

Charity registration number 1133968 (England and Wales)

**The Parochial Church Council of the Ecclesiastical
Parish of St Mary The Virgin, Leigh, Tonbridge,
Kent**

Annual Report And Unaudited Financial Statements

For The Year Ended 31 December 2025

The Parochial Church Council of the Ecclesiastical Parish of St Mary The Virgin, Leigh, Tonbridge, Kent

Legal And Administrative Information

Charity number	1133968
Vicar & Chairman	Vacant
Lay Chairman	Mr Richard Nevard Churchwarden (Elected April 2023)
Principal address	St Mary's Church High Street Leigh Tonbridge Kent TN11 8QR
Independent examiner	Loucas The Carriage House Mill Street Maidstone Kent ME15 6YE
Bankers	Santander Bridle Road Bootle Merseyside L30 4GB

The Parochial Church Council of the Ecclesiastical Parish of St Mary The Virgin, Leigh, Tonbridge, Kent

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The Parochial Church Council of the Ecclesiastical Parish of St Mary The Virgin, Leigh, Tonbridge, Kent

Trustees' Report

For The Year Ended 31 December 2025

The Trustees present their annual report and financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2016 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

St Mary's Church is part of the Tonbridge Deanery and the Diocese of Rochester. The Parochial Church Council of St Mary's (the PCC) has the responsibility of co-operating with the incumbent (if any) in promoting in the ecclesiastical parish the whole mission of the church: pastoral, evangelistic, social and ecumenical. The PCC is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure and is a registered charity no. 1133968.

PCC members are responsible for making decisions on all matters of general concern and importance to the parish, including deciding on how the funds of the PCC are to be spent. The Trustees have had due regard to the Charity Commission's guidance under Charities Act 2016 on public benefit when considering the Charity's objectives and activities. St Mary's Church provides public benefit by offering a variety of styles of public worship and by providing an open, accessible and welcoming village resource.

St Mary's is a village church and the church community reflects the village in which it is based. We try to be there for everyone in the village and surrounding area whether they come every week or only on occasions like Remembrance Sunday, Easter, Christmas or rites of passage. Our services provide a variety of worship traditions from BCP, CW and informal style. Ministry to Children and Young Families is particularly important to the PCC.

The PCC elected in April 2025 agreed to continue the priorities and working groups set in May 2023

1. Services and regular activities (including study groups and pastoral care)
2. Quinquennial Repairs and fabric
3. Future Priestly leadership
4. Finance and Fund raising

The Parochial Church Council of the Ecclesiastical Parish of St Mary The Virgin, Leigh, Tonbridge, Kent

Trustees' Report (Continued)

For The Year Ended 31 December 2025

PCC Members and Trustees

The Trustees who served during the year and up to the date of signature of the financial statements were:

Vicar:

Vacant

Churchwardens:

Richard Nevard (Lay Chairman)(+)

Linda Boyd (+)

Deanery Synod Representatives:

Julie Porter(+)

Elected Members:

To seek re-election in 2026:

Sarah-Jane Hardy

Helen Scott (+)

Stephanie Rutherford

Tim Oneil

Judy Howard

Julie Baggot

To seek re-election in 2027:

James Ward

To seek re-election

in 2028:

Bel Swallow

Lisa Srotyr (+)

(Secretary)

Gill Bennie (office manager)

Co-Opted Members

None

Non-Members in attendance:

David Bennie (Youth and Families Minister) until July 2025

(+) Denotes membership of the PCC Standing Committee, which meets six times a year and is empowered to transact the normal business of the PCC between meetings, subject to any directions given by the Council.

The Parochial Church Council of the Ecclesiastical Parish of St Mary The Virgin, Leigh, Tonbridge, Kent

Trustees' Report (Continued)

For The Year Ended 31 December 2025

The PCC met six times during the year.. Churchwardens are ex-officio Trustees, as is the Deanery Synod Representative, providing the PCC with an important link between the parish and the wider structures of the church. Churchwardens are elected on an annual basis, up to an agreed maximum of six years. A further nine members are elected, a third of whom stand for re-election every three years. The new members and officials noted above were elected and appointed at the Annual Parochial Church Meeting held on 14th April 2025 and elected or co-opted at subsequent meetings of the Council, all others were either elected at APCMs or appointed previously. The size of the PCC is increased from April 2025 to 12 lay members as approved by the APCM in April 2024

1. Services and Regular Activities.

1.1 Services

Services continued according to our regular pattern aiming to provide for the diverse traditions, following the liturgical calendar and providing services with a local flavour. The Churchwardens have built a team of retired Vicars, who receive a fee for each service. Reluctantly during 2025 the PCC has reduced the 8am communion to only 2nd & 4th Sundays, due to the number of churches in vacancy locally needing an officiant. Since the retirement of the Youth and Families Minister the Churchwardens have led a Worship service also on 2nd and 4th Sundays which are also broadcast on YouTube. We continue to have the voluntary service of a Pastoral Assistant, who also acts as Funeral Verger. On 1 occasion during the year we have not been able to find a vicar to take a service. On this occasion the Churchwardens have sought permission from the Archdeacon for alternative arrangements. We are especially grateful to members of the congregation who have assisted us at these times. We have been fortunate that there has been enthusiasm for hymn singing and the community choir group attend the first Sunday each month. We also have support from two regular organists for our services. Home Communion has taken place 6 times. We had 4 funeral services, 3 interment of ashes and the All Souls service on 3rd November.

1.2 Children & Young Families (inc. Forest Church)

Forest Church, which started in the early days of the COVID pandemic in 2020, takes place in Jessica's Hall and occasionally in a garden or farm. Since David Bennie's retirement a team of volunteers have continued his work, led by Bel Swallow, Madeleine McClintock and supported by parents and the Churchwardens. The Worship Services and 5th Sunday Family Communion provide a more informal format encouraging children into the Church building. Volunteers provided a lively parent and toddler group – Totzone – on Monday mornings, bringing 40 different families into a connection with the church during the year. Leigh Primary School has continued developing closer links with the Church and held services in the Church. Scribbles pre-school have visited on 5 Occasions and drawn inspiration from our stained glass windows for craft activities.

1.3 House Groups

Approximately 55 parishioners were attending House groups led by Jane Withers (3) David Bennie (2) and Madeleine McLintock (1). The PCC is grateful to Jane Withers for her hard work and prayerful leadership until she stepped away in October 2025. We aim to revitalize this aspect of our church's ministry during 2026.

We also have a group that meets in the Genner Rooms on Wednesday mornings, to pray for needs of the parish and individuals and sing worship songs.

1.4 Home Communion

The PCC has encouraged the introduction of home communion for parishioners who find it difficult to get to regular services. We are grateful to Dr Sally Musson for making this possible on 6 occasions..

1.5 Pastoral Work

The pastoral team has continues under the leadership of the Pastoral Assistant. Training materials supplied by the Diocese were followed, supported by our (now retired) LLM. The volunteer group is now actively monitoring the well-being of vulnerable members of the parish.

The Parochial Church Council of the Ecclesiastical Parish of St Mary The Virgin, Leigh, Tonbridge, Kent

Trustees' Report (Continued)

For The Year Ended 31 December 2025

1.6 Music

St Mary's retains the services of two organists and has links with other local organists for weddings and funerals. A guitarist/singer and keyboardist (Roy & Jenny Etherton) play at family services. The St Mary's 'pop-up choir' led by Alex Haynes and Chris Scott, welcomes all comers in the choir stalls on the first Sunday of each month. In total up to 18 members have sung on 13 occasions over the last 12 months including the 12 regular monthly communion service and one funeral for a long standing member of the congregation. An average of 12 members sing at each of these services. There is a genuine sense of fun and team work between the choir members and our lovely organist Liz Maslin with whom we have a great working relationship.

1.7 Community

St Mary's has continued to support a local foodbank and local charities. The church stayed open for private prayer all year round thanks to a 10 strong team of volunteers who open and close the church. Our thanks go to Mark Attwood who continues as editor and has successfully developed our community magazine printed by WFM Print. Distribution is now in both hard copy and digital formats. There was a small price increase from January 2026 due to increased costs.

Coffee Stop on Wednesdays is thriving, drawing in walkers and badminton players and other members of the church and community. The film club once a month is also thriving and popular.

The PCC considers away giving as a core value but in the light of our financial position has reluctantly reduced the value in 2025. However gifts were disbursed in 2025 to Gambia Projects Overseas, The Royal British Legion (Tonbridge), Scripture Union and The Children's Society. The PCC supports and values our continuing link with St Thomas & St Luke's in Charlton.

1.8 Church membership and attendance including all services was as follows:

	2025	2024
Number on electoral roll	99	94
Number on roll not resident in parish	20	19
Usual Sunday attendance – adults	37	50
Usual Sunday attendance - under the age of 16	10	18
Easter attendance inc Tenebrae & Walk of Witness	93	132
Christmas attendance	804	731
Advent	285	331
Christmas eve/day		
Baptisms	7	2
Confirmations	3	Not reported
Weddings & Blessings	2	2
Funerals in church	4, ashes 3	4, cremations x,
Interment of ashes		ashes 3
		3

Staff, members of the PCC and volunteers have developed church activities with enthusiasm during 2025.

1.9 Volunteers

Volunteers are the backbone of church activities and include gardeners, cleaners, openers and closers, magazine deliverers, magazine editor, the community choir, pastoral workers, children's workers and house group leaders. Volunteers regularly provide refreshments in the Genner rooms and at special events. Special mention should be made of the bell ringing team, including a clock winder, and the volunteers who climb the tower when necessary. The St James' Guild has 18 volunteers, who clean the church weekly and do extra duties when weddings and funerals take place. We are also grateful to the flower arrangers for bringing some fantastic examples of God's beauty into the Church.

The Parochial Church Council of the Ecclesiastical Parish of St Mary The Virgin, Leigh, Tonbridge, Kent

Trustees' Report (Continued)

For The Year Ended 31 December 2025

1.10 Staff

The Church Administrator is available on Mondays and Wednesdays to meet parishioners and has two other mornings working from home when she responds to email and phone calls. Her hours were increased to help cope with the inter-regnum. The Youth and Families Minister retired from this role on 27th July 2025, David Bennie is greatly missed but continues to lead Gambia Projects Overseas, a charity supported by St Mary's. Lisa Srotyr who has been our valuable and efficient PCC secretary will retire after the APCM.

1.11 Safeguarding

St. Mary's Church is committed to the safeguarding and protection of children, young people and vulnerable adults. The PCC has complied with the duty under Section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have regard to House of Bishops' guidance on safeguarding children and vulnerable adults). It has adopted the House of Bishops' Safeguarding Policy: *Promoting a Safer Church, Safeguarding Policy Statement for Children, Young People and Adults*. Copies of this are posted on the church notice boards and "A Church near you" website.

The website has the contact name and number of the Parish Safeguarding Officer (PSO) and our safeguarding policy on the front page and a link to the policy.

St Mary's PCC has adopted the use of the Parish Safeguarding Dashboard to monitor its safeguarding.

A safeguarding report features on the agenda of every PCC meeting. All appointments to roles are subject to appropriate checks in line with the Safer Recruitment Policy and continued training, which is monitored and logged.

There were no serious safeguarding incidents or concerns reported at St. Mary's since the 2024 APCM.

Parish Safeguarding Officer: Lisa Srotyr, (Retiring after APCM 2026)
Lead Recruiter (DBS) & Parish Safeguarding Administrator: Gill Bennie

1.12 Risk Assessment

Risk assessments were undertaken and reviewed in 2025 in the light of changing and emerging risks.

2. Quinquennial Repairs and Fabric

2.1 Church Building

Routine maintenance of electrical equipment, the boiler and clock has been completed. The boiler has exceeded its planned life and will need replacing in the near future. The resolution of more extensive problems with the tower highlighted in the 2022 Quinquennial have continued to take considerable effort with our architectural advisor Mrs Jodie Edwards, the PCC hopes to appoint contractors to fit a replacement covering early in 2026. The estimated cost of this repair continues to escalate and is likely to be around £30,000. Re-routing of rainwater away from the flat roof over the Genner rooms lobby is expected to be completed before the APCM

During the year we have purchased a loop tester and new microphones, including a head-set to improve the sound system. The overhead projector has been brought back into service with minor wiring updates and servicing to facilitate its use.

2.2 Churchyard

Grass cutting for much of the churchyard is contracted out and regular working parties led by Bruce & Nicky Williams until the end of 2025 season have maintained the new churchyard and other tasks. The PCC continues to be mindful of managing the churchyard to promote biodiversity and to encourage the growth of wild flowers in the churchyard extension. Volunteers maintain the memorial wall and planting.

2.3 Vicarage

Since January 2026 the Vicarage is let on the open market with the rent going to the diocese.

The Parochial Church Council of the Ecclesiastical Parish of St Mary The Virgin, Leigh, Tonbridge, Kent

Trustees' Report (Continued)

For The Year Ended 31 December 2025

3. Future Priestly Leadership

Lionel retired in October 2022, since then the Bishop of Rochester has suspended the Patron's rights to propose a new incumbent. We continue to work with the Archdeacon to seek a permanent priestly leadership. However, the national shortage of vicars and our poor finances mean it is unlikely this will be an exclusive, full time Vicar in the village.

We ask for your prayers and support as we try to understand God's will for the future of our parish.

4. Finance and Fundraising

4.1 Fundraising

The majority of personal giving is usually received through collections at services and regular monthly or quarterly contributions. Gift Aid is reclaimed on as many eligible donations as possible. The PCC is encouraging members of the congregation to join the Parish Giving Scheme as this enables us to claim Gift Aid quicker and use less of the treasurer's time.

We do not use third party suppliers to assist us with our fundraising. The charity has not voluntarily subscribed to any fundraising standards or schemes for fundraising regulation. There have been no complaints to the charity regarding fundraising. The charity is mindful of the need to protect vulnerable people and other members of the public from any unreasonable intrusion on their privacy, such as being unreasonably persistent or placing undue pressure on a person to give money or other property.

Since fewer people now carry cash the PCC uses card machines and QR codes to facilitate on-line giving. It is the policy of the PCC that a minimum of 50% of any collection made in the church should go toward unrestricted church funds.

4.2 Financial review

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2016 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

The PCC reported an operating deficit of £24,315 (2024: -£28,083) which, when investment gains of £14,028 (2024: gain of £7,849) were taken into account, resulted in net expenditure of £10,287 (2024: -£20,235) for the year. Planned giving (£20,530) continues to be considerably less than operating expenditure (£90,388). The PCC is participating in a pilot of the National Cornerstone fundraising initiative.

It is the policy of the charity that cash reserves which have not been designated for a specific use should be maintained at a level equivalent to between three and six-month's expenditure. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Reserves

Free unrestricted reserves stood at £329,727 at the year-end (2024: £347,009). Designated reserves stood at £35,063 (2024: £30,414), being £22,258 in respect of the Memorial Wall Fund and £12,805 held in the Church Repair Fund. The restricted fund (Friends of St Mary's) contained £15,288 (2024: £12,942). It is the policy of the PCC to reduce the level of reserves so the PCC's Investment Policy allows the annual operating deficit to be funded by its unrestricted reserves over the long term.

Going concern

The Trustees have evaluated the circumstances in which the PCC operates. The PCC has unrestricted reserves of over £329,000 and the Trustees have therefore concluded that there are no material uncertainties that cast doubt on the charity's ability to continue as a going concern over the medium term.

The Trustees have assessed the major risks to which charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

The Parochial Church Council of the Ecclesiastical Parish of St Mary The Virgin, Leigh, Tonbridge, Kent

Statement Of Trustees' Responsibilities For The Year Ended 31 December 2025

The Trustees 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).

The law applicable to charities in England and Wales 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 and of the incoming resources and application of resources of the charity for that year.

In preparing these 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 have been followed, subject to any material 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 operation.

The Trustees are responsible for keeping sufficient 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 2016, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

The PCC is grateful to Darren Kelly for generously donating his time and expertise to assist in preparing the financial statements & accounts.

The Trustees' Report was approved by the Board of Trustees

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Richard Nevard

Trustee

Date:

The Parochial Church Council of the Ecclesiastical Parish of St Mary The Virgin, Leigh, Tonbridge, Kent

Independent Examiner's Report

To The Trustees Of The Parochial Church Council of the Ecclesiastical Parish of St Mary The Virgin, Leigh, Tonbridge, Kent

I report to the Trustees on my examination of the financial statements of The Parochial Church Council of the Ecclesiastical Parish of St Mary The Virgin, Leigh, Tonbridge, Kent (the charity) for the year ended 31 December 2025.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2016 (the 2016 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2016 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2016 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2019.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2016 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Athos Louca

Athos Louca FCCA (Senior Statutory Auditor)

for and on behalf of

Loucas

The Carriage House
Mill Street
Maidstone
Kent
ME15 6YE

Dated: 2 April 2026

The Parochial Church Council of the Ecclesiastical Parish of St Mary The Virgin, Leigh, Tonbridge, Kent

Statement Of Financial Activities Including Income And Expenditure Account

For The Year Ended 31 December 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	3	33,417	744	34,161	32,918	1,400	34,318
Charitable activities	4	14,585	-	14,585	11,728	-	11,728
Other trading activities	5	542	1,602	2,144	-	-	-
Investments	6	15,183	-	15,183	17,556	-	17,556
Other income	7	-	-	-	1,200	-	1,200
Total income		<u>63,727</u>	<u>2,346</u>	<u>66,073</u>	<u>63,402</u>	<u>1,400</u>	<u>64,802</u>
Charitable activities	8	86,571	-	86,571	94,177	-	94,177
Other expenditure	14	3,817	-	3,817	(1,291)	-	(1,291)
Total expenditure		<u>90,388</u>	<u>-</u>	<u>90,388</u>	<u>92,886</u>	<u>-</u>	<u>92,886</u>
Net income/(expenditure)		<u>(26,661)</u>	<u>2,346</u>	<u>(24,315)</u>	<u>(29,484)</u>	<u>1,400</u>	<u>(28,084)</u>
Net gains on investments	15	14,028	-	14,028	7,849	-	7,849
Net movement in funds		<u>(12,633)</u>	<u>2,346</u>	<u>(10,287)</u>	<u>(21,635)</u>	<u>1,400</u>	<u>(20,235)</u>
Reconciliation of funds:							
Fund balances at 1 January 2025		<u>377,423</u>	<u>12,942</u>	<u>390,365</u>	<u>399,058</u>	<u>11,542</u>	<u>410,600</u>
Fund balances at 31 December 2025		<u><u>364,790</u></u>	<u><u>15,288</u></u>	<u><u>380,078</u></u>	<u><u>377,423</u></u>	<u><u>12,942</u></u>	<u><u>390,365</u></u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The Parochial Church Council of the Ecclesiastical Parish of St Mary The Virgin, Leigh, Tonbridge, Kent

Balance Sheet

As At 31 December 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	17		-		1,178
Investments	18		340,951		351,924
			<u>340,951</u>		<u>353,102</u>
Current assets					
Stocks	19	500		500	
Debtors	20	4,725		5,749	
Cash at bank and in hand		45,274		38,263	
			<u>50,499</u>	<u>44,512</u>	
Creditors: amounts falling due within one year	21	<u>(11,372)</u>		<u>(7,249)</u>	
Net current assets			<u>39,127</u>		<u>37,263</u>
Total assets less current liabilities			<u><u>380,078</u></u>		<u><u>390,365</u></u>
Income funds					
Friends of St Mary's		<u>15,288</u>		<u>11,542</u>	
	22		15,288		12,942
<u>Unrestricted funds</u>					
Designated funds:					
Memorial Wall fund		22,258		20,049	
Church Repair fund		12,805		17,200	
	23	<u>35,063</u>		<u>30,414</u>	
General unrestricted funds		<u>329,727</u>		<u>347,009</u>	
			<u>364,790</u>		<u>377,423</u>
			<u><u>380,078</u></u>		<u><u>390,365</u></u>

The financial statements were approved by the Trustees on

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 Richard Nevard
Trustee

The Parochial Church Council of the Ecclesiastical Parish of St Mary The Virgin, Leigh, Tonbridge, Kent

Notes To The Financial Statements

For The Year Ended 31 December 2025

1 Accounting policies

Charity information

The Parochial Church Council of the Ecclesiastical Parish of St Mary The Virgin, Leigh, Tonbridge, Kent is part of the Tonbridge Deanery and the Diocese of Rochester. The Parochial Church Council of St Mary's (the PCC) has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish the whole mission of the church: pastoral, evangelistic, social and ecumenical. The PCC is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure and is a registered charity no. 1133968.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2016 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC.

Designated funds are unrestricted funds set aside by the PCC for specific purposes and can be re-designated by the PCC at any time. There are currently two designated funds: *The Memorial Wall Fund* is for the periodic extension, modification and maintenance of the Memorial Wall on the northern boundary of the churchyard. *The Church Repair Fund* is held by the Diocese on behalf of the PCC and is intended to contribute to the costs of work arising from the Quinquennial Inspection.

Restricted funds are those where donors have placed restrictions on the use of the funds. *The Friends of St Mary's Fund* was established in 2013 to hold donations given by those in the village who do not engage with the spiritual life of the St Mary's but nevertheless value the church's presence in the community.

The Parochial Church Council of the Ecclesiastical Parish of St Mary The Virgin, Leigh, Tonbridge, Kent

Notes To The Financial Statements (Continued)

For The Year Ended 31 December 2025

1 Accounting policies

(Continued)

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Collections are recognised when received by or on behalf of the PCC. Planned giving receivable under Gift Aid is recognised only when received. Income tax recoverable on Gift Aid donations is recognised when the income is recognised. Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably probable.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Charitable activities includes the direct costs of the Church and its mission as well as costs incurred in support of these activities.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% on cost
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Consecrated property and movable church furnishings

Consecrated and beneficed property of any kind is excluded from the accounts by s.96(2)(a) of the Charities Act 2011. Movable church furnishings held by the Rector and Churchwardens on special trust for the PCC, and which require a faculty for disposal, are accounted as inalienable property unless consecrated. All expenditure incurred on consecrated or beneficed property, whether maintenance or improvements, is written off.

The Parochial Church Council of the Ecclesiastical Parish of St Mary The Virgin, Leigh, Tonbridge, Kent

Notes To The Financial Statements (Continued)

For The Year Ended 31 December 2025

1 Accounting policies (Continued)

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.11 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

The Parochial Church Council of the Ecclesiastical Parish of St Mary The Virgin, Leigh, Tonbridge, Kent

Notes To The Financial Statements (Continued)

For The Year Ended 31 December 2025

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount 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.

The Parochial Church Council of the Ecclesiastical Parish of St Mary The Virgin, Leigh, Tonbridge, Kent

Notes To The Financial Statements (Continued)

For The Year Ended 31 December 2025

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2025	2025	2025	2024	2024	2024
	£	£	£	£	£	£
Donations and gifts	31,034	744	31,778	31,894	1,400	33,294
Grants received	1,599	-	1,599	-	-	-
Other	784	-	784	1,024	-	1,024
	<u>33,417</u>	<u>744</u>	<u>34,161</u>	<u>32,918</u>	<u>1,400</u>	<u>34,318</u>
Donations and gifts						
Planned giving Gift Aided	17,154	-	17,154	16,741	-	16,741
Planned giving CAF	400	-	400	1,250	-	1,250
Planned giving other	2,976	-	2,976	543	-	543
Collections	1,903	-	1,903	2,471	-	2,471
Sundry donations Gift Aided	2,740	-	2,740	3,039	-	3,039
Sundry donations other	740	595	1,335	1,469	1,165	2,634
Gift Aid recoverable	5,121	149	5,270	6,381	235	6,616
	<u>31,034</u>	<u>744</u>	<u>31,778</u>	<u>31,894</u>	<u>1,400</u>	<u>33,294</u>

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fees income - wedding and Funerals	4,017	5,101
Parish Magazine - sales & advertising	10,568	6,627
	<u>14,585</u>	<u>11,728</u>

5 Income from other trading activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fundraising events	542	1,602	2,144	-	-	-
	<u>542</u>	<u>1,602</u>	<u>2,144</u>	<u>-</u>	<u>-</u>	<u>-</u>

The Parochial Church Council of the Ecclesiastical Parish of St Mary The Virgin, Leigh, Tonbridge, Kent

Notes To The Financial Statements (Continued)

For The Year Ended 31 December 2025

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	15,183	17,556
	<u>15,183</u>	<u>17,556</u>

7 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Insurance Claim	-	1,200
	<u>-</u>	<u>1,200</u>

8 Expenditure on charitable activities

	Charitable Expenditure 2025 £	Charitable Expenditure 2024 £
Direct costs		
Staff costs	35,257	46,601
Depreciation and impairment	1,178	1,177
Ministry costs	18,126	13,552
Youth and families ministry	-	2,537
Church repairs and maintenance	25,200	29,174
Magazine and printing costs	6,790	5,116
	<u>86,551</u>	<u>98,157</u>
Grant funding of activities (see note 9)	20	(3,980)
	<u>86,571</u>	<u>94,177</u>
	<u>86,571</u>	<u>94,177</u>
Analysis by fund		
Unrestricted funds	86,571	94,177
	<u>86,571</u>	<u>94,177</u>

The Parochial Church Council of the Ecclesiastical Parish of St Mary The Virgin, Leigh, Tonbridge, Kent

Notes To The Financial Statements (Continued)

For The Year Ended 31 December 2025

9 Donations made

	Church activities 2025 £	Church activities 2024 £
Donations to institutions:		
Home Missions & other Church Organisations		
Friends of Rochester Cathedral	10	10
Friends of Kent Churches	10	10
Secular Charitable Organisations		
Over accrual re 2023	-	(4,000)
	<u>20</u>	<u>(3,980)</u>

The PCC maintains a policy of giving a minimum of 10% of its donated income (excluding restricted income) to missions and charities, with particular emphasis given to those which operate from a Christian base. This has not been possible in 2025 due to exceptional circumstances.

10 Net movement in funds	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable to the charity's independent examiner:		
- for other financial services	1,164	1,140
Depreciation of owned tangible fixed assets	1,178	1,177
	<u>2,342</u>	<u>2,317</u>

11 Independent Examiner's Remuneration

Fees payable to the Independent Examiner	2025 £	2024 £
Non-audit services		
Independent Examination	1,164	1,140
	<u>1,164</u>	<u>1,140</u>

Other expenditure includes payments to the independent examiners of £1,164 (20234 £1,140) for independent examination fees.

12 Trustees

Two trustees received remuneration of £14,746 and reimbursed expenses of £30.

The Parochial Church Council of the Ecclesiastical Parish of St Mary The Virgin, Leigh, Tonbridge, Kent

Notes To The Financial Statements (Continued)

For The Year Ended 31 December 2025

13 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
	2	3
	<u> </u>	<u> </u>
Employment costs	2025	2024
	£	£
Wages and salaries	35,257	46,601
	<u> </u>	<u> </u>

There were no employees whose annual remuneration was more than £60,000.

14 Other

	Unrestricted	Unrestricted
	funds	funds
	2025	2024
Accrued expenditure	-	(5,000)
Office Admin costs	1,758	1,731
Telephone and Internet	894	838
Independant Examintaion	1,164	1,140
	<u> </u>	<u> </u>
	3,817	(1,291)
	<u> </u>	<u> </u>

15 Gains and losses on investments

	Unrestricted	Unrestricted
	funds	funds
	2025	2024
	£	£
Gains/(losses) arising on:		
Revaluation of investments	14,028	7,849
	<u> </u>	<u> </u>

16 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

The Parochial Church Council of the Ecclesiastical Parish of St Mary The Virgin, Leigh, Tonbridge, Kent

Notes To The Financial Statements (Continued)

For The Year Ended 31 December 2025

17 Tangible fixed assets

	Fixtures and fittings
	£
Cost	
At 1 January 2025	27,967
At 31 December 2025	<u>27,967</u>
Depreciation and impairment	
At 1 January 2025	26,789
Depreciation charged in the year	1,178
At 31 December 2025	<u>27,967</u>
Carrying amount	
At 31 December 2024	<u><u>1,178</u></u>

18 Fixed asset investments

	Unlisted investments
	£
Cost or valuation	
At 1 January 2025	351,924
Valuation changes	14,028
Disposals	(25,000)
At 31 December 2025	<u>340,951</u>
Carrying amount	
At 31 December 2025	<u><u>340,951</u></u>
At 31 December 2024	<u><u>351,924</u></u>

19 Stocks

	2025	2024
	£	£
Raw materials and consumables	500	500
	<u><u>500</u></u>	<u><u>500</u></u>

The Parochial Church Council of the Ecclesiastical Parish of St Mary The Virgin, Leigh, Tonbridge, Kent

Notes To The Financial Statements (Continued)

For The Year Ended 31 December 2025

20 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Other debtors	4,511	5,537
Prepayments and accrued income	214	212
	<u>4,725</u>	<u>5,749</u>

21 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	674	978
Other creditors	402	240
Accruals and deferred income	10,296	6,031
	<u>11,372</u>	<u>7,249</u>

22 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2025	Incoming resources	At 31 December 2025
	£	£	£
Friends of St Mary's fund	12,942	2,346	15,288
	<u>12,942</u>	<u>2,346</u>	<u>15,288</u>
Previous year:	At 1 January 2024	Incoming resources	At 31 December 2024
	£	£	£
Friends of St Mary's fund	11,542	1,400	12,942
	<u>11,542</u>	<u>1,400</u>	<u>12,942</u>

The Parochial Church Council of the Ecclesiastical Parish of St Mary The Virgin, Leigh, Tonbridge, Kent

Notes To The Financial Statements (Continued)

For The Year Ended 31 December 2025

23 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2025	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2025
	£	£	£	£	£	£
Memorial Wall fund	21,518	740	-	-	-	22,258
Church repair fund	8,896	309	-	3,600	-	12,805
General funds	347,009	62,678	(90,388)	(3,600)	14,028	329,727
	<u>377,423</u>	<u>63,727</u>	<u>(90,388)</u>	<u>-</u>	<u>14,028</u>	<u>364,790</u>
Previous year:	At 1 January 2024	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2024
	£	£	£	£	£	£
Memorial Wall fund	20,049	1,469	-	-	-	21,518
Church repair fund	17,200	1,085	(10,589)	1,200	-	8,896
General funds	361,809	60,848	(82,297)	(1,200)	7,849	347,009
	<u>399,058</u>	<u>63,402</u>	<u>(92,886)</u>	<u>-</u>	<u>7,849</u>	<u>377,423</u>

24 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 December 2025:			
Investments	340,951	-	340,951
Current assets/(liabilities)	23,839	15,288	39,127
	<u>364,790</u>	<u>15,288</u>	<u>380,078</u>

The Parochial Church Council of the Ecclesiastical Parish of St Mary The Virgin, Leigh, Tonbridge, Kent

Notes To The Financial Statements (Continued)

For The Year Ended 31 December 2025

24 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 December 2024:			
Tangible assets	1,178	-	1,178
Investments	351,924	-	351,924
Current assets/(liabilities)	24,321	12,942	37,263
	<u>377,423</u>	<u>12,942</u>	<u>390,365</u>

25 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).