



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

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:

Incumbent	The Revd Dr Kuhan Satkunanayagam	Ex officio
Curate	The Revd Professor Alison Baverstock	Ex officio
Churchwardens	Susan Rider Peter Topp Bob Hancock	Ex officio Ex officio (to 1 April 2022) Ex officio (from 1 April 2022)
Honorary Officers	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
Deanery Synod Representative	Chris Howard	Ex officio
Elected Members of the Council	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	£	£	£	£	£	£
Income and Endowments							
Voluntary income	2	109,162	-	1,500	-	110,662	100,208
Activities for generating funds	2	16,155	-	1,193	-	17,348	7,632
Church activities	2	22,249	-	-	-	22,249	17,326
Income from investments	2	1	-	267	-	268	259
Insurance claims		316	-	-	-	316	-
Total Income		147,833	-	2,960	-	150,843	125,425
Expenditure							
Raising funds		(2,030)	-	-	-	(2,030)	(462)
Church activities	3	(130,607)	(14,151)	(7,166)	(8,000)	(159,924)	(115,645)
Total Expenditure		(132,637)	(14,151)	(7,166)	(8,000)	(161,954)	(116,107)
Net incoming/(outgoing) resources							
		15,246	(14,151)	(4,206)	(8,000)	(11,111)	9,318
Net gains on investments		-	-	(1,199)	-	(1,199)	1,275
Transfers between funds		-	-	-	-	-	-
Net Movement in Funds		15,246	(14,151)	(5,405)	(8,000)	(12,310)	10,593
Total Funds brought forward							
		11,342	70,699	20,693	287,885	390,619	380,026
Total Funds carried forward							
		26,588	56,548	15,288	279,885	378,309	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 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 £
Fixed Assets							
Tangible assets	6(a)	-	-	-	279,885	279,885	287,885
Investments	6(b)	-	-	8,988	-	8,988	10,187
		-	-	8,988	279,885	288,873	298,072
Current Assets							
Debtors and prepayments	7	18,718	-	-	-	18,718	700
Cash at bank and in hand		28,129	56,548	6,490	-	91,167	92,289
		46,847	56,548	6,490	-	109,885	92,989
Liabilities							
Creditors: amounts falling due within one year	8	(20,259)	-	(190)	-	(20,449)	(442)
Net current assets		26,588	56,548	6,300	-	89,436	92,547
Net Assets		26,588	56,548	15,288	279,885	378,309	390,619
Parish Funds:							
General	10	26,588	-	-	-	26,588	11,342
Designated		-	56,548	-	-	56,548	70,699
Total unrestricted		26,588	56,548	-	-	83,136	82,041
Restricted		-	-	15,288	-	15,288	20,693
Endowment		-	-	-	279,885	279,885	287,885
		26,588	56,548	15,288	279,885	378,309	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 £
Voluntary Income						
Planned giving	69,777	-	-	-	69,777	57,575
Collections	13,473	-	-	-	13,473	5,845
Donations	-	-	1,500	-	1,500	10,666
Other	90	-	-	-	90	350
Tax recoverable	23,822	-	-	-	23,822	10,567
Legacies	-	-	-	-	-	14,324
Grants	2,000	-	-	-	2,000	881
	109,162	-	1,500	-	110,662	100,208
Activities for generating funds						
Parish magazine advertising	5,119	-	-	-	5,119	6,082
Other funds raised	8,902	-	1,193	-	10,095	1,550
Fairs and Bazaars	410	-	-	-	410	-
Quiz, Concerts and Lunches	1,724	-	-	-	1,724	-
	16,155	-	1,193	-	17,348	7,632
Income from Church activities						
Wedding fees	1,860	-	-	-	1,860	1,291
Funeral fees	3,451	-	-	-	3,451	2,904
Garden of Rest memorials	2,427	-	-	-	2,427	2,662
Church hall lettings	14,511	-	-	-	14,511	10,469
	22,249	-	-	-	22,249	17,326
Income from investments						
Dividends and interest	1	-	267	-	268	259
	1	-	267	-	268	259
Insurance claims	316	-	-	-	316	-
Total incoming resources	147,883	-	2,960	-	150,843	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 £
Diocesan parish share							
Diocesan parish share		79,132	-	1,193	-	80,325	63,000
Grants							
Outward giving		-	-	-	-	-	25
Church Activities							
Printing of Parish Magazine		7,945	-	-	-	7,945	7,473
Memorial tablet costs		356	-	-	-	356	369
Parish Training and Mission		628	-	-	-	628	1,494
Organists, choir and music		6,572	-	317	-	6,889	5,587
		15,501	-	317	-	15,818	14,923
Maintenance of Church and Churchyard							
General Maintenance		8,032	14,151	4,115	-	26,298	4,059
Graveyard Maintenance		-	-	1,541	-	1,541	941
		8,032	14,151	5,656	-	27,839	5,000
Community Hall							
Hall maintenance		2,360	-	-	-	2,360	2,773
Hall running costs		1,991	-	-	-	1,991	2,250
Depreciation		-	-	-	8,000	8,000	8,000
		4,351	-	-	8,000	12,351	13,023
Running costs and overheads							
Locums		183	-	-	-	183	331
Salaries	4	7,503	-	-	-	7,503	8,412
Gas, water and electricity		7,496	-	-	-	7,496	4,335
Insurance		4,532	-	-	-	4,532	4,381
Photocopier		811	-	-	-	811	945
Parish telephones		1,079	-	-	-	1,079	935
Other overheads		1,987	-	-	-	1,987	335
		23,591	-	-	-	23,591	19,674
Total resources expended							
		130,607	14,151	7,166	8,000	159,924	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

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

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

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

Fixed assets (continued)

(b) Investments

	£
Market value at 1 January 2022	10,187
Net gain/(devaluation)	(1,199)
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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/>	<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/>	<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

Name of Fund	Purpose
<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

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

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
	£	£	£	£	£	£
Endowment Funds						
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
		£	£	£	£	£
Income and Endowments						
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		-	-	-	-	-
Total Income		106,819	13,321	5,285	-	125,425
Expenditure						
Raising funds		(462)	-	-	-	(462)
Church activities	3	(103,923)	-	(3,722)	(8,000)	(115,645)
Total Expenditure		(104,385)	-	(3,722)	(8,000)	(116,107)
Net incoming/(outgoing) resources		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)	-	-
Net Movement in Funds		2,434	70,699	(54,540)	(8,000)	10,593
Total Funds brought forward		8,908	-	75,233	295,885	380,026
Total Funds carried forward		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 £
Fixed Assets						
Tangible assets	6(a)	-	-	-	287,885	287,885
Investments	6(b)	-	-	10,187	-	10,187
		-	-	10,187	287,885	298,072
Current Assets						
Debtors and prepayments	7	700	-	-	-	700
Cash at bank and in hand		10,894	70,699	10,696	-	92,289
		11,594	70,699	10,696	-	92,989
Liabilities						
Creditors: amounts falling due within one year	8	(252)	-	(190)	-	(442)
Net current assets		11,342	70,699	10,506	-	92,547
Net Assets		11,342	70,699	20,693	287,885	390,619
Parish Funds:						
General	10	11,342	-	-	-	11,342
Designated		-	70,699	-	-	70,699
Total unrestricted		11,342	70,699	-	-	82,041
Restricted		-	-	20,693	-	20,693
Endowment		-	-	-	287,885	287,885
		11,342	70,699	20,693	287,885	390,619

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.

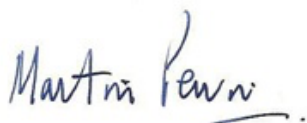
Basis of Independent Examiner's Report

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 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
25 July 2023