



THE PAROCHIAL CHURCH COUNCIL OF LONG DITTON SURREY
ST. MARY'S CHURCH LONG DITTON

ACCOUNTS FOR THE YEAR ENDED
31ST DECEMBER 2023

REGISTERED WITH THE CHARITY COMMISSION
NUMBER: 1128898

The Parish Office
St Mary's Community Hall
Church Road
Long Ditton
Surrey KT6 5HH
www.stmaryslongditton.org.uk

REPORT OF THE PAROCHIAL CHURCH COUNCIL

Vision: Following Christ, Serving You

The Vision of St Mary's Church means that we prioritise:

- (i) helping those around us discover faith in Jesus Christ;
- (ii) developing and strengthening our links in the community;
- (iii) engaging a new generation with the good news of the Gospel; and
- (iv) deepening our discipleship and spirituality.

Administrative information

The general functions of the Parochial Church Council (PCC) of the Parish of St Mary's are set out in the Parochial Church Council Measure and The Church Representation Rules. It is the duty of the Rector and the PCC to consult together on matters of general concern and importance to the parish. The PCC works in co-operation with the incumbent in promoting in the parish the whole mission of the church: pastoral, evangelistic, social and ecumenical. Additionally, the PCC is required to consider and discuss matters concerning the Church of England or any other matter of religious or public interest, but not the declaration of the doctrine of the Church. The Charities Act also enjoins all charities to demonstrate that their aims are for the public benefit. Accordingly, the PCC has had regard, where relevant, to the public benefit guidance issued by the Charity Commission in carrying out its activities, as described below.

The PCC is responsible for the maintenance and repair of St Mary's Church building (which is Grade 2 listed) and situated in a conservation area at the junction of Church Road, Rectory Lane and Woodstock Lane North.

PCC Membership:

Members of the PCC are appointed in accordance with the Church Representation Rules or co-opted by the PCC during the year. The following served as members of the PCC from 1 January 2022 up to the date of this report:

Incumbent	The Revd Dr Kuhan Satkunanayagam	
Curate	The Rev Professor Alison Baverstock	
Churchwardens	Susan Rider	(to 12 May 2024)
	Joanne Hall	(from 12 May 2024)
	Bob Hancock	
Honorary Officers	Sarah Carvalho – Honorary Treasurer	
	Penny Fussell – Honorary Secretary	
Deanery Synod Representative	Chris Howard	
Elected Members of the Council	Peter Brown	(to 21 May 2023)
	Tashi Lasalle	(to 21 May 2023)
	Julia Watts	(to 21 May 2023)
	Timothy Rennie	(to 12 May 2024)
	Sue Le Roux	(to 12 May 2024)
	Joanne Hall	(to 12 May 2024)
	Penny Fussell	(to 12 May 2024)
	Diana Jemmett	(to 12 May 2024)

Cat Smith	Retires 2025
Anne Leeson	Retires 2025
Sarah Spence	Retires 2025
Sarah Carvalho	Retired 2025
Elizabeth Smith	(from 12 May 2024)
Anne Rumbelow	(from 12 May 2024)
William Gallimore	(from 12 May 2024)
Martin Skellern	(from 12 May 2024)
Michael Turner	(from 12 May 2024)
Edward Howard	(from 12 May 2024)
Linda Turner	(from 12 May 2024)
John Olding	(from 12 May 2024)

PCC Advisers

Bankers	Barclays Bank plc, Kingston-upon-Thames, Surrey KT1 1NY
Architect	John Bailey
Independent Examiner	Martin Perrin MA, FCA, Chartered FCSI

Sub-Committees

The PCC operates through a number of sub-committees which meet at agreed times during the year and then report to the PCC:

- (i) ***Standing Committee.*** This is the only committee required by law. It has power to transact the business of the PCC between its meetings, subject to any directions given by the PCC. The Standing Committee elected by the PCC for the year comprised the Rector, the Churchwardens, the Honorary Treasurer, the Honorary Secretary and Diana Jemmett (an elected Deanery Synod Representative and therefore ex officio member of the PCC).
- (ii) ***Community Hall.*** This committee is responsible for the maintenance and management of St Mary's Community Hall for use by the parish and local community. The committee works to maintain proper budgetary control whilst ensuring external funding requirements are met and health and safety matters comply with current legislation. Appropriate licensing laws and insurance cover is maintained.
- (iii) ***Social Team.*** This team aims to co-ordinate a regular programme of social events and to provide support for any special or fund-raising events.

Churchyard, buildings, health and safety

The Rector and Churchwardens continue to liaise with Elmbridge Borough Council to ensure the grounds are kept safe and presentable. Rob's Garden Services are employed to undertake 'gardening' tasks particularly in the Garden of Rest. The Rector and Churchwardens are also responsible for oversight of the maintenance and development of the buildings and churchyard structures (old mortuary, Garden of Rest walls, stone tablets etc.), as well as any relevant legislation relating to the building, staff, and visitors' and volunteers' health and safety. They are supported in these responsibilities by several volunteers from the church community.

Safeguarding

The PCC considers that it has, to the best of its knowledge, taken all reasonable steps to comply with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 to have due regard to House of Bishop's guidance on safeguarding children and vulnerable adults.

General Data Protection Regulation

The PCC, to the best of its knowledge, considers that all reasonable steps have, and continue to be taken to comply with the GDPR that came into effect in May 2018. A data audit was conducted, and a Privacy Notice published.

B REVIEW OF PCC PROCEEDINGS OVER THE PAST YEAR

The following report is provided by the Hon Secretary

The PCC met on six occasions during the past year with the following being the primary focus points:

- i. The Parish Funding Programme - to maintain momentum in seeking to increase church income from both within the immediate church community and the wider parish using varying communication methods and fundraising events and initiatives, whilst being mindful of expressing an appreciation to donors for their support. There has been a welcome incremental growth in the church's income but the PCC is acutely aware of the need to continue to be proactive including post-events contact with new people to encourage regular rather than ad hoc giving. The PCC continues to be painfully aware that the future financial viability is paramount enable St Mary's to maintain the fabric of the church and churchyard, to fulfil the church's mission and service through the provision of worship and social activities, to build and strengthen the role of the church within the parish.
- ii. Safeguarding – to maintain a high standard of procedures and adherence to Diocesan policies.
- iii. The maintenance of the church, churchyard and Community Hall – through the offices of the churchwardens, the several recommendations issuing from the Quinquennial Report have been attended to as well as other issues that have arisen including the electrification of the organ and consequential repairs to the organ and the shed housing the organ blower. A combination of church volunteers and contractors provided by Elmbridge Borough Council ensure that the churchyard is cared for, maintaining its beauty, an open space enjoyed by many.
- iv. Risk assessments and safety – the annual review of the important fire risk and health & safety assessments

A major project which the PCC oversaw was the refurbishment of the WCs and the redecoration of the main hall in Community Hall. Led by the indefatigable and dedicated Ann Leeson, this was a super example of a carefully planned and budgeted project funded by donations and grants. Its success has noticeably improved the Community Hall's facilities for all users. Next is planned the refurbishment of the Hall's kitchen, a vital provision for the many social activities and events held by the church and Hall users. The PCC greatly values the Community Hall not only as a communal space for its own activities but also as a means for positive outreach to the wider community and as a source of income.

It goes without saying that the people make St Mary's and the PCC is most grateful to all those who volunteer their time and money to support and further the work, worship and mission of the church in its various and several formats. The PCC, in particular through its work on safeguarding, continued to uphold the need that volunteers are properly trained. The PCC is mindful that much of the work falls on a small number of volunteers and is committed in the next year, to encourage more to volunteer not only to spread the load but also to help encourage engagement and participation in the life of the church. For example, a dedicated core group of volunteer's man the AV system at the 10.15am Sunday Service thus enabling this service to be shared online. There is an aspiration to extend this provision to other services

especially funerals and weddings. However, this is challenging owing to the small number of those trained to operate the AV system.

The PCC wishes to extend its thanks to Mandy Ali who has so expertly taken on the role of Parish Administrator providing support to the Rector and church, and brilliantly managing, and developing, the Community Hall. The PCC also expresses its sincere thanks to those who have bequeathed legacies to St Mary's which have been especially appreciated at this time of financial strictures.

A happy development of the past year, which the PCC has been pleased to support, has been the formalisation of the federation between Long Ditton St Mary's Church of England (Aided) Junior School and Long Ditton Infant & Nursery School. Originating in a friendly association, the formal federation will enable the development of the excellent working relationships developed between the schools bringing budgetary, management, standards and staffing benefits to both schools. The Christian emphasis would be retained with the PCC retaining the right to nominate governors.

At the end of the year, the PCC undertook an exercise to review the communities with whom it reaches and engages and the methods/activities by which it does so. Whilst no glaring gaps or inadequacies were identified, it was agreed that it would be meaningful to keep this under review to prevent the ill-use of valuable resources, to optimise effectiveness and most importantly, to ensure a committed and meaningful engagement was maintained with all associates, friends and church members. Under the leadership of the Rector, the PCC also continues to support new initiatives to further mission, learning and personal support and development. One example of this was the creation of a Kintsugi Wellbeing Hope Group providing mental health support. The Kintsugi Hope charity seeks through these groups, using a series of structured content, to help participants to learn self-management tools and techniques to help them in times of feeling overwhelmed or isolated.

Financial review 2023

2023 has been an active year in terms of income and expenditure. We embarked on a refurbishment of the Community Hall, involving a fund-raising program with completion of the project during the year. We received a lottery grant and a CIF payment from Elmbridge BC as well as a Go Fund me campaign and call out to the community and congregation. This resulted in receiving over £30,000, which was spent in the year.

In addition, extensive work was undertaken on both the Church roof and upgrading the organ. This was funded by Restricted fabric funds and the Designated funds from the Arcot legacy.

The Restricted fabric fund is now fully deployed.

In relation to the Unrestricted general funds, some £160,000 (2022: £148,000) was raised during the year. The increase in income on prior year was primarily driven by:

- Planned Giving – an increase of £5,000
- Community Hall hire – an increase of £4,500
- One off donations

Expenditure in the Unrestricted general fund was some £152,000 for the year (2022: £147,000). Excluding the Parish Share, general expenditure was £80,000 (2022: £67,000).

The most significant increases in general expenses during the year were:

- Gas, electricity and water of £16,000, more than double that of prior year (2022: £7,500)
- The organist, choir and music amounting to £8,500, up £2,000 on prior year
- Continued expenditure on building projects

Our requested Parish Share in 2023 amounted to £92,000. Of this, we paid £75,000, a shortfall of £17,000. The accumulated shortfall is now £82,000, however at the PCC in September we learnt of a substantial bequeathment to be determined and paid over in 2024 which the PCC voted to help clear the parish share shortfall. Further comments are made in Note 8 to the accounts.

The net gain in the year across Unrestricted (general and designated) funds was £8,000 (2022: £1,000), leading to an Unrestricted funds balance of £91,000 (2022: £83,000).

Reserves policy:

It is the policy of the PCC to have available in unrestricted funds at any one-time, sufficient cash to be able to meet its working capital requirements. The Undesignated General Fund now stands at £48,000, which is a comfortable place to be for the PCC in managing its day to day working capital requirements.

Statement of Trustees Responsibilities

The members of the PCC, who are the Trustees of the charity for the purposes of charity law, are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law, regulations and accounting standards.

Law applicable to charities in England and Wales requires the members of the PCC to prepare financial statements for each financial year which give a true and fair view of the PCC's financial activities during the year and of its financial position at the end of the year. In preparing these financial statements, the members of the PCC are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the PCC will not continue in operation.

The members of the PCC are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the PCC and enable them to ensure that the financial statements comply with the applicable law. They are also responsible for safeguarding the assets of the PCC and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Parochial Church Council on [●] 2024



Rev. Dr Kuhan Satkunanayagam
Rector

Parochial Church Council of St. Mary's, Long Ditton

Statement of Financial Activities
for the year ended 31 December 2023

		Unrestricted General Funds	Unrestricted Designated Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	Note	£	£	£	£	£	£
Income and Endowments							
Voluntary income	2	122,274	-	32,045	-	154,319	110,662
Activities for generating funds	2	6,000	-	8,808	-	14,808	17,348
Church activities	2	31,619	-	-	-	31,619	22,249
Income from investments	2	7	-	269	-	276	268
Insurance claims		-	-	-	-	-	316
Total Income		159,900	-	41,122	-	201,022	150,843
Expenditure							
Raising funds		(250)	-	(214)	-	(464)	(2,030)
Church activities	3	(138,460)	(13,544)	(42,698)	(8,000)	(202,702)	(159,924)
Total Expenditure		(138,710)	(13,544)	(42,912)	(8,000)	(203,166)	(161,954)
Net incoming/(outgoing) resources		21,190	(13,544)	(1,790)	(8,000)	(2,144)	(11,111)
Net gains on investments		-	-	845	-	845	(1,199)
Transfers between funds		-	-	-	-	-	-
Net Movement in Funds		21,190	(13,544)	(945)	(8,000)	(1,299)	(12,310)
Total Funds brought forward		26,588	56,548	15,288	279,885	378,309	390,619
Total Funds carried forward		47,778	43,004	14,343	271,885	377,010	378,309

The notes on pages 8 to 16 form part of these Financial Statements.
The comparative figures for prior year are set out in note 11.

Parochial Church Council of St. Mary's, Long Ditton

Balance sheet at 31 December 2023

	Note	Unrestricted General Funds £	Unrestricted Designated Funds	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Fixed Assets							
Tangible assets	6(a)	-	-	-	271,885	271,885	279,885
Investments	6(b)	-	-	9,833	-	9,833	8,988
		-	-	9,833	271,885	281,718	288,873
Current Assets							
Debtors and prepayments	7	40,409	-	-	-	40,409	18,718
Cash at bank and in hand		25,566	43,004	4,510	-	73,080	91,167
		65,975	43,004	4,510	-	113,489	109,885
Liabilities							
Creditors: amounts falling due within one year	8	(18,197)	-	-	-	(18,197)	(20,449)
Net current assets		47,778	43,004	4,510	-	95,292	89,436
Net Assets		47,778	43,004	14,343	271,885	377,010	378,309
Parish Funds:							
General	10	47,778	-	-	-	47,778	26,588
Designated		-	43,004	-	-	43,004	56,548
Total unrestricted		47,778	43,004	-	-	90,872	83,136
Restricted		-	-	14,343	-	14,343	15,288
Endowment		-	-	-	271,885	271,885	279,885
		47,778	43,004	14,343	271,885	377,010	378,309

The notes on pages 8 to 16 form part of these Financial Statements.

The comparative figures for prior year are set out in Note 12.

Approved by the Parochial Church Council on [•] June 2024 and signed on its behalf by:

RevdDr Kuhan Satkunanayagam
Rector

Sarah Carvalho
Treasurer

Parochial Church Council of St. Mary's, Long Ditton
Notes to the Financial Statements for the year
ended 31 December 2023

1. Accounting policies

(1) Basis of preparation

The financial statements have been prepared on an accruals basis and in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (as updated), the Church Accounting Regulations 2006 and the Charities Act 2011.

The PCC continues to adopt the going concern basis in preparing its financial statements, given adequate resources to continue in operational existence.

(2) Incoming Resources

Recognition of income and endowments falls to be included in the Statement of Financial Activities (SOFA) when:

- The PCC becomes legally entitled to the use of the resources;
- The inflow of the economic benefit becomes probable; and
- The monetary value can be measured with sufficient reliability.

Grants and donations are included in the SOFA when any pre-conditions preventing their use by the PCC have been met. For collections and planned giving this is when the funds are received.

Gift aid and other tax claims are included in the SOFA at the same time as the cash donations to which they relate.

Statutory Parochial fees are receivable on weddings, funerals and other events, and that part of the fees due to the PCC are included in these accounts. The PCC also collects and pay over fees due to the Diocese of Guildford.

Dividends are accounted for when received. The impact of account upon receipt rather than ex-date is not considered material.

Investment gains and losses include any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

(3) Expenditure and Liabilities

Liability recognition

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

Grants payable without performance conditions

These are recognised in the accounts when a commitment has been made externally and there are no pre-conditions still to be met for entitlement to the grant which remain within the control of the PCC. All other expenditure is recognised when it is incurred. All expenditure is accounted for gross.

Parochial Church Council of St. Mary's, Long Ditton

Notes to the Financial Statements for the year
ended 31 December 2023 *continued*

(4) Assets

Consecrated and benefice property

In so far as consecrated and benefice property of any kind is excluded from the statutory definition of “charity” by Section 10(2) (a) and (c) of the Charities Act 2011, such assets are not capitalised in the financial statements.

Moveable church furnishings

These are either expensed as incurred if the cost thereof is less than £2,500; in the alternative they are capitalised at cost and depreciated over their useful economic life. In any event, such items are normally included in the inventory of the Church.

Tangible fixed assets for use by the Church

These are capitalised at cost if they have an economic life of more than one year and cost at least £2,000. Depreciation is calculated so as to write off the capitalised cost of fixed assets less their currently anticipated residual value over their estimated useful lives, as follows:

- Land: not depreciated;
- Buildings: 50 years;
- Fixtures and fittings: 20 years;
- Plant and machinery: 3 years.

Investments

Investments quoted on a recognised stock exchange, or whose value derives from them, are valued at mid-market value at the year end.

(5) Funds

Unrestricted Funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application to the general purposes of the PCC. Within this, funds may be designated by the PCC for a particular purpose albeit remaining unrestricted.

Restricted Funds

These funds are income funds that must be expended on restricted purposes; details of the funds held and the restricted purposes for which they were given are shown in the notes to these financial statements.

Endowment Funds

These are restricted funds that must be retained as trust capital either permanently or subject to a discretionary power to spend the capital as income, and where the use of any income or other benefit derived from the capital may be restricted or unrestricted. Details of the respective restrictions are shown in the notes to these financial statements.

Parochial Church Council of St. Mary's, Long Ditton

Notes to the Financial Statements for the year
ended 31 December 2023 *continued*

2. Incoming resources

	Unrestricted General Funds £	Unrestricted Designated Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Voluntary Income						
Planned giving	74,901	-	-	-	74,901	69,777
Collections	15,115	-	-	-	15,115	13,473
Donations	8,922	-	6,839	-	15,761	1,500
Other	220	-	-	-	220	90
Tax recoverable	21,235	-	456	-	21,691	23,822
Legacies	-	-	-	-	-	-
Grants	1,881	-	24,750	-	26,631	2,000
	122,274	-	31,589	-	154,319	110,662
Activities for generating funds						
Parish magazine advertising	3,595	-	-	-	3,595	5,119
Other funds raised	2,405	-	7,393	-	9,798	10,095
Fairs and Bazaars	-	-	1,415	-	1,415	410
Quiz, Concerts and Lunches	-	-	-	-	-	1,724
	6,000	-	8,808	-	14,808	17,348
Income from Church activities						
Wedding fees	930	-	-	-	930	1,860
Funeral fees	7,275	-	-	-	7,275	3,451
Garden of Rest memorials	4,775	-	-	-	4,775	2,427
Church hall lettings	18,639	-	-	-	18,639	14,511
	31,619	-	-	-	31,619	22,249
Income from investments						
Dividends and interest	7	-	269	-	276	268
	7	-	269	-	276	268
Insurance claims	-	-	-	-	-	316
Total incoming resources	159,900	-	41,122	-	201,022	150,843

Parochial Church Council of St. Mary's, Long Ditton

Notes to the Financial Statements for the year

ended 31 December 2023 *continued*

3. Resources expended

	Note	Unrestricted General Funds £	Unrestricted Designated Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Diocesan parish share							
Diocesan parish share		72,000	-	3,292	-	75,292	80,325
Grants							
Parish Schools		-	-	716	-	716	-
Church Activities							
Printing of Parish Magazine		8,244	-	-	-	8,244	7,945
Memorial tablet costs		986	-	-	-	986	356
Parish Training and Mission		655	-	-	-	655	628
Organists, choir and music		8,593	-	-	-	8,593	6,889
		18,478	-	-	-	18,478	15,818
Maintenance of Church and Churchyard							
General Maintenance		5,549	13,544	4,706	-	23,799	26,298
Graveyard Maintenance		20	-	344	-	364	1,541
		5,569	13,544	5,050	-	24,163	27,839
Community Hall							
Hall maintenance and refurbishment		2,266	-	31,719		33,985	1,652
Hall running costs		2,905	-	1,871	-	4,776	2,699
Depreciation		-	-	-	8,000	8,000	8,000
		5,171	-	33,590	8,000	46,761	12,351
Running costs and overheads							
Locums		235	-	-	-	235	183
Office Salaries	4	8,890	-	-	-	8,890	7,503
Gas, water and electricity		16,139	-	-	-	16,139	7,496
Insurance		4,697	-	-	-	4,697	4,532
Photocopier		781	-	-	-	781	811
Parish telephones		1,262	-	-	-	1,262	1,079
Other overheads		5,238	-	50	-	5,288	1,987
		37,242	-	50	-	37,292	23,591
Total resources expended							
		138,460	13,544	42,698	8,000	202,702	159,924

Parochial Church Council of St. Mary's, Long Ditton

Notes to the Financial Statements for the year
ended 31 December 2023 *continued*

4. Staff costs

	2023	2022
	£	£
Salaries (within organists, choir and music)	6,000	1,600
Salaries (within running costs and overheads)	8,890	7,503
Social Security costs	-	-
Other pension costs	-	-
	<u>14,890</u>	<u>9,103</u>

Average number of employees in the year	2	2
---	---	---

No trustee (PCC member) received any remuneration or received any other employment benefits during the year or prior year. Clergy are not included in the staff costs above as they are office holders not employed by the PCC.

5. Payments to PCC members

During the year 9 (2022: 8) trustees received expenses to the value, in total, of £4,557 (2022: £3,593) in respect of Church and Church Hall repairs, travel and other costs incurred or funds disbursed on behalf of the PCC.

6. Fixed assets

(a) Tangible - Freehold Land and Buildings

	£
Cost	
At 1 January 2023	399,885
Additions	-
At 31 December 2023	<u>399,885</u>
Depreciation	
At 1 January 2023	120,000
Charge for the year	8,000
At 31 December 2023	<u>128,000</u>
Net Book Value	
At 31 December 2023	<u>271,885</u>
At 31 December 2022	<u>279,885</u>

The tangible fixed assets comprise the Community Hall situated alongside the Church. This comprises the entirety of the Jubilee Project Fund/D&K Memorial Fund.

Parochial Church Council of St. Mary's, Long Ditton

Notes to the Financial Statements for the year
ended 31 December 2023 *continued*

6 Fixed assets (continued)

(b) Investments

	£
Market value at 1 January 2023	8,988
Net gain/(devaluation)	845
Market value at 31 December 2023	9,833

The investments of the PCC are held in the CCLA Church of England Investment Fund, and are attributed to the Graveyard Maintenance Fund

7. Debtors and prepayments

	2023	2022
	£	£
Tax recoverable re 2023 (as reassessed)	20,041	-
Tax recoverable re 2023	<u>20,368</u>	<u>18,718</u>
Income tax recoverable	40,409	18,718
Other debtors	-	-
Prepayments	-	-
	40,409	18,718

Since 31 December 2023 the amounts receivable in respect of each of 2022 and 2023 have been received.

8. Creditors— amounts falling due within one year

	2023	2022
	£	£
Accruals for utilities	1,897	1,847
Parish Share	10,845	7,193
Other creditors and accruals	5,815	11,219
Agency collections awaiting remittance	-	190
	18,197	20,449

The requested Parish Share was £92,274, up from £90,876 in 2022. The PCC was able to pay £75,292 (2022: £80,325), a shortfall of £16,982 (2022: £10,551) on the requested amount. The total shortfall in respect of this and prior years is £82,147 (2022: £65,165). Since the PCC does not have the financial capacity to pay this total shortfall in the foreseeable future the shortfall has not been recognised as a creditor. Post Year End, the PCC was in receipt of a legacy that transpired to be in the sum of £40,000 and this was paid directly against the outstanding balance of the Parish Share, reducing the amount owed to £42,147.

Parochial Church Council of St. Mary's, Long Ditton

Notes to the Financial Statements for the year
ended 31 December 2023 *continued*

9. Purposes of Restricted and Endowment funds

Name of fund	Purpose
<i>(a) Restricted funds</i>	
Babes & Tots fund	Support of Babes and Tots group
Capital Works fund	Repair and enhancement of church
Cassocks fund	Provision of robes for choir
Diocesan Parish Share	Contribution to Diocesan Parish Share
Dishwasher fund	Provision of new hall dishwasher
Fabric Maintenance fund	Maintenance of church fabric
Garden of Rest fund	Maintenance and enhancement of the Garden of Rest
Graveyard Maintenance fund	Maintenance of fabric, graves and churchyard
Kitchen fund	Maintenance and repair kitchen
Ouseley Music Trust fund	Provision of choral and organ scholarships
Parish Schools fund	Support of Parish Schools
<i>(b) Endowment Funds</i>	
Jubilee Project Fund/D&K Memorial Fund	Building of new church hall

10. Summary of Fund Movements

	Balance at 1 January 2023	Income	Expenditure	Investment Gains	Transfers between Funds	Balance at 31 December 2023
	£	£	£	£	£	£
Unrestricted funds						
General Funds	26,588	159,900	(138,710)	-	-	47,778
Designated	56,548	-	(13,544)	-	-	43,004
	83,136	159,900	(152,254)	-	-	90,782
Restricted Funds						
Babes & Tots	548	-	-	-	-	548
Capital Works	1,023	-	(1,023)	-	-	-
Cassocks	1,053	-	-	-	-	1,053
Diocesan Parish Share	-	3,292	(3,292)	-	-	-
Dishwasher	-	2,062	(2,062)	-	-	-
Fabric Maintenance	2,411	31,985	(34,396)	-	-	-
Garden of Rest	1,515	-	(77)	-	-	1,438
Graveyard Maintenance	5,368	269	(269)	845	-	6,213
Hall AV system	-	1,077	(1,077)	-	-	-
Kitchen	-	1,721	-	-	-	1,721
Ouseley Music Trust	3,370	-	-	-	-	3,370
Parish Schools	-	716	(716)	-	-	-
	15,288	41,122	(42,912)	845	-	14,343

Parochial Church Council of St. Mary's, Long Ditton

Notes to the Financial Statements for the year
ended 31 December 2023 *continued*

Note 10 Summary of funds movement (*continued*)

	Balance at 1 January 2023	Income	Expenditure	Investment Gains	Transfers between Funds	Balance at 31 December 2022
	£	£	£	£	£	£
Endowment Funds						
Jubilee Project /D&K Memorial	279,885	-	(8,000)	-	-	271,885
	279,885	-	(8,000)		-	271,885

11. Statement of Financial Activities for the year ended 31 December 2022

	Note	Unrestricted General Funds	Unrestricted Designated Funds	Restricted Funds	Endowment Funds	Total 2022
		£	£	£	£	£
Income and Endowments						
Voluntary income	2	109,162	-	1,500	-	110,662
Activities for generating funds	2	16,155	-	1,193	-	17,348
Church activities	2	22,249	-	-	-	22,249
Income from investments	2	1	-	267	-	268
Insurance claims		316	-	-	-	316
Total Income		147,833	-	2,960	-	150,843
Expenditure						
Raising funds		(2,030)	-	-	-	(2,030)
Church activities	3	(130,607)	(14,151)	(7,166)	(8,000)	(159,924)
Total Expenditure		(132,637)	(14,151)	(7,166)	(8,000)	(161,954)
Net incoming/(outgoing) resources		15,246	(14,151)	(4,206)	(8,000)	(11,111)
Net gains on investments		-	-	(1,199)	-	(1,199)
Transfers between funds		-	-	-	-	-
Net Movement in Funds		15,246	(14,151)	(5,405)	(8,000)	(12,310)
Total Funds brought forward		11,342	70,699	20,693	287,885	390,619
Total Funds carried forward		26,588	56,548	15,288	279,885	378,309

Parochial Church Council of St. Mary's, Long Ditton

Notes to the Financial Statements for the year
ended 31 December 2023 *continued*

12. Balance Sheet as at 31 December 2022

	Note	Unrestricted General Funds £	Unrestricted Designated Funds	Restricted Funds £	Endowment Funds £	Total 2022 £
Fixed Assets						
Tangible assets	6(a)	-	-	-	279,885	279,885
Investments	6(b)	-	-	8,988	-	8,988
		-	-	8,988	279,885	288,873
Current Assets						
Debtors and prepayments	7	18,718	-	-	-	18,718
Cash at bank and in hand		28,129	56,548	6,490	-	91,167
		46,847	56,548	6,490	-	109,885
Liabilities						
Creditors: amounts falling due within one year	8	(20,259)	-	(190)	-	(20,449)
Net current assets		26,588	56,548	6,300	-	89,436
Net Assets		26,588	56,548	15,288	279,885	378,309
Parish Funds:						
General	10	26,588	-	-	-	26,588
Designated		-	56,548	-	-	56,548
Total unrestricted		26,588	56,548	-	-	83,136
Restricted		-	-	15,288	-	15,288
Endowment		-	-	-	279,885	279,885
		26,588	56,548	15,288	279,885	378,309

Independent Examiner's Report to the Trustees of Long Ditton Parochial Church Council

I report on the accounts of the church for the year ended 31st December 2023, which are set out on pages 6 to 16.

Respective responsibilities of the Trustees and the Independent Examiner

The church's trustees are responsible for the preparation of the accounts. The church's trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 ("the 2011 Act") and that an independent examination is needed.

It is my responsibility to:

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

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the church and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that, in any material respect, the requirements:
 - a) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Martin Perrin FCA, CHARTERED FCSI
39 Station Road, Thames Ditton, KT7 0PA
[•] May 2024