

Charity registration number 1132301

**THE PCC OF CHURCH OF THE GOOD SHEPHERD CARSHALTON
BEECHES**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

The Parochial Church Council of the Ecclesiastical Parish Church of the Good
Shepherd, Carshalton Beeches

Annual Report and Financial Statements
of the Parochial Church Council

for the year ended 31 December 2023

INCUMBENT:

The Rev Kevin Lewis
38 Beeches Avenue
Carshalton
Surrey
SM5 3LW

BANKERS:

Barclays Bank Plc
39 - 43 High Street
Sutton
Surrey
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The Central Board of Finance of the Church of England
CCLA Investment Management Limited
One Angel Lane
London
EC4R 3AB

INDEPENDENT EXAMINER:

Warner Wilde Limited
4 Marigold Drive
Bisley
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ALL CORRESPONDENCE TO:

Mr Chris Nutting
1 The Close
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SM5 4PE

The Parochial Church Council of the Ecclesiastical Parish Church of the Good Shepherd, Carshalton Beeches

ANNUAL REPORT

For the year ended 31 December 2023

The Trustees present their annual report and financial statements for the year ended 31 December 2023. The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2019.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Parochial Church Council (PCC) is a corporate body (governed by PCC Powers Measure 1956, Church Representation Rules 2017) and is a registered charity, number 1132301.

Members of the PCC are either ex officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules. Members can be co-opted by the PCC.

During the year the following served as members of the PCC.
Incumbent:

The Rev Kevin Lewis

Assistant Curate:

The Rev Hannah Gordon (until 29.05.23)
The Rev Ian Nott (from 17.06.23)

Churchwardens:

Mrs Helen Moore (until APCM 23.04.23)
Mr Mark Crompton (from APCM 23.04.23)
Mr Anthony Thompson

Representation on the Deanery Synod:

Mrs Janet Hill	(until APCM 23.04.23)
Mr David Locke	(until APCM 23.04.23)
Mr John Munt	(from APCM 23.04.23)
Mr Mark Crompton	(from APCM 23.04.23)

Members

Mrs Emma Clements	(until APCM 23.04.23)
Mrs Hannah Flowers	
Miss Jude Germain	
Mr Peter Graystone	(from 14.11.23)
Mrs Cheryl Hudson	(from APCM 23.04.23)
Mr Nicholas James	
Mr Hafisi Kadiri	(until APCM 23.04.23)
Mr Chris Nutting	Treasurer
Mrs Dilani Pararajasingam	
Mr Michael Potter	
Ms Rebecca Riddiford-Brown	(from 09.05.23 until 14.11.23)
Mrs Ruth Rutt	
Mrs Michaela Strivens	
Mrs Sarah Van Rensburg	PCC Secretary

The Parochial Church Council of the Ecclesiastical Parish Church of the Good Shepherd, Carshalton Beeches

ANNUAL REPORT (continued)

For the year ended 31 December 2023

COMMITTEES

The full PCC met six times during the year in January, March, May, July, September and November. The PCC members, who are also Trustees for the purpose of charity law, are, if they are not ex-officio or co-opted members, nominated and elected at the Annual Parochial Church Meeting. New members of the PCC are inducted into the workings of the Parochial Church Council through meetings with existing members of the PCC, the churchwardens and the Incumbent. The training of new PCC members is on-going, and information is cascaded to them from the Diocese, the Deanery, the Vicar and the Churchwardens.

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 Council.

OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT

The PCC of the Church of the Good Shepherd has the responsibility of co-operating with the incumbent, in promoting in the ecclesiastical parish the whole mission of the Church. Our vision as a PCC is to be 'faithful stewards, strategic planners and prophetic thinkers', within the wider parish vision of being Rooted in Christ, Growing in Faith and Fruitful in Love.

ACHIEVEMENTS AND PERFORMANCE

There are 131 names on the electoral roll of which 80 are resident in the parish and 51 are non-resident.

Our vision is to be Rooted in Christ, Growing in Faith and Fruitful in Love, which means that all of what we do comes out of our faith and worship. Much of what we do is hard to quantify - for example, attendance numbers are not always a marker of faith and growth. However, they can give us an idea.

This year has seen a continued settling of congregation growth and activities in the post-covid era, with our October count showing average weekly numbers to now be 90-100, and our Kids @10, Youth @10 and Youth @ 5 groups holding strong, especially with the youth. Our midweek Wednesday Communion service has a regular 12-18 people. We hosted several Sunday evening activities, including 2 modules of the Jesus Story, a Lent Course, and a run of evening services in June/July, all of which were attended by 20-30 people eager to grow in faith and discipleship. We have 5 regular home groups, supporting and discipling over 50 people across them.

We continue to reach out to families through Twiglets, and older people through activities such as Shepherd Singers, Game On and Afternoon Tea Parties, and to the whole church community through the monthly Holy Roast. Our support for the bereaved continued through three Bereavement Journey courses, and the fortnightly BEES support group, and we continued our warm space initiative until the end of February. Our summer and Christmas fairs continued to be a great success, with good numbers coming, a great atmosphere and lots of money raised for the charities that we support.

Overall, we feel confident that although there are always challenges, and improvements to be made, we are operating in line with our mission and vision.

FINANCIAL REVIEW

In 2023 Conference Centre and Church Hall income amounted to £64,868 (2022: £61,829).

In 2023, donations and legacies including gift aid recovered amounted to £ 220,581 (2022: £ 281,954).

The Parochial Church Council of the Ecclesiastical Parish Church of
the Good Shepherd, Carshalton Beeches
ANNUAL REPORT (continued)
For the year ended 31 December 2023

The Incumbent is aware of the changing demographics and financial situations of the congregation, and will make a financial appeal later this year. Together with the Treasurer and the Churchwardens, careful attention will continue to be given to the church's income and expenditure. A budget has already been prepared for 2024.

We are pleased that we were able to support overseas and home missions to the extent of £24,435 (2022: £22,602) due to the generosity of our congregation.

RISK MANAGEMENT

The Churchwardens and the PCC are committed to best practice in all matters concerning safeguarding issues as recommended by the Diocese. The PCC is appraised of these specialised areas of risk management by qualified members of the congregation and other specialists within the Deanery and Diocese. The management of these risks is reviewed annually, and systems and procedures are established to manage them. The PCC is aware of its duty to have regard to the Safeguarding and Clergy Discipline Measure 2016 and the House of Bishops' guidance on safeguarding children and vulnerable adults and works in line with Diocesan policies and procedures.

RESERVES POLICY

The general fund (£274,706) and the designated charity fund (£7,707) are both unrestricted. There is a restricted charity fund of (£891).

KEY MANAGEMENT PERSONNEL

The trustees consider the Members of the PCC as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day-to-day basis.

Trustees are required to disclose all relevant interests and register them with the secretary and in accordance with the charity's policy withdraw from decisions where a conflict of interest arises. Neither the charity nor any of the trustees presently have such interests but any such interests would be disclosed should they arise.

Fran Lewis, the wife of the Incumbent, the Rev. Kevin Lewis, has been employed (part time) since April 2019 as Church Centre Manager (note 11).

On behalf of the PCC

12TH MARCH 2024


Rev Kevin Lewis (Incumbent)

THE PCC OF CHURCH OF THE GOOD SHEPHERD CARSHALTON BEECHES

INDEPENDENT EXAMINER'S REPORT

TO THE PCC OF THE PCC OF CHURCH OF THE GOOD SHEPHERD CARSHALTON BEECHES

I report to the PCC on my examination of the financial statements of The PCC of Church of the Good Shepherd Carshalton Beeches (the church) for the year ended 31 December 2023.

Responsibilities and basis of report

As the PCC of the church you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the church's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the church's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

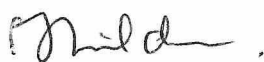
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the church as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



F J Wilde FCCA MBA DChA

Warner Wilde
4 Marigold Drive
Bisley
Surrey
GU24 9SF

Dated: 18/3/2024

THE PCC OF CHURCH OF THE GOOD SHEPHERD CARSHALTON BEECHES

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2023

Current financial year

		Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
	Notes					
<u>Income from:</u>						
Donations and legacies	3	197,068	14,363	9,150	220,581	281,954
Charitable activities	4	67,986	-	-	67,986	64,262
Investments	5	9,208	-	-	9,208	1,385
Total income		<u>274,262</u>	<u>14,363</u>	<u>9,150</u>	<u>297,775</u>	<u>347,601</u>
<u>Expenditure on:</u>						
Raising funds	6	-	1,543	-	1,543	993
Charitable activities	7	197,495	13,773	8,983	220,251	271,518
Total expenditure		<u>197,495</u>	<u>15,316</u>	<u>8,983</u>	<u>221,794</u>	<u>272,511</u>
Net income for the year/ Net movement in funds		76,767	(953)	167	75,981	75,090
Fund balances at 1 January 2023		<u>197,939</u>	<u>8,660</u>	<u>724</u>	<u>207,323</u>	<u>132,233</u>
Fund balances at 31 December 2023		<u><u>274,706</u></u>	<u><u>7,707</u></u>	<u><u>891</u></u>	<u><u>283,304</u></u>	<u><u>207,323</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

THE PCC OF CHURCH OF THE GOOD SHEPHERD CARSHALTON BEECHES

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

Prior financial year

		Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes				
Income from:					
Donations and legacies	3	258,882	14,309	8,763	281,954
Charitable activities	4	64,262	-	-	64,262
Investments	5	1,385	-	-	1,385
Total income		324,529	14,309	8,763	347,601
Expenditure on:					
Raising funds	6	-	993	-	993
Charitable activities	7	251,156	12,130	8,232	271,518
Total expenditure		251,156	13,123	8,232	272,511
Net income for the year/ Net movement in funds		73,373	1,186	531	75,090
Fund balances at 1 January 2022		124,566	7,474	193	132,233
Fund balances at 31 December 2022		197,939	8,660	724	207,323

THE PCC OF CHURCH OF THE GOOD SHEPHERD CARSHALTON BEECHES

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Debtors	12	15,648		17,750	
Cash at bank and in hand		272,922		207,326	
		<u>288,570</u>		<u>225,076</u>	
Creditors: amounts falling due within one year	13	(5,266)		(17,753)	
Net current assets			<u>283,304</u>		<u>207,323</u>
Income funds					
Restricted funds	14		891		724
<u>Unrestricted funds</u>					
Designated funds	15	7,707		8,660	
General unrestricted funds		<u>274,706</u>		<u>197,939</u>	
			<u>282,413</u>		<u>206,599</u>
			<u>283,304</u>		<u>207,323</u>

The financial statements were approved by the PCC on 12TH MARCH 2024

C Nutting
C Nutting
Trustee

THE PCC OF CHURCH OF THE GOOD SHEPHERD CARSHALTON BEECHES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

The PCC of Church of the Good Shepherd Carshalton Beeches is a corporate body (governed by PCC Powers Measure 1956, Church Representation Rules 2017) and is a registered charity, number 1132301.

1.1 Accounting convention

The financial statements have been prepared in accordance with the church's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The church is a Public Benefit Entity as defined by FRS 102.

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

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

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

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the PCC in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

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

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

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

THE PCC OF CHURCH OF THE GOOD SHEPHERD CARSHALTON BEECHES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised when either a legal or constructive obligation is identified, is measurable and payment is probable.

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

1.6 Cash and cash equivalents

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

1.7 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.8 Employee benefits

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

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

THE PCC OF CHURCH OF THE GOOD SHEPHERD CARSHALTON BEECHES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

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

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

THE PCC OF CHURCH OF THE GOOD SHEPHERD CARSHALTON BEECHES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

3 Donations and legacies

	Unrestricted funds general	Unrestricted funds designated	Restricted funds	Total	Unrestricted funds general	Unrestricted funds designated	Restricted funds	Total
	2023	2023	2023	2023	2022	2022	2022	2022
	£	£	£	£	£	£	£	£
Donations and gifts	146,908	14,363	9,150	170,421	158,188	14,309	8,763	181,260
Legacies receivable	48,353	-	-	48,353	99,000	-	-	99,000
Grants	1,807	-	-	1,807	1,694	-	-	1,694
	<u>197,068</u>	<u>14,363</u>	<u>9,150</u>	<u>220,581</u>	<u>258,882</u>	<u>14,309</u>	<u>8,763</u>	<u>281,954</u>

THE PCC OF CHURCH OF THE GOOD SHEPHERD CARSHALTON BEECHES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

4 Charitable activities

	Charitable Income 2023 £	Charitable Income 2022 £
Services provided under contract	3,118	2,098
Charitable rental income	64,868	61,829
Book sales and other income	-	335
	<u>67,986</u>	<u>64,262</u>

5 Investments

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Interest receivable	<u>9,208</u>	<u>1,385</u>

6 Raising funds

	Unrestricted funds designated 2023 £	Unrestricted funds designated 2022 £
<u>Fundraising and publicity</u>		
Other fundraising costs	1,543	993
	<u>1,543</u>	<u>993</u>

THE PCC OF CHURCH OF THE GOOD SHEPHERD CARSHALTON BEECHES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

7 Charitable activities

	Charitable Expenditure 2023 £	Charitable Expenditure 2022 £
Staff costs	17,713	16,610
Diocesan Parish Pledge	83,500	60,000
Maintenance and repairs	27,430	116,867
Ministry	16,638	11,645
Curate's accomodation	10,042	8,500
Other expenditure	6,283	4,466
	<u>161,606</u>	<u>218,088</u>
Grant funding of activities (see note 8)	24,435	22,602
Share of support costs (see note 9)	32,374	28,524
Share of governance costs (see note 9)	1,836	2,304
	<u>220,251</u>	<u>271,518</u>
Analysis by fund		
Unrestricted funds - general	197,495	251,156
Unrestricted funds - designated	13,773	12,130
Restricted funds	8,983	8,232
	<u>220,251</u>	<u>271,518</u>

8 Grants payable

	Charitable Expenditure 2023 £	Charitable Expenditure 2022 £
Grants to institutions:		
Other	<u>24,435</u>	<u>22,602</u>

THE PCC OF CHURCH OF THE GOOD SHEPHERD CARSHALTON BEECHES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

9 Support costs

	Support costs £	Governance costs £	2023 Support costs £	Governance costs £	2022 £
Utilities	17,641	-	17,641	12,398	12,398
Insurance	5,455	-	5,455	5,194	5,194
Church Hall expenses	5,136	-	5,136	5,734	5,734
Fees	2,506	-	2,506	1,208	1,208
Equipment	736	-	736	3,990	3,990
Other payments	900	-	900	-	-
Independent Examiner's fee	-	1,836	1,836	-	2,304
	<u>32,374</u>	<u>1,836</u>	<u>34,210</u>	<u>28,524</u>	<u>30,828</u>
Analysed between Charitable activities	<u>32,374</u>	<u>1,836</u>	<u>34,210</u>	<u>28,524</u>	<u>30,828</u>

10 PCC

None of the PCC received remuneration or benefits during the year in their role as PCC member. One PCC member received a salary commensurate with her role as Church Lettings Manager.

11 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Parish Administrators	<u>2</u>	<u>2</u>
Employment costs	2023 £	2022 £
Wages and salaries	17,011	15,606
Social security costs	-	26
Other pension costs	702	978
	<u>17,713</u>	<u>16,610</u>

The church employs two part-time Parish Administrators (2022: two), including amounts paid to a party related to K Lewis of £10,938 (2022: £9,840).

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

THE PCC OF CHURCH OF THE GOOD SHEPHERD CARSHALTON BEECHES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

12 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Other debtors	10,799	11,694
Prepayments and accrued income	4,849	6,056
	<u>15,648</u>	<u>17,750</u>

13 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	2,256	-
Other creditors	100	-
Accruals and deferred income	2,910	17,753
	<u>5,266</u>	<u>17,753</u>

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 January 2022	Incoming resources	Resources expended	Balance at 1 January 2023	Incoming resources	Resources expended	Balance at 31 December 2023
	£	£	£	£	£	£	£
Charity Fund	<u>193</u>	<u>8,763</u>	<u>(8,232)</u>	<u>724</u>	<u>9,150</u>	<u>(8,983)</u>	<u>891</u>

The restricted charity fund is sourced by special collections (such as The Children's Society, Christian Aid, the Turkish earthquake), which are then passed on to the relevant charity.

THE PCC OF CHURCH OF THE GOOD SHEPHERD CARSHALTON BEECHES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

15 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds			Movement in funds			Balance at 31 December 2023
	Balance at 1 January 2022	Incoming resources	Resources expended	Balance at 1 January 2023	Incoming resources	Resources expended	
	£	£	£	£	£	£	£
General Charity Fund	7,474	14,309	(13,123)	8,660	14,363	(15,316)	7,707
	<u>7,474</u>	<u>14,309</u>	<u>(13,123)</u>	<u>8,660</u>	<u>14,363</u>	<u>(15,316)</u>	<u>7,707</u>
	<u><u>7,474</u></u>	<u><u>14,309</u></u>	<u><u>(13,123)</u></u>	<u><u>8,660</u></u>	<u><u>14,363</u></u>	<u><u>(15,316)</u></u>	<u><u>7,707</u></u>

The designated general charity fund is sourced by the income from two annual fairs and any donations made by a member of the congregation for charitable use.

THE PCC OF CHURCH OF THE GOOD SHEPHERD CARSHALTON BEECHES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

16 Analysis of net assets between funds	Unrestricted funds		Designated funds		Restricted funds		Total		Unrestricted funds		Designated funds		Restricted funds		Total	
	2023	£	2023	£	2023	£	2023	£	2022	£	2022	£	2022	£	2022	£
Fund balances at 31 December 2023 are represented by:																
Current assets/(liabilities)	274,706		7,707		891		283,304		197,939		8,660		724		207,323	
	274,706		7,707		891		283,304		197,939		8,660		724		207,323	