

**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	Susi Dunn	(elected APCM 2018, resigned March 2024)
Lay Representatives	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.

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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.

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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.

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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 *Borders 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.

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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.

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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.

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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.

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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

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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.

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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.

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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

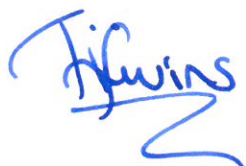
The Church Accounting Regulations 2006 require the PCC to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the PCC and of its financial activities for that period. In preparing those financial statements, the PCC is required to:

- 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

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £
Income from:	2						
Donations and Legacies		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
		73,430	25,537	98,967	108,829
Creditors - Amounts Falling Due Within One Year	9	26,570	-	26,570	16,086
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
	14,200	-	14,200	15,684

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>