

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CATERHAM

England & Wales · Charity number 1134342

Details

Other names	ST MARY THE VIRGIN & ST PAUL PCC, CATERHAM
Status	Registered
Legal form	Previously excepted
Registered	2010-02-16
Register	View on the Charity Commission register

Contact

Address St Mary's Church
Church Hill
Caterham
Surrey
CR3 5RA

Phone 01883 348751

Email stmaryscaterham@gmail.com

Website stmaryscaterham.org/

Activities

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

Activities: Religious activities

Classification

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

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£144,333	£151,489	-	-
2023-12-31	£136,440	£133,760	-	-
2022-12-31	£129,636	£120,171	-	-
2021-12-31	£123,992	£112,553	-	-
2020-12-31	£108,424	£125,276	-	-

Trustees

Name	Role	Appointed
Michael Cooke	Chair	2020-10-18
Andrew Brownless		2025-05-04
BOBBY CLARKE		
Diane Haslam		2023-04-30
Elizabeth Cooke		2024-04-28
Gay Elizabeth Russell		
Huntly Hamilton		2022-04-24
Janine Hercock		2024-05-01
Joyce Lydford		2020-10-01
Kate Amanda Gordon		2018-04-29
Laura Zajdlic		2024-04-28
Maria De Handschutter		2023-04-30
MaryClair Kelly		2023-04-30
Patricia Corbett		2024-04-28
Rev Trevor Anthony Mapstone		2019-10-14
Revd Frany Long		2015-04-15
Timothy James Smart		2023-04-30

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CATERHAM

England & Wales - Charity number 1134342

Accounts

St. Mary the Virgin with St. Paul and St. Lawrence, Caterham

Statement of Financial Activities

Year ended 31 December 2024

Incorporating Income and Expenditure Account

	Notes			2024	2023
Incoming Resources	Unrestricted	Designated	Restricted		
Voluntary Income	79,693	5,303	0	84996	106375
Activities for generating funds	8,095	0	0	8095	7635
Income from Church Activities	48,087	0	0	48087	34957
Investment income	0	3,155	0	3155	2690
Total	135,875	8,458	0	144333	151657
Expenditure					
Church Activities	128,333	293	5,760	134386	121168
Support costs	17,103	0	0	17103	13867
Total	145,436	293	5,760	151,489	135035
Net Income	-9,561	8,165	-5,760	-7156	16622
Total Funds B/F	-3105	104682	25180	126757	110134
Total Funds C/F	-12666	112847	19420	119601	126756

The notes in this report form part of these financial accounts

St. Mary the Virgin with St.Paul and St. Lawrence, Caterham
BALANCE SHEET
Year ended 31 December 2024

	Notes	2024	2023
Fixed Assets			
Tangible Assets	5	<u>0</u>	<u>0</u>
Current Assets			
Debtors and Prepayments	6	6,679	10920
Cash at Bank		<u>113,571</u>	<u>120689</u>
		<u>120,250</u>	<u>131609</u>
Creditors: Amounts falling due within one year			
Net Current Assets	7	<u>648</u>	<u>4854</u>
		<u>119,602</u>	<u>126755</u>
Net Assets		<u>119,602</u>	<u>126755</u>
Parish Funds			
Unrestricted Funds	8, 9 & 10	-12665	-3107
Designated funds		112847	104682
Restricted Funds		<u>19,420</u>	<u>25,180</u>
Total Parish Funds		<u>119,602</u>	<u>126,755</u>

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

.....


Date 27.04.25

The notes in this report form part of these financial statements

St Mary the Virgin with St Paul and St Lawrence, Caterham
INDEPENDENT EXAMINERS' REPORT
To the members of The Parochial Church Council of the Ecclesiastical Parish of Caterham

I report on the accounts for the year ended 31 December 2024 which are set on pages 5 -13.
Retrospective responsibilities of Trustees and Independent Examiner

As trustees of the charity, the members of the PCC are responsible for the preparation of the accounts. They consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examiner is needed.

It is my responsibility to:

- * Examine the accounts under section 145 of the Charities Act;
- * To follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

Basis on Independent Examiner's Statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity 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 the members of the PCC 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.

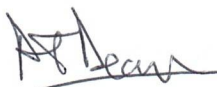
Independent Examiner's Statement

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 Charities Act; and
 - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities 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.



Richard Dean BSc(Econ) FCA
123 Aveling Close
Purley CR8 4DA

Date 21/04/2025

St Mary the Virgin with St Paul and St Lawrence, Caterham
NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 December 2024

1. Accounting policies

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 in accordance with the regulations' "true and fair" provisions, together with FRS 102 as the applicable accounting standard and the current version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP (FRS102)).

The financial statements have been prepared under the historical cost convention. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law.

They do not include the accounts of the church groups that owe their main affiliation to another body nor those that are informal gatherings of church members.

Incoming Resources

These are included in the statement of Financial Activities (SOFA) when the PCC becomes legally entitled to the use of the resources, inflow of economic benefit is probable and the monetary value can be measured with sufficient reliability.

Funds raised from events and trading activities are reported gross in the SOFA - i.e. before any related costs that may have been deducted from the gross proceeds.

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.

Rental income from the letting of the church halls is recognised when the rental is due.

Investment income is included in the financial statements when receivable.

The value of any voluntary help received is not included in the financial statements but is described in the Trustees' annual report.

Expenditure and Liabilities

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

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Governance costs include costs of preparation and examination of statutory accounts.

Assets

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 held by the Rector and Church Wardens on the special trust for the PCC and which require a faculty for disposal, are considered inalienable property and as there is insufficient cost information available such assets are not capitalised in the financial statements, but all the items are included in the church's inventory in any case.

Tangible fixed assets for use by the charity are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost. Depreciation is calculated to write off the capitalised cost of fixed assets less their current anticipated residual value over their estimated useful lives of 4 years.

Short term deposits include cash held on deposit either with the CBF Church of England Funds or at the bank.

Funds

Unrestricted funds represent the remaining income funds of the PCC that are available for spending on the general purposes of the PCC, including amounts designated by the PCC for a particular purpose or for spending on future projects and which are therefore not included in its 'free reserves' as disclosed in the Trustees' report.

Restricted funds are income funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the church for particular purposes. The cost of raising and administering such funds is charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

St Mary the Virgin with St Paul & St Lawrence**Notes to the Account****Year ended 31 December 2024****Note 2 Incoming Resources**

	Unrestricted	Designated	Restricted	2024	2023
Voluntary Income					
Gift aid donations and regular planned giving	59,727	5,303	0	65,030	71,418
Tax Recoverable	12,310			12,310	16,610
Collections	4,493			4,493	12,650
Legacies	0				0
Donations, appeals etc.	3,163			3,163	883
St Lawrence Community Fund	0			0	0
	<u>79,693</u>	<u>5,303</u>	<u>0</u>	<u>84,996</u>	<u>101,561</u>
Activities for generating funds					
Afternoon Teas	4,513			4,513	3,971
Autumn/May Fair	2,460			2,460	2,653
Other Fundraising	0			0	0
Social Events	33			33	180
Coffee	650			650	466
Other Activities	440			440	365
	<u>8,096</u>	<u>0</u>	<u>0</u>	<u>8,096</u>	<u>7,635</u>
Income from Church Activities					
Fees for Weddings and Funerals	19,913			19,913	14,398
Church Hall Lettings	15,251			15,251	12,992
Phone Mast	6,700			6,700	6,500
Parish Magazine Sales	367			367	442
Advertising in Parish Magazine	140			140	0
Retreat 2024	5,379			5,379	0
Other Activities	338			338	628
	<u>48,087</u>	<u>0</u>	<u>0</u>	<u>48,087</u>	<u>34,960</u>
Income from Investments	0	3,155		3,155	2,690
TOTAL INCOME	<u>135,876</u>	<u>8,458</u>	<u>0</u>	<u>144,333</u>	<u>146,846</u>

St Mary the Virgin with St Paul & St Lawrence
Notes to the Account
Year ended 31 December 2024

3 Resources Expended

Church Activities

	Unrestricted	Designated	Restricted	2024	2023
				£	£
Missionary & charitable giving	2,666			2,666	3,679
St. Lawrence Community Fund	0			0	0
Ministry: Diocesan parish share	69,000			69,000	67,000
Other Ministry costs	4,469			4,469	4,148
Church repairs and maintenance	16,628	293	1,260	18,181	9,993
Heat, light & water	7,833			7,833	16,002
Insurance	10,113			10,113	9,736
Organ fees & maintenance	3,800		4,500	8,300	4,168
Fees for weddings & funerals	7,455			7,455	6,315
Retreat	5,805			5,805	0
Social events	563			563	126
	<u>128,332</u>	<u>293</u>	<u>5,760</u>	<u>134,385</u>	<u>121,167</u>

Support cost

Salaries	8,832			8832	7796
Postage, printing & stationary	2,440			2,440	2,344
Cleaning & maintenance	2,139			2,139	1,938
Advertising & marketing	1,989			1,989	551
Bank charges	0			0	0
Telephone & internet	1,258			1,258	463
Accountance fees	300			300	300
Other expenses	145			145	476
	<u>17,103</u>	<u>0</u>	<u>0</u>	<u>17,103</u>	<u>13,868</u>
Total resources Expended	<u>145,435</u>	<u>293</u>	<u>5,760</u>	<u>151,488</u>	<u>135,035</u>

4 Staff cost

	2024	2023
	£	£
Wages & salaries	<u>8,832</u>	<u>7,796</u>

During the year the PCC employed a Parish Administrator, organist and church cleaner (all part - time) but no payments were large enough to attract social security costs. No payments of expenses were paid to any PCC member in their capacity as a PCC member, or to persons closely connected to them or related parties.

St Mary the Virgin with St Paul & St Lawrence
Notes to the Account
Year ended 31 December 2024

9 SUMMARY OF FUND MOVEMENTS

	Unrestricted	Designated	Restricted	Total
	£	£	£	£
Balance at 1 January 2024	-3,105	104,682	25,180	126,757
Incoming resources	135,875	8,458	0	144,333
Resources Expended	145,436	293	5,760	151,489
Balance at 31 December 2024	-12,666	112,847	19,420	119,601

10 SUMMARY OF ASSETS BY FUND

	Unrestricted	Designated	Restricted	Total
	£	£	£	£
Tangible Fixed Assets	0	0	0	0
Debtors and Prepayments	6,679	0	0	6,679
Cash at Bank and in Hand	-18,697	112,847	19,420	113,570
Creditors:	-647	0	0	-647
Amounts falling due within one year	0	0	0	0
	-12,666	112,847	19,420	119,602

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CATERHAM

England & Wales - Charity number 1134342

Accounts

**Annual Report
and
Financial Statements
of the
Parochial Church Council
of
The Ecclesiastical Parish of Caterham**

**St. Mary the Virgin
with St. Paul & St. Lawrence**

Registered Charity Number 1134342

Year ended 31 December 2023

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St. Mary the Virgin with St. Paul and St. Lawrence, Caterham

STATEMENT OF FINANCIAL ACTIVITIES

Year ended 31 December 2023

Incorporating income and expenditure account

	Notes	Unrestricted	Designated	Restricted	2023	2022
Incoming resources						
Voluntary Income	2	93,926	7,285	5163	106,375	94,711
Activities for generating funds		7,635	0	0	7,635	7,076
Income from Church Activities		34,957	0	0	34,957	27,089
Investment Income	1		2689	0	2,690	761
Total		136,520	9,974	5,163	151,657	129,636
Expenditure						
Church Activities		119,396	1,452	320	121,168	107,464
Support costs		13,867	0	0	13,867	12,708
Total		133,263	1,452	320	135,035	120,172
Net income		3,257	8,522	4,843	16,622	9,464
TOTAL FUNDS B/F		(6,363)	96,160	20,337	110,134	100,670
TOTAL FUNDS C/F		(3,106)	104,682	25,180	126,756	110,134

The notes in this report form part of these financial statements

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St Mary the Virgin with St Paul & St Lawrence, caterham
BALANCE SHEET
Year ended 31 December 2023

	Notes	2023	2022
Fixed Assets			
Tangible Assets	5	0	0
Current Assets			
Debtors and prepayments	6	£10,920	£5,145
Cash at bank		£120,689	£108,266
		£131,610	£113,411
Creditors: amounts falling due			
Within one year	7	(4,854)	(3,276)
Net Current Assets		£126,756	£110,135
Net Assets		£126,756	£110,135
Parish Funds			
Unrestricted Funds	8,9 & 10	(3,107)	(6,363)
Designated Funds		£104,682	£96,160
Restricted Funds		£25,180	£20,338
Total Parish Funds		£126,756	£110,135

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

T. A. Mapstone

Date *24th April 2024*

The notes in this report form part of these financial statements

St Mary the Virgin with St Paul and St Lawrence, Caterham

INDEPENDENT EXAMINERS' REPORT

To the members of The Parochial Church Council of the Ecclesiastical Parish of Caterham

I report on the accounts for the year ended 31 December 2023 which are set on pages 5 -13.

Retrospective responsibilities of Trustees and Independent Examiner

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- To follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- To state whether particular matters have come to my attention.

Basis on Independent Examiner's Statement

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Independent Examiner's Statement

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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 Charities Act; and
 - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities 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.



Richard Dean BSc(Econ) FCA
123 Aveling Close
Purley CR8 4DA

Date... 16/4/2024



St Mary the Virgin with St Paul & St Lawrence, Caterham
NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 December 2023

1. Accounting policies

Basis of preparation

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The financial statements have been prepared under the historical cost convention. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law.

They do not include the accounts of the church groups that owe their main affiliation to another body nor those that are informal gatherings of church members.

Incoming Resources

These are included in the statement of Financial Activities (SOFA) when the PCC becomes legally entitled to the use of the resources, inflow of economic benefit is probable and the monetary value can be measured with sufficient reliability.

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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.

Rental income from the letting of the church halls is recognised when the rental is due.

Investment income is included in the financial statements when receivable.

The value of any voluntary help received is not included in the financial statements but is described in the Trustees' annual report.

Expenditure and Liabilities

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

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Governance costs include costs of preparation and examination of statutory accounts.

Assets

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 © of the Charities Act 2011 such asset are not capitalised in the financial statements.

Moveable church furnishings held by the Rector and Church Wardens on the special trust for the PCC and which require a faculty for disposal, are considered inalienable property and as there is insufficient cost information available such assets are not capitalised in the financial statements, but all the items are included in the church's inventory in any case.

Tangible fixed assets for use by the charity are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost. Depreciation is calculated to write off the capitalised cost of fixed assets less their current anticipated residual value over their estimated useful lives of 4 years.

Short term deposits include cash held on deposit either with the CBF Church of England Funds or at the bank.

Funds

Unrestricted funds represent the remaining income funds of the PCC that are available for spending on the general purposes of the PCC, including amounts designated by the PCC for a particular purpose or for spending on future projects and which are therefore not included in its 'free reserves' as disclosed in the Trustees' report,

Restricted funds are income funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the church for particular purposes. The cost of raising and administering such funds is charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Handwritten initials and date:
A.S.
1/12/24

St Mary the Virgin with St Paul & St Lawrence
Notes to the Account
Year ended 31 December 2023

2 Incoming Resources

Voluntary Income	Unrestricted	Designated	Restricted	2023	2022
	£		£	£	£
Gift aid donations and regular planned giving	63,783	7,285	5,163	76,231	67,781
Tax Recoverable	16,610			16,610	16,177
Collections	12,650			12,650	7,927
Legacies	0			0	0
Donations, appeals etc.	883			883	2,825
St Lawrence Community Fund				0	0
	93,926	7,285	5,163	106,375	94,710
Activities for generating funds					
Afternoon Teas	3,971			3,971	3,766
Autumn/May Fair	2,653			2,653	2,598
Other Fundraising	0			0	0
Social Events	180			180	0
Coffee	466			466	544
Holiday Club	0			0	0
Messy Church	0			0	0
Parish Magazine advertising	0			0	10
Other Activities	365			365	158
	7,635	0	0	7,635	7,076
Income from Church Activities					
Fees for Weddings and Funerals	14,398			14,398	8,403
Church Hall Lettings	12,992			12,992	11,083
Phone Mast	6,500			6,500	6,500
Parish Magazine Sales	442			442	283
Other Activities	628			628	820
	34,958			34,958	27,089
Income from Investments	1	2,689		2,690	761
TOTAL INCOME	136,521	9,974	5,163	151,658	129,635

St Mary the Virgin with St Paul & St Lawrence
Notes to the Account
Year ended 31 December 2023

3 Resources Expended

Church Activities

	Unrestricted	Designated	Restricted	2023	2022
Missionary and charitable giving	1,907	1,452	320	3,679	1,602
St. Lawrence Community Fund	-	-	-	-	-
Ministry: Diocesan parish share	67,000	-	-	67,000	67,000
Other ministry costs	4,148	-	-	4,148	3,727
Church repairs and maintenance	9,993	-	-	9,993	12,487
Heat, light and water	16,002	-	-	16,002	5,946
Insurance	9,736	-	-	9,736	8,967
Organ fees and maintenance	4,168	-	-	4,168	3,935
Fees for weddings and funerals	6,315	-	-	6,315	3,800
Social Events	126	-	-	126	-
Holiday Club	-	-	-	-	-
Messy church	-	-	-	-	-
	<u>119,396</u>	<u>1,452</u>	<u>320</u>	<u>121,168</u>	<u>107,464</u>

Support costs

Salaries	7,796	-	-	7,796	7,385
Postage, printing and stationery	2,344	-	-	2,344	2,594
Cleaning and maintenance	1,938	-	-	1,938	919
Advertising and marketing	551	-	-	551	635
Bank charges	-	-	-	-	-
Telephone and internet	463	-	-	463	643
Accountancy fees	300	-	-	300	300
Other Expenses	476	-	-	476	232
	<u>13,867</u>	<u>-</u>	<u>-</u>	<u>13,867</u>	<u>12,708</u>

Total Resources Expended	<u>133,263</u>	<u>1,452</u>	<u>320</u>	<u>135,035</u>	<u>120,171</u>
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4 Staff Costs

	2023	2022
	£	£
Wages and salaries	7,796	7,385

During the year the PCC employed a Parish Administrator, organist and church cleaner (all part - time) but no payments were large enough to attract social security costs. No payments of expenses were paid to any PCC member in their capacity as a PCC member, or to persons closely connected to them or related parties.

AD
4/24

St Mary the Virgin with St Paul & St Lawrence
Notes to the Account
Year ended 31 December 2023

5. Tangible Fixed Assets	Church Equipment	Total
Cost		
At 31 December 2023	<u>11,517</u>	<u>11,517</u>
Depreciation		
At 31 December 2023	<u>(11,517)</u>	<u>(11,517)</u>
Net book value		
At 31 December 2023	<u>0</u>	<u>0</u>

Church equipment comprises of computer and office equipment

6. Current Assets

Debtors and prepayments	2023	2022
	£	£
Trade debtors	882	408
Prepayments and accrued income	<u>10,040</u>	<u>4,737</u>
	<u>10,922</u>	<u>5,145</u>

7. Liabilities

Creditors: amounts falling due within one year	2023	2022
	£	£
Trade Creditors	2,722	1,133
Accruals	<u>2,131</u>	<u>2143</u>
	<u>4,854</u>	<u>3,276</u>

St Mary the Virgin with St Paul & St Lawrence
Notes to the Account
Year ended 31 December 2023

3 Resources Expended

Church Activities

	Unrestricted	Designated	Restricted	2023	2022
Missionary and charitable giving	1,907	1,452	320	3,679	1,602
St. Lawrence Community Fund	-	-	-	-	-
Ministry: Diocesan parish share	67,000	-	-	67,000	67,000
Other ministry costs	4,148	-	-	4,148	3,727
Church repairs and maintenance	9,993	-	-	9,993	12,487
Heat, light and water	16,002	-	-	16,002	5,946
Insurance	9,736	-	-	9,736	8,967
Organ fees and maintenance	4,168	-	-	4,168	3,935
Fees for weddings and funerals	6,315	-	-	6,315	3,800
Social Events	126	-	-	126	-
Holiday Club	-	-	-	-	-
Messy church	-	-	-	-	-
	<u>119,396</u>	<u>1,452</u>	<u>320</u>	<u>121,168</u>	<u>107,464</u>

Support costs

Salaries	7,796	-	-	7,796	7,385
Postage, printing and stationery	2,344	-	-	2,344	2,594
Cleaning and maintenance	1,938	-	-	1,938	919
Advertising and marketing	551	-	-	551	635
Bank charges	-	-	-	-	-
Telephone and Internet	463	-	-	463	643
Accountancy fees	300	-	-	300	300
Other Expenses	476	-	-	476	232
	<u>13,867</u>	<u>-</u>	<u>-</u>	<u>13,867</u>	<u>12,708</u>

Total Resources Expended	<u>133,263</u>	<u>1,452</u>	<u>320</u>	<u>135,035</u>	<u>120,171</u>
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4 Staff Costs

	2023	2022
	£	£
Wages and salaries	7,796	7,385

During the year the PCC employed a Parish Administrator, organist and church cleaner (all part - time) but no payments were large enough to attract social security costs. No payments of expenses were paid to any PCC member in their capacity as a PCC member, or to persons closely connected to them or related parties.

AD
11/24

St Mary the Virgin with St Paul & St Lawrence
Notes to the Account
Year ended 31 December 2023

8 FUNDS

Restricted funds represent funds held for the following particular purposes:

	2023	2022
	£	£
Bell Tower	6,693	6,663
St. Mary's Hall	2,386	2,386
St. Mary's Church Fabric	3,356	3,356
St. Lawrences church fabric	3,356	3,356
Organ Restoration	7,058	2,245
Sound System	1,536	1,536
Churchyard Conservation	-	-
Windows	435	435
Flame	278	278
Youth Worker	81	81
	<u>25,180</u>	<u>20,337</u>

Designated funds represent unrestricted funds designated by the PCC for particular purposes or for spending on future projects:

	2023	2022
	£	£
Parsonage Investment	61,289	58,600
Croydon Mission Grant	600	600
Fabric	12,323	12,323
150th Anniversary	8,729	8,729
Youth Groups	2,272	2,272
Evangelism and Mission	1,000	1,000
Lego Build Project	6,328	6,179
Flower Contingency	779	779
Pastoral	540	540
Free Spirit Music Group	20	516
Spire Fund	7,214	1,353
St Lawrence's Improvement fund	3,501	3,182
Traidcraft	87	87
	<u>104,682</u>	<u>96,160</u>

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2/24

St Mary the Virgin with St Paul & St Lawrence
Notes to the Account
Year ended 31 December 2023

9 SUMMARY OF FUND MOVEMENTS

	Unrestricted	Designated	Restricted	Total
	£	£	£	£
Balance at 1 January 2023	(6,363)	96,160	20,337	110,134
Incoming resources	136,521	9,974	5,163	151,658
Resources Expended	(133,263)	(1,452)	(320)	(135,035)
Balance at 31 December 2023	(3,106)	104,682	25,180	126,756

10 SUMMARY OF ASSETS BY FUND

	Unrestricted	Designated	Restricted	Total
	£	£	£	£
Tangible Fixed Assets	0	0	0	0
Debtors and Prepayments	10,920	0	0	10,920
Cash at Bank and in Hand	(9,173)	104,682	25,180	120,689
Creditors:	(4,854)	0	0	(4,854)
Amounts falling due within one year		0	0	0
	(3,107)	104,682	25,180	126,756

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CATERHAM

England & Wales - Charity number 1134342

Accounts

**Annual Report
and
Financial Statements
of the
Parochial Church Council
of
The Ecclesiastical Parish of Caterham**

**St. Mary the Virgin
with St. Paul & St. Lawrence**

Registered Charity Number 1134342

Year ended 31 December 2022

St. Mary the Virgin with St. Paul and St. Lawrence, Caterham

STATEMENT OF FINANCIAL ACTIVITIES

Year ended 31 December 2022

Incorporating income and expenditure account

	Notes	Unrestricted	Designated	Restricted	2022	2021
Incoming resources						
Voluntary Income	2	85,185	9,055	470	94,711	90,053
Activities for generating funds		7,076	0	0	7,076	4,472
Income from Church Activities		27,089	0	0	27,089	29,467
Investment Income		0	761	0	761	0
Total		119,350	9,816	470	129,636	123,992
Expenditure						
Church Activities		103,830	3,468	166	107,464	98,194
Support costs		12,708	0	0	12,708	14,359
Total		116,537	3,468	166	120,171	112,553
Net income		2,813	6,348	304	9,465	11,439
TOTAL FUNDS B/F		(9,175)	89,812	20,033	100,670	89,231
TOTAL FUNDS C/F		(6,362)	96,160	20,337	110,135	100,670

The notes in this report form part of these financial statements

St Mary the Virgin with St Paul & St Lawrence, caterham

BALANCE SHEET

Year ended 31 December 2022

	Notes	2022	2021
Fixed Assets			
Tangible Assets	5	<u>0</u>	<u>0</u>
Current Assets			
Debtors and prepayments	6	£5,145	£6,771
Cash at bank		<u>£108,266</u>	<u>£95,055</u>
		£113,411	£101,826
Creditors: amounts falling due			
Within one year	7	<u>(3,276)</u>	<u>(1,156)</u>
Net Current Assets		<u>£110,135</u>	<u>£100,670</u>
Net Assets		<u>£110,135</u>	<u>£100,670</u>
Parish Funds			
Unrestricted Funds	8,9 & 10	(6,363)	(9,176)
Designated Funds		£96,160	£89,812
Restricted Funds		£20,338	£20,033
Total Parish Funds		<u>£110,135</u>	<u>£100,670</u>

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

T. A. Mapstone

Date 30th April 2023

The notes in this report form part of these financial statements

St Mary the Virgin with St Paul & St Lawrence, Caterham
NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 December 2022

1. Accounting policies

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 in accordance with the regulations' "true and fair" provisions, together with FRS 102 as the applicable accounting standard and the current version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP (FRS102)).

The financial statements have been prepared under the historical cost convention. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of the church groups that owe their main affiliation to another body nor those that are informal gatherings of church members.

Incoming Resources

These are included in the statement of Financial Activities (SOFA) when the PCC becomes legally entitled to the use of the resources, inflow of economic benefit is probable and the monetary value can be measured with sufficient reliability.

Funds raised from events and trading activities are reported gross in the SOFA - i.e. before any related costs that may have been deducted from the gross proceeds.

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.

Rental income from the letting of the church halls is recognised when the rental is due.

Investment income is included in the financial statements when receivable.

The value of any voluntary help received is not included in the financial statements but is described in the Trustees' annual report.

Expenditure and Liabilities

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

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Governance costs include costs of preparation and examination of statutory accounts.

Assets

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 © of the Charities Act 2011 such asset are not capitalised in the financial statements.

Moveable church furnishings held by the Rector and Church Wardens on the special trust for the PCC and which require a faculty for disposal, are considered inalienable property and as there is insufficient cost information available such assets are not capitalised in the financial statements, but all the items are included in the church's inventory in any case.

Tangible fixed assets for use by the charity are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost. Depreciation is calculated to write off the capitalised cost of fixed assets less their current anticipated residual value over their estimated useful lives of 4 years.

Short term deposits include cash held on deposit either with the CBF Church of England Funds or at the bank.

Funds

Unrestricted funds represent the remaining income funds of the PCC that are available for spending on the general purposes of the PCC, including amounts designated by the PCC for a particular purpose or for spending on future projects and which are therefore not included in its 'free reserves' as disclosed in the Trustees' report,

Restricted funds are income funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the church for particular purposes. The cost of raising and administering such funds is charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

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St Mary the Virgin with St Paul & St Lawrence
Notes to the Account
Year ended 31 December 2022

2 Incoming Resources

Voluntary Income	Unrestricted	Designated	Restricted	2022	2021
	£		£	£	£
Planned Giving					
Gift aid donations and regular planned giving	59,220	8,091	470	67,781	59,553
Tax Recoverable	15,213	964		16,177	14,944
Collections	7,927			7,927	5,659
Legacies	0			0	5,501
Donations, appeals etc.	2,825			2,825	4,086
St Lawrence Community Fund				0	0
	85,185	9,055	470	94,710	89,743
Activities for generating funds					
Afternoon Teas	3,766			3,766	989
Autumn/May Fair	2,598			2,598	2,594
Other Fundraising	0			0	219
Social Events	0			0	336
Coffee	544			544	263
Holiday Club	0			0	0
Messy Church	0			0	0
Parish Magazine advertising	10			10	0
Other Activities	158			158	351
	7,076	0	0	7,076	4,752
Income from Church Activities				0	0
Fees for Weddings and Funerals	8,403			8,403	15,481
Church Hall Lettings	11,083			11,083	6,393
Phone Mast	6,500			6,500	6,500
Parish Magazine Sales	283			283	70
Other Activities	820			820	1,023
	27,089			27,089	29,467
Income from Investments		761		761	30
TOTAL INCOME	119,350	9,816	470	129,636	123,992

St Mary the Virgin with St Paul & St Lawrence
Notes to the Account
Year ended 31 December 2022

3 Resources Expended

Church Activities

	Unrestricted	Designated	Restricted	2022	2021
Missionary and charitable giving	1,602			1,602	1,643
St. Lawrence Community Fund	-			-	-
Ministry: Diocesan parish share	67,000			67,000	65,000
Other ministry costs	3,727			3,727	2,832
Church repairs and maintenance	8,973	3,468	46	12,487	2,559
Heat, light and water	5,946			5,946	4,597
Insurance	8,967			8,967	8,319
Organ fees and maintenance	3,935			3,935	4,062
Fees for weddings and funerals	3,680		120	3,800	7,856
Social Events	-			-	-
Holiday Club	-			-	-
Messy church	-			-	-
	103,830	3,468	166	107,464	98,194

Support costs

Salaries	7,385			7,385	7,785
Postage, printing and stationery	2,594			2,594	1,868
Cleaning and maintenance	919			919	1,329
Advertising and marketing	635			635	1,144
Bank charges	-			-	-
Telephone and internet	643			643	812
Accountancy fees	300			300	250
Other Expenses	232			232	238
	12,708	-	-	12,708	14,359

Total Resources Expended **116,537** **3,468** **166** **120,171** **112,553**

4 Staff Costs

	2021	2021
	£	£
Wages and salaries	7,385	7,785

During the year the PCC employed a Parish Administrator, organist and church cleaner (all part - time) but no payments were large enough to attract social security costs. No payments of expenses were paid to any PCC member in their capacity as a PCC member, or to persons closely connected to them or related parties.

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St Mary the Virgin with St Paul & St Lawrence
Notes to the Account
Year ended 31 December 2022

5. Tangible Fixed Assets	Church Equipment	Total
Cost		
At 31 December 2022	<u>11,517</u>	<u>11,517</u>
Depreciation		
At 31 December 2022	<u>(11,517)</u>	<u>(11,517)</u>
Net book value		
At 31 December 2022	<u>0</u>	<u>0</u>

Church equipment comprises of computer and office equipment

6. Current Assets

Debtors and prepayments	2022	2021
	£	£
Trade debtors	408	-
Prepayments and accrued income	<u>4,737</u>	<u>6,771</u>
	<u>5,145</u>	<u>6,771</u>

7. Liabilities

Creditors: amounts falling due within one year	2022	2021
	£	£
Trade Creditors	1,133	1,116
Accruals	<u>2,143</u>	<u>40</u>
	<u>3,276</u>	<u>1,156</u>

St Mary the Virgin with St Paul & St Lawrence
Notes to the Account
Year ended 31 December 2022

8 FUNDS

Restricted funds represent funds held for the following particular purposes:

	2022	2021
	£	£
Bell Tower	6,663	6,313
St. Mary's Hall	2,386	2,386
St. Mary's Church Fabric	3,356	3,356
St. Lawrence's church fabric	3,356	3,356
Organ Restoration	2,246	2,246
Sound System	1,536	1,536
Churchyard Conservation	-	46
Windows	435	435
Flame	278	278
Youth Worker	81	81
	<u>20,338</u>	<u>20,033</u>

Designated funds represent unrestricted funds designated by the PCC for particular purposes or for spending on future projects:

	2022	2021
	£	£
Parsonage Investment	58,600	57,839
Croydon Mission Grant	600	600
Fabric	12,323	12,323
150th Anniversary	8,729	8,729
Youth Groups	2,272	2,272
Evangelism and Mission	1,000	1,000
Lego Build Project	6,179	5,127
Flower Contingency	779	779
Pastoral	540	540
Free Spirit Music Group	516	516
Spire Fund	1,353	-
St Lawrence's Improvement fund	3,182	-
Traidcraft	87	87
	<u>96,160</u>	<u>89,812</u>

St Mary the Virgin with St Paul & St Lawrence
Notes to the Account
Year ended 31 December 2022

9 SUMMARY OF FUND MOVEMENTS

	Unrestricted	Designated	Restricted	Total
	£	£	£	£
Balance at 1 January 2022	(9,175)	89,812	20,033	100,670
Incoming resources	119,350	9,816	470	129,636
Resources Expended	(116,537)	(3,468)	(166)	(120,171)
Balance at 31 December 2022	(6,362)	96,160	20,338	110,135

10 SUMMARY OF ASSETS BY FUND

	Unrestricted	Designated	Restricted	Total
	£	£	£	£
Tangible Fixed Assets	0	0	0	0
Debtors and Prepayments	5145	0	0	5145
Cash at Bank and in Hand	(8,232)	96,160	20,338	108,266
Creditors:	(3,276)	0	0	(3,276)
Amounts falling due within one year		0	0	0
	(6,363)	96,160	20,338	110,135

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CATERHAM

England & Wales - Charity number 1134342

Accounts

**Annual Report
and
Financial Statements
of the
Parochial Church Council
of
The Ecclesiastical Parish of Caterham**

**St. Mary the Virgin
with St. Paul & St. Lawrence**

Registered Charity Number 1134342

Year ended 31 December 2021

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2024

St. Mary the Virgin with St. Paul and St. Lawrence, Caterham

STATEMENT OF FINANCIAL ACTIVITIES

Year ended 31 December 2021

Incorporating income and expenditure account

	Notes	Unrestricted	Designated	Restricted	2021	2020
Incoming resources						
Voluntary Income	2	84,212	4,723	808	89,743	81,335
Activities for generating funds		4,472	280	0	4,752	3,002
Income from Church Activities		29,467	0	0	29,467	24,086
Investment Income		0	30	0	30	1
Total		118,151	5,033	808	123,992	108,424
Expenditure						
Church Activities		94,408	2,606	1180	98,194	112,940
Support costs		13426	933	0	14,359	12,336
Total	3	107,834	3,539	1,180	112,553	125,276
Net income		10,317	1,494	(372)	11,439	(16,852)
TOTAL FUNDS B/F		(19,492)	88,318	20,405	89,231	101,768
TOTAL FUNDS C/F		(9,175)	89,812	20,033	100,670	89,230

The notes in this report form part of these financial statements

ADD
22/14

St Mary the Virgin with St Paul & St Lawrence, caterham
 BALANCE SHEET
 Year ended 31 December 2021

	Notes	2021	2020
Fixed Assets			
Tangible Assets	5	0	0
Current Assets			
Debtors and prepayments	6	£6,771	£5,667
Cash at bank		£95,055	£84,884
		£101,826	£90,551
Creditors: amounts falling due			
Within one year	7	£1,156	£1,321
Net Current Assets		£100,670	£89,230
Net Assets		£100,670	£89,230
Parish Funds			
Unrestricted Funds	8,9 & 10	(9,176)	(19,493)
Designated Funds		£89,812	£88,318
Restricted Funds		£20,033	£20,405
Total Parish Funds		£100,670	£89,230

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

T. A. Mapstone

Date *24th April 2022*

The notes in this report form part of these financial statements

St Mary the Virgin with St Paul & St Lawrence, Caterham
NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 December 2021

1. Accounting policies

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 in accordance with the regulations' "true and fair" provisions, together with FRS 102 as the applicable accounting standard and the current version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP (FRS102)).

The financial statements have been prepared under the historical cost convention. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of the church groups that owe their main affiliation to another body nor those that are informal gatherings of church members.

Incoming Resources

These are included in the statement of Financial Activities (SOFA) when the PCC becomes legally entitled to the use of the resources, inflow of economic benefit is probable and the monetary value can be measured with sufficient reliability.

Funds raised from events and trading activities are reported gross in the SOFA - i.e. before any related costs that may have been deducted from the gross proceeds.

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.

Rental income from the letting of the church halls is recognised when the rental is due.

Investment income is included in the financial statements when receivable.

The value of any voluntary help received is not included in the financial statements but is described in the Trustees' annual report.

Expenditure and Liabilities

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

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Governance costs include costs of preparation and examination of statutory accounts.

Assets

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 © of the Charities Act 2011 such asset are not capitalised in the financial statements.

Moveable church furnishings held by the Rector and Church Wardens on the special trust for the PCC and which require a faculty for disposal, are considered inalienable property and as there is insufficient cost information available such assets are not capitalised in the financial statements, but all the items are included in the church's inventory in any case.

Tangible fixed assets for use by the charity are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost. Depreciation is calculated to write off the capitalised cost of fixed assets less their current anticipated residual value over their estimated useful lives of 4 years.

Short term deposits include cash held on deposit either with the CBF Church of England Funds or at the bank.

Funds

Unrestricted funds represent the remaining income funds of the PCC that are available for spending on the general purposes of the PCC, including amounts designated by the PCC for a particular purpose or for spending on future projects and which are therefore not included in its 'free reserves' as disclosed in the Trustees' report.

Restricted funds are income funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the church for particular purposes. The cost of raising and administering such funds is charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

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22/4

St Mary the Virgin with St Paul & St Lawrence
Notes to the Account
Year ended 31 December 2021

2 Incoming Resources

Voluntary Income	Unrestricted	Designated	Restricted	2021	2020
	£		£	£	£
Planned Giving					
Gift aid donations and regular planned giving	59,553			59,553	57,671
Tax Recoverable	14,944			14,944	14,262
Collections	4,214	1,000	445	5,659	8,240
Legacies	5,501			5,501	1,000
Donations, appeals etc.	0	3,723	363	4,086	2,982
St Lawrence Community Fund				0	0
	84,212	4,723	808	89,743	84,155
Activities for generating funds					
Afternoon Teas	709	280		989	80
Autumn/May Fair	2,594			2,594	0
Other Fundraising	219			219	355
Social Events	336			336	154
Coffee	263			263	243
Holiday Club	0			0	0
Messy Church	0			0	0
Parish Magazine advertising	0			0	0
Other Activities	351			351	2,170
	4,472	280	0	4,752	3,002
Income from Church Activities				0	
Fees for Weddings and Funerals	15,481			15,481	11,997
Church Hall Lettings	6,393			6,393	4,981
Phone Mast	6,500			6,500	6,500
Parish Magazine Sales	70			70	153
Other Activities	1,023			1,023	455
	29,467			29,467	24,086
Income from Investments		30		30	1
TOTAL INCOME	118,151	5,033	808	123,992	144,244

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St Mary the Virgin with St Paul & St Lawrence
Notes to the Account
Year ended 31 December 2021

3 Resources Expended

Church Activities

	Unrestricted	Designated	Restricted	2021	2020
Missionary and charitable giving	-	1,280	363	1,643	1,748
St. Lawrence Community Fund	-	-	-	-	-
Ministry: Diocesan parish share	65,000	-	-	65,000	80,000
Other ministry costs	2,832	501	-	2,832	2,896
Church repairs and maintenance	1,742	-	817	2,559	2,687
Heat, light and water	4,597	-	-	4,597	4,091
Insurance	8,319	587	-	8,319	8,768
Organ fees and maintenance	4,062	-	-	4,062	4,181
Fees for weddings and funerals	7,856	-	-	7,856	6,770
Social Events	-	-	-	-	-
Holiday Club	-	238	-	-	-
Messy church	-	-	-	-	-
	94,408	2,606	1,180	98,194	111,685

Support costs

Salaries	7,785	-	-	7,785	6,911
Postage, printing and stationery	1,868	933	-	1,868	2,712
Cleaning and maintenance	1,329	-	-	1,329	1,276
Advertising and marketing	1,144	-	-	1,144	541
Bank charges	-	-	-	-	-
Telephone and internet	812	-	-	812	336
Accountancy fees	250	-	-	250	250
Other Expenses	238	-	-	238	302
	13,426	933	-	14,359	12,329

Total Resources Expended **107,834** **3,539** **1,180** **112,553** **124,014**

4 Staff Costs

	2021	2020
	£	£
Wages and salaries	7,785	6,911

During the year the PCC employed a Parish Administrator, organist and church cleaner (all part - time) but no payments were large enough to attract social security costs. No payments of expenses were paid to any PCC member in their capacity as a PCC member, or to persons closely connected to them or related parties.

22/4

St Mary the Virgin with St Paul & St Lawrence
Notes to the Account
Year ended 31 December 2021.

5. Tangible Fixed Assets	Church Equipment	Total
Cost		
At 31 December 2021	<u>11,517</u>	<u>11,517</u>
Depreciation		
At 31 December 2021	<u>(11,517)</u>	<u>(11,517)</u>
Net book value		
At 31 December 2021	<u>0</u>	<u>0</u>

Church equipment comprises of computer and office equipment

6. Current Assets

Debtors and prepayments	2021	2020
	£	£
Trade debtors	-	-
Prepayments and accrued income	<u>6,771</u>	<u>5,667</u>
	<u>6,771</u>	<u>5,667</u>

7. Liabilities

Creditors: amounts falling due within one year	2021	2020
	£	£
Trade Creditors	1,116	1,321
Accruals	<u>40</u>	<u>0</u>
	<u>1,156</u>	<u>1,321</u>

St Mary the Virgin with St Paul & St Lawrence
Notes to the Account
Year ended 31 December 2021

8 FUNDS

Restricted funds represent funds held for the following particular purposes:

	2021	2020
	£	£
Bell Tower	6,313	6,259
St. Mary's Hall	2,386	2,386
St. Mary's Church Fabric	3,356	3,356
St. Lawrences church fabric	3,356	3,356
Organ Restoration	2,246	2,246
Sound System	1,536	1,536
Churchyard Conservation	46	471
Windows	435	435
Flame	278	278
Youth Worker	81	81
	<u>20,033</u>	<u>20,404</u>

Designated funds represent unrestricted funds designated by the PCC for particular purposes or for spending on future projects:

	2021	2020
	£	£
Parsonage Investment	57,839	57,809
Croydon Mission Grant	600	600
Fabric	12,323	12,323
150th Anniversary	8,729	8,729
Youth Groups	2,272	2,034
Evangelism and Mission	1,000	1,000
Lego Build Project	5,127	3,576
Flower Contingency	779	779
Pastoral	540	540
Free Spirit Music Group	516	516
Holiday Club	-	238
New Albs	-	89
Traidcraft	87	87
	<u>89,812</u>	<u>88,320</u>

St Mary the Virgin with St Paul & St Lawrence
Notes to the Account
Year ended 31 December 2021

9 SUMMARY OF FUND MOVEMENTS

	Unrestricted	Designated	Restricted	Total
	£	£	£	£
Balance at 1 January 2021	(19,492)	88,318	20,405	89,231
Incoming resources	118,151	5,033	808	123,992
Resources Expended	(107,834)	(3,539)	(1,180)	(112,553)
Balance at 31 December 2021	(9,175)	89,812	20,033	100,670

10 SUMMARY OF ASSETS BY FUND

	Unrestricted	Designated	Restricted	Total
	£	£	£	£
Tangible Fixed Assets	0	0	0	0
Debtors and Prepayments	6,771	0	0	6,771
Cash at Bank and in Hand	(14,791)	89,812	20,033	95,054
Creditors:	(1,156)	0	0	(1,156)
Amounts falling due within one year		0	0	0
	(9,176)	89,812	20,033	100,670

St Mary the Virgin with St Paul and St Lawrence, Caterham

INDEPENDENT EXAMINERS' REPORT

To the members of The Parochial Church Council of the Ecclesiastical Parish of Caterham

I report on the accounts for the year ended 31 December 2021 which are set on pages 5 -13.

Retrospective responsibilities of Trustees and Independent Examiner

As trustees of the charity, the members of the PCC are responsible for the preparation of the accounts. They consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examiner is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act;
- To follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- To state whether particular matters have come to my attention.

Basis on Independent Examiner's Statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity 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 the members of the PCC 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 Charities Act; and
 - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities 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.



Richard Dean BSc FCA
123 Aveling Close
Purley CR8 4DA

Date 22/4/2022

10/10/2023

10/10/2023

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CATERHAM

England & Wales - Charity number 1134342

Accounts

**Annual Report
and
Financial Statements
of the
Parochial Church Council
of
The Ecclesiastical Parish of Caterham**

**St. Mary the Virgin
with St. Paul & St. Lawrence**

Registered Charity Number 1134342

Year ended 31 December 2020

St. Mary the Virgin with St. Paul and St. Lawrence, Caterham

STATEMENT OF FINANCIAL ACTIVITIES

Year ended 31 December 2020

Incorporating income and expenditure account

	Notes	Unrestricted	Designated	Restricted	2020	2019
Incoming resources						
Voluntary						
Income	2	78,899	2,320	116	81,335	84,570
Activities for generating funds		3,002	0	0	3,002	7,571
Income from Church Activities		24,086	0	0	24,086	36,160
Investment Income		1			1	
Total		105,988	2,320	116	108,424	128,301
Expenditure						
Church					112,94	120,10
Activities		110,742	1,738	467	8	3
Support costs		12329	0	0	12,329	11654
Total	3	123,071	1,738	467	125,276	131,757
Net income		(17,083)	582	(351)	(16,852)	-3,456
TOTAL FUNDS B/F		(4,904)	86,125	20,547	101,768	105,224
TOTAL FUNDS C/F		(21,986)	86,706	20,196	84,916	101,768

the notes on pages 7 to 13 form part of these financial statements

ANNUAL REPORT

Year ended 31 December 2020

The members of the Parochial Church Council of the Ecclesiastical Parish of Caterham (St. Mary the Virgin with St. Paul and St. Lawrence), present their Annual Report together with the financial statements for the year ended 31 December 2020 which comply with the Charities Act 2011, the Church Accounting Regulations 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) 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).

Aims and Purposes

The Parochial Church Council (PCC) has the responsibility of cooperating with the incumbent in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. The PCC is also specifically responsible for the maintenance of the site including St. Mary's Church, St. Lawrence's Church, St Mary's Hall and the St. Paul's Centre.

Objectives and Activities

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our parish community at St. Mary the Virgin with St. Paul and St. Lawrence. The PCC maintains an overview of worship throughout the parish and makes suggestions on how our services can involve the many groups that live within our parish. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

When planning our activities for the year, we have considered the Charity Commission's guidance on public benefit and the supplementary guidance on charities for the advancement of religion.

In particular, we try to enable ordinary people to live out their faith as part of our parish community through:

- Worship and prayer; learning about the gospel; and developing their knowledge and trust in Jesus.
- Provision of pastoral care for people living in the Parish.
- Missionary and outreach work.

To facilitate this work, it is important that we maintain the fabric of our two churches, St. Mary's Hall and the St. Paul's Centre.

Achievements and Performance

All are welcome to attend our regular services. At present there are 173 members on the Electoral Roll.

As well as regular services, we enable our community to celebrate and thank God at the milestones of the journey through life. Through baptism we thank God for the gift of life, in marriage public vows are exchanged with God's blessing and through funeral services friends and family express their grief and give thanks for the life which is now complete in this world and to commend the person into God's keeping.

We would like to thank all the volunteers who work so hard to make our church the lively and vibrant community it is.

St Mary the Virgin with St Paul and St Lawrence, Caterham
ANNUAL REPORT
Year ended 31 December 2020

Financial Review

Total receipts on unrestricted funds were £107,002 A Further £3,897 of unrestricted income was designated by the PCC for particular purposes and spending on future projects, while restricted donations and fees of £345 were also received.

£121,722 was spent from unrestricted funds to provide the Christian ministry from St. Mary's Church, including a contribution of £80,000 to the Diocesan Parish Support Fund, which largely provides the stipends and housing for the clergy.

The result for the year was net deficit of £14,720 on unrestricted funds. At the end of the year, the balances carried forward on the unrestricted funds (including designated funds) amount to £68,826 and a further £20,404 is held in restricted funds.

Reserves policy

It is the PCC policy to budget for our expenditure needs according to the amount of voluntary giving that the church expects to receive during the year. Reserves are therefore kept at a minimum level as all income is used to further the ministry of the church.

Structure, Governance and Management

The Parochial Council (PCC) is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The PCC is a Registered Charity, under the registered name of The Parochial Church Council of the Ecclesiastical Parish of Caterham (registered number 1134342).

The method of appointment of PCC members is set out in the Church Representation Rules. At St. Mary's the membership of the PCC consists of the incumbent (our rector), churchwardens and members elected by those members of the congregation who are on the electoral roll of our church.

All those who attend our services / members of the congregation are encouraged to register on the Electoral Roll and stand for election to the PCC.

The full PCC meets approximately every six weeks. Given its wide responsibilities the PCC has a number of committees, each dealing with a particular aspect of parish life. These committees are all responsible to the PCC and report back to it regularly with minutes of their decisions being received by the full PCC and discussed as necessary. The four committees are listed below, together with a summary of their specific responsibilities.

- Liturgy, Evangelism and Nurture: responsible for the areas of growth, liturgy and learning.
 - Administration and Finance oversees the overall financial direction of the church by monitoring income and expenditure.
 - Social: responsible for building up our community by providing fellowship opportunities between members of the congregation and by encouraging members' participation in the life of the Church Standing Committee: this is the only committee required by law. It has the power to transact the business of the PCC between its meetings subject to any directions given in Canon law or by the PCC.
- St Mary the Virgin with St Paul and St Lawrence,
Caterham**

ANNUAL REPORT

Year ended 31 December 2020

Administrative Information

St. Mary the Virgin with St. Paul and St. Lawrence, Caterham, is a Church of England parish church in the Deanery of Tandridge, part of the Diocese of Southwark. The correspondence address is St. Mary's Church, Church Hill, Caterham, CR3 5RA.

PCC members who have served at any time from 1 January 2020 until the date this report was approved are:

<i>Incumbent</i>	Reverend Canon Trevor Mapstone
<i>Church Wardens</i>	Hilary Clark Martha Ellison (Resigned 16 th February 2020)
<i>Deputy Church Wardens</i>	Chris Clementi (Chairman to 13 th October 2019; Deanery Synod Representative) Gay Russell (PCC Secretary)
<i>Treasurer</i>	Jean Stevens
<i>Other Elected members</i>	Kate Gordon Tricia Corbett Emily Kirkwood Fiona Izzard Guy Riches Paul King Victoria Stubbs Merlin Skinner Julie Hawkes-Reekie
<i>Associate members</i>	Reverend Frany Long (Assistant Priest)
<i>Team Council</i>	Suspended
<i>Deanery Synod – Welcare Rep</i>	Bobby Clarke
<i>Electoral Roll Officer</i>	Joyce Lydford
<i>Safeguarding Officer</i>	Fiona Izzard

Approved by the PCC and signed on its behalf by:



Reverend Canon Trevor Mapstone – Chairman

Date: 19th May 2021

St. Mary the Virgin with St. Paul and St. Lawrence, Caterham

STATEMENT OF FINANCIAL ACTIVITIES

Year ended 31 December 2020

Incorporating income and expenditure account

	Notes	Unrestricted	Designated	Restricted	2020	2019
Incoming resources						
Voluntary Income	2	79,913	3,897	345	84,155	84,470
Activities for generating funds		3,002	0	0	3,002	7,571
Income from Church Activities		24,086	0	0	24,086	36,159
Investment Income		1			1	1
Total		107,002	3,897	345	111,244	128,201
Expenditure						
Church Activities		109,393	1,804	488	111,685	120,103
Support costs		12,329	0	0	12,329	11,654
Total	3	121,722	1,804	488	124,014	131,757
Net income		(14,720)	2,093	(143)	(12,770)	(3,556)
TOTAL FUNDS B/F		(4,772)	86,225	20,547	102,000	105,556
TOTAL FUNDS C/F		(19,492)	88,318	20,404	89,230	102,000

the notes on pages 7 to 13 form part of these financial statements

Handwritten initials

St Mary the Virgin with St Paul & St Lawrence, Caterham
BALANCE SHEET
 Year ended 31 December 2020

	Notes	2020	2019
Fixed Assets			
Tangible Assets	5	<u>0</u>	<u>0</u>
Current Assets			
Debtors and prepayments	6	£5,667	£5,897
Cash at bank		<u>£84,884</u>	<u>£100,915</u>
		£90,551	£106,812
Creditors: amounts falling due			
Within one year	7	<u>£1,321</u>	<u>£4,812</u>
Net Current Assets		<u>£89,230</u>	<u>£102,000</u>
Net Assets		<u><u>£89,230</u></u>	<u><u>£102,000</u></u>
Parish Funds			
Unrestricted Funds		<u>(19,492)</u>	<u>(4,772)</u>
Designated Funds		£88,318	£86,225
Restricted Funds		<u>£20,404</u>	<u>£20,547</u>
Total Parish Funds		<u><u>£89,230</u></u>	<u><u>£102,000</u></u>

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

T. A. Mapstone
 Date 19th May 2021.

The notes on pages 7 to 13 form part of these financial statements

PTD

St Mary the Virgin with St Paul & St Lawrence, Caterham
NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 December 2020

1. Accounting policies

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 in accordance with the regulations' "true and fair" provisions, together with FRS 102 as the applicable accounting standard and the current version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP (FRS102)).

The financial statements have been prepared under the historical cost convention. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law.

They do not include the accounts of the church groups that owe their main affiliation to another body nor those that are informal gatherings of church members.

Incoming Resources

These are included in the statement of Financial Activities (SOFA) when the PCC becomes legally entitled to the use of the resources, inflow of economic benefit is probable and the monetary value can be measured with sufficient reliability.

Funds raised from events and trading activities are reported gross in the SOFA - i.e. before any related costs that may have been deducted from the gross proceeds.

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.

Rental income from the letting of the church halls is recognised when the rental is due.

Investment income is included in the financial statements when receivable.

The value of any voluntary help received is not included in the financial statements but is described in the Trustees' annual report.

Expenditure and Liabilities

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

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Governance costs include costs of preparation and examination of statutory accounts.

Assets

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 © of the Charities Act 2011 such asset are not capitalised in the financial statements.

Moveable church furnishings held by the Rector and Church Wardens on the special trust for the PCC and which require a faculty for disposal, are considered inalienable property and as there is insufficient cost information available such assets are not capitalised in the financial statements, but all the items are included in the church's inventory in any case.

Tangible fixed assets for use by the charity are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost. Depreciation is calculated to write off the capitalised cost of fixed assets less their current anticipated residual value over their estimated useful lives of 4 years.

Short term deposits include cash held on deposit either with the CBF Church of England Funds or at the bank.

Funds

Unrestricted funds represent the remaining income funds of the PCC that are available for spending on the general purposes of the PCC, including amounts designated by the PCC for a particular purpose or for spending on future projects and which are therefore not included in its 'free reserves' as disclosed in the Trustees' report,

Restricted funds are income funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the church for particular purposes. The cost of raising and administering such funds is charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

St Mary the Virgin with St Paul & St Lawrence
Notes to the Account
Year ended 31 December 2020

2 Incoming Resources

Voluntary Income	Unrestricted £	Designated	Restricted £	2020 £	2019 £
Planned Giving					
Gift aid donations and regular planned giving	57,671			57,671	59,394
Tax Recoverable	14,262			14,262	15,774
Collections	6,980	1,260		8,240	8,128
Legacies and bequests	1,000			1,000	0
Donations, appeals etc.		2,637	345	2,982	1,174
St Lawrence Community Fund				0	0
	79,913	3,897	345	84,155	84,470
Activities for generating funds					
Afternoon Teas	80			80	2,502
Autumn/May Fair	0			0	2,259
Other Fundraising	355			355	0
Social Events	154			154	584
Coffee	243			243	849
Holiday Club	0			0	1,094
Messy Church	0			0	0
Parish Magazine advertising	0			0	110
Other Activities	2,170			2,170	173
	3,002			3,002	7,571
Income from Church Activities				0	
Fees for Weddings and Funerals	11,997			11,997	11,899
Church Hall Lettings	4,981			4,981	16,620
Phone Mast	6,500			6,500	6,500
Parish Magazine Sales	153			153	454
Other Activities	455			455	686
	24,086			24,086	36,159
Income from Investments	1			1	1
TOTAL INCOME	107,002	3,897	345	111,244	128,201

St Mary the Virgin with St Paul & St Lawrence
Notes to the Account
Year ended 31 December 2020

3 Resources Expended

Church Activities

	Unrestricted	Designated	Restricted	2020	2019
Missionary and charitable giving		1,260	488	1,748	1,845
St. Lawrence Community Fund	-			-	-
Ministry: Diocesan parish share	80,000			80,000	80,000
Other ministry costs	2,896			2,896	5,354
Church repairs and maintenance	2,687			2,687	6,505
Heat, light and water	4,091			4,091	5,883
Insurance	8,768	544		8,768	9,169
Organ fees and maintenance	4,181			4,181	4,365
Fees for weddings and funerals	6,770			6,770	5,902
Social Events	-			-	275
Holiday Club	-			-	114
Messy church	-			-	691
	109,393	1,804	488	111,685	120,103

Support costs

Salaries	6,911			6,911	6,803
Postage, printing and stationery	2,712			2,712	2,370
Cleaning and maintenance	1,276			1,276	1,086
Advertising and marketing	541			541	445
Bank charges	-			-	-
Telephone and internet	336			336	411
Accountancy fees	250			250	250
Other Expenses	302			302	289
	12,329			12,329	11,654

Total Resources Expended	121,722	1,804	488	124,014	131,757
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4 Staff Costs

	2020	2019
	£	£
Wages and salaries	6,911	6,803

During the year the PCC employed a Parish Administrator, organist and church cleaner (all part - time) but no payments were large enough to attract social security costs.No payments of expenses were paid to any PCC member in their capacity as a PCC member, or to persons closely connected to them or related parties.

PTD

St Mary the Virgin with St Paul & St Lawrence
Notes to the Account
Year ended 31 December 2020

5. Tangible Fixed Assets	Church Equipment	Total
Cost		
At 31 December 2020	<u>11517</u>	<u>11517</u>
Depreciation		
At 31 December 2020	<u>(11,517)</u>	<u>(11,517)</u>
Net book value		
At 31 December 2020	<u>0</u>	<u>0</u>

Church equipment comprises of computer and office equipment

6. Current Assets

Debtors and prepayments	2020	2019
	£	£
Trade debtors	-	-
Prepayments and accrued income	5,667	5,897
	<u>5,667</u>	<u>5,897</u>

7. Liabilities

Creditors: amounts falling due within one year	2020	2019
	£	£
Trade Creditors	1,321	3,890
Accruals	0	922
	<u>1,321</u>	<u>4,812</u>

AD

St Mary the Virgin with St Paul & St Lawrence
Notes to the Account
Year ended 31 December 2020

8 FUNDS

Restricted funds represent funds held for the following particular purposes:

	2020	2019
	£	£
Bell Tower	6,259	6,482
St. Mary's Hall	2,386	2,386
St. Mary's Church Fabric	3,356	3,356
St. Lawrences church fabric	3,356	3,356
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Windows	435	435
Flame	278	278
Youth Worker	81	81
	<u>20,404</u>	<u>20,547</u>

Designated funds represent unrestricted funds designated by the PCC for particular purposes or for spending on future projects:

	2020	2019
	£	£
Parsonage Investment	57,809	57,565
Croydon Mission Grant	600	600
Fabric	12,323	10,823
150th Anniversary	8,729	8,729
Youth Groups	2,034	2,033
Evangelism and Mission	1,000	1,000
Lego Build Project	3,574	3,226
Flower Contingency	779	779
Pastoral	540	540
Free Spirit Music Group	516	516
Holiday Club	238	238
New Albs	89	89
Traidcraft	87	87
	<u>88,318</u>	<u>86,225</u>

St Mary the Virgin with St Paul & St Lawrence
Notes to the Account
Year ended 31 December 2020

9 SUMMARY OF FUND MOVEMENTS

	Unrestricted	Designated	Restricted	Total
	£	£	£	£
Balance at 1 January 2020	(4,772)	86,225	20,547	102,000
Incoming resources	107,002	3,897	345	111,244
Resources Expended	(121,722)	(1,804)	(488)	(124,014)
Balance at 31 December 2019	(19,492)	88,318	20,404	89,230

10 SUMMARY OF ASSETS BY FUND

	Unrestricted	Designated	Restricted	Total
	£	£	£	£
Tangible Fixed Assets	0	0	0	0
Debtors and Prepayments	5,667	0	0	5,667
Cash at Bank and in Hand	(23,837)	88,318	20,404	84,885
Creditors:	(1,321)	0	0	(1,321)
Amounts falling due within one year		0	0	0
	(19,492)	88,318	20,404	89,230

AD

St Mary the Virgin with St Paul and St Lawrence, Caterham
INDEPENDENT EXAMINERS' REPORT
To the members of The Parochial Church Council of the Ecclesiastical Parish of Caterham

I report on the accounts for the year ended 31 December 2020 which are set on pages 5 -13.

Retrospective responsibilities of Trustees and Independent Examiner

As trustees of the charity, the members of the PCC are responsible for the preparation of the accounts. They consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examiner is needed.

It is my responsibility to :

- Examine the accounts under section 145 of the Charities Act;
- To follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- To state whether particular matters have come to my attention.

Basis on Independent Examiner's Statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity 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 the members of the PCC 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 Charities Act; and
 - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities 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.



Richard Dean BSc FCA
123 Aveling Close
Purley CR8 4DY

Date..... 8/5/2021