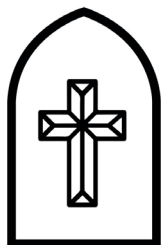


St Andrew's PCC

Report & Accounts
for the year ended 31 December 2024



St Andrew's
WIMBLEDON

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**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF ST ANDREW'S WIMBLEDON
LEGAL & ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 DECEMBER 2024**

ADDRESS FOR CORRESPONDENCE	St Andrew's Church Herbert Road London SW19 3SH
GOVERNING DOCUMENTS	PCC Powers Measure 1956 and the Church Representation Rules 2011
CHARITY REGISTRATION NUMBER	1203586
MEMBERS OF THE PCC	<i>Ex Officio members:</i> Santhosh Thomas, Incumbent Oliver Butlin, Curate Chares Lamont, Associate Minister Jeremy Smith, Treasurer and Warden (appointed 2021) Peter Douglas (appointed April 2022) <i>Elected members:</i> Ronnie Baba (elected April 2022, Resigned April 2025) David Bagg (elected April 2024, Resigned June 2025) Cathy Field (elected April 2020. Resigned April 2025) Marie MacGowan (elected April 2021. Resigned April 2025) Elizabeth Sutton (elected May 2023) Ria Howard (elected April 2024) Alex Osborne (elected April 2025) Ali Palmer (elected April 2024) Stephen Wells (elected December 2021) Nia Wells, <i>Safeguarding Officer</i> (elected December 2021) Ben White (elected April 2024) Wallace White (elected April 2022)
INDEPENDENT EXAMINER	Archie McDowall BA CA Stewardship 1 Lamb's Passage London EC1Y 8AB

Vicar's Report

What a year it has been! When it was announced that Charlie would be stepping aside as Vicar to pursue a new ministry helping revitalise churches across the Diocese, many of us will have experienced a range of emotions. Even those excited for this gospel opportunity may have felt worried about where it might leave us as St Andrew's heading into a period of change and uncertainty. So what has the Lord been doing among us since then?

Although personnel & roles may change, the heart of who we are hasn't changed. Because God the great "I AM" doesn't change; his gospel remains the shaping reality of our life together. Wanting to drink deeply from God's word and worship joyfully in the fullness of his Spirit, the Lord has led us together in precious ways.

It has been wonderful to have new people join us almost every Sunday. Some younger, some older, from a wide range of church backgrounds (or none). The most common feedback has been the genuine welcome of the community — and nice pastries! But beyond Sundays we've had 27 new people into At Table groups since January as well as growing numbers at Church in Prayer, Together at Table in the Autumn where we looked at the Nicene Creed and Lent Specials on human dignity, flourishing and friendship. So, we rejoice with gratitude at the growth God continues to give us both in number and depth of discipleship.

Dania, Ollie and I have all joined since last year. We are grateful for your love and welcome as we find our feet in new roles. It's hard to overstate how much of a blessing it has been to have Charlie remain a key part of the team, leading on mission partnerships and special projects alongside his Diocesan 'day job'. I personally am deeply grateful for his & Hannah's relentless encouragement and friendship in this new season which simply could not have happened so cheerfully without them.

As we have encountered the Lord our Shepherd (Psalm 23), our True Vine and Friend (John 15) and Coming King (Advent), we have seen afresh how life really is all about knowing Jesus. In a world of fake news or me-centred therapeutic 'spirituality', what difference it makes to encounter Reality. So, we long to be a community of real people enjoying real life with the real Jesus.

Two key aspects of this I'd love for us to keep pressing into are formation and church family. Our life together is in, with, and for the Risen Christ. Yet to belong to him is always also to belong to one another as brothers and sisters. How can we live this out in radical and distinctive ways? How can our life together be flavoured and organised in such a way that makes 'no sense' apart from the reality of the Father, Son and Holy Spirit at work among us?

We shouldn't expect this to be easy or pain-free (we know how messy and mixed real life & real relationships can be) — but it will be an adventure. An adventure where the living Christ himself leads, feeds and guides us by his Word through the wilderness of this life, journeying together to the Land he has promised. Are you up for following Him with us in the coming year?

Santhosh Thomas

Worshipping Joyfully

A significant highlight over the past few months has been the installation of a new sound desk, and the relocation of our tech area to a more central point in the building. This move sets the stage for ongoing improvement of the technology and practices that support our gatherings. One of our core goals has been to reduce technical distractions, allowing worship to flow unhindered - both in person and on our livestream.

We've also recently added additional microphones that capture the ambient voice of the congregation during music and bring it through to the livestream. This has made a meaningful difference, giving those exploring St Andrew's through YouTube a fuller sense of what it feels like to worship with us.

The music team has continued to grow this year, with four new band members. Their involvement has helped us create a more consistent sound week to week and opened up opportunities to be more creative and dynamic, especially during larger services such as Christmas.

As we look ahead, we hope to further develop our skills and capacities, so that everything we do points people to Jesus, glorifies God, and helps create space for the church to worship and magnify our incredible Lord.

Stephen Wells

On Mission

What encourages me most is seeing how our church culture continues to develop. We're increasingly becoming a community that naturally shares the gospel, expecting and welcoming those exploring faith, and supports new believers. This isn't just about programs - it's about who we are becoming as Christ's people in Wimbledon.

Our relationship with Lifepoint Ohio continues to strengthen, and I was privileged to visit them to introduce St Andrew's, share stories and explore opportunities. We've had the joy of hosting two mission teams who brought fresh energy to our children's and music ministry, serving at our Ministry Team weekend in October and offering seminars after the Sunday service. Their enthusiasm for genuine partnership for mission in London has been deeply inspiring.

We've also maintained our relationship with the YWAM Wimbledon team, hosting two mission teams last summer. Looking ahead, we're preparing to welcome a team again from Ohio to support us in running our May Holiday Club. This is a really exciting missional opportunity that we are hoping our whole church gets behind. Closer to home, we've seen encouraging growth in our local outreach work. Two seekers' courses: *Christianity Explored* after summer, and 321 following Christmas have provided space for people to explore faith in a welcoming and honest environment. These have offered opportunities for engagement with the gospel and has produced fruit.

Our commitment to national and global mission remains strong through our continued support of Camp XL's youth mission work and the 500k church planting initiative in India. It's wonderful to see our church family engaging with God's work both near and far.

As we look to the future, there are several exciting developments on the horizon. We're preparing for our first Half Term Holiday Club in May 2025. We're also exploring ways to make our building more accessible to the community through a shared working space initiative and investigating the possibility of a Saturday morning sports club with Kick Academy for September 2025.

Discernment process: We have been financially supporting Camp XL and 500k for two years; the PCC will be presented with options to renew this or consider changing. If you have a particular mission initiative to suggest, please contact us. Let's pray for wisdom as we develop these initiatives, for continued growth in our partnerships, and most importantly, that through all of these activities, people would come to know Christ!

Charlie Lamont

Serving Sustainably

This Spring we launched "Serve13", a simple way to help as many as possible serve sustainably across different teams on Sundays.

This approach allows members of the congregation wanting to get involved in an area of service (such as hospitality, stewarding or kids) to commit to being part of one of four regular teams. Each team serves

together on the same week of each month through the year, which amounts to 13 times per year. For those who serve in multiple teams it is designed up front to ensure no clashes, no more 'ad hoc' rotas needing to be updated each term, more hassle of dreaded swaps! This fresh approach seems to have been warmly received, fostering a renewed spirit of shared responsibility and engagement.

Through its simplicity, Serve13 has helped many new people find joy in serving, while ensuring that our ministries remain supported in a sustainable and manageable way.

Many thanks to everyone who has got involved and been patient as we iron out teething issues.

Ollie Butlin

Children's Ministry

Our children's ministry provides a space for the youngest of our congregation to have fun and learn about Jesus during the 10:30 service on Sunday. Our aim is to help children love Jesus and love his church – this is at the

heart of all that we do.

Activities in a typical Kids' Church session include musical worship, Bible teaching, games, conversations & discussions, crafts & prayer. As well as our 'Explorers' (6 months - 3 years) and 'Discoverers' (4 - 7 years) groups, we have trialled a 'Pathfinders' (8+ years) group. Typically, there are between 15-20 regular attendees across all age groups.

One significant development this year is the establishment of our 'Kids CORE' leadership group, consisting of Jess Thomas, Dania Klassen, Steph Parker, Dan Neesham and Nia Wells. This group was formed in order to share the responsibility & workload of running a growing children's ministry.

The new 'Serve 13' system has also enabled us to plan much further ahead and serve much more sustainably, as well as building rapport within individual teams and providing much more consistency for the children attending each session.

Although the rota runs much more smoothly now, there is still a need for more team members to be recruited, particularly for Explorers, as the safeguarding ratios are higher and we anticipate many more children over the coming months. In the meantime, the Kids CORE Team have reached out to parents/carers asking for volunteers to step in to fill gaps as we seek to recruit more team members overall. These volunteers are asked if needed 'on the day', requiring no preparation and with a team leader supervising at all times.

Over the year the team has largely been using resources provided to us by our mission partner, LifePoint Ohio. These have included series such as: The 'I AM's of Jesus, 'Who is Jesus' & 'Walking with Jesus'. Following a training workshop in October facilitated by our mission partners, we plan to host regular team gatherings to appreciate & encourage those serving in Kids church, as well as to deliver practical training & support to the team at large. It's a privilege to partner with you to disciple the next generation to love Jesus and love his church!

Dan Neeshan & Dania Klassen

Women's Ministry

Our vision for 2024 was to encourage the women of St Andrew's in their discipleship, facilitating spaces to read the bible together. We aimed to do 3 things:

1. Continue our Taste & See Meals, based around the model of Titus 2 where women who are more mature in faith are able to encourage those earlier in their journey of discipleship. The meals offer a relaxed space to foster a culture of talking about following Jesus with one another and discuss the Bible together. These are held every 6 weeks at various times across the weekend, to enable a range of attendees (we average 20).
2. Encourage women in the church to read the Bible together using a simple question aide and support from the women's ministry team. We have been encouraging one another to pair up and read a passage together for a short period of time and then to either continue or read with someone else.
3. Hold a course for a particular cohort. This year we ran a midweek 'mums' group for a term using material from Risen Motherhood.

Discussion is underway as to how best to serve new (and not new) mums at St Andrew's.

Hannah Lamont

Men's Ministry

We have settled into our cycle of monthly meet ups rotating between a breakfast at David Bagg's, a walk or breakfast elsewhere and an evening social. We've started to explore 'Men of the Bible' during breakfasts/walks which is really exciting moving forward. Socials have mainly been meals at the Church, but have also included a Six Nations watch at the pub and we're planning an activity social evening in the summer

The numbers generally have been growing to 10-15, with the best attendances typically at breakfasts and socials, which is really encouraging. We're grateful for ongoing attendance and wish to continue to provide a regular space for men of St Andrews to grow in fellowship and to get to know each other in a really intentional way and share about their faiths and journeys and what Jesus is doing in their lives. We accidentally clashed in Jan with a Women's 'Taste and See' date, so going forward we've learned it's important to double check those dates

before confirming our own!

We would love to keep growing numbers and for relationships to continue to strengthen in a gospel- focused way.
Mike Shipley

Safeguarding

At St Andrew's we're committed to making safeguarding a visible and valued part of our community life. Our goal is to keep growing awareness around the importance of safeguarding for everyone, across all areas of church life.

Currently, our Parish Safeguarding Officers (PSOs) are Nia Wells and Ben White. This year, Ben will be stepping down from his role following the APCM, and we're now in the process of finding someone new to join the team. We want to take this opportunity to thank Ben for the care, time, and dedication he's given in this important role.

The clergy and PCC remain fully aligned with the guidance from the House of Bishops around safeguarding practices for children and vulnerable adults. Safeguarding is more than a policy—it's a priority that sits as a fixed item on every PCC meeting agenda.

In line with a Diocese-wide request, we've recently completed a full safeguarding audit. This was an encouragement to see just how much we are already doing in relation to safeguarding here at St Andrews. This has helped us review and strengthen key areas, including how we recruit and onboard volunteers. All our safeguarding processes and policies are grounded in national Church of England standards and legal requirements, but we also make sure they reflect the specific needs and realities of our own church context. All PCC members have completed training under the Church of England Safeguarding Learning and Development Framework. We've also extended this invitation to all Church At Table Leaders, ensuring that those facilitating small groups are equipped to respond appropriately if concerns or disclosures arise.

Everyone on the PCC and Lay Ministry Team holds a current DBS check. While not legally required, we've also chosen to DBS-check all members of the Kids Team as an added safeguard to ensure that even when swaps are made there is always at least one DBS- checked team member on team each week. This decision reflects the kind of culture we're building—one where safeguarding is understood as a shared responsibility, and everyone plays their part.

Protecting the wellbeing of every person in our church community is something we take seriously. Staying alert and committed is how we honour that responsibility.

Nia Wells

Wardens' Report

As Wardens we worship God for how He has blessed us during this period, with Santhosh taking on the leadership of our church, supported by Ollie and Charlie in their roles as Curate and Associate Minister. This brief report focuses on buildings, fabric and partnerships that enable our mission & ministry as well as leadership changes.

Over the course of the year, we have enhanced our facilities to better fit the needs of our growing church. This has included building a new hospitality area in the main church, enabling us to provide refreshments during Sunday services and other mid-week events, refurbishing the church hall, improving this space for our Sunday children's work and mid-week hall hires, and upgrading our AV equipment.

We have plans to recommission the kitchen area in the church hall this year, and to remodel the chancel and dais areas in the main church building later this year.

We have strengthened connections within our Deanery, participating in Deanery Synod meetings and engaging with the Diocese of Southwark's strategic vision. Beyond the Deanery, we have deepened our connections with Evangelical Alliance (EA), ReNew and the Church of England Evangelical Council (CEEC).

In July 2024, Santhosh took on a full stipendiary position as the Vicar at St. Andrew's, with Ollie joining as Curate in June 2024. Both Santhosh and Ollie have been a huge blessing to our church, quickly integrating into the church family and taking on the task of leading us as a congregation. We also extend huge thanks to Charlie,

who has remained at the church, supporting Santhosh and Ollie incredibly well, and continuing to be a wonderful blessing to both the leadership and congregation.

We have also appointed Steph Parker as our new Operations and Children's Worker (starting May 2025), bolstering our ministry to young families and improving church operational management. Alongside growing our staff team, we are delighted to welcome back Dania Klassen who will be making St Andrew's her home as a Ministry Trainee while studying at the Cornhill Training Course.

We have welcomed David Bagg, Ria Howard, Ben White, and Ali Palmer to the PCC, and thank Ronnie Baba, who has served faithfully as Deanery Synod rep and chosen to step down at this time. We also thank Marie MacGowan and Cathy Field for their service to PCC, (Cathy formerly as PCC secretary), and we are grateful to Ali Palmer who has now taken on this role.

Peter Douglas & Jeremy Smith

Financial Review & Summary

Voluntary unrestricted donations during the year came to £158,432, of which £28,587 was in the form of mostly exceptional grants from third parties. The remainder represents donations made from members of the St Andrew's fellowship. That represents an increase of £16,921 over the comparable income in 2023 and reflects both an increase in contributions from regular givers, as well as an exciting increase in congregation numbers over the year.

The church also received activity income of £29,336 from the hire of our premises – up around 10% on the year. With the further addition of interest and investment income, total incoming resources amounted to £193,703 (2023: £145,406)

Unrealised gains of £1,792 were made on investments (2023: £6,716)

Resources expended totalled £194,902 (2023: £109,477). This significant increase was foreseen and in large part accounted for by the exceptional investment made in the church hall renovation. (Full detail in Note 6 to the accounts.)

The net result of the above is that total funds increased by £593 to £728,071. Of this, £561,428 comprises the book value of fixed assets (predominantly the freehold to the church hall), and the remaining £166,643 is formed primarily of cash and investments. The allocation of this between unrestricted and restricted funds can be seen in Note 7.

Jeremy Smith

Reserves policy

During the year the PCC resolved to institute a formal Reserves Policy. This is now in effect and requires the charity to hold unrestricted cash equal to at least three months' operating costs, which are currently around £10,000 per month, i.e. £30,000.

At the year end, the charity held unrestricted cash of £62,101 and the charity is complying with its reserves policy. While reserves are in excess of the policy level, it is the PCC's expectation that these will reduce to the minimum required during 2025 and 2026 as the fabric redevelopment work accelerates.

Governance

St Andrew's Wimbledon is a church which is the responsibility of a parochial church council duly constituted under the Parochial Council Powers Measure (1956) as amended, and the Church Representation Rules. The PCC is a registered charity in England under the Charities Act 2011.

The appointment of PCC members is governed by, and set out in, the Church Representation Rules. The PCC comprises ex-officio members (which includes clergy and churchwardens), elected members and co-opted members. The PCC organises elections annually before the Annual Parochial Church Meeting (APCM) to fill vacancies. The members of the PCC are the charity's trustees for the purposes of charity law. Responsibility for setting policy and rests with the PCC which meets regularly to monitor the activities of the charity. Responsibility for the day to day operation of the charity has been delegated to a management team led by the incumbent.

Other matters

With regard to the PCC's obligations to safeguard children and vulnerable adults, the members of the PCC confirm that they have complied with their duties under section 5 of the Safeguarding and Clergy Discipline Measure 2016.

The most recent quinquennial inspection was held in 2023. The members of the PCC are continuing to review its findings and remain confident that there are sufficient resources to find any immediate works required.

Statement of Responsibilities of the Members of the Parochial Church Council

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

Charity law requires the PCC to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and of its incoming resources and application of resources for the financial year. In preparing these financial statements, the PCC are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The PCC is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are 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.

Approval

This report was approved by the trustees and signed on their behalf by:



[Santhosh \(Oct 14, 2025 14:26:06 GMT+1\)](#)

.....

Santhosh Thomas, Vicar

Date: Oct 14, 2025

INDEPENDENT EXAMINER'S REPORT
TO THE MEMBERS OF
THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST ANDREW'S
WIMBLEDON
('the Charity')

I report to the members of the PCC (who are also the charity's trustees) on my examination of the accounts of the Charity for the year ended 31 December 2024 on pages 11 to 23 following, which have been prepared on the basis of the accounting policies set out on pages 13 to 16.

Responsibilities and basis of report

As members of the PCC 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 Charity's accounts 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:

1. accounting records were not kept in respect of the Charity 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 Reports) 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.

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.

Archie McDowall
Archie McDowall (Oct 27, 2025 11:03:46 GMT)

Archie McDowall BA CA
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: Oct 27, 2025

**THE PAROCHIAL CHURCH COUNCIL OF
THE ECCLESIASTICAL PARISH OF ST ANDREW'S WIMBLEDON**

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

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	125,932	32,500	158,432	112,924
Charitable activities	4	32,318	-	32,318	29,098
Investments	5	2,953	-	2,953	3,384
Total income and endowments		161,203	32,500	193,703	145,406
EXPENDITURE ON:					
Charitable activities	6	174,902	20,000	194,902	109,477
Total expenditure		174,902	20,000	194,902	109,477
Net gains/(losses) on investments		1,792	-	1,792	6,716
Net income/(expenditure)		(11,907)	12,500	593	42,645
Transfers between funds	14	-	-	-	-
Net movement in funds		(11,907)	12,500	593	42,645
Reconciliation of funds:					
Total funds brought forward		722,478	5,000	727,478	684,834
Total funds carried forward	14	710,571	17,500	728,071	727,478

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The notes on pages 13-22 form part of these accounts.

**THE PAROCHIAL CHURCH COUNCIL OF
THE ECCLESIASTICAL PARISH OF ST ANDREW'S WIMBLEDON**

**BALANCE SHEET
AS AT DECEMBER 31 2024**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
FIXED ASSETS					
Tangible assets	8	561,428	-	561,428	500,000
		<u>561,428</u>	<u>-</u>	<u>561,428</u>	<u>500,000</u>
CURRENT ASSETS					
Debtors	9	7,752	22,500	30,252	7,195
Investments	10	82,586	-	82,586	78,590
Cash at bank and in hand	11	67,101	(5,000)	62,101	147,253
		<u>157,439</u>	<u>17,500</u>	<u>174,939</u>	<u>233,038</u>
CREDITORS: Amounts falling due within one year	12	(8,296)	-	(8,296)	(5,559)
		<u>149,143</u>	<u>17,500</u>	<u>166,643</u>	<u>227,478</u>
Net current assets / (liabilities)					
		<u>149,143</u>	<u>17,500</u>	<u>166,643</u>	<u>227,478</u>
TOTAL NET ASSETS		<u>710,571</u>	<u>17,500</u>	<u>728,071</u>	<u>727,478</u>
FUND BALANCES	14				
Unrestricted Funds					
General funds		671,073	-	671,073	678,407
Designated funds		39,498	-	39,498	44,071
		<u>710,571</u>	<u>-</u>	<u>710,571</u>	<u>722,478</u>
Restricted Funds		<u>-</u>	<u>17,500</u>	<u>17,500</u>	<u>5,000</u>
		<u>710,571</u>	<u>17,500</u>	<u>728,071</u>	<u>727,478</u>

The financial statements were approved by the members of the PCC and were signed on its behalf by:

Santhosh

Santhosh (Oct 14, 2025 14:26:06 GMT+1)

REV SANTHOSH THOMAS

Oct 14, 2025

DATE

Charity number:1203586

The notes on page 13-22 form part of these accounts.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST ANDREW'S WIMBLEDON

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED DECEMBER 31 2024

1 Statutory Information

The Parochial Church Council of the Ecclesiastical Parish of St Andrew's Wimbledon is a charity registered with the Charity Commission in England & Wales. The charity's registered number and principal address can be found on the Charity Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention as modified by the revaluation of certain assets, which are measured at fair value through the Statement of Financial Activities. The financial statements include all activities for which the PCC is legally responsible; the activities of informal gatherings of church members and groups that owe their main affiliation to another body and are excluded.

These financial statements have been prepared in accordance with The Church Accounting Regulations 2006, the 'Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)' ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The Charities (Accounts and Reports) Regulations 2008 (the '2008 Regulations') requires charities to prepare their accounts in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005' but this accounting standard has since been withdrawn and has been replaced by the Charities SORP mentioned in the preceding paragraph. The charity has prepared these financial statements in accordance with the new Charities SORP; this departure from the 2008 Regulations is believed to be necessary for these financial statements to give a 'true and fair view'.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The PCC have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The PCC have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the PCC have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The PCC have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income (which includes planned giving, collections and other donations) is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part income is generally recognised when it is received by, or on behalf of, the PCC. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.
- ii) Donated facilities, services and goods. Goods donated for distribution to beneficiaries are recognised as income when receivable at fair value (being an estimate of the amount it would cost to purchase those items). Facilities, services and goods donated for the charity's own use are recognised as income when receivable at their value to the charity.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST ANDREW'S WIMBLEDON

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31 2024**

2 Accounting Policies (continued)

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

When donated goods, services and facilities are distributed or consumed, an expense in respect of those items is included in the Statement of Financial Activities. At the year end any goods that have not been distributed or consumed are recognised as stock; donated fixed assets are capitalised.

- iii) Legacies. Income from legacies is recognised when a distribution is received from the estate or, if earlier, when the charity has been notified that a distribution will be made and the amount receivable can be measured reliably.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from letting of the church's facilities.

Investment income represents income generated by the charity's assets and includes income from bank interest and investments.

Other income comprises gains arising from the disposal of tangible fixed assets / social investments.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Contributions in respect of the diocesan parish share are included in the Statement of Financial Activities for all amounts agreed to being payable for the financial year. Any contributions that have not been paid over by the year end are included as a creditor.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations when they arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

The cost of raising funds is not significant and has not been separately disclosed.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the PCC in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the PCC for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST ANDREW'S WIMBLEDON

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED DECEMBER 31 2024

2 Accounting Policies (continued)

e) Tangible fixed assets

Consecrated and beneficed property is not included in these financial statements by virtue of s.10(2) of the Charities Act 2011. All expenditure on consecrated or beneficed buildings is written off in the year in which it is incurred.

Movable church furnishings held by the incumbent and Churchwardens on special trust for the PCC and which require a faculty for disposal are capitalised in accordance with the policy set out below. These items are regarded as inalienable property and are listed in the church's inventory which can be inspected at any reasonable time. Inalienable property acquired prior to 2000 has not been capitalised as there is insufficient cost information available.

The church halls are held in trust by the Diocese on behalf of the PCC. These properties are essential for the mission of the church and have been in use for many years. They have been included in these financial statements at a deemed historical cost, which is its estimated fair value.

The church halls are held in trust by the Diocese on behalf of the PCC. These properties are essential for the mission of the church and have been in use for many years. They have been included in these financial statements at a deemed historical cost, which is its estimated fair value.

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £1,500 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Freehold land	Is not depreciated (because it is not consumed by use)
Freehold buildings	Over 50 years after taking account of the buildings' residual value
Leasehold improvements	Over the lease term or, if shorter, expected useful life.
Plant and Substantial Fixtures	At 25% per annum on a reducing balance basis
Furniture and Equipment	Over 3-7 years

f) Investments

Fixed asset investments are held to generate income and / or for their investment potential. Current asset investments are investments that are held specifically for sale or are investments that the charity expects to sell by the next balance sheet date. Investments, other than social investments (see below), are valued as follows:

- i) Investment property and listed investments are valued at their market value (fair value) at the balance sheet date.
- ii) Unlisted investments are measured at cost less impairment where it becomes apparent that the amount that could be realised is less than cost.

g) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

h) Taxation

The charity has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST ANDREW'S WIMBLEDON

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31 2024**

2 Accounting Policies (continued)

i) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

j) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow

k) Critical accounting estimates and areas of judgement

The members of the PCC do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

3 Donations and legacies

	2024	2023
	£	£
Donations of cash and similar	114,275	102,184
Other grants receivable	28,587	-
Tax recoverable	15,570	10,740
	<u>158,432</u>	<u>112,924</u>

4 Income from charitable activities

	2024	2023
	£	£
Church retreats and events	850	320
Parish fees	2,132	1,109
Book sales	-	154
Lettings for community use	29,336	27,515
	<u>32,318</u>	<u>29,098</u>

5 Investment income

	2024	2023
	£	£
Bank interest	749	1,274
Investment dividends	2,204	2,110
	<u>2,953</u>	<u>3,384</u>

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST ANDREW'S WIMBLEDON

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31 2024**

6 Charitable expenditure	2024	2023
	£	£
a Costs incurred directly on specific activities		
Ministry expenses:		
Parish share	40,000	40,798
Clergy expenses & other staff related costs	2,300	3,381
Other ministry expenses	8,758	4,658
Church community & outreach	11,950	4,533
Capital items expensed	2,805	1,273
	<u>65,813</u>	<u>54,642</u>
Property expenses:		
Utilities	9,205	6,185
Cleaning, Housekeeping & Decoration	11,310	7,257
Routine church maintenance	5,690	7,039
Renovation Projects	48,944	7,535
	<u>75,149</u>	<u>28,015</u>
Grants payable (note 6c)	16,154	13,408
	<u>157,116</u>	<u>96,065</u>
	2024	2023
	£	£
b Costs incurred on support & administration		
Governance costs		
Independent examiner's fee	1,260	1,200
	<u>1,260</u>	<u>1,200</u>
Office costs	10,655	6,856
Depreciation of tangible fixed assets	20,476	-
Insurance	5,395	5,355
	<u>37,786</u>	<u>13,412</u>
Total expenditure	<u>194,902</u>	<u>109,477</u>

The fee payable to the independent examiner for examining the accounts was £1,260 (2023: £1200).

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST ANDREW'S WIMBLEDON

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31 2024**

6 Charitable expenditure (continued)

c Grants awarded

	Institutions	Individuals	2024
	£	£	£
Grants for UK and overseas mission	13,281	1,074	14,355
Grants for the relief of poverty or pastoral care	-	1,799	1,799
	<u>13,281</u>	<u>2,873</u>	<u>16,154</u>

The comparatives for the previous year are as follows:

	Institutions	Individuals	2023
	£	£	£
Grants for UK and overseas mission	10,236		10,236
Grants for the relief of poverty or pastoral care	2,100	1,072	3,172
	<u>12,336</u>	<u>1,072</u>	<u>13,408</u>

The charity's grants to institutions comprised:

	2024	2023
	£	£
500K	6,539	5,040
Camp XL	6,742	5,196
Samaritan's Purse	-	2,100
	<u>13,281</u>	<u>12,336</u>

7 Analysis of staff costs, the cost of key management personnel and trustee remuneration

The average monthly number of employees during the year was 0 (2023: 0). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the members of the PCC and the key staff named on the Charity Information page.

Rev. Charlie Lamont and Rev. Santhosh Thomas (both clergy members of the PCC) received a stipend and accomodation support (the provision of which is customary for clergy) from the Diocese, and are not employees; some of the Parish Share paid to the Diocese is used to help meet the cost of providing these. The charity also reimbursed expenses to both individuals.

No other member of the PCC received employment benefits in either the current or preceding year.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST ANDREW'S WIMBLEDON

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31 2024**

8 Tangible fixed assets	Freehold Property £	Building Improvements £	Plant & Fixtures £	Appliances & Furniture £	AV, Tech & Computers £	Total 2024 £
Cost or valuation						
At 1 January 2023	500,000	-	-	-	-	500,000
Additions & Improvements	-	46,405	21,756	9,593	4,150	81,904
Disposals	-	-	-	-	-	-
At 31 December 2024	<u>500,000</u>	<u>46,405</u>	<u>21,756</u>	<u>9,593</u>	<u>4,150</u>	<u>581,904</u>
Accumulated depreciation						
At 1 January 2023	-	-	-	-	-	-
Additions	-	11,601	5,439	2,398	1,038	20,476
Gains /(losses) on revaluation	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
At 31 December 2024	<u>-</u>	<u>11,601</u>	<u>5,439</u>	<u>2,398</u>	<u>1,038</u>	<u>20,476</u>
Net book value						
At 31 December 2024	<u>500,000</u>	<u>34,804</u>	<u>16,317</u>	<u>7,195</u>	<u>3,112</u>	<u>561,428</u>
At 31 December 2023	500,000	-	-	-	-	500,000
9 Debtors					2024 £	2023 £
Gift Aid Pending					1,030	354
Other debtors					29,222	6,842
					<u>30,252</u>	<u>7,195</u>
10 Current asset investments					2024 £	2023 £
Listed investments					82,586	78,590
					<u>82,586</u>	<u>78,590</u>
11 Cash at Bank and in Hand					2024 £	2023 £
Cash at bank with immediate access					62,101	147,253
					<u>62,101</u>	<u>147,253</u>

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST ANDREW'S WIMBLEDON

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31 2024**

12 Creditors: liabilities falling due within one year

	2024 £	2023 £
Other creditors	6,204	1,629
Accruals	2,092	3,930
	<u>8,296</u>	<u>5,559</u>

13 Pension commitments

During the year employer's pension contributions totalling £nil (2023: £nil) were payable to defined contribution personal pension schemes. No pension contributions were owing at the balance sheet date (2023: £nil).

14 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2024 £	Incoming resources 2024 £	Outgoing resources 2024 £	Transfers in the year 2024 £	Gains and losses 2024 £	Closing balance 2024 £
<i>A. Designated Funds</i>						
Gospel Partners Fund	3,853	-	(1,074)	-	-	2,779
Pastoral Care "In Common" Fund	5,218	-	(1,799)	3,300	-	6,719
Organ Fund	10,000	-	-	-	-	10,000
AV Fund	25,000	-	(5,000)	-	-	20,000
	<u>44,071</u>	<u>-</u>	<u>(7,873)</u>	<u>3,300</u>	<u>-</u>	<u>39,498</u>
<i>B. General Unrestricted Funds</i>	678,407	161,203	(167,029)	(3,300)	1,792	671,073
<i>A + B. Total Unrestricted Funds</i>	<u>722,478</u>	<u>161,203</u>	<u>(174,902)</u>	<u>-</u>	<u>1,792</u>	<u>710,571</u>
<i>C. Restricted Funds</i>						
Holiday Club & Workspace Fund	5,000	-	-	-	-	5,000
Hall Refit Fund	-	2,500	-	-	-	2,500
Weekend Away Fund	-	10,000	-	-	-	10,000
Hospitality Area Fund	-	20,000	(20,000)	-	-	-
	<u>5,000</u>	<u>32,500</u>	<u>(20,000)</u>	<u>-</u>	<u>-</u>	<u>17,500</u>
<i>A + B + C. Aggregate of funds</i>	<u>727,478</u>	<u>193,703</u>	<u>(194,902)</u>	<u>-</u>	<u>1,792</u>	<u>728,071</u>

The transfers referred to above were made for the following reasons:

3,300 transferred out of general funds to the designated Pastoral Care fund. This is in line with the PCCs resolution to set aside funds annually to meet potential future needs.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST ANDREW'S WIMBLEDON

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31 2024**

14 Funds (continued)

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>		<u>Restricted Funds</u>	
	General	Designated		2024
	£	£	£	£
Tangible fixed assets	561,428	-	-	561,428
Debtors	30,252	-	-	30,252
Investments held as current assets	82,586	-	-	82,586
Cash at bank and in hand	5,103	39,498	17,500	62,101
Creditors falling due within one year	(8,296)	-	-	(8,296)
Creditors falling due after one year	-	-	-	-
	<u>671,073</u>	<u>39,498</u>	<u>17,500</u>	<u>728,071</u>

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2023 £	Incoming resources 2023 £	Outgoing resources 2023 £	Transfers in the year 2023 £	Gains and losses 2023 £	Closing balance 2023 £
<i>A. Designated Funds</i>						
Gospel Partners Fund	5,100	-	(1,247)	-	-	3,853
Pastoral Care "In Common" Fund	3,830	-	(1,072)	2,460	-	5,218
Organ Fund	10,000	-	-	-	-	10,000
AV Fund	-	-	-	25,000	-	25,000
	<u>18,930</u>	<u>-</u>	<u>(2,319)</u>	<u>27,460</u>	<u>-</u>	<u>44,071</u>
<i>B. General Unrestricted Funds</i>	<u>660,904</u>	<u>145,406</u>	<u>(107,158)</u>	<u>(27,460)</u>	<u>6,716</u>	<u>678,408</u>
<i>A + B. Total Unrestricted Funds</i>	<u>679,834</u>	<u>145,406</u>	<u>(109,477)</u>	<u>-</u>	<u>6,716</u>	<u>722,479</u>
<i>C. Restricted Funds</i>						
Holiday Club & Workspace Fund	5,000	-	-	-	-	5,000
	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,000</u>
<i>A + B + C. Aggregate of funds</i>	<u>684,834</u>	<u>145,406</u>	<u>(109,477)</u>	<u>-</u>	<u>6,716</u>	<u>727,479</u>

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST ANDREW'S WIMBLEDON

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31 2024**

14 Funds (continued)

Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>		<u>Restricted Funds</u>	2023 £
	General	Designated		
	£	£	£	
Tangible fixed assets	500,000	-	-	500,000
Debtors	7,195	-	-	7,195
Investments held as current assets	78,590	-	-	78,590
Cash at bank and in hand	98,182	44,071	5,000	147,253
Creditors falling due within one year	(5,559)	-	-	(5,559)
Creditors falling due after one year	-	-	-	-
	<u>678,408</u>	<u>44,071</u>	<u>5,000</u>	<u>727,479</u>

15 Transactions with related parties

During the year the charity:

- a) received donations totalling £63,421 (2023: £35,661) from related parties (which includes members of the PCC, any other members of key management and anyone closely connected to them).
- b) Expenses totalling £nil (2023: £700) were reimbursed to related parties

During the year the charity also made the following payments to, or for, related parties:

- c) £816 (2023: £4,500) was paid to to EliteSkill Limited for repairs and improvements to the church properties. Ronnie Baba, who is a member of the PCC is a a director and shareholder of EliteSkill Limited.
- d) donations totalling £6,742 (2023: £5,196) were paid during the year to Camp XL, registered charity number 1112693, of which Jeremy Smith, a member of the PCC, is a trustee.

Except as disclosed in note 7 'Analysis of staff costs', there have been no other transactions with related parties during the

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST ANDREW'S WIMBLEDON

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

	Note	Unrestricted funds		Restricted	Total	Unrestricted funds		Restricted	Total
		General	Designated			General	Designated		
		2024	2024	2024	2024	2023	2023	2023	2023
		£	£	£	£	£	£	£	£
INCOME AND ENDOWMENTS FROM:									
Donations and legacies	3	125,932	-	32,500	158,432	112,924	-	-	112,924
Charitable activities	4	32,318	-	-	32,318	29,098	-	-	29,098
Investments	5	2,953	-	-	2,953	3,384	-	-	3,384
Total income and endowments		161,203	-	32,500	193,703	145,406	-	-	145,406
EXPENDITURE ON:									
Charitable activities:	6	167,029	7,873	20,000	194,902	107,158	2,319	-	109,477
Total Expenditure		167,029	7,873	20,000	194,902	107,158	2,319	-	109,477
Net gains/(losses) on investments		1,792	-	-	1,792	6,715			6,715
Net income/(expenditure)		(4,034)	(7,873)	12,500	593	44,963	(2,319)	-	42,644
Transfers between funds	14	(3,300)	3,300	-	-	(27,460)	27,460	-	-
Net movement in funds		(7,334)	(4,573)	12,500	593	17,503	25,141	-	42,644
Reconciliation of funds:									
Total funds brought forward		678,407	44,071	5,000	727,478	660,904	18,930	5,000	684,834
Total funds carried forward		671,073	39,498	17,500	728,071	678,407	44,071	5,000	727,478

Unrestricted funds		Restricted	Total	Unrestricted funds		Restricted	Total
General	Designated			General	Designated		
2023	2023	2023	2023	2023	2023	2023	2023
£	£	£	£	£	£	£	£
112,924	-	-	112,924	107,158	2,319	-	109,477
29,098	-	-	29,098	107,158	2,319	-	109,477
3,384	-	-	3,384	6,715			6,715
145,406	-	-	145,406	44,963	(2,319)	-	42,644
				(27,460)	27,460	-	-
				17,503	25,141	-	42,644
660,904	18,930	5,000	684,834	678,407	44,071	5,000	727,478











St Andrews Wimbledon (1203586): Independent Examination 2024

Final Audit Report

2025-10-27

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