

CHRIST CHURCH 2018

CHRIST CHURCH 2018			2022			Unrestricted		Restricted		
Income/Expenditure			General Fund	Restricted	Total					
Donations	Standing Order	146,335	11,091	157,426	146,335	2(a) line 1	11,091	2(a) line 1		
	Envelopes	2,092	-	2,092	2,092	2(a) line 1				
	Other Gift Aid	32,349	150	32,499	32,349	2(a) line 1	150	2(a) line 5		
	Tax Recovered	40,098	2,810	42,908	40,098	2(a) line 2	2,810	2(a) line 2		
	Open Plate	2,198	1	2,199	2,198	2(a) line 4	1	2(a) line 4		
	Transfers from other PCC Funds	-	12,887	12,887	-	SOFA	12,887	SOFA		
	Legacies	40	1,670	1,710	40	2(b) line 2	1,670	2(b) line 2		
	Grant from Diocese	41,600	300	41,900	41,600	2(b) line 1	300	2(b) line 1		
	Other Income	Fees	434	-	434	434	2(c) line 2			
	Hire	1,690	-	1,690	1,690	2(c) line 1				
Sales	-	-	-	-	2(b) line 1	-	2(b) line 1			
Interest	-	-	-	-	2(d)	-	2(d)			
Total Income		266,836	28,909	295,745	266,836		28,909		436,101	
Grants	Christ Church School	4,174	897	5,071	4,174	3(a) line 2	897	3(a) line 2	76,093	
	Mission	16,570	4,000	20,570	16,570	3(a) line 1	4,000	3(a) line 1	512,195	
	Other GF Grants	-	-	-	-	3(a) line 1	-	3(a) line 1	0	
	Transfers between PCC Funds	12,887	-	12,887	12,887	SOFA	-	SOFA	-1	
Ministry	Vicar's Expenses	733	-	733	733	3(b) line 2				
	Assistant Staff Expenses	1,403	-	1,403	1,403	3(b) line 2				
	Diocesan Quota	81,900	-	81,900	81,900	3(b) line 1				
	Youth Organisations	2,989	-	2,989	2,989	3(b) line 7	-	3(b) line 7		
	Outreach	2,195	-	2,195	2,195	3(c) line 1	-	3(c) line 1		
	Pastoral Training	3,176	-	3,176	3,176	3(b) line 7				
	Speaker Fees	200	-	200	200	3(b) line 6				
	Music & Audio	3,753	-	3,753	3,753	3(b) line 6	-	3(b) line 6		
	Home Groups	-	-	-	-	3(b) line 7				
	Sundry	-	-	-	-	3(d) line 3				
Church	Church & Hall Running Expenses	24,923	-	24,923	24,923	3(b) line 4	-	3(b) line 4		
	Church Maintenance	7,971	54,975	62,946	7,971	3(b) line 5	54,975	3(b) line 5		
	Service Expenses	2,518	770	3,288	2,518	3(b) line 6	770	3(b) line 6		
	Cleaning	3,668	-	3,668	3,668	3(b) line 5				
Support	Office Expenses	7,748	142	7,890	7,748	3(d) line 1	142	3(d) line 1		
	Staff Salaries	67,544	-	67,544	67,544	3(d) line 2				
	Total Spending	244,352	60,784	305,136	244,352		60,784		347,347	
	Surplus/-Deficit	22,484	(31,875)	(9,391)	22,484		(31,875)		116,960	
Balance Sheet										
Asset	Bank	67,990	122,756	190,746	67,990	B/S	122,756	B/S		
	CBF Deposit	(9,347)	9,343	(4)	-9,347	B/S	9,343	B/S		
	Petty Cash/No 2 a/c	(516)	529	13	-516	B/S	529	B/S		
	Debtors - Gift Aid Prior Yr	-	-	-						
	Debtors - Gift Aid	3,309	544	3,853	3,309	6	544	6		
	Suspense	-	-	-	0	7				
	Creditors	(7,856)	-	(7,856)	-7,856	7	0	7		
		53,580	133,172	186,752	53,580		133,172		88,754	
Reserves	General Fund	53,580	-	53,580	53,580				-40,867	
	Jason Short Memorial	-	-	-			0		88,754	
	Beryl Ba Pension	-	24,031	24,031			24,031		-62,320	
	Mission Fund - Consolidated with Gen Fun	-	-	-			0		0	
	Vicar's Fund	-	13,499	13,499			13,499			
	Youth Room	-	-	-			0			
	Building Fund	-	42,799	42,799			42,799			
	Sound System	-	-	-			0			
	Legacies	-	52,843	52,843			52,843			
			53,580	133,172	186,752	53,580		133,172		
Reserves reconciliation:										
Balance b/f per last year's accounts					31,096	SOFA b/f	165,046	SOFA b/f	413,150	
Increase in gift aid tax debtor					0				202,385	
Rounding/differences					0	3(d) line 3	1	2(a) line 5		
					31,096		165,047			
Surplus/(Deficit) for year					22,484		-31,875			
					53,580		133,172			
Transfer between reserves										
					-		-			
					175,690					
					503,780					
					503,780					

CHRIST CHURCH, SURBITON HILL WITH EMMANUEL, TOLWORTH
CONSOLIDATION SCHEDULE

EMMANUEL CHURCH, TOLWORTH

GENERAL FUND

YEAR ENDED 31 DECEMBER 2022

	2022 Actual £	Allocated to reference
Cash collections	108	2(a) line 4
Gift Aid standing orders	63,100	2(a) line 1
Gift Aid weekly offerings	0	2(a) line 1
Non Gift Aid regular giving	9,090	2(a) line 3
Gift Aid lump sums	33,800	2(a) line 1
Charities Aid Foundation	3,040	2(a) line 3
Give As You Earn		2(a) line 3
Donations	35	2(a) line 6
Bequests	22,737	2(b) line 2
Gift day	0	2(a) line 5
Big 55 appeal / building appeal	38,618	2(b) line 1
Tax refunds	25,428	2(a) line 2
Grants received	0	2(b) line 1
Church and hall hire	11,659	2(c) line 1
PCC fees	193	2(c) line 2
Bank interest	75	2(d)
Total income	207,883	
Emmanuel evangelism:		
Small group outreach		3(c) line 1
Community outreach	1,344	3(c) line 1
Youth organisations	44	3(b) line 7
Publicity	1,088	3(c) line 1
The Big Survey		3(b) line 6
Other local evangelism:		
Kingston Schools Workers	7,000	3(a) line 1
Oxygen		3(a) line 1
Joel Project		3(a) line 1
Global evangelism:		
Dave and Liz Crozier	1,200	3(a) line 1
Wycliffe Bible Translators		3(a) line 1
Crosslinks		3(a) line 1
Discretionary mission fund		3(a) line 1
Social action:		
Support for local schools	1,250	3(a) line 2
KCAH		3(a) line 2
Cost of a minister:		
Minister's expenses	1,745	3(b) line 2
Property bills	338	3(b) line 3
Property maintenance	4,321	3(b) line 3
Recruitment expenses		3(b) line 2
Building works		3(b) line 3
Diocesan quota	69,000	3(b) line 1
Trainee allowance/expenses	756	3(d) line 2
Pastoral care training	0	3(d) line 2
Kingston Deanery Synod	100	3(a) line 1
Good Stewards Trust		3(a) line 1
Cost of church office:		
Staff	11,479	3(d) line 2
Office expenses	1,795	3(d) line 1
Computer equipment	795	3(d) line 1
Cost of services	2,399	3(b) line 6

Cost of church building:		
Church and hall bills	5,978	3(b) line 4
Maintenance and repairs	3,717	3(b) line 5
Roofing	3,430	3(b) line 5
Storeroom	7,470	3(b) line 5
Heating system	44,736	3(b) line 5
Front pathway	540	3(b) line 5
		3(b) line 5
		3(b) line 5
		3(b) line 5

Sundry expenses	1,533	3(d) line 3
Shortfall on church weekend		3(d) line 3

Total expenditure	172,058
-------------------	----------------

Surplus/(deficit) for year	35,825
----------------------------	---------------

Balance brought forward	34,815	SOFA b/f
-------------------------	---------------	----------

Transfer to other reserves	-5,179
----------------------------	---------------

Balance carried forward	65,461
-------------------------	---------------

BALANCE SHEET
AS AT 31 DECEMBER 2022

2022
Actual
£

National Westminster bank account		B/S
Metro Bank account	102,335	B/S
Central Board of Finance account	15,000	B/S
Gifts receivable		6
Tax recoverable		6
Prepayments		6

117,335

Accruals	387	7
Emmanuel At Twelve	1,032	7
Kanga Roo Club	6,078	7
Badminton Club	1,032	7
Night Shelters	0	7
P4/QRS	392	7
Church Awayday	165	7
ELF	0	7
Oasis	270	7
Collections in transit	0	7

9,356	2(b) line 1
--------------	-------------

General fund reserve	65,461	b/f	Transfer	Income	
Projection fund					
Discretionary mission fund reserve	5,087	5,087	SOFA b/f	0	0 2(b) line 1
Building reserve	14,694	32,252	SOFA b/f	-17,558	0 2(b) line 1
Legacy reserve	22,737	0	SOFA b/f	22,737	0 2(b) line 1

117,335

Gift Days & collections total	21,453	2(a) line 5
	21,453	3(a) line 1

**PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, SURBITON HILL WITH EMMANUEL, TOLWORTH**

**ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022**

Background

The Parochial Church Council (PCC) of Christ Church, Surbiton Hill with Emmanuel, Tolworth has the responsibility of co-operating with the parochial clergy staff in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the church premises at Christ Church and Emmanuel.

Membership

Members of the PCC are either ex officio or elected by the Annual Parochial Church Meeting in accordance with the Church Representation Rules. The following were the members of the PCC during the year:

	Christ Church representatives	Emmanuel representatives
Chairman:	John Shepherd	Bart Erlebach
Voting members:	Sara Animashaun Aneal Appadoo Emmanuel Baikie Jess Dunn Rob Dunn Kate Kim Mojgan Maramba Ian Metcalfe Dermot O'Brien Gof Vosper Sue Watson Andy Young Catherine Young	Sue Gould Amanda Kresinska John Newell Cara Rodger Colin Rodger Steve Walden Robin Walpole Joanne Walpole Andy Whelan Yvonne Wilkinson
In attendance	Paola Leverick Steve Weston	Chris Bruce Jen Manhire

Organisation

The two churches within the parish operate largely independently of each other and the PCC has approved the maintenance of separate financial records and separate treasurers for each church. These combined accounts are produced in order to comply with the requirements of Section 132 of the Charities Act 2011 and the Church Accounting Regulations 2006.

Meetings

The PCC holds two full meetings each year, one before and one after the APCM. Further meetings each year are held at each end of the parish, intended primarily for those members most associated with one or other church. Separate reports detailing the proceedings at these meetings are presented at the APCM.

Review of the year

Separate reports encompassing the major activities of each church during the year are presented at the APCM. These will include separate summary financial accounts and treasurers' reports.

Signed on behalf of the PCC

The Revd J Shepherd
27 March 2023

INDEPENDENT EXAMINER'S REPORT
TO THE PCC OF CHRIST CHURCH, SURBITON HILL
WITH EMMANUEL, TOLWORTH

I report on the accounts of the PCC for the year ended 31 December 2022, comprising the Financial Activities, Balance Sheet and Notes.

Respective responsibilities of trustees and independent examiner

The members of the PCC consider that an audit is not required under section 144(2) of the 2011 Act ("the 2011 Act") and that an independent examination is needed.

It is my responsibility to examine the accounts under section 145 of the 2011 Act, to follow the General Directions given by the Charity Commissioners under section 145(5)(b) and to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners.

An examination includes a review of the accounting records kept by the PCC and a comparison of those records with those presented with those records. It also includes consideration of any unusual items or disclosures and seeking explanations from the members of the PCC concerning any such matters. The examination does not provide all the evidence that would be required in a full audit, and consequently I cannot express an opinion on the accounts.

Independent examiner's statement

In connection with my examination, no matters have come to my attention:

- (1) which give me reasonable cause to believe that in any material respect the requirements of the 2011 Act are not met, namely:
- to keep accounting records in accordance with section 130 of the 2011 Act; or
 - to prepare accounts which accord with the accounting records 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 achieved.

Ian Gardiner
April 2023

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, SURBITON HILL WITH EMMANUEL, TOLWORTH

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
<u>Incoming Resources</u>					
Incoming resources from donors	2(a)	357,673	35,506	393,179	321,300
Other voluntary incoming resources	2(b)	64,377	40,588	104,965	23,220
Income from charitable and ancillary trading	2(c)	13,976	0	13,976	4,725
Income from investments	2(d)	75	0	75	32
<u>Total Incoming Resources</u>		<u>436,101</u>	<u>76,094</u>	<u>512,195</u>	<u>349,277</u>
<u>Resources Used</u>					
Grants	3(a)	30,294	26,350	56,644	67,538
Activities directly relating to work of church	3(b)	220,776	111,921	332,697	317,102
Fund-raising and publicity	3(c)	4,627	0	4,627	1,614
Church management and administration	3(d)	91,650	142	91,792	47,745
<u>Total Resources Used</u>		<u>347,347</u>	<u>138,413</u>	<u>485,760</u>	<u>433,999</u>
<u>Net Incoming Resources</u>		88,754	-62,319	26,435	-84,722
Balances brought forward at 1 January 2022		413,150	202,385	615,535	694,453
Increase in valuation of land and buildings		37,500	0	37,500	5,804
Transfers between funds		-35,624	35,624	0	0
<u>Balances Carried Forward at 31 December 2022</u>		<u>503,780</u>	<u>175,690</u>	<u>679,470</u>	<u>615,535</u>

**PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, SURBITON HILL WITH EMMANUEL, TOLWORTH**

**BALANCE SHEET
AS AT 31 DECEMBER 2022**

	Note	2022 £	2021 £
<u>Fixed Assets</u>			
Tangible fixed assets	4	384,739	347,239
<u>Current Assets</u>			
Debtors	6	3,853	4,069
Short term deposits		117,331	86,217
Cash at bank and in hand		190,759	193,446
		311,943	283,732
<u>Liabilities: Amounts Falling Due Within One Year</u>	7	-17,212	-15,436
<u>Net Current Assets</u>		294,731	268,296
<u>Net Assets</u>		679,470	615,535
<u>Funds</u>			
Unrestricted	5	503,780	413,150
Restricted	5	175,690	202,385
		679,470	615,535

Approved by the Parochial Church Council on 27 March 2023 and signed on its behalf by:

The Revd J Shepherd

Notes 1 to 7 form part of these accounts

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, SURBITON HILL WITH EMMANUEL, TOLWORTH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1. Accounting Policies

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the SORP 2015.

The financial statements have been prepared under the historical cost convention and on an accruals basis.

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

Consecrated and beneficed property is excluded from the financial statements in accordance with Section 10(2)(a) and (c) of the Charities Act 2011.

No depreciation is provided on freehold land and buildings. Instead, such assets are revalued by the PCC on an annual basis, and the change in the valuation in each year is included in the Statement of Financial Activities.

No value is placed on moveable church furnishings, which are held by the churchwardens on special trust for the PCC and which require a faculty for disposal, since the PCC considers this to be inalienable property.

All expenditure incurred during any year on consecrated or beneficed buildings and moveable church furnishings, whether maintenance or improvement, is written off in the year. All individual items of equipment with a purchase price of £5,000 or less are written off in the year of acquisition.

No value has been attributed in these accounts to intangible income, being the value of donated assistance that the PCC would otherwise have had to purchase, as, in the view of the PCC, this is not readily quantifiable.

2. Incoming Resources

	Unrestricted Funds £	Restricted £	Total Funds 2022 £	Total Funds 2021 £
(a) Incoming resources from donors				
Planned giving:				
Gift Aid donations	277,676	11,091	288,767	217,555
Income tax recoverable	65,526	2,810	68,336	52,366
Other planned giving	12,130	0	12,130	10,987
Collections (open plate) at all services	2,306	1	2,307	2,671
Gift days	0	21,604	21,604	37,721
Sundry donations	35	0	35	0
	<u>357,673</u>	<u>35,506</u>	<u>393,179</u>	<u>321,300</u>
(b) Other voluntary incoming resources				
Donations, appeals and other income	41,600	38,918	80,518	22,220
Legacies	22,777	1,670	24,447	1,000
	<u>64,377</u>	<u>40,588</u>	<u>104,965</u>	<u>23,220</u>
(c) Income from charitable and ancillary trading				
Church and hall lettings	13,349	0	13,349	3,869
Fees	627	0	627	856
	<u>13,976</u>	<u>0</u>	<u>13,976</u>	<u>4,725</u>
(d) Income from investments				
Dividends and interest including reclaimed tax	75	0	75	32
	<u>75</u>	<u>0</u>	<u>75</u>	<u>32</u>
<u>Total Incoming Resources</u>	<u>436,101</u>	<u>76,094</u>	<u>512,195</u>	<u>349,277</u>

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, SURBITON HILL WITH EMMANUEL, TOLWORTH

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022

3. Resources Used

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
(a) Grants				
Missionary and charitable giving	24,870	25,453	50,323	66,288
Christ Church & Grand Avenue Schools	5,424	897	6,321	1,250
	<u>30,294</u>	<u>26,350</u>	<u>56,644</u>	<u>67,538</u>
(b) Activities directly relating to the work of the church				
Ministry: diocesan pledge	150,900	0	150,900	148,300
Ministry: clergy expenses	3,881	0	3,881	896
Ministry: curate house running expenses/repairs	4,659	0	4,659	1,495
Church running expenses	30,901	0	30,901	19,105
Church maintenance/repairs/building works	15,356	111,151	126,507	136,716
Upkeep of services	8,870	770	9,640	6,199
Support costs	6,209	0	6,209	4,391
	<u>220,776</u>	<u>111,921</u>	<u>332,697</u>	<u>317,102</u>
(c) Fund-raising and publicity				
Outreach	4,627	0	4,627	1,614
	<u>4,627</u>	<u>0</u>	<u>4,627</u>	<u>1,614</u>
(d) Church management and administration				
Printing and stationery	10,338	142	10,480	9,803
Staff costs	79,779	0	79,779	36,761
Other administration	1,533	0	1,533	1,181
	<u>91,650</u>	<u>142</u>	<u>91,792</u>	<u>47,745</u>
<u>Total Resources Used</u>	<u>347,347</u>	<u>138,413</u>	<u>485,760</u>	<u>433,999</u>

4. Fixed Assets For Use By The PCC

	Freehold land and buildings £
Cost or valuation	
Valuation at 31 December 2022	347,239
Increase in valuation in the year	37,500
Valuation at 31 December 2022	<u>384,739</u>
Net book value	
At 31 December 2022	<u>384,739</u>
At 31 December 2021	<u>347,239</u>

The freehold land and buildings comprise the curate's house at 181 Elgar Avenue, Tolworth. The valuation is based upon the valuation as at 24 June 2022 for insurance purposes and is considered to be a fair estimate of the current value in use of the property for the purposes of the financial statements.

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, SURBITON HILL WITH EMMANUEL, TOLWORTH

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022

5. Analysis Of Net Assets By Fund

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fixed assets	384,739	0	384,739
Current assets	136,253	175,690	311,943
Current liabilities	-17,212	0	-17,212
Fund balance	503,780	175,690	679,470

6. Debtors

	2022 £	2021 £
Tax recoverable	3,853	4,069
	3,853	4,069

7. Liabilities: amounts falling due within one year

	2022 £	2021 £
Church organisations	8,969	9,241
Sundry creditors	8,243	6,195
	17,212	15,436