

**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 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 Haggard	(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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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.

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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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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.

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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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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.

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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.

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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

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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 initial 'T' and a horizontal line at the end.

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

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £
Income from:	2						
Donations and Legacies		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

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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
		72,114	24,288	96,402	98,967
Creditors - Amounts Falling Due Within One Year	9	20,814	-	20,814	26,570
Net Current Assets		51,300	24,288	75,588	72,397
Net Assets		126,202	24,288	150,490	143,309
Represented by					
Restricted Funds	11	-	24,288	24,288	25,537
Unrestricted Income Funds		126,202	-	126,202	117,772
Total Funds		126,202	24,288	150,490	143,309

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



James Cunningham
Treasurer

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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	3,367	8,500	11,867	19,474
	<u>117,436</u>	<u>21,514</u>	<u>138,950</u>	<u>131,748</u>
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	1,628	-	1,628	1,605
	<u>92,758</u>	<u>-</u>	<u>92,758</u>	<u>82,687</u>
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>

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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>

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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.

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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>