

**REGISTERED CHARITY NUMBER: 1131888**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**FOR**

**The PAROCHIAL CHURCH COUNCIL of the ECCLESIASTICAL PARISH of ALL SAINTS, BENHILTON  
Sutton, Surrey, SM1 3DA**

ALL SAINTS, BENHILLTON

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FOR THE YEAR ENDED 31 DECEMBER 2021

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**ALL SAINTS, BENHILTON**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**Treasurer's Report**

The trustees who are also members of the PCC present their report with the financial statements of the charity for the year ended 31 December 2021. The accounts have been prepared in accordance with the accounting policies set out in note 1 of the accounts and comply with the charity's governing document and "Accounting and Reporting by charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)".

**Financial Review**

The year saw a manageable level of recovery in activities and income compared to 2020. The recovery was attributed to the progressive relaxation in government regulations regarding face-to-face meeting and congregation to fellowship in a public place. The second half of the year under review therefore reported an improvement in Giving through plate collections, planned donations and their associated tax reliefs in Gift aid.

Total Income in 2021 were £109,166 (2020: £88,658), of which £18,323 (2020: £17,246) were investment receipts. Planned Giving, through envelopes, standing orders and open plate donations rose significantly in response to the Stewardship programme from £63,425 (2020) to £75,286 which included Gift Aid Tax refunds of £16,828 (2020: £11,923). The freehold property at 4 Waverley avenue was let for the full year and three garages at Sunnyhurst Close were leased in the second half of the year. The revenue from these investments contributed to the boost in income and the improved performance at year end.

A total expenditure of £83,830 (2020: £87,913) was spent to provide Christian ministry from All Saints' Church. This amount includes the contribution of £55,000 (2020: £55,000) to the Diocesan Parish share. This share largely provides the stipends and housing for the clergy and is allocated among the parishes of the diocese according to the conditions of the Mission Support Fund (MSF).

The income from fees for baptisms, marriages and burials £4,845 (2020: £4,479) show a good improvement. Of these collections, £3,439 (2020: £7,031) were passed on to the diocese.

The overall result for the year was that Income exceeded Payments in the year by £25,336 divided into unrestricted account £16,362 and restricted account £8,974 (2020: unrestricted account £745). The surplus recorded in the year on the unrestricted account was a result of a successful (and on-going) stewardship campaign to close the deficits eroding the reserves of the parish over the past three years. A capital fundraising campaign by the PCC into the restoration fund commenced partway through the year and also generated the restricted account surplus reported.

**Reserves Policy**

The PCC have reviewed the church's need for reserves in line with the Operational Guidance No. 43 (Charity Income Reserves) issued by the Charity Commission.

The income of the parish and its financial demands are subject to fluctuation. Maintaining a Victorian 'grade 2\*' listed building can require substantial amounts of money from time to time and in order to meet the cost of major repairs and other calls upon parish funds the PCC consider it prudent to maintain substantial reserves. The minimum reserves required to enable the parish to continue to serve its community is being discussed and would be reported in due course. This has become particularly relevant in the past few months with evidence of structural movement in the south side walls of the building becoming apparent. It is in this connection that the PCC set up the Restoration fund. This fund has been positively received by parishioners and is starting to gain momentum.

**Investment Management**

The PCC as Board of Trustees retain the powers to oversee the management of the investments of the parish's assets.



**Joseph O'Padahunsi**  
Treasurer to the PCC

## ALL SAINTS, BENHILTON

### STRUCTURE, GOVERNANCE AND MANAGEMENT FOR THE YEAR ENDED 31 DECEMBER 2021

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#### Structure, Governance and Management

The method of appointment of PCC members is set out in the Church Representation Rules. At All Saints' the PCC consists of the Priest/Incumbent, Churchwardens and the Reader as ex officio members and the remaining members are elected by those of the congregation who are registered on the church's Electoral Roll. All those who are regular members of the congregation are encouraged to register on the Electoral Roll and to stand for election to the PCC.

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish including deciding on how the funds of the PCC are spent.

#### Volunteers

We would like to thank all the volunteers who work so hard to make our church the lively and vibrant community it is. The extra requirements of cleaning and disinfecting the church before and after services have placed additional burdens on our volunteers since March 2020.

#### REFERENCE AND ADMINISTRATIVE DETAILS:

**Registered Charity number** 1131888

#### Registered office

All Saints' Vicarage  
All Saints' Road  
Sutton, Surrey  
SM1 3DA

#### Trustees and Members of the PCC

Marjorie Olive Whitehouse	12 March 2011
Carolyn Nicola Melius	12 March 2011
Stan Palmer	18 July 2012
Geoff Nickson	05 September 2012
Ian Campbell-King	27 April 2014
Paul Barfield	27 April 2014
Linda Roots	26 April 2015
Edwin Finbar Melius	26 April 2015
Richard Southgate	04 May 2017
Rev. David Chislett	01 July 2018
Jackie King	29 April 2019
Joseph Olusanya Fadahunsi	15 March 2020
Victoria Mottram	15 March 2020
Susan Elizabeth Payne	15 March 2020
Dr Joy Okpala	15 March 2020
Lewis Anthony Owens	15 March 2020
Joan North	15 March 2020

#### Parish Secretary

Victoria Mottram

**ALL SAINTS, BENHILTON**

**STRUCTURE, GOVERNANCE AND MANAGEMENT  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**REFERENCE AND ADMINISTRATIVE DETAILS (Continued):**

**Independent Examiner**  
Martin Rowland

**Bankers:**

Natwest Bank  
40 Whitgift Centre  
Croydon  
CR0 1UQ

Barclays Bank  
39 High Street  
Sutton  
SM11DR



**INDEPENDENT EXAMINER'S REPORT TO THE PCC OF  
ALL SAINTS', BENHILTON**

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**Independent examiner's report to the PCC of All Saints' Benhilton**

I report to the Parochial Church Council ('the PCC') as trustees on my examination of the accounts of All Saints', Benhilton church ('the Trust') for the year ended 31 December 2021.

**Responsibilities and basis of report**

As the members of the PCC and charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

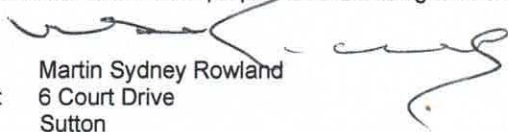
I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent Examiner's statement**

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

accounting records were not kept in accordance with section 130 of the Act or the accounts do not accord with the accounting records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:   
Name: Martin Sydney Rowland  
Address: 6 Court Drive  
Sutton  
Surrey  
SM1 3RG

Date: 18th March 2022

ALL SAINTS, BENHILTON

STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted. fund £	Restricted. fund £	2021 Total fund £	2020 Total funds £
<b><u>INCOME AND ENDOWMENTS</u></b>					
Donations and legacies	2	75,715	9,881	85,596	66,598
<b>Charitable activities</b>	5				
Fees from Baptisms, Marriages and Funerals		1,406	3,439	4,845	4,479
Other trading activities	3	-	402	402	335
Investment income	4	17,113	1,210	18,323	17,246
<b>Total INCOME</b>		<b>94,234</b>	<b>14,932</b>	<b>109,166</b>	<b>88,658</b>
<b><u>EXPENDITURE</u></b>					
<b>Charitable activities</b>					
Church activities (Ministering)		61,370	-	61,370	61,301
Fees to Diocese for Baptisms, Marriages and Burials		-	3,439	3,439	7,031
Missionary and charitable giving		-	1,000	1,000	1,181
Restoration fund		-	619	619	-
Costs associated with investments		1,507	900	2,407	-
Church running costs		14,995	-	14,995	18,401
<b>Total EXPENDITURE</b>		<b>77,872</b>	<b>5,958</b>	<b>83,830</b>	<b>87,913</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>16,362</b>	<b>8,974</b>	<b>25,336</b>	<b>745</b>
<b>RECONCILIATION OF FUNDS:</b>					
	10				
<b>Total funds brought forward</b>		<b>548,000</b>	<b>2,035</b>	<b>550,035</b>	<b>545,230</b>
Movement in Funds		18,202	19,634	38,017	8,333
Expended on capital projects		(1,560)	(10,663)	(12,223)	(3,528)
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>564,642</b>	<b>11,006</b>	<b>575,648</b>	<b>550,035</b>

The notes form part of these financial statements

ALL SAINTS, BENHILTON

BALANCE SHEET  
31 DECEMBER 2021

	Notes	2021 Total funds £	2020 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	6	419,000	406,500
<b>CURRENT ASSETS</b>			
Debtors and prepayments	7	4,328	3,613
Cash at bank and in hand		<u>155,975</u>	<u>143,964</u>
		579,303	554,077
<b>CREDITORS</b>			
Amounts falling due within one year	8	(3,655)	(4,042)
<b>NET CURRENT ASSETS</b>		<u>156,829</u>	<u>143,535</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		575,648	550,035
<b>NET ASSETS</b>		<u>575,648</u>	<u>550,035</u>
<b>FUNDS</b>			
Restricted funds	9	11,006	2,035
Unrestricted funds		<u>564,642</u>	<u>548,000</u>
<b>TOTAL FUNDS</b>	10	<u>575,648</u>	<u>550,035</u>

The charity is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

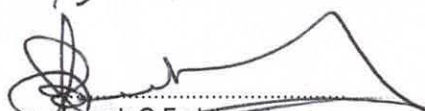
The PCC have not required the charity to obtain an audit of its financial statements for the year ended 31 December 2021 in accordance with Section 476 of the Companies Act 2006.

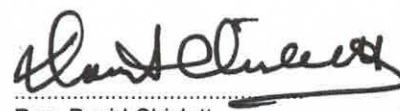
The PCC acknowledge their responsibilities for

- ensuring that the charity keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charity.

The financial statements were approved by the PCC as Board of Trustees and authorised for issue on

15<sup>th</sup> March 2022 and were signed on its behalf by:

  
Joseph O Fadahunsi  
(Treasurer to the PCC)

  
Rev. David Chislett  
(Chair of the PCC)

The notes form part of these financial statements



**ALL SAINTS, BENHILTON**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities on a cash basis. The income are received in the bank as confirmation of the charity's entitlement to the funds. Pledges are only accounted for when received.

Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure, save for those shown in the balance sheet and the notes to the accounts, is accounted for on an accrual basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

**Tangible fixed assets**

No tangible assets are held in the books of the charity, except for the property at 4 Waverley Avenue and two garages situate at Sunnyside Close, which are held in trust on behalf of the parish. The assets are shown at their valuation in 2018 and 2021 respectively and no amortisation is applied. The two garages were refurbished before leasing them out and are revalued at £7,500 each considering their current condition.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the PCC.

Designated funds are funds drawn from the unrestricted reserves and set aside for the execution of specific projects in accordance with consents received from the PCC.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**2. DONATIONS AND LEGACIES**

	2021	2020
	£	£
Planned Giving	55,829	48,490
Collections	2,628	3,012
Gift Aid recovered	16,829	11,923
Non-Gift aid donations and Charity appeals	429	3,173
Restoration Fund (Restricted fund)	9,881	-
	<u>85,596</u>	<u>66,598</u>

**ALL SAINTS, BENHILTON**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**3. OTHER TRADING ACTIVITIES**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Fundraising	<u><b>402</b></u>	<u><b>335</b></u>

**4. INVESTMENT INCOME**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Interest on fixed deposits	<b>60</b>	<b>490</b>
Rent received	<u><b>18,263</b></u>	<u><b>16,756</b></u>

**5. INCOME FROM CHARITABLE ACTIVITIES**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Fees from Baptisms, Marriages and Funerals	<u><b>4,845</b></u>	<u><b>4,479</b></u>

**6. TANGIBLE FIXED ASSETS**

	Land & Buildings £	Garages £	Totals £
<b>COST</b>			
At 1 January 2021	<b>404,000</b>	<b>2,500</b>	<b>406,500</b>
Additions - revaluation	<u><b>0</b></u>	<u><b>12,500</b></u>	<u><b>12,500</b></u>
At 31 December 2021	<u><b>404,000</b></u>	<u><b>15,000</b></u>	<u><b>419,000</b></u>
<b>DEPRECIATION</b>			
At 1 January 2021	<b>0</b>	<b>0</b>	<b>0</b>
Charge for year	<u><b>0</b></u>	<u><b>0</b></u>	<u><b>0</b></u>
At 31 December 2021	<u><b>0</b></u>	<u><b>0</b></u>	<u><b>0</b></u>
<b>NET BOOK VALUE</b>			
At 31 December 2021	<u><b>404,000</b></u>	<u><b>15,000</b></u>	<u><b>419,000</b></u>
At 31 December 2020	<u><b>404,000</b></u>	<u><b>2,500</b></u>	<u><b>406,500</b></u>

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
HMRC (Gift Aid due)	<b>4,328</b>	<b>3,453</b>
Prepayments (VAT refund on Energy Bills)	<u><b>-</b></u>	<u><b>160</b></u>
	<u><b>4,328</b></u>	<u><b>3,613</b></u>

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

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Diocese Fees (Baptisms, Weddings & Funerals)	<b>0</b>	<b>0</b>
POZITIVE (Energy Cost – Accrued 2021 bill)	<b>590</b>	<b>793</b>
Sue Payne (Xmas tree)	<b>110</b>	<b>900</b>
Other creditors – (Charity pledges)	<b>1,000</b>	<b>1,000</b>
Fuller Heating- Boiler repairs	<b>510</b>	<b>0</b>
Watkins & Watson – Organ repairs	<b>236</b>	<b>0</b>
Rent Deposits - Garages	<b>360</b>	<b>0</b>
Accrued expenses - (Bell ringers)	<b>849</b>	<b>1,349</b>
	<u><b>3,655</b></u>	<u><b>4,042</b></u>

**ALL SAINTS, BENHILTON**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**ALL SAINTS, BENHILTON**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**9. DETAIL MOVEMENT IN ALL FUNDS to 31 December 2021**

**FUND ANALYSIS at 31 December, 2021**

	UNRESTRICTED FUNDS			RESTRICTED FUNDS			TOTAL
	General fund	Fabric Fund	Legacy Fund	Charity Appeals	DIOCESE Fund	Restoration Fund	
01/01/2021 Opening Balances	171,157	27,981	348,862	2,035	-	-	550,035
Transfer of balance of Organ Fund				1,948		1,948	-
31/07/2021 Wessex Garage (2 x £780)	- 1,560		1,560				-
31/07/2021 Revaluation of Garages (15k-2.5k)			12,500				12,500
30/08/2021 Transfer - Plaster work	- 10,660					10,660	-
31/07/2021 Wessex Garage (2 x £780)			- 1,560				1,560
30/08/2021 AVRO Contractors - Plaster work						- 7,464	7,464
31/12/2021 RESTORATION FUND						-	-
24/09/2021 AVRO Contractors - Plaster work						- 3,199	3,199
31/12/2021 To reconcile to B/Sheet value of 4 Waverley	- 59,198		59,198				-
31/12/2021 Net surplus on Garages at Sunnyhurst Close						310	310
31/12/2021 Charity Appeals - Dec 2021 provision				- 1,000			1,000
31/12/2021 Surplus/(Deficit) for the year	16,362			402		9,262	26,026
	<b>116,101</b>	<b>27,981</b>	<b>420,560</b>	<b>511</b>	<b>-</b>	<b>11,517</b>	<b>575,648</b>

**10. SUMMARY MOVEMENT IN FUNDS to 31 December 2021**

	Movement of Funds		
	Unrestricted	Restricted	Total
Opening Balances - 1 January 2021	548,000	2,035	550,035
Movement in year	280	3	277
Net surplus/(deficit) in year	16,362	8,974	25,336
Closing Balances at 31 December 2021	<b>564,642</b>	<b>11,006</b>	<b>575,648</b>

**Summary of Restoration Fund**

	£
Organ Fund	1,948
Garages account (Receipts & Payments in relation to Rent ONLY)	310
Church Restoration Fund (Receipts and Payments)	9,259
	<b>11,517</b>

**Breakdown of Restoration Fund at 31 December 2021**

	£
Organ Fund	1,948
Garages - (Net Surplus of Rent received over Expenses)	310
Donations to the Restoration Fund	6,422
Christmas Cards - Sales	935
Christmas Cards - Printing Costs	- 619
Terry Wilson's Marathon	2,525
Net Cost of meeting Plaster work (Transfer from General Reserves less Cost of Plaster work)	- 3
<b>CLOSING BALANCE at 31 DECEMBER 2021</b>	<b>11,517</b>



# ALL SAINTS, BENHILTON

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2021

### 11. Management accounts for the year ended 31 December 2021 (before review)

ALL SAINTS, BENHILTON QUARTERLY FINANCIAL REPORT Q4 (January 1 - December 31, 2021)					
	Jan-Mar 2021	Apr-June 2021	Jul-Sept 2021	Oct - Dec 2021	Jan-Dec 2021
	Q1 Actuals	Q2 Actuals	Q3 Actuals	Q4 Actuals	Q1-4 Actuals
<b>Voluntary Income</b>					
<b>Planned Giving:</b>					
Standing orders	10,720	10,692	10,098	10,912	42,422
Envelopes	1,982	3,205	2,750	2,795	10,732
Extra Receipts (During Lockdown)	880	690	648	455	2,673
Collections (open plate)	203	845	1,076	504	2,628
<b>Gift Aid received</b>	3,455	3,418	3,459	5,624	15,955
<b>Non gift-aid donations, wall safe etc.</b>	52	295	-	81	429
	17,291	19,146	18,030	20,372	74,839
<b>Activities for generating funds:</b>					
Fund raising (coffee mornings etc.)					-
Fund raising (Events - <i>Restricted</i> )					-
Charity Appeals receipts ( <i>Restricted</i> )				402	402
<b>Income from investments:</b>					
Dividends and interest	40	6	3	12	60
Rent of Garages ( <i>Restricted</i> )			390	820	1,210
Rent 4 Waverley Avenue	2,820	5,039	4,959	4,235	17,053
<b>Income from church activities:</b>					
Fees (Baptisms, Weddings & Funerals) - <i>Restr'td</i>	640	556	1,023	1,220	3,439
Fees (Baptisms, Weddings & Funerals) - <i>UNRestr'td</i>	73	90	531	712	1,406
Donations to Restoration Fund - <i>Restricted</i>			5,309	4,572	9,881
<b>Total Incoming resources</b>	<b>20,865</b>	<b>24,837</b>	<b>30,245</b>	<b>32,344</b>	<b>108,291</b>
<b>Church activities:</b>					
Missionary and charitable giving ( <i>Restricted</i> )	-	500	500	-	1,000
Vicarage costs					-
Diocese payment (fees for funerals, weddings etc) - <i>Resti</i>	640	556	1,023	1,220	3,439
Restoration Fund (Xmas Cards - <i>Restricted Expenses</i> )				619	619
<b>Ministry:</b>					
Diocesan parish share	-	13,750	13,750	13,750	55,000
Relief clergy			150		150
Young Church					-
Cost of services	-	1,786	679	876	6,220
<b>Church Running and maintenance:</b>					
Rates & Water	-	-	144	144	288
Electricity and Gas	-	3,191	2,192	286	5,873
Insurance	-	1,459	1,454	1,454	5,821
Cleaning, Repairs & Maintenance				742	742
Church outings and Social (net)					-
Administrative costs	-	612	604	428	2,359
Sundry other costs					-
<b>Costs associated with Investments</b>					
Costs on Garages - <i>Restricted</i>			900		900
Waverley Ave - Repairs & maintenance				72	72
Waverley Ave - Insurance	-	145	144	145	579
<b>Garages Running Costs- Council tax + Cleaning</b>		686	170		856
<b>Independent Examiners Fee</b>					-
<b>Total resources expended</b>	<b>- 22,082</b>	<b>- 19,337</b>	<b>- 19,046</b>	<b>- 21,740</b>	<b>- 82,207</b>
<b>Surplus+ or (deficit-) for the Period</b>	<b>- 1,217</b>	<b>5,500</b>	<b>11,199</b>	<b>10,604</b>	<b>26,085</b>