in the Bolingbroke Room.

Glass Door

St Michael's are now in the third season of providing Glass Door with facilities to feed and accommodate up to 30 homeless people once per week over the winter months. Glass Door manage the allocation of guests to each of the churches that provide accommodation and staff who are present throughout the night while St Michael's provides volunteers to cook, serve and talk to the guests. The volunteers work in teams on a monthly rota and all report that participating has been fulfilling.

ST MICHAEL'S, WANDSWORTH COMMON

Report of the Parochial Church Council For the year ended 31 December 2024

As mentioned earlier, in November the children's group held a sponsored sleepover in the church buildings to raise money for Glass Door and raised £1260.

Wandsworth Citizens

St Michael's are members and supporters of Wandsworth Citizens and the Vicar sat on the Wandsworth Citizens leaders' forum that meets every 6 weeks. In the run up to the London Mayoral Election, six members of the congregation attended the London Citizens Assembly and a similar number attended the General Election Assembly in June. One of the church members has joined the Wandsworth Citizens leader's forum in place of the Vicar to refresh the leadership group, and he was one of the speakers at a Wandsworth Citizens event hosted in a local school in November. The Vicar attended a city wide London Citizens advisory meeting in October and the six day residential leaders training with Citizen's UK in November held in Chester.

Other Community Use of the Buildings

Two nurseries rent space during term time and offer early years education. The Nightingale Montessori nursery use the Upper Hall while Little Learners use the Crypt.

Fair Play School uses the Church on Saturday mornings to provide fun for children with special learning needs and a couple of hours of respite for their carers.

The 1st and 2nd South Battersea Brownies meet on Tuesdays in the Upper Hall.

Our other regular users include piano lessons, karate, ballet (for both the young and the old), yoga and fitness classes.

We have children's parties most weekends in the Upper Hall with more people becoming aware of the spaces available for hire while the lower halls and church have hosted other community activities.

Eco-church

Recognising the current climate challenges, St Michael's is on a journey to become an eco-church measuring itself through A Rocha's programme. We currently have a Bronze but are working on Silver especially by teaching, and taking practical steps to improve our carbon footprint both as a group of people living in local homes and through our buildings. The Church Ecomiser heating system installed in late 2023 allowed the removal of the old gas boiler for the Church building, reducing our use of fossil fuels in 2024 given our electricity is on a renewable tariff and we commissioned a building survey during the year to identify other areas to improve energy efficiency.

Office Administration

Sarah Taylor, Parish Projects Manager, was responsible for progressing key building projects and managing risk assessments to allow the buildings to be open and for use. The most significant project in

ST MICHAEL'S, WANDSWORTH COMMON

Report of the Parochial Church Council For the year ended 31 December 2024

2024 was the redecoration of the church following the new heating system installed at the end of 2023. A monthly update keeps the PCC apprised of progress.

Janet Lindsay, Bookings Administrator, handles all the hires and ensures the buildings are clean and tidy for use.

Both made valuable contributions to the life of St Michael's.

The Employee and Volunteer handbook and Health and Safety handbook were updated and recirculated in 2024. The church's email accounts and shared drive were updated to ensure greater efficiency and build on GDPR compliance.

Property and Equipment

The latest Quinquennial inspections for both the Church and Halls was undertaken in 2024. The inspections inform the long term repair and maintenance programme for both buildings. The key areas that require attention are the Hall Windows, Hall Roof Lantern, Hall Staircase plasterwork and redecoration, and repainting of the Bellcote. Some of these will need specific fundraising efforts.

During 2024 the most significant project was the redecoration of the church including restoration of the water damaged South Aisle west wall and the replacement of the kitchenette. Everyone has been delighted with the results. In addition, the toilets in the Upper Hall were fully renovated.

New noticeboards were purchased for both North and South entrances to create a more welcoming appearance.

4. Financial Review

Financial Activity and Position

St Michael's main sources of income are voluntary donations and lettings income from use of the Church and the Halls. Total unrestricted income for the year increased to £197,991 (2023: £167,788) while restricted income fell to £18,169 (2023: £58,253). The year on year fall in restricted income was due to there not being an equivalent appeal to the heating project in 2023 or the launch of Sparkle and the associated grants. Restricted fund grants were received from the Wimbledon Foundation to support fitness classes at Sparkle, Age Concern for Sparkle in general and the Benefact Trust towards children's support. An unrestricted grant was also received from the Listed Places of Worship Scheme in relation to VAT incurred on the Ecomiser project.

Donations, before income tax was reclaimed, increased slightly to £94,960 (2023: £92,947).

Income tax reclaimed reduced to £17,314 (2023: £30,277) given the level of donations with Gift Aid in 2023 for the heating system. The PCC uses the Parish Giving Scheme, an online system run by the Church of England which simplifies the collection of gift aid on both regular giving and one off gifts. The majority of regular givers use this scheme.

ST MICHAEL'S, WANDSWORTH COMMON

Report of the Parochial Church Council For the year ended 31 December 2024

Lettings income increased to £78,782 (2023: £71,584) due to an increase in ad hoc parties and meeting room bookings and the hire of the church for use as a polling station in the General Election. Funds were also generated from tickets sales for the Seen event for Women, the Barn Dance held with Battersea Welcomes Refugees and several musical concerts.

Total expenditure increased to £250,359 (2023: £189,423) due primarily to the redecoration of the Church following the Ecomiser installation (£50,434) and the renovation of the Upper Hall toilets (£8,130). Restricted expenditure was £9,609. Mission and Evangelism spend rose to £24,365 (2023: £23,696). The main Mission and Evangelism expenditures were on Sparkle, which was supported by restricted funds of £6,959 and the Gospel Choir which benefited from restricted funds of £660.

Our Diocesan Parish Support Fund contribution increased by £2,400 to £15,000 (2023: £12,600) while other charitable giving fell by £1,484 to £14,200 (2023: £15,684). Excluding the expenditure on the major projects detailed above, building maintenance was in line with prior year at £24,315 (2023: £24,075). Utility costs rose to £29,690 (2023: £19,734) reflecting current energy prices and the change in mix as the Ecomiser electric heating system replaced the old church gas boiler. Salaries and honoraria increased to £16,898 (2023: £14,546) given salary increases and an increase in the contracted hours of the Bookings Administrator as she took on responsibility for managing the long term hirers.

Depreciation increased to £17,929 (2023: £15,522), given a full year's depreciation on the Ecomiser system installed at the back end of 2023.

Given the expenditure on the two major building projects, we ended the year with a deficit of £34,199 (2023: surplus £36,619). Without these exceptional projects which totalled £58,564 there would have been a surplus of £24,365.

Expenditure on fixed assets was £4,076. Two new noticeboards costing £615 each were capitalised and a new kitchenette unit was installed in the church at a cost of £2,846.

Reserves Policy

It is PCC policy to try to maintain a balance on free reserves, i.e. those unrestricted funds not invested in tangible fixed assets or long term investments, to at least 4 months' unrestricted payments but excluding external charitable giving and discretionary repairs and redecoration as these can be ceased should circumstances require.

This is calculated at approximately £44,000. Current reserves have fallen from the level at the end of 2023 given the expenditure on the Church redecoration but remain ahead of the required amount.

ST MICHAEL'S, WANDSWORTH COMMON

Report of the Parochial Church Council For the year ended 31 December 2024

Investment Policy

Funds are currently held in a Lloyds Bank current account, a Lloyds Bank savings account and a CBF Church of England Deposit Fund.

5. Plans for the Future

In 2025, St Michael's will continue to work to be a welcoming church and develop initiatives underway since 2019:

- Extending and deepening relationships with schools
- Using the flexibility of the building from the stackable seating in the church to increase use by the local community
- Growing the Community Gospel Choir and other community engagement activities
- Continue to work towards becoming an Eco-church, having made the next step forward with the replacement of the church gas boiler.
- Encourage all members of the congregation to participate in one of the many groups or activities in addition to attending Sunday services.
- Continue the provision of services to the older generation through the development of the Sparkle intergenerational session.
- Continue the provision of pastoral care for any in the parish.
- Maintain the Glass Door service as a key part of St Michael's activities.
- Grow a peer group of church and local children who have fun and are growing in faith. by appointing a children's worker and starting a Messy Church.
- To continue our alliance with Wandsworth Citizens as a way of training young leaders and engaging with local and national issues, such as mental health provision

6. Responsibilities of Trustees for the Financial Statements

The PCC is responsible for preparing the report and the financial statements in accordance with applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

ST MICHAEL'S, WANDSWORTH COMMON

Report of the Parochial Church Council For the year ended 31 December 2024

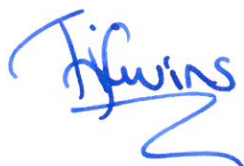
The Church Accounting Regulations 2006 require the PCC to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the PCC and of its financial activities for that period. In preparing those financial statements, the PCC is required to:

- Select suitable accounting policies and apply them consistently
- Observe the methods and principles of the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable standards have been followed, subject to any departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the activities of the charity will continue

The PCC is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Council and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the governing document, the Parochial Church Council Powers Measure and the Church Representation Rules. The PCC is also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

7. Approval

The report of the PCC was approved by the PCC on 27th February 2025 and signed on its behalf by:



Revd. Tiffany-Alice Ewins
Chair

ST MICHAEL'S, WANDSWORTH COMMON

Independent Examiner's Report to Parochial Church Council of St Michael's, Wandsworth Common

I report to the charity trustees on my examination of the accounts of the Parochial Church Council of St Michael's, Wandsworth Common (the Church) for the year ended 31 December 2024 set out on pages 16 to 27.

Responsibilities and basis of report

As the charity's trustees 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 Church's accounts as carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I 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 Act; or
2. the accounts do not accord with those 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 Report) 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; or
4. the accounts have not been prepared in accordance with the methods and principles of 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 the Republic of Ireland (FRS 102)

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.

Miriam Hickson CTA FCA
JCS Accountants Limited
5 Robin Hood Lane
Sutton, Surrey
SM1 2SW



Date 05 March 2025

ST MICHAEL'S, WANDSWORTH COMMON

**Statement of Financial Activities (including income and expenditure account)
For the year ended 31 December 2024**

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £
Income from:						
Donations and Legacies	2 113,579	18,169	131,748	91,575	58,253	149,828
Charitable Activities	554	-	554	108	-	108
Other trading activities	82,687	-	82,687	75,589	-	75,589
Other income	-	-	-	-	-	-
Investments	1,171	-	1,171	517	-	517
Total Income	197,991	18,169	216,160	167,789	58,253	226,042
Expenditure on:						
Raising Funds	3 12,998	-	12,998	12,003	-	12,003
Charitable Activities	4 227,752	9,609	237,361	162,517	14,903	177,420
Total Expenditure	240,750	9,609	250,359	174,520	14,903	189,423
Net Income/(Expenditure)	(42,759)	8,560	(34,199)	(6,731)	43,350	36,619
Transfer between funds	11 1,230	(1,230)	-	37,643	(37,643)	-
Net movement in funds	(41,529)	7,330	(34,199)	30,912	5,707	36,619
Reconciliation of Funds						
Total funds brought forward	159,301	18,207	177,508	128,389	12,500	140,889
Total funds carried forward	117,772	25,537	143,309	159,301	18,207	177,508

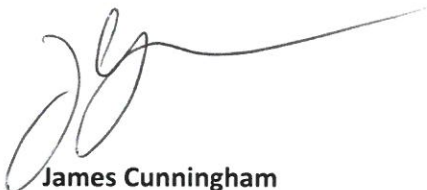
ST MICHAEL'S, WANDSWORTH COMMON

Balance Sheet

As at 31 December 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Fixed Assets					
Tangible Assets	7	70,912	-	70,912	84,765
Current Assets					
Debtors	8	2,888	-	2,888	3,389
Prepayments		3,486	-	3,486	446
Cash at Bank and in Hand		67,056	25,537	92,593	104,994
		<u>73,430</u>	<u>25,537</u>	<u>98,967</u>	<u>108,829</u>
Creditors - Amounts Falling Due Within One Year	9	<u>26,570</u>	<u>-</u>	<u>26,570</u>	<u>16,086</u>
Net Current Assets		46,860	25,537	72,397	92,742
Net Assets		<u>117,772</u>	<u>25,537</u>	<u>143,309</u>	<u>177,508</u>
Represented by					
Restricted Funds	11	-	25,537	25,537	18,207
Unrestricted Income Funds		117,772	-	117,772	159,301
Total Funds		<u>117,772</u>	<u>25,537</u>	<u>143,309</u>	<u>177,508</u>

The financial statements were approved by the PCC on 27th February 2025 and signed on its behalf by:



James Cunningham
Treasurer

ST MICHAEL'S, WANDSWORTH COMMON

Notes to the Financial Statements For the year ended 31 December 2024

1. Accounting Policies

The Parochial Church Council of the Ecclesiastical Parish of St Michael's Wandsworth Common. (Charity number 1185687). The Parish was established in 1881. Its principal address is St Michael's Church and Halls, Cobham Close, London, SW11 6SP.

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the accounts are as follows:

Basis of Accounting

The financial statements have been prepared under the Charities Act 2011 and in accordance with the Charities Statement of Recommended Practice (Charities SORP (FRS102)) and Financial Reporting Standard 102 (FRS 102). The financial statements are drawn up on the historical cost basis of accounting.

The financial statements include all transactions, assets and liabilities for which the PCC is responsible for in law. The financial statements have been prepared in pounds sterling and rounded to the nearest £1.

The PCC meets the definition of a public benefit entity under FRS 102.

Going Concern

There are no material uncertainties about the charity's ability to continue and accordingly the accounts have been drawn up on a going concern basis.

Funds

General unrestricted 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.

Restricted funds comprise revenue donations or grants for a specific PCC activity intended by the donor.

Income recognition

Voluntary income, donations and the income tax reclaimed on gift aided donations are accounted for once the PCC has entitlement to the income, it is probable the income will be received, and the amount of the income receivable can be reliably measured. Grant income is accounted for in the period that it is received.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

ST MICHAEL'S, WANDSWORTH COMMON

Notes to the Financial Statements

For the year ended 31 December 2024

Expenditure recognition

Expenditure is accrued as soon as a liability is considered probable, and the amount can be measured reliably. The PCC is not registered for VAT and accordingly expenditure includes VAT where appropriate. All support and governance costs are included in charitable activities. Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the church.

Tangible Fixed Assets

Consecrated land and buildings and movable church furnishings

Consecrated land or benefice property is excluded from the accounts by Section 10 of the Charities Act 2011.

Moveable church furnishings which are held by the churchwardens on special trust for the PCC and require a faculty for disposal are accounted for as inalienable property unless consecrated.

For inalienable property prior to 2015 there is insufficient cost information available and therefore such assets are not valued in the accounts.

All expenditure incurred by the PCC on consecrated or benefice buildings and moveable church furnishings, whether maintenance or improvement, is expensed within the Statement of Financial Activities.

Other Furniture, Fixtures, Fittings and Equipment

The cost of other furniture, fittings and equipment are depreciated on a straight-line basis over the effective useful life of the asset:

Fittings and Fixtures	15 years
Plant and Machinery	15 years
Furniture, Office and Computer Equipment	5 Years

From 1st January 2019, only assets over £500 are capitalised with items under this value expensed.

Debtors

Debtors are included at the settlement amount due less provisions for doubtful debts.

ST MICHAEL'S, WANDSWORTH COMMON

Notes to the Financial Statements For the year ended 31 December 2024

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the opening of the deposit.

Creditors and Provisions

Creditors and provisions are recognised where the PCC has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

2. Income

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Donations and Legacies				
Offerings and Donations	87,033	7,927	94,960	92,947
Income tax reclaimed	16,064	1,250	17,314	30,277
Legacies	-	-	-	-
Grants	10,482	8,992	19,474	26,604
	<u>113,579</u>	<u>18,169</u>	<u>131,748</u>	<u>149,828</u>
Charitable Activities				
Fee Income	554	-	554	108
Other trading activities				
Lettings income	78,782	-	78,782	71,584
Social and Musical events	2,300	-	2,300	2,727
Other trading income	1,605	-	1,605	1,278
	<u>82,687</u>	<u>-</u>	<u>82,687</u>	<u>75,589</u>
Investments				
Bank interest	1,171	-	1,171	517
Other Income	-	-	-	-
Total	<u>197,991</u>	<u>18,169</u>	<u>216,160</u>	<u>226,042</u>

ST MICHAEL'S, WANDSWORTH COMMON

Notes to the Financial Statements For the year ended 31 December 2024

3. Expenditure on Raising Funds

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Cleaning of halls	9,899	-	9,899	10,211
Social and Musical Events	2,459	-	2,459	1,224
Contact payment device lease	288	-	288	288
Other	352	-	352	280
	<u>12,998</u>	<u>-</u>	<u>12,998</u>	<u>12,003</u>

4. Expenditure on Charitable Activities

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Cost of services	7,579	-	7,579	6,665
Mission and Evangelism Projects	16,516	8,119	24,635	23,696
Diocesan Parish Share	15,000	-	15,000	12,600
Charitable giving	14,200	-	14,200	15,684
Employers National Insurance	-	-	-	-
Salaries, wages and honoraria	16,898	-	16,898	14,546
Staff Training	864	-	864	928
Expenses (of Clergy, staff, etc)	1,541	-	1,541	1,429
Travel	545	-	545	467
Major repairs and redecoration to the Church	50,434	-	50,434	15,534
Major repairs to the Hall	8,130	-	8,130	-
Building minor repairs and maintenance	23,045	1,270	24,315	24,075
Church Utility Bills	29,470	220	29,690	19,734
Cleaning	6,573	-	6,573	6,312
Hall running costs	549	-	549	1,212
Insurance	5,753	-	5,753	5,599
IT Software and Consumables	4,576	-	4,576	3,250
Subscriptions	2,754	-	2,754	2,316
Telephone & Internet	2,765	-	2,765	4,849
Office Supplies	804	-	804	1,225
Bank fees	123	-	123	10
Depreciation	17,929	-	17,929	15,522
	<u>226,048</u>	<u>9,609</u>	<u>235,657</u>	<u>175,652</u>
Governance Costs				
Independent Examination Fee	1,704	-	1,704	1,768
Total Expenditure - charitable activities	<u>227,752</u>	<u>9,609</u>	<u>237,361</u>	<u>177,420</u>

ST MICHAEL'S, WANDSWORTH COMMON

**Notes to the Financial Statements
For the year ended 31 December 2024**

5. Expenditure - Employee Emoluments

In addition to the many volunteers who give their time to the church there were 2 employees (2023:2) in the year whose costs are included within the Expenditure on Charitable Activities. There were no leavers or joiners.

The incumbent's position is non-stipendiary.

	2024	2023
	£	£
Gross Salaries	16,584	14,270
Employer's National Insurance (net of Employer's Allowance)	-	-
Pension Costs	314	276
	<u>16,898</u>	<u>14,546</u>

No employee received remuneration (including employee benefits) exceeding £60,000 (2023: nil).

ST MICHAEL'S, WANDSWORTH COMMON

**Notes to the Financial Statement
For the year ended 31 December 2024**

6. Expenditure – Charitable Giving

In addition to the money given to the Diocese through the Parish Support Fund, the PCC made the following donations, following a review of charities that we wish to give to over the next two years:

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
IJM UK	1,700	-	1,700	-
Medair	1,700	-	1,700	-
Carney's Community	1,700	-	1,700	-
Justice Defenders	1,700	-	1,700	-
Stand Out	1,700	-	1,700	1,350
St Mellitus College	1,700	-	1,700	1,000
A Rocha	1,700	-	1,700	750
Battersea Welcomes Refugees	1,350	-	1,350	-
Batterseas Deanery Synod - for CofE sponsored schools in the Deanery	950	-	950	1,750
Glass Door	-	-	-	1,250
Junction Community Trust -Wandsworth Foodt	-	-	-	3,742
Katherine Low Settlement	-	-	-	1,000
Middle East Media	-	-	-	750
Waste Not Want Not	-	-	-	650
St Augustine's College	-	-	-	650
Church Pastoral Aid Society	-	-	-	650
Regenerate-RISE	-	-	-	492
The Scripture Union	-	-	-	450
The Bible Society	-	-	-	450
St Luke's Healthcare	-	-	-	450
Compassion UK	-	-	-	250
Firefly International	-	-	-	50
	<u>14,200</u>	<u>-</u>	<u>14,200</u>	<u>15,684</u>

ST MICHAEL'S, WANDSWORTH COMMON

**Notes to the Financial Statements
For the year ended 31 December 2024**

7. Tangible Fixed Assets

	Furniture, Fixtures and Fittings £	Computer and Office Equipment £	Plant and Machinery £	Total £
Cost or Valuation				
At 1st January 2024	84,893	1,939	56,831	143,662
Additions	2,846	1,230	-	4,076
Disposals				-
At 31st December 2024	<u>87,739</u>	<u>3,168</u>	<u>56,831</u>	<u>147,738</u>
Depreciation				
At 1st January 2024	56,220	1,939	739	58,897
Charge for the Year	14,058	82	3,789	17,929
At 31st December 2024	<u>70,278</u>	<u>2,021</u>	<u>4,527</u>	<u>76,826</u>
Net Book Value				
At 31st December 2023	<u>28,673</u>	<u>-</u>	<u>56,092</u>	<u>84,765</u>
At 31st December 2024	<u>17,461</u>	<u>1,148</u>	<u>52,303</u>	<u>70,912</u>

8. Debtors

	2024 £	2023 £
HMRC	253	1,532
Lettings receivable	1,544	1,298
Other	1,092	559
	<u>2,888</u>	<u>3,389</u>

9. Creditors – amounts falling due within one year

	2024 £	2023 £
Accruals	4,324	2,332
Deferred Income	2,821	1,730
Taxation and social security	340	265
Other creditors	19,085	11,759
	<u>26,570</u>	<u>16,086</u>

ST MICHAEL'S, WANDSWORTH COMMON

Notes to the Financial Statements For the year ended 31 December 2024

10.Related Party Transactions

PCC members are not remunerated and no PCC member was reimbursed during the year for expenses in relation to their work as trustees (2023: nil).

Payments for reimbursement of expenses incurred on church business of £3,243 (2023 £3,616) were paid to 5 (2023: 4) charity trustees or their family members during the year. These were broken down as follows:

	2024	2023
	£	£
IT Software and Consumables	196	96
Telephone and Broadband	1,152	1,070
Subsistence	281	419
Supplies for services	353	372
Gifts and Entertaining	562	522
Travel	322	84
Training	52	158
Mission and Evangelism	283	
Building maintenance	42	354
Cost of generating funds		541
	<u>3,243</u>	<u>3,616</u>

During the year, unrestricted income of £65,139 (2023: £56,931) and restricted income of £5,660 (2023: £24,875) were received from members of the PCC or their related parties.

The PCC made a donation of £1,700 (2023: £1,350) to StandOut, Registered Charity 1177813, of which Penny Parker is the Chief Executive. The StandOut Programme offers a unique opportunity to people preparing for release from prison by equipping them with the tools, skills and mindsets needed to apply for work so they can re-engage with society with confidence. StandOut is active locally in HMP Wandsworth.

The PCC also made two donations totalling £1,700 to International Justice Mission, a charity partner that has been supported regularly in the past. For part of the year a family member of one of the trustees was employed by the charity but was not employed at the time of the second donation.

ST MICHAEL'S, WANDSWORTH COMMON

Notes to the Financial Statements For the year ended 31 December 2024

11. Restricted Funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	At 1st January 2024 £	Income	Expenditure	Transfers	At 31 December 2024 £
Gospel Choir Fund	-	660	660	-	-
Worship Fund	-	2,200	-	-	2,200
Church & Hall Restoration Fund	16,068	6,250	1,270	(1,230)	19,818
Utilities Fund	-	220	220	-	-
Mission Fund	-	500	500	-	-
Intergenerational Fund	2,139	8,339	6,959	-	3,519
Heating System Fund	-	-	-	-	-
	<u>18,207</u>	<u>18,169</u>	<u>9,609</u>	<u>(1,230)</u>	<u>25,537</u>

	At 1st January 2023 £	Income	Expenditure	Transfers	At 31 December 2023 £
Gospel Choir Fund	-	520	520	-	-
Worship Fund	-	-	-	-	-
Church & Hall Restoration Fund	12,500	18,186	9,618	(5,000)	16,068
Utilities Fund	-	-	-	-	-
Mission Fund	-	800	800	-	-
Intergenerational Fund	-	6,104	3,965	-	2,139
Heating System Fund	-	32,643	-	(32,643)	-
	<u>12,500</u>	<u>58,253</u>	<u>14,903</u>	<u>(37,643)</u>	<u>18,207</u>

The Gospel Choir Fund represents grants and donations given for the specific purpose of supporting the St Michael's Community Gospel Choir.

The Worship Fund represents grants for prayer initiatives and other parts of our services.

The Mission Fund was started in 2021 to receive specific donations to support Mission and Evangelism initiatives.

In 2022, the PCC started a Church and Hall Restoration Fund given long term work planned on the Upper Hall and the Church building. In 2023 there was a significant project to replace the church heating

ST MICHAEL'S, WANDSWORTH COMMON

Notes to the Financial Statements For the year ended 31 December 2024

system and a separate restricted fund was started. The heating work completed during 2023 and that fund has now been closed.

The Utilities Fund represents grants and donations specifically for utility bills. In 2024, a donation was received from the Glass Door charity towards the bills incurred from hosting homeless people overnight once per week in the winter season.

In 2023, the PCC started the Intergenerational Fund to support its work through Sparkle for the older members of the community following RegenerateRise's decision to close their centre in the church halls.

12. Analysis of Net Assets by Fund

As at 31 December 2024	Fixed Assets £	Investments £	Current Assets £	Creditors £	Net Assets £
Unrestricted Funds	70,912	-	73,430	26,570	117,772
Restricted Funds	-	-	25,537	-	25,537
Total	<u>70,912</u>	<u>-</u>	<u>98,967</u>	<u>26,570</u>	<u>143,309</u>

As at 31 December 2023	Fixed Assets £	Investments £	Current Assets £	Creditors £	Net Assets £
Unrestricted Funds	84,765	-	90,622	16,086	159,301
Restricted Funds	-	-	18,207	-	18,207
Total	<u>84,765</u>	<u>-</u>	<u>108,829</u>	<u>16,086</u>	<u>177,508</u>

Accounts

www.smwc.online

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST MICHAEL'S WANDSWORTH COMMON**

Diocese of Southwark

Charity Number 1185687



Report and Accounts

For the year ended

31 December 2023

ST MICHAEL'S, WANDSWORTH COMMON

Report and Financial Statements 2023

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ST MICHAEL'S, WANDSWORTH COMMON

Legal and Administrative Information For the year ended 31 December 2023

Charity name and number

The Parochial Church Council of the Ecclesiastical Parish of St Michael's Wandsworth Common. Charity number 1185687. The Parish was established in 1881.

Principal Address

St Michael's Church and Halls, Cobham Close, London SW11 6SP

Members of the PCC

The PCC who served during the year and who were serving at the date of this report were:

Vicar	Reverend Tiffany-Alice Ewins	
Churchwardens	Tom Holmer	(elected APCM 2020)
	Lisa Smellie	(elected APCM 2022)
PCC Secretary	Andrew Davies	(elected APCM 2021)
Treasurer	James Cunningham	(elected APCM 2019)
Elected Lay Representatives	Susi Dunn	(elected APCM 2018)
	Judith Howard	(elected APCM 2018, resigned March 2023)
	Penny Parker	(elected APCM 2018)
	Lisa Smellie	(elected APCM 2020)
	Ebenezer Appiagyei	(co-opted 4 May 2022, elected APCM 2023)
	Mike Bankole	(elected APCM 2023)
Lay Representatives to the Deanery Synod	Judith Howard	(elected APCM 2017, resigned March 2023)

Professional Advisers and Agents

Bankers	Lloyds Bank plc	18 Acre Lane, London SW2 5SQ
Independent Examiner	JCS Accountants Ltd	5 Robin Hood Lane, Sutton, Surrey SM1 2SW
Quinquennial Inspector	Hanslip & Company Ltd	The Old Church, Wyke Road, Chichester, Sussex PO19 8HA

ST MICHAEL'S, WANDSWORTH COMMON

Report of the Parochial Church Council For the year ended 31 December 2023

The Parochial Church Council of the Ecclesiastical Parish of St Michael's, Wandsworth Common ("PCC") submits its report and financial statements of the PCC for the year ended 31 December 2023. The financial statements have been prepared in the format prescribed by the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP2015 (FRS102)) and the Financial Reporting Standard 102. The legal and administrative information set out earlier in this document forms part of this report.

The PCC works with the incumbent to promote the whole mission of the Church within the Parish. It also has responsibility for maintenance of St Michael's Church and Halls.

1. Structure, Governance and Management

The Parochial Church Council is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The method of appointment of PCC members is set out in the Church Representation Rules. At St Michael's the PCC consists of the incumbent, churchwardens and members elected by those members of the congregation who are on the electoral roll. All those who attend our services are encouraged to register on the electoral roll and stand for election to the PCC.

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish, including deciding how the funds of the PCC are to be spent.

The full PCC met 6 times during the year. The Standing Committee, consisting of the incumbent, Churchwardens, Secretary and Treasurer, meets in intervening months when there is no PCC meeting. All PCC minutes are available at the Church.

The electoral roll is updated annually and totally refreshed every 6 years. That exercise was last completed in 2019 for St Michael's. The updated electoral roll in 2019 was 37 and this stood at 57 in 2023.

The PCC maintains a Risk Register which is reviewed regularly and is satisfied that there are procedures in place to mitigate major risks faced by the PCC in its primary mission of promoting the whole mission of the Church and its responsibility for the fabric of the buildings. The key areas of risk and the associated controls are set out below.

Governance – the PCC is the board of trustees for St Michael's Church and meets regularly. At these meetings, the PCC make decisions on the running of the church and deal with the associated risks. Guidance and policies (particularly on safeguarding) come from the Diocese of Southwark. The PCC is responsible for strategy, planning, managing conflicts of interest and employment of staff.

ST MICHAEL'S, WANDSWORTH COMMON

Report of the Parochial Church Council For the year ended 31 December 2023

Two Churchwardens are elected for a term of office of one year, as the representatives of the Bishop to oversee the Church building and contents, and to assist the vicar.

Operational – the day-to-day operations of the Church are run under the direction of the vicar, who has operational and managerial responsibility for two part-time members of staff and any volunteers. The church building and halls provide space for worship, community work and activity. There is a programme of regular maintenance on the buildings and a Quinquennial inspection of the fabric is undertaken by an architect every five years with the results guiding the plan for any remedial work. The next inspection will take place in 2024. The work of the church, over and above conditions set by the Church of England, is governed by St Michael's Mission Action Plan. The Church runs activities for young people and has both children and vulnerable adults taking part in activities on the premises. It has a safeguarding policy designed by the Church of England / Diocese of Southwark. To meet compliance with GDPR there is a privacy notice on the church website and training in cyber security has been provided for the Parish Project Manager who deals with the records. A regular status update report is circulated to the standing committee highlighting progress on work and activities.

Financial - the Church is reliant on donations from the congregation and rental income from the hire of its buildings. An annual budget is prepared that takes a conservative approach to income and a prudent view on expenditure. Monthly accounts are reviewed, and future expenditure can be reduced if necessary. Financial controls are in place to prevent misuse of funds, including all payments requiring two authorisers. An annual budget is produced and approved by the PCC and APCM and the accounts are verified by an independent examiner. The PCC is responsible for the maintenance of the church buildings and halls which are the property of the Diocese.

Environmental or external factors – the Church has links with many external organisations, including local schools and businesses. This work has been led and developed by the vicar in conjunction with the PCC and includes relations with Glass Door, The St Michael's Community Gospel Choir, local state and private primary schools, and Bolingbroke Academy. Risks in this area are mitigated by keeping control on the projects, and by application of the safeguarding policy.

2. Objectives, Activities and Strategies

The PCC's objective is promoting the whole mission of the Church and it also has responsibility for the maintenance of St Michael's Church and Halls.

The PCC is committed to enabling as many people as possible to worship at the church and for all members of the community to benefit from the spaces we have.

When planning our activities for the year, we have considered the Charity Commission's guidance on public benefit. We try to enable ordinary people to live out their faith as part of our parish community through:

- Worship and prayer
- Learning about the Gospel

ST MICHAEL'S, WANDSWORTH COMMON

Report of the Parochial Church Council For the year ended 31 December 2023

- Mission and outreach work
- Provision of pastoral care for people living, working or studying in the parish

To facilitate this work, it is important that we maintain the fabric of St Michael's Church and Halls.

3. Review of the Year

Mission Action Planning ("MAP")

In 2023 the MAP work continued with a focus on our values:

1. Directed by Jesus
2. Attentive to need
3. Offering what's in our hands
4. Thankful
5. Enabling all ages to participate
6. Developing a culture of "try."

In April 2023 the vicar was asked to step in to help with the final year of training of a St Mellitus ordinand. This unexpected task has been a joy for the church and we have benefitted from the company, energy and gifts of Reema Shinhmar who has been part of the staff team since May 2023.

Services

10am Holy Communion is our principal Sunday service.

On the 4th Sunday of the month our 10am service becomes an all-age Service of The Word which starts with croissants and pastries and ends with coffee.

A children's group now meets on the first Sunday of each month as part of the 10am service, returning at the end to share what they have learnt or done with the whole congregation. Our thanks go to Charlie Burnell and Juliegh Appiagyei for running this group which allows the children to build their faith while developing friendships.

On Tuesdays, there is a Holy Communion service at 1pm in the Lady Chapel. Introduced in 2021 after the pandemic, this has become firmly established as part of the weekly pattern of services with a small loyal group of worshippers.

We also started a monthly Thursday evening sung worship service. This has been mostly led by our 20-30's group and provides an informal meeting for sung worship and prayer in the church building.

Our TIMS dementia friendly service for older people which originally linked in with our partnership with RegenerateRise now forms part of our Sparkle offer to older member of the community and takes place weekly.

ST MICHAEL'S, WANDSWORTH COMMON

Report of the Parochial Church Council For the year ended 31 December 2023

We continued to have visiting speakers on a Sunday morning and this year they came from the following organisations:

- St Paul's Brixton
- Battersea Deanery
- Compassion

In 2023 we held no weddings, 3 baptisms, 3 funerals and 1 memorial service in the church building.

Small Groups

St Michael's has a regular programme of small groups that meet throughout the week that allow people to interact, develop friendships and discuss and strengthen their Faith.

The Bible Study Group meets weekly on Mondays at the church.

During 2023 there was a drop-in prayer meeting held on Wednesday afternoons in the Lady Chapel. In November a monthly prayer meeting was added at 7.15am on Tuesdays via Zoom.

On the second Sunday of most months, the Walk and Talk group meets after the morning service and walks across the Common, usually to the County Arms, to discuss the sermon, day to day news and their experiences, building friendships through the process.

During Lent 2023, Tom Holmer led a course on the book 'Forgotten God' by Francis Chan at his home.

In the summer of 2022, we encouraged people to join with one another on 'being together' trips to grow friendships and share faith stories. This was repeated in 2023 with events to appeal to a wide range and included a pub quiz, a pilgrimage to Salisbury Cathedral, a classical concert, a riverside walk, and a children's trip to Go Ape.

In the Autumn, the PCC piloted the 'Being With' course over 10 Wednesday evenings, led by Tif Ewins and Reema Shinmar. The feedback was helpful and we intend to do the course more widely in 2024.

A Twenties and Thirties group started meeting in the year and have enjoyed meeting weekly for Bible study, prayer and a chance to talk and learn together.

Outreach

The carer and baby group meets on Mondays and has become established as a regular part of the local activities for this section of our community. The session lasts one and half hours and is an opportunity for up to twenty-five adults to meet with their children. Regular weekly attendance is now approximately 20 adults and 20 children.

ST MICHAEL'S, WANDSWORTH COMMON

Report of the Parochial Church Council For the year ended 31 December 2023

We continued to run assemblies for the local primary schools and some RE lessons. The RE lessons are now being requested by two local primary schools. One of these still like the format of "what is inside a church and what does it tell us about what Christians believe." The other school likes the idea of "Big Questions," such as "Do people really understand the true meaning of Christmas?" During Advent, the Church hosted 8 local schools, some on multiple days, for their Christmas services and concerts. We estimate that well over 3,000 people were welcomed during that period.

We were visited by donkeys for Palm Sunday and again in Advent with free rides offered to children as part of the Northcote Road Christmas Lights switch on, when we handed out Christmas cards with service details. Our presence with the donkeys at the latter event is now an established tradition, anticipated by local children and parents.

The Good Friday Walk of Witness returned for the second time since Covid, with members of the congregation joining with other churches to carry a Cross from St Michael's to Clapham Junction stopping for hymns, prayers and readings along the route.

We continued to hold services on Wandsworth Common to be visible to the wider community and to enjoy God's creation. Our earliest was the dawn service on Easter Sunday, while the largest was our Carols on the Common on Christmas Eve led by a brass ensemble which attracted a congregation of over 250.

With the Church office open weekdays Monday to Thursday, the church was available for private prayer during office hours.

Kids Skills

In November 2022, we started a new weekly group open to 7 to 11 year olds called 'Kids Skills' and 2023 saw a full programme of activities. The group meets on a Thursday and each half term focuses on a different life skill. Open to anyone in the community, the skills covered in 2023 were Leadership, Mental Health, Physical Fitness, Cooking and Performance Skills. Each session ends with a reflection on what has been learned and how that relates to growing faith in Jesus Christ. In addition, there was a trip to Go Ape in Battersea Park and a visit to the Houses of Parliament hosted by Marsha de Cordova - our MP.

Gospel Choir

The St Michael's Community Gospel Choir led by Cecilia Wickham-Anderson is now five years old and goes from strength to strength. The choir, open to anyone whether members of the church or not, meet to rehearse on Mondays. Regular numbers are 25 members. The choir perform at services during the year including Remembrance Sunday and the Carol Service. They also performed a concert in the Church to mark Black History Month. The Choir participated in three external events,

ST MICHAEL'S, WANDSWORTH COMMON
Report of the Parochial Church Council
For the year ended 31 December 2023

singing to prisoners at Wandsworth Prison as part of a service of worship, giving a concert for residents at a local care home and leading carol singing at a local street party.

Battersea Welcomes Refugees (BWR)

Battersea Welcomes Refugees began to help connect landlords with the scheme run by Wandsworth Council which brings vulnerable people from Syria to Wandsworth so that they could be housed. Once here, BWR provided a contact person to help the family with school issues, language learning, transport, translations, medical appointments, shopping; a whole range of things that enable them to settle well in the area. That work continues, but since the resettlement of Afghan refugees in the aftermath of the withdrawal from Afghanistan, and since the war in Ukraine, BWR's work has increased to work with Afghan families and to support hosts of Ukrainian refugees. BWR hosts parties and gatherings and provides grants or gifts for things like training, holiday clubs, business opportunities and outings. BWR is supported by 7 local churches and St Michael's provide 3 volunteers in key roles. The BWR committee meet monthly to steer the group and remain updated on the progress of the families.

St Michael's hosted a lunch for Ukrainian refugees in March and a summer party for Battersea Welcomes Refugees families and volunteers in July. This summer party was attended by the Mayor of Wandsworth.

Sparkle

St Michael's worked in partnership with RegenerateRise since 2017 to provide a day centre for older members of the community. Unfortunately, due to funding, RegenerateRise decided to consolidate their services at their site in Putney from the end of March 2023. A service of thanksgiving for the work of the Day Centre was held with staff, volunteers and users of the service to mark the occasion. We wish RegenerateRise continued success as it caters for the needs of its users in Putney. The PCC view ministry to the older members of the community to be a key part of its mission and took the opportunity to reflect on what we could offer. St Michael's was delighted to launch Sparkle, an intergenerational initiative, on Wednesdays beginning in June. Building on a programme developed by a neighbouring church, St Michael's and St Stephen's in Southfields, and using the services of Emma Chisholm who leads that initiative, the weekly session sees the older generation meet, then sing or do a craft with children from one of two local nursery schools, take part in an exercise class, have a soup lunch, and then engage with children from one of our local junior schools as they learn together about (so far) the police, the environment, or values such as being different is ok.

This activity was supported by grants from Fresh Expressions, Enable Leisure and Culture, Wandsworth Borough Council and the Wandsworth Fund.

Glass Door

St Michael's have financially supported Glass Door, a charity that partners with churches and community centres to give shelter and support to homeless in London, over recent years.

ST MICHAEL'S, WANDSWORTH COMMON

Report of the Parochial Church Council For the year ended 31 December 2023

In 2022, we were asked if we could provide facilities to feed and accommodate up to 25 homeless people once per week over the winter months. The first guests were welcomed on 7th December 2022 with volunteers from St Michael's and the local community as well as the staff from Glass Door. The first season ended in March and the second season commenced at the beginning of November. Lara Hagggar marshals the four volunteer teams who alternate weeks. All have found it very rewarding to participate in cooking, serving and talking to our guests.

Wandsworth Citizens

St Michael's are members and supporters of Wandsworth Citizens and the Vicar sits on the Wandsworth Citizens leaders' forum that meets every 6 weeks. During 2023 we were involved in the recruitment of the new Wandsworth Citizens Organiser and the alliance grew with the membership of Roehampton University.

Other Community Use of the Buildings

Two nurseries rent space during term time and offer early years education. The Nightingale Montessori nursery use the Upper Hall while Little Learners use the Crypt.

The 1st and 2nd South Battersea Brownies meet on Tuesdays in the Upper Hall.

Our other regular users include piano lessons, karate, ballet (for both the young and the old) yoga and fitness classes.

We have children's parties most weekends in the Upper Hall with more people becoming aware of the spaces available for hire while the lower halls have hosted wreath making and other community activities.

Eco-church

Recognising the current climate challenges, St Michael's is on a journey to become an eco-church measuring itself through A Rocha's programme. We currently have a Bronze Award but are working towards improving our carbon footprint both as a group of people and through our buildings. The installation of the electric Ecomiser heating system allowed the removal of the old gas boiler for the Church building, reducing our use of fossil fuels as our electricity is from renewable sources.

Office Administration

Sarah Taylor, Parish Projects Manager, continues to make a significant contribution in managing regular bookings, progressing key building projects and managing risk assessments to allow the buildings to be open and for use. The Ecomiser heating project took up a significant amount of her time in 2023. A monthly update keeps the PCC apprised of progress.

Janet Lindsay, Party Bookings Administrator, handles all the ad hoc hires and ensures the building is clean and tidy for use.

ST MICHAEL'S, WANDSWORTH COMMON

Report of the Parochial Church Council For the year ended 31 December 2023

Property and Equipment

The last Quinquennial inspection was undertaken in 2019 with the next one due in 2024. The inspection informs the long-term repair and maintenance programme for the church and halls. A number of the issues highlighted in the 2019 inspection have been dealt with and we await the 2024 report to help decide future priorities.

The main expenditure on the building in 2023 was related to preparing the halls and kitchen for the launch of Sparkle and the installation of the Ecomiser heating system.

The main kitchen in the lower hall was reequipped with a fridge, freezer, dishwasher and other items for cooking and eating. This was paid for by a grant from Wandsworth Borough Council and redecoration done by volunteers. The lower halls and toilets also received attention including the installation of acoustic panels, supported by The Wandsworth Fund. In December the old gas oven needed urgent replacement as a routine inspection found it was leaking gas. It was replaced with a modern electric oven with induction hob.

The church building's heating system was replaced. The old gas boiler and associated pipework and radiators were removed and the electrical Ecomiser was installed in October 2023 with work continuing to connect it to the power supply up until the end of the year. The church is warm and the system works well. As a result, more of our energy use is from renewable sources with gas only used for the hall heating.

4. Financial Review

Financial Activity and Position

St Michael's main sources of income are voluntary donations and lettings income from use of the Church and the Halls. Total unrestricted income for the year amounted to £167,788 (2022: £162,926) while restricted income was £58,253 (2022: £29,309). Restricted income increased due to grants from Wandsworth Borough Council and The Wandsworth Fund towards refitting the kitchen and lower halls to allow Sparkle, the new intergenerational service, to start and an appeal for funds towards the new heating system which was supported by a grant from The Rank Foundation and the congregation.

Donations, before income tax was reclaimed, increased to £92,947 (2022: £81,897) due mainly to the donations to the heating system fund mentioned above. Excluding that appeal, donations were very slightly down.

Income tax reclaimed increased to £30,277 (2022: £17,220) given the level of donations with Gift Aid for the heating system. This year the PCC joined the Parish Giving Scheme, an online system run by the Church of England which simplifies the collection of gift aid on both regular giving and one off gifts. The majority of regular givers have now migrated to the scheme.

ST MICHAEL'S, WANDSWORTH COMMON

Report of the Parochial Church Council For the year ended 31 December 2023

Lettings income declined to £71,584 (2022: £77,594) due to the departure of RegenerateRise and a summer school hire in 2022 that did not repeat. There remained a good range of regular hirers and strong demand for the use of the halls for parties and other one off activities. A Ceilidh held in January for Burns Night raised funds as well as bringing the congregation and friends together while there was also income as a result of the Kids Skills courses and the Pilgrimage to Salisbury.

Total expenditure increased slightly to £189,423 (2022: £184,108) due to activity levels within the building and increased maintenance and utility costs. Restricted expenditure was £14,903, of this £9,618 was expenditure on readying the halls and kitchen for the launch of Sparkle. Mission and Evangelism spend rose to £23,696 (2022: £13,857) due to the launch of Sparkle which was supported by Restricted Funds of £3,965. The other main Mission and Evangelism expenditures were to support the Gospel Choir, the Kids Skills programme and the Glass Door service.

Diocesan Parish Share increased to £12,600 (2022: £11,000) while other charitable giving of £15,684 (2022: £20,565) reduced as support for RegenerateRise ended with their departure and our provision for the older generation moved "in house". Expenditure on the building reduced. Major repairs, representing costs for removing the old heating system, were £15,534 (2022: £44,575) with no project of the scale of the Upper Hall windows undertaken in 2022. Minor repairs and maintenance however increased to £24,075 (2022: £15,721) as we continued to address minor repairs within the Victorian buildings. Utility costs rose to £19,734 (2022: £15,312) reflecting the full year impact of rising gas and electrical costs first experienced in 2022. Clergy and staff expenses increased to £1,429 (2022: £1,235) reflecting more pastoral visits and other activities as we benefited from the presence of the ordinand in training. Salaries and honoraria increased to £14,546 (2022: £11,521) due to the full year effect of the appointment of the Party Bookings Administrator in November 2022.

Depreciation was £15,522 (2022: £15,394), not rising significantly despite the fixed asset purchases as the most significant occurred in the last quarter.

We ended the year with a surplus of £36,619 (2022: £8,127) given the heating system donations which contributed to the fixed asset purchase and there was a Restricted Funds balance of £18,207 at the end of the year.

Expenditure on fixed assets was £55,303 which included the new Ecomiser heating system (£47,361). The balance was the purchase of equipment to re-equip the kitchen ahead of the launch of Sparkle.

Reserves Policy

It is PCC policy to try to maintain a balance on free reserves, i.e. those unrestricted funds not invested in tangible fixed assets or long term investments, to at least 4 months' unrestricted payments but excluding external charitable giving and discretionary repairs and redecoration as these can be ceased should circumstances require.

ST MICHAEL'S, WANDSWORTH COMMON

Report of the Parochial Church Council For the year ended 31 December 2023

This is calculated at approximately £39,000. Current reserves are significantly higher but continue to reflect projects planned, both redecoration of the church following the Ecomiser installation and the funding of Sparkle through its start up phase.

Investment Policy

Funds are currently held in a Lloyds Bank current account, a Lloyds Bank savings account and a CBF Church of England Deposit Fund.

5. Plans for the Future

In 2024, St Michael's will continue to work to be a welcoming church and develop initiatives underway since 2019:

- Extending and deepening relationships with schools
- Using the flexibility of the building from the stackable seating in the church to increase use by the local community
- Growing the Community Gospel Choir and other community engagement activities
- Continue to work towards becoming an Eco-church, having made the next step forward with the replacement of the church gas boiler.
- Encourage all members of the congregation to participate in one of the many groups or activities in addition to attending Sunday services.
- Continue the provision of services to the older generation through the development of the Sparkle intergenerational session.
- Establish the new Glass Door service as a key part of St Michael's activities.
- Grow a peer group of church and local children who have fun and are growing in faith.
- To continue our alliance with Wandsworth Citizens as a way of training young leaders and engaging with local and national issues, such as mental health provision

6. Responsibilities of Trustees for the Financial Statements

The PCC is responsible for preparing the report and the financial statements in accordance with applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Church Accounting Regulations 2006 require the PCC to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the PCC and of its financial activities for that period. In preparing those financial statements, the PCC is required to:

- Select suitable accounting policies and apply them consistently
- Observe the methods and principles of the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable standards have been followed, subject to any departures disclosed and explained in the financial statements

ST MICHAEL'S, WANDSWORTH COMMON

**Report of the Parochial Church Council
For the year ended 31 December 2023**

- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the activities of the charity will continue

The PCC is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Council and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the governing document, the Parochial Church Council Powers Measure and the Church Representation Rules. The PCC is also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

7. Approval

The report of the PCC was approved by the PCC on 1st March 2024 and signed on its behalf by:



**Revd. Tiffany-Alice Ewins
Chair**

ST MICHAEL'S, WANDSWORTH COMMON
Independent Examiner's Report to
Parochial Church Council of St Michael's, Wandsworth Common

I report to the charity trustees on my examination of the accounts of the Parochial Church Council of St Michael's, Wandsworth Common (the Church) for the year ended 31 December 2023 set out on pages 15 to 25.

Responsibilities and basis of report

As the charity's trustees 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 Church's accounts as carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I 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 Act; or
2. the accounts do not accord with those 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 Report) 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; or
4. the accounts have not been prepared in accordance with the methods and principles of 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 the Republic of Ireland (FRS 102)

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.



Miriam Hickson CTA FCA
Jacob Cavenagh & Skeet
5 Robin Hood Lane
Sutton
Surrey
SM1 2SW

Date: 6 March 2024

ST MICHAEL'S, WANDSWORTH COMMON

**Statement of Financial Activities (including income and expenditure account)
For the year ended 31 December 2023**

	Unrestricted Funds	Restricted Funds	Total 2023	Unrestricted Funds	Restricted Funds	Total 2022
Note	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Income from:						
Donations and Legacies	2 91,575	58,253	149,828	84,543	29,309	113,852
Charitable Activities	108	-	108	285	-	285
Other trading activities	75,589	-	75,589	78,094	-	78,094
Other income	-	-	-	-	-	-
Investments	517	-	517	4	-	4
Total Income	167,789	58,253	226,042	162,926	29,309	192,235
Expenditure on:						
Raising Funds	3 12,003	-	12,003	7,973	-	7,973
Charitable Activities	4 162,517	14,903	177,420	159,051	17,084	176,135
Total Expenditure	174,520	14,903	189,423	167,024	17,084	184,108
Net Income/(Expenditure)	(6,731)	43,350	36,619	(4,098)	12,225	8,127
Transfer between funds	37,643	(37,643)	-			-
Net movement in funds	30,912	5,707	36,619	(4,098)	12,225	8,127
Reconciliation of Funds						
Total funds brought forward	128,389	12,500	140,889	132,487	275	132,762
Total funds carried forward	159,301	18,207	177,508	128,389	12,500	140,889

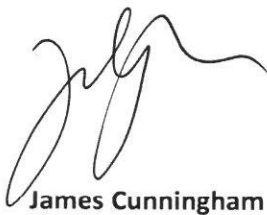
ST MICHAEL'S, WANDSWORTH COMMON

Balance Sheet

As at 31 December 2023

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
Fixed Assets					
Tangible Assets	7	84,765	-	84,765	44,985
Current Assets					
Debtors	8	3,389	-	3,389	9,887
Prepayments		446	-	446	1,562
Cash at Bank and in Hand		86,787	18,207	104,994	122,342
		<u>90,622</u>	<u>18,207</u>	<u>108,829</u>	<u>133,791</u>
Creditors - Amounts Falling Due Within One Year	9	<u>16,086</u>	<u>-</u>	<u>16,086</u>	<u>37,887</u>
Net Current Assets		<u>74,536</u>	<u>18,207</u>	<u>92,742</u>	<u>95,905</u>
Net Assets		<u>159,301</u>	<u>18,207</u>	<u>177,508</u>	<u>140,889</u>
Represented by					
Restricted Funds	11	-	18,207	18,207	12,500
Unrestricted Income Funds		159,301	-	159,301	128,389
Total Funds		<u>159,301</u>	<u>18,207</u>	<u>177,508</u>	<u>140,889</u>

The financial statements were approved by the PCC on 1st March 2024 and signed on its behalf by:



James Cunningham
Treasurer

ST MICHAEL'S, WANDSWORTH COMMON

Notes to the Financial Statements For the year ended 31 December 2023

1. Accounting Policies

The Parochial Church Council of the Ecclesiastical Parish of St Michael's Wandsworth Common. (Charity number 1185687). The Parish was established in 1881. Its principal address is St Michael's Church and Halls, Cobham Close, London, SW11 6SP.

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the accounts are as follows:

Basis of Accounting

The financial statements have been prepared under the Charities Act 2011 and in accordance with the Charities Statement of Recommended Practice (Charities SORP (FRS102)) and Financial Reporting Standard 102 (FRS 102). The financial statements are drawn up on the historical cost basis of accounting.

The financial statements include all transactions, assets and liabilities for which the PCC is responsible for in law. The financial statements have been prepared in pounds sterling and rounded to the nearest £1.

The PCC meets the definition of a public benefit entity under FRS 102.

Going Concern

There are no material uncertainties about the charity's ability to continue and accordingly the accounts have been drawn up on a going concern basis.

Funds

General unrestricted 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.

Restricted funds comprise revenue donations or grants for a specific PCC activity intended by the donor.

Income recognition

Voluntary income, donations and the income tax reclaimed on gift aided donations are accounted for once the PCC has entitlement to the income, it is probable the income will be received, and the amount of the income receivable can be reliably measured. Grant income is accounted for in the period that it is received.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

ST MICHAEL'S, WANDSWORTH COMMON

Notes to the Financial Statements For the year ended 31 December 2023

Expenditure recognition

Expenditure is accrued as soon as a liability is considered probable, and the amount can be measured reliably. The PCC is not registered for VAT and accordingly expenditure includes VAT where appropriate. All support and governance costs are included in charitable activities. Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the church.

Tangible Fixed Assets

Consecrated land and buildings and movable church furnishings

Consecrated land or benefice property is excluded from the accounts by Section 10 of the Charities Act 2011.

Moveable church furnishings which are held by the churchwardens on special trust for the PCC and require a faculty for disposal are accounted for as inalienable property unless consecrated.

For inalienable property prior to 2015 there is insufficient cost information available and therefore such assets are not valued in the accounts. None have been acquired since that date.

All expenditure incurred by the PCC on consecrated or benefice buildings and moveable church furnishings, whether maintenance or improvement, is expensed within the Statement of Financial Activities.

Other Furniture, Fixtures, Fittings and Equipment

The cost of other furniture, fittings and equipment are depreciated on a straight-line basis over the effective useful life of the asset:

Fittings and Fixtures	15 years
Plant and Machinery	15 years
Furniture, Office and Computer Equipment	5 Years

From 1st January 2019, only assets over £500 are capitalised with items under this value expensed.

Debtors

Debtors are included at the settlement amount due less provisions for doubtful debts.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the opening of the deposit.

Creditors and Provisions

Creditors and provisions are recognised where the PCC has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle

ST MICHAEL'S, WANDSWORTH COMMON

Notes to the Financial Statements For the year ended 31 December 2023

the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

2. Income

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
Donations and Legacies				
Offerings and Donations	66,614	26,333	92,947	81,897
Income tax reclaimed	24,961	5,316	30,277	17,220
Legacies	-	-	-	-
Grants	-	26,604	26,604	14,735
	<u>91,575</u>	<u>58,253</u>	<u>149,828</u>	<u>113,852</u>
Charitable Activities				
Fee Income	108	-	108	285
Other trading activities				
Lettings income	71,584	-	71,584	77,594
Social and Musical events	2,727	-	2,727	-
Other trading income	1,278	-	1,278	-
	<u>75,589</u>	<u>-</u>	<u>75,589</u>	<u>78,094</u>
Investments				
Bank interest	517	-	517	4
Other Income	-	-	-	-
Total	<u>167,789</u>	<u>58,253</u>	<u>226,042</u>	<u>192,235</u>

3. Expenditure on Raising Funds

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
Professional advice for lettings	-	-	-	
Cleaning of halls	10,211	-	10,211	5,148
Social and Musical Events	1,224	-	1,224	135
Grant writing services	-	-	-	1,680
Contact payment device lease	288	-	288	282
Other	280	-	280	728
	<u>12,003</u>	<u>-</u>	<u>12,003</u>	<u>7,973</u>

ST MICHAEL'S, WANDSWORTH COMMON

Notes to the Financial Statements For the year ended 31 December 2023

4. Expenditure on Charitable Activities

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
Cost of services	6,665	-	6,665	4,771
Mission and Evangelism Projects	18,411	5,285	23,696	13,857
Diocesan Parish Share	12,600	-	12,600	11,000
Charitable giving	15,684	-	15,684	20,565
Employers National Insurance	-	-	-	19
Salaries, wages and honoraria	14,546	-	14,546	11,521
Staff Training	928	-	928	513
Expenses (of Clergy, staff, etc)	1,429	-	1,429	1,235
Travel	467	-	467	219
Major repairs and redecoration to the Church	15,534	-	15,534	44,574
Building minor repairs and maintenance	14,457	9,618	24,075	15,721
Church Utility Bills	19,734	-	19,734	15,312
Cleaning	6,312	-	6,312	6,088
Hall running costs	1,212	-	1,212	339
Insurance	5,599	-	5,599	5,329
IT Software and Consumables	3,250	-	3,250	2,304
Subscriptions	2,316	-	2,316	2,589
Telephone & Internet	4,849	-	4,849	2,457
Office Supplies	1,225	-	1,225	930
Bank fees	10	-	10	6
Depreciation	15,522	-	15,522	15,394
	160,749	14,903	175,652	174,742
Governance Costs				
Independent Examination Fee	1,768	-	1,768	1,393
Total Expenditure - charitable activities	162,517	14,903	177,420	176,135

5. Expenditure - Employee Emoluments

In addition to the many volunteers who give their time to the church there were 2 employees (2022:2) in the year whose costs are included within the Expenditure on Charitable Activities. There were no leavers or joiners.

The incumbent's position is non-stipendiary.

	2023 £	2022 £
Gross Salaries	14,270	11,311
Employer's National Insurance (net of Employer's Allowance)	-	18
Pension Costs	276	210
	14,546	11,539

No employee received remuneration (including employee benefits) exceeding £60,000 (2022: nil).

ST MICHAEL'S, WANDSWORTH COMMON

Notes to the Financial Statements

For the year ended 31 December 2023

6. Expenditure – Charitable Giving

In addition to the money given to the Diocese through the Parish Support Fund, the PCC made the following donations:

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
Junction Community Trust -Wandsworth Foodt	3,742	-	3,742	4,188
Batterseas Deanery Synod - for CofE sponsored schools in the Deanery	1,750	-	1,750	1,500
Stand Out	1,350	-	1,350	1,100
Glass Door	1,250	-	1,250	1,000
Katherine Low Settlement	1,000	-	1,000	1,000
St Mellitus College	1,000	-	1,000	750
Middle East Media	750	-	750	750
A Rocha	750	-	750	500
Waste Not Want Not	650	-	650	500
St Augustine's College	650	-	650	500
Church Pastoral Aid Society	650	-	650	500
Regenerate-RISE	492	-	492	5,856
The Scripture Union	450	-	450	250
The Bible Society	450	-	450	250
St Luke's Healthcare	450	-	450	250
Compassion UK	250	-	250	250
Firefly International	50	-	50	-
Stem4	-	-	-	563
Africa Inland Mission	-	-	-	500
Mercy Ships	-	-	-	250
DEC - Ukraine Appeal	-	-	-	108
	<u>15,684</u>	<u>-</u>	<u>15,684</u>	<u>20,565</u>

ST MICHAEL'S, WANDSWORTH COMMON

Notes to the Financial Statements

For the year ended 31 December 2023

7. Tangible Fixed Assets

	Furniture, Fixtures and Fittings £	Computer and Office Equipment £	Plant and Machinery £	Total £
Cost or Valuation				
At 1st January 2023	84,893	2,534	1,528	88,955
Additions	-	-	55,303	55,303
Disposals	-	(595)	-	(595)
At 31st December 2023	<u>84,893</u>	<u>1,939</u>	<u>56,831</u>	<u>143,662</u>
Depreciation				
At 1st January 2023	41,491	2,318	161	43,970
Charge for the Year	14,729	216	577	15,522
Disposals	-	(595)	-	(595)
At 31st December 2023	<u>56,220</u>	<u>1,939</u>	<u>739</u>	<u>58,897</u>
Net Book Value				
At 31st December 2022	<u>43,402</u>	<u>216</u>	<u>1,366</u>	<u>44,985</u>
At 31st December 2023	<u>28,673</u>	<u>-</u>	<u>56,092</u>	<u>84,765</u>

8. Debtors

	2023 £	2022 £
HMRC	1,532	4,784
Lettings receivable	1,298	2,230
Other	559	2,873
	<u>3,389</u>	<u>9,887</u>

9. Creditors – amounts falling due within one year

	2023 £	2022 £
Accruals	2,332	2,665
Deferred Income	1,730	1,156
Taxation and social security	265	179
Other creditors	11,759	33,887
	<u>16,086</u>	<u>37,887</u>

ST MICHAEL'S, WANDSWORTH COMMON

Notes to the Financial Statements For the year ended 31 December 2023

10. Related Party Transactions

PCC members are not remunerated and no PCC member was reimbursed during the year for expenses in relation to their work as trustees (2022: nil).

Payments for reimbursement of expenses incurred on church business of £3,616 (2022 £3,588) were paid to 4 (2022: 4) charity trustees during the year. These were broken down as follows:

	2023	2022
	£	£
IT Software and Consumables	96	96
IT equipment		600
Telephone and Broadband	1,070	1,157
Subsistence	419	270
Supplies for services	372	402
Gifts and Entertaining	522	329
Travel	84	94
Training	158	604
Mission and Evangelism		36
Building maintenance	354	
Cost of generating funds	541	
	<u>3,616</u>	<u>3,588</u>

During the year, unrestricted income of £56,931 (2022: £53,682) and restricted income of £24,875 (2022: £10,000) were received from members of the PCC or their related parties.

The PCC made a donation of £1,350 (2022: £1,100) to StandOut, Registered Charity 1177813, of which Penny Parker is the Chief Executive. The StandOut Programme offers a unique opportunity to people preparing for release from prison by equipping them with the tools, skills and mindsets needed to apply for work so they can re-engage with society with confidence. StandOut is active locally in HMP Wandsworth.

The PCC also made a donation of £750 (2022: £750) to Middle East Media, Registered Charity 271373 where a relative of a PCC member is a Trustee. Middle East Media are producers of indigenous Christian media content that, as God enables, helps move people in the Middle East towards life-transforming faith in Jesus Christ.

ST MICHAEL'S, WANDSWORTH COMMON

Notes to the Financial Statements For the year ended 31 December 2023

11. Restricted Funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	At 1st January 2023 £	Income	Expenditure	Transfers	At 31 December 2023 £
Gospel Choir Fund	-	520	520	-	-
Worship Fund	-	-	-	-	-
Church & Hall Restoration Fund	12,500	18,186	9,618	5,000	16,068
Utilities Fund	-	-	-	-	-
Mission Fund	-	800	800	-	-
Intergenerational Fund	-	6,104	3,965	-	2,139
Heating System Fund	-	32,643	-	32,643	-
	<u>12,500</u>	<u>58,253</u>	<u>14,903</u>	<u>37,643</u>	<u>18,207</u>

	At 1st January 2022 £	Income	Expenditure	Transfers	At 31 December 2022 £
Gospel Choir Fund	-	562	562	-	-
Worship Fund	275	-	275	-	-
Church & Hall Restoration Fund	-	27,347	14,847	-	12,500
Utilities Fund	-	1,400	1,400	-	-
Mission Fund	-	-	-	-	-
	<u>275</u>	<u>29,309</u>	<u>17,084</u>	<u>-</u>	<u>12,500</u>

The Gospel Choir Fund represents grants and donations given for the specific purpose of supporting the St Michael's Community Gospel Choir.

The Worship Fund represents grants for prayer initiatives and other parts of our services.

The Mission Fund was started in 2021 to receive specific donations to support Mission and Evangelism initiatives.

In 2022, the PCC started a Church and Hall Restoration Fund given long term work planned on the Upper Hall and the Church building. In 2023 there was a significant project to replace the church heating system and a separate restricted fund was started. The heating work completed during 2023 and the fund has now been closed.

The Utilities Fund represented a grant from the Diocese in 2022 towards utility bills given the significant increase in energy tariffs. No further grants were received in 2023.

ST MICHAEL'S, WANDSWORTH COMMON

Notes to the Financial Statements For the year ended 31 December 2023

In 2023, the PCC started the Intergenerational Fund to support its work for the older members of the community following RegenerateRise's decision to close their centre in the church halls.

12. Analysis of Net Assets by Fund

As at 31 December 2023	Fixed Assets £	Investments £	Current Assets £	Creditors £	Net Assets £
Unrestricted Funds	84,765	-	90,622	16,086	159,301
Restricted Funds	-	-	18,207	-	18,207
Total	<u>84,765</u>	<u>-</u>	<u>108,829</u>	<u>16,086</u>	<u>177,508</u>

As at 31 December 2022	Fixed Assets £	Investments £	Current Assets £	Creditors £	Net Assets £
Unrestricted Funds	44,985	-	121,291	37,887	128,389
Restricted Funds	-	-	12,500	-	12,500
Total	<u>44,985</u>	<u>-</u>	<u>133,791</u>	<u>37,887</u>	<u>140,889</u>

Accounts

www.smw.c.online

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST MICHAEL'S WANDSWORTH COMMON**

Diocese of Southwark

Charity Number 1185687



Report and Accounts

For the year ended

31 December 2022

ST MICHAEL'S, WANDSWORTH COMMON

Report and Financial Statements 2022

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ST MICHAEL'S, WANDSWORTH COMMON

Legal and Administrative Information For the year ended 31 December 2022

Charity name and number

The Parochial Church Council of the Ecclesiastical Parish of St Michael's Wandsworth Common.
Charity number 1185687. The Parish was established in 1881.

Principal Address

St Michael's Church and Halls, Cobham Close, London SW11 6SP

Members of the PCC

The PCC who served during the year and who were serving at the date of this report were:

Vicar	Reverend Tiffany-Alice Ewins	
Churchwardens	Mark Hopkins	(elected APCM 2018, resigned March 2022)
	Tom Holmer	(elected APCM 2020)
	Lisa Smellie	(elected APCM 2022)
PCC Secretary	Andrew Davies	(elected APCM 2021)
Treasurer	James Cunningham	(elected APCM 2019)
Elected	Susi Dunn	(elected APCM 2018)
Lay Representatives	Judith Howard	(elected APCM 2018)
	Penny Parker	(elected APCM 2018)
	Lisa Smellie	(elected APCM 2020)
	Ebenezer Appiagyei	(co-opted 4 May 2022)
Lay Representatives to the Deanery Synod	Judith Howard	(elected APCM 2017)
	Lisa Smellie	(elected APCM 2020, resigned March 2022)

Professional Advisers and Agents

Bankers	Lloyds Bank plc	18 Acre Lane, London SW2 5SQ
Independent Examiner	JCS Accountants Ltd	5 Robin Hood Lane, Sutton, Surrey SM1 2SW
Quinquennial Inspector	Hanslip & Company Ltd	The Old Church, Wyke Road, Chichester, Sussex PO19 8HA

ST MICHAEL'S, WANDSWORTH COMMON

Report of the Parochial Church Council For the year ended 31 December 2022

The Parochial Church Council of the Ecclesiastical Parish of St Michael's, Wandsworth Common ("PCC") submits its report and financial statements of the PCC for the year ended 31 December 2022. The financial statements have been prepared in the format prescribed by the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP2015 (FRS102)) and the Financial Reporting Standard 102. The legal and administrative information set out earlier in this document forms part of this report.

The PCC works with the incumbent to promote the whole mission of the Church within the Parish. It also has responsibility for maintenance of St Michael's Church and Halls.

1. Structure, Governance and Management

The Parochial Church Council is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The method of appointment of PCC members is set out in the Church Representation Rules. At St Michael's the PCC consists of the incumbent, churchwardens and members elected by those members of the congregation who are on the electoral roll. All those who attend our services are encouraged to register on the electoral roll and stand for election to the PCC.

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish, including deciding how the funds of the PCC are to be spent.

The full PCC met 6 times during the year. The Standing Committee, consisting of the incumbent, Churchwardens, Secretary and Treasurer, meets in intervening months when there is no PCC meeting. The minutes of the Standing Committee are circulated to the PCC. All PCC minutes are available at the Church.

The electoral roll is updated annually and totally refreshed every 6 years. That exercise was last completed in 2019 for St Michael's. The updated electoral roll in 2019 was 37 and this stood at 42 in 2022.

The PCC maintains a Risk Register which is reviewed annually and is satisfied that there are procedures in place to mitigate major risks faced by the PCC in its primary mission of promoting the whole mission of the Church and its responsibility for the fabric of the buildings. The key areas of risk and the associated controls are set out below.

Governance – the PCC is the board of trustees for St Michael's Church and meets regularly. At these meetings, the PCC make decisions on the running of the church and deal with the associated risks. Guidance and policies (particularly on safeguarding) come from the Diocese of Southwark. The PCC is responsible for strategy, planning, managing conflicts of interest and

ST MICHAEL'S, WANDSWORTH COMMON

Report of the Parochial Church Council For the year ended 31 December 2022

employment of staff. Two Churchwardens are elected for a term of office of one year, as the representatives of the Bishop to oversee the Church building and contents, and to assist the vicar.

Operational – the day-to-day operations of the Church are run under the direction of the vicar, who has operational and managerial responsibility for two part-time members of staff and any volunteers. The church building and halls provide space for worship, community work and activity. There is a programme of regular maintenance on the buildings and a Quinquennial inspection of the fabric is undertaken by an architect every five years with the results guiding the plan for any remedial work. The work of the church, over and above conditions set by the Church of England, is governed by St Michael's Mission Action Plan. The Church runs activities for young people and has both children and vulnerable adults taking part in activities on the premises. It has a safeguarding policy designed by the Church of England / Diocese of Southwark. To meet compliance with GDPR there is a privacy notice on the church website and training in cyber security has been provided for the Parish Project Manager who deals with the records. A regular status update report is circulated to the standing committee highlighting progress on work and activities.

Financial - the Church is reliant on donations from the congregation and rental income from the hire of its buildings. An annual budget is prepared that takes a conservative approach to income and a prudent view on expenditure. Monthly accounts are reviewed, and future expenditure can be reduced if necessary. Financial controls are in place to prevent misuse of funds, including all payments requiring two authorisers. Budgeting procedures follow C of E best practice, and the accounts are verified by an independent examiner. The PCC is responsible for the maintenance of the church buildings and halls which are the property of the Diocese.

Environmental or external factors – the Church has links with many external organisations, including local schools and businesses. This work has been led and developed by the vicar in conjunction with the PCC and expanded to include relations with Regenerate-RISE, Glass Door, The St Michael's Community Gospel Choir, local state and private primary schools, and Bolingbroke Academy. Risks in this area are mitigated by keeping control on the projects, and by application of the safeguarding policy.

2. Objectives, Activities and Strategies

The PCC's objective is promoting the whole mission of the Church and it also has responsibility for the maintenance of St Michael's Church and Halls.

The PCC is committed to enabling as many people as possible to worship at the church and for all members of the community to benefit from the spaces we have.

When planning our activities for the year, we have considered the Charity Commission's guidance on public benefit. We try to enable ordinary people to live out their faith as part of our parish community through:

- Worship and prayer
- Learning about the Gospel

ST MICHAEL'S, WANDSWORTH COMMON

Report of the Parochial Church Council For the year ended 31 December 2022

- Mission and outreach work
- Provision of pastoral care for people living in the parish

To facilitate this work, it is important that we maintain the fabric of St Michael's Church and Halls.

3. Review of the Year

Mission Action Planning

In 2022 the MAP work continued with a focus on our values:

1. Directed by Jesus
2. Attentive to need
3. Offering what's in our hands
4. Thankful
5. Enabling all ages to participate
6. Developing a culture of "try."

While Co-Vid 19 continued to impose a few restrictions at the start of the year, 2022 was an opportunity to look forward and have a full range of services, events and activities.

Following the success of the Parish Pilgrimage to Southwark Cathedral in 2021, we branched out further afield and 15 members of the congregation travelled to Canterbury Cathedral enjoying as part of the day a private tour of the cathedral and a pilgrims' service of blessing in All Saints Chapel within the Cathedral.

We were delighted that Tom Holmer, one of the Churchwardens, was made a Reader on 9th October 2022. Tom has made a significant contribution to the running of services, preaching and undertaking pastoral visits.

Vanessa Elston joined the Deanery as a pioneer priest and we welcomed her on numerous occasions to St Michael's to preach and minister and look forward to future visits in 2023.

Services

10am Holy Communion is our principal Sunday service.

On the 4th Sunday of the month our 10am service becomes an all-age Service of The Word which starts with croissants and pastries and ends with coffee.

A children's group now meets on the first Sunday of each month as part of the 10am service, returning at the end to share what they have learnt or done with the whole congregation. Our thanks go to Charlie Burnell and Juliegh Appiagyei for running this group which allows the children to build their faith while developing friendships. The latter was strengthened through a trip to Chessington World of Adventures.

ST MICHAEL'S, WANDSWORTH COMMON

Report of the Parochial Church Council For the year ended 31 December 2022

On Tuesdays, there is a Holy Communion service at 1pm in the Lady Chapel. Introduced in 2021 after the pandemic, this has become firmly established as part of the weekly pattern of services with a small loyal group of worshippers.

We were able to restart our TIMS dementia friendly service for older people and their carers in 2022. This had been on hold since the start of lockdown given the vulnerability of this group. This is now a weekly service held on a Wednesday.

We continued to have visiting speakers on a Sunday morning and this year they came from the following organisations:

- A Rocha
- Africa Inland Mission
- Compassion UK
- Middle East Media
- St Augustine's College

In 2022 we held no weddings, 1 baptism and 2 funerals in the church building.

Small Groups

St Michael's has a regular programme of small groups that meet throughout the week that allow people to interact, develop friendships and discuss and strengthen their Faith.

The Bible Study Group meets weekly on Mondays at the church.

We have a Wednesday prayer drop in which takes place in the Lady Chapel.

On the second Sunday of most months, the Walk and Talk group meets after the morning service and walks across the Common, usually to the County Arms, and discuss the sermon, day to day news and their experiences, building friendships through the process.

During Lent 2022, two Lent Study groups met weekly. One group did an arts based course called Pilgrim People. The other looked at a book called "The Call to Conversion".

In the summer of 2022, we encouraged people to join with one another on 'being together' trips to grow friendships, and share faith stories. The events we chose covered a variety of interests from art and music to sport and were at different times of day and allowed for our value of all age participation to be expressed. Around 30 different people attended across these events.

Outreach

The carer and baby group continued to meet on Mondays. The session lasts one and half hours and is an opportunity for up to twenty adults to meet with their children. We now have a regular weekly attendance of approximately 16 adults and 16 toddlers.

ST MICHAEL'S, WANDSWORTH COMMON

Report of the Parochial Church Council For the year ended 31 December 2022

We continued to run assemblies for the local primary schools and some RE lessons. These usually happen at the church in the context of learning modules such as 'What is the Bible?' and "What do Christians believe?"

The Christmas period was busier than ever. We hosted 10 schools for their Christmas services and concerts, several on multiple days.

We were visited by donkeys for Palm Sunday and in Advent with rides offered to children as part of the Northcote Road Christmas Lights switch on, when we handed out Christmas cards with service details.

The Good Friday Walk of Witness returned for the first time since 2019, with members of the congregation joining with other churches to carry a Cross from St Michael's to Clapham Junction stopping for hymns, prayers and readings along the route.

We continued to hold services on Wandsworth Common with the largest our Carols on Common on Christmas Eve complete with flaming torches, candles and a brass band. The regular congregation were joined by a significant number of the local community.

With the Church office open weekdays Monday to Thursday, the church was available for private prayer during office hours.

Kids Skills

We started a new weekly group in November open to 7 to 11 year olds called Kid Skills. The group meets on a Thursday and each half term will focus on a life skill. Open, and free, to anyone in the community, the first course was Children's First Aid. Each session ends with a reflection on what has been learned and how that relates to growing faith in Jesus Christ. Future skills include Mental Health and Cookery.

Gospel Choir

The St Michael's Community Gospel Choir led by Cecilia Wickham-Anderson has now in its fourth year. The choir, open to anyone whether members of the church or not, meet on Mondays. The choir perform regularly at services during the year including Remembrance Sunday and the Carol Service. They also performed at a Black History Month event at the Department of Media, Culture and Sport.

Battersea Welcomes Refugees (BWR)

Battersea Welcomes Refugees began to help connect landlords with the scheme run by Wandsworth Council which brings vulnerable people from Syria to Wandsworth so that they could be housed. Once here, BWR provided a contact person to help the family with school issues, language learning, transport, translations, medical appointments, shopping; a whole range of things that enable them to settle well in the area. That work continues, but since the resettlement of

ST MICHAEL'S, WANDSWORTH COMMON

Report of the Parochial Church Council For the year ended 31 December 2022

Afghan refugees in the aftermath of the withdraw from Afghanistan, and since the war in Ukraine, BWR's work has increase to work with Afghan families and to support hosts of Ukrainian refugees. BWR hosts parties and gatherings and provides grants or gifts for things like training, holiday clubs, business opportunities and outings. BWR is supported by 7 local churches and St Michael's provide 3 volunteers in key roles. The BWR committee meet monthly to steer the group and remain updated on the progress of the families.

Regenerate-RISE and the St Michael's Day Centre

St Michael's has worked in partnership with Regenerate-RISE since 2017 to provide a day centre for older members of the community. The St Michael's Day Centre is usually open Mondays, Tuesdays, Wednesdays and Fridays providing lunch, activities, games, outings and a chance to meet with others. From our understanding of God's love and care for all people, whatever their age, we prioritise dignified treatment of each member and are committed to combating loneliness. Unfortunately the centre had several weeks in 2022 when it was unable to meet due to Covid amongst its members and staff. Given their current funding outlook, Regenerate-Rise have decided to consolidate their services at their site in Putney which means that they will leave us during 2023. The PCC are exploring alternative ways of continuing to offer provision at St Michael's to the old and lonely.

We were proud and grateful to work alongside our Regenerate-RISE partners to help with a commission set up by the Archbishop of Canterbury to reimagine social care. The final report, Care and Support Reimagined – A National Care Covenant for England, can be read at www.churchofengland.org.

Glass Door

St Michael's have financially supported Glass Door, a charity that partners with churches and community centres to give shelter and support to homeless in London, over recent years. In 2022, we were asked if we could provide facilities to feed and accommodate up to 25 homeless people once per week. The first guests were welcomed on 7th December with volunteers from St Michael's and the local community as well as the staff from Glass Door. All have found it very rewarding to participate in cooking, serving and talking to our guests.

Wandsworth Citizens

St Michael's are now members and supporters of Wandsworth Citizens and the Vicar sits on the Wandsworth Citizens leaders' forum that meets every 6 weeks. In the course of 2022, we got more closely involved with the South London Listens mental health project with both Janet Lindsey and Tif Ewins speaking on stage at the assembly in October 2022. We also took part in a listening campaign which highlighted the need for the London Living Wage to be implemented in Wandsworth. Following a series of organised questions at various hustings, we saw this become a reality as the change in control of Wandsworth Council Elections resulted in the London Living Wage being introduced. The focus now is to see more people from SMWC get involved.

ST MICHAEL'S, WANDSWORTH COMMON

Report of the Parochial Church Council For the year ended 31 December 2022

Other Community Use of the Buildings

Two nurseries rent space during term time and offer early years education. The Nightingale Montessori nursery use the Upper Hall while Little Learners use the Crypt.

The 1st and 2nd South Battersea Brownies meet on Tuesdays in the Upper Hall.

Our other regular users include piano lessons, karate, ballet (for both the young and the old) yoga and fitness classes and we hosted a Chinese language school for children during the summer holidays.

Once again, with the previous location under redevelopment, we hosted local election voting in May. We wait to see whether the local authority decides to remain with us in future years once the new library and hall is opened in Northcote Road.

We now have parties most weekends in the Upper Hall with more people becoming aware of the spaces available for hire.

Eco-church

Recognising the current climate challenges, St Michael's is on a journey to become an eco-church measuring itself through A Rocha's programme. We currently have a Bronze but are working towards improving this accreditation. A new heating system based on renewable energy sources is the key focus.

Office Administration

Sarah Taylor, Parish Projects Manager, continues to make a significant contribution in managing bookings, progressing key building projects and managing risk assessments to allow the buildings to be open and for use. A monthly update keeps the PCC apprised of progress.

Given the increase in the number of parties, we were pleased to welcome Janet Lindsay as Party Bookings Administrator in November, allowing Sarah the time to focus on building projects and managing the regular hirers.

Property and Equipment

The Quinquennial inspection was undertaken in 2019 and this informs the long term repair and maintenance programme for the church and halls. As a Victorian building there are a number of items to address, but none are critical at the time of this report.

The main expenditure on the building in 2022 was for the repair of the large West and East Windows in the Upper Hall. These had reached the point where major repair was required and the PCC decided to restore the original Victorian window frames rather than replace with an alternative material. A grant of £12,335 was received from the Wandsworth Fund towards this work. Other

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Report of the Parochial Church Council For the year ended 31 December 2022

expenditure included lighting, the redecoration of woodwork, and roof and gutter repairs. The five year fixed wire electrical inspection was also completed.

4. Financial Review

Financial Activity and Position

St Michael's main sources of income are voluntary donations and lettings income from use of the Church and the Halls. Total unrestricted income amounted to £162,926 (2021: £142,475) while restricted income was £29,309 (2021: £1,092). Restricted income increased due to a substantial grant from The Wandsworth Fund towards the restoration of the Upper Hall windows and a donation towards the restoration of the Church building.

Donations, before income tax was reclaimed, increased to £81,897 (2021: £69,258) due to mainly to the donation to the Church restoration fund mentioned above. Excluding those Appeals, donations were slightly ahead of prior year due to more Christmas service collections.

Income tax reclaimed was £17,220 (2021: £14,142) reflecting the increase in overall donations.

After two years impacted by Covid restrictions, 2022 saw a return to full activities within the buildings both by regular hirers and with ad hoc parties and events. Consequently, lettings income increased to £77,594 (2021: £59,395).

Total expenditure rose to £184,108 (2021: £135,920) due to activity levels within the building and increased maintenance and utility costs. Restricted expenditure was £17,084, of this £14,847 was expenditure on the Upper Hall windows from a grant and donations to the restoration fund. Mission and Evangelism spend at £13,856 (2021: £13,540) was in line with 2021. The primary expenditure was to support the Gospel Choir but also included our first Kids Skills sessions and some initial supplies for the Glass Door service.

Diocesan Parish Share increased to £11,000 (2021: £8,400) while other charitable giving of £20,565 (2021: £13,080) rose reflecting the overall increase in the PCC's income, particularly from the collections from Christmas services. Expenditure on the building increased due to major repairs of £44,575 (2021: nil) on Upper Hall window repairs although minor repairs and maintenance reduced to £15,721 (2021: £29,467) as they returned to more normal levels after the catch up in 2021 following the hold on repairs during 2020, the first year of the pandemic. Utility costs were up at £15,312 (2021: £7,873) due to the rising gas and electrical costs although we were fortunate to receive a grant from the diocese of £1,400 towards our energy bills. Clergy and staff expenses increased to £1,235 (2021: £439) as pastoral visits and other activities returned to a more normal level. Salaries and honoraria increased slightly to £11,521 (2021: £10,390) reflecting the appointment of Party Bookings Administrator in November.

Depreciation was £15,394 (2021: £15,476) in line with the prior year given no fixed asset purchases in 2022.

ST MICHAEL'S, WANDSWORTH COMMON

Report of the Parochial Church Council For the year ended 31 December 2022

We ended the year with a surplus of £8,127 (2021: £7,647) and there was a Restricted Funds balance of £12,500 at the end of the year.

As indicated above, there were no fixed asset purchases in the year.

Reserves Policy

The PCC adopted a new Reserves Policy in 2020. It is PCC policy to try to maintain a balance on free reserves, i.e. those unrestricted funds not invested in tangible fixed assets or long term investments, to at least 4 months' unrestricted payments but excluding external charitable giving and discretionary repairs and redecoration as these can be ceased should circumstances require.

This is calculated at approximately £31,000. Current reserves are significantly higher but continue to reflect caution on expenditure exercised during the pandemic and the PCC also hope to replace the church heating system within the next eighteen months subject to the grant of a faculty.

Investment Policy

Funds are currently held in a Lloyds Bank current account and a CBF Church of England Deposit Fund.

5. Plans for the Future

In 2023, St Michael's will continue to work to be a welcoming church and develop initiatives underway since 2019:

- Extending and deepening relationships with schools
- Using the flexibility of the building from the stackable seating in the church to increase use by the local community
- Growing the Community Gospel Choir and other community engagement activities
- Continue to work towards becoming an Eco-church and seek to replace the church gas boiler which is coming to the end of its useful life with a more environmentally friendly solution.
- Encourage all members of the congregation to participate in one of the many groups or activities in addition to attending Sunday services.
- Seek to continue provision of services to the older generation.
- Establish the new Glass Door service as a key part of St Michael's activities.
- Grow a peer group of church and local children who have fun and are growing in faith.
- To continue our alliance with Wandsworth Citizens as a way of training young leaders and engaging with local and national issues, such as mental health provision

6. Responsibilities of Trustees for the Financial Statements

The PCC is responsible for preparing the report and the financial statements in accordance with applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

ST MICHAEL'S, WANDSWORTH COMMON

Report of the Parochial Church Council For the year ended 31 December 2022

The Church Accounting Regulations 2006 require the PCC to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the PCC and of its financial activities for that period. In preparing those financial statements, the PCC is required to:

- Select suitable accounting policies and apply them consistently
- Observe the methods and principles of the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable standards have been followed, subject to any departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the activities of the charity will continue.

The PCC is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Council and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the governing document, the Parochial Church Council Powers Measure and the Church Representation Rules. The PCC is also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

7. Approval

The report of the PCC was approved by the PCC on 1st March 2023 and signed on its behalf by:

Revd. Tiffany-Alice Ewins
Chair

ST MICHAEL'S, WANDSWORTH COMMON
Independent Examiner's Report to
Parochial Church Council of St Michael's, Wandsworth Common

I report to the charity trustees on my examination of the accounts of the Parochial Church Council of St Michael's, Wandsworth Common (the Church) for the year ended 31 December 2022 set out on pages 14 to 24.

Responsibilities and basis of report

As the charity's trustees 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 Church's accounts as carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I 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 Act; or
2. the accounts do not accord with those 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 Report) 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; or
4. the accounts have not been prepared in accordance with the methods and principles of 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 the Republic of Ireland (FRS 102)

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.

Miriam Hickson CTA FCA
Jacob Cavenagh & Skeet
5 Robin Hood Lane
Sutton
Surrey
SM1 2SW

Date:

ST MICHAEL'S, WANDSWORTH COMMON

Statement of Financial Activities (including income and expenditure account) For the year ended 31 December 2022

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £
Income from:						
Donations and Legacies	84,543	29,309	113,852	82,788	1,092	83,880
Charitable Activities	285	-	285	92	-	92
Other trading activities	78,094	-	78,094	59,595	-	59,595
Investments	4	-	4	-	-	-
Total Income	162,926	29,309	192,235	142,475	1,092	143,567
Expenditure on:						
Raising Funds	7,973	-	7,973	10,644	-	10,644
Charitable Activities	159,051	17,084	176,135	124,184	1,092	125,276
Total Expenditure	167,024	17,084	184,108	134,828	1,092	135,920
Net Income/(Expenditure)	(4,098)	12,225	8,127	7,647	-	7,647
Transfer between funds	-	-	-	-	-	-
Net movement in funds	(4,098)	12,225	8,127	7,647	-	7,647
Reconciliation of Funds						
Total funds brought forward	132,487	275	132,762	124,840	275	125,115
Total funds carried forward	128,389	12,500	140,889	132,487	275	132,762

ST MICHAEL'S, WANDSWORTH COMMON

Balance Sheet

As at 31 December 2022

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
Fixed Assets					
Tangible Assets	7	44,985	-	44,985	60,378
Current Assets					
Debtors	8	9,887	-	9,887	9,099
Prepayments		1,562	-	1,562	1,915
Cash at Bank and in Hand		109,842	12,500	122,342	70,578
		<u>121,291</u>	<u>12,500</u>	<u>133,791</u>	<u>81,592</u>
Creditors - Amounts Falling Due Within One Year					
Net Current Assets	9	<u>37,887</u>	<u>-</u>	<u>37,887</u>	<u>9,208</u>
		83,405	12,500	95,905	72,384
Net Assets					
		<u>128,389</u>	<u>12,500</u>	<u>140,889</u>	<u>132,762</u>
Represented by					
Restricted Funds	11	-	12,500	12,500	275
Unrestricted Income Funds		128,389	-	128,389	132,487
Total Funds		<u>128,389</u>	<u>12,500</u>	<u>140,889</u>	<u>132,762</u>

The financial statements were approved by the PCC on 1st March and signed on its behalf by:

James Cunningham
Treasurer

ST MICHAEL'S, WANDSWORTH COMMON

Notes to the Financial Statements

For the year ended 31 December 2022

1. Accounting Policies

The Parochial Church Council of the Ecclesiastical Parish of St Michael's Wandsworth Common. (Charity number 1185687). The Parish was established in 1881. Its principal address is St Michael's Church and Halls, Cobham Close, London, SW11 6SP.

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the accounts are as follows:

Basis of Accounting

The financial statements have been prepared under the Charities Act 2011 and in accordance with the Charities Statement of Recommended Practice (Charities SORP (FRS102)) and Financial Reporting Standard 102 (FRS 102). The financial statements are drawn up on the historical cost basis of accounting.

The financial statements include all transactions, assets and liabilities for which the PCC is responsible for in law. The financial statements have been prepared in pounds sterling and rounded to the nearest £1.

The PCC meets the definition of a public benefit entity under FRS 102.

Going Concern

There are no material uncertainties about the charity's ability to continue and accordingly the accounts have been drawn up on a going concern basis.

Funds

General unrestricted 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.

Restricted funds comprise revenue donations or grants for a specific PCC activity intended by the donor.

Income recognition

Voluntary income, donations and the income tax reclaimed on gift aided donations are accounted for once the PCC has entitlement to the income, it is probable the income will be received, and the amount of the income receivable can be reliably measured. Grant income is accounted for in the period that it is received.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

ST MICHAEL'S, WANDSWORTH COMMON

Notes to the Financial Statements

For the year ended 31 December 2022

Expenditure recognition

Expenditure is accrued as soon as a liability is considered probable, and the amount can be measured reliably. The PCC is not registered for VAT and accordingly expenditure includes VAT where appropriate. All support and governance costs are included in charitable activities. Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the church.

Tangible Fixed Assets

Consecrated land and buildings and movable church furnishings

Consecrated land or benefice property is excluded from the accounts by Section 10 of the Charities Act 2011.

Moveable church furnishings which are held by the churchwardens on special trust for the PCC and require a faculty for disposal are accounted for as inalienable property unless consecrated.

For inalienable property prior to 2015 there is insufficient cost information available and therefore such assets are not valued in the accounts. None have been acquired since that date.

All expenditure incurred by the PCC on consecrated or benefice buildings and moveable church furnishings, whether maintenance or improvement, is expensed within the Statement of Financial Activities.

Other Furniture, Fixtures, Fittings and Equipment

The cost of other furniture, fittings and equipment are depreciated on a straight-line basis over the effective useful life of the asset:

Fittings and Fixtures	15 years
Plant and Machinery	15 years
Furniture, Office and Computer Equipment	5 Years

From 1st January 2019, only assets over £500 are capitalised with items under this value expensed.

Debtors

Debtors are included at the settlement amount due less provisions for doubtful debts.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the opening of the deposit.

Creditors and Provisions

Creditors and provisions are recognised where the PCC has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle

ST MICHAEL'S, WANDSWORTH COMMON

Notes to the Financial Statements

For the year ended 31 December 2022

the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

2. Income

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
Donations and Legacies				
Offerings and Donations	68,950	12,947	81,897	69,258
Income tax reclaimed	14,593	2,627	17,220	14,142
Legacies	-	-	-	-
Grants	1,000	13,735	14,735	480
	<u>84,543</u>	<u>29,309</u>	<u>113,852</u>	<u>83,880</u>
Charitable Activities				
Fee Income	285	-	285	92
Other trading activities				
Lettings income	77,594	-	77,594	59,395
Social and Musical events	500	-	500	-
Other trading income	-	-	-	200
	<u>78,094</u>	<u>-</u>	<u>78,094</u>	<u>59,595</u>
Investments				
Bank interest	4	-	4	-
Other Income	-	-	-	-
Total	<u>162,926</u>	<u>29,309</u>	<u>192,235</u>	<u>143,567</u>

3. Expenditure on Raising Funds

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
Professional advice for lettings	-	-	-	2,280
Cleaning of halls	5,148	-	5,148	4,926
Social and Musical Events	135	-	135	105
Grant writing services	1,680	-	1,680	-
Contact payment device lease	282	-	282	-
Other	728	-	728	3,333
	<u>7,973</u>	<u>-</u>	<u>7,973</u>	<u>10,644</u>

ST MICHAEL'S, WANDSWORTH COMMON

Notes to the Financial Statements

For the year ended 31 December 2022

4. Expenditure on Charitable Activities

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
Cost of services	4,496	275	4,771	4,741
Mission and Evangelism Projects	13,294	562	13,856	13,540
Diocesan Parish Share	11,000	-	11,000	8,400
Charitable giving	20,565	-	20,565	13,080
Employers National Insurance	19	-	19	155
Salaries, wages and honoraria	11,521	-	11,521	10,390
Staff Training	513	-	513	831
Expenses (of Clergy, staff, etc)	1,235	-	1,235	439
Travel	218	-	218	-
Major repairs and redecoration to the Church	29,728	14,847	44,575	-
Building minor repairs and maintenance	15,721	-	15,721	29,467
Church Utility Bills	13,912	1,400	15,312	7,873
Cleaning	6,088	-	6,088	7,244
Hall running costs	339	-	339	30
Insurance	5,329	-	5,329	5,393
IT Software and Consumables	2,304	-	2,304	3,372
Subscriptions	2,589	-	2,589	1,722
Telephone & Internet	2,457	-	2,457	1,439
Office Supplies	930	-	930	345
Bank fees	6	-	6	-
Depreciation	15,394	-	15,394	15,476
	157,658	17,084	174,742	123,939
Governance Costs				
Independent Examination Fee	1,393	-	1,393	1,337
Total Expenditure - charitable activities	159,051	17,084	176,135	125,276

5. Expenditure - Employee Emoluments

In addition to the many volunteers who give their time to the church there were 2 employees (2021:1) in the year whose costs are included within the Expenditure on Charitable Activities. There were no leavers and one joiner, the Party Bookings Administrator.

The incumbent's position is non-stipendiary.

	2022 £	2021 £
Gross Salaries	11,311	10,269
Employer's National Insurance (net of Employer's Allowance)	18	155
Pension Costs	210	121
	11,539	10,545

ST MICHAEL'S, WANDSWORTH H COMMON

Notes to the Financial Statements For the year ended 31 December 2022

No employee received remuneration (including employee benefits) exceeding £60,000 (2021: nil).

6. Expenditure – Charitable Giving

In addition to the money given to the Diocese through the Parish Support Fund, the PCC made the following donations:

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
Regenerate-RISE	5,856	-	5,856	1,890
Junction Community Trust - to support Wandsworth Foodbank	4,188	-	4,188	-
Batterseas Deanery Synod - for CofE sponsored schools in the Deanery	1,500	-	1,500	1,500
Stand Out	1,100	-	1,100	1,000
Glass Door	1,000	-	1,000	1,000
Katherine Low Settlement	1,000	-	1,000	1,000
St Mellitus College	750	-	750	750
Middle East Media	750	-	750	750
Stem4	563	-	563	-
Waste Not Want Not	500	-	500	1,500
St Augustine's College	500	-	500	500
Church Pastoral Aid Society	500	-	500	500
A Rocha	500	-	500	500
Africa Inland Mission	500	-	500	-
The Scripture Union	250	-	250	250
The Bible Society	250	-	250	250
St Luke's Healthcare	250	-	250	250
Mercy Ships	250	-	250	-
Compassion UK	250	-	250	-
DEC - Ukraine Appeal	108	-	108	-
St George's CofE Primary School	-	-	-	340
Christchurch CofE Primary School	-	-	-	300
St Ceclia's Secondary School	-	-	-	300
Life Impact International	-	-	-	250
Faith In Later Life	-	-	-	250
	<u>20,565</u>	<u>-</u>	<u>20,565</u>	<u>13,080</u>

ST MICHAEL'S, WANDSWORTH COMMON

Notes to the Financial Statements

For the year ended 31 December 2022

7. Tangible Fixed Assets

	Furniture, Fixtures and Fittings £	Computer and Office Equipment £	Plant and Machinery £	Total £
Cost or Valuation				
At 1st January 2021	84,893	2,534	1,528	88,955
Additions	-	-	-	-
At 31st December 2021	<u>84,893</u>	<u>2,534</u>	<u>1,528</u>	<u>88,955</u>
Depreciation				
At 1st January 2021	26,706	1,811	60	28,576
Charge for the Year	14,785	507	102	15,394
At 31st December 2021	<u>41,491</u>	<u>2,318</u>	<u>162</u>	<u>43,970</u>
Net Book Value				
At 31st December 2021	<u>58,187</u>	<u>723</u>	<u>1,468</u>	<u>60,378</u>
At 31st December 2020	<u>43,402</u>	<u>216</u>	<u>1,366</u>	<u>44,985</u>

8. Debtors

	2022 £	2021 £
HMRC	4,784	3,885
Lettings receivable	2,230	4,972
Other	2,873	242
	<u>9,887</u>	<u>9,099</u>

9. Creditors – amounts falling due within one year

	2022 £	2021 £
Accruals	2,665	4,012
Deferred Income	1,156	135
Taxation and social security	179	18
Other creditors	33,887	5,043
	<u>37,887</u>	<u>9,208</u>

ST MICHAEL'S, WANDSWORTH COMMON

Notes to the Financial Statements

For the year ended 31 December 2022

10. Related Party Transactions

PCC members are not remunerated and no PCC member was reimbursed during the year for expenses in relation to their work as trustees (2021: nil).

Payments for reimbursement of expenses incurred on church business of £3,588 (2021 £2,515) were paid to 4 (2021: 4) charity trustees during the year. These were broken down as follows:

	2022	2021
	£	£
IT Software and Consumables	96	
IT equipment	600	
Telephone and Broadband	1,157	979
Subsistence	270	81
Supplies for services	402	41
Gifts and Entertaining	329	357
Travel	94	1
Training	604	806
Mission and Evangelism	36	250
	<u><u>3,588</u></u>	<u><u>2,515</u></u>

During the year, unrestricted income of £53,682 (2021: £43,090) and restricted income of £10,000 (2021: nil) were received from members of the PCC or their related parties.

The PCC made a donation of £1,100 (2021: £1,000) to StandOut, Registered Charity 1177813, of which Penny Parker is the Chief Executive. The StandOut Programme offers a unique opportunity to people preparing for release from prison by equipping them with the tools, skills and mindsets needed to apply for work so they can re-engage with society with confidence. StandOut is active locally in HMP Wandsworth.

The PCC also made a donation of £750 (2021: £750) to Middle East Media, Registered Charity 271373 where a relative of a PCC member is a Trustee. Middle East Media are producers of indigenous Christian media content that, as God enables, helps move people in the Middle East towards life-transforming faith in Jesus Christ.

ST MICHAEL'S, WANDSWORTH COMMON

Notes to the Financial Statements

For the year ended 31 December 2022

11. Restricted Funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	At 1st January 2022 £	Income	Expenditure	Transfers	At 31 December 2022 £
Gospel Choir Fund	-	562	562	-	-
Worship Fund	275	-	275	-	-
Church & Hall Restoration Fund	-	27,347	14,847	-	12,500
Utilities Fund	-	1,400	1,400	-	-
RegenerateRise Co-Vid Fund	-	-	-	-	-
Mission Fund	-	-	-	-	-
	<u>275</u>	<u>29,309</u>	<u>17,084</u>	<u>-</u>	<u>12,500</u>

	At 1st January 2021 £	Income	Expenditure	Transfers	At 31 December 2021 £
Gospel Choir Fund	-	-	-	-	-
Worship Fund	275	-	-	-	275
RegenerateRise Co-Vid Fund	-	612	612	-	-
Mission Fund	-	480	480	-	-
	<u>275</u>	<u>1,092</u>	<u>1,092</u>	<u>-</u>	<u>275</u>

The Gospel Choir Fund represents grants and donations given for the specific purpose of supporting the St Michael's Community Gospel Choir.

The Worship Fund represents grants for prayer initiatives and other parts of our services.

The Regenerate-RISE Co-Vid Fund was started to receive specific donations to support the activity of the Day Centre during the pandemic. This fund has now been closed. Expenditure is within Charitable Giving.

The Mission Fund was started in 2021 to receive specific donations to support Mission and Evangelism initiatives.

In 2022, the PCC started a Church and Hall Restoration Fund given long term work planned on the Upper Hall and the Church building.

The Utilities Fund represents a grant from the Diocese in 2022 towards utility bills given the significant increase in energy tariffs.

ST MICHAEL'S, WANDSWORTH COMMON

Notes to the Financial Statements For the year ended 31 December 2022

12. Analysis of Net Assets by Fund

As at 31 December 2022	Fixed Assets £	Investments £	Current Assets £	Creditors £	Net Assets £
Unrestricted Funds	44,985	-	121,291	37,887	128,389
Restricted Funds	-	-	12,500	-	12,500
Total	<u>44,985</u>	<u>-</u>	<u>133,791</u>	<u>37,887</u>	<u>140,889</u>

As at 31 December 2021	Fixed Assets £	Investments £	Current Assets £	Creditors £	Net Assets £
Unrestricted Funds	60,378	-	81,317	9,208	132,487
Restricted Funds	-	-	275	-	275
Total	<u>60,378</u>	<u>-</u>	<u>81,592</u>	<u>9,208</u>	<u>132,762</u>

Accounts

www.smwc.online

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF

ST MICHAEL'S WANDSWORTH COMMON

Diocese of Southwark

Charity Number 1185687



Report and Accounts

For the year ended

31 December 2021

ST MICHAEL'S, WANDSWORTH COMMON

Report and Financial Statements 2021

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ST MICHAEL'S, WANDSWORTH COMMON

Legal and Administrative Information For the year ended 31 December 2021

Charity name and number

The Parochial Church Council of the Ecclesiastical Parish of St Michael's Wandsworth Common. Charity number 1185687. The Parish was established in 1881.

Principal Address

St Michael's Church and Halls, Cobham Close, London SW11 6SP

Members of the PCC

The PCC who served during the year and who were serving at the date of this report were:

Vicar	Reverend Tiffany-Alice Ewins	
Churchwardens	Mark Hopkins Tom Holmer	(elected APCM 2018) (elected APCM 2020)
PCC Secretary	Andrew Davies	(co-opted 6 May 2020, elected APCM 25 March 2021)
Treasurer	James Cunningham	(elected APCM 2019)
Elected Lay Representatives	Susi Dunn Judith Howard Penny Parker Lisa Smellie	(elected APCM 2018) (elected APCM 2018) (elected APCM 2018) (elected APCM 2020)
Lay Representatives to the Deanery Synod	Judith Howard Lisa Smellie	(elected APCM 2017) (elected APCM 2020)

Professional Advisers and Agents

Bankers	Lloyds Bank plc	18 Acre Lane, London SW2 5SQ
Independent Examiner	JCS Accountants Ltd	5 Robin Hood Lane, Sutton, Surrey SM1 2SW
Quinquennial Inspector	Hanslip & Company Ltd	The Old Church, Wyke Road, Chichester, Sussex PO19 8HA

ST MICHAEL'S, WANDSWORTH COMMON

Report of the Parochial Church Council For the year ended 31 December 2021

The Parochial Church Council of the Ecclesiastical Parish of St Michael's, Wandsworth Common ("PCC") submits its report and financial statements of the PCC for the year ended 31 December 2021. The financial statements have been prepared in the format prescribed by the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP2015 (FRS102)) and the Financial Reporting Standard 102. The legal and administrative information set out earlier in this document forms part of this report.

The PCC works with the incumbent to promote the whole mission of the Church within the Parish. It also has responsibility for maintenance of St Michael's Church and Halls.

1. Structure, Governance and Management

The Parochial Church Council is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The method of appointment of PCC members is set out in the Church Representation Rules. At St Michael's the PCC consists of the incumbent, churchwardens and members elected by those members of the congregation who are on the electoral roll. All those who attend our services are encouraged to register on the electoral roll and stand for election to the PCC.

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish, including deciding how the funds of the PCC are to be spent.

The full PCC met 6 times during the year. The Standing Committee, consisting of the incumbent, Churchwardens, Secretary and Treasurer, meets in intervening months when there is no PCC meeting. The minutes of the Standing Committee are circulated to the PCC. All PCC minutes are available at the Church. Due to the pandemic, the first five meetings were held via video call and the sixth meeting was held in person but with a number of PCC Members attending by video call.

The electoral roll is updated annually and totally refreshed every 6 years. That exercise was last completed in 2019 for St Michael's. The updated electoral roll in 2019 was 37 which increased to 42 by 2021.

The PCC reviewed and updated its Risk Management Policy during the year and is satisfied that there are procedures in place to mitigate major risks faced by the PCC in its primary mission of promoting the whole mission of the Church and its responsibility for the fabric of the buildings. A Risk Register is maintained and reviewed annually. The key areas of risk and the associated controls are set out below.

Governance – the PCC is the board of trustees for St Michael's Church and meets regularly. At these meetings, the PCC make decisions on the running of the church and deal with the associated risks. Guidance and policies (particularly on safeguarding) come from the Diocese of Southwark. The PCC is responsible for strategy, planning, managing conflicts of interest and

ST MICHAEL'S, WANDSWORTH COMMON

Report of the Parochial Church Council For the year ended 31 December 2021

employment of staff. Two Churchwardens are elected for a term of office of one year, as the representatives of the Bishop to oversee the Church building and contents, and to assist the vicar.

Operational – the day-to-day operations of the Church are run under the direction of the vicar, who has operational and managerial responsibility for one part-time member of staff and any volunteers. The church building and halls provide space for worship, community work and activity. There is a programme of regular maintenance on the buildings and a Quinquennial inspection of the fabric is undertaken by an architect every five years with the results guiding the plan for any remedial work. The work of the church, over and above conditions set by the Church of England, is governed by St Michael's Mission Action Plan. The Church runs activities for young people and has both children and vulnerable adults taking part in activities on the premises. It has a safeguarding policy designed by the Church of England / Diocese of Southwark. To meet compliance with GDPR there is a privacy notice on the church website and training in cyber security has been provided for the Parish Project Manager who deals with the records. A regular status update report is circulated to the standing committee highlighting progress on work and activities.

Financial - the Church is reliant on donations from the congregation and rental income from the hire of its buildings. An annual budget is prepared that takes a conservative approach to income and a prudent view on expenditure. Monthly accounts are reviewed, and future expenditure can be reduced if necessary. Financial controls are in place to prevent misuse of funds, including all payments requiring two authorisers. Budgeting procedures follow C of E best practice, and the accounts are verified by an independent examiner. The principal asset of the church is the building, including the church and hall, which is held in trust.

Environmental or external factors – the Church has links with many external organisations, including local schools and businesses. This work has been led and developed by the vicar in conjunction with the PCC and expanded to include relations with, Regenerate-RISE, The St Michaels Community Gospel Choir, local state and private primary schools, and Bolingbroke Academy. Risks in this area are mitigated by keeping control on the projects, and by application of the safeguarding policy.

2. Objectives, Activities and Strategies

The PCC's objective is promoting the whole mission of the Church and also has responsibility for the maintenance of St Michael's Church and Halls.

The PCC is committed to enabling as many people as possible to worship at the church and for all members of the community to benefit from the spaces we have.

When planning our activities for the year, we have considered the Charity Commission's guidance on public benefit. We try to enable ordinary people to live out their faith as part of our parish community through:

- Worship and prayer
- Learning about the Gospel

ST MICHAEL'S, WANDSWORTH COMMON

Report of the Parochial Church Council For the year ended 31 December 2021

- Mission and outreach work
- Provision of pastoral care for people living in the parish

To facilitate this work, it is important that we maintain the fabric of St Michael's Church and Halls.

3. Review of the Year

Mission Action Planning

In 2021 the MAP work continued with a focus on our values:

1. Directed by Jesus
2. Attentive to need
3. Offering what's in our hands
4. Thankful
5. Enabling all ages to participate
6. Developing a culture of "try."

The pandemic continued to impact activities but the flexibility of the church space created by the stackable chairs purchased in 2020 and our spirit of "try" led to several new initiatives both inside and outside the church building.

A carer and baby group started on Mondays and Wednesdays meeting in the church. After three months, as the lockdown eased, the frequency was reduced to once per week on a Monday. The session lasts one and half hours and is an opportunity for up to twenty adults to meet with their children. We now have a regular weekly attendance of approximately 10 adults and 10 toddlers.

The Vicar began a Faith 101 group for those new to St Michael's or to faith. This has met monthly on Tuesdays either at the Vicarage or in a local café or restaurant and focuses on building friendships and an understanding of Faith.

While we loved the success of Carols on the Doorstep in 2020, Christmas 2021 was not under the same restrictions and therefore unlikely to have as many people at home each evening. We therefore held a community Carols on the Common complete with a brass trio which attracted several walkers and their dogs in addition to those who planned to be there from the regular congregation.

On Sunday 23 May, there was a Parish Pilgrimage to Southwark Cathedral. 19 members of the congregation walked from St Michael's, meeting older members there in time for Evensong.

Services

Services continued to be held online until Easter when we returned to in person services at the church.

10am Holy Communion is our principal Sunday service.

ST MICHAEL'S, WANDSWORTH COMMON

Report of the Parochial Church Council For the year ended 31 December 2021

On the 4th Sunday of the month our 10am service becomes an all age Service of The Word which starts with croissants and pastries and ends with coffee.

With the return to in person services and after consultation with the congregation, it was decided that Café Church would not return after the pandemic. Instead a children's group now meets **once** per month as part of the 10am service, returning at the end to share what they have learnt or done with the whole congregation.

Given the pandemic, the TIMS dementia friendly service for older people and their carers that met every 2nd Friday of the month at 2pm is yet to restart. We are hopeful that this more vulnerable group may be able to return to a pattern of worship in 2022.

In addition, reflecting increasing working from home, we have introduced a new Tuesday 1pm Holy Communion service in the Lady Chapel which has seen the development of a small but loyal group of attendees.

We continued to have visiting speakers on a Sunday morning and this year they came from the following organisations:

- Faith in Later Life
- Life Impact International
- St Mellitus

In the Autumn, we were fortunate to have Emma Lowth, Curate at Christ Church, Gypsy Hill, spend six weeks with us. Her presence and guitar playing enriched our community.

In 2021 we did not hold any weddings, baptisms or funerals in the church building.

Small Groups

We now have a regular programme of small groups that meet throughout the week that allow people to interact, develop friendships and discuss and strengthen their Faith.

The Bible Study Group meets weekly on Mondays, this year initially on line before returning to meet in person at the Vicarage or church.

We have a Wednesday prayer drop in which takes place in the Lady Chapel or on line.

On the second Sunday of each month, the Walk and Talk group meets after the morning service and walks across the Common, usually to the County Arms, and discuss the sermon, day to day news and their experiences, building friendships through the process.

During Lent, the Lent Study group met weekly on Tuesday evenings with 2021's course based around reflecting on what we had lost and gained in the experience of the pandemic as we faced life beyond lockdowns.

ST MICHAEL'S, WANDSWORTH COMMON

Report of the Parochial Church Council For the year ended 31 December 2021

Outreach

We continued to run assemblies for the local schools and some RE lessons providing these in video form while the pandemic restrictions prevented in person delivery. These were used by Honeywell Junior and Infant School and Belleville School.

We also welcomed classes from Belleville School into the church as part of their RE lessons. The church was also, after the hiatus caused by the pandemic in 2020, able to host Christmas concerts and nativities for a number of local schools.

Recognising the digital divide that existed for online learning in schools, the PCC donated money for laptops for three CofE sponsored schools within Wandsworth.

Once again, we were visited by donkeys for Palm Sunday and in Advent with rides offered to children as part of the Northcote Road Christmas Lights switch on, when we handed out Christmas cards with service details.

We continued to be present on Wandsworth Common when we were allowed to return to the Church for Sunday services. At the end of these, a short open air service consisting of a hymn and a prayer was held by the pond across from the Church.

When restrictions allowed, and based on risk assessments by the PCC, the church was open for private prayer.

Gospel Choir

The St Michael's Community Gospel Choir led by Cecilia Wickham-Anderson is now in its third year of operation. The choir, open to anyone whether members of the church or not, were delighted to be able to return to in person rehearsals on Mondays as soon as the relevant restrictions were lifted. The choir performed at several services during the year including Remembrance Sunday and were asked to sing at the Clapham Junction's Christmas launch, which was featured on Riverside Radio.

Battersea Welcomes Refugees (BWR)

Battersea Welcomes Refugees exists to help connect landlords with the scheme run by Wandsworth Council which brings vulnerable people from Syria to Wandsworth so that they can be housed. Once here, BWR provides a contact person to help the family with school issues, language learning, transport, translations, medical appointments, shopping; a whole range of things that enable them to settle well in the area. BWR also hosts parties and gatherings and provides grants or gifts for things like training, holiday clubs, business opportunities and outings. BWR is supported by 7 local churches and St Michael's provide 2 volunteers in key roles. The BWR committee meet monthly to steer the group and remain updated on the progress of the families. One of the refugees supported attended a Sunday morning service to describe his journey to Battersea and his experience since arriving.

ST MICHAEL'S, WANDSWORTH COMMON

Report of the Parochial Church Council For the year ended 31 December 2021

Regenerate-RISE and the St Michael's Day Centre

St Michael's works in partnership with Regenerate-RISE to provide a day centre for older members of the community. In a normal year, St Michael's Day Centre is open Mondays, Tuesdays, Wednesdays and Fridays all year around providing lunch, activities, games, outings and a chance to meet with others. From our understanding of God's love and care for all people, whatever their age, we prioritise dignified treatment of each member and are committed to combating loneliness. During 2021, the Day Centre was able to return to St Michael's from the second quarter although both staff and members were absent at times due to the pandemic.

Waste Not Want Not Battersea

During the first quarter, with Regenerate-RISE unable to meet in the halls, the PCC continued to make the kitchen available for use by Waste Not Want Not Battersea. Waste Not Want Not Battersea provide free meals to those who need them through Honeywell Schools, Belleville School and Bolingbroke Academy .

Racism Reflection Group

The Racism Reflection Group continued to meet until the anniversary of the death of George Floyd in the United States, which had prompted its establishment. Over those 12 months the discussion group had shared and considered a range of material and the focus around racism in the UK, helping them to understand their own biases and the challenges faced by others. The group continues to share experiences and thoughts through WhatsApp.

Other Community Use of the Buildings

Two nurseries rent space during term time and offer early years education. Little Learners use the Crypt. Noah's Ark had occupied the Upper Hall for a number of years until the end of the summer time after which they were able to use space within the parent school. Fortunately Nightingale Montessori nursery were interested in establishing another location and took over the space for the Autumn term.

The 1st and 2nd South Battersea Brownies usually meet on Tuesdays and Wednesdays in the Upper Hall. In October the Wednesday group returned to the upper Hall. Our regular users now include piano lessons, karate, ballet (for both the young and the old) yoga and fitness classes. These have used the buildings as and when restrictions permitted with appropriate risk assessments. French Between The Commons, an after school French club, continued to use the church while they were unable to use school classrooms.

With the previous location under redevelopment, we hosted local election voting in May, being able to do so given the new flexible space in the church and anticipate doing so again in 2022.

The easing of restrictions around indoor gatherings resulted in the return of parties to the halls from the Autumn. Hopefully, the numbers will continue to rise in 2022.

ST MICHAEL'S, WANDSWORTH COMMON

Report of the Parochial Church Council For the year ended 31 December 2021

Eco-church

Recognising the current climate challenges, St Michael's began its journey to become an eco-church measuring itself through A Rocha's programme. Following completion of their survey, we were awarded a Bronze certificate in January 2021 and will work towards improving this. A key initiative in 2021 was the introduction of more LED lights.

Office Administration

Sarah Taylor, Parish Projects Manager, continues to make a significant contribution in managing bookings, progressing key building projects and managing risk assessments to allow the buildings to be open and for use. A monthly update keeps the PCC apprised of progress.

Property and Equipment

The Quinquennial inspection was undertaken in 2019 and this informs the long term repair and maintenance programme for the church and halls. As a Victorian building there are a number of items to address, but none are critical at the time of this report. The main expenditure on repairs on the building in 2021 were for lighting, the Upper Hall walls, roof and windows, the crypt kitchen and the church roof and gutters.

The new cupboard begun in 2020 in the North Aisle was completed with that area now clear and tidy, allowing space for chairs when numbers require such as Christmas events. The water heater in the hall kitchen stopped working and was replaced.

4. Financial Review

Financial Activity and Position

St Michael's main sources of income are voluntary donations and lettings income from use of the Church and the Halls. Total unrestricted income amounted to £142,475 (2020: £129,642) while restricted income was £1,092 (2020: £58,815), the latter significantly down on prior year when there were two large fund raising initiatives for the Chair Appeal and Regenerate-RISE Appeal.

Donations, before income tax was reclaimed, reduced to £69,258 (2020: £108,469) due to the two appeals mentioned above. Excluding those Appeals, donations were slightly ahead of prior year due to an increase in regular givers and the increased number of collection given more in person church services.

Income tax reclaimed was £14,142 (2020: £25,545) reflecting the level of overall donations which were down compared to 2020.

During 2021, some of the regular hirers were able to return as various pandemic related restrictions eased. The introduction of stackable chairs in 2020 has made the church a more flexible space allowing both ad hoc and new regular hirers. We also continued to provide accommodation for hirers who were unable to use their previous locations. Therefore while we had very few parties in the halls, lettings income grew to £59,395 (2020: £49,690).

ST MICHAEL'S, WANDSWORTH COMMON

Report of the Parochial Church Council For the year ended 31 December 2021

Total expenditure increased to £135,920 (2020: £115,214) due to activity levels within the building increasing. Restricted expenditure was £1,092, of this £612 was for the work of RegenerateRise, with the remaining £480 supporting Mission and Evangelism projects. Mission and Evangelism spend rose to £13,540 (2020: £7,929) as the Gospel Choir were able to rehearse and perform more frequently and we launched the 101 and Baby and Toddler groups.

Diocesan Parish Share increased to £8,400 (2020: £7,500) while other charitable giving of £13,080 (2020: £22,910) reduced, given the specific Regenerate Rise appeal in 2020. However it was in line with 2019, which was unaffected by the pandemic. Expenditure on the building increased as the church was open for use and we caught up on repairs and maintenance from the prior year. Repairs and maintenance rose to £29,467 (2020: £7,076) which was slightly ahead of 2019. Utility costs were also up at £7,873 (2020: £6,632) as was cleaning £7,244 (2020: £3,517) both reflecting the increase in building use. Salaries and honoraria reduced to £10,390 (2020: £21,029) following the departure of the Children and Youth Minister, a shared appointment with St Barnabas, in 2020.

Depreciation increased to £15,476 (2020: £4,990) due to the chairs purchased during 2020.

We ended the year with a surplus of £7,647 (2020: £73,243). This is in line with expectations with 2020 boosted by the Chair Appeal. There was a Restricted Funds balance of £275 at the end of the year.

During the year, the major fixed asset purchases, totalling £2,002, were a new water heater for the hall kitchen and items for the completion of the North Aisle cupboard.

Reserves Policy

The PCC adopted a new Reserves Policy in 2020. It is PCC policy to try to maintain a balance on free reserves, i.e. those unrestricted funds not invested in tangible fixed assets or long term investments, to at least 4 months' unrestricted payments but excluding external charitable giving and discretionary repairs and redecoration as these can be ceased should circumstances require.

This is calculated at approximately £33,000. Current reserves are higher but reflect caution on expenditure exercised during the pandemic and the PCC also hope to replace the church heating system within the next two years.

Investment Policy

Funds are currently held in a Lloyds Bank current account and a CBF Church of England Deposit Fund.

5. Plans for the Future

In 2022, St Michael's will continue to work to be a welcoming church and develop initiatives underway since 2019:

- Extending relationships with more schools
- Using the new flexibility of the building from the stackable seating to increase use by the local community
- Growing the Community Gospel Choir and other community engagement activities

ST MICHAEL'S, WANDSWORTH COMMON
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For the year ended 31 December 2021

- Continue to work towards becoming an Eco-church and explore the opportunity to replace the church gas boiler which is coming to the end of its useful life with a more environmentally solution.
- Encourage all members of the congregation to participate in one of the many groups or activities in addition to attending Sunday services.

6. Responsibilities of Trustees for the Financial Statements

The PCC is responsible for preparing the report and the financial statements in accordance with applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Church Accounting Regulations 2006 require the PCC to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the PCC and of its financial activities for that period. In preparing those financial statements, the PCC is required to:

- Select suitable accounting policies and apply them consistently
- Observe the methods and principles of the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable standards have been followed, subject to any departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the activities of the charity will continue.

The PCC is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Council and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the governing document, the Parochial Church Council Powers Measure and the Church Representation Rules. The PCC is also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

7. Approval

The report of the PCC was approved by the PCC on 2nd March 2022 and signed on its behalf by:

Revd. Tiffany-Alice Ewins
Chair



ST MICHAEL'S, WANDSWORTH COMMON

**Independent Examiner's Report to
Parochial Church Council of St Michael's, Wandsworth Common**

I report to the charity trustees on my examination of the accounts of the Parochial Church Council of St Michael's, Wandsworth Common (the Church) for the year ended 31 December 2021 set out on pages 13 to 23.

Responsibilities and basis of report

As the charity's trustees 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 Church's accounts as carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I 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 Act; or
2. the accounts do not accord with those 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 Report) 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; or
4. the accounts have not been prepared in accordance with the methods and principles of 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 the Republic of Ireland (FRS 102)

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.



Miriam Hickson CTA FCA
Jacob Cavenagh & Skeet
5 Robin Hood Lane
Sutton
Surrey
SM1 2SW

Date: 03/03/2022

ST MICHAEL'S, WANDSWORTH COMMON

**Statement of Financial Activities (including income and expenditure account)
For the year ended 31 December 2021**

Statement of Financial Activities							
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	
Note	Funds	Funds		Funds	Funds		
	2021	2021	2021	2020	2020	2020	
	£	£	£	£	£	£	
Income from:							
Donations and Legacies	2 82,788	1,092	83,880	75,905	58,815	134,720	
Charitable Activities	92	-	92	536	-	536	
Other trading activities	59,595	-	59,595	53,200	-	53,200	
Investments	-	-	-	1	-	1	
Total Income	142,475	1,092	143,567	129,642	58,815	188,457	
Expenditure on:							
Raising Funds	3 10,644	-	10,644	12,144	-	12,144	
Charitable Activities	4 124,184	1,092	125,276	95,230	7,840	103,070	
Total Expenditure	134,828	1,092	135,920	107,374	7,840	115,214	
Net Income/(Expenditure)	7,647	-	7,647	22,268	50,975	73,243	
Transfer between funds			-	51,346	- 51,346	-	
Net movement in funds	7,647	-	7,647	73,614	(371)	73,243	
Reconciliation of Funds							
Total funds brought forward	124,840	275	125,115	51,226	646	51,872	
Total funds carried forward	132,487	275	132,762	124,840	275	125,115	

ST MICHAEL'S, WANDSWORTH COMMON

Balance Sheet

As at 31 December 2021

	Note	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Total 2020 £
Fixed Assets					
Tangible Assets	7	60,378	-	60,378	73,852
Current Assets					
Debtors	8	9,099	-	9,099	6,216
Prepayments		1,915	-	1,915	
Cash at Bank and in Hand		<u>70,303</u>	<u>275</u>	<u>70,578</u>	<u>54,436</u>
		81,317	275	81,592	60,652
Creditors - Amounts Falling Due Within One Year	9	<u>9,208</u>	<u>-</u>	<u>9,208</u>	<u>9,389</u>
Net Current Assets		<u>72,109</u>	<u>275</u>	<u>72,384</u>	<u>51,263</u>
Net Assets		<u>132,487</u>	<u>275</u>	<u>132,762</u>	<u>125,115</u>
Represented by					
Restricted Funds	11	-	275	275	275
Unrestricted Income Funds		132,487	-	132,487	124,840
Total Funds		<u>132,487</u>	<u>275</u>	<u>132,762</u>	<u>125,115</u>

The financial statements were approved by the PCC on 2nd March 2022 and signed on its behalf by:



James Cunningham
Treasurer

ST MICHAEL'S, WANDSWORTH COMMON

Notes to the Financial Statements For the year ended 31 December 2021

1. Accounting Policies

The Parochial Church Council of the Ecclesiastical Parish of St Michael's Wandsworth Common. (Charity number 1185687). The Parish was established in 1881. Its principal address is St Michael's Church and Halls, Cobham Close, London, SW11 6SP.

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the accounts are as follows:

Basis of Accounting

The financial statements have been prepared under the Charities Act 2011 and in accordance with the Charities Statement of Recommended Practice (Charities SORP (FRS102)) and Financial Reporting Standard 102 (FRS 102). The financial statements are drawn up on the historical cost basis of accounting.

The financial statements include all transactions, assets and liabilities for which the PCC is responsible for in law. The financial statements have been prepared in pounds sterling and rounded to the nearest £1.

The PCC meets the definition of a public benefit entity under FRS 102.

Going Concern

There are no material uncertainties about the charity's ability to continue and accordingly the accounts have been drawn up on a going concern basis.

Funds

General unrestricted 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.

Restricted funds comprise revenue donations or grants for a specific PCC activity intended by the donor.

Income recognition

Voluntary income, donations and the income tax reclaimed on gift aided donations are accounted for once the PCC has entitlement to the income, it is probable the income will be received, and the amount of the income receivable can be reliably measured. Grant income is accounted for in the period that it is received.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

ST MICHAEL'S, WANDSWORTH COMMON

Notes to the Financial Statements

For the year ended 31 December 2021

Expenditure recognition

Expenditure is accrued as soon as a liability is considered probable, and the amount can be measured reliably. The PCC is not registered for VAT and accordingly expenditure includes VAT where appropriate. All support and governance costs are included in charitable activities.

Tangible Fixed Assets

Consecrated land and buildings and movable church furnishings

Consecrated land or benefice property is excluded from the accounts by Section 10 of the Charities Act 2011.

Moveable church furnishings which are held by the churchwardens on special trust for the PCC and require a faculty for disposal are accounted for as inalienable property unless consecrated.

For inalienable property prior to 2015 there is insufficient cost information available and therefore such assets are not valued in the accounts. None have been acquired since that date.

All expenditure incurred by the PCC on consecrated or benefice buildings and moveable church furnishings, whether maintenance or improvement, is expensed within the Statement of Financial Activities.

Other Furniture, Fixtures, Fittings and Equipment

The cost of other furniture, fittings and equipment are depreciated on a straight-line basis over the effective useful life of the asset:

Fittings and Fixtures	15 years
Plant and Machinery	15 years
Furniture, Office and Computer Equipment	5 Years

From 1st January 2019, only assets over £500 are capitalised with items under this value expensed.

Debtors

Debtors are included at the settlement amount due less provisions for doubtful debts.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the opening of the deposit.

Creditors and Provisions

Creditors and provisions are recognised where the PCC has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle

ST MICHAEL'S, WANDSWORTH COMMON

**Notes to the Financial Statements
For the year ended 31 December 2021**

the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

2. Income

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Total 2020 £
Donations and Legacies				
Offerings and Donations	68,771	487	69,258	108,469
Income tax reclaimed	14,017	125	14,142	25,545
Legacies	-	-	-	-
Grants	-	480	480	706
	<u>82,788</u>	<u>1,092</u>	<u>83,880</u>	<u>134,720</u>
Charitable Activities				
Fee Income	92	-	92	536
Other trading activities				
Lettings income	59,395	-	59,395	49,690
Social and Musical events	-	-	-	3,510
Other trading income	200	-	200	-
	<u>59,595</u>	<u>-</u>	<u>59,595</u>	<u>53,200</u>
Investments				
Bank interest	-	-	-	1
Other Income	-	-	-	-
Total	<u>142,475</u>	<u>1,092</u>	<u>143,567</u>	<u>188,457</u>

3. Expenditure on Raising Funds

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Total 2020 £
Professional advice for lettings	2,280	-	2,280	2,172
Cleaning of halls	4,926	-	4,926	8,049
Social and Musical Events	105	-	105	1,402
Other	3,333	-	3,333	421
	<u>10,644</u>	<u>-</u>	<u>10,644</u>	<u>12,144</u>

ST MICHAEL'S, WANDSWORTH COMMON

Notes to the Financial Statements

For the year ended 31 December 2021

4. Expenditure on Charitable Activities

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Total 2020 £
Cost of services	4,741		4,741	3,346
Mission and Evangelism Projects	13,060	480	13,540	7,929
Diocesan Parish Share	8,400	-	8,400	7,500
Charitable giving	12,468	612	13,080	22,910
Employers National Insurance	155	-	155	-
Salaries, wages and honoraria	10,390	-	10,390	21,029
Staff Training	831	-	831	636
Expenses (of Clergy, staff, etc)	439	-	439	1,021
Major repairs and redecoration to the Church	-	-	-	2,874
Building minor repairs and maintenance	29,467	-	29,467	7,076
Church Utility Bills	7,873	-	7,873	6,632
Cleaning	7,244	-	7,244	3,517
Hall running costs	30	-	30	162
Insurance	5,395	-	5,395	4,965
IT Software and Consumables	3,372	-	3,372	3,443
Subscriptions	1,722	-	1,722	1,521
Telephone & Internet	1,439	-	1,439	1,745
Office Supplies	345	-	345	533
Bank fees	-	-	-	10
Depreciation	15,476	-	15,476	4,990
	<u>122,847</u>	<u>1,092</u>	<u>123,939</u>	<u>101,838</u>
Governance Costs				
Independent Examination Fee	1,337	-	1,337	1,232
Total Expenditure - charitable activities	<u>124,184</u>	<u>1,092</u>	<u>125,276</u>	<u>103,070</u>

ST MICHAEL'S, WANDSWORT H COMMON

Notes to the Financial Statements

For the year ended 31 December 2021

5. Expenditure - Employee Emoluments

In addition to the many volunteers who give their time to the church there was 1 employees (2020:2) in the year whose costs are included within the Expenditure on Charitable Activities. There were no leavers or joiners, the Children and Youth Minister having left during 2020.

The incumbent's position is non-stipendiary.

	2021 £	2020 £
Gross Salaries	10,269	20,179
Employer's National Insurance (net of Employer's Allowance)	155	-
Pension Costs	121	550
	<u>10,545</u>	<u>20,729</u>

No employee received remuneration (including employee benefits) exceeding £60,000 (2020: nil).

6. Expenditure – Charitable Giving

In addition to the money given to the Diocese through the Parish Support Fund, the PCC made the following donations:

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Total 2020 £
Regenerate-RISE	1,278	612	1,890	11,544
Batterseas Deanery Synod - for CofE sponsored schools in the Deanery	1,500	-	1,500	2,000
Waste Not Want Not	1,500	-	1,500	-
Stand Out	1,000	-	1,000	1,340
Glass Door	1,000	-	1,000	1,250
Katherine Low Settlement	1,000	-	1,000	-
St Melitus College	750	-	750	1,000
Middle East Media	750	-	750	250
St Augustine's College	500	-	500	500
Church Pastoral Aid Society	500	-	500	-
A Rocha	500	-	500	250
St George's CofE Primary School	340	-	340	-
Christchurch CofE Primary School	300	-	300	-
St Cecilia's Secondary School	300	-	300	-
Life Impact International	250	-	250	100
The Scripture Union	250	-	250	500
The Bible Society	250	-	250	500
St Luke's Healthcare	250	-	250	250
Faith In Later Life	250	-	250	-
Little Village	-	-	-	2,676
International Justice Mission	-	-	-	250
Titus Trust	-	-	-	250
Ambassadors Football	-	-	-	250
	<u>12,468</u>	<u>612</u>	<u>13,080</u>	<u>22,910</u>

ST MICHAEL'S, WANDSWORTH COMMON

Notes to the Financial Statements

For the year ended 31 December 2021

7. Tangible Fixed Assets

	Furniture, Fixtures and Fittings £	Computer and Office Equipment £	Plant and Machinery £	Total £
Cost or Valuation				
At 1st January 2021	84,419	2,534	-	86,953
Additions	474	-	1,528	2,002
At 31st December 2021	<u>84,893</u>	<u>2,534</u>	<u>1,528</u>	<u>88,955</u>
Depreciation				
At 1st January 2021	11,796	1,304	-	13,100
Additions	14,909	507	60	15,476
At 31st December 2021	<u>26,706</u>	<u>1,811</u>	<u>60</u>	<u>28,576</u>
Net Book Value				
At 31st December 2021	<u>58,187</u>	<u>723</u>	<u>1,468</u>	<u>60,378</u>
At 31st December 2020	<u>72,623</u>	<u>1,230</u>	-	<u>73,852</u>

8. Debtors

	2021 £	2020 £
HMRC	3,885	2,221
Lettings receivable	4,972	3,975
Other	242	19
	<u>9,099</u>	<u>6,216</u>

9. Creditors – amounts falling due within one year

	2021 £	2020 £
Accruals	4,012	7,657
Deferred Income	135	-
Taxation and social security	18	435
Other creditors	5,043	1,298
	<u>9,208</u>	<u>9,389</u>

ST MICHAEL'S, WANDSWORTH COMMON

Notes to the Financial Statements

For the year ended 31 December 2021

10.Related Party Transactions

PCC members are not remunerated and no PCC member was reimbursed during the year for expenses in relation to their work as trustees (2020: nil).

Payments for reimbursement of expenses incurred on church business of £2,515 (2020 £1,728) were paid to 4 (2020: 1) charity trustees during the year. These were broken down as follows:

	2021	2020
	£	£
IT Software and Consumables		96
Telephone and Broadband	979	1,324
Subsistence	81	105
Subscriptions		60
Supplies for services	41	
Gifts and Entertaining	357	143
Travel	1	
Training	806	
Mission and Evangelism	250	
	<u>2,515</u>	<u>1,728</u>

During the year, unrestricted income of £43,090 (2020: £40,488) and restricted income of nil (2020: £36,260) were received from members of the PCC or their related parties.

The PCC made a donation of £1,000 (2020: £1,340) to StandOut, Registered Charity 1177813, of which Penny Parker is a Trustee. The StandOut Programme offers a unique opportunity to people preparing for release from prison by equipping them with the tools, skills and mindsets needed to apply for work so they can re-engage with society with confidence. StandOut is active locally in HMP Wandsworth.

ST MICHAEL'S, WANDSWORTH COMMON

Notes to the Financial Statements

For the year ended 31 December 2021

11. Restricted Funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	At 1st January 2021 £	Income	Expenditure	Transfers	At 31 December 2021 £
Gospel Choir Fund	-	-	-	-	-
Worship Fund	275	-	-	-	275
Chair Fund	-	-	-	-	-
RegenerateRise Co-Vid Fund	-	612	612	-	-
Mission Fund	-	480	480	-	-
	<u>275</u>	<u>1,092</u>	<u>1,092</u>	<u>-</u>	<u>275</u>

	At 1st January 2020 £	Income	Expenditure	Transfers	At 31 December 2020 £
Gospel Choir Fund	646	-	646	-	-
Worship Fund	-	706	431	-	275
Chair Fund	-	51,346	-	(51,346)	-
RegenerateRise Co-Vid Fund	-	6,763	6,763	-	-
	<u>646</u>	<u>58,815</u>	<u>7,840</u>	<u>(51,346)</u>	<u>275</u>

The Gospel Choir Fund represents grants and donations given for the specific purpose of supporting the St Michael's Community Gospel Choir.

The Worship Fund represents grants for prayer initiatives and other parts of our services.

The Chair Fund was started in 2020 to raise funds for the purchase of new seating in the Church. The success of the appeal resulted in the chairs being acquired in the year and the Fund has now closed. The transfer out of this fund recognises the purchase of the chairs and this expenditure is included in additions to fixed assets.

The Regenerate-RISE Co-Vid Fund was started to receive specific donations to support the activity of the Day Centre during the pandemic. Expenditure is within Charitable Giving. During the year, the Mission Fund was started as the PCC received two grants to support Mission and Evangelism initiatives in 2021.

ST MICHAEL'S, WANDSWORTH COMMON

**Notes to the Financial Statements
For the year ended 31 December 2021**

12. Analysis of Net Assets by Fund

As at 31 December 2021	Fixed Assets £	Investments £	Current Assets £	Creditors £	Net Assets £
Unrestricted Funds	60,378	-	81,317	9,208	132,487
Restricted Funds	-	-	275	-	275
Total	<u>60,378</u>	<u>-</u>	<u>81,592</u>	<u>9,208</u>	<u>132,762</u>

As at 31 December 2020	Fixed Assets £	Investments £	Current Assets £	Creditors £	Net Assets £
Unrestricted Funds	73,852	-	60,377	9,389	124,840
Restricted Funds	-	-	275	-	275
Total	<u>73,852</u>	<u>-</u>	<u>60,652</u>	<u>9,389</u>	<u>125,115</u>