

ST MARY'S CHURCH, REIGATE

ANNUAL REPORT AND FINANCIAL STATEMENTS OF THE PAROCHIAL CHURCH COUNCIL

for the year ended

31 December 2025

Charity Registration No: 1129140

Parochial Church Council of **St Mary's Church** Reigate

ANNUAL REPORT FOR 2025

INCUMBENT

Vicar
The Revd Richard Wilson
The Vicarage
76 Church Street
Reigate
Surrey
RH2 OSP

AUDITOR

Xeinadin Audit Limited
5 Robin Hood Lane
Sutton
Surrey
SM1 2SW

BANKERS

HSBC UK Bank Plc
9 The Boulevard
Crawley
RH10 1UT

The Central Board of Finance of the Church of England
Senator House
85 Queen Victoria Street
London
EC4V 4ET

Skipton Building Society
43 Church Street
Reigate
Surrey
RH2 0AE

National Westminster Bank Plc (Redhill)
39 Station Road
Redhill
Surrey
RH1 1QN

ALL CORRESPONDENCE TO PRINCIPAL PLACE OF OPERATIONS:

St Mary's Parish Office
St Mary's Church Centre
Chart Lane
Reigate
Surrey
RH2 7RN
Tel: 01737 221100

Parochial Church Council of **St Mary's Church** Reigate

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BACKGROUND

St Mary Magdalene Parochial Church Council (PCC) has the responsibility of co-operating with the incumbent in promoting within the ecclesiastical parish the whole mission of the Church of Christ. The PCC is also responsible for the maintenance of our buildings, which include the historic church of St Mary Magdalene (Reigate Parish Church), our Church Centre, the Heath Church and our staff housing.

The Parochial Church Council is a corporate body (PCC Powers Measure 1956, Church Representation Rules 2006) and is a charity registered with the Charity Commission under registration number 1129140.

MEMBERSHIP

Members of the PCC are either elected by the Annual Parochial Church Meeting in strict accordance with the Church Representation Rules or serve as ex officio members. The PCC can also exercise its right to invite co-opted members as it deems fit.

PCC MEMBERSHIP FOR THE YEAR ENDED 31 DECEMBER 2025

Elected Members Deanery Synod

Miss S Bertlin
Mrs V Booth
Mr G Evans
Mrs P Parry - Licensed Lay Minister
Mrs N Peck
Mr A Prestwood

Hon Secretary
Miss S Bertlin

Hon Treasurer
Mr M Randall (to 28.04.25)
Mr P Wilson (from 28.04.2025)

PCC

Mrs R Beggs (from 28.04.25)
Mr J Bunch
Mr I Capper
Mrs H Chesterton
Mr T Collins
Mr Z Downie
Mrs D Jackson
Mrs E Lyth
Mr J Norman
Mrs L Martin
Mr N Pettitt (to 28.04.25)

Churchwardens

Mr L Jackson
Mr N Rayner

Ex Officio Members

Revd R Wilson – Vicar & Chair
Revd B Forbes – Associate Vicar
Revd K Capper – Self Supporting Minister
Revd H Fraser – Self Supporting Minister
Revd S Russell – Associate Vicar

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COMMITTEES

The PCC operates through a number of committees that report to the main PCC meeting from time to time. The PCC members, who are also Trustees for the purpose of charity law, are nominated and elected (other than those holding ex officio positions or who are co-opted) at the Annual Parochial Church Meetings. New members of the PCC are inducted into the workings of the Parochial Church Council through meetings with existing members of the PCC, the Churchwardens, and the Incumbent. Information in relation to matters to be discussed at PCC meetings is circulated to members prior to each meeting. PCC members, who include the Clergy, Wardens and holders of other offices, are considered to be the Key Management Personnel as they are responsible for directing church affairs. All such personnel give of their time freely and receive no remuneration for their service on the PCC directly from St Mary's. Details of PCC members' expenses, other than reimbursements of costs incurred on behalf of the church, and related party transactions are disclosed in the financial statements.

The pay of staff is reviewed annually and normally increased in line with the Diocese of Southwark salary and stipend increases. All staff are paid at or above the Living Wage Foundation minimum wage.

The following committees supported the work of the PCC during the past year:

Standing Committee

The Standing Committee exists to transact the business of the PCC between meetings and may form the agenda for meetings of the PCC. It consists of the incumbent, the Associate Vicars, the Churchwardens, two deputy churchwardens, the Treasurer and may include other co-opted members. The Standing Committee meets on an ad hoc basis as needs arise. There were 5 meetings of the Standing Committee in 2025.

St Mary's Global

This committee exists to promote our involvement in the church's mission across the world. The committee is active in encouraging support for our link Mission Partners (serving God around the world), financially, practically, and through prayer. The Committee seeks to ensure that the financial support for our Mission Partners and other mission organisations is appropriate for their needs within the resources available.

Fabric and Facilities Committee

This committee exists to oversee all repairs, maintenance and building works affecting the church, the church centre and PCC owned housing.

Heath Church Committee

This committee exists to oversee and plan the mission and ministry of the Heath Church Community under the responsibility of one of the Clergy team.

Safeguarding Committee

This group meets to make sure that the church is compliant with its safeguarding obligations and follows through on all incidents or issues that relate to safeguarding.

St Mary's Local

This is our newest committee and was created to explore and develop the mission, evangelism and social outreach of the church.

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OBJECTIVES AND ACTIVITIES

The incumbent and PCC have considered the Charity Commission's guidance on public benefit when planning the church's activities for the year.

As a parish church within the Diocese of Southwark, St Mary's and the Heath exists to serve the whole community, not only those who attend worship. We seek to provide spiritual, social, and pastoral benefit to all within the parish.

We provide public benefit in a number of ways, including:

- **Public worship and prayer**, which are open to all
- **Pastoral care and support**, including visiting the sick, supporting the bereaved, and offering prayer and guidance
- **Work with children, young people, and families**, fostering belonging, wellbeing, and personal development
- **Community-building activities**, helping to reduce isolation and strengthen relationships
- **Mission and outreach**, both locally and globally, including support for those in need
- **Making our buildings available**, where possible, for community use

At St Mary's and the Heath, our vision remains to see God change lives, families, and churches. We seek to follow Jesus faithfully, sharing his good news, nurturing discipleship, and living for his coming kingdom.

This year, we have seen our vision take tangible shape as we have welcomed new families — both from other churches and from no church background — and as our young people have grown in faith, curiosity, and commitment. These outcomes contribute to the wider public benefit by strengthening family life, supporting young people's development, and fostering a sense of belonging within the community.

Some of the support we provide in fulfilling our aims is financial, by the making of grants to groups and individuals, both local and global, as set out in note 14 of the Financial Statements. The provision and amount of these grants is proposed by St Mary's Global, St Mary's Local or the Standing Committee as appropriate, and then approved by the PCC.

We draw people into intentional apprenticeship to Jesus by:

- Reaching out to a world in need, both locally and globally
- Forming people into a new identity in Christ
- Developing a culture of discipleship
- Loving one another as family
- Giving ourselves away for the sake of others

Our work is only possible because of the energy, skill, and generosity of our staff, volunteers, and wider church family. We are deeply grateful to everyone who contributes to the life and ministry of St Mary's and the Heath.

ACHIEVEMENTS AND PERFORMANCE

Worship and Preaching

Our Sundays have continued to be shaped as a coherent journey through the story of salvation, centred on Jesus as the Messiah and the good news he brings. Beginning with the generosity of the triune God — Creator, Saviour, and Holy Spirit — we have explored how the gospel is not abstract belief, but living, relational, and transformative good news for real people, real relationships, and real questions.

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Through the rhythms of the church year, we traced the life, ministry, suffering, death, and resurrection of Jesus, paying particular attention to his Jewish identity, his confrontation with injustice and evil, and the new family he forms around himself. From Easter to Advent, our journey through Mark's Gospel placed a strong emphasis on discipleship, helping the congregation learn what it means to live Jesus' way in the present age — marked by repentance, hope, faithfulness, and joy — as we await the fullness of God's kingdom. The Christmas season was filled with joy as we celebrated together through both established traditions and new services and events.

Children, Youth, and Families

One of the standout features of 2025 has been a beautiful year of growth among our young people. Our children's and youth work has continued to thrive under the leadership of Emily Irving and Mandy Childs, even as we await the appointment of a new 0–11 Children's Minister to join the team in early 2026. Across all ages, we have seen a growing hunger for God's teaching and wisdom, and the commitment of our young people to church life has been deeply encouraging. As one indicator of this growth, it has been a joy to see increasing numbers of young people participating in Communion and attending our evening services.

We continue to review and develop our provision for families with special needs. This has been strengthened by a helpful assessment from Growing Hope, which has assisted us in increasing accessibility and inclusion. Our vision for an intergenerational approach to discipleship was significantly shaped by Rachel Turner's input at our BIG WEEKEND in October, and this continues to inform our thinking about how children, young people, and adults are supported together as one church family.

Community Life and Spiritual Formation

As part of our commitment to deepen connection and belonging, we were thrilled to host our first church Weekend Away in over a decade, welcoming over 200 people, including children and young people. It was a joyful opportunity to grow together as a church family, to learn from Rachel Turner, and to reflect on what it means to be formed around Jesus and to grow across generations.

A wide range of social events throughout the year has reinforced our sense of community, alongside regular groups such as Holiday at Home, Dementia Café, and newer football and walking groups. Our monthly prayer meetings, midweek communions, and numerous life groups, Bible studies, and gatherings have remained vital spaces for spiritual growth, fellowship, and pastoral care. Several new life groups launched this year, and leaders have been actively supported through training and mutual encouragement.

It has been encouraging to see people of all ages maturing in faith, and joyful to mark key milestones through baptisms and reaffirmations of faith. In developing leaders, the Growing Leaders course — a CPAS leadership development programme for younger leaders led by Simon Russell — has had a significant impact. We have also been delighted to welcome Eva Komba as part of a New Wine Discipleship Year within the team.

Mission, Outreach, and Partnership

St Mary's has continued to be outward-looking in 2025, both locally and globally. Working alongside other local churches, we explored and invested in the launch of a new Christians Against Poverty (CAP) debt advice centre, set to open in 2026. We continue to value our global mission partners and to cherish our shared participation in the gospel.

Making use of the resources of both our Church and Centre, it has been a joy to host New Wine local leadership events, diocesan training days, and activities supporting UCCF and other youth work initiatives. Alongside these partnerships, we have continued to journey with the church plant in Merstham, rejoicing in the growth of the church under Nigel and Gen Griffiths' leadership, supported by members of St Mary's who joined the team.

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Governance, Administration, and Buildings

Administratively, our systems and finances remain strong, ensuring the church is well placed to continue growing and serving the community. Safeguarding remains a high priority. Our expanded team — including Leslie Jackson, Ben Forbes, Lorraine Martin, Vicky Hildreth, and Hannah Burton — has strengthened our capacity to protect all members of our community. We take seriously the safe recruitment of staff and volunteers, alongside appropriate DBS checks and training.

Our buildings are carefully maintained with the support of a highly skilled buildings committee, ensuring they remain safe, welcoming, and fit for purpose. Letting the building for community use continues to be a core part of our service to the local community and an important source of income, and it has been encouraging to see this grow again this year.

Operationally, key systems have been updated under the oversight of Catherine Farrow. Financially, we are supported by robust processes and a strong finance team, enabling us to manage expenditure responsibly and grow income sustainably.

LOOKING AHEAD | Presence, Belonging, Participation, and Growth

2026 holds exciting opportunities for St Mary's as we continue to grow. Noticing the work of God's Spirit across the nation — opening hearts to search for God and explore Christian faith — we want to be ready to give an answer for the hope that lies within us. As new people join us, both those new to faith and those already disciples, we want our welcome to draw people into belonging, participation, and mature discipleship.

In all our gatherings, on Sundays and midweek, we will emphasise the importance of dwelling in God's presence and being filled and resourced by his Spirit — deepening prayer and ministry times and expecting to see God at work through one another.

In the coming year, we anticipate welcoming a new 0-11 Children's Minister, strengthening our intergenerational approach and family discipleship. As we continue to develop our culture of discipleship, alongside and following Alpha and other courses, we plan to develop a year-long foundational discipleship pathway to strengthen roots and encourage lasting fruit. Alongside summer festivals, we will continue to benefit from gathering with others to seek God's presence and receive teaching that equips us for everyday life.

Pastoring and pastoral care remain a vital and constant aspect of church life. Aware that needs change across seasons and stages, we aim to see this care mature and deepen through both existing and new courses and groups. Following the encouragement of the Weekend Away, we will explore the possibility of repeating this in spring 2028, while continuing to create spaces that foster belonging and connection.

As we respond to God's call to participate in his mission locally, we remain committed to making the most of every opportunity for evangelism and outreach. We look forward to the launch of the CAP debt advice centre in early 2026 and to hearing stories of lives changed through freedom from debt.

Recognising that everything at St Mary's depends on the generosity of the church family, we want to celebrate the faithful and faith-filled giving of those who contribute financially and practically. To support our goals going forward, a **'Take Part' campaign** is planned for January and February, encouraging wider participation in the life and mission of the church.

Above all, we continue to be **formed around Jesus, growing across generations**, and seeking to see God change lives, families, and churches in the years to come.

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NUMBERS

Once again, we have been encouraged by our attendance at our Easter and Christmas services – 638 on Easter Day, 857 at our Christmas Carol Services, 1536 over Christmas Eve and Christmas Day. Our average weekly attendance over the whole year was 291 adults, and 80 under 16. At the APCM in April 2025 there were 335 names on the electoral roll (522 in 2024). The reduction follows a full renewal of the electoral roll in 2025.

FINANCIAL REVIEW OF THE YEAR

It is pleasing to report that in 2025 our income exceeded our expenditure £29,701 (Unrestricted funds only).

The surplus leaves the General Fund Reserve at £272,418 as at 31 December 2025.

Income from donors – Note 2(a)

Compared with 2024, our planned Giving and gifts increased by £12,789 or 3%. In the light of several years of declining planned giving this is very much welcome and reflects the emphasis of giving across the church community.

In 2025 we have not received or recognised any income from legacies (2024 £10,000).

We continue to make sure that our giving is tax efficient. There was a contribution of £102,178 to the General Fund as a result of Gift Aid tax refunds.

We are enormously grateful to God for this provision and blessing and to everyone in the church family who has contributed so generously.

Income from church activities – Note 2(b)

Income from the Church Centre and the Church lettings were up c£25,000 from 2024 levels thanks to the efforts of the Operations team. Further activity is taking place to ensure that both of our valuable resources are used fully, but appropriately.

This heading also includes rental of church residential properties, and fees for weddings and funerals.

Our income from events has also shown a significant increase from 2024 due to the inclusion of the Big Weekend receipts which totalled c.£26,000.

Expenditure – Grants – Note 3

Payments to Individual Mission Partners amounted to £23,110 (2024 £22,437) as we continue to support our overseas mission partners. Grants totalling £48,734 were made to various missional and evangelistic organisations including Tearfund, IJM, Open Doors, Sparkfish and Christians Against Poverty (CAP). Full details of all donations, totalling £71,844 (2024 £71,283) are shown at Note 14 to the accounts. The PCC keeps under regular review the amounts given to mission partners and other donations.

Expenditure – Other – Note 3

The Diocesan parish share of £241,895 includes £41,895 in respect of the services of one additional member of clergy. In 2024 the share was £302,805 including £40,805 for the additional member of clergy.

Staff costs have increased from £212,790 to £220,299. The budgeted expenditure for 2026 will see this figure increase further in line with the strategy agreed by the PCC.

The significant increase in the cost heading 'Other church activities' compared with 2024 is because it includes the cost of the Big Weekend.

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Balance Sheet

Capital expenditure of £10,620 (2024: £16,156) was incurred in 2025. This included audio visual assets, computing equipment and an alarm system for the church roof.

As in previous years we have used a property valuation website to provide an internal valuation of our 4 residential properties, for Balance Sheet purposes. The value of these properties has increased in 2025 by £9,200 to £1,899,600 (2024 £1,890,400).

2026

We have decided to budget for expenditure to exceed income by £36,829 as we expect many expense headings, particularly staff costs, to increase. We cannot at present foresee these costs being totally matched by increases in income. We do however start the year with adequate reserves (see below), and it seems wise this year to use in part these reserves.

Peggy Caffyn-Tees Legacy

This legacy continues to be fully invested in CCLA funds with a decline of £7,552, bringing the value invested to £344,906. A review of investments has been undertaken in 2025, following the withdrawal by CCLA of one of the funds used and as a result the legacy is now invested in 3 funds instead of 4 previously. Income in 2025 from the sum invested amounted to £12,438 (2024: £12,040). During 2025 income of £9,375 was spent (2024: £5,663). The balance carried forward and available for use in future years now stands at £65,251.

The total sum received in 2013/14 was £359,696. Of this amount, £121,589, was restricted for the Heath Church, with £0 remaining (2024: £1,384). The other two thirds, initially £238,107, is held on trust by the PCC for an indefinite period with the income only to be used to maintain Peggy's family graves, and for fabric work on the Church.

RISK MANAGEMENT

The PCC has considered the major risks to which the church is exposed including safeguarding children and vulnerable adults (in which regard the PCC follows the Diocese of Southwark Safeguarding procedures in full and has three experienced safeguarding officers to assist it), disability discrimination, data protection, health and safety and fire protection. The Risk Register is reviewed annually by the PCC.

The PCC considers the principal financial risk facing the Church is that expenditure is not matched by income. This risk is managed by the preparation of regular financial statements, utilising the Xero accounting system and an annual budget which is regularly reviewed and updated.

FUNDRAISING

The Church's fundraising activities comprised a giving campaign which included teaching on Christian giving and invited a response. The majority of the Church's income is derived from standing orders and one-off donations from Church members. Contactless giving terminals are provided in church for use on Sundays and midweek. The hiring of the Church and Church Centre also provides a good source of income. The Church does not employ outside fundraisers. The Church complies with the principles of the Charities Governance Code.

RESERVES POLICY

It is PCC policy to hold in unrestricted reserves the equivalent of at least three month's budgeted expenditure. Note: This policy has changed in 2025 from 1 month to 3 months. It is also our policy to hold sums in reserve for building works arising from the Quinquennial inspection of the Church and for refurbishment of the Church Centre. In 2025 £15,000 was transferred from the general fund to the Quinquennial fund.

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The closing balance of £272,418 (2024 £253,224) on Unrestricted General Reserve on 31 December 2025 represents approximately 3-4 months' budgeted expenditure. This sum will provide a very helpful buffer if expenditure were to exceed income in 2026.

Reserves	As at 31 December 2025 £
Total funds	4,701,229
*Restricted reserves and endowed funds	(455,289)
**Designated funds	(3,973,523)
Free funds	272,417

*funds not available for general purposes of the charity

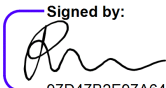
**funds that are designated or otherwise committed (at 31 December 2025)

Included within the designated reserve total is £3,886,993 which is associated with fixed assets. These funds can only be realised by disposing of tangible fixed assets.

INVESTMENT POLICY

The charity (through its Trustees) has the power to invest in such stocks, shares, investments and property as deemed fit. The charity has made such investments, principally in relation to the Peggy Caffyn-Tees legacy investments.

On behalf of the PCC on

Signed by:  17 April 2026
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Revd Richard Wilson
Vicar

Parochial Church Council of **St Mary's Church** Reigate

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (the PCC) are responsible for preparing the trustees 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 Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the year end and of its incoming resources and resources expended during that year. In preparing those financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping proper accounting records which 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 Church Accounting Regulations 2006. 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.

Parochial Church Council of **St Mary's Church Reigate**

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL OF **ST MARY'S CHURCH REIGATE**

Opinion

We have audited the financial statements of the Parochial Church Council of St Mary's Church, Reigate (the "PCC") for the year ended 31 December 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the PCC's affairs as at 31 December 2025 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the PCC in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the PCC members' use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the PCC's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the PCC members with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, including the PCC members' report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Parochial Church Council of **St Mary's Church Reigate**

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL OF **ST MARY'S CHURCH REIGATE**

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the PCC and its environment obtained in the course of the audit, we have not identified material misstatements in the PCC members' report.

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of PCC members' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of the PCC members

As explained more fully in the PCC members' responsibilities statement, the PCC members are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the PCC members are responsible for assessing the PCC's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the PCC members either intend to liquidate the PCC or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charity, we identified that the principal risks of non-compliance with laws and regulations related to employment, financial reporting legislation and health and safety regulations and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Act 2011.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by making enquiries of management, considering the internal controls in place and discussion amongst the engagement team.

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL OF **ST MARY'S CHURCH REIGATE**

We determined that the principal risks were related to management bias in accounting estimates, valuation of property, presentation of separately disclosed items and management override of controls.


In response to the risks identified we designed procedures which included, but were not limited to challenging significant accounting estimates such as valuation of property, agreeing financial statement disclosures to underlying supporting documentation, identifying and testing journal entries, reviewing PCC meeting minutes and evaluating the charity' internal controls.

There are inherent limitations in the audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the PCC members, as a body, in accordance Part 4 of the charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the PCC members' those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the PCC and the PCC members as a body, for our audit work, for this report, or for the opinions we have formed.

Signed by:

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Xeinadin Audit Limited
Statutory Auditor
Chartered Accountants

Dated: 17 April 2026

Xeinadin Audit Limited is eligible for appointment as auditor of the PCC by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

Parochial Church Council of **St Mary's Church** Reigate

STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31 December 2025

Income	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2025	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024
Donations & Legacies	2a	571,754	0	0	571,754	564,181	0	0	564,181
Church Activities	2b	182,655	6,822	0	189,477	138,767	3,877	0	142,644
Investments	2c	8,541	12,843	0	21,384	12,156	12,437	0	24,593
Other Income	2d	15,579	0	0	15,579	4,050	0	0	4,050
Total Income		778,529	19,665	0	798,194	719,154	16,314	0	735,468
Expenditure									
Expenditure - church activities	3	748,828	18,659	0	767,487	774,154	10,309	0	784,463
Total Expenditure		748,828	18,659	0	767,487	774,154	10,309	0	784,463
Net gains/(losses) Investments		0	0	(8,040)	(8,040)	0	0	9,407	9,407
Net Income/(Expenditure)		29,701	1,006	(8,040)	22,667	(55,000)	6,005	9,407	(39,588)
Transfers between funds	9	0	0	0	0	(10,000)	10,000	0	0
Other recognised gains/(losses)									
Revaluation, tangible fixed assets	5a	9,200	0	0	9,200	50,000	0	0	50,000
Funds									
Net movement in funds		38,901	1,006	(8,040)	31,867	(15,000)	16,005	9,407	10,412
Funds b/fwd at 1/1/2025		4,207,039	94,549	367,774	4,669,362	4,222,039	78,544	358,367	4,658,950
Funds c/fwd at 31/12/2025		4,245,940	95,555	359,734	4,701,229	4,207,039	94,549	367,774	4,669,362

All income arises from the continuing activities of the PCC. The PCC had no recognised gains or losses other than those dealt with in the Statement of Financial Activities. The notes on pages 18-25 form part of these accounts.


Parochial Church Council of **St Mary's Church** Reigate

BALANCE SHEET

31 December 2025

Fixed Assets	Notes	2025 £	2024 £
Tangible fixed assets	5(a)	3,886,992	3,882,285
Investment assets	5(b)	359,734	367,774
		4,246,726	4,250,059
Current Assets			
Debtors	6	78,584	136,414
Cash at bank and in-hand		419,384	344,720
		497,968	481,134
Liabilities: Amounts falling due within one year			
Creditors	7	(43,466)	(61,831)
Net current assets		454,502	419,303
Liabilities: Amounts falling due after more than one year			
Creditors		0	0
Net Assets		4,701,229	4,669,362
Funds			
Unrestricted reserves	9	4,245,940	4,207,039
Restricted reserves	9	95,555	94,549
Endowments	9	359,734	367,774
Total Funds		4,701,229	4,669,362

Approved by the Parochial Church Council on 13 April 2026 and signed on its behalf by:

Signed by:  17 April 2026
 97D47B2E97A64BD...
Revd Richard Wilson
 Vicar

Parochial Church Council of **St Mary's Church** Reigate
 STATEMENT OF CASH FLOWS
 for the year ended 31 December 2025

	2025 £	2024 £
Cash (used in) / provided by operating activities	63,900	(42,707)
Cash flows from investing activities		
Interest and dividends received	21,384	24,593
Payments to acquire tangible fixed assets	(10,620)	(16,156)
Proceeds on sale of tangible fixed assets	0	0
Payments to acquire fixed asset investments	(97,526)	(10,800)
Proceeds on sale of fixed asset investments	97,526	10,800
Cash (used in) / provided by investing activities	10,764	8,437
Net cash inflows/(outflows)	74,664	(34,270)
Cash and cash equivalents at 1 January 2025	344,720	378,990
Cash and cash equivalents as at 31 December 2025	419,384	344,720
Cash used in operating activities		
Net income/(expenditure)	22,667	(39,588)
Interest and dividends received shown in investing activities	(21,384)	(24,593)
Depreciation	15,112	19,366
(Gain)/loss on disposal of tangible fixed assets	0	0
(Gain)/loss on disposal of fixed asset investments	0	0
Other (gains)/losses on investments	8,040	(9,407)
(Increase)/Decrease in debtors	57,830	(20,024)
(Decrease)/Increase in creditors	(18,365)	31,539
Cash (used in) / provided by operating activities	63,900	(42,707)

Parochial Church Council of **St Mary's Church** Reigate

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2025

1. Accounting Policies

The Parochial Church Council is a corporate body (PCC Powers Measure 1956, Church Representation Rules 2006) and is a charity registered with the Charity Commission (number 1129140). Its principal place of operations is: St Mary's Parish Office, St Mary's Church Centre, Chart Lane, Reigate, Surrey RH2 7RN.

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

Basis of preparation

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 and in accordance with the Charities Statement of Recommended Practice 2019 (Charities SORP (FRS 102)) and Financial Reporting Standard 102 (FRS 102).

The financial statements have been prepared under the historical cost convention subject to the revaluation of residential properties and investments. The accounts include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of Church members.

The financial statements are presented in pounds sterling rounded to the nearest £1.

The PCC meets the definition of a public benefit entity under FRS102.

Going concern

The trustees consider that there are no material uncertainties about the Church's ability to continue as a going concern.

Funds

General 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 are those monies received by the PCC which have been given for a particular purpose.

Endowment funds are funds, the capital of which must be maintained; use of the income arising from investment of the endowment varies according to individual trust purposes.

Income

Donations and legacies

Donations and legacies (including collections and income tax recoverable under Gift Aid) are accounted for once the charity has entitlement to the income, it is probable the income will be received, and the amount of income receivable can be reliably measured.

Other income

Rental income from the letting of church premises is recognised when the rental is receivable.

Income from investments

Dividends are accounted for when receivable, interest is accrued.

Gains and losses on investments

Realised gains or losses are recognised when investments are sold. Unrealised gains or losses are accounted for on revaluation of investments at 31 December.

Grants

Grants relating to revenue expenditure are recognised in income in the periods in which the related costs are incurred.

Expenditure

Expenditure is accrued as soon as a liability is incurred. Support and governance costs are included in expenditure on church activities.

Church activities

Most mission grants are payable monthly and are accounted for in the month in respect of which they are payable. Other mission grants are accounted for when a decision to make payment has been taken. The Diocesan parish share is accounted for when payable.

Parochial Church Council of **St Mary's Church** Reigate

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2025

Fixed Assets

Land and buildings and church and church centre fittings

Consecrated and benefice property is excluded from the accounts by s10 (2) (a) of the Charities Act 2011. Residential properties used by the PCC in undertaking its activities (i.e. staff housing) have been included in tangible fixed assets at their estimated market value. The Church Centre has been included at its cost at the year end. The Heath Church is also included as an asset. No depreciation has been provided on land and buildings as the PCC has adopted a policy of maintaining properties to a standard that prolongs their lives and enhances their residual values. No value is placed on moveable church furnishings held by the churchwardens on a special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. All maintenance expenditure incurred during the year on consecrated or benefice buildings and on church and church centre fittings continues to be written off as expenditure in the Statement of Financial Activities (SOFA). Fixtures and equipment costing more than £500 are capitalised and depreciated over their useful life which varies from 4 years to 40 years depending on the asset.

Investments

Investments are valued at market value at 31 December. The Statement of Financial Activities includes the net gains and losses on revaluations and disposals throughout the year and are shown as a component of net income.

Current Assets

Gift Aid recoverable and other debtors are included at the amount due. Prepayments are valued at the amount prepaid. Cash at bank and in hand includes cash and sums placed on deposit available on demand.

Creditors and provisions

Creditors and provisions are recognised where the Church 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.

Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Critical accounting estimates and judgements

In the application of the Church's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

2. Income

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Unrestricted Funds £	Restricted Funds £	Total 2024 £
(a) Donations and legacies						
Planned giving and gifts	455,910	0	455,910	443,121	0	443,121
Income tax recovery (Gift Aid)	102,178	0	102,178	102,683	0	102,683
Legacies	0	0	0	10,000	0	10,000
Offeratories	29	0	29	109	0	109
Heath Church	7,246	0	7,246	7,716	0	7,716
Other income from donors	6,391	0	6,391	552	0	552
	571,754	0	571,754	564,181	0	564,181

Parochial Church Council of **St Mary's Church** Reigate

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2025

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Unrestricted Funds £	Restricted Funds £	Total 2024 £
(b) Church activities						
Rental Income	119,253	0	119,253	94,230	0	94,230
Youth Income	11,873	0	11,873	13,671	0	13,671
Girls Brigade Income	0	6,822	6,822	0	3,877	3,877
Hospitality & events	39,998	0	39,998	18,847	0	18,847
Sundry Income	11,531	0	11,531	12,019	0	12,019
	182,655	6,822	189,477	138,767	3,877	142,644
(c) Investments						
Interest and dividends	8,541	12,843	21,384	12,156	12,437	24,593
(d) Other Income						
Grants	1,850	0	1,850	4,050	0	4,050
Utilities VAT recovered	13,729	0	13,729	0	0	0
	15,579	0	15,579	4,050	0	4,050
Total income	778,529	19,665	798,194	719,154	16,314	735,468

3. Expenditure

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Church activities						
Grants (see Note 14)						
Mission Partners	51,863	0	51,863	50,353	0	50,353
Other mission & donations	19,981	0	19,981	20,930	0	20,930
	71,844	0	71,844	71,283	0	71,283
Other						
Diocese – parish share & salary	241,895	0	241,895	302,805	0	302,805
Fees – weddings & funerals	5,577	0	5,577	5,676	0	5,676
Admin & support staff	135,771	0	135,771	128,521	0	128,521
Clergy expenses	4,313	0	4,313	5,692	0	5,692
Clergy housing	12,269	0	12,269	12,085	0	12,085
Music ministry	41,195	0	41,195	41,382	0	41,382
Youth & children's ministry	71,208	0	71,208	73,578	0	73,578
Girls' Brigade	0	6,546	6,546	0	4,122	4,122
Repairs and cleaning	22,394	9,375	31,769	22,393	5,663	28,056
Insurance, Church & Centre	13,540	0	13,540	13,203	0	13,203
Other church activities	54,656	0	54,656	20,842	524	21,366
Governance – Audit fees	7,988	0	7,988	7,598	0	7,598
Administrative	20,158	0	20,158	19,853	0	19,853
Utilities & other expenses	30,908	2,738	33,646	29,877	0	29,877
Depreciation	15,112	0	15,112	19,366	0	19,366
Total expenditure	748,828	18,659	767,487	774,154	10,309	784,463

Parochial Church Council of **St Mary's Church Reigate**

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2025

4. Staff Costs

	2025 £	2024 £		2025	2024
Wages & Salaries	203,614	196,755	Average number of employees - full time equivalent (FTE)	6	7
Social Security	11,347	11,045	Average no. of employees	9	11
Pension	5,338	4,990			
	220,299	212,790			

Expenses reimbursed to PCC members and payments made to third parties on their behalf in the year totalled £5,503 (2024: £2,625). These were mainly in respect of housing, travel and Internet access costs. These payments were received by or on behalf of 5 (2024: 4 restated) PCC members. No employee received employee benefits of more than £60,000 (2024 Nil). One staff member was related to a PCC member and was remunerated at market rates.

5. Fixed assets for use by the PCC

	Freehold/Leasehold Property £	Fixtures & Equipment £	Total £
(a) Tangible fixed assets			
Cost or Valuation			
At 1 January 2025	3,747,661	307,173	4,054,834
Additions	0	10,620	10,620
Disposals	0	(1,448)	(1,448)
Revaluation of properties	9,200	0	9,200
At 31 December 2025	3,756,861	316,345	4,073,206
Depreciation			
At 1 January 2025	0	172,549	172,549
Charge for the year	0	15,112	15,112
Disposals	0	(1,448)	(1,448)
At 31 December 2025	0	186,213	186,213
Net Book Value			
At 31 December 2025	3,756,861	130,132	3,886,992
At 31 December 2024	3,747,661	134,624	3,882,285

Tangible fixed assets comprise the following freehold/leasehold land and buildings held as assets by the PCC:

- i) **63 Chart Lane (Freehold), 9 Lynden Gardens (Freehold) and Flat 11 Monks Court, Reigate (Leasehold)**
These properties are held in trust for the PCC of St Mary's and the full maintenance and insurance costs are the responsibility of the PCC.
- ii) **3 St Clair Close, Reigate (Freehold)**
The parish has a 20% interest in this property, the remaining 80% being owned by the diocese. The PCC is responsible for 20% of the maintenance and insurance costs.
- iii) **Church Centre, Chart Lane, Reigate (Freehold)**
The land and buildings are owned by the PCC who have responsibility for maintaining and insuring the property.
- iv) **Heath Church, Flanchford Road, Reigate (Freehold)**
The land and buildings are owned by the PCC who have responsibility for maintaining and insuring the property.

The Heath Church has been included in the accounts since 2023. It is not valued in these accounts as no cost records are available. Any original costs are unlikely to be material or would already have been depreciated to an immaterial carrying value.

Parochial Church Council of **St Mary's Church** Reigate

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2025

Residential properties are included in the Balance Sheet at their estimated market value using a property valuation website. The Church Centre is included at cost.

(b) Investments		
Listed Investments	2025 £	2024 £
Market value at 1 January	367,774	358,367
Additions	97,526	10,800
Disposals	(91,005)	(10,240)
Unrealised gains (losses) in the year	(14,562)	8,847
Market value at 31 December	359,733	367,774
Historic cost	269,147	261,773

The historical cost of the Graveyard and Parish Trust investments is not known and cannot be traced as these investments were donated or acquired many years ago. The historical cost of the Caffyn-Tees Endowment Investments is £269,147.

6. Debtors

	2025 £	2024 £
Income Tax recoverable	20,818	29,113
Other debtors	53,428	96,288
Prepayments	4,338	11,013
	78,584	136,414

7. Liabilities: amounts falling due within one year

	2025 £	24 £
Other creditors	40,623	48,516
Deferred Income (Events and venue bookings paid in advance)	2,843	13,315
	43,466	61,831

8. Analysis of net assets by fund

	Unrestricted funds £	Restricted funds £	Endowment funds £	2025 £	Unrestricted funds £	Restricted funds £	Endowment funds £	2024 £
Fixed Assets	3,886,992	0	359,734	£4,246,726	3,882,285	0	367,774	4,250,059
Current Assets	402,413	95,555	0	497,968	386,585	94,549	0	481,134
Current Liabilities	(43,466)	0	0	(43,466)	(61,831)	0	0	(61,831)
	4,245,940	95,555	359,734	4,701,229	4,207,039	94,549	367,774	4,669,362

9. Analysis of fund movements during the year

2025	Bal b/fwd 1 Jan 2025 £	Income £	Expenditure £	Other gains / (losses) £	Transfers £	31 December 2025
Unrestricted reserves						
General Fund	253,224	778,529	(733,716)	0	(25,620)	272,418
Capital	3,882,285	0	(15,112)	9,200	10,620	3,886,993
Church Centre	50,000	0	0	0	0	50,000
Quinquennial	21,530	0	0	0	15,000	36,530
	4,207,039	778,529	(748,828)	9,200	0	4,245,940

Parochial Church Council of **St Mary's Church** Reigate

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2025

Restricted reserves						
Graveyard Trusts	3,659	101	0	0	0	3,761
Parish Trusts	7,715	304	0	0	0	8,018
Caffyn-Tees - St Marys	62,188	12,438	(9,375)	0	0	65,251
Caffyn-Tees - Heath	1,384	0	(1,384)	0	0	0
Easter Project	4,830	0	0	0	0	4,830
The Heath Church	10,000	0	(1,355)	0	0	8,645
Girls Brigade	4,773	6,822	(6,546)	0	0	5,049
	94,549	19,665	(18,659)	0	0	95,555
Endowments						
Graveyard Trusts	4,451	0	0	31	0	4,482
Parish Trusts	10,865	0	0	(520)	0	10,345
Caffyn-Tees – St Marys	352,458	0	0	(7,551)	0	344,906
	367,774	0	0	(8,040)	0	359,734
Total Funds	4,669,362	798,194	(767,487)	1,160	0	4,701,229

2024	Bal b/fwd 1 Jan 2024 £	Income £	Expenditure £	Other gains / (losses) £	Transfers £	31 December 2024
Unrestricted reserves						
General Fund	315,014	719,154	(754,788)	0	(26,156)	253,224
Capital	3,835,495	0	(19,366)	50,000	16,156	3,882,285
Church Centre	50,000	0	0	0	0	50,000
Quinquennial	21,530	0	0	0	0	21,530
	4,222,039	719,154	(774,154)	50,000	(10,000)	4,207,039
Restricted reserves						
Graveyard Trusts	3,558	101	0	0	0	3,659
Parish Trusts	7,419	296	0	0	0	7,715
Caffyn-Tees - St Marys	55,811	12,040	(5,663)	0	0	62,188
Caffyn-Tees - Heath	1,384	0	0	0	0	1,384
Easter Project	5,354	0	(524)	0	0	4,830
The Heath Church	0	0	0	0	10,000	10,000
Girls Brigade	5,018	3,877	(4,122)	0	0	4,773
	78,544	16,314	(10,309)	0	10,000	94,549
Endowments						
Graveyard Trusts	4,353	0	0	98	0	4,451
Parish Trusts	10,625	0	0	240	0	10,865
Caffyn-Tees – St Marys	343,389	0	0	9,069	0	352,458
	358,367	0	0	9,407	0	367,774
Total Funds	4,658,950	735,468	(784,463)	59,407	0	4,669,362

Parochial Church Council of **St Mary's Church** Reigate

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2025

Unrestricted Funds comprise:

- (a) **General Reserve**, which contains that part of the PCC's income which is freely available for spending.
- (b) **Capital Reserve**, which represents the value of invested income (principally in freehold and leasehold properties) which would become available for spending when realised.
- (c) **Church Centre Reserve**, an unrestricted reserve, which comprises income set aside by the PCC to meet future refurbishment costs relating to the church centre.
- (d) **Quinquennial Reserve**, which contains income set aside by the PCC to meet the costs of repairs to the church buildings identified by the Quinquennial (five-yearly) inspection.

Restricted Funds comprise:

- (a) **Graveyard Trusts**, which contain income from endowment funds to maintain named graves.
- (b) **Parish Trusts**, which contain income from endowment funds for specific purposes e.g. care of the poor in the Parish.
- (c) **Easter Project Fund**, which contains gifts restricted for use in this community project.
- (d) **Caffyn-Tees Fund (St Mary's)**, which contains income from the endowment fund to be used to cover expenditure relating to the fabric of St Mary's Church, maintenance of the organ and upkeep of family graves.
- (e) **Caffyn-Tees Fund (Heath)**, which contains a legacy which can only be used for Heath Church general purposes.
- (f) **Girls' Brigade Reserve**, which contains gifts restricted for use by the Girls' Brigade.
- (g) **The Heath Church**, which contains a legacy which can only be used for Heath Church. The transfer to this fund in 2024 correctly recognises this.

Endowment Funds comprise:

- (a) **The Graveyard Trusts**, which are permanent endowments, the income from which is used for maintenance of named graves.
- (b) **The Parish Trusts**, which are permanent endowments, the income from which is used for specified purposes e.g. for the care of the poor in the Parish.
- (c) **Caffyn-Tees Trust (St Mary's)**, which is a permanent endowment, the income from which is to be used to cover expenditure relating to the fabric of St Mary's Church, maintenance of the organ and upkeep of family graves.

No transfers were made from the General Fund to the Church Centre Reserve. There has been a movement of £10,620 from the General Fund to the Capital Reserve representing capital expenditure described above and £15,000 from the General Fund to the Quinquennial Reserve.

10. Taxation

The charity is a registered charity and as such its income and gains falling within Sections 471 to 489 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 are exempt from corporation tax to the extent that they are applied to its charitable objects.

11. Related Party Transactions

PCC members are considered to be related parties and the total employee benefits received by them are set out in note 4 above. PCC members are not remunerated, except as detailed in Note 4.

During the year, donations totalling £73,864 (2024: £69,957) were received from PCC members.

Trustees and individual liability insurance is covered under the Public Liability section of our church insurance.

A grant of £14,242 (2024 £13,827) was given to P & A Guinness, a relative of PCC member E Lyth. Remuneration at market rates was paid to staff member M Childs, a relative of PCC member T Collins.

12. Operating leases

The total future minimum lease payments under non-cancellable operating leases are payable:

	2025 £	2024 £
Within one year	1,272	1,320
After one but within five years	5,724	660
	6,996	1,980

Parochial Church Council of **St Mary's Church** Reigate

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2025

The operating lease charges for the year were:		
Hire of plant and machinery	1,272	1,320

13. Defined contribution scheme

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost and charge represent contributions payable by the charity to the fund or to separate schemes in which employees are members and amounted to £5,338 (2024: £4,990).

14. Mission Partner Grants

	2025 £	2024 £
St Mary's Global – Mission Partners		
P & J Frésard – Wycliffe Bible Translators	8,868	8,610
P & A Guinness – Africa Inland Mission	14,242	13,827
	23,110	22,437
St Mary's Global – Mission and Evangelism		
Tearfund	11,704	12,146
International Justice Ministry	8,867	8,610
Open Doors	9,144	9,116
Bible Society	545	329
CMS	494	320
	30,754	30,520
St Mary's Local – Mission and Evangelism		
Community Debt Advice	0	5,500
Sparkfish – Schools Youth Worker	6,476	8,457
St Matthew's Foodbank	183	164
St Bede's Secondary & Reigate Parish Primary Schools	1,796	2,120
Bishop of Southwark's Lent Fund	169	160
The Children's Society	0	1,366
Royal British Legion	217	285
Welcare	2,500	0
Youthscape – Satellites	0	273
All Saints Merstham	330	0
Christians Against Poverty (CAP)	6,310	0
	17,981	18,325
Total Mission Grants from unrestricted funds	71,844	71,283

15. Capital Commitments

No material capital commitments have been made in 2025 that have not been recognised in these accounts.