

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF SANDERSTEAD ST MARYS

England & Wales · Charity number 1179723

Details

Other names ST MARYS PCC SANDERSTEAD

Status Registered

Legal form Other

Registered 2018-08-29

Register [View on the Charity Commission register](#)

Contact

Address 123 Aveling Close
Purley
Surrey
CR8 4DY

Phone 02086570148

Email grant@sanderstead-parish.org.uk

Website www.stmarysanderstead.org.uk

Activities

Objects: PROMOTING IN THE ECCLESIASTICAL PARISH THE WHOLE MISSION OF THE CHURCH.

Activities: Church of England church undertaking religion of God for anyone who enters the building. It also engages in activities with young people not of the C of E faith: old people not of C of E faith : weddings, funerals and baptisms to those of a Cof E faith. It offers grants to other charities, not always to those of C of E faith, usually local but also those of the church such as Childrens Society

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Surrey

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£151,490	£149,809	-	-
2023-12-31	£153,475	£166,472	-	-
2022-12-31	£146,132	£162,933	-	-
2021-12-31	£136,377	£136,755	-	-
2020-12-31	£137,858	£119,944	-	-

Trustees

Name	Role	Appointed
Rev GRANT GEOFFREY COHEN	Chair	2018-04-08
Anne Rowland		2021-05-10
Julia Amanda Storey		2019-04-14
Julia Melanie Rider		2023-07-01
Kim Lorraine Browne		2022-03-15
Penelope Anne Hinton		2024-04-01
RACHAEL EMMA WOODS		2018-04-08
RICHARD J DEAN		2023-04-01
Susan Patricia Wragg		2022-04-01
William Edward Jackson		2022-05-15

Accounts

1179723

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF SANDERSTEAD ST MARYS**

Financial Statements

Year Ended 31 December 2024

ST. MARY'S SANDERSTEAD

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ST. MARY'S SANDERSTEAD

Reference and administrative details

For the year ended 31 December 2024

Charity Registration no:	1179723
Registration Date:	29 August 2018
Governing Document:	Parochial Church Council Powers (1956) as amended and Church Representation Rules that came into force on 2 January 1957.

PCC members who have served from 1st January 2024 until the date this report was approved are:

Clergy:	Fr. Grant Cohen
Laity: Church Wardens	Mrs Julia Storey (appointed 14 April 2024) Miss Fiona Macan (resigned 14 April 2024) Miss Aleen Solly
Deanery Synod	Mr Colin Burtwell Miss Kim Brown Mrs Anne Rowland
Elected members	Mr Richard Dean (co-opted Treasurer) Mrs. Judith Forshaw Mrs Penny Hinton Mr. Bill Jackson Mrs. E. Martin Mrs. Julia Rider Mrs. Sue Wragg Mrs. Rachael Woods (Secretary) Miss Fiona Macan

ST. MARY'S SANDERSTEAD

Reference and administrative details

For the year ended 31 December 2024 (cont'd)

Bankers:

HSBC
139a North End
Croydon
Surrey
CR0 1TN

The CBF Church of England Funds
One Angel Lane
London
EC4R 3AB

Independent Examiner:

Peter Saltiel
Church and Charity Accounts Service Ltd
7 Planchadeau
23460 Saint-Pierre-Bellevue
France

All Correspondence to:

St. Mary's Church
Purley Oaks Road
South Croydon
Surrey
CR2 0NR

Telephone: 020 8657 9232

ST. MARY'S SANDERSTEAD

TRUSTEES' REPORT

Structure, governance and management.

Constitution

The Parochial Church Council (PCC) is a body established under the Church Representation Rules of the Church of England and under the Parochial Church Council (Powers) Measure 1956.

Appointment of Trustees

The method of appointment of PCC members is set out in the Church Representation Rules. All church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC.

Organisational Structure and Decision Making

The rules for the proceedings of the PCC are set out in the Church Representation Rules.

Because its role is essentially strategic and co-ordinating, rather than day-to-day management, the only permanently constituted committee of the PCC is the Standing Committee, which meets as necessary to conduct urgent business between full meetings. Temporary groups are appointed from time to time to carry out specific pieces of work.

Risk management

The PCC categorises risk as follows:

Financial risk is the most common category of risk and it is possible to measure many non-financial risks in terms of financial impact. Financial risks can be managed through budgets and internal financial procedures as well as through strategic, business and development plans and management accounts.

Reputational risk can have an impact on parishes if, for example, unwelcome publicity hinders the mission of the Church.

Statutory and legal requirements such as health and safety, employment law, Charities Act, child protection and associated difficulties, which could lead to high compensation payments arising from equal opportunities or health and safety claims, also pose a risk.

Operational risk relates to threats to the Church's ability to deliver its objectives owing, for example, to damage to a church building.

Management of risk is the responsibility of the PCC which undertakes risk assessment on a low, medium or high likelihood of an event occurring and the high, medium or low impact. Contingency plans, controls or preventative measures are put in place by the PCC.

Objectives and activities

The PCC has the responsibility of co-operating with the incumbent in promoting the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for St. Mary's Church and Hall.

The PCC has responsibility for a wide range of matters affecting St. Mary's, including such matters as compliance with health and safety, disability discrimination legislation and child protection. Appropriate training procedures have been adopted, including training courses arranged by the diocese or deanery and the dissemination of reading matter.

ST. MARY'S SANDERSTEAD

Bribery Act 2010

This Act came into effect 1st July 2011.

The Ministry of Justice "Quick Start Guide" is clear that because St. Mary's affairs are entirely UK based with very little risk of bribery being committed on behalf of St. Mary's, then we may feel no need for any procedures to prevent bribery.

We believe that our present procedures of requiring three quotes for major works, with the decision on which quote to accept taken by the Standing Committee and/or the PCC, and of using Southwark recommended firms for major projects, mean that we have sufficient procedures in place.

Trustees' Report

The full PCC met 6 times in 2024 for formal business with an average attendance level of 73 %.

The Standing Committee met 6 times in 2024.

COMMUNITY, OUTREACH & FACILITIES

The Christingle service was held on Christmas Eve and was again a great success with more than 250 attendees.

The Family Room was used as a crèche for babies and toddlers during services, for post service refreshments, and as a meeting room for various church committees.

Chrome (a youth club) continues for children aged between 11 and 18 years of age. Any child may attend whether an active, inactive, or no Christian belief as part of the church's outreach.

The Christmas Fair was a great success with more than 1,000 people attending and a net income of £2,204.

During the year we distributed food collections from the congregation to the users of the Purley Food Hub and paid them £500, and also £228 to the Children's Society. These amounts were due to congregational appeals.

For the second year we were unable to pay out anything from the income of the church to various charities.

Financial Review

Income for the financial year was £151,490 (2023 £153,477) and expenditure £149,809 (2023 £169,677) with a net surplus of £1,681 compared with 2023 net deficit of £16,200.

Total receipts on ordinary unrestricted/designated funds of the church were £151,193 (2023 £152,641) and are detailed in the financial statements. Expenditure of £146,482 (2023 £158,409) was spent to provide the Christian ministry in the parish, including the Parish Support Fund giving of which largely provides the stipends and housing for the clergy.

Reserves Policy

It is the PCC policy to maintain a balance on general/designated unrestricted funds which equates to approximately six months unrestricted payments, to cover emergency situations

that may arise from time to time. The balance of £8,429 at the year-end did not reach this level.

The balance of £ 11,135 of restricted funds is available for expenditure only for the purposes shown in note 9 of the notes to the financial statements.

Statement of Trustees' Responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the church at the year end and its incoming resources and resources expended during the year. In preparing those financial statements, the trustees are required to: -

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- 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
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the church will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the church and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Financial Statements

The financial statements prepared for filing purposes have been reconciled with the memorandum accounts prepared separately by the treasurer for the PCC. The memorandum accounts are used by the PCC for internal management information only.

Approved by the PCC on the 11th March 2025 and signed on their behalf by:



Fr. Grant Cohen, Priest-in charge St. Mary's Sanderstead and St. James' Riddlesdown.



Richard Dean, Honorary Treasurer

Independent Examiner's Report to the Trustees / Members of St. Mary's Church
Sanderstead
Registered Charity No. 1179723
for the year ended 31st December 2024

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31st December 2024 set out on pages 7 to 16.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

Independent examiner's statement

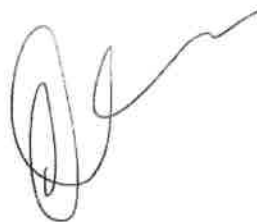
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Peter Saltiel
Church & Charity Accounts Service Ltd
7 Planchadeau
23460 Saint-Pierre-Bellevue
France

Dated 10th April 2025



ST. MARY'S SANDERSTEAD

Statement of financial activities
for the year ended 31st December 2024

	<u>Notes</u>	<u>Unrestricted Fund</u> £	<u>Restricted Fund</u> £	<u>Total 2024</u> £	<u>Total 2023</u> £
Income & endowments					
Donations & legacies	3.1	70,671	250	70,921	70,922
Charitable activities	3.2	73,792	-	73,792	73,448
Other trading activities	3.3	6,320	-	6,320	8,507
Investments	3.4	410	47	457	600
Total income & endowments		151,193	297	151,490	153,477
Expenditure					
Raising funds	4.1	4,481	-	4,481	5,056
Charitable activities	4.2	142,001	3,327	145,328	164,621
Total expenditure		146,482	3,327	149,809	169,677
Net income/(expenditure) for the year		4,711	(3,030)	1,681	(16,200)
Fund transfers		-	-	-	-
Net income/(expenditure) for the year		4,711	(3,030)	1,681	(16,200)
Total funds brought forward	9	3,718	14,165	17,883	34,083
Total funds carried forward	9	8,429	11,135	19,564	17,883

All activities are regarded as continuing.

The above statement includes all recognised gains and losses during the year.

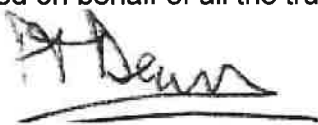
The Notes to the Accounts form part of these Financial Statements

ST. MARY'S SANDERSTEAD

Balance Sheet as at 31st December 2024

	Notes	2024 £	£	2023 £	£
ASSETS					
Fixed Assets	5		<u>1</u>		<u>1</u>
Current Assets					
Cash at Bank		23,093		21,204	
Debtors	6	<u>4,283</u>	27,376	<u>5,832</u>	27,036
LIABILITIES					
Current Liabilities					
Creditors	7		4,131		2,044
NET CURRENT ASSETS			<u>23,245</u>		<u>24,992</u>
Non-Current Liabilities					
Creditors			3,682		7,110
NET ASSETS			<u>19,564</u>		<u>17,883</u>
REPRESENTED BY:					
9					
Restricted Fund:					
Chalice		200		200	
Hall Refurbishment		(374)		(25)	
Youth Work		1,074		1,257	
Agency collection		(290)		(290)	
Mission		2,699		2,699	
Nave Altar Fund		665		665	
Oclea bequest		914		873	
Organ		52		52	
Rewiring		945		945	
Heating		1		1	
Seven Whole days		3,356		3,356	
Stupples bequest -vicar's discretionary		1,311		3,850	
Pension reserve		(111)		(111)	
Oxlade bequest		693		693	
			<u>11,135</u>		<u>14,165</u>
Designated Fund:					
Altar		500		-	
Christmas Tree		5,475		3,271	
Youth		(154)		-	
			<u>5,821</u>		<u>3,271</u>
Unrestricted Fund:					
General			2,608		447
			<u>19,564</u>		<u>17,883</u>

Signed on behalf of all the trustees on the 11th March 2025



ST. MARY'S SANDERSTEAD

Notes to the Accounts

For the Year Ended 31st December 2024

1 Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts, accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

1.1 Judgements and Estimations

The Trustees have not made any significant judgements in the process of applying accounting policies and there are no areas of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities.

1.3 Going concern

- a) At the time of approving the accounts, the Trustees have a reasonable expectation that the charity has sufficient reserves and that the charity is a going concern.

1.4 Change of accounting policy

- a) The accounts present a true and fair view and no changes in the basis of accounting have been made during the year.

1.5 Changes to previous accounts

- a) There have been no changes to the previous accounts during the financial year.

1.6 Changes to accounting estimates

- a) There have been no changes to accounting estimates.

ST. MARY'S SANDERSTEAD

Notes to the Accounts

For the Year Ended 31st December 2024 (cont'd)

2 Accounting policies

2.1 Fund accounting

- a) Unrestricted funds are donations and other income received or generated for the objects of the charity without further specified purpose and are available as general funds. These are recognised at the time of receipt.
- b) Designated funds - are set aside as part of the unrestricted funds to be used for a particular future project or commitment.
- c) Restricted funds - are to be used for the specific purposes as laid down by the donor. Expenditure which meets these criteria is identified to the fund.

2.2 Income

- a) Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when received.
- b) Where income has related expenditure, the income and related expenditure are reported gross in the SoFA.
- c) Income tax recoverable as Gift Aid is accounted for on a claimed basis.
- d) Investment income is included in the accounts when receivable.

2.3 Expenditure

- a) Charitable expenditure comprises costs incurred by the charity providing activities and services for its beneficiaries.
- b) Costs of generated funds are those costs incurred in attracting voluntary income, or incurred in trading activities undertaken to raise funds.
- c) Support and administration costs of the charity relate to the costs of running the charity and includes any costs which cannot be specifically identified to another expenditure.
- d) Expenditure is recognised on an accrual basis and creditor amounts are measured at settlement amounts less any trade discounts.
- e) Provisions for liabilities are measured on recognition of its historical costs and then measured at the best estimate of the amount required to settle the obligation at the reporting date.
- f) The charity is not registered for VAT, so all costs are inclusive of VAT charged.

ST. MARY'S SANDERSTEAD

Notes to the Accounts

For the Year Ended 31st December 2024 (cont'd)

3 Analysis of income

	Unrestricted Fund £	Restricted Fund £	Total 2024 £	Total 2023 £
<u>3.1 Donations & legacies</u>				
Gift Aid giving	51,294	250	51,544	47,345
Plate collections	4,148	-	4,148	2,407
Donations	593	-	593	8,353
Flowers	-	-	-	213
Gift Aid tax reclaim	14,136	-	14,136	12,604
Grants	500	-	500	-
	<u>70,671</u>	<u>250</u>	<u>70,921</u>	<u>70,922</u>
<u>3.2 Charitable activities</u>				
Wedding & funeral fees	1,203	-	1,203	1,759
Church hall letting	5,064	-	5,064	5,749
Montessori School	65,813	-	65,813	65,000
Cavat Theatre Arts	-	-	-	765
Jubilee hall lettings	-	-	-	-
Sundries	1,712	-	1,712	175
	<u>73,792</u>	<u>-</u>	<u>73,792</u>	<u>73,448</u>
<u>3.3 Other trading activities</u>				
Fairs & events	6,320	-	6,320	8,507
	<u>6,320</u>	<u>-</u>	<u>6,320</u>	<u>8,507</u>
<u>3.4 Investments</u>				
Interest	410	47	457	600
	<u>410</u>	<u>47</u>	<u>457</u>	<u>600</u>
Total Income	<u>151,193</u>	<u>297</u>	<u>151,490</u>	<u>153,477</u>

ST. MARY'S SANDERSTEAD

Notes to the Accounts

For the Year Ended 31st December 2024 (cont'd)

4 Analysis of expenditure

	Unrestricted <u>Fund</u> £	Restricted <u>Fund</u> £	Total 2024 £	Total 2023 £
<u>4.1 Raising funds</u>				
Cost of fetes & other events	4,481	-	4,481	5,056
	<u>4,481</u>	<u>-</u>	<u>4,481</u>	<u>5,056</u>
<u>4.2 Charitable objectives</u>				
Donations				
Missionary Societies	228	-	228	(5,000)
Relief & development agencies	500	-	500	-
Total donations	<u>728</u>	<u>-</u>	<u>728</u>	<u>(5,000)</u>
Parish support fund	67,895	-	67,895	67,895
St Mary's office administrator	5,611	-	5,611	7,715
Photocopier finance	2,609	-	2,609	1,680
Clergy expenses	1,148	455	1,603	919
Clergy expenditure	2,028	2,842	4,870	1,091
Parish expenditure - other churches	909	(634)	275	2,144
Foods purchased	1,686	272	1,958	7,599
Books	249	-	249	496
Postage & stationery	1,089	-	1,089	923
Vicar's telephone	-	-	-	726
Church insurance	3,659	-	3,659	3,551
Church office telephone	446	-	446	542
Church photocopier costs	744	-	744	2,180
Organ & piano tuning	1,186	-	1,186	655
Church maintenance	5,926	-	5,926	7,169
Organist & choir expenses	8,831	-	8,831	7,718
Altar requisites	2,026	-	2,026	1,875
Flowers	204	-	204	401
Junior church	209	43	252	53
Church running - electric	3,971	-	3,971	4,519
Church running - gas	4,375	-	4,375	11,222
Church running - other	1,653	-	1,653	249
Wedding & funeral fees	242	-	242	351
Subscriptions & annual fees	405	-	405	1,232
Sundry	(557)	-	(557)	6,553
News building hall	1,496	-	1,496	-
Jubilee Room running costs	-	349	349	-
<i>Total c'fwd</i>	<u>118,768</u>	<u>3,327</u>	<u>122,095</u>	<u>134,458</u>

ST. MARY'S SANDERSTEAD

Notes to the Accounts

For the Year Ended 31st December 2024 (cont'd)

4 Analysis of expenditure (cont'd)

	Unrestricted Fund £	Restricted Fund £	Total 2024 £	Total 2023 £
<i>Total b'fwd</i>	118,768	3,327	122,095	134,458
Hall 2 - general	-	-	-	120
Hall 2 - insurance	-	-	-	1,679
Hall 2 -energy	859	-	859	991
Hall running - general	-	-	-	5,109
Hall running - electricity	3,715	-	3,715	8,285
Hall running - gas	8,796	-	8,796	5,167
Hall running - insurance	2,882	-	2,882	4,164
Hall running - maintenance	4,137	-	4,137	2,194
Hall running - water	1,480	-	1,480	1,504
Independent examination	1,364	-	1,364	950
	<u>142,001</u>	<u>3,327</u>	<u>145,328</u>	<u>164,621</u>
Total Expenditure	<u>146,482</u>	<u>3,327</u>	<u>149,809</u>	<u>169,677</u>

5 Fixed Assets

Tangible Assets

The area of land making up the hall and surrounding land around it has been found to be the PCC's rather than Southwark. Accordingly, we have explored the possibility of having a new hall constructed, with the elimination of the scout's hut and existing hall. Alternatively, a new hall could be incorporated in the upper church area.

The PCC have arranged to have the site, cost of building, and cash benefits for the church re-examined in order to comply with the Charity Commission requirements that we obtain a good value for the site.

In the meantime, the land continues to be listed as having a value of £1.

6 Debtors

	2024 £	2023 £
Tax recoverable	4,283	5,360
Areas of rent and utilities	-	472
	<u>4,283</u>	<u>5,832</u>

ST. MARY'S SANDERSTEAD

Notes to the Accounts

For the Year Ended 31st December 2024 (cont'd)

7 Creditors

	2024 £	2023 £
<u>Current Liabilities</u>		
Charitable giving agreed but not paid	-	-
Agency collections	(392)	392
Creditors for goods and services	4,523	1,652
	<u>4,131</u>	<u>2,044</u>
<u>Non-current Liabilities</u>		
Rent deposits	1,500	1,500
Loan	2,182	5,610
	<u>3,682</u>	<u>7,110</u>

8 Staff costs

	2024 £	2023 £
Wages and salaries	5,561	7,365
Pension	50	325
	<u>5,611</u>	<u>7,690</u>

The average monthly number of employees during the year was as follows:

	2024	2023
PCC managed employees	1	2
	<u>1</u>	<u>2</u>

No employee received a remuneration of over £60,000 in either year.

9 Movement of Funds

	Unrestricted Fund £	Restricted Fund £	Total 2024 £	Total 2023 £
Total funds brought forward	3,718	14,165	17,883	34,083
Net movement in resources	4,711	(3,030)	1,681	(16,200)
Total funds carried forward	<u>8,429</u>	<u>11,135</u>	<u>19,564</u>	<u>17,883</u>

ST. MARY'S SANDERSTEAD

Notes to the Accounts

For the Year Ended 31st December 2024 (cont'd)

9 Movement of Funds

	1st Jan £	Income £	Expenditure £	Transfers £	31st Dec £
Restricted Funds					
Chalice	200	-	-	-	200
Hall Refurbishment	(25)	-	(349)	-	(374)
Youth Work	1,257	-	(183)	-	1,074
Agency collection	(290)	-	-	-	(290)
Mission	2,699	-	-	-	2,699
Nave Altar Fund	665	-	-	-	665
Kneelers	-	-	-	-	-
Oclea bequest	873	41	-	-	914
Organ	52	-	-	-	52
Rewiring	945	-	-	-	945
Heating	1	-	-	-	1
Seven Whole days	3,356	-	-	-	3,356
Stupples bequest - vicar's d	3,850	256	(2,795)	-	1,311
Oxlade bequest	693	-	-	-	693
Pension reserves	(111)	-	-	-	(111)
Designated Funds					
Charity Payments	-	-	-	-	-
Altar	-	500	-	-	500
Christmas Tree	3,271	5,207	(3,003)	-	5,475
Youth	-	-	(154)	-	(154)
Unrestricted Fund					
General	447	145,486	(143,325)	-	2,608
Total Funds	17,883	151,490	(149,809)	-	19,564
	1st Jan £	Income £	Expenditure £	Transfers £	31st Dec £
Restricted Funds	14,165	297	(3,327)	-	11,135
Designated Funds	3,271	5,707	(3,157)	-	5,821
Unrestricted Fund	447	145,486	(143,325)	-	2,608
Total Funds	17,883	151,490	(149,809)	-	19,564

ST. MARY'S SANDERSTEAD

Notes to the Accounts

For the Year Ended 31st December 2024 (cont'd)

10 Analysis of net assets between funds

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Tangible fixed assets	1		1	1
Current assets	16,241	11,135	27,376	27,036
Current liabilities	(4,131)	-	(4,131)	(2,044)
Non-current liabilities	(3,682)	-	(3,682)	(7,110)
Total Funds	8,429	11,135	19,564	17,883

11 Trustee remuneration

No trustee has been paid any remuneration or received any other benefits from an employment with their charity or a related entity during the year.

Accounts

1179723

THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF SANDERSTEAD ST MARYS

Financial Statements

Year Ended 31 December 2023

ST. MARY'S SANDERSTEAD

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ST. MARY'S SANDERSTEAD

Reference and administrative details

For the year ended 31 December 2023

Charity Registration no:	1179723
Registration Date:	29 August 2018
Governing Document:	Parochial Church Council Powers (1956) as amended and Church Representation Rules that came into force on 2 January 1957.

PCC members who have served from 1st January 2023 until the date this report was approved are:

Clergy:	Fr. Grant Cohen
Laity: Church Wardens	Miss Fiona Macan Miss Aleen Solly
Reader	Mr. Robert Radley (resigned May 2023)
Deanery Synod	Mrs. Julia Storey
Elected members	Mrs. Dawn Brown (resigned May 2023) Miss Kim Brown Mr. Clive Christensen (Treasurer) Mrs. Judith Forshaw Mr. Bill Jackson Mrs. E. Martin Mrs. Julia Rider Mrs. Ann Rowland Mrs. Sue Wragg Mrs. Julia Storey Mrs. Rachael Woods (Secretary)

ST. MARY'S SANDERSTEAD

Reference and administrative details

For the year ended 31 December 2022 (cont'd)

Bankers:

HSBC
139a North End
Croydon
Surrey
CR0 1TN

The CBF Church of England Funds
Senator House
85 Queen Victoria Street
London
EC4V 4ET

Independent Examiner:

Peter Saltiel
Church and Charity Accounts Service Ltd
7 Planchadeau
23460 Saint-Pierre-Bellevue
France

All Correspondence to:

St. Mary's Church
Purley Oaks Road
South Croydon
Surrey
CR2 0NR

Telephone: 020 8657 9232

ST. MARY'S SANDERSTEAD

TRUSTEES' REPORT

Structure, governance and management.

Constitution

The Parochial Church Council (PCC) is a body established under the Church Representation Rules of the Church of England and under the Parochial Church Council (Powers) Measure 1956.

Appointment of Trustees

The method of appointment of PCC members is set out in the Church Representation Rules. All church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC.

Organisational Structure and Decision Making

The rules for the proceedings of the PCC are set out in the Church Representation Rules.

Because its role is essentially strategic and co-ordinating, rather than day-to-day management, the only permanently constituted committee of the PCC is the Standing Committee, which meets as necessary to conduct urgent business between full meetings. Temporary groups are appointed from time to time to carry out specific pieces of work.

Risk management

The PCC categorises risk as follows:

Financial risk is the most common category of risk and it is possible to measure many non-financial risks in terms of financial impact. Financial risks can be managed through budgets and internal financial procedures as well as through strategic, business and development plans and management accounts.

Reputational risk can have an impact on parishes if, for example, unwelcome publicity hinders the mission of the Church.

Statutory and legal requirements such as health and safety, employment law, Charities Act, child protection and associated difficulties, which could lead to high compensation payments arising from equal opportunities or health and safety claims, also pose a risk.

Operational risk relates to threats to the Church's ability to deliver its objectives owing, for example, to damage to a church building.

Management of risk is the responsibility of the PCC which undertakes risk assessment on a low, medium or high likelihood of an event occurring and the high, medium or low impact. Contingency plans, controls or preventative measures are put in place by the PCC.

Objectives and activities

The PCC has the responsibility of co-operating with the incumbent in promoting the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for St. Mary's Church and Hall.

The PCC has responsibility for a wide range of matters affecting St. Mary's, including such matters as compliance with health and safety, disability discrimination legislation and child protection. Appropriate training procedures have been adopted, including training courses arranged by the diocese or deanery and the dissemination of reading matter.

ST. MARY'S SANDERSTEAD

Bribery Act 2010

This Act came into effect 1st July 2011.

The Ministry of Justice "Quick Start Guide" is clear that because St. Mary's affairs are entirely UK based with very little risk of bribery being committed on behalf of St. Mary's, then we may feel no need for any procedures to prevent bribery.

We believe that our present procedures of requiring three quotes for major works, with the decision on which quote to accept taken by the Standing Committee and/or the PCC, and of using Southwark recommended firms for major projects, mean that we have sufficient procedures in place.

Trustees' Report

The full PCC met 5 times in 2023 for formal business with an average attendance level of 76 %.

The Standing Committee met one time in 2023.

COMMUNITY, OUTREACH & FACILITIES

The Christingle service was held on Christmas Eve and was a great success with more than 250 attendees.

The Family Room was used as a crèche for babies and toddlers during services, for post service refreshments, and as a meeting room for various church committees.

Chrome (a youth club) continues for children aged between 11 and 18 years of age. Any child may attend whether an active, inactive, or no Christian belief as part of the churches outreach.

The Christmas Fair was a great success with more than 1,000 people attending and a net income of £1,274.

During the year we distributed food collections from the congregation to the users of the Purley Food Hub and paid them £535; to the Bishop's Lent Appeal, £387; to the Ukrainian appeal £602 and Childrens Society £136. These amounts were due to congregational appeals.

For the second year we were unable to pay out anything from the income of the church to various charities.

Financial Review

Income for the financial year was £153,477 (2022 £146,132) and expenditure £169,677 (2022 £162,252) with a net deficit of £ 16,200 compared with 2022 net deficit of £16,801.

Total receipts on ordinary unrestricted/designated funds of the church were £152,641 (2022 £135,438) and are detailed in the financial statements. Expenditure of £158,409 (2022 £146,146) was spent to provide the Christian ministry in the parish, including the Parish Support Fund giving of which largely provides the stipends and housing for the clergy.

Reserves Policy

It is the PCC policy to maintain a balance on general/designated unrestricted funds which equates to approximately six months unrestricted payments, to cover emergency situations

that may arise from time to time. The balance of a negative £691 at the year-end did not reach this level.

The balance of £ 14,165 of restricted funds is available for expenditure only for the purposes shown in note 9 of the notes to the financial statements.

Statement of Trustees' Responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the church at the year end and its incoming resources and resources expended during the year. In preparing those financial statements, the trustees are required to: -

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- 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
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the church will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the church and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Financial Statements

The financial statements prepared for filing purposes have been reconciled with the memorandum accounts prepared separately by the treasurer for the PCC. The memorandum accounts are used by the PCC for internal management information only.

Approved by the PCC on the 8th March 2024 and signed on their behalf by:



Fr. Grant Cohen, Priest-in charge St. Mary's Sanderstead and St. James' Riddlesdown.



Clive Christensen, Honorary Treasurer

Independent Examiner's Report to the Trustees / Members of St. Mary's Church
Sanderstead
Registered Charity No. 1179723
for the year ended 31st December 2023

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31st December 2023 set out on pages 7 to 16.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

Independent examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Peter Saltiel
Church & Charity Accounts Service Ltd
7 Planchadeau
23460 Saint-Pierre-Bellevue
France



Dated 12th April 2024

Statement of financial activities
for the year ended 31st December 2023

	<u>Notes</u>	Unrestricted <u>Fund</u> £	Restricted <u>Fund</u> £	Total 2023 £	Total 2022 £
Income & endowments					
Donations & legacies	3.1	70,122	800	70,922	75,778
Charitable activities	3.2	73,448	-	73,448	64,693
Other trading activities	3.3	8,507	-	8,507	5,127
Investments	3.4	564	36	600	534
Total income & endowments		<u>152,641</u>	<u>836</u>	<u>153,477</u>	<u>146,132</u>
Expenditure					
Raising funds	4.1	4,906	150	5,056	3,724
Charitable activities	4.2	153,503	11,118	164,621	159,209
Total expenditure		<u>158,409</u>	<u>11,268</u>	<u>169,677</u>	<u>162,933</u>
Net income/(expenditure) for the year		(5,768)	(10,432)	(16,200)	(16,801)
Total funds brought forward	9	9,486	24,597	34,083	50,884
Total funds carried forward	9	<u>3,718</u>	<u>14,165</u>	<u>17,883</u>	<u>34,083</u>

All activities are regarded as continuing.

The above statement includes all recognised gains and losses during the year.

The Notes to the Accounts form part of these Financial Statements

ST. MARY'S SANDERSTEAD

Balance Sheet as at 31st December 2023

	Notes	<u>2023</u>		<u>2022</u>	
		£	£	£	£
ASSETS					
Fixed Assets	5		<u>1</u>		<u>1</u>
Current Assets					
Cash at Bank		21,204		41,718	
Debtors	6	<u>5,832</u>	27,036	<u>1,881</u>	43,599
LIABILITIES					
Current Liabilities					
Creditors	7		<u>2,044</u>		<u>8,017</u>
NET CURRENT ASSETS			24,992		35,582
Non-Current Liabilities					
Creditors			<u>7,110</u>		<u>1,500</u>
NET ASSETS			<u>17,883</u>		<u>34,083</u>
REPRESENTED BY:					
	9				
Restricted Fund:					
Chalice		200		200	
Hall Refurbishment		(25)		(25)	
Youth Work		1,257		2,170	
Agency collection		(290)		(290)	
Mission		2,699		2,699	
Nave Altar Fund		665		665	
Kneelers		-		-	
Oclea bequest		873		841	
Organ		52		52	
Rewiring		945		945	
Heating		1		1	
Seven Whole days		3,356		3,356	
Stupples bequest -vicar's discretionary		3,850		13,316	
Pension reserve		(111)		(26)	
Oxlade bequest		693		693	
			<u>14,165</u>		<u>24,597</u>
Designated Fund:					
Christmas Tree		3,271		1,998	
			<u>3,271</u>		<u>1,998</u>
Unrestricted Fund:					
General			447		7,488
			<u>17,883</u>		<u>34,083</u>

Signed on behalf of all the trustees

on the 8th March 2024

ST. MARY'S SANDERSTEAD

Notes to the Accounts
For the Year Ended 31st December 2023

1 Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts, accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

1.1 Judgements and Estimations

The Trustees have not made any significant judgements in the process of applying accounting policies and there are no areas of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities.

1.3 Going concern

- a) At the time of approving the accounts, the Trustees have a reasonable expectation that the charity has sufficient reserves and that the charity is a going concern.

1.4 Change of accounting policy

- a) The accounts present a true and fair view and no changes in the basis of accounting have been made during the year.

1.5 Changes to previous accounts

- a) There have been no changes to the previous accounts during the financial year.

1.6 Changes to accounting estimates

- a) There have been no changes to accounting estimates.

ST. MARY'S SANDERSTEAD

Notes to the Accounts

For the Year Ended 31st December 2023 (cont'd)

2 Accounting policies

2.1 Fund accounting

- a) Unrestricted funds are donations and other income received or generated for the objects of the charity without further specified purpose and are available as general funds. These are recognised at the time of receipt.
- b) Designated funds - are set aside as part of the unrestricted funds to be used for a particular future project or commitment.
- c) Restricted funds - are to be used for the specific purposes as laid down by the donor. Expenditure which meets these criteria is identified to the fund.

2.2 Income

- a) Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when received.
- b) Where income has related expenditure, the income and related expenditure are reported gross in the SoFA.
- c) Income tax recoverable as Gift Aid is accounted for on a claimed basis.
- d) Investment income is included in the accounts when receivable.

2.3 Expenditure

- a) Charitable expenditure comprises costs incurred by the charity providing activities and services for its beneficiaries.
- b) Costs of generated funds are those costs incurred in attracting voluntary income, or incurred in trading activities undertaken to raise funds.
- c) Support and administration costs of the charity relate to the costs of running the charity and includes any costs which cannot be specifically identified to another expenditure.
- d) Expenditure is recognised on an accrual basis and creditor amounts are measured at settlement amounts less any trade discounts.
- e) Provisions for liabilities are measured on recognition of its historical costs and then measured at the best estimate of the amount required to settle the obligation at the reporting date.
- f) The charity is not registered for VAT, so all costs are inclusive of VAT charged.

ST. MARY'S SANDERSTEAD

Notes to the Accounts
For the Year Ended 31st December 2023 (cont'd)

3 Analysis of income

	Unrestricted <u>Fund</u> £	Restricted <u>Fund</u> £	Total 2023 £	Total 2022 £
<u>3.1 Donations & legacies</u>				
Gift Aid giving	47,345	-	47,345	50,820
Plate collections	2,407	-	2,407	153
Donations	7,553	800	8,353	10,910
Flowers	213	-	213	-
Gift Aid tax reclaim	12,604	-	12,604	13,895
Grants	-	-	-	-
	<u>70,122</u>	<u>800</u>	<u>70,922</u>	<u>75,778</u>
<u>3.2 Charitable activities</u>				
Wedding & funeral fees	1,759	-	1,759	2,079
Church hall letting	5,749	-	5,749	5,894
Montessori School	65,000	-	65,000	54,025
Cavat Theatre Arts	765	-	765	2,200
Jubilee hall lettings	-	-	-	438
Sundries	175	-	175	57
	<u>73,448</u>	<u>-</u>	<u>73,448</u>	<u>64,693</u>
<u>3.3 Other trading activities</u>				
Fairs & events	8,507	-	8,507	5,127
	<u>8,507</u>	<u>-</u>	<u>8,507</u>	<u>5,127</u>
<u>3.4 Investments</u>				
Interest	564	36	600	534
	<u>564</u>	<u>36</u>	<u>600</u>	<u>534</u>
Total Income	<u>152,641</u>	<u>836</u>	<u>153,477</u>	<u>146,132</u>

ST. MARY'S SANDERSTEAD

Notes to the Accounts

For the Year Ended 31st December 2023 (cont'd)

4 Analysis of expenditure

	Unrestricted <u>Fund</u> £	Restricted <u>Fund</u> £	Total 2023 £	Total 2022 £
<u>4.1 Raising funds</u>				
Cost of fetes & other events	4,906	150	5,056	3,724
	<u>4,906</u>	<u>150</u>	<u>5,056</u>	<u>3,724</u>
<u>4.2 Charitable objectives</u>				
Donations				
Missionary Societies	(5,000)	-	(5,000)	5,025
<i>Reversal of prior year accrual</i>				
Total donations	(5,000)	-	(5,000)	5,025
Parish support fund	67,895	-	67,895	66,564
St Mary's office administrator	7,630	85	7,715	6,361
Photocopier finance	1,680	-	1,680	2,169
Clergy expenses	887	32	919	968
Clergy expenditure	412	679	1,091	1,304
Parish expenditure - other churches	2,144	-	2,144	1,590
Foods purchased	3,044	4,555	7,599	4,326
Books	496	-	496	305
Postage & stationery	923	-	923	857
Vicar's telephone	726	-	726	645
Church insurance	3,551	-	3,551	3,760
Church office telephone	542	-	542	389
Church photocopier costs	2,180	-	2,180	1,340
Organ & piano tuning	655	-	655	5,334
Church maintenance	7,169	-	7,169	6,694
Organist & choir expenses	7,718	-	7,718	6,536
Altar requisites	1,075	800	1,875	1,538
Flowers	395	6	401	271
Junior church	53	-	53	-
Church running - electric	4,519	-	4,519	2,500
Church running - gas	11,222	-	11,222	3,122
Church running - other	214	35	249	318
Wedding & funeral fees	351	-	351	1,047
Subscriptions & annual fees	1,232	-	1,232	1,274
Sundry	1,627	4,926	6,553	4,692
Jubilee Room running costs	-	-	-	549
<i>Total c'wd</i>	<u>123,340</u>	<u>11,118</u>	<u>134,458</u>	<u>129,478</u>

ST. MARY'S SANDERSTEAD

Notes to the Accounts
For the Year Ended 31st December 2023 (cont'd)

4 Analysis of expenditure (cont'd)

	Unrestricted <u>Fund</u> £	Restricted <u>Fund</u> £	Total 2023 £	Total 2022 £
<i>Total b'fwd</i>	123,340	11,118	134,458	129,478
Hall 2 - general	120	-	120	-
Hall 2 - insurance	1,679	-	1,679	1,623
Hall 2 -energy	991	-	991	1,157
Hall running - general	5,109	-	5,109	9,398
Hall running - electricity	8,285	-	8,285	3,248
Hall running - gas	5,167	-	5,167	8,037
Hall running - insurance	4,164	-	4,164	3,788
Hall running - maintenance	2,194	-	2,194	1,440
Hall running - water	1,504	-	1,504	340
Independent examination	950	-	950	700
	<u>153,503</u>	<u>11,118</u>	<u>164,621</u>	<u>159,209</u>
Total Expenditure	<u>158,409</u>	<u>11,268</u>	<u>169,677</u>	<u>162,933</u>

5 Fixed Assets

Tangible Assets

The area of land making up the hall and surrounding land around it has been found to be the PCC's rather than Southwark. Accordingly, we have explored the possibility of having a new hall constructed, with the elimination of the scout's hut and existing hall.

The new hall construction and cash benefit (if any) is currently unknown and we have arranged to have the site, cost of building, and cash benefits for the church re-examined in order to comply with the Charity Commission requirements that we obtain a good value for the site.

The site to be sold, to allow the developer to build 3 or 4 houses on it, is close to the Wetton Tree Gardens and the Oclee Room.

In the meantime, the land continues to be listed as having a value of £1.

6 Debtors

	2023 £	2022 £
Tax recoverable	5,360	1,157
Areas of rent and utilities	<u>472</u>	<u>724</u>
	<u>5,832</u>	<u>1,881</u>

ST. MARY'S SANDERSTEAD

Notes to the Accounts For the Year Ended 31st December 2023 (cont'd)

7 Creditors

	2023 £	2022 £
<u>Current Liabilities</u>		
Charitable giving agreed but not paid	-	5,000
Agency collections	392	171
Creditors for goods and services	1,652	2,846
	<u>2,044</u>	<u>8,017</u>
<u>Non-current Liabilities</u>		
Rent deposits	1,500	1,500
Loan	5,610	-
	<u>7,110</u>	<u>1,500</u>

8 Staff costs

	2023 £	2022 £
Wages and salaries	7,365	5,615
Pension	325	52
	<u>7,690</u>	<u>5,667</u>

The average monthly number of employees during the year was as follows:

	2023	2022
PCC managed employees	2	2
	<u>2</u>	<u>2</u>

No employee received a remuneration of over £60,000 in either year.

9 Movement of Funds

	Unrestricted <u>Fund</u> £	Restricted <u>Fund</u> £	Total 2023 £	Total 2022 £
Total funds brought forward	9,486	24,597	34,083	50,884
Net movement in resources	(5,768)	(10,432)	(16,200)	(16,801)
Total funds carried forward	<u>3,718</u>	<u>14,165</u>	<u>17,883</u>	<u>34,083</u>

ST. MARY'S SANDERSTEAD

Notes to the Accounts

For the Year Ended 31st December 2023 (cont'd)

9 Movement of Funds

	1st Jan £	Income £	Expenditure £	Transfers £	31st Dec £
Restricted Funds					
Chalice	200	-	-	-	200
Hall Refurbishment	(25)	-	-	-	(25)
Youth Work	2,170	-	(913)	-	1,257
Agency collection	(290)	-	-	-	(290)
Mission	2,699	-	-	-	2,699
Nave Altar Fund	665	-	-	-	665
Kneelers	-	800	(800)	-	-
Oclee bequest	841	32	-	-	873
Organ	52	-	-	-	52
Rewiring	945	-	-	-	945
Heating	1	-	-	-	1
Seven Whole days	3,356	-	-	-	3,356
Stupples bequest -vicar's di	13,316	4	(9,470)	-	3,850
Oxlade bequest	693	-	-	-	693
Pension reserves	(26)	-	(85)	-	(111)
Designated Funds					
Charity Payments	-	-	-	-	-
Christmas Tree	1,998	5,893	(4,620)	-	3,271
Youth	-	-	-	-	-
Unrestricted Fund					
General	7,488	146,748	(153,789)	-	447
Total Funds	34,083	153,477	(169,677)	-	17,883

	1st Jan £	Income £	Expenditure £	Transfers £	31st Dec £
Restricted Funds	24,597	836	(11,268)	-	14,165
Designated Funds	1,998	5,893	(4,620)	-	3,271
Unrestricted Fund	7,488	146,748	(153,789)	-	447
Total Funds	34,083	153,477	(169,677)	-	17,883

ST. MARY'S SANDERSTEAD

Notes to the Accounts

For the Year Ended 31st December 2023 (cont'd)

10 Analysis of net assets between funds

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Tangible fixed assets	1		1	1
Current assets	12,871	14,165	27,036	43,599
Current liabilities	(2,044)	-	(2,044)	(8,017)
Non-current liabilities	(7,110)	-	(7,110)	(1,500)
Total Funds	<u>3,718</u>	<u>14,165</u>	<u>17,883</u>	<u>34,083</u>

11 Trustee remuneration

No trustee has been paid any remuneration or received any other benefits from an employment with their charity or a related entity during the year.

Accounts

1179723

THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF SANDERSTEAD ST MARYS

Financial Statements

Year Ended 31 December 2022

ST. MARY'S SANDERSTEAD

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ST. MARY'S SANDERSTEAD

Reference and administrative details

For the year ended 31 December 2022

Charity Registration no:	1179723
Registration Date:	29 August 2018
Governing Document:	Parochial Church Council Powers (1956) as amended and Church Representation Rules that came into force on 2 January 1957.

PCC members who have served from 1st January 2022 until the date this report was approved are:

Clergy:	Fr. Grant Cohen
Laity: Church Wardens	Mr. Richard Broadberry (resigned June 2022) Mr. Colin Burtwell (resigned June 2022) Miss Fiona Macan (appointed June 2022) Miss Aleen Solly (appointed June 2022)
Reader	Mr. Robert Radley
Deanery Synod	Mrs. Julia Storey
Elected members	Ms. Alison Brewster (resigned June 2022) Mrs. Daniella Broadberry (resigned June 2022) Mrs. Dawn Brown Miss Kim Brown Mr. Clive Christensen (Treasurer) Mrs. Judith Forshaw Mrs. Caroline Hankinson (resigned May 2022) Mr. Bill Jackson Mrs. E. Martin Mrs. Ann Rowland Mrs. Sue Wragg Mrs. Julia Storey Mrs. Rachael Woods (Secretary)

ST. MARY'S SANDERSTEAD

Reference and administrative details

For the year ended 31 December 2022 (cont'd)

Bankers:

HSBC
139a North End
Croydon
Surrey
CR0 1TN

The CBF Church of England Funds
Senator House
85 Queen Victoria Street
London
EC4V 4ET

Independent Examiner:

Peter Saltiel
Church and Charity Accounts Service Ltd
7 Planchadeau
23460 Saint-Pierre-Bellevue
France

All Correspondence to:

St. Mary's Church
Purley Oaks Road
South Croydon
Surrey
CR2 0NR

Telephone: 020 8657 9232

ST. MARY'S SANDERSTEAD

TRUSTEES' REPORT

Structure, governance and management.

Constitution

The Parochial Church Council (PCC) is a body established under the Church Representation Rules of the Church of England and under the Parochial Church Council (Powers) Measure 1956.

Appointment of Trustees

The method of appointment of PCC members is set out in the Church Representation Rules. All church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC.

Organisational Structure and Decision Making

The rules for the proceedings of the PCC are set out in the Church Representation Rules.

Because its role is essentially strategic and co-ordinating, rather than day-to-day management, the only permanently constituted committee of the PCC is the Standing Committee, which meets as necessary to conduct urgent business between full meetings. Temporary groups are appointed from time to time to carry out specific pieces of work.

Risk management

The PCC categorises risk as follows:

Financial risk is the most common category of risk and it is possible to measure many non-financial risks in terms of financial impact. Financial risks can be managed through budgets and internal financial procedures as well as through strategic, business and development plans and management accounts.

Reputational risk can have an impact on parishes if, for example, unwelcome publicity hinders the mission of the Church.

Statutory and legal requirements such as health and safety, employment law, Charities Act, child protection and associated difficulties, which could lead to high compensation payments arising from equal opportunities or health and safety claims, also pose a risk.

Operational risk relates to threats to the Church's ability to deliver its objectives owing, for example, to damage to a church building.

Management of risk is the responsibility of the PCC which undertakes risk assessment on a low, medium or high likelihood of an event occurring and the high, medium or low impact. Contingency plans, controls or preventative measures are put in place by the PCC.

Objectives and activities

The PCC has the responsibility of co-operating with the incumbent in promoting the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for St. Mary's Church and Hall.

The PCC has responsibility for a wide range of matters affecting St. Mary's, including such matters as compliance with health and safety, disability discrimination legislation and child protection. Appropriate training procedures have been adopted, including training courses arranged by the diocese or deanery and the dissemination of reading matter.

ST. MARY'S SANDERSTEAD

Bribery Act 2010

This Act came into effect 1st July 2011.

The Ministry of Justice "Quick Start Guide" is clear that because St. Mary's affairs are entirely UK based with very little risk of bribery being committed on behalf of St. Mary's, then we may feel no need for any procedures to prevent bribery.

We believe that our present procedures of requiring three quotes for major works, with the decision on which quote to accept taken by the Standing Committee and/or the PCC, and of using Southwark recommended firms for major projects, mean that we have sufficient procedures in place.

Trustees' Report

The full PCC met 7 times in 2022 for formal business (including an extraordinary PCC in January to discuss the church hall re-building), with an average attendance level of 82%.

The Standing Committee met 5 times in 2022.

COMMUNITY, OUTREACH & FACILITIES

With restrictions on the wearing of masks and social spacing being removed the Christingle service was held on Christmas Eve and was a great success with over 250 attendees. Over £480 was raised for the Childrens' Society.

The Family Room was used as a crèche for babies and toddlers during services, for post service refreshments, and as a meeting room for various church committees.

Chrome (a youth club) continues for children aged between 11 and 18 years of age. Any child may attend whether an active, inactive, or no Christian belief as part of the churches outreach.

During the year we distributed food collections from the congregation to the users of the Purley Food Hub, paid £585 to the Bishop's Lent Appeal, £545 to the Ukrainian appeal, and paid out £5,000 to charities of various types.

The Christmas Fair was a great success with more than 600 people attending; we also bought a further three contactless payment systems, bringing our total to eight.

Financial Review

Income for the financial year was £146,132 (2021 £136,377) and expenditure £162,933 (2021 £136,755) with a net deficit of £16,801 compared with 2021 net deficit of £378.

Total receipts on ordinary unrestricted/designated funds of the church were £135,439 (2021 £128,471) and are detailed in the financial statements. Expenditure of £152,406 (2021 £130,860) was spent to provide the Christian ministry in the parish, including the Parish Support Fund giving of which largely provides the stipends and housing for the clergy.

Reserves Policy

It is the PCC policy to maintain a balance on general/designated unrestricted funds which equates to approximately six months unrestricted payments, to cover emergency situations

that may arise from time to time. The balance of £9,486 at the year-end did not reach this level, accounting for 3 weeks.

The balance of £24,597 of restricted funds is available for expenditure only for the purposes shown in note 9 of the notes to the financial statements.

Statement of Trustees' Responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the church at the year end and its incoming resources and resources expended during the year. In preparing those financial statements, the trustees are required to: -

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- 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
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the church will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the church and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Financial Statements

The financial statements prepared for filing purposes have been reconciled with the memorandum accounts prepared separately by the treasurer for the PCC. The memorandum accounts are used by the PCC for internal management information only.

Approved by the PCC on the 14th March 2023 and signed on their behalf by:



Fr. Grant Cohen, Priest-in charge St. Mary's Sanderstead and St. James' Riddlesdown.



Clive Christensen, Honorary Treasurer

Independent Examiner's Report to the Trustees / Members of St. Mary's Church
Sanderstead
Registered Charity No. 1179723
for the year ended 31st December 2022

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31st December 2022 set out on pages 7 to 16.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

Independent examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Peter Saltiel
Church & Charity Accounts Service Ltd
7 Planchadeau
23460 Saint-Pierre-Bellevue
France

Dated 16th March 2023



ST. MARY'S SANDERSTEAD

Statement of financial activities
for the year ended 31st December 2022

	<u>Notes</u>	<u>Unrestricted Fund</u> £	<u>Restricted Fund</u> £	<u>Total 2022</u> £	<u>Total 2021</u> £
Income & endowments					
Donations & legacies	3.1	65,153	10,625	75,778	75,605
Charitable activities	3.2	64,638	55	64,693	55,519
Other trading activities	3.3	5,127	-	5,127	5,245
Investments	3.4	521	13	534	8
Total income & endowments		135,439	10,693	146,132	136,377
Expenditure					
Raising funds	4.1	3,724	-	3,724	2,388
Charitable activities	4.2	148,682	10,527	159,209	134,367
Total expenditure		152,406	10,527	162,933	136,755
Net income/(expenditure) for the year		(16,967)	166	(16,801)	(378)
Fund transfers		200	(200)	-	-
Net income/(expenditure) for the year		(16,767)	(34)	(16,801)	(378)
Total funds brought forward	9	26,253	24,631	50,884	51,262
Total funds carried forward	9	9,486	24,597	34,083	50,884

All activities are regarded as continuing.

The above statement includes all recognised gains and losses during the year.

The Notes to the Accounts form part of these Financial Statements

ST. MARY'S SANDERSTEAD

Balance Sheet as at 31st December 2022

	Notes	2022 £	£	2021 £	£
ASSETS					
Fixed Assets	5 P13		1		1
Current Assets					
Cash at Bank		41,718		59,400	
Debtors	6	1,881	43,599	2,023	61,423
LIABILITIES					
Current Liabilities					
Creditors	7		8,017		9,040
NET CURRENT ASSETS			35,582		52,383
Non-Current Liabilities					
Creditors			1,500		1,500
NET ASSETS			34,083		50,884
REPRESENTED BY:					
	9				
Restricted Fund:					
Chalice		200		200	
Hall Refurbishment		(25)		(25)	
Youth Work		2,170		2,170	
Agency collection		(290)		(95)	
Mission		2,699		2,699	
Nave Altar Fund		665		665	
Altar Curtains		-		200	
Oclea bequest		841		828	
Organ		52		652	
Rewiring		945		945	
Heating		1		952	
Seven Whole days		3,356		3,356	
Stupples bequest - vicar's discretionary		13,316		11,391	
Zpension		(26)			
Oxlade bequest		693		693	
			24,597		24,631
Designated Fund:					
Charity Payments		-		850	
Christmas Tree		1,998		5,950	
Youth		-		984	
			1,998		7,784
Unrestricted Fund:					
General			7,488		18,469
			34,083		50,884

Signed on behalf of all the trustees

on the 7th March 2023



ST. MARY'S SANDERSTEAD

Notes to the Accounts

For the Year Ended 31st December 2022

1 Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts, accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

1.1 Judgements and Estimations

The Trustees have not made any significant judgements in the process of applying accounting policies and there are no areas of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities.

1.3 Going concern

- a) At the time of approving the accounts, the Trustees have a reasonable expectation that the charity has sufficient reserves and that the charity is a going concern.

1.4 Change of accounting policy

- a) The accounts present a true and fair view and no changes in the basis of accounting have been made during the year.

1.5 Changes to previous accounts

- a) There have been no changes to the previous accounts during the financial year.

1.6 Changes to accounting estimates

- a) There have been no changes to accounting estimates.

ST. MARY'S SANDERSTEAD

Notes to the Accounts

For the Year Ended 31st December 2022 (cont'd)

2 Accounting policies

2.1 Fund accounting

- a) Unrestricted funds are donations and other income received or generated for the objects of the charity without further specified purpose and are available as general funds. These are recognised at the time of receipt.
- b) Designated funds - are set aside as part of the unrestricted funds to be used for a particular future project or commitment.
- c) Restricted funds - are to be used for the specific purposes as laid down by the donor. Expenditure which meets these criteria is identified to the fund.

2.2 Income

- a) Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when received.
- b) Where income has related expenditure, the income and related expenditure are reported gross in the SoFA.
- c) Income tax recoverable as Gift Aid is accounted for on a claimed basis.
- d) Investment income is included in the accounts when receivable.

2.3 Expenditure

- a) Charitable expenditure comprises costs incurred by the charity providing activities and services for its beneficiaries.
- b) Costs of generated funds are those costs incurred in attracting voluntary income, or incurred in trading activities undertaken to raise funds.
- c) Support and administration costs of the charity relate to the costs of running the charity and includes any costs which cannot be specifically identified to another expenditure.
- d) Expenditure is recognised on an accrual basis and creditor amounts are measured at settlement amounts less any trade discounts.
- e) Provisions for liabilities are measured on recognition of its historical costs and then measured at the best estimate of the amount required to settle the obligation at the reporting date.
- f) The charity is not registered for VAT, so all costs are inclusive of VAT charged.

ST. MARY'S SANDERSTEAD

Notes to the Accounts

For the Year Ended 31st December 2022 (cont'd)

3 Analysis of income

	Unrestricted Fund £	Restricted Fund £	Total 2022 £	Total 2021 £
3.1 Donations & legacies				
Gift Aid giving	50,820	-	50,820	52,803
Plate collections	153	-	153	-
Donations	1,910	9,000	10,910	9,497
Flowers	-	-	-	60
Gift Aid tax reclaim	12,270	1,625	13,895	13,245
	<u>65,153</u>	<u>10,625</u>	<u>75,778</u>	<u>75,605</u>
3.2 Charitable activities				
Wedding & funeral fees	2,079	-	2,079	2,452
Church hall letting	5,894	-	5,894	2,730
Montessori School	54,025	-	54,025	50,000
Cavat Theatre Arts	2,200	-	2,200	250
Jubilee hall lettings	438	-	438	-
Sundries	2	55	57	87
	<u>64,638</u>	<u>55</u>	<u>64,693</u>	<u>55,519</u>
3.3 Other trading activities				
Fairs & events	5,127	-	5,127	5,245
	<u>5,127</u>	<u>-</u>	<u>5,127</u>	<u>5,245</u>
3.4 Investments				
Interest	521	13	534	8
	<u>521</u>	<u>13</u>	<u>534</u>	<u>8</u>
Total Income	<u>135,439</u>	<u>10,693</u>	<u>146,132</u>	<u>136,377</u>

new dishwasher
bought a house

Now £65k
started Oct 2022
from 4166.67
to 5416.67

Kings Lichen 3465
Close alive 261
Firewood 579
Sodermud 227
which is 4133

ST. MARY'S SANDERSTEAD

Notes to the Accounts

For the Year Ended 31st December 2022 (cont'd)

4 Analysis of expenditure

	Unrestricted Fund £	Restricted Fund £	Total 2022 £	Total 2021 £
<u>4.1 Raising funds</u>				
Cost of fetes & other events	3,724	-	3,724	2,388
	<u>3,724</u>	<u>-</u>	<u>3,724</u>	<u>2,388</u>
<u>4.2 Charitable objectives</u>				
Donations				
Missionary Societies	5,025	-	5,025	5,000
Home mission	-	-	-	18
Total donations	<u>5,025</u>	<u>-</u>	<u>5,025</u>	<u>5,018</u>
Parish support fund	66,564	-	66,564	65,252
St Mary's office administrator	6,335	26	6,361	6,817
Photocopier finance	2,169	-	2,169	2,039
Clergy expenses	968	-	968	935
Clergy expenditure	1,304	-	1,304	1,876
Parish expenditure - other churches	1,590	-	1,590	-
Foods purchased	2,565	1,761	4,326	3,342
Books	305	-	305	1,032
Postage & stationery	857	-	857	525
Vicar's telephone	645	-	645	514
Church insurance	3,760	-	3,760	3,636
Church office telephone	389	-	389	411
Church photocopier costs	1,340	-	1,340	730
Organ & piano tuning	5,334	-	5,334	482
Church maintenance	1,143	5,551	6,694	4,753
Organist & choir expenses	6,536	-	6,536	6,147
Altar requisites	1,303	235	1,538	1,373
Flowers	271	-	271	538
Junior church	-	-	-	60
Church running - electric	2,500	-	2,500	1,428
Church running - gas	3,122	-	3,122	1,946
Church running - other	318	-	318	3,584
Wedding & funeral fees	1,047	-	1,047	-
Subscriptions & annual fees	1,274	-	1,274	1,316
Sundry	1,738	2,954	4,692	2,703
Jubilee Room running costs	549	-	549	-
Total c/wd	118,951	10,527	129,478	116,457

Recher AS gift 120
 SLP 25
 Ray 15
 Peter 100 (buck)
 Coffee jug 20.95
 Bulbs 2.90
 230 12

Total fund 57,498
 31.50
 62.63
 193
 106
 23
 108.83
 237.51

1600 Lolo
 12.9 chain saw
 29.6 Jiffy (Bl. J)
 519 Food/Clothing

Tree 1330
 Road 2045
 Sundry 665
 2170
 Beech 500

Big tree 2028

ST. MARY'S SANDERSTEAD

Notes to the Accounts
For the Year Ended 31st December 2022 (cont'd)

4 Analysis of expenditure (cont'd)

	Unrestricted Fund £	Restricted Fund £	Total 2022 £	Total 2021 £
<i>Total b'fwd</i>	118,951	10,527	129,478	116,457
Hall 2 - general	-	-	-	454
Hall 2 - insurance	1,623	-	1,623	775
Hall 2 -energy	1,157	-	1,157	251
Hall running - general	9,398	-	9,398	5,256
Hall running - electricity	3,248	-	3,248	1,374
Hall running - gas	8,037	-	8,037	3,346
Hall running - insurance	3,788	-	3,788	3,340
Hall running - maintenance	1,440	-	1,440	84
Hall running - water	340	-	340	313
Church major repairs - structure	-	-	-	2,022
Independent examination	700	-	700	695
	<u>148,682</u>	<u>10,527</u>	<u>159,209</u>	<u>134,367</u>
Total Expenditure	<u>152,406</u>	<u>10,527</u>	<u>162,933</u>	<u>136,755</u>

5 Fixed Assets

Tangible Assets

The area of land making up the hall and surrounding land around it has been found to be the PCC's rather than Southwark. Accordingly, we have explored the possibility of having a new hall constructed, with the elimination of the scout's hut and existing hall.

The new hall construction and cash benefit (if any) is currently unknown and we have arranged to have the site, cost of building, and cash benefits for the church re-examined in order to comply with the Charity Commission requirements that we obtain a good value for the site.

The site to be sold, to allow the developer to build 3 or 4 houses on it, is close to the Wetton Tree Gardens and the Oclee Room.

In the meantime, the land continues to be listed as having a value of £1.

6 Debtors

	2022 £	2021 £
Tax recoverable	1,157	1,507
Areas of rent and utilities	724	516
	<u>1,881</u>	<u>2,023</u>

ST. MARY'S SANDERSTEAD

Notes to the Accounts
For the Year Ended 31st December 2022 (cont'd)

7 Creditors

	2022	2021
	£	£
Charitable giving agreed but not paid	5,000	6,500
Agency collections	171	94
Creditors for goods and services	2,846	2,446
	<u>8,017</u>	<u>9,040</u>

8 Staff costs

	2022	2021
	£	£
Wages and salaries	5,615	9,004
Pension	52	-
	<u>5,667</u>	<u>9,004</u>

The average monthly number of employees during the year was as follows:

	2022	2021
PCC managed employees	<u>2</u>	<u>2</u>
	<u>2</u>	<u>2</u>

No employee received a remuneration of over £60,000 in either year.

9 Movement of Funds

	Unrestricted Fund £	Restricted Fund £	Total 2022 £	Total 2021 £
Total funds brought forward	26,253	24,631	50,884	51,262
Net movement in resources	(16,767)	(34)	(16,801)	(378)
Total funds carried forward	<u>9,486</u>	<u>24,597</u>	<u>34,083</u>	<u>50,884</u>

ST. MARY'S SANDERSTEAD

Notes to the Accounts
For the Year Ended 31st December 2022 (cont'd)

9 Movement of Funds

	1st Jan £	Income £	Expenditure £	Transfers £	31st Dec £
Restricted Funds					
Chalice	200	-	-	-	200
Hall Refurbishment	(25)	-	-	-	(25)
Youth Work	2,170	-	-	-	2,170
Agency collection	(95)	55	(250)	-	(290)
Mission	2,699	-	-	-	2,699
Nave Altar Fund	665	-	-	-	665
Altar Curtains	200	-	-	(200)	-
Oclee bequest	828	13	-	-	841
Organ	652	4,000	(4,600)	-	52
Rewiring	945	-	-	-	945
Heating	952	-	(951)	-	1
Seven Whole days	3,356	-	-	-	3,356
Stupples bequest - vicar's di	11,391	6,625	(4,700)	-	13,316
Oxlade bequest	693	-	-	-	693
Zpension	-	-	(26)	-	(26)
Designated Funds					
Charity Payments	850	-	-	(850)	-
Christmas Tree	5,950	3,990	(2,360)	(5,582)	1,998
Youth	984	-	(430)	(554)	-
Unrestricted Fund					
General	18,469	131,449	(149,616)	7,186	7,488
Total Funds	50,884	146,132	(162,933)	-	34,083
	1st Jan £	Income £	Expenditure £	Transfers £	31st Dec £
Restricted Funds	24,631	10,693	(10,527)	(200)	24,597
Designated Funds	7,784	3,990	(2,790)	(6,986)	1,998
Unrestricted Fund	18,469	131,449	(149,616)	7,186	7,488
Total Funds	50,884	146,132	(162,933)	-	34,083

ST. MARY'S SANDERSTEAD

Notes to the Accounts

For the Year Ended 31st December 2022 (cont'd)

10 Analysis of net assets between funds

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Tangible fixed assets	1		1	1
Current assets	19,002	24,597	43,599	61,423
Current liabilities	(8,017)	-	(8,017)	(9,040)
Non-current liabilities	(1,500)	-	(1,500)	(1,500)
Total Funds	<u>9,486</u>	<u>24,597</u>	<u>34,083</u>	<u>50,884</u>

11 Trustee remuneration

No trustee has been paid any remuneration or received any other benefits from an employment with their charity or a related entity during the year.

Accounts

1179723

THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF SANDERSTEAD ST MARYS

Financial Statements

Year Ended 31 December 2021

ST. MARY'S SANDERSTEAD

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ST. MARY'S SANDERSTEAD

Reference and administrative details

For the year ended 31 December 2021

Charity Registration no:	1179723
Registration Date:	29 August 2018
Governing Document:	Parochial Church Council Powers (1956) as amended and Church Representation Rules that came into force on 2 January 1957.

PCC members who have served from 1st January 2021 until the date this report was approved are:

Clergy:	Fr. Grant Cohen
Laity: Church Wardens	Mr. Richard Broadberry Mr. Colin Burtwell
Reader	Mr. Robert Radley
Deanery Synod	Mr. Colin Burwell Mrs Debra Elsdon (resigned July 2021) Mrs. Julia Storey
Elected members	Ms. Alison Brewster Mrs. Daniella Broadberry Mrs. Dawn Brown Mr. Clive Christensen (Treasurer) Mrs. Caroline Hankinson Mr. Neville Henderson (resigned May 2021) Mrs. Pooky Knightsmith (resigned May 2021) Mrs. Ann Rowland Ms. Aileen Solly Mrs. Julia Storey Mrs. Rachael Woods (Secretary)

ST. MARY'S SANDERSTEAD

Reference and administrative details

For the year ended 31 December 2021 (cont'd)

Bankers:	HSBC 139a North End Croydon Surrey CR0 1TN The CBF Church of England Funds Senator House 85 Queen Victoria Street London EC4V 4ET
Independent Examiner:	Peter Saltiel Church and Charity Accounts Service Planchadeau 23460 Saint-Pierre-Bellevue France
All Correspondence to:	St. Mary's Church Purley Oaks Road South Croydon Surrey CR2 0NR Telephone: 020 8657 9232

ST. MARY'S SANDERSTEAD

TRUSTEES' REPORT

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Risk management

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Statutory and legal requirements such as health and safety, employment law, Charities Act, child protection and associated difficulties, which could lead to high compensation payments arising from equal opportunities or health and safety claims, also pose a risk.

Operational risk relates to threats to the Church's ability to deliver its objectives owing, for example, to damage to a church building.

Management of risk is the responsibility of the PCC which undertakes risk assessment on a low, medium or high likelihood of an event occurring and the high, medium or low impact. Contingency plans, controls or preventative measures are put in place by the PCC.

Objectives and activities

The PCC has the responsibility of co-operating with the incumbent in promoting the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for St. Mary's Church and Hall.

The PCC has responsibility for a wide range of matters affecting St. Mary's, including such matters as compliance with health and safety, disability discrimination legislation and child protection. Appropriate training procedures have been adopted, including training courses arranged by the diocese or deanery and the dissemination of reading matter.

ST. MARY'S SANDERSTEAD

Bribery Act 2010

This Act came into effect 1st July 2011.

The Ministry of Justice "Quick Start Guide" is clear that because St. Mary's affairs are entirely UK based with very little risk of bribery being committed on behalf of St. Mary's, then we may feel no need for any procedures to prevent bribery.

We believe that our present procedures of requiring three quotes for major works, with the decision on which quote to accept taken by the Standing Committee and/or the PCC, and of using Southwark recommended firms for major projects, mean that we have sufficient procedures in place.

Trustees' Report

The full PCC met 6 times in 2021 for formal business, with an average attendance level of 82%.

The Standing Committee met once in 2021.

COMMUNITY, OUTREACH & FACILITIES

During the early part of the year the church was closed, following instructions from Southwark about Covid-19. Services for daily morning and evening, and the Sunday Communion service were videoed, with numbers between 127 and 174 visitors at each service until May when the church re-opened.

Sadly, the Christmas Eve service for children (Christingle Orange) was cancelled due to Covid-19 and it is hoped that we will offer something similar to children at Easter.

As the church is now virtually back to normal Chrome has been re-opened for children between the ages of 11 and 18: Any child may attend whether an active, inactive, or no Christian belief as part of the churches outreach.

During the year we distributed food collections from the congregation to the homeless in Purely, food parcel contributions for assistance to those outside of the country, and paid out £5,000 to charities of various types.

We took advantage of Southwark's suggestion that we buy an electronic money transfer machine, and it was so successful that we ordered another 5 for the Christmas Tree exhibition.

Additionally, the Christmas Tree exhibition, to which hundreds of local people attend, was re-opened and over £3,700 profit was made.

Whilst we continued our support of the Cold Weather Floating Shelter, providing dinner, bed, and breakfast to those who arrive seeking shelter it was again cancelled in 2021.

The building of the new hall is now to be revalued and will be tendered to developers. It is expected that the hall will take between 1 year from August 2022, or to 2024/5 depending on contract signing by the church, and possible further revaluations of the site to be sold.

We have taken over the scout hut and, whilst it is still available, it will be rented out to users.

Financial Review

Income for the financial year was £136,377 (2020 £137,858) and expenditure £136,755 (2020 £119,944) with a net expenditure of £378 compared with 2020 net income of £17,914.

Total receipts on ordinary unrestricted/designated funds of the church were £128,471 (2020 £132,854) and are detailed in the financial statements. Expenditure of £130,860 (2020 £113,251) was spent to provide the Christian ministry in the parish, including the Parish Support Fund giving of which largely provides the stipends and housing for the clergy.

The unrestricted/designated fund net result was a net expenditure of £2,389 (2020 a surplus of £19,603). After an internal transfer of £307 from the restricted funds an overall deficit £2,082 was recorded.

Reserves Policy

It is the PCC policy to maintain a balance on general/designated unrestricted funds which equates to approximately six months unrestricted payments, to cover emergency situations that may arise from time to time. The balance of £26,253 at the year-end did not reach this level, only allowing for 2.5 months.

The balance of £24,631 of restricted funds is available for expenditure only for the purposes shown in note 9 of the notes to the financial statements.

Statement of Trustees' Responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the church at the year end and its incoming resources and resources expended during the year. In preparing those financial statements, the trustees are required to: -

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- 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
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the church will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the church and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Financial Statements

The financial statements prepared for filing purposes have been reconciled with the memorandum accounts prepared separately by the treasurer for the PCC. The memorandum accounts are used by the PCC for internal management information only.

Approved by the PCC on the 3rd March 2022 and signed on their behalf by:



Fr. Grant Cohen, Priest-in charge St. Mary's Sanderstead and St. James' Riddlesdown.



Clive Christensen, Honorary Treasurer

Independent Examiner's Report to the Trustees / Members of St. Mary's Church
Sanderstead
Registered Charity No. 1179723
for the year ended 31st December 2021

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31st December 2021 set out on pages 8 to 16.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

Independent examiner's statement

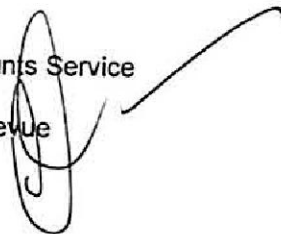
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Peter Saltiel
Church & Charity Accounts Service
Planchadeau
23460 Saint-Pierre-Bellevue
France

Dated 10th March 2022



ST. MARY'S SANDERSTEAD

Statement of financial activities
for the year ended 31st December 2021

	<u>Notes</u>	<u>Unrestricted Fund</u> £	<u>Restricted Fund</u> £	<u>Total 2021</u> £	<u>Total 2020</u> £
Income & endowments					
Donations & legacies	3.1	67,700	7,905	75,605	89,600
Charitable activities	3.2	55,519	-	55,519	48,077
Other trading activities	3.3	5,245	-	5,245	115
Investments	3.4	7	1	8	66
Total income & endowments		128,471	7,906	136,377	137,858
Expenditure					
Raising funds	4.1	2,388	-	2,388	-
Charitable activities	4.2	128,472	5,895	134,367	119,944
Total expenditure		130,860	5,895	136,755	119,944
Net income/(expenditure) for the year		(2,389)	2,011	(378)	17,914
Fund transfers		307	(307)	-	-
Net income/(expenditure) for the year		(2,082)	1,704	(378)	17,914
Total funds brought forward	9	28,335	22,927	51,262	33,348
Total funds carried forward	9	26,253	24,631	50,884	51,262

All activities are regarded as continuing.

The above statement includes all recognised gains and losses during the year.

The Notes to the Accounts form part of these Financial Statements

ST. MARY'S SANDERSTEAD

Balance Sheet as at 31st December 2021

	Notes	2021 £	£	2020 £	£
ASSETS					
Fixed Assets	5		<u>1</u>		<u>1</u>
Current Assets					
Cash at Bank		59,400		63,439	
Debtors	6	<u>2,023</u>	61,423	<u>2,407</u>	65,846
LIABILITIES					
Current Liabilities					
Creditors	7		9,040		13,085
NET CURRENT ASSETS			<u>52,383</u>		<u>52,761</u>
Non-Current Liabilities					
Creditors			1,500		1,500
NET ASSETS			<u>50,884</u>		<u>51,262</u>
REPRESENTED BY:					
	9				
Restricted Fund:					
Chalice		200		200	
Hall Refurbishment		(25)		(25)	
Youth Work		2,170		2,170	
Agency collection		(95)		(95)	
Mission		2,699		2,699	
Nave Altar Fund		665		665	
Altar Curtains		200		200	
Oclee bequest		828		827	
Organ		652		652	
Rewiring		945		1,521	
Heating		952		3,378	
Seven Whole days		3,356		3,356	
Stupples bequest -vicar's discretionary		11,391		7,379	
Oxlade bequest		693		-	
			<u>24,631</u>		<u>22,927</u>
Designated Fund:					
Charity Payments		850		850	
Christmas Tree		5,950		2,226	
Youth		984		494	
			<u>7,784</u>		<u>3,570</u>
Unrestricted Fund:					
General			18,469		24,765
			<u>50,884</u>		<u>51,262</u>

Signed on behalf of all the trustees



on the 8th March 2022

ST. MARY'S SANDERSTEAD

Notes to the Accounts

For the Year Ended 31st December 2021

1 Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts, accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

1.1 Judgements and Estimations

The Trustees have not made any significant judgements in the process of applying accounting policies and there are no areas of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities.

1.3 Going concern

- a) At the time of approving the accounts, the Trustees have a reasonable expectation that the charity has sufficient reserves and that the charity is a going concern.

1.4 Change of accounting policy

- a) The accounts present a true and fair view and no changes in the basis of accounting have been made during the year.

1.5 Changes to previous accounts

- a) There have been no changes to the previous accounts during the financial year.

1.6 Changes to accounting estimates

- a) There have been no changes to accounting estimates.

ST. MARY'S SANDERSTEAD

Notes to the Accounts

For the Year Ended 31st December 2021 (cont'd)

2 Accounting policies

2.1 Fund accounting

- a) Unrestricted funds are donations and other income received or generated for the objects of the charity without further specified purpose and are available as general funds. These are recognised at the time of receipt.
- b) Designated funds - are set aside as part of the unrestricted funds to be used for a particular future project or commitment.
- c) Restricted funds - are to be used for the specific purposes as laid down by the donor. Expenditure which meets these criteria is identified to the fund.

2.2 Income

- a) Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when received.
- b) Where income has related expenditure, the income and related expenditure are reported gross in the SoFA.
- c) Income tax recoverable as Gift Aid is accounted for on a claimed basis.
- d) Investment income is included in the accounts when receivable.

2.3 Expenditure

- a) Charitable expenditure comprises costs incurred by the charity providing activities and services for its beneficiaries.
- b) Costs of generated funds are those costs incurred in attracting voluntary income, or incurred in trading activities undertaken to raise funds.
- c) Support and administration costs of the charity relate to the costs of running the charity and includes any costs which cannot be specifically identified to another expenditure.
- d) Expenditure is recognised on an accrual basis and creditor amounts are measured at settlement amounts less any trade discounts.
- e) Provisions for liabilities are measured on recognition of its historical costs and then measured at the best estimate of the amount required to settle the obligation at the reporting date.
- f) The charity is not registered for VAT, so all costs are inclusive of VAT charged.

ST. MARY'S SANDERSTEAD

Notes to the Accounts

For the Year Ended 31st December 2021 (cont'd)

3 Analysis of income

	Unrestricted <u>Fund</u> £	Restricted <u>Fund</u> £	Total 2021 £	Total 2020 £
<u>3.1 Donations & legacies</u>				
Gift Aid giving	52,803	-	52,803	64,797
Plate collections	-	-	-	441
Donations	1,967	7,530	9,497	5,494
Flowers	60	-	60	170
Gift Aid tax reclaim	12,870	375	13,245	16,628
Grants	-	-	-	2,070
	<u>67,700</u>	<u>7,905</u>	<u>75,605</u>	<u>89,600</u>
<u>3.2 Charitable activities</u>				
Wedding & funeral fees	2,452	-	2,452	642
Church hall letting	2,730	-	2,730	570
Montessori School	50,000	-	50,000	43,333
Cavat Theatre Arts	250	-	250	3,468
Sundries	87	-	87	64
	<u>55,519</u>	<u>-</u>	<u>55,519</u>	<u>48,077</u>
<u>3.3 Other trading activities</u>				
Fairs & events	5,245	-	5,245	115
	<u>5,245</u>	<u>-</u>	<u>5,245</u>	<u>115</u>
<u>3.4 Investments</u>				
Interest	7	1	8	66
	<u>7</u>	<u>1</u>	<u>8</u>	<u>66</u>
Total Income	<u>128,471</u>	<u>7,906</u>	<u>136,377</u>	<u>137,858</u>

ST. MARY'S SANDERSTEAD

Notes to the Accounts
For the Year Ended 31st December 2021 (cont'd)

4 Analysis of expenditure

	Unrestricted <u>Fund</u> £	Restricted <u>Fund</u> £	Total 2021 £	Total 2020 £
4.1 Raising funds				
Cost of fetes & other events	2,388	-	2,388	-
	<u>2,388</u>	<u>-</u>	<u>2,388</u>	<u>-</u>
4.2 Charitable objectives				
Donations				
Missionary Societies	5,000	-	5,000	5,000
Home mission	18	-	18	1,500
Total donations	<u>5,018</u>	<u>-</u>	<u>5,018</u>	<u>6,500</u>
Parish support fund	65,252	-	65,252	64,606
St Mary's office administrator	6,817	-	6,817	773
Photocopier finance	2,039	-	2,039	1,701
Clergy expenses	935	-	935	3,690
Clergy expenditure	1,876	-	1,876	-
Foods purchased	1,471	1,871	3,342	1,815
Books	1,032	-	1,032	-
Postage & stationery	525	-	525	641
Vicar's telephone	514	-	514	424
Church insurance	3,636	-	3,636	3,693
Church office telephone	411	-	411	388
Church photocopier costs	730	-	730	997
Organ & piano tuning	482	-	482	547
Church maintenance	3,773	980	4,753	2,463
Organist & choir expenses	6,147	-	6,147	4,720
Altar requisites	1,373	-	1,373	231
Flowers	538	-	538	99
Junior church	60	-	60	-
Church running - electric	1,428	-	1,428	3,119
Church running - gas	1,946	-	1,946	2,981
Church running - other	3,584	-	3,584	470
Subscriptions & annual fees	1,316	-	1,316	1,245
Sundry	1,681	1,022	2,703	2,361
Jubilee Room running costs	-	-	-	129
<i>Total c/fwd</i>	<u>112,584</u>	<u>3,873</u>	<u>116,457</u>	<u>103,593</u>

ST. MARY'S SANDERSTEAD

Notes to the Accounts
For the Year Ended 31st December 2021 (cont'd)

4 Analysis of expenditure (cont'd)

	Unrestricted <u>Fund</u> £	Restricted <u>Fund</u> £	Total 2021 £	Total 2020 £
<i>Total b'fwd</i>	112,584	3,873	116,457	103,593
Hall 2 - general	454	-	454	-
Hall 2 - insurance	775	-	775	-
Hall 2 -energy	251	-	251	-
Hall running - general	5,256	-	5,256	4,681
Hall running - electricity	1,374	-	1,374	1,222
Hall running - gas	3,346	-	3,346	3,125
Hall running - insurance	3,340	-	3,340	3,319
Hall running - maintenance	84	-	84	225
Hall running - water	313	-	313	283
Hall running - cleaning	-	-	-	939
Hall running - wages	-	-	-	1,812
Church major repairs - structure	-	2,022	2,022	50
Independent examination	695	-	695	695
	<u>128,472</u>	<u>5,895</u>	<u>134,367</u>	<u>119,944</u>
Total Expenditure	<u>130,860</u>	<u>5,895</u>	<u>136,755</u>	<u>119,944</u>

5 Fixed Assets

Tangible Assets

The area of land making up the hall and surrounding land around it has been found to be the PCC's rather than Southwark. Accordingly, we have explored the possibility of having a new hall constructed, with the elimination of the scout's hut and existing hall.

The new hall construction and cash benefit (if any) is currently unknown and we have arranged to have the site, cost of building, and cash benefits for the church re-examined in order to comply with the Charity Commission requirements that we obtain a good value for the site.

The site to be sold, to allow the developer to build 3 or 4 houses on it, is close to the Wetton Tree Gardens and the Oclee Room.

In the meantime, the land continues to be listed as having a value of £1.

6 Debtors

	2021 £	2020 £
Tax recoverable	1,507	1,048
Areas of rent and utilities	516	1,359
	<u>2,023</u>	<u>2,407</u>

ST. MARY'S SANDERSTEAD

Notes to the Accounts

For the Year Ended 31st December 2021 (cont'd)

7 Creditors

	2021	2020
	£	£
Charitable giving agreed but not paid	6,500	11,202
Agency collections	94	25
Creditors for goods and services	2,446	1,858
	<u>9,040</u>	<u>13,085</u>

8 Staff costs

	2021	2020
	£	£
Wages and salaries	9,004	4,706
NIC Contributions	-	-
	<u>9,004</u>	<u>4,706</u>

The average monthly number of employees during the year was as follows:

	2021	2020
PCC managed employees	2	1

No employee received a remuneration of over £60,000 in either year.

9 Movement of Funds

	Unrestricted Fund £	Restricted Fund £	Total 2021 £	Total 2020 £
Total funds brought forward	28,335	22,927	51,262	33,348
Net movement in resources	(2,082)	1,704	(378)	17,914
Total funds carried forward	<u>26,253</u>	<u>24,631</u>	<u>50,884</u>	<u>51,262</u>

ST. MARY'S SANDERSTEAD

Notes to the Accounts

For the Year Ended 31st December 2021 (cont'd)

9 Movement of Funds

	1st Jan £	Income £	Expenditure £	Transfers £	31st Dec £
Restricted Funds					
Chalice	200	-	-	-	200
Hall Refurbishment	(25)	-	-	-	(25)
Youth Work	2,170	-	-	-	2,170
Agency collection	(95)	-	-	-	(95)
Mission	2,699	-	-	-	2,699
Nave Altar Fund	665	-	-	-	665
Altar Curtains	200	-	-	-	200
Oclee bequest	827	1	-	-	828
Organ	652	-	-	-	652
Rewiring	1,521	-	(576)	-	945
Heating	3,378	-	(2,426)	-	952
Seven Whole days	3,356	-	-	-	3,356
Stupples bequest -vicar's di	7,379	6,905	(2,893)	-	11,391
Oxlade bequest	-	1,000	-	(307)	693
Designated Funds					
Charity Payments	850	-	-	-	850
Christmas Tree	2,226	4,896	(1,172)	-	5,950
Youth	494	-	(710)	1,200	984
Unrestricted Fund					
General	24,765	123,575	(128,978)	(893)	18,469
Total Funds	51,262	136,377	(136,755)	-	50,884

10 Analysis of net assets between funds

	1st Jan £	Income £	Expenditure £	Transfers £	31st Dec £
Restricted Funds	22,927	7,906	(5,895)	(307)	24,631
Designated Funds	3,570	4,896	(1,882)	1,200	7,784
Unrestricted Fund	24,765	123,575	(128,978)	(893)	18,469
Total Funds	51,262	136,377	(136,755)	-	50,884

11 Trustee remuneration

No trustee has been paid any remuneration or received any other benefits from an employment with their charity or a related entity during the year.

Accounts

1179723

THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF SANDERSTEAD ST MARYS

Financial Statements

Year Ended 31 December 2020

ST. MARY'S SANDERSTEAD

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ST. MARY'S SANDERSTEAD

Reference and administrative details

For the year ended 31 December 2020

Charity Registration no:	1179723
Registration Date:	29 August 2018
Governing Document:	Parochial Church Council Powers (1956) as amended and Church Representation Rules that came into force on 2 January 1957.

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

Clergy:	Fr. Grant Cohen
Laity: Church Wardens	Mr. Richard Broadberry (from 18 October 2020) Mr. Colin Burtwell Mrs. Deborah Rastall and Vice Chair (resigned 18 October 2020)
Reader	Mr. Robert Radley
Deanery Synod	Mr. Ian Anderson (resigned 18 October 2020) Mr. Colin Burwell Ms. Kim Brown (resigned 18 October 2020) Mrs Debra Elsdon (from 18 October 2020) Mrs. Julia Storey
Elected members	Ms. Alison Brewster Mrs. Daniella Broadberry (from 18 October 2020) Mrs. Dawn Brown (from 18 October 2020) Mr. Clive Christensen (Treasurer) Mrs. Caroline Hankinson Mr. Neville Henderson Mrs. Pooky Knightsmith (from 18 October 2020) Mrs. Nora Lee (resigned 18 October 2020) Mrs. Ann Rowland (from 18 October 2020) Ms. Aileen Solly Mrs. Julia Storey Mrs. Rachael Woods (Secretary)

ST. MARY'S SANDERSTEAD

Reference and administrative details

For the year ended 31 December 2020 (cont'd)

Bankers:

HSBC
139a North End
Croydon
Surrey
CR0 1TN

The CBF Church of England Funds
Senator House
85 Queen Victoria Street
London
EC4V 4ET

Independent Examiner:

Peter Saltiel
Church and Charity Accounts Service
Planchadeau
23460 Saint-Pierre-Bellevue
France

All Correspondence to:

St. Mary's Church
Purley Oaks Road
South Croydon
Surrey
CR2 0NR

Telephone: 020 8657 9232

ST. MARY'S SANDERSTEAD

TRUSTEES' REPORT

Structure, governance and management.

Constitution

The Parochial Church Council (PCC) is a body established under the Church Representation Rules of the Church of England and under the Parochial Church Council (Powers) Measure 1956.

Appointment of Trustees

The method of appointment of PCC members is set out in the Church Representation Rules. All church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC.

Organisational Structure and Decision Making

The rules for the proceedings of the PCC are set out in the Church Representation Rules.

Because its role is essentially strategic and co-ordinating, rather than day-to-day management, the only permanently constituted committee of the PCC is the Standing Committee, which meets as necessary to conduct urgent business between full meetings. Temporary groups are appointed from time to time to carry out specific pieces of work.

Risk management

The PCC categorises risk as follows:

Financial risk is the most common category of risk and it is possible to measure many non-financial risks in terms of financial impact. Financial risks can be managed through budgets and internal financial procedures as well as through strategic, business and development plans and management accounts.

Reputational risk can have an impact on parishes if, for example, unwelcome publicity hinders the mission of the Church.

Statutory and legal requirements such as health and safety, employment law, Charities Act, child protection and associated difficulties, which could lead to high compensation payments arising from equal opportunities or health and safety claims, also pose a risk.

Operational risk relates to threats to the Church's ability to deliver its objectives owing, for example, to damage to a church building.

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ST. MARY'S SANDERSTEAD

Bribery Act 2010

This Act came into effect 1st July 2011.

The Ministry of Justice "Quick Start Guide" is clear that because St. Mary's affairs are entirely UK based with very little risk of bribery being committed on behalf of St. Mary's, then we may feel no need for any procedures to prevent bribery.

We believe that our present procedures of requiring three quotes for major works, with the decision on which quote to accept taken by the Standing Committee and/or the PCC, and of using Southwark recommended firms for major projects, mean that we have sufficient procedures in place.

Trustees' Report

The full PCC met 6 times in 2020 for formal business, with an average attendance level of 75%.

The Standing Committee met once in 2020.

COMMUNITY, OUTREACH & FACILITIES

During the first 3 months of the year The Family Room is was used by the Junior Church and as a crèche for babies and toddlers during services, for post service refreshments, and as a meeting room for various church committees. Sadly, following the closure of the church due to the Covid-19 virus, and when it was re-opened, keeping our distance whilst wearing face masks meant that The Family Room was closed, as was the church hall.

We continued our support of the Cold Weather Floating Shelter, providing dinner, bed, and breakfast to those who arrive seeking shelter in 2019 but, again this was cancelled in 2020.

Additionally, the Christmas Tree exhibition, to which hundreds of local people attend, was also cancelled for 2020.

Additionally, the construction of the new church hall will now be commenced later in 2021. The Lemon Tree Montessori School will stay in church for this period.

Financial Review

Income for the financial year was £137,858 (2019 £136,425) and expenditure £119,944 (2019 £135,185) with a net income of £17,914 compared with 2019 net income of £1,240.

Total receipts on ordinary unrestricted/designated funds of the church were £132,854 (2019 £125,534) and are detailed in the financial statements. Expenditure of £113,251 (2019 £130,369) was spent to provide the Christian ministry in the parish, including the Parish Support Fund giving of which largely provides the stipends and housing for the clergy.

The unrestricted fund net result was a positive of £19,603 (2019 a negative £4,835). After an internal transfer of £426 from the restricted funds an overall surplus of £20,029 was recorded.

It is worth recording, and thanking everyone, that the congregational giving did not decrease during this period, and donations of £20,000 were also received to assist the church during this time.

Reserves Policy

It is the PCC policy to maintain a balance on general/designated unrestricted funds which equates to approximately six months unrestricted payments, to cover emergency situations that may arise from time to time. The balance of £28,335 at the year-end did not reach this level.

The balance of £22,927 of restricted funds is available for expenditure only for the purposes shown in note 9 of the notes to the financial statements.

Statement of Trustees' Responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the church at the year end and its incoming resources and resources expended during the year. In preparing those financial statements, the trustees are required to: -

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- 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
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the church will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the church and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Financial Statements

The financial statements prepared for filing purposes have been reconciled with the memorandum accounts prepared separately by the treasurer for the PCC. The memorandum accounts are used by the PCC for internal management information only.

Approved by the PCC on the 9th March 2021 and signed on their behalf by:



Fr. Grant Cohen, Priest-in charge St. Mary's Sanderstead and St. James' Riddlesdown.



Clive Christensen, Honorary Treasurer

Independent Examiner's Report to the Trustees / Members of St. Mary's Church
Sanderstead
Registered Charity No. 1179723
for the year ended 31st December 2020

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31st December 2020 set out on pages 7 to 17.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

Independent examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Peter Saltiel
Church & Charity Accounts Service
Planchadeau
23460 Saint-Pierre-Bellevue
France



Dated 20th April 2021

Statement of financial activities
for the year ended 31st December 2020

	<u>Notes</u>	<u>Unrestricted Fund</u> £	<u>Restricted Fund</u> £	<u>Total 2020</u> £	<u>Total 2019</u> £
Income & endowments					
Donations & legacies	3.1	84,596	5,004	89,600	80,686
Charitable activities	3.2	48,077	-	48,077	51,743
Other trading activities	3.3	115	-	115	3,878
Investments	3.4	66	-	66	118
Total income & endowments		<u>132,854</u>	<u>5,004</u>	<u>137,858</u>	<u>136,425</u>
Expenditure					
Raising funds	4.1	-	-	-	2,700
Charitable activities	4.2	113,251	6,693	119,944	132,485
Total expenditure		<u>113,251</u>	<u>6,693</u>	<u>119,944</u>	<u>135,185</u>
Net income/(expenditure) for the year		19,603	(1,689)	17,914	1,240
Fund transfers		426	(426)	-	-
Net income/(expenditure) for the year		<u>20,029</u>	<u>(2,115)</u>	<u>17,914</u>	<u>1,240</u>
Total funds brought forward	9	8,306	25,042	33,348	32,108
Total funds carried forward	9	<u>28,335</u>	<u>22,927</u>	<u>51,262</u>	<u>33,348</u>

All activities are regarded as continuing.

The above statement includes all recognised gains and losses during the year.

The Notes to the Accounts form part of these Financial Statements

ST. MARY'S SANDERSTEAD

Balance Sheet as at 31st December 2020

	Notes	<u>2020</u> £	£	<u>2019</u> £	£
ASSETS					
Fixed Assets	5		<u>1</u>		<u>1</u>
Current Assets					
Cash at Bank		63,439		38,717	
Debtors	6	<u>2,407</u>	65,846	<u>2,414</u>	41,131
LIABILITIES					
Current Liabilities					
Creditors	7		<u>13,085</u>		<u>6,284</u>
NET CURRENT ASSETS			<u>52,761</u>		<u>34,847</u>
Non-Current Liabilities					
Creditors			<u>1,500</u>		<u>1,500</u>
NET ASSETS			<u><u>51,262</u></u>		<u><u>33,348</u></u>
REPRESENTED BY:					
	9				
Restricted Fund:					
Chalice		200		200	
Hall Refurbishment		(25)		25	
Youth Work		2,170		2,706	
Agency collection		(95)		(95)	
Mission		2,699		2,699	
Nave Altar Fund		665		740	
Altar Curtains		200		200	
Oclea bequest		827		823	
Organ		652		652	
Rewiring		1,521		1,521	
Heating		3,378		3,378	
Seven Whole days		3,356		3,485	
Stupples bequest -vicar's discretionary		7,379		8,708	
			<u>22,927</u>		<u>25,042</u>
Designated Fund:					
Charity Payments		850		850	
Christmas Tree		2,226		2,241	
Youth		494		-	
			<u>3,570</u>		<u>3,091</u>
Unrestricted Fund:					
General			<u>24,765</u>		<u>5,215</u>
			<u><u>51,262</u></u>		<u><u>33,348</u></u>

Signed on behalf of all the trustees

on the 9th March 2021



ST. MARY'S SANDERSTEAD

Notes to the Accounts
For the Year Ended 31st December 2020

1 Basis of preparation

1.1 Basis of accounting

These accounts (financial statements) have been prepared under the historic cost convention, with items recognised at cost or transaction, unless otherwise stated in the relevant notes(s), value in accordance with:

- a) The Charities Act 2011
- b) Charities (Accounts and Reports) Regulations 2008
- c) The Financial Reporting Standard applicable in the UK and Republic of Ireland: FRS102
- d) Accounting and Reporting by Charities: Statement of Recommended Practice (Charities SORP FRS 102) (effective January 2015)
- e) Church Accounting Regulations 2006

1.2 Judgements and Estimations

The Trustees have not made any significant judgements in the process of applying accounting policies and there are no areas of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities.

1.3 Going concern

- a) At the time of approving the accounts, the Trustees have a reasonable expectation that the charity has sufficient reserves and that the charity is a going concern.

1.4 Change of accounting policy

- a) The accounts present a true and fair view and no changes in the basis of accounting have been made during the year.

1.5 Changes to previous accounts

- a) There have been no changes to the previous accounts during the financial year.

1.6 Changes to accounting estimates

- a) There have been no changes to accounting estimates.

ST. MARY'S SANDERSTEAD

Notes to the Accounts
For the Year Ended 31st December 2020 (cont'd)

2 Accounting policies

2.1 Fund accounting

- a) Unrestricted funds are donations and other income received or generated for the objects of the charity without further specified purpose and are available as general funds. These are recognised at the time of receipt.
- b) Designated funds - are set aside as part of the unrestricted funds to be used for a particular future project or commitment.
- c) Restricted funds - are to be used for the specific purposes as laid down by the donor. Expenditure which meets these criteria is identified to the fund.

2.2 Income

- a) Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when received.
- b) Where income has related expenditure, the income and related expenditure are reported gross in the SoFA.
- c) Income tax recoverable as Gift Aid is accounted for on a claimed basis.
- d) Investment income is included in the accounts when receivable.

2.3 Expenditure

- a) Charitable expenditure comprises costs incurred by the charity providing activities and services for its beneficiaries.
- b) Costs of generated funds are those costs incurred in attracting voluntary income, or incurred in trading activities undertaken to raise funds.
- c) Support and administration costs of the charity relate to the costs of running the charity and includes any costs which cannot be specifically identified to another expenditure.
- d) Expenditure is recognised on an accrual basis and creditor amounts are measured at settlement amounts less any trade discounts.
- e) Provisions for liabilities are measured on recognition of its historical costs and then measured at the best estimate of the amount required to settle the obligation at the reporting date.
- f) The charity is not registered for VAT, so all costs are inclusive of VAT charged.

ST. MARY'S SANDERSTEAD

Notes to the Accounts
For the Year Ended 31st December 2020 (cont'd)

3 Analysis of income

	Unrestricted <u>Fund</u> £	Restricted <u>Fund</u> £	Total 2020 £	Total 2019 £
<u>3.1 Donations & legacies</u>				
Gift Aid giving	64,797	-	64,797	50,861
Plate collections	441	-	441	936
Donations	490	5,004	5,494	14,636
Flowers	170	-	170	551
Gift Aid tax reclaim	16,628	-	16,628	13,702
Grants	2,070	-	2,070	
	<u>84,596</u>	<u>5,004</u>	<u>89,600</u>	<u>80,686</u>
<u>3.2 Charitable activities</u>				
Wedding & funeral fees	642	-	642	1,140
Church hall letting	570	-	570	588
Montessori School	43,333	-	43,333	50,000
Cavat Theatre Arts	3,468	-	3,468	-
Sundries	64	-	64	15
	<u>48,077</u>	<u>-</u>	<u>48,077</u>	<u>51,743</u>
<u>3.3 Other trading activities</u>				
Fairs & events	115	-	115	3,878
	<u>115</u>	<u>-</u>	<u>115</u>	<u>3,878</u>
<u>3.4 Investments</u>				
Interest	66	-	66	118
	<u>66</u>	<u>-</u>	<u>66</u>	<u>118</u>
Total Income	<u>132,854</u>	<u>5,004</u>	<u>137,858</u>	<u>136,425</u>

ST. MARY'S SANDERSTEAD

Notes to the Accounts
For the Year Ended 31st December 2020 (cont'd)

4 Analysis of expenditure

	Unrestricted <u>Fund</u> £	Restricted <u>Fund</u> £	Total 2020 £	Total 2019 £
<u>4.1 Raising funds</u>				
Cost of fetes & other events	-	-	-	2,700
	-	-	-	2,700
<u>4.2 Charitable objectives</u>				
Donations				
Missionary Societies	5,000	-	5,000	5,500
Home mission	-	1,500	1,500	-
Total donations	5,000	1,500	6,500	5,500
Stipend quota	64,606	-	64,606	63,340
St Mary's office administrator	773	-	773	50
Photocopier finance	1,701	-	1,701	1,219
Clergy expenses	1,098	2,592	3,690	1,796
Foods purchased	788	1,027	1,815	2,864
Postage & stationery	641	-	641	1,117
Vicar's telephone	424	-	424	513
Church insurance	3,693	-	3,693	3,260
Church office telephone	388	-	388	384
Church photocopier costs	997	-	997	1,428
Organ & piano tuning	547	-	547	3,339
Church maintenance	2,388	75	2,463	5,706
Organist & choir expenses	4,720	-	4,720	5,529
Altar requisites	231	-	231	1,958
Flowers	99	-	99	700
Junior church	-	-	-	118
Church running - electric	3,119	-	3,119	2,695
Church running - gas	2,981	-	2,981	987
Church running - other	470	-	470	4,080
Subscriptions & annual fees	1,245	-	1,245	1,105
Sundry	1,041	1,320	2,361	4,887
Jubilee Room running costs	-	129	129	-
<i>Total c'wd</i>	96,950	6,643	103,593	112,575

ST. MARY'S SANDERSTEAD

Notes to the Accounts
For the Year Ended 31st December 2020 (cont'd)

4 Analysis of expenditure (cont'd)

	Unrestricted <u>Fund</u> £	Restricted <u>Fund</u> £	Total 2020 £	Total 2019 £
<i>Total b'fwd</i>	96,950	6,643	103,593	112,575
Hall running - general	4,681	-	4,681	3,037
Hall running - electricity	1,222	-	1,222	1,467
Hall running - gas	3,125	-	3,125	3,746
Hall running - insurance	3,319	-	3,319	3,785
Hall running - maintenance	225	-	225	-
Hall running - water	283	-	283	262
Hall running - cleaning	939	-	939	6,012
Hall running - wages	1,812	-	1,812	906
Church major repairs - structure	-	50	50	-
Independent examination	695	-	695	695
	<u>113,251</u>	<u>6,693</u>	<u>119,944</u>	<u>132,485</u>
Total Expenditure	<u>113,251</u>	<u>6,693</u>	<u>119,944</u>	<u>135,185</u>

5 Fixed Assets

Tangible Assets

The area of land making up the hall and surrounding land around it has been found to be the PCC's rather than Southwark. Accordingly, we have explored the possibility of having a new hall constructed, with the elimination of the scouts hut and existing hall.

The price is to be £542,000 which is the same as the land we intend to sell to the property directors to build 3 houses on the portion we sell them close to the Wetton Tree Gardens and the Oclee Room.

Currently we are awaiting legal advice from our solicitors, which means that until we get it we are unable to apply to Croydon Council for planning permission. During the financial year the charity has been considering and reviewing options to ensure that the maximum public benefit is achieved in due course.

In the meantime, the land continues to be listed as having a value of £1.

6 Debtors

	2020 £	2019 £
Tax recoverable	1,048	1,723
Areas of rent and utilities	<u>1,359</u>	<u>691</u>
	<u>2,407</u>	<u>2,414</u>

ST. MARY'S SANDERSTEAD

Notes to the Accounts

For the Year Ended 31st December 2020 (cont'd)

7 Creditors

	2020	2019
	£	£
Charitable giving agreed but not paid	11,202	5,500
Agency collections	25	25
Creditors for goods and services	1,858	759
	<u>13,085</u>	<u>6,284</u>

8 Staff costs

	2020	2019
	£	£
Wages and salaries	4,706	7,531
NIC Contributions	-	-
	<u>4,706</u>	<u>7,531</u>

The average monthly number of employees during the year was as follows:

	2020	2019
PCC managed employees	1	1
DCC managed employees	-	-
	<u>1</u>	<u>1</u>

No employee received a remuneration of over £60,000 in either year.

ST. MARY'S SANDERSTEAD

Notes to the Accounts
For the Year Ended 31st December 2020 (cont'd)

9 Movement of Funds

	1st Jan £	Income £	Expenditure £	Transfers £	31st Dec £
Restricted Funds					
Chalice	200	-	-	-	200
Hall Refurbishment	25	-	(50)	-	(25)
Youth Work	2,706	-	(36)	(500)	2,170
Agency collection	(95)	-	-	-	(95)
Mission	2,699	-	-	-	2,699
Nave Altar Fund	740	-	(75)	-	665
Altar Curtains	200	-	-	-	200
Oclee bequest	823	4	-	-	827
Organ	652	-	-	-	652
Rewiring	1,521	-	-	-	1,521
Heating	3,378	-	-	-	3,378
Seven Whole days	3,485	-	(129)	-	3,356
Stupples bequest -vicar's di	8,708	5,000	(6,403)	74	7,379
Designated Funds					
Charity Payments	850	-	-	-	850
Christmas Tree	2,241	-	(15)	-	2,226
Youth	-	-	(206)	700	494
Unrestricted Fund					
General	5,215	132,854	(113,030)	(274)	24,765
Total Funds	33,348	137,858	(119,944)	-	51,262

	1st Jan £	Income £	Expenditure £	Transfers £	31st Dec £
Restricted Funds	25,042	5,004	(6,693)	(426)	22,927
Designated Funds	3,091	-	(221)	700	3,570
Unrestricted Fund	5,215	132,854	(113,030)	(274)	24,765
Total Funds	33,348	137,858	(119,944)	-	51,262

ST. MARY'S SANDERSTEAD

Notes to the Accounts

For the Year Ended 31st December 2020 (cont'd)

10 Analysis of net assets between funds

	Unrestricted <u>Fund</u> £	Restricted <u>Fund</u> £	Total 2020 £	Total 2019 £
Total funds brought forward	8,306	25,042	33,348	32,108
Net movement in resources	20,029	(2,115)	17,914	1,240
Total funds carried forward	<u>28,335</u>	<u>22,927</u>	<u>51,262</u>	<u>33,348</u>

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
Tangible fixed assets	1		1	1
Current assets	30,529	22,927	53,456	41,131
Current liabilities	(695)	-	(695)	(6,284)
Non-current liabilities	(1,500)	-	(1,500)	(1,500)
Total Funds	<u>28,335</u>	<u>22,927</u>	<u>51,262</u>	<u>33,348</u>

11 Trustee remuneration

No trustee has been paid any remuneration or received any other benefits from an employment with their charity or a related entity during the year.