

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LONG DITTON

England & Wales · Charity number 1128898

## Details

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Other names	ST. MARY'S LONG DITTON
Status	Registered
Legal form	Previously excepted
Registered	2009-03-31
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	St Mary's Parish Office St Mary's Community Hall Church Road Long Ditton Surrey KT6 5HH
Phone	02083390008
Email	<a href="mailto:office@stmaryslongditton.org.uk">office@stmaryslongditton.org.uk</a>
Website	<a href="http://www.stmaryslongditton.org.uk">www.stmaryslongditton.org.uk</a>

## Activities

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**Objects:** Promoting in the ecclesiastical parish the whole mission of the Church.

**Activities:** REGULAR PUBLIC WORSHIP OPEN TO ALL; PROVISION OF SACRED SPACE FOR PERSONAL PRAYER AND CONTEMPLATION; PASTORAL WORK, INCLUDING VISITING THE SICK AND BEREAVED; TEACHING OF CHRISTIANITY THROUGH SERMONS, COURSES AND SMALL GROUPS; TAKING OF RELIGIOUS ASSEMBLIES IN SCHOOLS; PROVISION OF YOUTH CLUB WITH CHRISTIAN ETHOS; PROMOTION OF CHRISTIANITY THROUGH THE STAGING OF EVENTS AND MEETINGS

## Classification

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- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

## Geography

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- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL
- Surrey

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-12-31	£211,833	£184,916	-	-
2024-12-31	£305,449	£252,103	-	-
2023-12-31	£201,022	£203,166	-	-
2022-12-31	£150,843	£161,954	-	-
2021-12-31	£125,425	£116,107	-	-
2020-12-31	£155,019	£105,608	-	-

## Trustees

Name	Role	Appointed
<b>Rev Kuhan Satkunanayagam</b>	Chair	2015-08-12
Anne Rumbelow		2024-05-12
Colin George Powell		2025-05-18
Edward Howard		2024-05-12
Felix Alan Deer		2025-05-18
JOANNE HALL		2021-04-25
John Francis Howe		2025-05-18
John Olding		2024-05-12
Linda Jean Turner		2024-05-12
Martin John Skellern		2024-05-12
Michael John Turner		2024-05-12
PENNY FUSSELL		2017-04-02
ROBERT WILLIAM HANCOCK		2021-04-25
Rev ALISON MARY BAVERSTOCK		2021-07-04
Sarah Jane Carvalho		2022-05-29
William Gallimore		2024-05-12

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LONG DITTON**

England & Wales - Charity number 1128898

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# Accounts

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**THE PAROCHIAL CHURCH COUNCIL OF LONG DITTON SURREY  
ST. MARY'S CHURCH LONG DITTON**

**ACCOUNTS FOR THE YEAR ENDED  
31ST DECEMBER 2025**

**REGISTERED WITH THE CHARITY COMMISSION  
NUMBER: 1128898**

*The Parish Office  
St Mary's Community Hall  
Church Road  
Long Ditton  
Surrey KT6 5HH*  
[www.stmaryslongditton.org.uk](http://www.stmaryslongditton.org.uk)

## REPORT OF THE PAROCHIAL CHURCH COUNCIL

### *Vision: Following Christ, Serving You*

The Vision of St Mary's Church means that we prioritise:

- (i) helping those around us discover faith in Jesus Christ;
- (ii) developing and strengthening our links in the community;
- (iii) engaging a new generation with the good news of the Gospel; and
- (iv) deepening our discipleship and spirituality.

### **A ADMINISTRATIVE INFORMATION**

The general functions of the Parochial Church Council (PCC) of the Parish of St Mary's are set out in the Parochial Church Council Measure and The Church Representation Rules. It is the duty of the Rector and the PCC to consult together on matters of general concern and importance to the parish. The PCC works in co-operation with the incumbent in promoting in the parish the whole mission of the church: pastoral, evangelistic, social and ecumenical. Additionally, the PCC is required to consider and discuss matters concerning the Church of England or any other matter of religious or public interest, but not the declaration of the doctrine of the Church. The Charities Act also enjoins all charities to demonstrate that their aims are for the public benefit. Accordingly, the PCC has had regard, where relevant, to the public benefit guidance issued by the Charity Commission in carrying out its activities, as described below.

The PCC is responsible for the maintenance and repair of St Mary's Church building (which is Grade 2 listed) and situated in a conservation area at the junction of Church Road, Rectory Lane and Woodstock Lane North (OS grid reference TQ173659). The PCC is registered with the Charity Commission Number 1128898. The correspondence address for St Mary's Church is: The Rectory, 5 Church Meadow, Long Ditton, Surrey KT6 5EP or The Parish Office, St Mary's Community Hall, Church Road, Long Ditton Surrey KT6 5HH.

#### **PCC Membership:**

Members of the PCC are appointed in accordance with the Church Representation Rules or co-opted by the PCC during the year. The following served as members of the PCC during the year and to the date of this report:

<b>Incumbent</b>	The Revd Dr Kuhan Satkunanayagam	Ex officio
<b>Associate Priest</b>	The Revd Professor Alison Baverstock	Ex officio
<b>Churchwardens</b>	Robert Hancock	(until May 2025)
	Joanne Hall	(until May 2025)
	John Howe	(From May 2025)
	Felix Deer	(From May 2025)
<b>Treasurer</b>	Sarah Carvalho - Treasurer	
<b>Honorary Secretary</b>	Penny Fussell – Honorary Secretary	Co-opted Member of PCC
<b>Deanery Synod Representative</b>	Chris Howard	Ex officio

<b>Other members of the Council</b>	Ann Leeson	(to 18 May 2025)	
	Sarah Spence	(to 18 May 2025)	
	Catherine Smith	(to 18 May 2025)	
	William Gallimore	(from 12 May 2024)	Retires 2027
	Edward Howard	(from 12 May 2024)	Retires 2027
	John Olding	(from 12 May 2024)	Retires 2027
	Anne Rumbelow	(from 12 May 2024)	Retires 2027
	Martin Skellern	(from 12 May 2024)	Retires 2027
	Elizabeth Smith	(from 12 May 2024)	Retires 2027
	Linda Turner	(from 12 May 2024)	Retires 2027
	Michael Turner	(from 12 May 2024)	Retires 2027
	Felix Deer	(from 18 May 2025)	Retires 2028
	John Howe	(from 18 May 2025)	Retires 2028
Colin Powell	(from 18 May 2025)	Retires 2028	

### **PCC Advisers**

Bankers	Barclays Bank plc, Barclays Business Centre, 6 Clarence Street, Kingston-upon-Thames, Surrey KT1 1NY
Buildings	The PCC currently employs John Bailey as its architect
Independent Examiner	Mr Martin Perrin MA, FCA, Chartered FCSI

### **Sub-Committees**

The PCC operates through a number of sub-committees which meet at agreed times during the year and then report to the PCC:

- (i) **Standing Committee.** This is the only committee required by law. It has power to transact the business of the PCC between its meetings, subject to any directions given by the PCC. The Standing Committee elected by the PCC for the year comprises the Rector, the Churchwardens, the Treasurer and the Secretary.
- (ii) **Community Hall.** This committee is responsible for the maintenance and management of St Mary's Community Hall for use by the parish and local community. The committee works to maintain proper budgetary control whilst ensuring external funding requirements are met and health and safety matters comply with current legislation. Appropriate licensing laws and insurance cover is maintained.
- (iii) **Social Team.** This team aims to co-ordinate a regular programme of social events and to provide support for any special or fund-raising events.

### **Churchyard, buildings, health and safety**

The Rector and Churchwardens continue to liaise with Elmbridge Borough Council to ensure the grounds are kept safe and presentable. Rob's Garden Services are employed to undertake 'gardening' tasks particularly in the Garden of Rest. The Rector and Churchwardens are also responsible for oversight of the maintenance and development of the buildings and churchyard structures (old mortuary, Garden of Rest walls, stone tablets etc.), as well as any relevant legislation relating to the building, staff, and visitors' and volunteers' health and safety. They are supported in these responsibilities by several volunteers from the church community.

### **Safeguarding**

The PCC considers that it has, to the best of its knowledge, taken all reasonable steps to comply with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 to have due regard to House of Bishop's guidance on safeguarding children and vulnerable adults.

### ***General Data Protection Regulation***

The PCC, to the best of its knowledge, considers that all reasonable steps have, and continue to be taken to comply with the GDPR that came into effect in May 2018.

## **B REVIEW OF PCC PROCEEDINGS OVER THE PAST YEAR**

*The following report is provided by the Hon Secretary*

The PCC met on six occasions during the past year. The following is a summary of the areas of business and discussion.

### *The Environment and Sustainability*

The PCC welcomes the support of Elmbridge Borough Council, pupils of Surbiton High School and members of the congregation in the care of the churchyard and Garden of Rest. It cannot be underestimated how important these spaces are for St Mary's, the parish at large, for visitors and as spaces for nature.

Flowers and foliage also have long been an essential means to enhance worship within the church. The PCC unanimously agreed to implement a resolution from the Sustainable Church Flowers movement regarding floral decorations within the church to encourage respect for nature asking that locally grown flowers and foliage be used, grown without the use of harmful pesticides and herbicides, and not displayed with floral foam (a pollutant and non-compostable). Championed by Timothy Rennie, the organiser of the floral displays, the adoption of this policy has been a great success. The PCC is extremely grateful to Timbo and all those who create floral displays for their support of the policy and whose dedication and skill provide such beautiful displays throughout the year and in particular for the key church festivals.

### *Maintenance*

Maintaining the church buildings is an important consideration for the PCC; maintaining buildings most of which are almost 150 years old and listed, to ensure they are safe and sound, fit for purpose, but without extravagant or needless expenditure.

There are a number of ongoing issues not least of all the problem of water ingress on the roofs about the two side aisles of the church and the frequent blocking of drains from the Community Hall. Repairs and interim measures for both seem to be resolving the issues but longer-term repairs are being investigated. Each, if found necessary, will require substantial planning and expenditure.

Similarly, the PCC is mindful that, in due course, consideration will need to be given to the replacement of the church boiler. Whilst presently it is in a good condition its life expectancy is 5-10 years. The Diocesan ambition that all churches become net zero in carbon emissions will require the PCC to consider alternatives to a gas boiler. Therefore, the PCC anticipates a major project in 5-10 years which will need careful planning and significant expenditure.

Cracks in the walls of the church, the Community Hall and the mortuary are being monitored. The advice of the Diocesan architect is being sought but it would appear that the cracks are stable with no immediate danger. However, the worst case scenario is that the church building will need to be underpinned where the cracks are situated which, again, will be a significant project.

Ongoing small projects continue apace such as the redecoration of the internal north wall to the church building which resulted in the delightful find in the chancel of a small section of the original Victorian wall painting. This has been preserved as a beautiful reminder of what the interior of the church looked like before it was damaged by enemy action in the Second World War. The broadband and IT facilities for the office both have been upgraded ensuring the needs of the church and users of the Community Hall are met, that services can be appropriately live streamed, that the vital admin support for the church can be fulfilled.

Being expedient and cost effective in expenditure is of paramount importance to the PCC at these times of restricted income. The PCC applauds the efforts of the Churchwardens to minimize unnecessary expenditure whilst maintaining standards of health and safety, and of essential maintenance. This has been evident with their efforts with Elmbridge Borough Council to ensure the tarmac paths around the church and Community Hall, which are laid by the Council, are free of trip hazards; sourcing the optimal scheme for the purchase of gas and electricity; and determining the most appropriate programme for the tuning and maintenance of the organ, recognising the important balance of rationalising expenditure whilst maintaining St Mary's high musical standards.

The PCC has much appreciated all the planning and efforts of the Community Hall team in maintaining the Community Hall ensuring that it remains in a good condition for users, mitigating the need for expenditure on contractors and carefully creating specifications for projects for which external funding often is sourced.

The PCC is hugely grateful to the Churchwardens and all the volunteers who so generously give their time and expertise in working to maintain the church, Community Hall and churchyard. Their efforts are invaluable.

#### *Money*

Money, and the imperative need to increase income, preoccupies most meetings of the PCC. The PCC continues in its efforts to persuade all those who do give, where relevant, to do so in such a manner that the church is able to recover tax. This straight forward act ensures the church receives important additional monies. The PCC also has sought to encourage people to remember St Mary's in their Wills providing information on the writing of legacies and codicils to all those on the electoral roll.

With the knowledge of potential future major building projects, the PCC is working with the Churchwardens and Hon Treasurer to create and develop a budget and forward plans to give focus and clarity to stewardship and on potential fundraising programmes.

Such management and planning also will enable non-essential projects to be properly considered such as the refurbishment of the church bells to bring them back into use calling people to worship. The PCC tasked a working party to look into the viability and costs of the bells' refurbishment. Initial estimates indicate that the project will be in the region of £32,000 to £38,000 plus VAT. Whilst charitable trusts had been identified to whom applications for grants could be made and a few individuals already had expressed their wish to financially support the project, the PCC agreed that the project should not be progressed until St Mary's was on a firmer financial footing, it being a desirable not essential project and with lower priority than other potential projects such as those detailed above.

The PCC is thankful to Chris Howard who has been the Parish Stewardship Promoter for a number of years and who has decided to step down from this position. Chris has tirelessly worked to raise the profile of St Mary's financial needs within the congregation and wider parish.

### *Church activities*

The PCC remains committed to increasing the church's income and is grateful to the regular events which are key to this. Of course, events and activities are vital for fellowship and friendship whether fundraising or not. The BookBox, Friday Club and other regular one-offs such as the Burns Night Supper, are wonderful and important activities. The PCC always is delighted to consider new ideas. It has been pleased to support the new Walk and Talk monthly walk initiated by Churchwarden Felix Deer.

### *Parish Share*

One of the greatest elements of St Mary's financial outgoings is the annual payment towards the Parish Share, a figure determined by and paid to the Diocese of Guildford. For a long time there has been a lack of clarity as to what the Parish Share contribution is for causing some disquiet and concern as to where such a significant amount of money each year went. The PCC has appreciated the Churchwardens in engaging with the Diocese to get a better understanding on this subject. The PCC now understands the underlying principles of Parish Share and of its four elements:

- (i) the direct cost of the employment of an incumbent including National Insurance and pension
- (ii) the cost of housing an incumbent, calculated at the average cost of maintaining and managing the Diocesan housing stock, plus Council Tax and Water Rates
- (iii) a contribution towards the cost of training future incumbents
- (iv) an apportionment of Shared Costs of the Diocese determined by congregation size and the relative affluence of the parish which contributes towards Diocesan statutory and regulatory obligations (finance, payroll, safeguarding, Director of Education, HR) and to other services that support parish mission and ministry (e.g. training, Parish Needs Process).

The PCC welcomed the information on Parish Share, this important and significant annual financial outgoing.

### *Safeguarding*

Safeguarding is a vital aspect of the good governance of St Mary's and the wider church. The PCC reviewed its Action Plan procedures and is confident that all necessary DBS checks and safeguarding training are in place. It noted the updates that the Church of England made to its policies.

The PCC received notice that the DBS checking organisation Access Personal Checking Services Ltd (APCS) had been subject to a significant data breach. APCS carried out DBS checks on behalf of the National Church institutions, 17 Dioceses and the PCCs in those Dioceses which included St Mary's. PCC were given assurance through the Diocese of the procedures that had been put in place to mitigate the impact of the breach and to support those affected, including seven from St Marys.

### *Outreach, Fellowship and Faith*

Faith, worship and fellowship of course remain central to the focus of the PCC who annually review the Parish Needs seeking to provide for the congregation and wider community. It has been heartened that weekly service attendance numbers have been slowly increasing and at the wonderful number of people attending the festival services. The PCC greatly values St Mary's worship continuing in the Anglican choral tradition. It also recognises that it is important that St Mary's should continue to seek to encourage diversity, evolving to meet the needs and the wishes of the congregation and parish.

The *Lychgate* magazine is an important tool for outreach and Janet Burton is warmly thanked for overseeing its production. The thanks of the PCC too go to Edward Howard for finding a new printer whose costs are less than the previous printer without undermining the quality of the magazine; and to the Hon Treasurer for getting payments from advertisers in hand. Both mean that the *Lychgate* near enough breaks even.

The PCC values its position and role within the parish supporting parish events, such as Long Ditton Lights Up. It is especially proud of its relationship with Long Ditton's schools and its important responsibility to appoint Foundation Governors to the Long Ditton Federation Governing Body. The PCC firmly believes that the importance and impact of providing worship and Christian teaching at the schools cannot be under estimated. However, it is acknowledged that more could be done to better connect better with pupils' parents.

### **Financial review 2025**

The PCC was in receipt of legacy monies totalling £33,000, a residual amount from the significant legacy received in 2024. As a result, the PCC was able to pay its Parish Share in full for the second year in a row.

Giving by parishioners remained broadly in-line with the previous year and at the same level over the last four years, however rising operational costs necessitate further funding. We received a grant from the National Lottery of £5,000 for the fence.

There was a significant increase in funeral fees this year from £2,000 to £10,000, however this is not a prediction for future income.

In terms of operating expenses, the printing costs in relation to the Parish magazine – the *Lychgate* - have reduced from £8,000 to £4,000 nearing breakeven for the *Lychgate*, but still running at a loss.

New memorial tablets were purchased for £10,000 in 2025 (2024: nil), due to the previous tablets reaching capacity. This is a one-off cost, offset by inscription fees received.

All other operating expenses were broadly in-line with prior year.

Our requested Parish Share in 2025 amounted to over £95,000 which, thanks again to legacy monies, was paid in full.

The surplus in the year across Unrestricted funds (general and designated) was £33,000 (2024: £53,000), leading to an Unrestricted funds balance of £177,000 (2024: £144,000).

Overall, a surplus of income over expenditure was reported of £18,500 (2024: £54,000). Without the residual legacy of £33,000, the deficit would have been £14,000. In 2024, the legacy received also resulted in a surplus. As these are one off items, we would otherwise be operating at a loss which is not sustainable, and as such, we must look at obtaining additional income.

### **Reserves policy:**

It is the policy of the PCC to have available in Unrestricted funds at any one-time, sufficient cash to be able to meet its working capital requirements. The Undesignated General Fund now stands at £148,000 which is adequate for the PCC's immediate working capital requirement as they stand.

## Statement of Trustees Responsibilities

The members of the PCC, who are the Trustees of the charity for the purposes of charity law, are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law, regulations and accounting standards.

Law applicable to charities in England and Wales requires the members of the PCC to prepare financial statements for each financial year which give a true and fair view of the PCC's financial activities during the year and of its financial position at the end of the year. In preparing these financial statements, the members of the PCC are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the PCC will not continue in operation.

The members of the PCC are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the PCC and enable them to ensure that the financial statements comply with the applicable law. They are also responsible for safeguarding the assets of the PCC and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Parochial Church Council on 6 May 2026



**Revd Dr Kuhan Satkunanayagam**  
**Rector**

Parochial Church Council of St. Mary's, Long Ditton

**Statement of Financial Activities**  
for the year ended 31 December 2025

		Unrestricted General Funds	Unrestricted Designated Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
	Note	£	£	£	£	£	£
<b>Income and Endowments</b>							
Voluntary income	2	153,666	-	5,101	-	<b>158,767</b>	264,314
Activities for generating funds	2	18,585	-	1,350	-	<b>19,935</b>	16,030
Church activities	2	32,844	-	-	-	<b>32,844</b>	23,681
Income from investments	2	8	-	279	-	<b>287</b>	988
Insurance claims		-	-	-	-	-	436
<b>Total Income</b>		<b>205,103</b>	<b>-</b>	<b>6,730</b>	<b>-</b>	<b>211,833</b>	<b>305,449</b>
<b>Expenditure</b>							
Raising funds		(1,466)	-	-	-	<b>(1,466)</b>	(1,610)
Church activities	3	(168,813)	(1,700)	(12,937)	(8,000)	<b>(191,450)</b>	(250,493)
<b>Total Expenditure</b>		<b>(170,279)</b>	<b>(1,700)</b>	<b>(12,937)</b>	<b>(8,000)</b>	<b>(192,916)</b>	<b>(252,103)</b>
<b>Net incoming/(outgoing) resources</b>							
		34,824	(1,700)	(6,207)	(8,000)	<b>18,917</b>	53,346
Net gains on investments		-	-	(402)	-	(402)	225
Transfers between funds		-	-	-	-	-	-
<b>Net Movement in Funds</b>		<b>34,824</b>	<b>(1,700)</b>	<b>(6,609)</b>	<b>(8,000)</b>	<b>18,515</b>	53,571
Total Funds brought forward		113,538	29,969	23,189	263,885	<b>430,581</b>	377,010
<b>Total Funds carried forward</b>		<b>148,362</b>	<b>28,269</b>	<b>16,580</b>	<b>255,885</b>	<b>449,096</b>	430,581

The notes on pages 10 to 18 form part of these Financial Statements.  
The comparative figures for prior year are set out in note 11.

Parochial Church Council of St. Mary's, Long Ditton

Balance sheet at 31 December 2025

	Note	Unrestricted General Funds £	Unrestricted Designated Funds	Restricted Funds £	Endowment Funds £	Total 2025 £	Total 2024 £
<b>Fixed Assets</b>							
Tangible assets	6(a)	-	-	-	255,885	<b>255,885</b>	263,885
Investments	6(b)	-	-	9,656	-	<b>9,656</b>	10,058
		-	-	9,656	255,885	<b>265,541</b>	273,943
<b>Current Assets</b>							
Debtors and prepayments	7	21,381	-	-	-	<b>21,381</b>	21,479
Cash at bank and in hand		162,123	28,269	6,924	-	<b>197,316</b>	167,324
		183,504	28,269	6,924	-	<b>218,697</b>	188,803
<b>Liabilities</b>							
Creditors: amounts falling due within one year	8	(35,142)	-	-	-	<b>(35,142)</b>	(32,165)
<b>Net current assets</b>		148,362	28,269	6,924	-	<b>183,555</b>	156,638
<b>Net Assets</b>		<b>148,362</b>	<b>28,269</b>	<b>16,580</b>	<b>255,885</b>	<b>449,096</b>	430,581
<b>Parish Funds: 10</b>							
General		148,362	-	-	-	<b>148,362</b>	113,538
Designated		-	28,269	-	-	<b>28,269</b>	29,969
<b>Total unrestricted</b>		148,362	28,269	-	-	<b>176,631</b>	143,507
<b>Restricted</b>		-	-	16,580	-	<b>16,580</b>	23,189
<b>Endowment</b>		-	-	-	255,885	<b>255,885</b>	263,885
<b>Net Assets</b>		<b>148,362</b>	<b>28,269</b>	<b>16,580</b>	<b>255,885</b>	<b>449,096</b>	430,581

The notes on pages 10 to 18 form part of these Financial Statements.

The comparative figures for prior year are set out in Note 12.

Approved by the Parochial Church Council on 6 May 2026 and signed on its behalf by:



Revd Dr Kuhan Satkunanayagam  
Rector



Sarah Carvalho  
Treasurer

**Parochial Church Council of St. Mary's, Long Ditton**  
**Notes to the Financial Statements for the year**  
**ended 31 December 2025**

**1. Accounting policies**

**(1) Basis of preparation**

The financial statements have been prepared on an accruals basis and in accordance with the 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) (as updated), the Church Accounting Regulations 2006 and the Charities Act 2011.

The PCC continues to adopt the going concern basis in preparing its financial statements, given adequate resources to continue in operational existence.

**(2) Incoming Resources**

Recognition of income and endowments falls to be included in the Statement of Financial Activities (SOFA) when:

- The PCC becomes legally entitled to the use of the resources;
- The inflow of the economic benefit becomes probable; and
- The monetary value can be measured with sufficient reliability.

Grants and donations are included in the SOFA when any pre-conditions preventing their use by the PCC have been met. For collections and planned giving this is when the funds are received.

Gift aid and other tax claims are included in the SOFA at the same time as the cash donations to which they relate.

Grants and legacies to the PCC are accounted for when the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

Statutory Parochial fees are receivable on weddings, funerals and other events, and that part of the fees due to the PCC are included in these accounts. The PCC also collects and pay over fees due to the Diocese of Guildford.

Dividends are accounted for when received. The impact of account upon receipt rather than ex-date is not considered material.

Investment gains and losses include any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

**(3) Expenditure and Liabilities**

**Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation and settlement is probable and quantifiable.

**Parochial Church Council of St. Mary's, Long Ditton**

Notes to the Financial Statements for the year  
ended 31 December 2025 *continued*

**(4) Assets**

**Consecrated and benefice property**

In so far as consecrated and benefice property of any kind is excluded from the statutory definition of "charity" by Section 10(2) (a) and (c) of the Charities Act 2011, such assets are not capitalised in the financial statements.

**Moveable church furnishings**

These are either expensed as incurred if the cost thereof is less than £2,500; if the initial cost exceeds the sum, they are capitalised and depreciated over their useful economic life. In any event, such items are normally included in the inventory of the Church.

**Tangible fixed assets for use by the Church**

These are capitalised at cost if they have an economic life of more than one year and cost at least £2,000. Depreciation is calculated so as to write off the capitalised cost of fixed assets less their currently anticipated residual value over their estimated useful lives, as follows:

- Land: not depreciated;
- Buildings: 50 years;
- Fixtures and fittings: 20 years;
- Plant and machinery: 3 years.

**Investments**

Investments quoted on a recognised stock exchange, or whose value derives from them, are valued at mid-market value at the year end.

**(5) Funds**

**Unrestricted Funds**

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application to the general purposes of the PCC. Within this, funds may be designated by the PCC for a particular purpose albeit remaining unrestricted.

**Restricted Funds**

These funds are income funds that must be expended on restricted purposes; details of the funds held and the restricted purposes for which they were given are shown in the notes to these financial statements.

**Endowment Funds**

These are restricted funds that must be retained as trust capital either permanently or subject to a discretionary power to spend the capital as income, and where the use of any income or other benefit derived from the capital may be restricted or unrestricted. Details of the respective restrictions are shown in the notes to these financial statements.

**Parochial Church Council of St. Mary's, Long Ditton**

Notes to the Financial Statements for the year  
ended 31 December 2025 *continued*

**2. Incoming resources**

	Unrestricted General Funds £	Unrestricted Designated Funds £	Restricted Funds £	Endowment Funds £	Total 2025 £	Total 2024 £
<b>Voluntary Income</b>						
Planned giving	81,674	-	-	-	<b>81,674</b>	79,049
Collections	9,261	-	-	-	<b>9,261</b>	12,564
Donations	6,815	-	-	-	<b>6,815</b>	7,340
Tax recoverable	21,702	-	-	-	<b>21,702</b>	20,589
Legacies	33,333	-	-	-	<b>33,333</b>	113,333
Grants	881	-	5,101	-	<b>5,982</b>	31,439
	<b>153,666</b>	<b>-</b>	<b>5,101</b>	<b>-</b>	<b>158,767</b>	<b>264,314</b>
<b>Activities for generating funds</b>						
Parish magazine advertising	4,325	-	-	-	<b>4,325</b>	3,565
Other funds raised	9,994	-	1,350	-	<b>11,344</b>	7,252
Quiz, Concerts and Lunches	4,266	-	-	-	<b>4,266</b>	5,213
	<b>18,585</b>	<b>-</b>	<b>1,350</b>	<b>-</b>	<b>19,935</b>	<b>16,030</b>
<b>Income from Church activities</b>						
Wedding fees	2,130	-	-	-	<b>2,130</b>	717
Funeral fees	9,950	-	-	-	<b>9,950</b>	2,138
Garden of Rest memorials	2,732	-	-	-	<b>2,732</b>	4,301
Church hall lettings	18,032	-	-	-	<b>18,032</b>	16,525
	<b>32,844</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>32,844</b>	<b>23,681</b>
<b>Income from investments</b>						
Dividends and interest	8	-	279	-	<b>287</b>	988
	<b>8</b>	<b>-</b>	<b>279</b>	<b>-</b>	<b>287</b>	<b>988</b>
<b>Insurance claims</b>						
	-	-	-	-	-	436
<b>Total incoming resources</b>	<b>205,103</b>	<b>-</b>	<b>6,730</b>	<b>-</b>	<b>211,833</b>	<b>305,449</b>

**Parochial Church Council of St. Mary's, Long Ditton**

Notes to the Financial Statements for the year  
ended 31 December 2025 *continued*

**3. Resources expended**

	Note	Unrestricted General Funds £	Unrestricted Designated Funds £	Restricted Funds £	Endowment Funds £	Total 2025 £	Total 2024 £
<b>Diocesan parish share</b>							
Diocesan parish share		95,437	-	-	-	<b>95,437</b>	134,387
<b>Grants</b>							
Parish Schools		-	-	-	-	-	-
<b>Church Activities</b>							
Printing of Parish Magazine		4,393	-	-	-	<b>4,393</b>	8,244
Memorial tablet costs		10,298	-	-	-	<b>10,298</b>	554
Parish Training and Mission		136	-	-	-	<b>136</b>	247
Organists, choir and music	4	7,683	-	-	-	<b>7,683</b>	7,579
		22,510	-	-	-	<b>22,510</b>	16,624
<b>Maintenance of Church and Churchyard</b>							
General Maintenance		5,596	1,700	633	-	<b>7,929</b>	22,919
Graveyard Maintenance		50	-	-	-	<b>50</b>	288
		5,646	1,700	633	-	<b>7,979</b>	23,207
<b>Community Hall</b>							
Hall maintenance and refurbishment		3,326	-	11,949	-	<b>15,275</b>	32,462
Hall running costs		2,343	-	-	-	<b>2,343</b>	1,768
Depreciation		-	-	-	8,000	<b>8,000</b>	8,000
		5,669	-	11,949	8,000	<b>25,618</b>	42,230
<b>Running costs and overheads</b>							
Locums		602	-	-	-	<b>602</b>	504
Office Salaries	4	8,424	-	-	-	<b>8,424</b>	8,424
Gas, water and electricity		12,779	-	-	-	<b>12,779</b>	13,167
Insurance		5,341	-	-	-	<b>5,341</b>	4,924
Photocopier		472	-	-	-	<b>472</b>	783
Parish telephones		777	-	-	-	<b>777</b>	911
Other overheads		11,156	-	355	-	<b>11,511</b>	5,332
		39,551	-	355	-	<b>39,906</b>	34,045
<b>Total resources expended</b>							
		168,813	1,700	12,937	8,000	<b>191,450</b>	250,493

**Parochial Church Council of St. Mary's, Long Ditton**

Notes to the Financial Statements for the year  
ended 31 December 2025 *continued*

**4. Staff costs**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Salaries (within organists, choir and music)	6,000	6,000
Salaries (within running costs and overheads)	8,424	8,424
Social Security costs	-	-
Other pension costs	-	-
	14,424	14,424

Average number of employees in the year	2	2
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No trustee (PCC member) received any remuneration or received any other employment benefits during the year or prior year. Clergy are not included in the staff costs above as they are office holders not employed by the PCC.

**5. Payments to PCC members**

During the year 4 (2024: 8) trustees received expenses to the value, in total, of £2,165 (2024: £3,760) in respect of Church and Church Hall repairs, travel and other costs incurred or funds disbursed on behalf of the PCC.

**6. Fixed assets**

**(a) Tangible - Freehold Land and Buildings**

	<b>£</b>
<b>Cost</b>	
At 1 January 2025	399,885
Additions	-
At 31 December 2025	399,885
 <b>Depreciation</b>	
At 1 January 2025	136,000
Charge for the year	8,000
At 31 December 2025	144,000
 <b>Net Book Value</b>	
At 31 December 2025	255,885
At 31 December 2024	263,885

The tangible fixed assets comprise the Community Hall situated alongside the Church. This comprises the entirety of the Jubilee Project Fund/D&K Memorial Fund.

**Parochial Church Council of St. Mary's, Long Ditton**

Notes to the Financial Statements for the year  
ended 31 December 2025 *continued*

**6 Fixed assets (continued)**

**(b) Investments**

	<b>£</b>
Market value at 1 January 2025	10,058
Net gain/(devaluation)	(402)
<hr/>	
Market value at 31 December 2025	9,656

The investments of the PCC are held in the CCLA Church of England Investment Fund, and are attributed to the Graveyard Maintenance Fund

**7. Debtors and prepayments**

	<b>2025</b>		<b>2024</b>
	<b>£</b>		<b>£</b>
	-		
Tax recoverable re 2025	21,381	21,479	
Income tax recoverable	21,381		21,479
Other debtors	-		-
Prepayments	-		-
	21,381		21,479

**8. Creditors – amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Accruals for utilities	938	2,035
Parish Share	27,923	26,872
Other creditors and accruals	6,281	3,258
	35,142	32,165

The requested Parish Share was £95,437, (2024: £94,387). As in 2024, the PCC was able to pay this in full. The total shortfall not accrued for in respect of prior years remains at £42,147 (2024: £42,147). The PCC has made no resolution to pay down this unaccrued shortfall in the foreseeable future, and thus that shortfall has not been recognised as a creditor.

**Parochial Church Council of St. Mary's, Long Ditton**

Notes to the Financial Statements for the year  
ended 31 December 2025 *continued*

**9. Purposes of Restricted and Endowment funds**

<b>Name of fund</b>	<b>Purpose</b>
<i>(a) Restricted funds</i>	
100 Club 23	Maintenance of community hall
Babes & Tots fund	Support of Babes and Tots group
Cassocks fund	This has been merged with the Ouseley Music fund to become the Choir & Music fund
Choir & Music funds	Provision of choir robes, and choral and organ scholarships
Fabric Maintenance fund	Maintenance of church fabric
Garden of Rest fund	Maintenance and enhancement of the Garden of Rest
Graveyard Maintenance fund	Maintenance of fabric, graves and churchyard
Kitchen / Fence fund	Maintenance and repair of the kitchen/associated fence
Organ fund	Maintenance and repair of the organ
Ouseley Music Trust	This has been merged with the Cassocks fund to become the Choir & Music fund
Shed fund	Provision of a new shed
<i>(b) Endowment Funds</i>	
Jubilee Project Fund/D&K Memorial Fund	Building of new church hall

**10. Summary of Fund Movements**

	Balance at 1 January 2025 £	Income £	Expenditure £	Investment Gains £	Transfers between Funds £	Balance at 31 December 2025 £
<b>Unrestricted funds</b>						
General Funds	113,538	205,103	(170,279)	-	-	<b>148,362</b>
Designated	29,969	-	(1,700)	-	-	<b>28,269</b>
	<b>143,507</b>	<b>205,103</b>	<b>(171,979)</b>	<b>-</b>	<b>-</b>	<b>176,631</b>
<b>Restricted Funds</b>						
100 Club 23	-	1,350	(570)	-	-	<b>780</b>
Babes & Tots	548	-	-	-	-	<b>548</b>
Cassocks	1,053	-	-	-	(1,053)	-
Choir & Music funds	-	-	-	-	4,423	<b>4,423</b>
Fabric Maintenance	633	-	(633)	-	-	-
Garden of Rest	1,438	-	-	-	-	<b>1,438</b>
Graveyard Maintenance	6,423	279	-	(402)	-	<b>6,300</b>
Kitchen / Fence	6,778	5,101	(11,734)	-	-	<b>145</b>
Organ	2,503	-	-	-	-	<b>2,503</b>
Ouseley Music Trust	3,370	-	-	-	(3,370)	-
Shed	443	-	-	-	-	<b>443</b>
	<b>23,189</b>	<b>6,730</b>	<b>(12,937)</b>	<b>(402)</b>	<b>-</b>	<b>16,580</b>

**Parochial Church Council of St. Mary's, Long Ditton**

Notes to the Financial Statements for the year  
ended 31 December 2025 *continued*

Note 10 Summary of funds movement (*continued*)

	<b>Balance at 1 January 2025</b>	<b>Income</b>	<b>Expenditure</b>	<b>Investment Gains</b>	<b>Transfers between Funds</b>	<b>Balance at 31 December 2025</b>
	£	£	£	£	£	£
<b>Endowment Funds</b>						
Jubilee Project						
/D&K Memorial	263,885	-	(8,000)	-	-	<b>255,885</b>
	263,885	-	(8,000)	-	-	<b>255,885</b>

**11. Statement of Financial Activities for the year ended 31 December 2024**

	<b>Note</b>	<b>Unrestricted General Funds</b>	<b>Unrestricted Designated Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2024</b>
		£	£	£	£	£
<b>Income and Endowments</b>						
Voluntary income	2	228,129	-	36,185	-	<b>264,314</b>
Activities for generating funds	2	13,653	-	2,377	-	<b>16,030</b>
Church activities	2	23,681	-	-	-	<b>23,681</b>
Income from investments	2	715	-	273	-	<b>988</b>
Insurance claims		436	-	-	-	<b>436</b>
<b>Total Income</b>		<b>266,614</b>	<b>-</b>	<b>38,835</b>	<b>-</b>	<b>305,449</b>
<b>Expenditure</b>						
Raising funds		(1,610)	-	-	-	<b>(1,610)</b>
Church activities	3	(199,244)	(13,035)	(30,214)	(8,000)	<b>(250,493)</b>
<b>Total Expenditure</b>		<b>(200,854)</b>	<b>(13,035)</b>	<b>(30,214)</b>	<b>(8,000)</b>	<b>(252,103)</b>
<b>Net incoming/(outgoing) resources</b>		<b>65,760</b>	<b>(13,035)</b>	<b>8,621</b>	<b>(8,000)</b>	<b>53,346</b>
Net gains on investments		-	-	225	-	<b>225</b>
Transfers between funds		-	-	-	-	-
<b>Net Movement in Funds</b>		<b>65,760</b>	<b>(13,035)</b>	<b>8,846</b>	<b>(8,000)</b>	<b>53,571</b>
Total Funds brought forward		47,778	43,004	14,343	271,885	<b>377,010</b>
<b>Total Funds carried forward</b>		<b>113,538</b>	<b>29,969</b>	<b>23,189</b>	<b>263,885</b>	<b>430,581</b>

**Parochial Church Council of St. Mary's, Long Ditton**

Notes to the Financial Statements for the year  
ended 31 December 2025 *continued*

**12. Balance Sheet as at 31 December 2024**

	Note	Unrestricted General Funds £	Unrestricted Designated Funds	Restricted Funds £	Endowment Funds £	Total 2024 £
<b>Fixed Assets</b>						
Tangible assets	6(a)	-	-	-	263,885	<b>263,885</b>
Investments	6(b)	-	-	10,058	-	<b>10,058</b>
		-	-	10,058	263,885	<b>273,943</b>
<b>Current Assets</b>						
Debtors and prepayments	7	21,479	-	-	-	<b>21,479</b>
Cash at bank and in hand		124,224	29,969	13,131	-	<b>167,324</b>
		145,703	29,969	13,131	-	<b>188,803</b>
<b>Liabilities</b>						
Creditors: amounts falling due within one year	8	(32,165)	-	-	-	<b>(32,165)</b>
<b>Net current assets</b>		<b>113,538</b>	<b>29,969</b>	<b>13,131</b>	<b>-</b>	<b>156,638</b>
<b>Net Assets</b>		<b>113,538</b>	<b>29,969</b>	<b>23,189</b>	<b>263,885</b>	<b>430,581</b>
<b>Parish Funds:</b>						
General	10	113,538	-	-	-	<b>113,538</b>
Designated		-	29,969	-	-	<b>29,969</b>
<b>Total unrestricted</b>		<b>113,538</b>	<b>29,969</b>	<b>-</b>	<b>-</b>	<b>143,507</b>
<b>Restricted</b>		<b>-</b>	<b>-</b>	<b>23,189</b>	<b>-</b>	<b>23,189</b>
<b>Endowment</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>263,885</b>	<b>263,885</b>
		<b>113,538</b>	<b>29,969</b>	<b>23,189</b>	<b>263,885</b>	<b>430,581</b>

## Independent Examiner's Report to the Trustees of Long Ditton Parochial Church Council

I report on the accounts of the church for the year ended 31st December 2025, which are set out on pages 8 to 18.

### Respective responsibilities of the Trustees and the Independent Examiner

The church's trustees are responsible for the preparation of the accounts. The church's trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 ("the 2011 Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act,
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act), and
- to state whether particular matters have come to my attention.

### Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the church and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

### Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that, in any material respect, the requirements:
  - a) to keep accounting records in accordance with section 130 of the 2011 Act; and
  - b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**Martin Perrin FCA, CHARTERED FCSI**  
39 Station Road, Thames Ditton, KT7 0PA  
7 May 2026

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LONG DITTON**

England & Wales - Charity number 1128898

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# Accounts

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**THE PAROCHIAL CHURCH COUNCIL OF LONG DITTON SURREY  
ST. MARY'S CHURCH LONG DITTON**

**ACCOUNTS FOR THE YEAR ENDED  
31ST DECEMBER 2024**

**REGISTERED WITH THE CHARITY COMMISSION  
NUMBER: 1128898**

*The Parish Office  
St Mary's Community Hall  
Church Road  
Long Ditton  
Surrey KT6 5HH  
[www.stmaryslongditton.org.uk](http://www.stmaryslongditton.org.uk)*

## REPORT OF THE PAROCHIAL CHURCH COUNCIL

### **Vision: Following Christ, Serving You**

The Vision of St Mary's Church means that we prioritise:

- (i) helping those around us discover faith in Jesus Christ;
- (ii) developing and strengthening our links in the community;
- (iii) engaging a new generation with the good news of the Gospel; and
- (iv) deepening our discipleship and spirituality.

### **A ADMINISTRATIVE INFORMATION**

The general functions of the Parochial Church Council (PCC) of the Parish of St Mary's are set out in the Parochial Church Council Measure and The Church Representation Rules. It is the duty of the Rector and the PCC to consult together on matters of general concern and importance to the parish. The PCC works in co-operation with the incumbent in promoting in the parish the whole mission of the church: pastoral, evangelistic, social and ecumenical. Additionally, the PCC is required to consider and discuss matters concerning the Church of England or any other matter of religious or public interest, but not the declaration of the doctrine of the Church. The Charities Act also enjoins all charities to demonstrate that their aims are for the public benefit. Accordingly, the PCC has had regard, where relevant, to the public benefit guidance issued by the Charity Commission in carrying out its activities, as described below.

The PCC is responsible for the maintenance and repair of St Mary's Church building (which is Grade 2 listed) and situated in a conservation area at the junction of Church Road, Rectory Lane and Woodstock Lane North (OS grid reference TQ173659). The PCC is registered with the Charity Commission Number 1128898. The correspondence address for St Mary's Church is: The Rectory, 5 Church Meadow, Long Ditton, Surrey KT6 5EP or The Parish Office, St Mary's Community Hall, Church Road, Long Ditton Surrey KT6 5HH.

#### **PCC Membership:**

Members of the PCC are appointed in accordance with the Church Representation Rules or co-opted by the PCC during the year. The following served as members of the PCC during the year and to the date of this report:

<b>Incumbent</b>	The Revd Dr Kuhan Satkunanayagam	Ex officio
<b>Associate Priest</b>	The Revd Professor Alison Baverstock	Ex officio
<b>Churchwardens</b>	Robert Hancock	Ex officio
	Joanne Hall	Ex officio
<b>Treasurer</b>	Sarah Carvalho - Treasurer	
<b>Honorary Secretary</b>	Penny Fussell – Honorary Secretary	Co-opted Member of PCC
<b>Deanery Synod Representative</b>	Chris Howard	Ex officio
<b>Other members of the Council</b>	Ann Leeson	(to 18 May 2025)
	Sarah Spence	(to 18 May 2025)
	Catherine Smith	(to 18 May 2025)
	William Gallimore	(from 12 May 2024) Retires 2027
	Edward Howard	(from 12 May 2024) Retires 2027
	John Olding	(from 12 May 2024) Retires 2027
	Anne Rumbelow	(from 12 May 2024) Retires 2027

Martin Skellern	(from 12 May 2024)	Retires 2027
Elizabeth Smith	(from 12 May 2024)	Retires 2027
Linda Turner	(from 12 May 2024)	Retires 2027
Michael Turner	(from 12 May 2024)	Retires 2027
Felix Deer	(from 18 May 2025)	Retires 2028
John Howe	(from 18 May 2025)	Retires 2028
Colin Powell	(from 18 May 2025)	Retires 2028

### **PCC Advisers**

Bankers	Barclays Bank plc, Barclays Business Centre, 6 Clarence Street, Kingston-upon-Thames, Surrey KT1 1NY
Buildings	The PCC currently employs John Bailey as its architect
Independent Examiner	Mr Tim Brown BA ACA

### **Sub-Committees**

The PCC operates through a number of sub-committees which meet at agreed times during the year and then report to the PCC:

- (i) **Standing Committee.** This is the only committee required by law. It has power to transact the business of the PCC between its meetings, subject to any directions given by the PCC. The Standing Committee elected by the PCC for the year comprises the Rector, the Churchwardens, the Treasurer and the Secretary.
- (ii) **Community Hall.** This committee is responsible for the maintenance and management of St Mary's Community Hall for use by the parish and local community. The committee works to maintain proper budgetary control whilst ensuring external funding requirements are met and health and safety matters comply with current legislation. Appropriate licensing laws and insurance cover is maintained.
- (iii) **Social Team.** This team aims to co-ordinate a regular programme of social events and to provide support for any special or fund-raising events.

### **Churchyard, buildings, health and safety**

The Rector and Churchwardens continue to liaise with Elmbridge Borough Council to ensure the grounds are kept safe and presentable. Rob's Garden Services are employed to undertake 'gardening' tasks particularly in the Garden of Rest. The Rector and Churchwardens are also responsible for oversight of the maintenance and development of the buildings and churchyard structures (old mortuary, Garden of Rest walls, stone tablets etc.), as well as any relevant legislation relating to the building, staff, and visitors' and volunteers' health and safety. They are supported in these responsibilities by several volunteers from the church community.

### **Safeguarding**

The PCC considers that it has, to the best of its knowledge, taken all reasonable steps to comply with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 to have due regard to House of Bishop's guidance on safeguarding children and vulnerable adults.

### **General Data Protection Regulation**

The PCC, to the best of its knowledge, considers that all reasonable steps have, and continue to be taken to comply with the GDPR that came into effect in May 2018.

## **B REVIEW OF PCC PROCEEDINGS OVER THE PAST YEAR**

*The following report is provided by the Hon Secretary*

The PCC met on six occasions during the past year. The following is a summary of the areas of business and discussion.

*Finances and funding.* Increasing annual income has remained a high priority for the PCC in the first instance to cover day-to-day costs of running the church but also with the aspiration to develop prioritised, planned programmes of works for the church building, churchyard and Community Hall and of activities within the church and local communities, whilst meeting the church's financial obligations to the Diocese. Through the invaluable efforts of the Parish Funding team efforts continue to encourage members of the congregation and the wider parish community to adopt a planned giving scheme using Gift Aid where applicable. Fundraising initiatives also have been held most notably a Gift Day recognising that people sometimes prefer to give towards an identifiable project. The PCC too has been hugely grateful for the funding that has been obtained through grants from external bodies. However, particularly appreciated have been Ann Leeson's sterling efforts in successfully applying for grants for the refurbishment of the Community Hall kitchen and the replacement of the shed and fence in the Hall's playground. The generosity of those who have left legacies too has been invaluable and much appreciated.

*Future planning, development and mission.* The PCC has reviewed its Church Development Plan which the Archdeacon of Dorking, on his visitation to St Mary's, went through with the Rector and Churchwardens providing helpful advice and comments supporting the Plan's four key priorities to (i) help those around the church discover faith in Jesus Christ; (ii) develop and strengthen the church's links with its community; (iii) engage a new generation with the good news of the Gospel; and (iv) deepen our discipleship and spirituality. The PCC is grateful to the Rector and Associate Priest for leading the way in furthering these plans and for encouraging the PCC in the ongoing process to review and identify strengths and weaknesses of present activities, culture and engagement. The PCC too has begun the process to enhance its planning for the future maintenance the church building, Community Hall and churchyard as well as reducing, and ultimately eradicating, the church's carbon footprint, the latter which will involve planning and up front financial investment. This is inextricably linked with the PCC's drive to build assured, and ideally growing, income as well as the PCC ambition to encourage more people to volunteer their time, experience and knowledge to further the work of the church during worship, its activities and ad hoc events. This will not only enable new projects to be developed but also to ensure that 'volunteer fatigue' can be avoided amongst the present cohort of dedicated and vital volunteers.

*The church within the Long Ditton Community.* The PCC has been hugely grateful to Ann Leeson, in her role as chairman of the Community Hall committee, in planning and managing the completion of the refurbishment of the inside of the Community Hall, the upgrade of storage facilities at the Hall and replacing the fence around the play area. The PCC recognises that the Hall is a valuable asset for the church, and a source of income, but also as an asset for the wider community. The PCC was honoured that the Major of Elmbridge attended the opening of the new shed in the play area. The PCC has worked with the Hon Treasurer (Sarah Carvalho), Janet Burton (editor of the magazine) and Edward Howard (PCC Member) to get the Lychgate magazine on a good financial position. The PCC reiterated its belief that the Lychgate is a valuable resource and means to communicate with residents and that it should remain free. Again, building a team, supporting Janet in the production of the magazine, to ensure advertising payments are gathered and to deliver the magazines is vital. The PCC has been delighted to support a programme of events – the ever-burgeoning BookBox, new initiatives such as the Silent Disco and MusicBox, and the more 'usual' but equally important events such as the Friday activities and Quiz Night. People volunteering with the Social Team once more are key. The PCC values its responsibilities towards Long Ditton St Mary's Junior School (LDSM) which celebrated its 150<sup>th</sup> Anniversary in 2024. With the formation of the Long Ditton Federation of LDSM and Long Ditton Infant

and Nursery School, the PCC has been determined in its efforts to support both in particular in the appointment of governors and most recently in participating in the successful campaign to encourage the Hinchley Wood Learning Partnership not to amend the admissions criteria for Hinchley Wood School which potentially would have been to the disadvantage of pupils from St Mary's Long Ditton Junior School.

*Care and responsibility.* The PCC throughout the year has reviewed and amended as necessary the several policies pertaining to Health and Safety, Risk, Food Hygiene. Of particular concern are the Safeguarding policies and procedures for which the PCC follows the Diocesan Safeguarding Action Plan and Dashboard. Especial discussion was given to creating a 'positive culture of safeguarding' and noting the new codes of conduct agreed by the General Synod of the Church of England which will take effect from September 2025. As promoted by the Diocese of Guildford, the PCC discussed and agreed to adopt the Diocesan Racial Justice Covenant (committing to follow the principles of disciples, diversity, representation and accountability) and the Diocesan Dignity at Work Policy.

### **Financial review 2024**

The most significant item in the financial affairs of 2024 was the receipt of legacy monies totalling £113,000. Without this the outturn for the financial year would have been a notable loss.

The giving by parishioners has been fairly level over the last three years, despite the need for more in the face of rising operating costs. Meanwhile, other fund-raising efforts have been successful. For example, a grant from Surrey CC and a donation from Walsingham Care, totalling over £23k have enabled the refurbishment of the Kitchen in the Community Hall. In addition, in June a Gift Day was held, raising over £6k for a new shed, organ blower and bike rack.

Ordinary operating expenses are fairly level compared to the prior year and are kept under tight control. The larger expenses tend to be generally non-recurring items, typically relating to repairs or upgrades to the Church or the Community Hall premises and need funding by way of special fund raising including grants.

Our requested Parish Share in 2024 amounted to £94,000 which, thanks to the legacy monies, we paid in full. In addition £40,000 was paid against the historic shortfall of £82,000, leaving the accumulated unaccrued shortfall at £42,000.

The surplus in the year across Unrestricted (general and designated) funds was £53,000 (2023: £8,000), leading to an Unrestricted funds balance of £144,000 (2023: £91,000).

### **Reserves policy:**

It is the policy of the PCC to have available in unrestricted funds at any one-time, sufficient cash to be able to meet its working capital requirements. The Undesignated General Fund now stands at £114,000 which is more than adequate for the PCC's immediate working capital requirement as they stand.

### **Statement of Trustees Responsibilities**

The members of the PCC, who are the Trustees of the charity for the purposes of charity law, are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law, regulations and accounting standards.

Law applicable to charities in England and Wales requires the members of the PCC to prepare financial statements for each financial year which give a true and fair view of the PCC's financial activities during

the year and of its financial position at the end of the year. In preparing these financial statements, the members of the PCC are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the PCC will not continue in operation.

The members of the PCC are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the PCC and enable them to ensure that the financial statements comply with the applicable law. They are also responsible for safeguarding the assets of the PCC and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Parochial Church Council on 17<sup>th</sup> November 2025



**Revd Dr Kuhan Satkunanayagam**  
**Rector**

Parochial Church Council of St. Mary's, Long Ditton

**Statement of Financial Activities**  
for the year ended 31 December 2024

		Unrestricted General Funds	Unrestricted Designated Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	Note	£	£	£	£	£	£
<b>Income and Endowments</b>							
Voluntary income	2	228,129	-	36,185	-	<b>264,314</b>	154,319
Activities for generating funds	2	13,653	-	2,377	-	<b>16,030</b>	14,808
Church activities	2	23,681	-	-	-	<b>23,681</b>	31,619
Income from investments	2	715	-	273	-	<b>988</b>	276
Insurance claims		436	-	-	-	<b>436</b>	-
<b>Total Income</b>		<b>266,614</b>	<b>-</b>	<b>38,835</b>	<b>-</b>	<b>305,449</b>	<b>201,022</b>
<b>Expenditure</b>							
Raising funds		(1,610)	-	-	-	<b>(1,610)</b>	(464)
Church activities	3	(199,244)	(13,035)	(30,214)	(8,000)	<b>(250,493)</b>	(202,702)
<b>Total Expenditure</b>		<b>(200,854)</b>	<b>(13,035)</b>	<b>(30,214)</b>	<b>(8,000)</b>	<b>(252,103)</b>	<b>(203,166)</b>
<b>Net incoming/(outgoing) resources</b>							
		65,760	(13,035)	8,621	(8,000)	<b>53,346</b>	(2,144)
Net gains on investments		-	-	225	-	<b>225</b>	845
Transfers between funds		-	-	-	-	-	-
<b>Net Movement in Funds</b>		<b>65,760</b>	<b>(13,035)</b>	<b>8,846</b>	<b>(8,000)</b>	<b>53,571</b>	<b>(1,299)</b>
Total Funds brought forward		47,778	43,004	14,343	271,885	<b>377,010</b>	378,309
<b>Total Funds carried forward</b>		<b>113,538</b>	<b>29,969</b>	<b>23,189</b>	<b>263,885</b>	<b>430,581</b>	<b>377,010</b>

The notes on pages [8] to [16] form part of these Financial Statements.  
The comparative figures for prior year are set out in note [11].

Parochial Church Council of St. Mary's, Long Ditton

Balance sheet at 31 December 2024

	Note	Unrestricted General Funds £	Unrestricted Designated Funds	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
<b>Fixed Assets</b>							
Tangible assets	6(a)	-	-	-	263,885	<b>263,885</b>	271,885
Investments	6(b)	-	-	10,058	-	<b>10,058</b>	9,833
		-	-	10,058	263,885	<b>273,943</b>	281,718
<b>Current Assets</b>							
Debtors and prepayments	7	21,479	-	-	-	<b>21,479</b>	40,409
Cash at bank and in hand		124,224	29,969	13,131	-	<b>167,324</b>	73,080
		145,703	29,969	13,131	-	<b>188,803</b>	113,489
<b>Liabilities</b>							
Creditors: amounts falling due within one year	8	(32,165)	-	-	-	<b>(32,165)</b>	(18,197)
<b>Net current assets</b>		113,538	29,969	13,131	-	<b>156,638</b>	95,292
<b>Net Assets</b>		<b>113,538</b>	<b>29,969</b>	<b>23,189</b>	<b>263,885</b>	<b>430,581</b>	377,010
<b>Parish Funds:</b>							
	10						
General		113,538	-	-	-	<b>113,538</b>	47,778
Designated		-	29,969	-	-	<b>29,969</b>	43,004
<b>Total unrestricted</b>		113,538	29,969	-	-	<b>143,507</b>	90,782
<b>Restricted</b>		-	-	23,189	-	<b>23,189</b>	14,343
<b>Endowment</b>		-	-	-	263,885	<b>263,885</b>	271,885
		<b>113,538</b>	<b>29,969</b>	<b>23,189</b>	<b>263,885</b>	<b>430,581</b>	377,010

The notes on pages [8] to [16] form part of these Financial Statements.

The comparative figures for prior year are set out in Note [12].

Approved by the Parochial Church Council on 17<sup>th</sup> November 2025 and signed on its behalf by:



Revd Dr Kuhan Satkunanayagam  
Rector



Sarah Carvalho  
Treasurer

**Parochial Church Council of St. Mary's, Long Ditton**

**Notes to the Financial Statements for the year  
ended 31 December 2024**

**1. Accounting policies**

**(1) Basis of preparation**

The financial statements have been prepared on an accruals basis and in accordance with the 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) (as updated), the Church Accounting Regulations 2006 and the Charities Act 2011.

The PCC continues to adopt the going concern basis in preparing its financial statements, given adequate resources to continue in operational existence.

**(2) Incoming Resources**

Recognition of income and endowments falls to be included in the Statement of Financial Activities (SOFA) when:

- The PCC becomes legally entitled to the use of the resources;
- The inflow of the economic benefit becomes probable; and
- The monetary value can be measured with sufficient reliability.

Grants and donations are included in the SOFA when any pre-conditions preventing their use by the PCC have been met. For collections and planned giving this is when the funds are received.

Gift aid and other tax claims are included in the SOFA at the same time as the cash donations to which they relate.

Grants and legacies to the PCC are accounted for when the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

Statutory Parochial fees are receivable on weddings, funerals and other events, and that part of the fees due to the PCC are included in these accounts. The PCC also collects and pay over fees due to the Diocese of Guildford.

Dividends are accounted for when received. The impact of account upon receipt rather than ex-date is not considered material.

Investment gains and losses include any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

**(3) Expenditure and Liabilities**

**Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation and settlement is probable and quantifiable.

## Parochial Church Council of St. Mary's, Long Ditton

Notes to the Financial Statements for the year  
ended 31 December 2024 *continued*

### (4) Assets

#### **Consecrated and benefice property**

In so far as consecrated and benefice property of any kind is excluded from the statutory definition of "charity" by Section 10(2) (a) and (c) of the Charities Act 2011, such assets are not capitalised in the financial statements.

#### **Moveable church furnishings**

These are either expensed as incurred if the cost thereof is less than £2,500; if the initial cost exceeds the sum, they are capitalised and depreciated over their useful economic life. In any event, such items are normally included in the inventory of the Church.

#### **Tangible fixed assets for use by the Church**

These are capitalised at cost if they have an economic life of more than one year and cost at least £2,000. Depreciation is calculated so as to write off the capitalised cost of fixed assets less their currently anticipated residual value over their estimated useful lives, as follows:

- Land: not depreciated;
- Buildings: 50 years;
- Fixtures and fittings: 20 years;
- Plant and machinery: 3 years.

#### **Investments**

Investments quoted on a recognised stock exchange, or whose value derives from them, are valued at mid-market value at the year end.

### (5) Funds

#### **Unrestricted Funds**

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application to the general purposes of the PCC. Within this, funds may be designated by the PCC for a particular purpose albeit remaining unrestricted.

#### **Restricted Funds**

These funds are income funds that must be expended on restricted purposes; details of the funds held and the restricted purposes for which they were given are shown in the notes to these financial statements.

#### **Endowment Funds**

These are restricted funds that must be retained as trust capital either permanently or subject to a discretionary power to spend the capital as income, and where the use of any income or other benefit derived from the capital may be restricted or unrestricted. Details of the respective restrictions are shown in the notes to these financial statements.

**Parochial Church Council of St. Mary's, Long Ditton**

Notes to the Financial Statements for the year

ended 31 December 2024 *continued*

**2. Incoming resources**

	<b>Unrestricted General Funds</b>	<b>Unrestricted Designated Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£	£	£
<b>Voluntary Income</b>						
Planned giving	79,049	-	-	-	<b>79,049</b>	74,901
Collections	12,564	-	-	-	<b>12,564</b>	15,115
Donations	1,737	-	5,603	-	<b>7,340</b>	15,761
Other	-	-	-	-	-	220
Tax recoverable	19,684	-	905	-	<b>20,589</b>	21,691
Legacies	113,333	-	-	-	<b>113,333</b>	-
Grants	1,762	-	29,677	-	<b>31,439</b>	26,631
	<b>228,129</b>	-	<b>36,185</b>	-	<b>264,314</b>	154,319
<b>Activities for generating funds</b>						
Parish magazine advertising	3,565	-	-	-	<b>3,565</b>	3,595
Other funds raised	6,002	-	1,250	-	<b>7,252</b>	9,798
Fairs and Bazaars	-	-	-	-	-	1,415
Quiz, Concerts and Lunches	4,086	-	1,127	-	<b>5,213</b>	-
	<b>13,653</b>	-	<b>2,377</b>	-	<b>16,030</b>	14,808
<b>Income from Church activities</b>						
Wedding fees	717	-	-	-	<b>717</b>	930
Funeral fees	2,138	-	-	-	<b>2,138</b>	7,275
Garden of Rest memorials	4,301	-	-	-	<b>4,301</b>	4,775
Church hall lettings	16,525	-	-	-	<b>16,525</b>	18,639
	<b>23,681</b>	-	-	-	<b>23,681</b>	31,619
<b>Income from investments</b>						
Dividends and interest	715	-	273	-	<b>988</b>	276
	<b>715</b>	-	<b>273</b>	-	<b>988</b>	276
<b>Insurance claims</b>						
	436	-	-	-	<b>436</b>	-
<b>Total incoming resources</b>	<b>266,614</b>	-	<b>38,835</b>	-	<b>305,449</b>	201,022

**Parochial Church Council of St. Mary's, Long Ditton**

Notes to the Financial Statements for the year

ended 31 December 2024 *continued*

**3. Resources expended**

	Note	Unrestricted General Funds £	Unrestricted Designated Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
<b>Diocesan parish share</b>							
Diocesan parish share		134,387	-	-	-	<b>134,387</b>	75,292
<b>Grants</b>							
Parish Schools		-	-	-	-	-	716
<b>Church Activities</b>							
Printing of Parish Magazine		8,244	-	-	-	<b>8,244</b>	8,244
Memorial tablet costs		554	-	-	-	<b>554</b>	986
Parish Training and Mission		247	-	-	-	<b>247</b>	655
Organists, choir and music		7,579	-	-	-	<b>7,579</b>	8,593
		16,624	-	-	-	<b>16,624</b>	18,478
<b>Maintenance of Church and Churchyard</b>							
General Maintenance		7,549	13,035	2,335	-	<b>22,919</b>	23,799
Graveyard Maintenance		-	-	288	-	<b>288</b>	364
		7,549	13,035	2,623	-	<b>23,207</b>	24,163
<b>Community Hall</b>							
Hall maintenance and refurbishment		4,871	-	27,591	-	<b>32,462</b>	33,985
Hall running costs		1,768	-	-	-	<b>1,768</b>	4,776
Depreciation		-	-	-	8,000	<b>8,000</b>	8,000
		6,639	-	27,591	8,000	<b>42,230</b>	46,761
<b>Running costs and overheads</b>							
Locums		504	-	-	-	<b>504</b>	235
Office Salaries	4	8,424	-	-	-	<b>8,424</b>	8,890
Gas, water and electricity		13,167	-	-	-	<b>13,167</b>	16,139
Insurance		4,924	-	-	-	<b>4,924</b>	4,697
Photocopier		783	-	-	-	<b>783</b>	781
Parish telephones		911	-	-	-	<b>911</b>	1,262
Other overheads		5,332	-	-	-	<b>5,332</b>	5,288
		34,045	-	-	-	<b>34,045</b>	37,292
<b>Total resources expended</b>							
		199,244	13,035	30,214	8,000	<b>250,493</b>	202,702

**Parochial Church Council of St. Mary's, Long Ditton**

Notes to the Financial Statements for the year

ended 31 December 2024 *continued*

**4. Staff costs**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Salaries (within organists, choir and music)	6,000	6,000
Salaries (within running costs and overheads)	8,424	8,890
Social Security costs	-	-
Other pension costs	-	-
	14,424	14,890

Average number of employees in the year	2	2
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No trustee (PCC member) received any remuneration or received any other employment benefits during the year or prior year. Clergy are not included in the staff costs above as they are office holders not employed by the PCC.

**5. Payments to PCC members**

During the year 8 (2023: 9) trustees received expenses to the value, in total, of £3,760 (2023: £4,557) in respect of Church and Church Hall repairs, travel and other costs incurred or funds disbursed on behalf of the PCC.

**6. Fixed assets**

**(a) Tangible - Freehold Land and Buildings**

	<b>£</b>
<b>Cost</b>	
At 1 January 2024	399,885
Additions	-
At 31 December 2024	399,885
 <b>Depreciation</b>	
At 1 January 2024	128,000
Charge for the year	8,000
At 31 December 2024	136,000
 <b>Net Book Value</b>	
<b>At 31 December 2024</b>	<b>263,885</b>
At 31 December 2023	271,885

The tangible fixed assets comprise the Community Hall situated alongside the Church. This comprises the entirety of the Jubilee Project Fund/D&K Memorial Fund.

**Parochial Church Council of St. Mary's, Long Ditton**

Notes to the Financial Statements for the year  
ended 31 December 2024 *continued*

**6 Fixed assets** (continued)

**(b) Investments**

	<b>£</b>
Market value at 1 January 2024	9,833
Net gain/(devaluation)	225
<hr/>	
Market value at 31 December 2024	10,058

The investments of the PCC are held in the CCLA Church of England Investment Fund, and are attributed to the Graveyard Maintenance Fund

**7. Debtors and prepayments**

	<b>2024</b>		<b>2023</b>
	<b>£</b>		<b>£</b>
Tax recoverable re 2022 (as reassessed)	-	20,041	
Tax recoverable re 2024	21,479	20,368	
Income tax recoverable	21,479		40,409
Other debtors	-		-
Prepayments	-		-
	21,479		40,409

Since 31 December 2024 the amounts receivable in respect of 2024 have been received.

**8. Creditors— amounts falling due within one year**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Accruals for utilities	2,035	1,897
Parish Share	26,872	10,485
Other creditors and accruals	3,258	5,815
	32,165	18,197

The requested Parish Share was £94,387, up from £92,274 in 2023. The PCC was able to pay this in full (2023: £75,292), (2023 shortfall: £16,982) on the requested amount. The total shortfall not accrued for in respect of this and prior years is £42,147 (2023: £82,147). The PCC has made no resolution to pay down this unaccrued shortfall in the foreseeable future, and thus that shortfall has not been recognised as a creditor.

**Parochial Church Council of St. Mary's, Long Ditton**

Notes to the Financial Statements for the year  
ended 31 December 2024 *continued*

**9. Purposes of Restricted and Endowment funds**

<b>Name of fund</b>	<b>Purpose</b>
<i>(a) Restricted funds</i>	
Babes & Tots fund	Support of Babes and Tots group
Capital Works fund	Repair and enhancement of church
Cassocks fund	Provision of robes for choir
Diocesan Parish Share	Contribution to Diocesan Parish Share
Dishwasher fund	Provision of new hall dishwasher
Fabric Maintenance fund	Maintenance of church fabric
Garden of Rest fund	Maintenance and enhancement of the Garden of Rest
Graveyard Maintenance fund	Maintenance of fabric, graves and churchyard
Kitchen fund	Maintenance and repair kitchen
Ouseley Music Trust fund	Provision of choral and organ scholarships
Parish Schools fund	Support of Parish Schools
<i>(b) Endowment Funds</i>	
Jubilee Project Fund/D&K Memorial Fund	Building of new church hall

**10. Summary of Fund Movements**

	<b>Balance at 1 January 2024</b>	<b>Income</b>	<b>Expenditure</b>	<b>Investment Gains</b>	<b>Transfers between Funds</b>	<b>Balance at 31 December 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>						
General Funds	47,778	266,614	(200,854)	-	-	<b>113,538</b>
Designated	43,004	-	(13,035)	-	-	<b>29,969</b>
	<b>90,782</b>	<b>266,614</b>	<b>(213,889)</b>	<b>-</b>	<b>-</b>	<b>143,507</b>
<b>Restricted Funds</b>						
Babes & Tots	548	-	-	-	-	<b>548</b>
Bike rack	-	231	(231)	-	-	<b>-</b>
Cassocks	1,053	-	-	-	-	<b>1,053</b>
Fabric	-	633	-	-	-	<b>633</b>
Garden of Rest	1,438	-	-	-	-	<b>1,438</b>
Graveyard Maintenance	6,213	273	(288)	225	-	<b>6,423</b>
Gutters	-	435	(435)	-	-	<b>-</b>
Kitchen	1,721	25,899	(20,842)	-	-	<b>6,778</b>
LED lighting	-	1,900	(1,900)	-	-	<b>-</b>
Ouseley Music Trust	3,370	-	-	-	-	<b>3,370</b>
Organ	-	2,503	-	-	-	<b>2,503</b>
Shed	-	6,961	(6,518)	-	-	<b>443</b>
	<b>14,343</b>	<b>38,835</b>	<b>(30,214)</b>	<b>225</b>	<b>-</b>	<b>23,189</b>

**Parochial Church Council of St. Mary's, Long Ditton**

Notes to the Financial Statements for the year  
ended 31 December 2024 *continued*

Note 10 Summary of funds movement (*continued*)

	Balance at 1 January 2024 £	Income £	Expenditure £	Investment Gains £	Transfers between Funds £	Balance at 31 December 2024 £
<b>Endowment Funds</b>						
Jubilee Project						
/D&K Memorial	271,885	-	(8,000)	-	-	263,885
	271,885	-	(8,000)	-	-	263,885

**11. Statement of Financial Activities for the year ended 31 December 2023**

	Note	Unrestricted General Funds £	Unrestricted Designated Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £
<b>Income and Endowments</b>						
Voluntary income	2	122,274	-	32,045	-	154,319
Activities for generating funds	2	6,000	-	8,808	-	14,808
Church activities	2	31,619	-	-	-	31,619
Income from investments	2	7	-	269	-	276
Insurance claims		-	-	-	-	-
<b>Total Income</b>		159,900	-	41,122	-	201,022
<b>Expenditure</b>						
Raising funds		(250)	-	(214)	-	(464)
Church activities	3	(138,460)	(13,544)	(42,698)	(8,000)	(202,702)
<b>Total Expenditure</b>		(138,710)	(13,544)	(42,912)	(8,000)	(203,166)
<b>Net incoming/(outgoing) resources</b>		21,190	(13,544)	(1,790)	(8,000)	(2,144)
Net gains on investments		-	-	845	-	845
Transfers between funds		-	-	-	-	-
<b>Net Movement in Funds</b>		21,190	(13,544)	(945)	(8,000)	(1,299)
Total Funds brought forward		26,588	56,548	15,288	279,885	378,309
<b>Total Funds carried forward</b>		47,778	43,004	14,343	271,885	377,010

**Parochial Church Council of St. Mary's, Long Ditton**

Notes to the Financial Statements for the year  
ended 31 December 2024 *continued*

**12. Balance Sheet as at 31 December 2023**

	Note	Unrestricted General Funds £	Unrestricted Designated Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £
<b>Fixed Assets</b>						
Tangible assets	6(a)	-	-	-	271,885	<b>271,885</b>
Investments	6(b)	-	-	9,833	-	<b>9,833</b>
		-	-	9,833	271,885	<b>281,718</b>
<b>Current Assets</b>						
Debtors and prepayments	7	40,409	-	-	-	<b>40,409</b>
Cash at bank and in hand		25,566	43,004	4,510	-	<b>73,080</b>
		65,975	43,004	4,510	-	<b>113,489</b>
<b>Liabilities</b>						
Creditors: amounts falling due within one year	8	(18,197)	-	-	-	<b>(18,197)</b>
<b>Net current assets</b>		<b>47,778</b>	<b>43,004</b>	<b>4,510</b>	<b>-</b>	<b>95,292</b>
<b>Net Assets</b>		<b>47,778</b>	<b>43,004</b>	<b>14,343</b>	<b>271,885</b>	<b>377,010</b>
<b>Parish Funds: 10</b>						
General		47,778	-	-	-	<b>47,778</b>
Designated		-	43,004	-	-	<b>43,004</b>
<b>Total unrestricted</b>		<b>47,778</b>	<b>43,004</b>	<b>-</b>	<b>-</b>	<b>90,782</b>
<b>Restricted</b>		<b>-</b>	<b>-</b>	<b>14,343</b>	<b>-</b>	<b>14,343</b>
<b>Endowment</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>271,885</b>	<b>271,885</b>
		<b>47,778</b>	<b>43,004</b>	<b>14,343</b>	<b>271,885</b>	<b>377,010</b>

## Independent Examiner's Report to the Trustees of Long Ditton Parochial Church Council

I report on the accounts of the church for the year ended 31st December 2024, which are set out on pages [6] to [16].

### Respective responsibilities of the Trustees and the Independent Examiner

The church's trustees are responsible for the preparation of the accounts. The church's trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 ("the 2011 Act") and that, an independent examination is needed. The PCC's gross income exceeds £250,000 and I confirm that I am qualified to undertake the examination by being a qualified member of the ICAEW.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act,
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act), and
- to state whether particular matters have come to my attention.

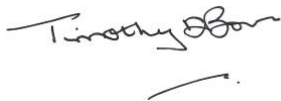
### Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the church and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

### Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that, in any material respect, the requirements:
  - a) to keep accounting records in accordance with section 130 of the 2011 Act; and
  - b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**Timothy D Brown BA ACA**  
50 The Ridings, Surbiton KT5 8HQ  
8<sup>th</sup> January 2026

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LONG DITTON**

England & Wales - Charity number 1128898

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# Accounts

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**THE PAROCHIAL CHURCH COUNCIL OF LONG DITTON SURREY  
ST. MARY'S CHURCH LONG DITTON**

**ACCOUNTS FOR THE YEAR ENDED  
31ST DECEMBER 2023**

**REGISTERED WITH THE CHARITY COMMISSION  
NUMBER: 1128898**

*The Parish Office  
St Mary's Community Hall  
Church Road  
Long Ditton  
Surrey KT6 5HH*  
[www.stmaryslongditton.org.uk](http://www.stmaryslongditton.org.uk)

## REPORT OF THE PAROCHIAL CHURCH COUNCIL

### *Vision: Following Christ, Serving You*

The Vision of St Mary's Church means that we prioritise:

- (i) helping those around us discover faith in Jesus Christ;
- (ii) developing and strengthening our links in the community;
- (iii) engaging a new generation with the good news of the Gospel; and
- (iv) deepening our discipleship and spirituality.

### **Administrative information**

The general functions of the Parochial Church Council (PCC) of the Parish of St Mary's are set out in the Parochial Church Council Measure and The Church Representation Rules. It is the duty of the Rector and the PCC to consult together on matters of general concern and importance to the parish. The PCC works in co-operation with the incumbent in promoting in the parish the whole mission of the church: pastoral, evangelistic, social and ecumenical. Additionally, the PCC is required to consider and discuss matters concerning the Church of England or any other matter of religious or public interest, but not the declaration of the doctrine of the Church. The Charities Act also enjoins all charities to demonstrate that their aims are for the public benefit. Accordingly, the PCC has had regard, where relevant, to the public benefit guidance issued by the Charity Commission in carrying out its activities, as described below.

The PCC is responsible for the maintenance and repair of St Mary's Church building (which is Grade 2 listed) and situated in a conservation area at the junction of Church Road, Rectory Lane and Woodstock Lane North.

### **PCC Membership:**

Members of the PCC are appointed in accordance with the Church Representation Rules or co-opted by the PCC during the year. The following served as members of the PCC from 1 January 2022 up to the date of this report:

<b>Incumbent</b>	The Revd Dr Kuhan Satkunanayagam	
<b>Curate</b>	The Rev Professor Alison Baverstock	
<b>Churchwardens</b>	Susan Rider	(to 12 May 2024)
	Joanne Hall	(from 12 May 2024)
	Bob Hancock	
<b>Honorary Officers</b>	Sarah Carvalho – Honorary Treasurer	
	Penny Fussell – Honorary Secretary	
<b>Deanery Synod Representative</b>	Chris Howard	
<b>Elected Members of the Council</b>	Peter Brown	(to 21 May 2023)
	Tashi Lasalle	(to 21 May 2023)
	Julia Watts	(to 21 May 2023)
	Timothy Rennie	(to 12 May 2024)
	Sue Le Roux	(to 12 May 2024)
	Joanne Hall	(to 12 May 2024)
	Penny Fussell	(to 12 May 2024)
	Diana Jemmett	(to 12 May 2024)

Cat Smith	Retires 2025
Ann Leeson	Retires 2025
Sarah Spence	Retires 2025
Sarah Carvalho	Retires 2025
Elizabeth Smith	(from 12 May 2024)
Anne Rumbelow	(from 12 May 2024)
William Gallimore	(from 12 May 2024)
Martin Skellern	(from 12 May 2024)
Michael Turner	(from 12 May 2024)
Edward Howard	(from 12 May 2024)
Linda Turner	(from 12 May 2024)
John Olding	(from 12 May 2024)

### **PCC Advisers**

Bankers	Barclays Bank plc, Kingston-upon-Thames, Surrey KT1 1NY
Architect	John Bailey
Independent Examiner	Martin Perrin MA, FCA, Chartered FCSI

### **Sub-Committees**

The PCC operates through a number of sub-committees which meet at agreed times during the year and then report to the PCC:

- (i) ***Standing Committee.*** This is the only committee required by law. It has power to transact the business of the PCC between its meetings, subject to any directions given by the PCC. The Standing Committee elected by the PCC for the year comprised the Rector, the Churchwardens, the Honorary Treasurer, the Honorary Secretary and Diana Jemmett (an elected Deanery Synod Representative and therefore ex officio member of the PCC).
- (ii) ***Community Hall.*** This committee is responsible for the maintenance and management of St Mary's Community Hall for use by the parish and local community. The committee works to maintain proper budgetary control whilst ensuring external funding requirements are met and health and safety matters comply with current legislation. Appropriate licensing laws and insurance cover is maintained.
- (iii) ***Social Team.*** This team aims to co-ordinate a regular programme of social events and to provide support for any special or fund-raising events.

### ***Churchyard, buildings, health and safety***

The Rector and Churchwardens continue to liaise with Elmbridge Borough Council to ensure the grounds are kept safe and presentable. Rob's Garden Services are employed to undertake 'gardening' tasks particularly in the Garden of Rest. The Rector and Churchwardens are also responsible for oversight of the maintenance and development of the buildings and churchyard structures (old mortuary, Garden of Rest walls, stone tablets etc.), as well as any relevant legislation relating to the building, staff, and visitors' and volunteers' health and safety. They are supported in these responsibilities by several volunteers from the church community.

### ***Safeguarding***

The PCC considers that it has, to the best of its knowledge, taken all reasonable steps to comply with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 to have due regard to House of Bishop's guidance on safeguarding children and vulnerable adults.

### **General Data Protection Regulation**

The PCC, to the best of its knowledge, considers that all reasonable steps have, and continue to be taken to comply with the GDPR that came into effect in May 2018. A data audit was conducted, and a Privacy Notice published.

## **B REVIEW OF PCC PROCEEDINGS OVER THE PAST YEAR**

*The following report is provided by the Hon Secretary*

The PCC met on six occasions during the past year with the following being the primary focus points:

- i. The Parish Funding Programme - to maintain momentum in seeking to increase church income from both within the immediate church community and the wider parish using varying communication methods and fundraising events and initiatives, whilst being mindful of expressing an appreciation to donors for their support. There has been a welcome incremental growth in the church's income but the PCC is acutely aware of the need to continue to be proactive including post-events contact with new people to encourage regular rather than ad hoc giving. The PCC continues to be painfully aware that the future financial viability is paramount enable St Mary's to maintain the fabric of the church and churchyard, to fulfil the church's mission and service through the provision of worship and social activities, to build and strengthen the role of the church within the parish.
- ii. Safeguarding – to maintain a high standard of procedures and adherence to Diocesan policies.
- iii. The maintenance of the church, churchyard and Community Hall – through the offices of the churchwardens, the several recommendations issuing from the Quinquennial Report have been attended to as well as other issues that have arisen including the electrification of the organ and consequential repairs to the organ and the shed housing the organ blower. A combination of church volunteers and contractors provided by Elmbridge Borough Council ensure that the churchyard is cared for, maintaining its beauty, an open space enjoyed by many.
- iv. Risk assessments and safety – the annual review of the important fire risk and health & safety assessments

A major project which the PCC oversaw was the refurbishment of the WCs and the redecoration of the main hall in Community Hall. Led by the indefatigable and dedicated Ann Leeson, this was a super example of a carefully planned and budgeted project funded by donations and grants. Its success has noticeably improved the Community Hall's facilities for all users. Next is planned the refurbishment of the Hall's kitchen, a vital provision for the many social activities and events held by the church and Hall users. The PCC greatly values the Community Hall not only as a communal space for its own activities but also as a means for positive outreach to the wider community and as a source of income.

It goes without saying that the people make St Mary's and the PCC is most grateful to all those who volunteer their time and money to support and further the work, worship and mission of the church in its various and several formats. The PCC, in particular through its work on safeguarding, continued to uphold the need that volunteers are properly trained. The PCC is mindful that much of the work falls on a small number of volunteers and is committed in the next year, to encourage more to volunteer not only to spread the load but also to help encourage engagement and participation in the life of the church. For example, a dedicated core group of volunteer's man the AV system at the 10.15am Sunday Service thus enabling this service to be shared online. There is an aspiration to extend this provision to other services

especially funerals and weddings. However, this is challenging owing to the small number of those trained to operate the AV system.

The PCC wishes to extend its thanks to Mandy Ali who has so expertly taken on the role of Parish Administrator providing support to the Rector and church, and brilliantly managing, and developing, the Community Hall. The PCC also expresses its sincere thanks to those who have bequeathed legacies to St Mary's which have been especially appreciated at this time of financial strictures.

A happy development of the past year, which the PCC has been pleased to support, has been the formalisation of the federation between Long Ditton St Mary's Church of England (Aided) Junior School and Long Ditton Infant & Nursery School. Originating in a friendly association, the formal federation will enable the development of the excellent working relationships developed between the schools bringing budgetary, management, standards and staffing benefits to both schools. The Christian emphasis would be retained with the PCC retaining the right to nominate governors.

At the end of the year, the PCC undertook an exercise to review the communities with whom it reaches and engages and the methods/activities by which it does so. Whilst no glaring gaps or inadequacies were identified, it was agreed that it would be meaningful to keep this under review to prevent the ill-use of valuable resources, to optimise effectiveness and most importantly, to ensure a committed and meaningful engagement was maintained with all associates, friends and church members. Under the leadership of the Rector, the PCC also continues to support new initiatives to further mission, learning and personal support and development. One example of this was the creation of a Kintsugi Wellbeing Hope Group providing mental health support. The Kintsugi Hope charity seeks through these groups, using a series of structured content, to help participants to learn self-management tools and techniques to help them in times of feeling overwhelmed or isolated.

### **Financial review 2023**

2023 has been an active year in terms of income and expenditure. We embarked on a refurbishment of the Community Hall, involving a fund-raising program with completion of the project during the year. We received a lottery grant and a CIF payment from Elmbridge BC as well as a Go Fund me campaign and call out to the community and congregation. This resulted in receiving over £30,000, which was spent in the year.

In addition, extensive work was undertaken on both the Church roof and upgrading the organ. This was funded by Restricted fabric funds and the Designated funds from the Arscott legacy.

The Restricted fabric fund is now fully deployed.

In relation to the Unrestricted general funds, some £160,000 (2022: £148,000) was raised during the year. The increase in income on prior year was primarily driven by:

- Planned Giving – an increase of £5,000
- Community Hall hire – an increase of £4,500
- One off donations

Expenditure in the Unrestricted general fund was some £152,000 for the year (2022: £147,000). Excluding the Parish Share, general expenditure was £80,000 (2022: £67,000).

The most significant increases in general expenses during the year were:

- Gas, electricity and water of £16,000, more than double that of prior year (2022: £7,500)
- The organist, choir and music amounting to £8,500, up £2,000 on prior year
- Continued expenditure on building projects

Our requested Parish Share in 2023 amounted to £92,000. Of this, we paid £75,000, a shortfall of £17,000. The accumulated shortfall is now £82,000, however at the PCC in September we learnt of a substantial bequeathment to be determined and paid over in 2024 which the PCC voted to help clear the parish share shortfall. Further comments are made in Note 8 to the accounts.

The net gain in the year across Unrestricted (general and designated) funds was £8,000 (2022: £1,000), leading to an Unrestricted funds balance of £91,000 (2022: £83,000).

#### **Reserves policy:**

It is the policy of the PCC to have available in unrestricted funds at any one-time, sufficient cash to be able to meet its working capital requirements. The Undesignated General Fund now stands at £48,000 which is adequate for the PCC's immediate working capital requirement as they stand.

#### **Statement of Trustees Responsibilities**

The members of the PCC, who are the Trustees of the charity for the purposes of charity law, are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law, regulations and accounting standards.

Law applicable to charities in England and Wales requires the members of the PCC to prepare financial statements for each financial year which give a true and fair view of the PCC's financial activities during the year and of its financial position at the end of the year. In preparing these financial statements, the members of the PCC are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the PCC will not continue in operation.

The members of the PCC are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the PCC and enable them to ensure that the financial statements comply with the applicable law. They are also responsible for safeguarding the assets of the PCC and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Parochial Church Council on 12 June 2024



**Revd Dr Kuhan Satkunanayagam**  
**Rector**

Parochial Church Council of St. Mary's, Long Ditton

**Statement of Financial Activities**  
for the year ended 31 December 2023

		Unrestricted General Funds	Unrestricted Designated Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	Note	£	£	£	£	£	£
<b>Income and Endowments</b>							
Voluntary income	2	122,274	-	32,045	-	<b>154,319</b>	110,662
Activities for generating funds	2	6,000	-	8,808	-	<b>14,808</b>	17,348
Church activities	2	31,619	-	-	-	<b>31,619</b>	22,249
Income from investments	2	7	-	269	-	<b>276</b>	268
Insurance claims		-	-	-	-	-	316
<b>Total Income</b>		<b>159,900</b>	<b>-</b>	<b>41,122</b>	<b>-</b>	<b>201,022</b>	<b>150,843</b>
<b>Expenditure</b>							
Raising funds		(250)	-	(214)	-	<b>(464)</b>	(2,030)
Church activities	3	(138,460)	(13,544)	(42,698)	(8,000)	<b>(202,702)</b>	(159,924)
<b>Total Expenditure</b>		<b>(138,710)</b>	<b>(13,544)</b>	<b>(42,912)</b>	<b>(8,000)</b>	<b>(203,166)</b>	<b>(161,954)</b>
<b>Net incoming/(outgoing) resources</b>		<b>21,190</b>	<b>(13,544)</b>	<b>(1,790)</b>	<b>(8,000)</b>	<b>(2,144)</b>	<b>(11,111)</b>
Net gains on investments		-	-	845	-	<b>845</b>	(1,199)
Transfers between funds		-	-	-	-	-	-
<b>Net Movement in Funds</b>		<b>21,190</b>	<b>(13,544)</b>	<b>(945)</b>	<b>(8,000)</b>	<b>(1,299)</b>	<b>(12,310)</b>
Total Funds brought forward		26,588	56,548	15,288	279,885	<b>378,309</b>	390,619
<b>Total Funds carried forward</b>		<b>47,778</b>	<b>43,004</b>	<b>14,343</b>	<b>271,885</b>	<b>377,010</b>	<b>378,309</b>

The notes on pages 8 to 16 form part of these Financial Statements.  
The comparative figures for prior year are set out in note 11.

Parochial Church Council of St. Mary's, Long Ditton

Balance sheet at 31 December 2023

	Note	Unrestricted General Funds £	Unrestricted Designated Funds	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
<b>Fixed Assets</b>							
Tangible assets	6(a)	-	-	-	271,885	<b>271,885</b>	279,885
Investments	6(b)	-	-	9,833	-	<b>9,833</b>	8,988
		-	-	9,833	271,885	<b>281,718</b>	288,873
<b>Current Assets</b>							
Debtors and prepayments	7	40,409	-	-	-	<b>40,409</b>	18,718
Cash at bank and in hand		25,566	43,004	4,510	-	<b>73,080</b>	91,167
		65,975	43,004	4,510	-	<b>113,489</b>	109,885
<b>Liabilities</b>							
Creditors: amounts falling due within one year	8	(18,197)	-	-	-	<b>(18,197)</b>	(20,449)
<b>Net current assets</b>		47,778	43,004	4,510	-	<b>95,292</b>	89,436
<b>Net Assets</b>		47,778	43,004	14,343	271,885	<b>377,010</b>	378,309
<b>Parish Funds:</b>							
General	10	47,778	-	-	-	<b>47,778</b>	26,588
Designated		-	43,004	-	-	<b>43,004</b>	56,548
<b>Total unrestricted</b>		47,778	43,004	-	-	<b>90,872</b>	83,136
<b>Restricted</b>		-	-	14,343	-	<b>14,343</b>	15,288
<b>Endowment</b>		-	-	-	271,885	<b>271,885</b>	279,885
		47,778	43,004	14,343	271,885	<b>377,010</b>	378,309

The notes on pages 8 to 16 form part of these Financial Statements.

The comparative figures for prior year are set out in Note 12.

Approved by the Parochial Church Council on 12 June 2024 and signed on its behalf by:



Revd Dr Kuhan Satkunanayagam  
Rector



Sarah Carvalho  
Treasurer

**Parochial Church Council of St. Mary's, Long Ditton**  
**Notes to the Financial Statements for the year**  
**ended 31 December 2023**

**1. Accounting policies**

**(1) Basis of preparation**

The financial statements have been prepared on an accruals basis and in accordance with the 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) (as updated), the Church Accounting Regulations 2006 and the Charities Act 2011.

The PCC continues to adopt the going concern basis in preparing its financial statements, given adequate resources to continue in operational existence.

**(2) Incoming Resources**

Recognition of income and endowments falls to be included in the Statement of Financial Activities (SOFA) when:

- The PCC becomes legally entitled to the use of the resources;
- The inflow of the economic benefit becomes probable; and
- The monetary value can be measured with sufficient reliability.

Grants and donations are included in the SOFA when any pre-conditions preventing their use by the PCC have been met. For collections and planned giving this is when the funds are received.

Gift aid and other tax claims are included in the SOFA at the same time as the cash donations to which they relate.

Statutory Parochial fees are receivable on weddings, funerals and other events, and that part of the fees due to the PCC are included in these accounts. The PCC also collects and pay over fees due to the Diocese of Guildford.

Dividends are accounted for when received. The impact of account upon receipt rather than ex-date is not considered material.

Investment gains and losses include any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

**(3) Expenditure and Liabilities**

**Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation and settlement is probable and quantifiable.

**Grants payable without performance conditions**

These are recognised in the accounts when a commitment has been made externally and there are no pre-conditions still to be met for entitlement to the grant which remain within the control of the PCC. All other expenditure is recognised when it is incurred. All expenditure is accounted for gross.

**Parochial Church Council of St. Mary's, Long Ditton**

Notes to the Financial Statements for the year  
ended 31 December 2023 *continued*

**(4) Assets**

**Consecrated and benefice property**

In so far as consecrated and benefice property of any kind is excluded from the statutory definition of "charity" by Section 10(2) (a) and (c) of the Charities Act 2011, such assets are not capitalised in the financial statements.

**Moveable church furnishings**

These are either expensed as incurred if the cost thereof is less than £2,500; if the initial cost exceeds the sum, they are capitalised and depreciated over their useful economic life. In any event, such items are normally included in the inventory of the Church.

**Tangible fixed assets for use by the Church**

These are capitalised at cost if they have an economic life of more than one year and cost at least £2,000. Depreciation is calculated so as to write off the capitalised cost of fixed assets less their currently anticipated residual value over their estimated useful lives, as follows:

- Land: not depreciated;
- Buildings: 50 years;
- Fixtures and fittings: 20 years;
- Plant and machinery: 3 years.

**Investments**

Investments quoted on a recognised stock exchange, or whose value derives from them, are valued at mid-market value at the year end.

**(5) Funds**

**Unrestricted Funds**

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application to the general purposes of the PCC. Within this, funds may be designated by the PCC for a particular purpose albeit remaining unrestricted.

**Restricted Funds**

These funds are income funds that must be expended on restricted purposes; details of the funds held and the restricted purposes for which they were given are shown in the notes to these financial statements.

**Endowment Funds**

These are restricted funds that must be retained as trust capital either permanently or subject to a discretionary power to spend the capital as income, and where the use of any income or other benefit derived from the capital may be restricted or unrestricted. Details of the respective restrictions are shown in the notes to these financial statements.

**Parochial Church Council of St. Mary's, Long Ditton**

Notes to the Financial Statements for the year  
ended 31 December 2023 *continued*

**2. Incoming resources**

	Unrestricted General Funds £	Unrestricted Designated Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
<b>Voluntary Income</b>						
Planned giving	74,901	-	-	-	<b>74,901</b>	69,777
Collections	15,115	-	-	-	<b>15,115</b>	13,473
Donations	8,922	-	6,839	-	<b>15,761</b>	1,500
Other	220	-	-	-	<b>220</b>	90
Tax recoverable	21,235	-	456	-	<b>21,691</b>	23,822
Legacies	-	-	-	-	-	-
Grants	1,881	-	24,750	-	<b>26,631</b>	2,000
	<b>122,274</b>	<b>-</b>	<b>31,589</b>	<b>-</b>	<b>154,319</b>	<b>110,662</b>
<b>Activities for generating funds</b>						
Parish magazine advertising	3,595	-	-	-	<b>3,595</b>	5,119
Other funds raised	2,405	-	7,393	-	<b>9,798</b>	10,095
Fairs and Bazaars	-	-	1,415	-	<b>1,415</b>	410
Quiz, Concerts and Lunches	-	-	-	-	-	1,724
	<b>6,000</b>	<b>-</b>	<b>8,808</b>	<b>-</b>	<b>14,808</b>	<b>17,348</b>
<b>Income from Church activities</b>						
Wedding fees	930	-	-	-	<b>930</b>	1,860
Funeral fees	7,275	-	-	-	<b>7,275</b>	3,451
Garden of Rest memorials	4,775	-	-	-	<b>4,775</b>	2,427
Church hall lettings	18,639	-	-	-	<b>18,639</b>	14,511
	<b>31,619</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>31,619</b>	<b>22,249</b>
<b>Income from investments</b>						
Dividends and interest	7	-	269	-	<b>276</b>	268
	<b>7</b>	<b>-</b>	<b>269</b>	<b>-</b>	<b>276</b>	<b>268</b>
<b>Insurance claims</b>						
	-	-	-	-	-	316
<b>Total incoming resources</b>	<b>159,900</b>	<b>-</b>	<b>41,122</b>	<b>-</b>	<b>201,022</b>	<b>150,843</b>

**Parochial Church Council of St. Mary's, Long Ditton**

Notes to the Financial Statements for the year

ended 31 December 2023 *continued*

**3. Resources expended**

	Note	Unrestricted General Funds £	Unrestricted Designated Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
<b>Diocesan parish share</b>							
Diocesan parish share		72,000	-	3,292	-	<b>75,292</b>	80,325
<b>Grants</b>							
Parish Schools		-	-	716	-	<b>716</b>	-
<b>Church Activities</b>							
Printing of Parish Magazine		8,244	-	-	-	<b>8,244</b>	7,945
Memorial tablet costs		986	-	-	-	<b>986</b>	356
Parish Training and Mission		655	-	-	-	<b>655</b>	628
Organists, choir and music		8,593	-	-	-	<b>8,593</b>	6,889
		18,478	-	-	-	<b>18,478</b>	15,818
<b>Maintenance of Church and Churchyard</b>							
General Maintenance		5,549	13,544	4,706	-	<b>23,799</b>	26,298
Graveyard Maintenance		20	-	344	-	<b>364</b>	1,541
		5,569	13,544	5,050	-	<b>24,163</b>	27,839
<b>Community Hall</b>							
Hall maintenance and refurbishment		2,266	-	31,719	-	<b>33,985</b>	1,652
Hall running costs		2,905	-	1,871	-	<b>4,776</b>	2,699
Depreciation		-	-	-	8,000	<b>8,000</b>	8,000
		5,171	-	33,590	8,000	<b>46,761</b>	12,351
<b>Running costs and overheads</b>							
Locums		235	-	-	-	<b>235</b>	183
Office Salaries	4	8,890	-	-	-	<b>8,890</b>	7,503
Gas, water and electricity		16,139	-	-	-	<b>16,139</b>	7,496
Insurance		4,697	-	-	-	<b>4,697</b>	4,532
Photocopier		781	-	-	-	<b>781</b>	811
Parish telephones		1,262	-	-	-	<b>1,262</b>	1,079
Other overheads		5,238	-	50	-	<b>5,288</b>	1,987
		37,242	-	50	-	<b>37,292</b>	23,591
<b>Total resources expended</b>							
		138,460	13,544	42,698	8,000	<b>202,702</b>	159,924

**Parochial Church Council of St. Mary's, Long Ditton**

Notes to the Financial Statements for the year  
ended 31 December 2023 *continued*

**4. Staff costs**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Salaries (within organists, choir and music)	6,000	1,600
Salaries (within running costs and overheads)	8,890	7,503
Social Security costs	-	-
Other pension costs	-	-
	<hr/> <b>14,890</b>	<hr/> <b>9,103</b>

Average number of employees in the year	2	2
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No trustee (PCC member) received any remuneration or received any other employment benefits during the year or prior year. Clergy are not included in the staff costs above as they are office holders not employed by the PCC.

**5. Payments to PCC members**

During the year 9 (2022: 8) trustees received expenses to the value, in total, of £4,557 (2022: £3,593) in respect of Church and Church Hall repairs, travel and other costs incurred or funds disbursed on behalf of the PCC.

**6. Fixed assets**

**(a) Tangible - Freehold Land and Buildings**

	<b>£</b>
<b>Cost</b>	
At 1 January 2023	399,885
Additions	-
<hr/> At 31 December 2023	<hr/> 399,885
<b>Depreciation</b>	
At 1 January 2023	120,000
Charge for the year	8,000
<hr/> At 31 December 2023	<hr/> 128,000
<b>Net Book Value</b>	
<hr/> At 31 December 2023	<hr/> <b>271,885</b>
<hr/> At 31 December 2022	<hr/> 279,885

The tangible fixed assets comprise the Community Hall situated alongside the Church. This comprises the entirety of the Jubilee Project Fund/D&K Memorial Fund.

**Parochial Church Council of St. Mary's, Long Ditton**

Notes to the Financial Statements for the year  
ended 31 December 2023 *continued*

**6 Fixed assets (continued)**

**(b) Investments**

	<b>£</b>
Market value at 1 January 2023	8,988
Net gain/(devaluation)	845
<hr/>	
Market value at 31 December 2023	9,833

The investments of the PCC are held in the CCLA Church of England Investment Fund, and are attributed to the Graveyard Maintenance Fund

**7. Debtors and prepayments**

	<b>2023</b>		<b>2022</b>
	<b>£</b>		<b>£</b>
Tax recoverable re 2022 (as reassessed)	20,041	-	
Tax recoverable re 2023	20,368	18,718	
Income tax recoverable	40,409		18,718
Other debtors	-		-
Prepayments	-		-
<hr/>			
	40,409		18,718
<hr/>			

Since 31 December 2023 the amounts receivable in respect of each of 2022 and 2023 have been received.

**8. Creditors– amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Accruals for utilities	1,897	1,847
Parish Share	10,845	7,193
Other creditors and accruals	5,815	11,219
Agency collections awaiting remittance	-	190
<hr/>		
	18,197	20,449
<hr/>		

The requested Parish Share was £92,274, up from £90,876 in 2022. The PCC was able to pay £75,292 (2022: £80,325), a shortfall of £16,982 (2022: £10,551) on the requested amount. The total shortfall in respect of this and prior years is £82,147 (2022: £65,165). Since the PCC does not have the financial capacity to pay this total shortfall in the foreseeable future the shortfall has not been recognised as a creditor. Post Year End, the PCC was in receipt of a legacy that transpired to be in the sum of £40,000 and this was paid directly against the outstanding balance of the Parish Share, reducing the amount owed to £42,147.

**Parochial Church Council of St. Mary's, Long Ditton**

Notes to the Financial Statements for the year  
ended 31 December 2023 *continued*

**9. Purposes of Restricted and Endowment funds**

<b>Name of fund</b>	<b>Purpose</b>
<i>(a) Restricted funds</i>	
Babes & Tots fund	Support of Babes and Tots group
Capital Works fund	Repair and enhancement of church
Cassocks fund	Provision of robes for choir
Diocesan Parish Share	Contribution to Diocesan Parish Share
Dishwasher fund	Provision of new hall dishwasher
Fabric Maintenance fund	Maintenance of church fabric
Garden of Rest fund	Maintenance and enhancement of the Garden of Rest
Graveyard Maintenance fund	Maintenance of fabric, graves and churchyard
Kitchen fund	Maintenance and repair kitchen
Ouseley Music Trust fund	Provision of choral and organ scholarships
Parish Schools fund	Support of Parish Schools
<i>(b) Endowment Funds</i>	
Jubilee Project Fund/D&K Memorial Fund	Building of new church hall

**10. Summary of Fund Movements**

	<b>Balance at 1 January 2023</b>	<b>Income</b>	<b>Expenditure</b>	<b>Investment Gains</b>	<b>Transfers between Funds</b>	<b>Balance at 31 December 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>						
General Funds	26,588	159,900	(138,710)	-	-	<b>47,778</b>
Designated	56,548	-	(13,544)	-	-	<b>43,004</b>
	<b>83,136</b>	<b>159,900</b>	<b>(152,254)</b>	<b>-</b>	<b>-</b>	<b>90,782</b>
<b>Restricted Funds</b>						
Babes & Tots	548	-	-	-	-	<b>548</b>
Capital Works	1,023	-	(1,023)	-	-	<b>-</b>
Cassocks	1,053	-	-	-	-	<b>1,053</b>
Diocesan Parish Share	-	3,292	(3,292)	-	-	<b>-</b>
Dishwasher	-	2,062	(2,062)	-	-	<b>-</b>
Fabric Maintenance	2,411	31,985	(34,396)	-	-	<b>-</b>
Garden of Rest	1,515	-	(77)	-	-	<b>1,438</b>
Graveyard Maintenance	5,368	269	(269)	845	-	<b>6,213</b>
Hall AV system	-	1,077	(1,077)	-	-	<b>-</b>
Kitchen	-	1,721	-	-	-	<b>1,721</b>
Ouseley Music Trust	3,370	-	-	-	-	<b>3,370</b>
Parish Schools	-	716	(716)	-	-	<b>-</b>
	<b>15,288</b>	<b>41,122</b>	<b>(42,912)</b>	<b>845</b>	<b>-</b>	<b>14,343</b>

**Parochial Church Council of St. Mary's, Long Ditton**

Notes to the Financial Statements for the year  
ended 31 December 2023 *continued*

Note 10 Summary of funds movement (*continued*)

	Balance at 1 January 2023 £	Income £	Expenditure £	Investment Gains £	Transfers between Funds £	Balance at 31 December 2022 £
<b>Endowment Funds</b>						
Jubilee Project						
/D&K Memorial	279,885	-	(8,000)	-	-	271,885
	279,885	-	(8,000)		-	271,885

**11. Statement of Financial Activities for the year ended 31 December 2022**

	Note	Unrestricted General Funds £	Unrestricted Designated Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £
<b>Income and Endowments</b>						
Voluntary income	2	109,162	-	1,500	-	110,662
Activities for generating funds	2	16,155	-	1,193	-	17,348
Church activities	2	22,249	-	-	-	22,249
Income from investments	2	1	-	267	-	268
Insurance claims		316	-	-	-	316
<b>Total Income</b>		<b>147,833</b>	<b>-</b>	<b>2,960</b>	<b>-</b>	<b>150,843</b>
<b>Expenditure</b>						
Raising funds		(2,030)	-	-	-	(2,030)
Church activities	3	(130,607)	(14,151)	(7,166)	(8,000)	(159,924)
<b>Total Expenditure</b>		<b>(132,637)</b>	<b>(14,151)</b>	<b>(7,166)</b>	<b>(8,000)</b>	<b>(161,954)</b>
<b>Net incoming/(outgoing) resources</b>		<b>15,246</b>	<b>(14,151)</b>	<b>(4,206)</b>	<b>(8,000)</b>	<b>(11,111)</b>
Net gains on investments		-	-	(1,199)	-	(1,199)
Transfers between funds		-	-	-	-	-
<b>Net Movement in Funds</b>		<b>15,246</b>	<b>(14,151)</b>	<b>(5,405)</b>	<b>(8,000)</b>	<b>(12,310)</b>
Total Funds brought forward		11,342	70,699	20,693	287,885	390,619
<b>Total Funds carried forward</b>		<b>26,588</b>	<b>56,548</b>	<b>15,288</b>	<b>279,885</b>	<b>378,309</b>

**Parochial Church Council of St. Mary's, Long Ditton**

Notes to the Financial Statements for the year  
ended 31 December 2023 *continued*

**12. Balance Sheet as at 31 December 2022**

	Note	Unrestricted General Funds £	Unrestricted Designated Funds	Restricted Funds £	Endowment Funds £	Total 2022 £
<b>Fixed Assets</b>						
Tangible assets	6(a)	-	-	-	279,885	<b>279,885</b>
Investments	6(b)	-	-	8,988	-	<b>8,988</b>
		-	-	8,988	279,885	<b>288,873</b>
<b>Current Assets</b>						
Debtors and prepayments	7	18,718	-	-	-	<b>18,718</b>
Cash at bank and in hand		28,129	56,548	6,490	-	<b>91,167</b>
		46,847	56,548	6,490	-	<b>109,885</b>
<b>Liabilities</b>						
Creditors: amounts falling due within one year	8	(20,259)	-	(190)	-	<b>(20,449)</b>
<b>Net current assets</b>		26,588	56,548	6,300	-	<b>89,436</b>
<b>Net Assets</b>		26,588	56,548	15,288	279,885	<b>378,309</b>
<b>Parish Funds:</b>						
General	10	26,588	-	-	-	<b>26,588</b>
Designated		-	56,548	-	-	<b>56,548</b>
<b>Total unrestricted</b>		26,588	56,548	-	-	<b>83,136</b>
<b>Restricted</b>		-	-	15,288	-	<b>15,288</b>
<b>Endowment</b>		-	-	-	279,885	<b>279,885</b>
		26,588	56,548	15,288	279,885	<b>378,309</b>

## Independent Examiner's Report to the Trustees of Long Ditton Parochial Church Council

I report on the accounts of the church for the year ended 31st December 2023, which are set out on pages 6 to 16.

### Respective responsibilities of the Trustees and the Independent Examiner

The church's trustees are responsible for the preparation of the accounts. The church's trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 ("the 2011 Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act,
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act), and
- to state whether particular matters have come to my attention.

### Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the church and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

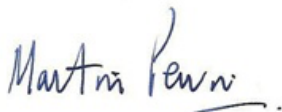
### Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that, in any material respect, the requirements:
  - a) to keep accounting records in accordance with section 130 of the 2011 Act; and
  - b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**Martin Perrin FCA, CHARTERED FCSI**  
39 Station Road, Thames Ditton, KT7 0PA  
12 June 2024

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LONG DITTON**

England & Wales - Charity number 1128898

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# Accounts

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**THE PAROCHIAL CHURCH COUNCIL OF LONG DITTON SURREY  
ST. MARY'S CHURCH LONG DITTON**

**ACCOUNTS FOR THE YEAR ENDED  
31ST DECEMBER 2022**

**REGISTERED WITH THE CHARITY COMMISSION  
NUMBER: 1128898**

*The Parish Office  
St Mary's Community Hall  
Church Road  
Long Ditton  
Surrey KT6 5HH  
[www.stmaryslongditton.org.uk](http://www.stmaryslongditton.org.uk)*

## REPORT OF THE PAROCHIAL CHURCH COUNCIL

### *Vision: Following Christ, Serving You*

The Vision of St Mary's Church means that we prioritise:

- (i) helping those around us discover faith in Jesus Christ;
- (ii) developing and strengthening our links in the community;
- (iii) engaging a new generation with the good news of the Gospel; and
- (iv) deepening our discipleship and spirituality.

### **Administrative information**

The general functions of the Parochial Church Council (PCC) of the Parish of St Mary's are set out in the Parochial Church Council Measure and The Church Representation Rules. It is the duty of the Rector and the PCC to consult together on matters of general concern and importance to the parish. The PCC works in co-operation with the incumbent in promoting in the parish the whole mission of the church: pastoral, evangelistic, social and ecumenical. Additionally, the PCC is required to consider and discuss matters concerning the Church of England or any other matter of religious or public interest, but not the declaration of the doctrine of the Church. The Charities Act also enjoins all charities to demonstrate that their aims are for the public benefit. Accordingly, the PCC has had regard, where relevant, to the public benefit guidance issued by the Charity Commission in carrying out its activities, as described below.

The PCC is responsible for the maintenance and repair of St Mary's Church building (which is Grade 2 listed) and situated in a conservation area at the junction of Church Road, Rectory Lane and Woodstock Lane North.

### **PCC Membership:**

Members of the PCC are appointed in accordance with the Church Representation Rules or co-opted by the PCC during the year. The following served as members of the PCC from 1 January 2022 up to the date of this report:

<b>Incumbent</b>	The Revd Dr Kuhan Satkunanayagam	Ex officio
<b>Curate</b>	The Revd Professor Alison Baverstock	Ex officio
<b>Churchwardens</b>	Susan Rider Peter Topp Bob Hancock	Ex officio Ex officio (to 1 April 2022) Ex officio (from 1 April 2022)
<b>Honorary Officers</b>	Peter Brown – Honorary Treasurer Sarah Carvalho – Honorary Treasurer Penny Fussell – Honorary Secretary	(1 January to 16 May 2022) (from 16 May 2022) Co-opted member of PCC
<b>Deanery Synod Representative</b>	Chris Howard	Ex officio
<b>Elected Members of the Council</b>	Janet Critchley Lucky Thobela Peter Brown Tashi Lasalle Julia Watts Timothy Rennie Robert Hancock	(to 25 May 2022) (to 25 May 2022) (to 21 May 2023) (to 21 May 2023) (to 21 May 2023)

Sue Le Roux	
Joanne Hall	
Sarah Carvalho	(from 25 May 2022)
Anne Leeson	(from 25 May 2022)
Diana Jemmett	(from 25 May 2022)
Cat Smith	(from 25 May 2022)
Sarah Spence	(from 25 May 2022)

### **PCC Advisers**

Bankers	Barclays Bank plc, Kingston-upon-Thames, Surrey KT1 1NY
Architect	John Bailey
Independent Examiner	Martin Perrin MA, FCA, Chartered FCSI

### **Governance and Sub-Committees**

The PCC operates through a number of sub-committees which meet at agreed times during the year and then report to the PCC:

(i) *Standing Committee*

This is the only committee required by law. It has power to transact the business of the PCC between its meetings, subject to any directions given by the PCC. The Standing Committee elected by the PCC for the year comprises the Rector, the Churchwardens, the Honorary Treasurer, the Honorary Secretary and Diana Jemmett (an elected Deanery Synod Representative and therefore ex officio member of the PCC).

(ii) *Community Hall*

This committee is responsible for the maintenance and management of St Mary's Community Hall for use by the parish and local community. The committee works to maintain proper budgetary control whilst ensuring external funding requirements are met and health and safety matters comply with current legislation. Appropriate licensing laws and insurance cover is maintained.

(iii) *Social Team*

This team aims to co-ordinate a regular programme of social events and to provide support for any special or fund-raising events.

#### *Churchyard, buildings, health and safety*

The Rector and Churchwardens continue to liaise with Elmbridge Borough Council to ensure the grounds are kept safe and presentable. Rob's Garden Services are employed to undertake 'gardening' tasks particularly in the Garden of Rest. The Rector and Churchwardens are also responsible for oversight of the maintenance and development of the buildings and churchyard structures (old mortuary, Garden of Rest walls, stone tablets etc.), as well as any relevant legislation relating to the building, staff, and visitors' and volunteers' health and safety. They are supported in these responsibilities by several volunteers from the church community.

#### *Safeguarding*

The PCC considers that it has, to the best of its knowledge, taken all reasonable steps to comply with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 to have due regard to House of Bishop's guidance on safeguarding children and vulnerable adults.

### *General Data Protection Regulation*

The PCC, to the best of its knowledge, considers that all reasonable steps have, and continue to be taken to comply with the GDPR that came into effect in May 2018. A data audit was conducted, and a Privacy Notice published.

### **Review of PCC proceedings over the year**

*The following report is provided by the Hon Secretary*

Over the past year, the PCC has focussed on four key areas:

- (i) Safeguarding – to ensure that St Mary’s complies with Diocesan and national laws and requirements covering procedures, training and employment (including of volunteers). The PCC is grateful to Cat Smith, the Parish Safeguarding Officer, for her diligence and guidance on this important issue, and to Julia Watts for her administrative assistance.
- (ii) Fundraising Programme – increasing income remains a real issue for the PCC to meet current expenditure, to enable St Mary’s to meet its Diocesan Parish Share commitments, to create a financial cushion to help meet future unplanned issues, and to the PCC to plan and extend the church’s activities and mission. The PCC is grateful to Chris Howard and the Parish Fundraising Team for their efforts in developing and maintaining the programme to raise funds whether it be by sharing information amongst the congregation and the wider parish community, through sermons or making the means to give as straight forward as possible.
- (iii) Events and outreach – integrally linked to the fundraising programme, to growing the congregation and to the church’s mission to serve the parish community, has been the development of the Bookbox and Musicbox events, and occasional events such as the craft fair. The PCC is grateful to all those behind these initiatives in particular The Rev Prof Alison Baverstock, the Social Committee, Jo Lee, Ann Leeson and Chris Howard.
- (iv) Communications strategy - guided by The Rev Prof Alison Baverstock the PCC has developed a marketing and communications strategy seeking to offer information not just to those who regularly attend but also to reach out to the wider community using the wide variety of communication tools that are available from e-newsletters to the printed *Lychgate* magazine, Instagram to the local radio, and community Whatsapp groups to local newspapers. Important aspects of this strategy have been to share the effort to communicate, to prevent the burden falling on just one or two and to broaden the comms network, whilst ensuring consistent messaging, being proactive, ensuring all events and activities are covered, and to make St Mary’s visible within the parish of Long Ditton.

The PCC was delighted when the last of the Covid-19 measures were lifted by the House of Bishops with the removal of restrictions on sharing vessels being used in public worship. Therefore, the PCC agreed that the giving of Holy Communion could be reintroduced which resumed on 5 June 2022.

A significant part of the PCC’s day-to-day responsibilities are devolved and thus reports and updates are reviewed at each meeting, with occasional items of action to discuss. For example, this includes the annual fire risk assessment, the health & safety policy and the care and maintenance of the church building, the Community Hall and the churchyard; the ever-growing children’s activities; the *Lychgate* magazine. Often as not the work undertaken by the several volunteers involved, goes smoothly behind the scenes which to a certain extent is such as it should be. Sometimes, however, the reality of the challenge of managing the church, with its age and complexities, is brought to people’s attention. Such was the case with the failure of the church boiler, and the length of time it took for the repairs to be effected and at a time of very cold weather.

The financial affairs of the PCC are closely administered by the Hon Treasurer and the PCC warmly thanks Sarah Carvalho for her work in this role, recognising the enormous level of work involved especially challenging in her first year as Hon Treasurer getting to grips with the finances and church processes.

The PCC too is supported by two committees. The Social Team continue to provide excellent refreshments and catering for the growing number of events in St Mary's calendar, superbly negotiating the logistics required and the regulations that have to be met. The Community Hall Committee has been re-invigorated and is immediately working with gusto, led by Ann Leeson, to improve facilities and the decorative condition of the Hall. This is sure to be an important issue for the PCC in the coming year.

The PCC took on board that issues such as the upgrading of the Community Hall and emergency repairs to the church boiler, are stark reminders that the finances of the church urgently need to be improved. The Bookbox and Musicbox events, as well as the seasonal services and ever-popular Pet Service, and the community bulb planting, too are excellent reminders of the importance of the church's life within the parish at large.

During the last year there have been two staff changes:

- (i) Mandy Ali has recently replaced Jo Lee as Hall Manager. The PCC extends its thanks to Jo for her enthusiasm both in providing administrative support to the church, for managing and increasing Community Hall bookings and for developing community links and shared activities such as the Craft Fair.
- (ii) Robert Woolley has been selected organist. The PCC warmly welcomed Robert's appointment and thanked Caroline Yalden for all her playing in the preceding year.

### **Financial review 2022**

In 2022 total receipts for Unrestricted General Funds were £148,000 (2021: £107,000). Key items contributing to this welcome increase were

- a continued post-covid recovery in hall lettings; £4,000
- a significant amount of fund-raising activities bringing in over £11,000
- increased giving contributed some £10,000
- a £13,000 increase in tax recoverable, of which £5,000 is additional recovery from the prior year.

Expenditure in the Unrestricted General Fund was £131,000 for the year (2021: £104,000). Excluding the Parish Share, general expenditure was £52,000 (2021: £41,000). Tight cost control means that most costs have been kept broadly level with the prior year. Two exceptions are (i) utility bills have cost us an extra £3,000 this year, and (ii) there was an uptick in maintenance expenditure, which is somewhat unavoidable.

Our requested Parish Share in 2022 amounted to some £91,000. Of this, we paid £80,000; a shortfall of £11,000. As we make progress in striving to pay our way, this shortfall is thankfully less than in prior years, but the accumulated shortfall is now £65,000. Further comments are made in note 8 to the accounts.

The overall outcome across unrestricted (general and designated) funds is a small surplus of some £1,000 and at the year-end, Unrestricted funds amounted to £83,000. Restricted funds are being utilized, with £15,000 still standing to their credit.

**Reserves policy:**

It is the policy of the PCC to have available in unrestricted funds at any one-time, sufficient cash to be able to meet its working capital requirements. The General Fund now stands at £27,000, which is a more comfortable place to be for the PCC in managing its day to day working capital requirements.

**Statement of Trustees Responsibilities**

The members of the PCC, who are the Trustees of the charity for the purposes of charity law, are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law, regulations and accounting standards.

Law applicable to charities in England and Wales requires the members of the PCC to prepare financial statements for each financial year which give a true and fair view of the PCC's financial activities during the year and of its financial position at the end of the year. In preparing these financial statements, the members of the PCC are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the PCC will not continue in operation.

The members of the PCC are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the PCC and enable them to ensure that the financial statements comply with the applicable law. They are also responsible for safeguarding the assets of the PCC and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Parochial Church Council on 25 July 2023



**Revd Dr Kuhan Satkunanayagam**  
**Rector**

Parochial Church Council of St. Mary's, Long Ditton

**Statement of Financial Activities**  
for the year ended 31 December 2022

		Unrestricted General Funds	Unrestricted Designated Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	Note	£	£	£	£	£	£
<b>Income and Endowments</b>							
Voluntary income	2	109,162	-	1,500	-	<b>110,662</b>	100,208
Activities for generating funds	2	16,155	-	1,193	-	<b>17,348</b>	7,632
Church activities	2	22,249	-	-	-	<b>22,249</b>	17,326
Income from investments	2	1	-	267	-	<b>268</b>	259
Insurance claims		316	-	-	-	<b>316</b>	-
<b>Total Income</b>		<b>147,833</b>	<b>-</b>	<b>2,960</b>	<b>-</b>	<b>150,843</b>	<b>125,425</b>
<b>Expenditure</b>							
Raising funds		(2,030)	-	-	-	<b>(2,030)</b>	(462)
Church activities	3	(130,607)	(14,151)	(7,166)	(8,000)	<b>(159,924)</b>	(115,645)
<b>Total Expenditure</b>		<b>(132,637)</b>	<b>(14,151)</b>	<b>(7,166)</b>	<b>(8,000)</b>	<b>(161,954)</b>	<b>(116,107)</b>
<b>Net incoming/(outgoing) resources</b>							
		15,246	(14,151)	(4,206)	(8,000)	<b>(11,111)</b>	9,318
Net gains on investments		-	-	(1,199)	-	<b>(1,199)</b>	1,275
Transfers between funds		-	-	-	-	-	-
<b>Net Movement in Funds</b>		15,246	(14,151)	(5,405)	(8,000)	<b>(12,310)</b>	10,593
Total Funds brought forward		11,342	70,699	20,693	287,885	<b>390,619</b>	380,026
<b>Total Funds carried forward</b>		<b>26,588</b>	<b>56,548</b>	<b>15,288</b>	<b>279,885</b>	<b>378,309</b>	<b>390,619</b>

The notes on pages 8 to 16 form part of these Financial Statements.  
The comparative figures for prior year are set out in note 11.

Parochial Church Council of St. Mary's, Long Ditton

Balance sheet at 31 December 2022

	Note	Unrestricted General Funds £	Unrestricted Designated Funds	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
<b>Fixed Assets</b>							
Tangible assets	6(a)	-	-	-	279,885	<b>279,885</b>	287,885
Investments	6(b)	-	-	8,988	-	<b>8,988</b>	10,187
		-	-	8,988	279,885	<b>288,873</b>	298,072
<b>Current Assets</b>							
Debtors and prepayments	7	18,718	-	-	-	<b>18,718</b>	700
Cash at bank and in hand		28,129	56,548	6,490	-	<b>91,167</b>	92,289
		46,847	56,548	6,490	-	<b>109,885</b>	92,989
<b>Liabilities</b>							
Creditors: amounts falling due within one year	8	(20,259)	-	(190)	-	<b>(20,449)</b>	(442)
<b>Net current assets</b>		26,588	56,548	6,300	-	<b>89,436</b>	92,547
<b>Net Assets</b>		26,588	56,548	15,288	279,885	<b>378,309</b>	390,619
<b>Parish Funds:</b>							
	10						
General		26,588	-	-	-	<b>26,588</b>	11,342
Designated		-	56,548	-	-	<b>56,548</b>	70,699
<b>Total unrestricted</b>		26,588	56,548	-	-	<b>83,136</b>	82,041
<b>Restricted</b>		-	-	15,288	-	<b>15,288</b>	20,693
<b>Endowment</b>		-	-	-	279,885	<b>279,885</b>	287,885
		26,588	56,548	15,288	279,885	<b>378,309</b>	390,619

The notes on pages 8 to 16 form part of these Financial Statements.

The comparative figures for prior year are set out in Note 12.

Approved by the Parochial Church Council on 25 July 2023 and signed on its behalf by:



Revd Dr Kuhan Satkunanayagam  
Rector



Sarah Carvalho  
Treasurer

**Parochial Church Council of St. Mary's, Long Ditton**  
**Notes to the Financial Statements for the year**  
**ended 31 December 2022**

**1. Accounting policies**

**(1) Basis of preparation**

The financial statements have been prepared on an accruals basis and in accordance with the 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) (as updated), the Church Accounting Regulations 2006 and the Charities Act 2011.

The PCC continues to adopt the going concern basis in preparing its financial statements, given adequate resources to continue in operational existence.

**(2) Incoming Resources**

Recognition of income and endowments falls to be included in the Statement of Financial Activities (SOFA) when:

- The PCC becomes legally entitled to the use of the resources;
- The inflow of the economic benefit becomes probable; and
- The monetary value can be measured with sufficient reliability.

Grants and donations are included in the SOFA when any pre-conditions preventing their use by the PCC have been met. For collections and planned giving this is when the funds are received.

Gift aid and other tax claims are included in the SOFA at the same time as the cash donations to which they relate.

Statutory Parochial fees are receivable on weddings, funerals and other events, and that part of the fees due to the PCC are included in these accounts. The PCC also collects and pay over fees due to the Diocese of Guildford.

Dividends are accounted for when received. The impact of account upon receipt rather than ex-date is not considered material.

Investment gains and losses include any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

**(3) Expenditure and Liabilities**

**Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation and settlement is probable and quantifiable.

**Grants payable without performance conditions**

These are recognised in the accounts when a commitment has been made externally and there are no pre-conditions still to be met for entitlement to the grant which remain within the control of the PCC. All other expenditure is recognised when it is incurred. All expenditure is accounted for gross.

## Parochial Church Council of St. Mary's, Long Ditton

Notes to the Financial Statements for the year  
ended 31 December 2022 *continued*

### (4) Assets

#### **Consecrated and benefice property**

In so far as consecrated and benefice property of any kind is excluded from the statutory definition of "charity" by Section 10(2) (a) and (c) of the Charities Act 2011, such assets are not capitalised in the financial statements.

#### **Moveable church furnishings**

These are either expensed as incurred if the cost thereof is less than £2,500; in the alternative they are capitalised at cost and depreciated over their useful economic life. In any event, such items are normally included in the inventory of the Church.

#### **Tangible fixed assets for use by the Church**

These are capitalised at cost if they have an economic life of more than one year and cost at least £2,000. Depreciation is calculated so as to write off the capitalised cost of fixed assets less their currently anticipated residual value over their estimated useful lives, as follows:

- Land: not depreciated;
- Buildings: 50 years;
- Fixtures and fittings: 20 years;
- Plant and machinery: 3 years.

#### **Investments**

Investments quoted on a recognised stock exchange, or whose value derives from them, are valued at mid-market value at the year end.

### (5) Funds

#### **Unrestricted Funds**

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application to the general purposes of the PCC. Within this, funds may be designated by the PCC for a particular purpose albeit remaining unrestricted.

#### **Restricted Funds**

These funds are income funds that must be expended on restricted purposes; details of the funds held and the restricted purposes for which they were given are shown in the notes to these financial statements.

#### **Endowment Funds**

These are restricted funds that must be retained as trust capital either permanently or subject to a discretionary power to spend the capital as income, and where the use of any income or other benefit derived from the capital may be restricted or unrestricted. Details of the respective restrictions are shown in the notes to these financial statements.

**Parochial Church Council of St. Mary's, Long Ditton**

Notes to the Financial Statements for the year

ended 31 December 2022 *continued*

**2. Incoming resources**

	Unrestricted General Funds £	Unrestricted Designated Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
<b>Voluntary Income</b>						
Planned giving	69,777	-	-	-	<b>69,777</b>	57,575
Collections	13,473	-	-	-	<b>13,473</b>	5,845
Donations	-	-	1,500	-	<b>1,500</b>	10,666
Other	90	-	-	-	<b>90</b>	350
Tax recoverable	23,822	-	-	-	<b>23,822</b>	10,567
Legacies	-	-	-	-	-	14,324
Grants	2,000	-	-	-	<b>2,000</b>	881
	109,162	-	1,500	-	<b>110,662</b>	100,208
<b>Activities for generating funds</b>						
Parish magazine advertising	5,119	-	-	-	<b>5,119</b>	6,082
Other funds raised	8,902	-	1,193	-	<b>10,095</b>	1,550
Fairs and Bazaars	410	-	-	-	<b>410</b>	-
Quiz, Concerts and Lunches	1,724	-	-	-	<b>1,724</b>	-
	16,155	-	1,193	-	<b>17,348</b>	7,632
<b>Income from Church activities</b>						
Wedding fees	1,860	-	-	-	<b>1,860</b>	1,291
Funeral fees	3,451	-	-	-	<b>3,451</b>	2,904
Garden of Rest memorials	2,427	-	-	-	<b>2,427</b>	2,662
Church hall lettings	14,511	-	-	-	<b>14,511</b>	10,469
	22,249	-	-	-	<b>22,249</b>	17,326
<b>Income from investments</b>						
Dividends and interest	1	-	267	-	<b>268</b>	259
	1	-	267	-	<b>268</b>	259
<b>Insurance claims</b>						
	316	-	-	-	<b>316</b>	-
<b>Total incoming resources</b>	147,883	-	2,960	-	<b>150,843</b>	125,425

**Parochial Church Council of St. Mary's, Long Ditton**

Notes to the Financial Statements for the year  
ended 31 December 2022 *continued*

**3. Resources expended**

	Note	Unrestricted General Funds £	Unrestricted Designated Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
<b>Diocesan parish share</b>							
Diocesan parish share		79,132	-	1,193	-	<b>80,325</b>	63,000
<b>Grants</b>							
Outward giving		-	-	-	-	-	25
<b>Church Activities</b>							
Printing of Parish Magazine		7,945	-	-	-	<b>7,945</b>	7,473
Memorial tablet costs		356	-	-	-	<b>356</b>	369
Parish Training and Mission		628	-	-	-	<b>628</b>	1,494
Organists, choir and music		6,572	-	317	-	<b>6,889</b>	5,587
		15,501	-	317	-	<b>15,818</b>	14,923
<b>Maintenance of Church and Churchyard</b>							
General Maintenance		8,032	14,151	4,115	-	<b>26,298</b>	4,059
Graveyard Maintenance		-	-	1,541	-	<b>1,541</b>	941
		8,032	14,151	5,656	-	<b>27,839</b>	5,000
<b>Community Hall</b>							
Hall maintenance		2,360	-	-	-	<b>2,360</b>	2,773
Hall running costs		1,991	-	-	-	<b>1,991</b>	2,250
Depreciation		-	-	-	8,000	<b>8,000</b>	8,000
		4,351	-	-	8,000	<b>12,351</b>	13,023
<b>Running costs and overheads</b>							
Locums		183	-	-	-	<b>183</b>	331
Salaries	4	7,503	-	-	-	<b>7,503</b>	8,412
Gas, water and electricity		7,496	-	-	-	<b>7,496</b>	4,335
Insurance		4,532	-	-	-	<b>4,532</b>	4,381
Photocopier		811	-	-	-	<b>811</b>	945
Parish telephones		1,079	-	-	-	<b>1,079</b>	935
Other overheads		1,987	-	-	-	<b>1,987</b>	335
		23,591	-	-	-	<b>23,591</b>	19,674
<b>Total resources expended</b>							
		130,607	14,151	7,166	8,000	<b>159,924</b>	115,645

**Parochial Church Council of St. Mary's, Long Ditton**

Notes to the Financial Statements for the year  
ended 31 December 2022 *continued*

**4. Staff costs**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Salaries (within organists, choir and music)	1,600	-
Salaries (within running costs and overheads)	7,503	8,412
Social Security costs	-	-
Other pension costs	-	-
	<hr/> 9,103	<hr/> 8,412

Average number of employees in the year	2	1
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No trustee (PCC member) received any remuneration or received any other employment benefits during the year or prior year. Clergy are not included in the staff costs above as they are office holders not employed by the PCC.

**5. Payments to PCC members**

During the year 8 (2021: 7) trustees received expenses to the value, in total, of £3,593 (2021: £3,991) in respect of Church and Church Hall repairs, travel and other costs incurred or funds disbursed on behalf of the PCC.

**6. Fixed assets**

**(a) Tangible - Freehold Land and Buildings**

	<b>£</b>
<b>Cost</b>	
At 1 January 2022	399,885
Additions	-
<hr/> At 31 December 2022	<hr/> 399,885
<b>Depreciation</b>	
At 1 January 2022	112,000
Charge for the year	8,000
<hr/> At 31 December 2022	<hr/> 120,000
<b>Net Book Value</b>	
<hr/> <b>At 31 December 2022</b>	<hr/> <b>279,885</b>
<hr/> <b>At 31 December 2021</b>	<hr/> <b>287,885</b>

The tangible fixed assets comprise the Community Hall situated alongside the Church. This comprises the entirety of the Jubilee Project Fund/D&K Memorial Fund.

**Parochial Church Council of St. Mary's, Long Ditton**

Notes to the Financial Statements for the year  
ended 31 December 2022 *continued*

**Fixed assets** (continued)

**(b) Investments**

	£
Market value at 1 January 2022	10,187
Net gain/(devaluation)	(1,199)
<hr/>	
Market value at 31 December 2021	8,988

The investments of the PCC are held in the CCLA Church of England Investment Fund, and are attributed to the Graveyard Maintenance Fund

**7. Debtors and prepayments**

	2022	2021
	£	£
Income tax recoverable	18,718	700
Other debtors	-	-
Prepayments	-	-
<hr/>		
	18,718	700

**8. Creditors– amounts falling due within one year**

	2022	2021
	£	£
Accruals for utilities	1,847	222
Other creditors and accruals	18,412	29
Agency collections awaiting remittance	190	191
<hr/>		
	20,449	442

The requested Parish Share was £90,876, up from £79,735 in 2021. The PCC was able to pay £80,325 (2021: £63,000), a shortfall of £10,551 (2021: £16,735) on the requested amount. The total shortfall in respect of this and prior years is £65,165 (2021: £54,614). Since the PCC does not have the financial capacity to pay this total shortfall in the foreseeable future the shortfall has not been recognised as a creditor.

**Parochial Church Council of St. Mary's, Long Ditton**

Notes to the Financial Statements for the year  
ended 31 December 2022 *continued*

**9. Purposes of Restricted and Endowment funds**

<b>Name of Fund</b>	<b>Purpose</b>
<i>(a) Restricted Funds</i>	
Cassocks Fund	Provision of robes for choir
Fabric Maintenance Fund	Maintenance of church fabric
Defibrillator Fund	Requisition of a defibrillator
Diocesan Parish Share	Contribution to Diocesan Parish Share
Ouseley Music Trust Fund	Provision of choral and organ scholarships
Music and Choir Fund	Support of choir activities
Capital Works Fund	Repair and enhancement of church
Garden of Rest Fund	Maintenance and enhancement of the Garden of Rest
Organ Fund	Maintenance and repair of organ
Babes and Tots Fund	Support of Babes and Tots group
Graveyard Maintenance Fund	Maintenance of fabric, graves and churchyard
<i>(b) Endowment Funds</i>	
Jubilee Project Fund/D&K Memorial Fund	Building of new church hall

**10. Summary of Fund Movements**

	<b>Balance at 1 January 2022</b>	<b>Income</b>	<b>Expenditure</b>	<b>Investment Gains</b>	<b>Transfers between Funds</b>	<b>Balance at 31 December 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>						
General Funds	11,342	147,883	(132,637)	-	-	<b>26,588</b>
Designated	70,699	-	(14,151)	-	-	<b>56,548</b>
	<b>82,041</b>	<b>147,883</b>	<b>(146,788)</b>	<b>-</b>	<b>-</b>	<b>83,136</b>
<b>Restricted Funds</b>						
Cassocks	1,053	-	-	-	-	<b>1,053</b>
Fabric Maintenance	5,026	-	(2,615)	-	-	<b>2,411</b>
Defibrillator	-	1,500	(1,500)	-	-	<b>-</b>
Diocesan Parish Share	-	1,193	(1,193)	-	-	<b>-</b>
Ouseley Music Trust	3,370	-	-	-	-	<b>3,370</b>
Music and Choir	55	-	(55)	-	-	<b>-</b>
Capital Works	1,023	-	-	-	-	<b>1,023</b>
Garden of Rest	2,295	-	(780)	-	-	<b>1,515</b>
Organ	262	-	(262)	-	-	<b>-</b>
Babes & Tots	548	-	-	-	-	<b>548</b>
Graveyard Maintenance	7,061	267	(761)	(1,199)	-	<b>5,368</b>
	<b>20,693</b>	<b>2,960</b>	<b>(7,166)</b>	<b>(1,199)</b>	<b>-</b>	<b>15,288</b>

**Parochial Church Council of St. Mary's, Long Ditton**

Notes to the Financial Statements for the year  
ended 31 December 2022 *continued*

Note 10 Summary of funds movement (*continued*)

	Balance at 1 January 2022	Income	Expenditure	Investment Gains	Transfers between Funds	Balance at 31 December 2022
	£	£	£	£	£	£
<b>Endowment Funds</b>						
Jubilee Project						
/D&K Memorial	287,885	-	(8,000)	-	-	279,885
	287,885	-	(8,000)		-	279,885

**11. Statement of Financial Activities for the year ended 31 December 2021**

	Note	Unrestricted General Funds	Unrestricted Designated Funds	Restricted Funds	Endowment Funds	Total 2021
		£	£	£	£	£
<b>Income and Endowments</b>						
Voluntary income	2	81,861	13,321	5,026	-	100,208
Activities for generating funds	2	7,632	-	-	-	7,632
Church activities	2	17,326	-	-	-	17,326
Income from investments	2	-	-	259	-	259
Insurance claims		-	-	-	-	-
<b>Total Income</b>		106,819	13,321	5,285	-	125,425
<b>Expenditure</b>						
Raising funds		(462)	-	-	-	(462)
Church activities	3	(103,923)	-	(3,722)	(8,000)	(115,645)
<b>Total Expenditure</b>		(104,385)	-	(3,722)	(8,000)	(116,107)
<b>Net incoming/(outgoing) resources</b>						
		2,434	13,321	1,563	(8,000)	9,318
Net gains on investments		-	-	1,275	-	1,275
Transfers between funds		-	57,378	(57,378)	-	-
<b>Net Movement in Funds</b>		2,434	70,699	(54,540)	(8,000)	10,593
Total Funds brought forward		8,908	-	75,233	295,885	380,026
<b>Total Funds carried forward</b>		11,342	70,699	20,693	287,885	390,619

**Parochial Church Council of St. Mary's, Long Ditton**

Notes to the Financial Statements for the year  
ended 31 December 2022 *continued*

**12. Balance Sheet as at 31 December 2021**

	Note	Unrestricted General Funds £	Unrestricted Designated Funds	Restricted Funds £	Endowment Funds £	Total 2021 £
<b>Fixed Assets</b>						
Tangible assets	6(a)	-	-	-	287,885	<b>287,885</b>
Investments	6(b)	-	-	10,187	-	<b>10,187</b>
		-	-	10,187	287,885	<b>298,072</b>
<b>Current Assets</b>						
Debtors and prepayments	7	700	-	-	-	<b>700</b>
Cash at bank and in hand		10,894	70,699	10,696	-	<b>92,289</b>
		11,594	70,699	10,696	-	<b>92,989</b>
<b>Liabilities</b>						
Creditors: amounts falling due within one year	8	(252)	-	(190)	-	<b>(442)</b>
<b>Net current assets</b>		<b>11,342</b>	<b>70,699</b>	<b>10,506</b>	<b>-</b>	<b>92,547</b>
<b>Net Assets</b>		<b>11,342</b>	<b>70,699</b>	<b>20,693</b>	<b>287,885</b>	<b>390,619</b>
<b>Parish Funds: 10</b>						
General		11,342	-	-	-	<b>11,342</b>
Designated		-	70,699	-	-	<b>70,699</b>
<b>Total unrestricted</b>		<b>11,342</b>	<b>70,699</b>	<b>-</b>	<b>-</b>	<b>82,041</b>
<b>Restricted</b>		<b>-</b>	<b>-</b>	<b>20,693</b>	<b>-</b>	<b>20,693</b>
<b>Endowment</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>287,885</b>	<b>287,885</b>
		<b>11,342</b>	<b>70,699</b>	<b>20,693</b>	<b>287,885</b>	<b>390,619</b>

## Independent Examiner's Report to the Trustees of Long Ditton Parochial Church Council

I report on the accounts of the church for the year ended 31st December 2022, which are set out on pages 6 to 16.

### Respective responsibilities of the Trustees and the Independent Examiner

The church's trustees are responsible for the preparation of the accounts. The church's trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 ("the 2011 Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act,
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act), and
- to state whether particular matters have come to my attention.

### Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the church and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

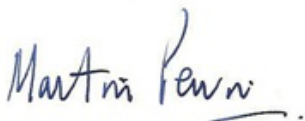
### Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that, in any material respect, the requirements:
  - a) to keep accounting records in accordance with section 130 of the 2011 Act; and
  - b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**Martin Perrin FCA, CHARTERED FCSI**  
39 Station Road, Thames Ditton, KT7 0PA  
25 July 2023

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LONG DITTON**

England & Wales - Charity number 1128898

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# Accounts

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**THE PAROCHIAL CHURCH COUNCIL OF LONG DITTON SURREY  
ST. MARY'S CHURCH LONG DITTON**

**ACCOUNTS FOR THE YEAR ENDED  
31ST DECEMBER 2021**

**REGISTERED WITH THE CHARITY COMMISSION  
NUMBER: 1128898**

*The Parish Office  
St Mary's Community Hall  
Church Road  
Long Ditton  
Surrey KT6 5HH  
[www.stmaryslongditton.org.uk](http://www.stmaryslongditton.org.uk)*

## REPORT OF THE PAROCHIAL CHURCH COUNCIL

### **Vision: Following Christ, Serving You**

The Vision of St Mary's Church means that we prioritise:

- (i) helping those around us discover faith in Jesus Christ;
- (ii) developing and strengthening our links in the community;
- (iii) engaging a new generation with the good news of the Gospel; and
- (iv) deepening our discipleship and spirituality.

### **Administrative information**

The general functions of the Parochial Church Council (PCC) of the Parish of St Mary's are set out in the Parochial Church Council Measure and The Church Representation Rules. It is the duty of the Rector and the PCC to consult together on matters of general concern and importance to the parish. The PCC works in co-operation with the incumbent in promoting in the parish the whole mission of the church: pastoral, evangelistic, social and ecumenical. Additionally, the PCC is required to consider and discuss matters concerning the Church of England or any other matter of religious or public interest, but not the declaration of the doctrine of the Church. The Charities Act also enjoins all charities to demonstrate that their aims are for the public benefit. Accordingly, the PCC has had regard, where relevant, to the public benefit guidance issued by the Charity Commission in carrying out its activities, as described below.

The PCC is responsible for the maintenance and repair of St Mary's Church building (which is Grade 2 listed) and situated in a conservation area at the junction of Church Road, Rectory Lane and Woodstock Lane North.

### **PCC Membership:**

Members of the PCC are appointed in accordance with the Church Representation Rules or co-opted by the PCC during the year. The following served as members of the PCC in 2021/22:

<b>Incumbent</b>	The Revd Dr Kuhan Satkunanayagam	Ex officio
<b>Curate</b>	The Revd Professor Alison Baverstock	Ex officio (from July 2021)
<b>Churchwardens</b>	Peter Topp Susan Rider	Ex officio Ex officio
<b>Honorary Officers</b>	Kim Taylor – Honorary Treasurer 31 December 2021)  Peter Brown – Honorary Treasurer Sarah Carvalho – Honorary Treasurer Penny Fussell – Honorary Secretary	Co-opted Member of PCC (to  (1 January to 16 May 2022) (from 16 May 2022 Co-opted Member of PCC
<b>Deanery Synod Representatives</b>	Cat Smith Diana Jemmett Chris Howard	Ex officio Ex officio Ex officio
<b>Elected Members of the Council</b>	Janet Critchley Lucky Thobela Peter Brown Tashi Lasalle	Retires 2022 Retires 2022 Retires 2023 Retires 2023

Julia Watts	Retires 2023
Timothy Rennie	Retires 2024
Robert Hancock	Retires 2024
Sue Le Roux	Retires 2024
Joanne Hall	Retires 2024

3 vacancies

### **PCC Advisers**

Bankers	Barclays Bank plc, Kingston-upon-Thames, Surrey KT1 1NY
Architect	John Bailey
Independent Examiner	Mr Martin Perrin MA, FCA, Chartered FCSI

### **Governance and Sub-Committees**

The PCC operates through a number of sub-committees which meet at agreed times during the year and then report to the PCC:

(i) *Standing Committee*

This is the only committee required by law. It has power to transact the business of the PCC between its meetings, subject to any directions given by the PCC. The Standing Committee elected by the PCC for the year comprises the Rector, the Churchwardens, the Honorary Treasurer, the Honorary Secretary and Diana Jemmett (an elected Deanery Synod Representative and therefore ex officio member of the PCC).

(ii) *Community Hall*

This committee is responsible for the maintenance and management of St Mary's Community Hall for use by the parish and local community. The committee works to maintain proper budgetary control whilst ensuring external funding requirements are met and health and safety matters comply with current legislation. Appropriate licensing laws and insurance cover is maintained.

(iii) *Social Team*

This team aims to co-ordinate a regular programme of social events and to provide support for any special or fund-raising events.

### *Churchyard, buildings, health and safety*

The Rector and Churchwardens continue to liaise with Elmbridge Borough Council to ensure the grounds are kept safe and presentable. Rob's Garden Services are employed to undertake 'gardening' tasks particularly in the Garden of Rest. The Rector and Churchwardens are also responsible for oversight of the maintenance and development of the buildings and churchyard structures (old mortuary, Garden of Rest walls, stone tablets etc.), as well as any relevant legislation relating to the building, staff, and visitors' and volunteers' health and safety. They are supported in these responsibilities by several volunteers from the church community.

### *Safeguarding*

The PCC considers that it has, to the best of its knowledge, taken all reasonable steps to comply with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 to have due regard to House of Bishop's guidance on safeguarding children and vulnerable adults.

### *General Data Protection Regulation*

The PCC, to the best of its knowledge, considers that all reasonable steps have, and continue to be taken to comply with the GDPR that came into effect in May 2018. A data audit was conducted, and a Privacy Notice published.

## **Review of PCC proceedings over the year**

*The following report is provided by the Hon Secretary*

The PCC met seven times over the past year.

The continuing Covid-19 pandemic heightened the key concerns of the PCC: finances and the numbers of people attending services and volunteering to fill the several roles required to manage and develop the church's activities. The PCC therefore has taken action to determine ways to attend to and resolve these concerns.

Principal of these was the establishment of the Parish Funding Programme. The PCC devolved responsibility to a small team to develop the programme who gave careful thought to the messaging and marketing of the aims of the Programme: to remind the people of Long Ditton of the value of the church to the local community; to share news of the activities and services available at St Mary's; and to generate financial support to further the church's work and to maintain its heritage building and churchyard. The Programme was launched on 4 November 2021 to which all parishioners were invited. The response to the event, and to the subsequent request for committed financial giving, was positive and an excellent starting point upon which to build over the next year.

The PCC re-affirmed its commitment to the Vision of St Mary's, the integral aspects of which were to strengthen links with the local community and spreading the Good News of the Gospel.

One key element of this is the provision of activities and support for young people which was sorely hindered by the pandemic. The PCC is grateful to Chris Howard and Tashi Lasalle for so adeptly continuing the Pizza & Bible Nights using the wonders of Zoom, that technology which became so vital to so many during the pandemic. As Government guidelines eased so Chris and Tashi have navigated their way to holding meetings face-to-face once again. The pandemic brought to a head the diminishing numbers of children attending Sunday Club and the Creche and prompted a pragmatic review of what St Mary's could/should provide and how this provision should be developed. For the immediate future, it was decided to merge the two groups pooling the also reduced number of volunteers who help lead and run them. The PCC is most grateful to Christine Satkunanayagam and Ann Leeson for their leadership respectively of Sunday Club and the Creche prior to this merge, and to Cat Smith who has taken on the leadership of the new format Sunday Club. The PCC is determined that, building on the present small band of attendees, Sunday Club will grow into a vibrant and relevant group for the young people of the congregation.

Inevitably, the pandemic affected the church in many not necessarily so overt ways. For example, many of the businesses who advertise in the *Lychgate*, the parish magazine, were financially affected. The PCC, keen to support such businesses, and with an admittedly selfish aim of keeping them as advertisers in the future, took the pragmatic decision to permit advertisers to delay paying the advertising fee. The PCC is most grateful to Peter Brown who has worked assiduously with advertisers to collect fees in an expedient manner.

The PCC also is most grateful to Janet Burton, the editor, for her continuing flexibility and dexterity over the magazine's collation and publication. She too has worked hard to find advertisers to ensure fee income covers the publication costs. Thanks too must be given to the volunteers who, throughout the pandemic, have continued to distribute magazine to the parish.

The pandemic brought guidelines and advice for all to follow. The interpretation of these, in particular as they were eased, was challenging to keep up to date with but the Churchwardens proved to be more than up to the task which was much appreciated by the PCC.

For all the profound difficulties the pandemic wrought there have been positives. As restrictions began to ease, the PCC took the opportunity to review practices and activities that had had to be stopped, what had started; what were missed; what should continue. Such a review aided prioritising reintroducing and continuing activities whilst recognising the increasingly limited resources both financial and in terms of people.

One of the great positives to come from the pandemic was the use of live streaming and recording of services. The PCC initiated research as to whether this facility should be retained and therefore be put on a permanent footing with church owned, appropriate equipment rather than the excellent but temporary and borrowed equipment that was being used. The research produced a recommendation to retain this facility it being judged a valuable way to connect with the wider community. After a careful and long debate, the PCC supported the recommendation commissioning a complete upgrade to our existing audio-visual system. The PCC is confident that this will not only provide for the sharing of services to those unable to attend in person, but also improve audio facilities within the church and provide flexibility and opportunities for activities within the church other than services such as concerts and talks.

The PCC has been delighted to witness the development of the choir under the leadership of Julia Bowyer to whom they are most grateful. Thanks too goes to Michael Stevenson who played the organ in services for many weeks in early 2021 and to Caroline Yalden thereafter. The choir and the tradition of music are great assets of St Mary's which should be proudly advertised to and shared with the local community and friends.

The usual annual reviews of the health & safety and fire risk assessments were held. The PCC also took the decision to purchase a defibrillator viewing this as a valuable asset not just for those attending church activities but users of the Community Hall and others in the near vicinity. It will, therefore, be located in the churchyard near to the entrance into the Community Hall. Generous donations from members of the congregation, Long Ditton Village Hall and charities sourced by PCC member Robert Hancock, made this acquisition possible.

Safeguarding similarly features as a standard item on the PCC agenda being a hugely significant responsibility of the PC. Led by Cat Smith, the Safeguarding Officer, and the Rector, the several Church of England guidance documents and template documents had been reviewed. All procedures and documentation for St Mary's have been reviewed and where necessary, updated such as the reporting of Serious Incidents; to ensure safer recruitment; and the risk assessments of activities. As part of this, time was taken to identify all those activities specifically covered by safeguarding policies e.g. transporting people, Pizza Night, junior choir. Role descriptions for positions related to these activities have been written to ensure that volunteers understand what the respective roles involve, and seeking to ensure that all volunteers acknowledge and agree to adhere to the church's safeguarding principles.

Similarly, it was decided that all members of the PCC will be DBS checked on appointment irrespective of whether they work within the church directly with children or vulnerable adults, and undertake safeguarding training. The PCC is keen to be open about its safeguarding policies, practices and actions.

Looking to the local community, the PCC has been pleased to support local initiatives and organisations whether it be through appointing governors at Long Ditton St Mary's or providing help for the Long Ditton Lights Up. The PCC, as ever, is most grateful to all those who volunteer to help with these activities enabling the church to serve its local community.

And finally, the PCC said farewell and thank you to Steve Welch, the Community Hall manager and Parish Secretary; and to Kim Taylor, Hon Treasurer. Both had held their respective roles for several years, in particular Kim whose voluntary management of the church's finances had been invaluable over a long period of time. The PCC was pleased to welcome Jo Lee in place of Steve, and Peter Brown, on an interim basis, in place of Kim. The PCC was especially pleased to welcome The Revd Professor Alison Baverstock who joined St Mary's as assistant curate having been ordained as a deacon at Guildford Cathedral on 4 July 2021.

### **Financial review 2021**

In 2021 total receipts for Unrestricted General Funds were £107,000 (2020: £95,000). The increase was due to the resumption of activities post COVID-19 pandemic. To pick out a few highlights, while planned (including tax recoverable) giving continued at approximately £68,000 (2020: £69,000); collections increased to £6,000 (2020: £3,000), and income from the church hall increased to £10,000 (2020: £6,000). Income from Parish magazine advertising rose to £6,000 (2020: £3,000).

Expenditure in the Unrestricted General Fund was £104,000 for the year (2020: £91,000). Excluding the Parish Share, general expenditure was £41,000 (2020: £46,000). Continued economising and efficiencies undertaken by the PCC has meant a further reduction in expenditure, allowing for an increased contribution of the Parish Share to £63,000 (2020: £45,000). While significant economies and efficiencies have been achieved in 2021, it should be noted that the expectation for future years reflects a significant increase in maintenance and upkeep, especially in recognition of the macroeconomic environment and increase in wholesale energy prices.

The Parish Share contribution of £63,000, although increased from 2021, is still less than the £79,735 requested from the Diocese. Because the PCC does not have the capacity to pay the shortfall of £16,735 in the near future, the shortfall has not been recognised as a creditor in these financial statements. This is an improved position to last year where the shortfall was £37,879 but the accumulated shortfall is now therefore some £55,000.

Since the COVID-19 pandemic continued to limit the income of the PCC in 2021, the PCC took the decision during the year to pay the Parish Share contribution at £6,000 a month. This is double that of prior year (2020: £3,000 a month), and takes into consideration the reducing impact of the COVID-19 pandemic on the Parish's income.

The outcome of the economies made and curtailed Parish Share payments was that the PCC was able to achieve a small surplus for the year on the Unrestricted General Fund of £2,000.

During the year a further tranche of monies were received from the estate of the late Jean Arcscott. Following this the PCC has re-evaluated the most appropriate accounting treatment thereof and have resolved that this legacy should be better attributed to Unrestricted Designated funds rather than Restricted funds so as to better reflect the intentions behind the legacy and also the technical considerations in the accounting treatment. This has given rise to a transfer of £57,000 from Restricted funds to Designated funds.

### **Reserves policy:**

It is the policy of the PCC to have available in unrestricted funds at any one-time, sufficient cash to be able to meet its working capital requirements. Historical experience suggests that this requires a balance of between £5,000 and £10,000. The General Fund now stands at £11,000, which is broadly commensurate with the needs of the PCC in managing its day to day working capital requirements.

## Statement of Trustees Responsibilities

The members of the PCC, who are the Trustees of the charity for the purposes of charity law, are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law, regulations and accounting standards.

Law applicable to charities in England and Wales requires the members of the PCC to prepare financial statements for each financial year which give a true and fair view of the PCC's financial activities during the year and of its financial position at the end of the year. In preparing these financial statements, the members of the PCC are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the PCC will not continue in operation.

The members of the PCC are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the PCC and enable them to ensure that the financial statements comply with the applicable law. They are also responsible for safeguarding the assets of the PCC and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Parochial Church Council on 20 October 2022



**Revd Dr Kuhan Satkunanayagam**  
Rector

Parochial Church Council of St. Mary's, Long Ditton

**Statement of Financial Activities**  
for the year ended 31 December 2021

		Unrestricted General Funds £	Unrestricted Designated Funds £	Restricted Funds £	Endowment Funds £	Total 2021 £	Total 2020 £
	Note						
<b>Income and Endowments</b>							
Voluntary income	2	81,861	13,321	5,026	-	<b>100,208</b>	139,194
Activities for generating funds	2	7,632	-	-	-	<b>7,632</b>	4,052
Church activities	2	17,326	-	-	-	<b>17,326</b>	11,522
Income from investments	2	-	-	259	-	<b>259</b>	251
<b>Total Income</b>		<b>106,819</b>	<b>13,321</b>	<b>5,285</b>	<b>-</b>	<b>125,425</b>	<b>155,019</b>
<b>Expenditure</b>							
Church activities	3	(103,923)	-	(3,722)	(8,000)	<b>(115,645)</b>	(105,168)
Raising funds		(462)	-	-	-	<b>(462)</b>	(440)
<b>Total Expenditure</b>		<b>(104,385)</b>	<b>-</b>	<b>(3,722)</b>	<b>(8,000)</b>	<b>(116,107)</b>	<b>(105,608)</b>
<b>Net incoming/(outgoing) resources</b>		<b>2,434</b>	<b>13,321</b>	<b>1,563</b>	<b>(8,000)</b>	<b>9,318</b>	<b>49,411</b>
Net gains on investments		-	-	1,275	-	<b>1,275</b>	573
Transfers between funds		-	57,378	(57,378)	-	-	-
<b>Net Movement in Funds</b>		<b>2,434</b>	<b>70,699</b>	<b>(54,540)</b>	<b>(8,000)</b>	<b>10,593</b>	<b>49,984</b>
Total Funds brought forward		8,908	-	75,233	295,885	<b>380,026</b>	330,042
<b>Total Funds carried forward</b>		<b>11,342</b>	<b>70,699</b>	<b>20,693</b>	<b>287,885</b>	<b>390,619</b>	<b>380,026</b>

The notes on pages 9 to 17 form part of these Financial Statements.  
The comparative figures for prior year are set out in note 11.

Parochial Church Council of St. Mary's, Long Ditton

Balance sheet at 31 December 2021

	Note	Unrestricted General Funds £	Unrestricted Designated Funds	Restricted Funds £	Endowment Funds £	Total 2021 £	Total 2020 £
<b>Fixed Assets</b>							
Tangible assets	6(a)	-	-	-	287,885	<b>287,885</b>	295,885
Investments	6(b)	-	-	10,187	-	<b>10,187</b>	8,912
		-	-	10,187	287,885	<b>298,072</b>	304,797
<b>Current Assets</b>							
Debtors and prepayments	7	700	-	-	-	<b>700</b>	3,164
Cash at bank and in hand		10,894	70,699	10,696	-	<b>92,289</b>	75,985
		11,594	70,699	10,696	-	<b>92,989</b>	79,149
<b>Liabilities</b>							
Creditors: amounts falling due within one year	8	(252)	-	(190)	-	<b>(442)</b>	(3,920)
<b>Net current assets</b>		11,342	70,699	10,506	-	<b>92,547</b>	75,229
<b>Net Assets</b>		11,342	70,699	20,693	287,885	<b>390,619</b>	380,026
<b>Parish Funds: 10</b>							
General		11,342	-	-	-	<b>11,342</b>	8,908
Designated		-	70,699	-	-	<b>70,699</b>	-
<b>Total unrestricted</b>		11,342	70,699	-	-	<b>82,041</b>	8,908
<b>Restricted</b>		-	-	20,693	-	<b>20,693</b>	75,233
<b>Endowment</b>		-	-	-	287,885	<b>287,885</b>	295,885
		11,342	70,699	20,693	287,885	<b>390,619</b>	380,026

The notes on pages 9 to 17 form part of these Financial Statements.

The comparative figures for prior year are set out in Note 12.

Approved by the Parochial Church Council on 20 October 2022 and signed on its behalf by:



Revd Dr Kuhan Satkunanayagam  
Rector



Sarah Carvalho  
Treasurer

**Parochial Church Council of St. Mary's, Long Ditton**  
**Notes to the Financial Statements for the year**  
**ended 31 December 2021**

**1. Accounting policies**

**(1) Basis of preparation**

The financial statements have been prepared on an accruals basis and in accordance with the 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) (as updated), the Church Accounting Regulations 2006 and the Charities Act 2011.

The PCC continues to adopt the going concern basis in preparing its financial statements, given adequate resources to continue in operational existence.

**(2) Incoming Resources**

Recognition of income and endowments falls to be included in the Statement of Financial Activities (SOFA) when:

- The PCC becomes legally entitled to the use of the resources;
- The inflow of the economic benefit becomes probable; and
- The monetary value can be measured with sufficient reliability.

Grants and donations are included in the SOFA when any pre-conditions preventing their use by the PCC have been met. For collections and planned giving this is when the funds are received.

Gift aid and other tax claims are included in the SOFA at the same time as the cash donations to which they relate.

Statutory Parochial fees are receivable on weddings, funerals and other events, and that part of the fees due to the PCC are included in these accounts. The PCC also collects and pay over fees due to the Diocese of Guildford.

Dividends are accounted for when received. The impact of account upon receipt rather than ex-date is not considered material.

Investment gains and losses include any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

**(3) Expenditure and Liabilities**

**Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation and settlement is probable and quantifiable.

**Grants payable without performance conditions**

These are recognised in the accounts when a commitment has been made externally and there are no pre-conditions still to be met for entitlement to the grant which remain within the control of the PCC. All other expenditure is recognised when it is incurred. All expenditure is accounted for gross.

## Parochial Church Council of St. Mary's, Long Ditton

Notes to the Financial Statements for the year  
ended 31 December 2021 *continued*

### (4) Assets

#### **Consecrated and benefice property**

In so far as consecrated and benefice property of any kind is excluded from the statutory definition of "charity" by Section 10(2) (a) and (c) of the Charities Act 2011, such assets are not capitalised in the financial statements.

#### **Moveable church furnishings**

In principle these would be capitalised at cost and depreciated over their useful economic life if there were any such items, which currently there are not. If insufficient cost information were available the item would not be capitalised, but all such items are in any event included in the inventory of the Church.

#### **Tangible fixed assets for use by the Church**

These are capitalised at cost if they have an economic life of more than one year and cost at least £1,000. Depreciation is calculated so as to write off the capitalised cost of fixed assets less their currently anticipated residual value over their estimated useful lives, as follows:

- Land: not depreciated;
- Buildings: 50 years;
- Fixtures and fittings: 20 years;
- Plant and machinery: 3 years.

#### **Investments**

Investments quoted on a recognised stock exchange, or whose value derives from them, are valued at mid-market value at the year end.

### (5) Funds

#### **Unrestricted Funds**

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application to the general purposes of the PCC. Within this, funds may be designated by the PCC for a particular purpose albeit remaining unrestricted.

#### **Restricted Funds**

These funds are income funds that must be expended on restricted purposes; details of the funds held and the restricted purposes for which they were given are shown in the notes to these financial statements.

#### **Endowment Funds**

These are restricted funds that must be retained as trust capital either permanently or subject to a discretionary power to spend the capital as income, and where the use of any income or other benefit derived from the capital may be restricted or unrestricted. Details of the respective restrictions are shown in the notes to these financial statements.

**Parochial Church Council of St. Mary's, Long Ditton**

Notes to the Financial Statements for the year

ended 31 December 2021 *continued*

**2. Incoming resources**

	Unrestricted General Funds £	Unrestricted Designated Funds £	Restricted Funds £	Endowment Funds £	Total 2021 £	Total 2020 £
<b>Voluntary Income</b>						
Planned giving	57,575	-	-	-	<b>57,575</b>	55,178
Collections	5,845	-	-	-	<b>5,845</b>	2,685
Donations	6,521	-	4,145	-	<b>10,666</b>	7,567
Other	350	-	-	-	<b>350</b>	136
Tax recoverable	10,567	-	-	-	<b>10,567</b>	13,747
Legacies	1,003	13,321	-	-	<b>14,324</b>	59,000
Grants	-	-	881	-	<b>881</b>	881
	<b>81,861</b>	<b>13,321</b>	<b>5,026</b>	-	<b>100,208</b>	<b>139,194</b>
<b>Activities for generating funds</b>						
Parish magazine advertising	6,082	-	-	-	<b>6,082</b>	2,986
Other funds raised	1,550	-	-	-	<b>1,550</b>	1,066
Fairs and Bazaars	-	-	-	-	-	-
Quiz, Concerts and Lunches	-	-	-	-	-	-
	<b>7,632</b>	-	-	-	<b>7,632</b>	<b>4,052</b>
<b>Income from Church activities</b>						
Wedding fees	1,291	-	-	-	<b>1,291</b>	539
Funeral fees	2,904	-	-	-	<b>2,904</b>	1,316
Garden of Rest memorials	2,662	-	-	-	<b>2,662</b>	3,933
Church hall lettings	10,469	-	-	-	<b>10,469</b>	5,734
	<b>17,326</b>	-	-	-	<b>17,326</b>	<b>11,522</b>
<b>Income from investments</b>						
Dividends	-	-	259	-	<b>259</b>	251
	-	-	259	-	<b>259</b>	251
<b>Total incoming resources</b>	<b>106,819</b>	<b>13,321</b>	<b>5,285</b>	-	<b>125,425</b>	<b>155,019</b>

**Parochial Church Council of St. Mary's, Long Ditton**

Notes to the Financial Statements for the year  
ended 31 December 2021 *continued*

**3. Resources expended**

	Note	Unrestricted General Funds £	Unrestricted Designated Funds £	Restricted Funds £	Endowment Funds £	Total 2021 £	Total 2020 £
<b>Diocesan parish share</b>							
Diocesan parish share		63,000	-	-	-	<b>63,000</b>	45,600
<b>Grants</b>							
Outward giving		25	-	-	-	<b>25</b>	-
<b>Church Activities</b>							
Printing of Parish Magazine		7,473	-	-	-	<b>7,473</b>	5,057
Memorial tablet costs		369	-	-	-	<b>369</b>	691
Parish Training and Mission		1,494	-	-	-	<b>1,494</b>	2,789
Organists, choir and music		5,326	-	261	-	<b>5,587</b>	9,126
		<b>14,662</b>	-	<b>261</b>	-	<b>14,923</b>	17,663
<b>Maintenance of Church and Churchyard</b>							
General Maintenance		1,294	-	2,765	-	<b>4,059</b>	3,908
Graveyard Maintenance		245	-	696	-	<b>941</b>	3,493
		<b>1,539</b>	-	<b>3,461</b>	-	<b>5,000</b>	7,401
<b>Community Hall</b>							
Hall maintenance		2,773	-	-	-	<b>2,773</b>	1,886
Hall running costs		2,250	-	-	-	<b>2,250</b>	1,777
Depreciation		-	-	-	8,000	<b>8,000</b>	8,000
		<b>5,023</b>	-	-	<b>8,000</b>	<b>13,023</b>	11,663
<b>Running costs and overheads</b>							
Locums		331	-	-	-	<b>331</b>	642
Salaries	4	8,412	-	-	-	<b>8,412</b>	8,280
Photocopier		945	-	-	-	<b>945</b>	783
Parish telephones		935	-	-	-	<b>935</b>	913
Gas, water and electricity		4,335	-	-	-	<b>4,335</b>	6,719
Insurance		4,381	-	-	-	<b>4,381</b>	4,327
Other overheads		335	-	-	-	<b>335</b>	1,117
		<b>19,674</b>	-	-	-	<b>19,674</b>	22,841
<b>Total resources expended</b>							
		<b>103,923</b>	-	<b>3,722</b>	<b>8,000</b>	<b>115,645</b>	105,168

Parochial Church Council of St. Mary's, Long Ditton

Notes to the Financial Statements for the year  
ended 31 December 2021 *continued*

**4. Staff costs**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Salaries (within organists, choir and music)	-	7,583
Salaries (within running costs and overheads)	8,412	8,280
Social Security costs	-	-
Other pension costs	-	-
	<u>8,412</u>	<u>15,863</u>

Average number of employees in the year	1	2
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No trustee (PCC member) received any remuneration or received any other employment benefits during the year or prior year. Clergy are not included in the staff costs above as they are office holders not employed by the PCC.

**5. Payments to PCC members**

During the year seven trustees received expenses to the value, in total, of £3,991 in respect of Church and Church Hall repairs, travel and other costs incurred or funds disbursed on behalf of the PCC.

**6. Fixed assets**

**(a) Tangible - Freehold Land and Buildings**

	<b>£</b>
<b>Cost</b>	
At 1 January 2021	399,885
Additions	-
<u>At 31 December 2021</u>	<u>399,885</u>
<b>Depreciation</b>	
At 1 January 2021	104,000
Charge for the year	8,000
<u>At 31 December 2021</u>	<u>112,000</u>
<b>Net Book Value</b>	
<u>At 31 December 2021</u>	<u>287,885</u>
<u>At 31 December 2020</u>	<u>295,885</u>

The tangible fixed assets comprise the Community Hall situated alongside the Church. This comprises the entirety of the Jubilee Project Fund/D&K Memorial Fund.

Parochial Church Council of St. Mary's, Long Ditton

Notes to the Financial Statements for the year  
ended 31 December 2021 *continued*

**Fixed assets** (continued)

**(b) Investments**

	£
Market value at 1 January 2021	8,912
Net gains	1,275
<hr/>	
Market value at 31 December 2021	10,187

The investments of the PCC are held in the CCLA Church of England Investment Fund, and are attributed to the Graveyard Maintenance Fund

**7. Debtors and prepayments**

	2021	2020
	£	£
Income tax recoverable	700	3,000
Other debtors	-	-
Prepayments	-	164
<hr/>		
	700	3,164

**8. Creditors— amounts falling due within one year**

	2021	2020
	£	£
Accruals for utilities	222	1,947
Other creditors and accruals	29	1,498
Agency collections awaiting remittance	191	475
<hr/>		
	442	3,920

The requested Parish Share was £79,735, up from £75,180 in 2020. The PCC was able to pay £63,000, a shortfall of £16,735 on the requested amount. The total shortfall in respect of this and prior years is £54,614 (2020: £37,879). Since the PCC does not have the financial capacity to pay this total shortfall in the foreseeable future the shortfall has not been recognised as a creditor.

**Parochial Church Council of St. Mary's, Long Ditton**

Notes to the Financial Statements for the year  
ended 31 December 2021 *continued*

**9. Purposes of Restricted and Endowment funds**

<b>Name of Fund</b>	<b>Purpose</b>
<i>(a) Restricted Funds</i>	
Cassocks Fund	Provision of robes for choir
Fabric Maintenance Fund	Maintenance of church fabric
Ouseley Music Trust Fund	Provision of choral and organ scholarships
Music and Choir Fund	Support of choir activities
Capital Works Fund	Repair and enhancement of church
Garden of Rest Fund	Maintenance and enhancement of the Garden of Rest
Organ Fund	Maintenance and repair of organ
Babes & Tots Fund	Support of Babes and Tots group
Graveyard Maintenance Fund	Maintenance of fabric, graves and churchyard
 <i>(b) Endowment Funds</i>	
Jubilee Project Fund/D&K Memorial Fund	Building of new church hall

**10. Summary of Fund Movements**

	<b>Balance at 1 January 2021</b>	<b>Income</b>	<b>Expenditure</b>	<b>Investment Gains</b>	<b>Transfers between Funds</b>	<b>Balance at 31 December 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>						
General Funds	8,908	106,819	(104,385)	-	-	<b>11,342</b>
Designated	-	13,321	-	-	57,378	<b>70,699</b>
	<b>8,908</b>	<b>120,140</b>	<b>(104,385)</b>	<b>-</b>	<b>57,378</b>	<b>82,041</b>
<b>Restricted Funds</b>						
Cassocks	1,053	-	-	-	-	1,053
Fabric						
Maintenance	57,378	5,026	-	-	(57,378)	5,026
Ouseley Music						
Trust	3,370	-	-	-	-	3,370
Music and Choir	316	-	(261)	-	-	55
Capital Works	1,023	-	-	-	-	1,023
Garden of Rest	2,295	-	-	-	-	2,295
Organ	262	-	-	-	-	262
Babes & Tots	548	-	-	-	-	548
Graveyard						
Maintenance	8,988	259	(3,461)	1,275	-	7,061
	<b>75,233</b>	<b>5,285</b>	<b>(3,722)</b>	<b>1,275</b>	<b>(57,378)</b>	<b>20,693</b>

**Parochial Church Council of St. Mary's, Long Ditton**

Notes to the Financial Statements for the year  
ended 31 December 2021 *continued*

Note 10 Summary of funds movement (*continued*)

	<b>Balance at 1 January 2021</b>	<b>Income</b>	<b>Expenditure</b>	<b>Investment Gains</b>	<b>Transfers between Funds</b>	<b>Balance at 31 December 2021</b>
	£	£	£	£	£	£
<b>Endowment Funds</b>						
Jubilee Project						
/D&K Memorial	295,885	-	(8,000)	-	-	287,885
	295,885	-	(8,000)		-	<b>287,885</b>

**11. Statement of Financial Activities for the year ended 31 December 2020**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2020</b>
	£	£	£	£
<b>Income and Endowments</b>				
Voluntary income	79,208	59,986	-	139,194
Activities for generating funds	4,052	-	-	4,052
Income from investments	1	250	-	251
Church activities	11,522	-	-	11,522
	-	-	-	-
<b>Total Income</b>	<b>94,783</b>	<b>60,236</b>	<b>-</b>	<b>155,019</b>
<b>Expenditure</b>				
Church activities	(90,751)	(6,417)	(8,000)	(105,168)
Raising funds	(440)	-	-	(440)
<b>Total Expenditure</b>	<b>(91,191)</b>	<b>(6,417)</b>	<b>(8,000)</b>	<b>(105,608)</b>
<b>Net incoming/(outgoing) resources</b>	<b>3,592</b>	<b>53,819</b>	<b>(8,000)</b>	<b>49,411</b>
Net gains on investments	-	573	-	573
Transfers between funds	-	8,339	(8,339)	-
<b>Net Movement in Funds</b>	<b>3,592</b>	<b>62,731</b>	<b>(16,339)</b>	<b>49,984</b>
Total Funds brought forward	5,316	12,502	312,224	330,042
<b>Total Funds carried forward</b>	<b>8,908</b>	<b>75,233</b>	<b>295,885</b>	<b>380,026</b>

**Parochial Church Council of St. Mary's, Long Ditton**

Notes to the Financial Statements for the year  
ended 31 December 2021 *continued*

**12. Balance Sheet as at 31 December 2020**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Endowment Funds £</b>	<b>Total 2020 £</b>
<b>Fixed Assets</b>				
Tangible assets	-	-	295,885	295,885
Investments	-	8,912	-	8,912
	-	8,912	295,885	304,797
<b>Current Assets</b>				
Debtors and prepayments	3,164	-	-	3,164
Cash at bank and in hand	9,664	66,321	-	75,985
	12,828	66,321	-	79,149
<b>Liabilities</b>				
Creditors: amounts falling due within one year	(3,920)	-	-	(3,920)
	-	-	-	-
<b>Net current assets</b>	<b>8,908</b>	<b>66,321</b>	<b>-</b>	<b>75,229</b>
<b>Net Assets</b>	<b>8,908</b>	<b>75,233</b>	<b>295,885</b>	<b>380,026</b>
<b>Parish Funds:</b>				
<b>Unrestricted</b>	8,908	-	-	8,908
<b>Restricted</b>	-	75,233	-	75,233
<b>Endowment</b>	-	-	295,885	295,885
	8,908	75,233	295,885	380,026

## Independent Examiner's Report to the Trustees of Long Ditton Parochial Church Council

I report on the accounts of the church for the year ended 31st December 2021, which are set out on pages 7 to 17.

### Respective responsibilities of the Trustees and the Independent Examiner

The church's trustees are responsible for the preparation of the accounts. The church's trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 ("the 2011 Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act,
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act), and
- to state whether particular matters have come to my attention.

### Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the church and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

### Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that, in any material respect, the requirements:
  - a) to keep accounting records in accordance with section 130 of the 2011 Act; and
  - b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**Martin Perrin FCA, CHARTERED FCSI**  
39 Station Road, Thames Ditton, KT7 0PA  
20 October 2022

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LONG DITTON**

England & Wales - Charity number 1128898

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# Accounts

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**THE PAROCHIAL CHURCH COUNCIL OF LONG DITTON SURREY  
(ST. MARY'S CHURCH LONG DITTON)**

**ACCOUNTS FOR THE YEAR ENDED  
31ST DECEMBER 2020**

**REGISTERED WITH THE CHARITY COMMISSION  
NUMBER: 1128898**

## REPORT OF THE PAROCHIAL CHURCH COUNCIL

### *Vision: Following Christ, Serving You*

The Vision of St Mary's Church means that we prioritise:

- (i) Helping those around us discover faith in Jesus Christ;
- (ii) Developing and strengthening our links in the community;
- (iii) Engaging a new generation with the good news of the Gospel; and
- (iv) Deepening our discipleship and spirituality.

#### **A ADMINISTRATIVE INFORMATION**

The general functions of the Parochial Church Council (PCC) of the Parish of St Mary's are set out in the Parochial Church Council Measure and The Church Representation Rules. It is the duty of the Rector and the PCC to consult together on matters of general concern and importance to the parish. The PCC works in co-operation with the incumbent in promoting in the parish the whole mission of the church: pastoral, evangelistic, social and ecumenical. Additionally, the PCC is required to consider and discuss matters concerning the Church of England or any other matter of religious or public interest, but not the declaration of the doctrine of the Church. The Charities Act also enjoins all charities to demonstrate that their aims are for the public benefit. Accordingly, the PCC has had regard, where relevant, to the public benefit guidance issued by the Charity Commission in carrying out its activities, as described below.

The PCC is responsible for the maintenance and repair of St Mary's Church building (which is Grade 2 listed) and situated in a conservation area at the junction of Church Road, Rectory Lane and Woodstock Lane North (OS grid reference TQ173659). The PCC is registered with the Charity Commission Number 1128898. The correspondence address for St Mary's Church is: The Rectory, 5 Church Meadow, Long Ditton, Surrey KT6 5EP or The Parish Office, St Mary's Community Hall, Church Road, Long Ditton Surrey KT6 5HH.

#### **PCC Membership:**

Members of the PCC are appointed in accordance with the Church Representation Rules or co-opted by the PCC during the year. The following served as members of the PCC in 2019/20:

<b>Incumbent</b>	The Revd Dr Kuhan Satkunanayagam	Ex officio
<u>Until 18 October 2020</u>		
<b>Churchwardens</b>	Peter Topp	Ex officio
	Joanne Hall	Ex officio
<b>Honorary Officers</b>	Kim Taylor – Honorary Treasurer	Elected Member of PCC
	Penny Fussell – Honorary Secretary	Elected Member of PCC
<b>Deanery Synod Representatives</b>	Cat Smith	Ex officio
	Diana Jemmett	Ex officio

<b>Elected Members of the Council</b>	Don Anderson	Retires 2020
	Sue Michalczyk	Resigned January 2020
	Tessa Vallings	Retires 2020
	Kim Taylor	Retires 2021
	Penny Fussell	Retires 2021
	Ann Leeson	Retires 2021
	Lucky Thobela	Retires 2022
	Janet Critchley	Retires 2022
	Chris Howard	Retires 2022

3 vacancies

From 18 October 2020 until 25 April 2021

<b>Churchwardens</b>	Peter Topp	Ex officio
	Susan Rider	Ex officio
<b>Honorary Officers</b>	Kim Taylor – Honorary Treasurer	Elected Member of PCC
	Penny Fussell – Honorary Secretary	Elected Member of PCC
<b>Deanery Synod Representatives</b>	Cat Smith	Ex officio
	Diana Jemmett	Ex officio
	Chris Howard	Ex officio
<b>Elected Members of the Council</b>	Kim Taylor	Retires 2021
	Penny Fussell	Retires 2021
	Ann Leeson	Retires 2021
	Lucky Thobela	Retires 2022
	Janet Critchley	Retires 2022
	Peter Brown	Retires 2023
	Tashi Lasalle	Retires 2023
	Julia Watts	Retires 2023.

4 vacancies

**PCC Advisers**

Bankers	Barclays Bank plc, Barclays Business Centre, 6 Clarence Street, Kingston-upon-Thames, Surrey KT1 1NY
Buildings	The PCC currently employs John Bailey as its architect
Independent Examiner	Mr Martin Perrin MA, FCA, Chartered FCSI

**Sub-Committees**

The PCC operates through a number of sub-committees which meet at agreed times during the year and then report to the PCC:

- (i) **Standing Committee.** This is the only committee required by law. It has power to transact the business of the PCC between its meetings, subject to any directions given by the PCC. The Standing Committee elected by the PCC for the year comprises the Rector, the Churchwardens, the Honorary Treasurer, the Honorary Secretary and Diana Jemmett (an elected Deanery Synod Representative and therefore ex officio member of the PCC).
- (ii) **Community Hall.** This committee is responsible for the maintenance and management of St Mary's Community Hall for use by the parish and local

community. The committee works to maintain proper budgetary control whilst ensuring external funding requirements are met and health and safety matters comply with current legislation. Appropriate licensing laws and insurance cover is maintained.

- (iii) **Social Team.** This team aims to co-ordinate a regular programme of social events and to provide support for any special or fund-raising events.

#### ***Churchyard, buildings, health and safety***

The Rector and Churchwardens continue to liaise with Elmbridge Borough Council to ensure the grounds are kept safe and presentable. Rob's Garden Services are employed to undertake 'gardening' tasks particularly in the Garden of Rest. The Rector and Churchwardens are also responsible for oversight of the maintenance and development of the buildings and churchyard structures (old mortuary, Garden of Rest walls, stone tablets etc.), as well as any relevant legislation relating to the building, staff, and visitors' and volunteers' health and safety. They are supported in these responsibilities by several volunteers from the church community.

#### ***Safeguarding***

The PCC considers that it has, to the best of its knowledge, taken all reasonable steps to comply with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 to have due regard to House of Bishop's guidance on safeguarding children and vulnerable adults.

#### ***General Data Protection Regulation***

The PCC, to the best of its knowledge, considers that all reasonable steps have, and continue to be taken to comply with the GDPR that came into effect in May 2018. A data audit was conducted, and a Privacy Notice published.

### **B REVIEW OF PCC PROCEEDINGS OVER THE PAST YEAR**

*The following report is provided by the Hon Secretary*

The PCC met six times over the past year.

The Covid-19 pandemic of course had a profound impact not only on the concerns and business of the PCC but also on the practicalities of its operation. The concept of virtual meetings and events, so alien to us before last March has come to be so very vital. The pandemic and the resulting Government guidelines and rules have exacerbated existing issues but also shown how flexible and adaptive St Mary's can be, as well as bringing to the fore skills and priorities not necessarily realised before amongst the PCC and church community.

Zoom has become a word with which we have all become so very familiar and which has enabled some semblance of normality and social connectivity to continue. All meetings of the PCC have been held via Zoom and the PCC has been pleased to encourage the use of this platform and the live streaming of services. However, they were very mindful of the need to ensure that people were given appropriate support in getting to grips with the technology. The Churchwardens and the Pastoral Assistants should be thanked for taking up this mantle. The PCC is greatly indebted to the Rector for so speedily and

willingly adapting in the first lockdown in 2020 to holding weekly services on Zoom; and to Chris Collins, supported by Cat Smith, Don Anderson and Martin and Julia Bowyer, without whom the live streaming of Sunday's services would not have been so readily achieved.

Latterly, the PCC has begun the interesting debate about the future of recording services. Once all Covid related restrictions have been lifted the normal routine of worship will return. However, it might be that live streaming and/or recording services could continue to have a role in the church's outreach.

Whilst the PCC has continued to meet, neither of its sub-committees have done so. The Churchwardens and Rector have been responsible for the day-to-day management of the church's response to the Government guidelines and the impact on worship and church activities. They are to be hugely commended for attending to the ever-changing rules enabling the church to be open and congregations attend services as and when permitted.

The regular business of the PCC has continued. The important policies of Safeguarding and Health & Safety, and the risk assessments of the church and Community Hall, were reviewed and adopted. The all-important maintenance of the church building, churchyard and Community Hall continued under the guidance and management of the Churchwardens reporting to the PCC on key works, expenditure and issues. In the previous financial year, the PCC had decided to use the Finch Trust to restore both the Finch memorial grave and the Godfrey memorial grave and this work was completed last year - both graves now are sound and beautiful. The extremely generous bequest of Miss Jean Arscott, which has been placed in the Fabric Maintenance Fund at the request of Miss Arscott's executors, will enable the PCC to continue to properly plan and enable essential works to be undertaken within the church.

The pandemic has most certainly exacerbated some issues principally church finances. Whilst the PCC welcomed the Diocesan reduction in expected Parish Share payments, the PCC had to make the difficult decision not to pay in full the Parish Share payments that continued to be expected of St Mary's. To do otherwise would have put St Mary's in a financially untenable position. A major concern for the coming year will be to address the decreasing income and to launch a much-needed Stewardship Campaign.

The pandemic has delayed the need to find leaders for Sunday Club but this remains a very real issue. Without volunteers to run and help with Sunday Club the ability to render service to families and young people of the church community will be sorely undermined. On a more positive note, under the leadership of Chris Howard and Tashi Lasalle the Pizza & Bible Night has continued, the Zoom platform providing a vital means for the young people to continue to meet and discuss a wide variety of topics. Cat Smith has also provided regular Zoom socials for our junior choristers. Attending to providing activities and opportunities for children and young people to feel welcome and thrive at St Mary's as the lockdown restrictions are eased will be a key challenge for the PCC in the next year.

The pandemic inevitably has meant that compromises have had to be made. The Lychgate magazine has continued to be produced but not always in a hard copy format.

Fees from advertisers are key to financing the publication of the magazine but the PCC has been aware that some advertisers have been adversely affected by the pandemic and so unable to pay the fee. A sensitive and pragmatic approach to collecting the fees has had to be taken. Similarly, whilst the Community Hall has been closed to users, the PCC agreed that it was only correct to continue to support the Hall's cleaners.

The PCC was sad to see the departure at Christmas of Douglas Tang as Director of Music. Douglas, with the Rector, had brilliantly met the challenge of the pandemic to provide music for the online services, introducing a rich variety of settings and anthems. The PCC is greatly appreciative of Douglas's work to develop the choir, its expertise and repertoire and wishes him well with his future. Douglas had initiated a review of the choir, its ambitions and aims which the PCC has debated. The PCC is delighted that Julia Bowyer and Cat Smith have agreed to work with the choir over the coming months to continue developing the choir, working with Michael Stevenson playing the organ.

Looking forward, the PCC recognised the challenges that faces St Mary's to build the community and to grow its finances. The PCC welcomed new opportunities and was delighted to learn that Professor Alison Baverstock will serve her title post at St Mary's. Alison begins her 4 year part-time non-stipendiary curacy in July 2021.

## **FINANCIAL REVIEW 2020**

### **Financial review:**

In 2020 total receipts in the General Fund were £95,000 (2019: £132,000). This fall was caused by the reduction and interruption of all forms of giving and fundraising caused by the COVID-19 pandemic. To pick out a few highlights, planned giving fell to £69,000 (2019: £82,000); collections fell to £2,685 (2019: £9,308); income from the church hall fell to £5,734 (2019: £15,011); and there could be no church fund raising activities at all. In contrast, for the benefit of the Fabric Maintenance Fund within Restricted Funds, the PCC received in the year an extremely generous legacy from the estate of Jean Arscott totalling £58,000. This is the largest legacy that the PCC has received in living memory and possibly the largest legacy it has ever received. It will be well spent.

Expenditure in the General Fund was £91,000 for the year (2019: £129,000). In response to the onset of the pandemic, the PCC sought to economise wherever possible, and indeed managed to reduce expenditure outside the Parish Share from £55,000 in 2019 to £45,000 in 2020. However a significant reduction in Parish Share contribution could not be avoided: this was £45,600 in 2020, down from £74,000 in 2019. Adjusted for credits related to COVID-19, the Diocese had requested a Parish Share of £75,180 for the year. Because the PCC does not have the capacity to pay the shortfall of £29,580 in the foreseeable future, the shortfall has not been recognised as a creditor in these financial statements. This is a similar position to last year where the shortfall was £8,299; the accumulated shortfall is therefore £37,879.

The outcome of the economies made and limited Parish Share paid was that the PCC was able to achieve a small surplus for the year on the General Fund of £3,592 and keep the balance on this Fund as at 31st December 2020 at a level commensurate with the needs of the PCC in managing its day to day working capital requirements.

Since the COVID-19 crisis continues to limit severely the income of the PCC in 2021, the PCC has had to take the decision to limit the Parish Share contribution at present to £3,000 a month, whilst the pandemic and its effects persist.

**Reserves policy:**

It is the policy of the PCC to have available in unrestricted funds at any one time sufficient cash to be able to meet its working capital requirements. Historical experience suggests that this requires a balance of between £5,000 and £10,000. The General Fund now stands at £8,908, which is adequate.



**Chairman**

**Parochial Church Council of St. Mary's, Long Ditton**

**Statement of Financial Activities for the year ended**  
**31 December 2020**

	Notes	Unrestricted Funds <u>2020</u> £	Restricted Funds <u>2020</u> £	Endowment Funds <u>2020</u> £	Total <u>2020</u> £	Total <u>2019</u> £
<b><u>Income and Endowments</u></b>						
Voluntary income	2(a)	79,208	59,986	-	139,194	104,157
Activities for generating funds	2(b)	4,052	-	-	4,052	13,572
Income from investments	2(c)	1	250	-	251	242
Church activities	2(d)	11,522	-	-	11,522	21,377
<b><u>Total Income</u></b>		<b>94,783</b>	<b>60,236</b>	<b>-</b>	<b>155,019</b>	<b>139,348</b>
<b><u>Expenditure</u></b>						
Church activities	3	(90,751)	(6,417)	(8,000)	(105,168)	(143,322)
Raising funds		(440)	-	-	(440)	(2,376)
<b><u>Total Expenditure</u></b>		<b>(91,191)</b>	<b>(6,417)</b>	<b>(8,000)</b>	<b>(105,608)</b>	<b>(145,698)</b>
<b><u>Net Income/(Expenditure) before Investment Gains</u></b>						
		3,592	53,819	(8,000)	49,411	(6,350)
Net gains on investments		-	573	-	573	1,314
<b><u>Net Expenditure</u></b>		<b>3,592</b>	<b>54,392</b>	<b>(8,000)</b>	<b>49,984</b>	<b>(5,036)</b>
<b><u>Transfer between funds</u></b>						
		-	8,339	(8,339)	-	-
<b><u>Net Movement in Funds</u></b>		<b>3,592</b>	<b>62,731</b>	<b>(16,339)</b>	<b>49,984</b>	<b>(5,036)</b>
Total Funds brought forward at 1 January		5,316	12,502	312,224	330,042	335,078
<b>Total Funds carried forward at 31 December</b>		<b>8,908</b>	<b>75,233</b>	<b>295,885</b>	<b>380,026</b>	<b>330,042</b>

The notes on pages 10 to 21 form part of these Financial Statements.

The comparative figures for 2019 are analysed in columnar form in the Statement of Financial Activities for that year included in Note 11 to these Financial Statements.

**Parochial Church Council of St. Mary's, Long Ditton**  
**Balance sheet at 31 December 2020**

	Notes	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Endowment Funds 2020 £	Total 2020 £	Total 2019 £
<b>Fixed Assets</b>						
Tangible assets	6(a)	-	-	295,885	295,885	303,885
Investments	6(b)	-	8,912	-	8,912	8,339
		-	8,912	295,885	304,797	312,224
<b>Current Assets</b>						
Debtors and prepayments	7	3,164	-	-	3,164	1,893
Cash at bank and in hand		9,664	66,321	-	75,985	23,555
		12,828	66,321	-	79,149	25,448
<b>Liabilities</b>						
Creditors: amounts falling due within one year	8	(3,920)	-	-	(3,920)	(7,630)
<b>Net current assets</b>		8,908	66,321	-	75,229	17,818
<b>Total assets less current liabilities</b>		8,908	75,233	295,885	380,026	330,042
<b>Total Net Assets</b>		<b>8,908</b>	<b>75,233</b>	<b>295,885</b>	<b>380,026</b>	<b>330,042</b>
<b>Parish Funds:</b>						
Unrestricted	10	8,908	-	-	8,908	5,316
Restricted	10	-	75,233	-	75,233	12,502
Endowment	10	-	-	295,885	295,885	312,224
		<b>8,908</b>	<b>75,233</b>	<b>295,885</b>	<b>380,026</b>	<b>330,042</b>

Approved by the Parochial Church Council on 6 April 2021 and signed on its behalf by:





**Dr Kuhan Satkunanayagam (Rector) and Kim Taylor (Treasurer)**

The notes on pages 10 to 21 form part of these Financial Statements.  
The comparative figures for 2019 are analysed in columnar form in the Balance Sheet for that year included in Note 12 to these Financial Statements

**Notes to the Financial Statements for the  
year ended 31 December 2020**

**1. ACCOUNTING POLICIES**

**(1) Basis of preparation**

The PCC is a public benefit entity within the meaning of FRS 102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCC's, and with the Regulations' "true and fair view" provisions; they are also prepared under FRS 102 (2016) as the applicable accounting standards and the 2016 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP (FRS 102)).

The PCC has formed a judgement, at the time of approving these financial statements, that there is a reasonable expectation that the PCC has adequate resources to continue in operational existence for the foreseeable future. For this reason the PCC continues to adopt the going concern basis in preparing its financial statements. However, this judgement must be seen against the background of the Coronavirus pandemic, the development and ultimate resolution of which, at the time of approving these financial statements, are unknown. Unknown, and unknowable, future developments in this crisis might therefore have financial impacts on the PCC which cannot be anticipated at this time.

**(2) Incoming Resources**

**Recognition of income and endowments**

These are included in the Statement of Financial Activities (SOFA) when:

- The PCC becomes legally entitled to the use of the resources;
- The inflow of the economic benefit becomes probable; and
- The monetary value can be measured with sufficient reliability.

**Grants and donations**

Grants and donations are included in the SOFA when any pre-conditions preventing their use by the PCC have been met. For collections and planned giving this is when the funds are received.

**Gift Aid and other tax claims**

Gift aid and other tax claims are included in the SOFA at the same time as the cash donations to which they relate.

**Investment income**

This is included in the accounts when receivable.

**Investment gains and losses**

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

All other income is recognised when it is receivable. All incoming resources are accounted for gross.

**Parochial Church Council of St. Mary's, Long Ditton**

**Notes to the Financial Statements for the  
year ended 31 December 2020 (continued)**

**(3) Expenditure and Liabilities**

**Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation and settlement is probable and quantifiable.

**Grants payable without performance conditions**

These are recognised in the accounts when a commitment has been made externally and there are no pre-conditions still to be met for entitlement to the grant which remain within the control of the PCC.

All other expenditure is recognised when it is incurred. All expenditure is accounted for gross.

**(4) Assets**

**Consecrated and benefice property**

In so far as consecrated and benefice property of any kind is excluded from the statutory definition of "charity" by Section 10(2) (a) and (c) of the Charities Act 2011, such assets are not capitalised in the financial statements.

**Moveable church furnishings**

In principle these would be capitalised at cost and depreciated over their useful economic life if there were any such items, which currently there are not. If insufficient cost information were available the item would not be capitalised, but all such items are in any event included in the inventory of the Church.

**Tangible fixed assets for use by the Church**

These are capitalised at cost if they have an economic life of more than one year and cost at least £1,000. Depreciation is calculated so as to write off the capitalised cost of fixed assets less their currently anticipated residual value over their estimated useful lives, as follows:

- Land: not depreciated;
- Buildings: 50 years;
- Fixtures and fittings: 20 years;
- Plant and machinery: 3 years.

**Investments**

Investments quoted on a recognised stock exchange, or whose value derives from them, are valued at market value at the year end.

**Short term deposits**

These include cash held on deposit either with the CCLA Church of England Funds or at bank.

**Parochial Church Council of St. Mary's, Long Ditton**

**Notes to the Financial Statements for the  
year ended 31 December 2020 (continued)**

**(5) Funds**

**Unrestricted Funds**

These funds represent the remaining income funds of the PCC that are available for spending on the general purposes of the PCC. These funds could include amounts designated by the PCC for fixed assets for its own use or for spending on a future project, though there are at this time no funds of this type. Any such funds would not be included in the calculation of the PCC's "free reserves" given in the Trustees' Report.

**Restricted Funds**

These funds are income funds that must be expended on restricted purposes; details of the funds held and the restricted purposes for which they were given are shown in the notes to these financial statements.

**Endowment Funds**

These are restricted funds that must be retained as trust capital either permanently or subject to a discretionary power to spend the capital as income, and where the use of any income or other benefit derived from the capital may be restricted or unrestricted. Details of the respective restrictions are shown in the notes to these financial statements.

**Parochial Church Council of St. Mary's, Long Ditton**

**Notes to the Financial Statements for the  
year ended 31 December 2020 (continued)**

**2. INCOME AND ENDOWMENTS**

	<b>Unrestricted Funds <u>2020</u> £</b>	<b>Restricted Funds <u>2020</u> £</b>	<b>Endowment Funds <u>2020</u> £</b>	<b>Total <u>2020</u> £</b>	<b>Total <u>2019</u> £</b>
<b>(a) Voluntary Income</b>					
Planned giving:					
Gift aid donations	55,178	-	-	55,178	67,186
Tax recoverable	13,747	-	-	13,747	16,239
Other	136	-	-	136	-
	<hr/> 69,061	-	-	<hr/> 69,061	<hr/> 83,425
Collections	2,685	-	-	2,685	9,308
Legacies	1,000	58,000	-	59,000	-
Donations	6,462	1,105	-	7,567	10,159
Grants	-	881	-	881	1,265
	<hr/> 10,147	<hr/> 59,986	-	<hr/> 70,133	<hr/> 20,732
	<hr/> 79,208	<hr/> 59,986	-	<hr/> 139,194	<hr/> 104,157
<b>(b) Activities for generating funds</b>					
Parish magazine advertising	2,986	-	-	2,986	8,322
Other funds raised	1,066	-	-	1,066	2,435
Fairs and Bazaars	-	-	-	-	674
Quiz, Concerts and Lunches	-	-	-	-	2,141
	<hr/> 4,052	-	-	<hr/> 4,052	<hr/> 13,572
<b>(c) Income from investments</b>					
Dividends from CCLA Investment Funds					
	1	250	-	251	242
	<hr/> 1	<hr/> 250	-	<hr/> 251	<hr/> 242
<b>(d) Income from Church activities</b>					
Wedding fees	539	-	-	539	775
Funeral fees	1,316	-	-	1,316	2,068
Garden of Rest memorials	3,933	-	-	3,933	3,523
Income from church hall lettings	5,734	-	-	5,734	15,011
	<hr/> 11,522	-	-	<hr/> 11,522	<hr/> 21,377
<b><u>TOTAL INCOME</u></b>	<hr/> <b>94,783</b>	<hr/> <b>60,236</b>	-	<hr/> <b>155,019</b>	<hr/> <b>139,348</b>

**Parochial Church Council of St. Mary's, Long Ditton**

**Notes to the Financial Statements for the  
year ended 31 December 2020 (continued)**

**3. EXPENDITURE**

	Notes	Unrestricted Funds <u>2020</u> £	Restricted Funds <u>2020</u> £	Endowment Funds <u>2020</u> £	Total <u>2020</u> £	Total <u>2019</u> £
<b>Diocesan parish share</b>						
Diocesan parish share		45,600	-	-	45,600	74,000
<b>Grants</b>						
Parish schools		-	-	-	-	1,000
Other giving		-	-	-	-	885
		-	-	-	-	1,885
<b>Church Activities</b>						
Printing the Parish Magazine		5,057	-	-	5,057	7,752
Memorial tablet costs		691	-	-	691	889
Parish Training and Mission		1,637	1,152	-	2,789	2,114
Organists, choir and music	4	8,065	1,061	-	9,126	11,102
		15,450	2,213	-	17,663	21,857
<b>Maintenance of Church and Churchyard</b>						
General Maintenance		3,197	711	-	3,908	4,638
Graveyard Maintenance		-	3,493	-	3,493	509
		3,197	4,204	-	7,401	5,147
<b>Community Hall</b>						
Hall maintenance		1,886	-	-	1,886	1,705
Hall running costs		1,777	-	-	1,777	3,985
Depreciation		-	-	8,000	8,000	8,000
		3,663	-	8,000	11,663	13,690
<b>Running costs and overheads</b>						
Rector's expenses		112	-	-	112	947
Locums		642	-	-	642	570
Parish telephones	5	913	-	-	913	857
Salaries	4	8,280	-	-	8,280	9,005
Stationery, postage and printing		604	-	-	604	510
Photocopier		783	-	-	783	859
Gas, water and electricity	5	6,719	-	-	6,719	9,063
Insurance		4,327	-	-	4,327	4,231
Sacristy expense		461	-	-	461	701
		22,841	-	-	22,841	26,743
<b><u>TOTAL EXPENDITURE</u></b>		<b>90,751</b>	<b>6,417</b>	<b>8,000</b>	<b>105,168</b>	<b>143,322</b>

**Parochial Church Council of St. Mary's, Long Ditton**

**Notes to the Financial Statements for the  
year ended 31 December 2020 (continued)**

**4. STAFF COSTS**

	<b><u>2020</u></b>	<b><u>2019</u></b>
	<b><u>£</u></b>	<b><u>£</u></b>
Salaries (within organists, choir and music)	7,583	7,000
Salaries (within running costs and overheads)	8,280	9,005
Social Security costs	-	-
Other pension costs	-	-
	<u>15,863</u>	<u>16,005</u>
Average number of employees in the year	<u>2</u>	<u>2</u>

**5. RELATED PARTIES**

The following items of expense were paid by the PCC during the year which may contain an element of private benefit to the Rector and his family:

	<b><u>2020</u></b>	<b><u>2019</u></b>
	<b><u>£</u></b>	<b><u>£</u></b>
Rectory water expense	896	1,289
Rectory telephone expense	595	494
	<u>1,491</u>	<u>1,783</u>

In addition a small but immaterial proportion of the expenses paid to the Rector during the year may have related to his function as chairman of the PCC.

No other payments or expenses were paid to any other PCC member, persons closely connected to them or related parties.

**Parochial Church Council of St. Mary's, Long Ditton**

**Notes to the Financial Statements for the  
year ended 31 December 2020 (continued)**

**6. FIXED ASSETS**

**(a) Tangible - Freehold Land and Buildings**

	<b>Endowment Funds</b>
	<b>£</b>
<b>Cost</b>	
At 1 January 2020	399,885
Additions	-
At 31 December 2020	<u>399,885</u>
<b>Depreciation</b>	
At 1 January 2020	96,000
Charge for the year	8,000
At 31 December 2020	<u>104,000</u>
<b>Net Book Value</b>	
At 31 December 2020	<u><u>295,885</u></u>
At 31 December 2019	<u><u>303,885</u></u>

The tangible fixed assets comprise the Community Hall situated alongside the Church. This comprises the entirety of the Jubilee Project Fund/D&K Memorial Fund.

**(b) Investments**

	<b>Restricted Funds 2020 £</b>	<b>Endowment Funds 2020 £</b>	<b>Total 2020 £</b>
Market value at 1 January 2020	-	8,339	8,339
Transfer between funds	8,339	(8,339)	-
Net gains	573	-	573
Market value at 31 December 2020	<u><b>8,912</b></u>	<u>-</u>	<u><b>8,912</b></u>

All the investments of the PCC are held in the CCLA Church of England Investment Fund. During the year, in accordance with a resolution of the PCC, the capital of the Finch Trust was re-designated so that it could be spent on urgent maintenance projects within the graveyard and its graves.

**Parochial Church Council of St. Mary's, Long Ditton**

**Notes to the Financial Statements for the  
year ended 31 December 2020 (continued)**

**(b) Investments (continued)**

The allocation between funds is as follows:

<b><u>Name of Fund</u></b>	<b><u>Market value at 1 January</u></b>	<b><u>Revaluation gain</u></b>	<b><u>Transfer between funds</u></b>	<b><u>Market value at 31 December</u></b>
	<b><u>£</u></b>	<b><u>£</u></b>		<b><u>£</u></b>
Graveyard Investment Fund	8,339	-	(8,339)	-
Graveyard Maintenance Fund	-	573	8,339	8,912
	<hr/> 8,339	<hr/> 573	<hr/> -	<hr/> 8,912

**7. DEBTORS AND PREPAYMENTS**

	<b><u>Unrestricted Funds 2020</u></b>	<b><u>Unrestricted Funds 2019</u></b>
	<b><u>£</u></b>	<b><u>£</u></b>
Income tax recoverable	3,000	1,200
Other debtors	-	529
Prepayments	164	164
	<hr/> 3,164	<hr/> 1,893

**Parochial Church Council of St. Mary's, Long Ditton**

**Notes to the Financial Statements for the  
year ended 31 December 2020 (continued)**

**8. CREDITORS – AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>Unrestricted Funds <u>2020</u> £</b>	<b>Unrestricted Funds <u>2019</u> £</b>
Accruals for utilities	1,947	1,622
Parish Share	-	4,000
Other creditors and accruals	1,498	1,132
Agency collections awaiting remittance	475	876
	<u>3,920</u>	<u>7,630</u>

The Parish Share requested for 2020, adjusted for COVID-19 credits, was £75,180, but the PCC was able to pay only £45,600 of this, a shortfall of £29,580. In addition there was a similar shortfall of £8,299 in respect of 2019, making a total of £37,879. Since the PCC does not have the financial capacity to pay this total shortfall in the foreseeable future the shortfall has not been recognised as a creditor.

**9. PURPOSES OF RESTRICTED AND ENDOWMENT FUNDS**

**Name of Fund**

**Purpose**

*(a) Restricted Funds*

Cassocks Fund	Provision of robes for choir
Fabric Maintenance Fund	Maintenance of church fabric
Ouseley Music Trust Fund	Provision of choral and organ scholarships
Music and Choir Fund	Support of choir activities
Capital Works Fund	Repair and enhancement of church
Garden of Rest Fund	Maintenance and enhancement of the Garden of Rest
Organ Fund	Maintenance and repair of organ
Babes & Tots Fund	Support of Babes and Tots group
Graveyard Maintenance Fund	Maintenance of fabric, graves and churchyard

*(b) Endowment Funds*

Jubilee Project Fund/D&K Memorial Fund	Building of new church hall
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**Parochial Church Council of St. Mary's, Long Ditton**

**Notes to the Financial Statements for the  
year ended 31 December 2020 (continued)**

**10. SUMMARY OF FUND MOVEMENTS**

The movements in funds during the year were as follows:

	<b>Balance at 1 January 2020</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers between Funds and Investment Gains</b>	<b>Balance at 31 December 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Restricted Funds</b>					
Cassocks Fund	1,053	-	-	-	1,053
Fabric Maintenance Fund	-	58,563	(1,185)	-	57,378
Ouseley Music Trust Fund	3,370	-	-	-	3,370
Music and Choir Fund	346	-	(30)	-	316
Capital Works Fund	1,023	-	-	-	1,023
Garden of Rest Fund	2,392	100	(197)	-	2,295
Organ Fund	1,293	-	(1,031)	-	262
Babes & Tots Fund	569	442	(463)	-	548
Graveyard Maintenance Fund	2,456	1,131	(3,511)	8,912	8,988
	<b>12,502</b>	<b>60,236</b>	<b>(6,417)</b>	<b>8,912</b>	<b>75,233</b>
<b>Endowment Funds</b>					
Graveyard Investment Fund	8,339	-	-	(8,339)	-
Jubilee Project Fund/D&K Memorial Fund	303,885	-	(8,000)	-	295,885
	<b>312,224</b>	<b>-</b>	<b>(8,000)</b>	<b>(8,339)</b>	<b>295,885</b>
General Fund	5,316	94,783	(91,191)	-	8,908
<b>TOTAL</b>	<b>330,042</b>	<b>155,019</b>	<b>(105,608)</b>	<b>573</b>	<b>380,026</b>

**Parochial Church Council of St. Mary's, Long Ditton**

**Notes to the Financial Statements for the  
year ended 31 December 2020 (continued)**

**11. STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2019**

	<b>Unrestricted Funds 2019 £</b>	<b>Restricted Funds 2019 £</b>	<b>Endowment Funds 2019 £</b>	<b>Total 2019 £</b>
<b><u>Income and Endowments</u></b>				
Voluntary income	98,427	5,730	-	104,157
Activities for generating funds	12,469	1,103	-	13,572
Income from investments	-	242	-	242
Church activities	21,377	-	-	21,377
<b><u>Total Income</u></b>	<b>132,273</b>	<b>7,075</b>	<b>-</b>	<b>139,348</b>
<b><u>Expenditure</u></b>				
Church activities	(128,541)	(6,781)	(8,000)	(143,322)
Raising funds	(247)	(2,129)	-	(2,376)
<b><u>Total Expenditure</u></b>	<b>(128,788)</b>	<b>(8,910)</b>	<b>(8,000)</b>	<b>(145,698)</b>
<b><u>Net Expenditure before Investment Gains</u></b>	<b>3,485</b>	<b>(1,835)</b>	<b>(8,000)</b>	<b>(6,350)</b>
Net gains on investments	-	-	1,314	1,314
<b><u>Net Expenditure</u></b>	<b>3,485</b>	<b>(1,835)</b>	<b>(6,686)</b>	<b>(5,036)</b>
<b><u>Net Movement in Funds</u></b>	<b>3,485</b>	<b>(1,835)</b>	<b>(6,686)</b>	<b>(5,036)</b>
Total Funds brought forward at 1 January	1,831	14,337	318,910	335,078
<b>Total Funds carried forward at 31 December</b>	<b>5,316</b>	<b>12,502</b>	<b>312,224</b>	<b>330,042</b>

**Parochial Church Council of St. Mary's, Long Ditton**

**Notes to the Financial Statements for the  
year ended 31 December 2020 (continued)**

**12. BALANCE SHEET AS AT 31 DECEMBER 2019**

Notes	Unrestricted Funds <u>2019</u> £	Restricted Funds <u>2019</u> £	Endowment Funds <u>2019</u> £	Total <u>2019</u> £
<b>Fixed Assets</b>				
Tangible assets	-	-	303,885	303,885
Investments	-	-	8,339	8,339
	-	-	312,224	312,224
<b>Current Assets</b>				
Debtors and prepayments	1,893	-	-	1,893
Cash at bank and in hand	11,053	12,502	-	23,555
	12,946	12,502	-	25,448
<b>Liabilities</b>				
Creditors: amounts falling due within one year	(7,630)	-	-	(7,630)
<b>Net current assets</b>	5,316	12,502	-	17,818
<b>Total assets less current liabilities</b>	5,316	12,502	312,224	330,042
<b>Total Net Assets</b>	<b>5,316</b>	<b>12,502</b>	<b>312,224</b>	<b>330,042</b>
<b>Parish Funds:</b>				
<b>Unrestricted</b>	5,316	-	-	5,316
<b>Restricted</b>	-	12,502	-	12,502
<b>Endowment</b>	-	-	312,224	312,224
	<b>5,316</b>	<b>12,502</b>	<b>312,224</b>	<b>330,042</b>

## **Independent Examiner's Report to the Trustees of Long Ditton Parochial Church Council**

I report on the accounts of the church for the year ended 31st December, 2020, which are set out on pages 8 to 21.

### **Respective responsibilities of the Trustees and the Independent Examiner**

The church's trustees are responsible for the preparation of the accounts. The church's trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 ("the 2011 Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act,
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act), and
- to state whether particular matters have come to my attention.

### **Basis of Independent Examiner's Report**

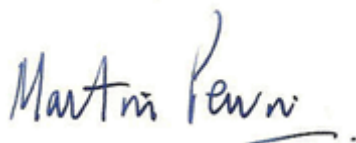
My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the church and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

### **Independent Examiner's Statement**

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

(Signed)



**MA,FCA, CHARTERED FCSI  
39, STATION ROAD,  
THAMES DITTON, KT7 0PA  
DATE: 6 April 2021**