

**The Parish of St Mary and St John the Divine**

**Balham**

**Annual Report and Accounts**

**For the year ended**

**31<sup>st</sup> December 2022**



St Mary and  
St John the Divine

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BALHAM

Charity Registration Number: 1139488

# THE PARISH OF ST MARY AND ST JOHN THE DIVINE, BALHAM

## Annual Report and Accounts for the year ended 31 December 2022

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# **THE PARISH OF ST MARY AND ST JOHN THE DIVINE, BALHAM**

## **Annual Report and Accounts for the year ended 31 December 2022**

### **Legal and administrative details**

#### **Charitable status**

The Parish Church Council of St Mary and St John the Divine, Balham, was previously a charity exempted from registration with the Charity Commission. In 2010 as required by charity legislation, the Parish Church Council completed registration with the Charity Commission and gained its charity registration number: 1139488.

#### **Location of the Church**

St Mary's Church is on Balham High Road, London SW12 9BS.

#### **Incumbent**

Vacant. Officiating priest during interregnum Revd Berni Excell. Incumbent priest from 30th January 2023 Revd Jonathan MacNeaney

#### **Bankers**

National Westminster Bank Plc, Balham High Road, London SW12 and

CAF Bank Limited, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ

#### **Independent Examiner:**

Mrs Paula Thomas, Chartered Accountant, London SW16

# THE PARISH OF ST MARY AND ST JOHN THE DIVINE, BALHAM

## Annual Report and Accounts for the year ended 31 December 2022

### The Parochial Church Council (PCC)

The PCC of St Mary and St John the Divine has the responsibility of co-operating with the incumbent in promoting within the ecclesiastical parish the whole mission of the Church: pastoral, evangelistic, social and ecumenical. It is also responsible for maintaining and developing the building for the parish.

### Trustees (being the members of the PCC)

Members of the PCC are either ex officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representational Rules. Those elected bring the skills required for the PCC and ensure the diversity reflects that of the parish.

The PCC normally meets seven times per year. During 2022, the members of the PCC were:

Appointment	Name	Committee
<b>Until 2026 APCM</b>	<b>Ms Kamalini Arul</b>	
Until 2026 APCM	<b>Ms Lynn Beattie</b>	Giving Group
Until 2026 APCM	<b>Mr Berkeley Brandon</b>	
Until 2024 APCM Secretary	<b>Ms Dawn Dukar</b>	Standing
Ex Officio	<b>The Revd Berni Excell</b>	Standing, Giving Group
Until 2026 APCM	<b>Ms Karen Gray</b>	Lettings, Giving Group, Building and Fabric
Until 2023 APCM Deanery Synod	<b>Ms Rose Harley</b>	
Ex officio Churchwarden Until 2023 APCM	<b>Ms Diane Holmes</b>	Standing, Building and Fabric
Until 2023 APCM Deanery Synod	<b>Mr Bruce Knight</b>	Building and Fabric
Ex officio Churchwarden Until 2022 APCM	Ms Pauline Lacey	Standing, Lettings until April 2022
Until 2024 APCM	<b>Ms Pauline Lamunu</b>	Building and Fabric
Ex officio Churchwarden Until 2023 APCM	<b>Ms Sarah McDermott</b>	Standing
Until 2024 APCM	<b>Ms Wendy Newall</b>	
Until 2023 APCM Vice Chair and Acting Chair Deanery Synod	<b>Mr Andrew Purkis</b>	Standing, Giving Group
Until 2023 APCM Treasurer	<b>Mr Colin Snaddon</b>	Standing, Building and Fabric
Until 2026 APCM	<b>Ms Dorothy Tay</b>	
Until 2023 APCM Deanery Synod	<b>Mr Sedgil Wartemberg</b>	
Until 2024 APCM resigned April 2022	Ms Debbie Williamson	Lettings until April 2022

Names in bold are the trustees at 31 December 2022 and at the date of this report.



# THE PARISH OF ST MARY AND ST JOHN THE DIVINE, BALHAM

## Annual Report and Accounts for the year ended 31 December 2022

### **Committees**

The PCC operates through several committees that meet between full meetings of the PCC and prepare reports for those full meetings. Emergencies that arise are dealt with by the Standing Committee which comprises the Incumbent, Churchwardens, Secretary, Treasurer, and one other member of the PCC appointed by the PCC (in 2021-2 the Vice-Chair).

### **Standing Committee**

This is the only committee required by law. It has power to transact the business of the PCC between its meetings, subject to any directions given by the PCC. It also prioritises and prepares the agenda for PCC meetings.

### **Building & Fabric Committee**

This committee oversees the physical resources of the Church attending to matters relating to the Church building, grounds, fabric, and equipment.

### **Lettings Committee**

This committee attends to matters relating to the letting and maintenance of the space available for hire.

### **Giving Committee**

This committee maintains an active overview of financial support for the church's mission via stewardship, legacies, and fundraising from events or Trusts and other funding agencies

### **Church attendance**

There were 143 members of the Church Electoral Roll at the end of December 2022. Average Sunday attendance in October 2022 was 77. Collective Worship for Trinity St Mary's CofE Primary School took place when possible every Thursday in term-time. Other services, including baptism, weddings, and funerals, were conducted in the church.

### **Review of the year**

Our curate, Revd Berni Excell has presided since August 2021. On the 30<sup>th</sup> January 2023, Rev Jonathan MacNeaney began as the new incumbent.

Participation in worship has remained healthy and consistent numerically, whilst seeing quite a number of members moving on or dying, yet somewhat balanced overall with 20 new members joining. There has been a good number of baptisms (23), and some children being admitted for First Communion and others of all ages to Confirmation. The mission of the church has continued to grow steadily in its outward focus; encouraged by nurturing and active lay members, partnerships with a number of green/eco groups, breadth of music and seminar events, deepening relationship with our church school and with the offering of twice weekly warm hubs. An attentive focus has been maintained on reviewing and strengthening our safeguarding practices.

## **THE PARISH OF ST MARY AND ST JOHN THE DIVINE, BALHAM**

### **Annual Report and Accounts for the year ended 31 December 2022**

#### **Review of the year (continued)**

Unrestricted income increased in 2022 to £142k (2021: £125k) largely due to a legacy £10k as well as continued uptake in room lettings as a result of the end of the Covid-19 restrictions. Unrestricted expenditure increased to £135k (2021: £132k), mainly as a result of the (unrestricted portion of the) repair of the tarmac £11k in the prior year but not in 2022, offset by higher costs in 2022 than the prior year for the increase in activity after the end of the Covid-19 pandemic.

More information about our activities and mission is found on our website: [www.stmarybalham.org.uk](http://www.stmarybalham.org.uk).

#### **Public benefit statement**

The PCC has considered the Charity Commission's guidance on public benefit. Working cooperatively with the clergy and other members of the congregation, it strives to enable all people to live out their faith as part of our parish community. This means facilitating opportunities for worship, prayer, and study, as well as encouraging service to and care for members of the wider community of which we are a part.

#### **Community**

The Church building was open for the whole year in 2022 (only open from mid-March in the prior year). The Church Building is used by church groups and the local community. Users include Guides & Brownies, St Mary's Choir, the Concert series, Lent and Advent courses, environmental concern and refugee groups, the Wednesday Club, Warm Hubs twice weekly (since Dec 22) and various social and fundraising events. Other groups who have used the building regularly include the United Church of the Messiah, childrens' music, movement and drama groups, after school tuition, dance classes, voice training and various exercise and wellness classes.

# THE PARISH OF ST MARY AND ST JOHN THE DIVINE, BALHAM

## Annual Report and Accounts for the year ended 31 December 2022

### Stewardship and other forms of giving

There were a total of 89 (2021: 115) stewardship donors. The number of donors giving via the envelope scheme was 18 (2021: 18) while the number of those giving by standing order/online transfer was 52 (2021: 62), by online donation was 1 (2021: 19) and by cash/cheque (without using the envelope scheme but naming themselves) was 24 (2021: 31). Contactless card payment donors amounted to 2 (2021: 5). An adjustment of 8 has been applied to remove the duplication of donors using multiple methods (2021: 20).

Income from Stewardship decreased to £66k (2021: £70k). A further £18k (2021: £20k) was recovered on gift aid donations, including under the Small Donations scheme.

The community generously supported (in excess of stewardship income described above) various donation appeals and fundraising events with online talks, concert series, patronal and Jubilee tea parties, dinners and quizzes, raffles, jumble sales and the like raising around £10k.

A legacy of £10k was advised before year end as has been shown in voluntary income and accrued income on the balance sheet.

Restricted appeals generated £8k, of which £3k was a restricted grant from the Wandsworth Borough Council in respect of the warm hubs initiative and the balance £5k was for Charitable Giving.

### Risk management

The PCC has appointed two Safeguarding officers (one of which was vacant from Autumn 2022, with support offered by one of the churchwardens) to ensure full attention is paid to the safeguarding of children and vulnerable adults whilst in the building and attending events and services. This is a key practice to minimize the risks identified in the risk review conducted by the Churchwardens.

The PCC updated the Health and Safety records, including ensuring risk assessments were completed in January 2020 by all users and for all activities within the Parish Church of St Mary and St John the Divine. In house Safeguarding training was conducted in 2022, audited by the Diocesan Safeguarding Officer.

Other risks (eg financial, or related to Health and Safety, the potential effects of the interregnum etc) were regularly reviewed by the PCC and its Standing Committee.

## Finance report

### Income

During the year the church's unrestricted general fund income totalled £142k (2020: £125k). The main reason for the increase in income from the previous year is attributed to a legacy of £10k (2021:nil) as well as take up in room lettings after the end of the Covid-19 pandemic £17k. This was offset by a small reduction in planned giving and gift aid recovery thereon (£5k) as well as income from appeals/fundraising (£3k). The end of government assistance, in the form of the job retention scheme accounted for a (£2k) drop.

Restricted income (including gift aid thereon) increased to £8k (2021: £5k). The increase is attributed to the Wandsworth Borough Council Grant made in respect of the Warm Hubs initiative.

# THE PARISH OF ST MARY AND ST JOHN THE DIVINE, BALHAM

## Annual Report and Accounts for the year ended 31 December 2022

### Finance report (continued)

#### Expenditure

Expenditure for the year from the unrestricted fund amounted to £135k (2021: £132k). The increase of £3k is due to the (unrestricted portion of the) repair of the tarmac £11k in the prior year but not in 2022, more than offset by higher costs in 2022 than the prior year for the increase in activity after the end of the Covid-19 pandemic, notably on Ministry: Diocesan parish share £5k, Garden & grounds £3k, Music/organists £2k, Books, printing & stationery £2k and Fundraising costs £1k

#### Charitable Giving

Donations totalling £5k (2021: £2k) were made to 12 (2021:9) missionary or charitable organisations during the year, from funds raised by special collections. (Details are given in note 10).

#### Deficit

The PCC reports a surplus on the unrestricted fund of £7k (2021: Deficit of £8k).

#### Transfer between Funds

During the year, designated funds nil (2021: £11k) were utilized and released to the unrestricted general fund (2021: to fund the majority of the tarmac repair)

#### Reserves

As at 31st December 2022, the PCC has £20k in a designated fabric reserve, £44k in the general fund and £6k in restricted funds. The restricted funds represent a number of funds expendable only in accordance with the specific wishes of the donor(s). Of the £6k held in restricted funds at the year end, the majority reflects a (£3k) grant from Wandsworth Borough Council, awarded but not received and only marginally spent before 31<sup>st</sup> December as well as a (£2k) donation with time-limiting conditions attached. (Further details are given in Note 8).

#### Reserves policy

The PCC's general reserves policy is to hold reserves equal to a minimum of three months' expenditure. The current level of general reserves £44k, is in excess of this figure.

The PCC considers that a fabric reserve of £31k is an appropriate sum to hold aside for repairs required to the Grade II listed building. The current balance is £20k. The PCC intends to replenish the balance remaining of £11k once our financial position improves sufficiently.

# THE PARISH OF ST MARY AND ST JOHN THE DIVINE, BALHAM

## Annual Report and Accounts for the year ended 31 December 2022

### Statement of PCC members' responsibilities

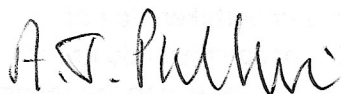
The law requires PCC members to prepare financial statements for each financial year which give a true and fair view of the financial activities of the Parochial Church Council of St Mary and St John, Balham during the year and its financial position at the end of the year.

In preparing those financial statements, we are required to:

- 1 Select suitable accounting policies and apply them consistently;
- 2 Make judgements that are reasonable and prudent;
- 3 State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- 4 Prepare the financial statements on a going concern basis, unless it is inappropriate to presume that the Parochial Church Council of St Mary and St John the Divine, Balham will continue in operation.

The PCC members are responsible for keeping accounting records, for safeguarding the assets of the organization, and for taking reasonable steps for the prevention and detection of fraud and other irregularities, should they exist.

For and on behalf of the PCC



Dr Andrew Purkis  
Vice Chair and Acting Chair of PCC



Mr Colin Snaddon  
Treasurer

Date 19<sup>th</sup> March 2023

## **INDEPENDENT EXAMINER'S REPORT**

### **TO THE PCC OF ST MARY AND ST JOHN THE DIVINE, BALHAM**

This report is on the accounts of the PCC for the year ended 31 December 2022 which are set out on Pages 11 to 18.

#### **Respective responsibilities of the Trustees and the 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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

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

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

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an opinion 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 matters have come to my attention which give me reasonable cause to believe that in any material respect:

- the accounting records were not kept in accordance with Section 130 of the Charities Act 2011; or
- the accounts did not accord with the accounting records.

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



Paula Thomas BSc FCA CTA

25 Westcote Road, London SW16 6BN

Date: 19.3.23

# THE PARISH OF ST MARY AND ST JOHN THE DIVINE, BALHAM

## Annual Report and Accounts for the year ended 31 December 2022

### STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31<sup>st</sup> December 2022

	Note	Unrestricted Funds £	Restricted Funds £	2022 Total £	2021 Total £
<b>INCOME</b>					
Voluntary income	2(a)	106,060	7,960	114,020	106,518
Church Activities	2(b)	9,083	-	9,083	11,747
Activities for generating funds	2(c)	27,239	-	27,239	10,828
Income from investments	2(d)	96	-	96	4
<b>Total income</b>		<b><u>142,478</u></b>	<b><u>7,960</u></b>	<b><u>150,438</u></b>	<b><u>129,097</u></b>
<b>EXPENDITURE</b>					
Church Activities	3(a)	133,621	5,316	138,937	136,495
Raising Funds	3(b)	1,287	-	1,287	297
<b>TOTAL EXPENDITURE</b>		<b><u>134,908</u></b>	<b><u>5,316</u></b>	<b><u>140,224</u></b>	<b><u>136,792</u></b>
<b>SURPLUS/(DEFICIT) OF INCOME OVER EXPENDITURE</b>		<b><u>7,570</u></b>	<b><u>2,644</u></b>	<b><u>10,214</u></b>	<b><u>(7,695)</u></b>
Total Funds brought forward	8	56,842	3,282	60,124	67,819
Total funds carried forward	8	<b><u>64,412</u></b>	<b><u>5,926</u></b>	<b><u>70,338</u></b>	<b><u>60,124</u></b>

The notes on pages 13 to 18 form part of these financial statements

# THE PARISH OF ST MARY AND ST JOHN THE DIVINE, BALHAM

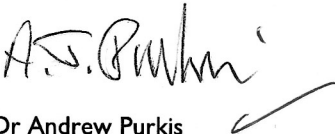
## Annual Report and Accounts for the year ended 31 December 2022

### BALANCE SHEET

At 31 December 2022

		2022	2021
	Notes		
<b>CURRENT ASSETS</b>			
Debtors	6	21,355	7,477
Cash at bank and in hand		<u>57,265</u>	<u>58,718</u>
		<b><u>78,620</u></b>	<b><u>66,195</u></b>
<b>LIABILITIES</b>			
Creditors: amounts falling due within one year	7	<u>8,282</u>	<u>6,071</u>
<b>NET CURRENT ASSETS</b>		<b><u>70,338</u></b>	<b><u>60,124</u></b>
<b>TOTAL NET ASSETS</b>		<b><u>70,338</u></b>	<b><u>60,124</u></b>
<b>PARISH FUNDS</b>			
Restricted	8	5,926	3,282
Designated	8	20,078	20,078
General	8	<u>44,334</u>	<u>36,764</u>
<b>TOTAL FUNDS</b>		<b><u>70,338</u></b>	<b><u>60,124</u></b>

Approved by the Parochial Church Council on 19<sup>th</sup> March 2023 and signed on its behalf by

  
 Dr Andrew Purkis  
 Vice Chair and Acting Chair of PCC

  
 Mr Colin Snaddon  
 Treasurer

The notes on pages 13 to 18 form part of these financial statements



# THE PARISH OF ST MARY AND ST JOHN THE DIVINE, BALHAM

## Annual Report and Accounts for the year ended 31 December 2022

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

#### I 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 the PCCs, and with the Regulations' "true and fair view" provisions, together with FRS 102 (2017) as the applicable accounting standards and the 2017 version of the Statement of Recommended Practice, Accounting and Reporting by Charities, (SORP (FRS 102)). The financial statements have been prepared under the historical cost convention.

##### Going concern

The Trustees have considered income and expenditure for 2023 and set a budget for the year which reflects a net deficit of £2k, after transfers from restricted and designated funds. This will be absorbed by the general fund, leaving approximately £42k at the end of 2023 in the general fund as a reserve. The PCC are confident that this indicates that the charity is a going concern.

##### Fixed assets

Purchases are written off in the year of purchase.

##### The Church building

The activities of the PCC take place at St Mary's Church in Balham which is owned by the Church of England (Southwark Diocese). The PCC is responsible for the repair of the Church building and for safeguarding the Church building and assets. All repairs and development expenditure is charged to the income and expenditure account.

##### Funds

General Funds represent the funds of the PCC that are not subject to any restrictions regarding their use, and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

Restricted Funds are those funds which must be spent on specific purposes.

Details of the funds held, and movements during the year, are in note 8.

The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law.

##### Incoming Resources

Planned giving, collections and donations are recognised when received. Tax recoverable under Gift Aid is recognized when the incoming resource to which it relates is received.

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

Interest entitlements are accounted for as they accrue.

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

##### Resources Expended

Grants and donations are accounted for when paid, or when awarded if that award creates a binding or constructive obligation on the PCC. The diocesan contribution or parish share is accounted for when due.

# THE PARISH OF ST MARY AND ST JOHN THE DIVINE, BALHAM

## Annual Report and Accounts for the year ended 31 December 2022

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

#### 2 INCOMING RESOURCES

		Unrestricted Funds	Restricted Funds	2022 Total	2021 Total
<b>2(a)</b>	<b>Voluntary Income</b>				
	Planned Giving	66,243	-	66,243	70,328
	Gift Aid recovered	18,135	98	18,233	19,561
	Communion alms	2,500	-	2,500	1,381
	Bequests inc Benjamin Weir	400	-	400	400
	Donations, appeals, etc	6,366	4,862	11,228	9,803
	Grants	1,400	3,000	4,400	2,177
	Listed Places of Worship VAT Recovery Scheme	1,016	-	1,016	392
	Legacies	10,000	-	10,000	-
	Government assistance	-	-	-	2,475
	<b>Total</b>	<b>106,060</b>	<b>7,960</b>	<b>114,020</b>	<b>106,518</b>
<b>2(b)</b>	<b>Church Activities</b>				
	Fees & charges for services	3,940	-	3,940	4,543
	Fundraising events	3,254	-	3,254	5,747
	Coffee donations	509	-	509	126
	Candle donations, etc	1,380	-	1,380	1,331
	<b>Total</b>	<b>9,083</b>	<b>-</b>	<b>9,083</b>	<b>11,747</b>
<b>2(c)</b>	<b>Activities for Generating Funds</b>				
	Parking	1,365	-	1,365	1,788
	Use of church and rooms	25,874	-	25,874	9,040
	<b>Total</b>	<b>27,239</b>	<b>-</b>	<b>27,239</b>	<b>10,828</b>
<b>2(d)</b>	<b>Income from Investments</b>				
	Interest and dividends	96	-	96	4
	<b>Total</b>	<b>96</b>	<b>-</b>	<b>96</b>	<b>4</b>
	<b>Total Income</b>	<b>142,478</b>	<b>7,960</b>	<b>150,438</b>	<b>129,097</b>

# THE PARISH OF ST MARY AND ST JOHN THE DIVINE, BALHAM

## Annual Report and Accounts for the year ended 31 December 2022

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

#### 3 EXPENDITURE

		Unrestricted Funds	Designated Funds	Restricted Funds	2022 Total	2021 Total
<b>3(a)</b>	<b>Church Activities</b>					
	Missionary & Charitable Giving	-		4,560	4,560	1,879
	Ministry: Diocesan parish share	55,000		-	55,000	50,000
	Accommodation for Curate	12,000		-	12,000	12,000
	Insurance & Water Rates	7,914		-	7,914	7,881
	Heat & Light	5,614		162	5,776	5,477
	Telephone & Broadband	2,082		-	2,082	2,355
	Church – repairs & maintenance & decoration	12,732			12,732	24,990
	Flowers	578		-	578	870
	Other expenses inc refreshments	869		-	869	-
	Fees payable	1,596		-	1,596	2,267
	Cleaning wages & materials	8,343		-	8,343	8,305
	Music inc Organ tuning	720		194	914	380
	Organists	6,616		-	6,616	5,125
	Altar requisites	1,756		-	1,756	1,613
	Junior, Senior church & creche	24		-	24	40
	Garden & grounds	3,091		400	3,491	507
	Gifts	-		-	-	-
	Staff expenses	49		-	49	53
	Vicar's discretionary fund	-		-	-	36
	Parish Administrator	5,588		-	5,588	5,038
	Bookkeeping services	3,520		-	3,520	3,520
	Postage, printing & stationery	3,712		-	3,712	2,111
	Independent Examination fees	250		-	250	250
	Bank charges	265		-	265	306
	Equipment and software	1,302		-	1,302	1,492
	Organ repairs	-		-	-	-
	<b>Total</b>	<b>133,621</b>		<b>5,316</b>	<b>138,937</b>	<b>136,495</b>
<b>3(b)</b>	<b>Raising Funds</b>					
	Fundraising costs/publicity	1,287		-	1,287	297
	<b>Total</b>	<b>1,287</b>		<b>-</b>	<b>1,287</b>	<b>297</b>
	<b>Total Expenditure</b>	<b>134,908</b>		<b>5,316</b>	<b>140,224</b>	<b>136,792</b>

A further analysis of missionary and charitable giving is given in Note 9

#### 4 STAFF COSTS

	2022	2021
Wages and salaries	13,888	13,103
Average no of employees	3	3

#### 5 RELATED PARTIES

There were no payments or other benefit made to any member of the PCC or persons closely connected with such members, by St Mary's Church or any closely related organization except for expenses incurred on behalf of the church. The members of the PCC made donations to St Mary's totaling £22,118 (2021: £23,987)

# THE PARISH OF ST MARY AND ST JOHN THE DIVINE, BALHAM

## Annual Report and Accounts for the year ended 31 December 2022

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

#### 6 DEBTORS

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Gift aid tax recoverable	4,253	42	4,295	5,597
Sundry debtors	1,879	-	1,879	445
Accrued income	10,841	3,851	14,692	968
Prepayments	489	-	489	467
	<b>17,462</b>	<b>3,893</b>	<b>21,355</b>	<b>7,477</b>

#### 7 CREDITORS – amounts falling due within one year

	Unrestricted	Restricted	Total	Total
Total				
Independent Examination	250	-	250	250
Other creditors	3,420	-	3,420	1,840
Accruals and deferred income	3,019	1,593	4,612	3,981
	<b>6,689</b>	<b>1,593</b>	<b>8,282</b>	<b>6,071</b>

Creditors consist of accrued expenses and other amounts due in the normal operations of the church.

#### 8 FUNDS

Restricted Funds are those expendable only in accordance with the specific wishes of the donor(s)

Designated Funds are those ear-marked by the PCC for a particular project or purpose.

Unrestricted and Not Designated Funds are expendable at the discretion of the PCC, in furtherance of the objects of the Church.

THE PARISH OF ST MARY AND ST JOHN THE DIVINE, BALHAM  
Annual Report and Accounts for the year ended 31 December 2022

**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 31 December 2022

**SUMMARY OF FUND MOVEMENTS**

<b>FUNDS</b>	<b>1 Jan 2022</b>	<b>Income less expenditure (utilizations)</b>	<b>Transfers</b>	<b>31 Dec 2022</b>
	£	£	£	£
<b>Restricted</b>				
Children's Choir	90	-	-	90
Psalters & Music in Church	832	(194)	-	638
Healey Willan Memorial	100	-	-	100
Robes and Albs	40	-	-	40
Building	2,000	-	-	2,000
Bibles for TSM	220	-	-	220
Wandsworth BC Grant		2,838	-	2,838
<b>Total Restricted</b>	<b>3,282</b>	<b>2,644</b>	<b>-</b>	<b>5,926</b>
<b>Unrestricted</b>				
<b>Designated</b>				
Fabric Reserve	20,078	-	-	20,078
<b>Total Designated</b>	<b>20,078</b>	<b>-</b>	<b>-</b>	<b>20,078</b>
<b>General Fund</b>	<b>36,764</b>	<b>7,570</b>	<b>-</b>	<b>44,334</b>
<b>Total Unrestricted</b>	<b>56,842</b>	<b>7,570</b>	<b>-</b>	<b>64,412</b>
<b>Total Funds</b>	<b>60,124</b>	<b>10,214</b>	<b>-</b>	<b>70,338</b>

# THE PARISH OF ST MARY AND ST JOHN THE DIVINE, BALHAM

## Annual Report and Accounts for the year ended 31 December 2022

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

#### 9 CHARITABLE GIVING

	Overseas 2022	Home Mission 2022	Total 2022	Total 2021
<b>From Restricted Funds</b>				
Bishop's Lent Appeal	-	164	164	-
Balham Gateway	-	-	-	25
Crisis	-	901	901	348
St Thomas with St Stephen PCC	-	366	366	-
Friends of TSM	-	61	61	-
Spires	-	43	43	-
Christian Aid	466	-	466	454
RNLI	-	311	311	104
Trinity Hospice	-	121	121	137
Popchoir re Ukraine Emergency Fund	1,886	-	1,886	-
DEC Ukraine Humanitarian Appeal	65	-	65	-
Sightsavers	-	-	-	191
Little Village	-	-	-	181
Mercy Ships	101	-	101	205
Poppy Appeal	-	75	75	-
TSM Bibles	-	-	-	234
<b>Total Giving</b>	<b>2,518</b>	<b>2,042</b>	<b>4,560</b>	<b>1,879</b>