



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

ACCOUNTS FOR THE YEAR ENDED
31ST DECEMBER 2021

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 in 2021/22:

Incumbent	The Revd Dr Kuhan Satkunanayagam	Ex officio
Curate	The Revd Professor Alison Baverstock	Ex officio (from July 2021)
Churchwardens	Peter Topp	Ex officio
	Susan Rider	Ex officio
Honorary Officers	Kim Taylor – Honorary Treasurer	Co-opted Member of PCC (to
	31 December 2021)	
	Peter Brown – Honorary Treasurer	(1 January to 16 May 2022)
	Sarah Carvalho – Honorary Treasurer	(from 16 May 2022
Deanery Synod Representatives	Penny Fussell – Honorary Secretary	Co-opted Member of PCC
	Cat Smith	Ex officio
	Diana Jemmett	Ex officio
	Chris Howard	Ex officio
Elected Members of the Council	Janet Critchley	Retires 2022
	Lucky Thobela	Retires 2022
	Peter Brown	Retires 2023
	Tashi Lasalle	Retires 2023

Julia Watts	Retires 2023
Timothy Rennie	Retires 2024
Robert Hancock	Retires 2024
Sue Le Roux	Retires 2024
Joanne Hall	Retires 2024

3 vacancies

PCC Advisers

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

Governance and 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 comprises 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.

Review of PCC proceedings over the year

The following report is provided by the Hon Secretary

The PCC met seven times over the past year.

The continuing Covid-19 pandemic heightened the key concerns of the PCC: finances and the numbers of people attending services and volunteering to fill the several roles required to manage and develop the church's activities. The PCC therefore has taken action to determine ways to attend to and resolve these concerns.

Principal of these was the establishment of the Parish Funding Programme. The PCC devolved responsibility to a small team to develop the programme who gave careful thought to the messaging and marketing of the aims of the Programme: to remind the people of Long Ditton of the value of the church to the local community; to share news of the activities and services available at St Mary's; and to generate financial support to further the church's work and to maintain its heritage building and churchyard. The Programme was launched on 4 November 2021 to which all parishioners were invited. The response to the event, and to the subsequent request for committed financial giving, was positive and an excellent starting point upon which to build over the next year.

The PCC re-affirmed its commitment to the Vision of St Mary's, the integral aspects of which were to strengthen links with the local community and spreading the Good News of the Gospel.

One key element of this is the provision of activities and support for young people which was sorely hindered by the pandemic. The PCC is grateful to Chris Howard and Tashi Lasalle for so adeptly continuing the Pizza & Bible Nights using the wonders of Zoom, that technology which became so vital to so many during the pandemic. As Government guidelines eased so Chris and Tashi have navigated their way to holding meetings face-to-face once again. The pandemic brought to a head the diminishing numbers of children attending Sunday Club and the Creche and prompted a pragmatic review of what St Mary's could/should provide and how this provision should be developed. For the immediate future, it was decided to merge the two groups pooling the also reduced number of volunteers who help lead and run them. The PCC is most grateful to Christine Satkunanayagam and Ann Leeson for their leadership respectively of Sunday Club and the Creche prior to this merge, and to Cat Smith who has taken on the leadership of the new format Sunday Club. The PCC is determined that, building on the present small band of attendees, Sunday Club will grow into a vibrant and relevant group for the young people of the congregation.

Inevitably, the pandemic affected the church in many not necessarily so overt ways. For example, many of the businesses who advertise in the *Lychgate*, the parish magazine, were financially affected. The PCC, keen to support such businesses, and with an admittedly selfish aim of keeping them as advertisers in the future, took the pragmatic decision to permit advertisers to delay paying the advertising fee. The PCC is most grateful to Peter Brown who has worked assiduously with advertisers to collect fees in an expedient manner.

The PCC also is most grateful to Janet Burton, the editor, for her continuing flexibility and dexterity over the magazine's collation and publication. She too has worked hard to find advertisers to ensure fee income covers the publication costs. Thanks too must be given to the volunteers who, throughout the pandemic, have continued to distribute magazine to the parish.

The pandemic brought guidelines and advice for all to follow. The interpretation of these, in particular as they were eased, was challenging to keep up to date with but the Churchwardens proved to be more than up to the task which was much appreciated by the PCC.

For all the profound difficulties the pandemic wrought there have been positives. As restrictions began to ease, the PCC took the opportunity to review practices and activities that had had to be stopped, what had started; what were missed; what should continue. Such a review aided prioritising reintroducing and continuing activities whilst recognising the increasingly limited resources both financial and in terms of people.

One of the great positives to come from the pandemic was the use of live streaming and recording of services. The PCC initiated research as to whether this facility should be retained and therefore be put on a permanent footing with church owned, appropriate equipment rather than the excellent but temporary and borrowed equipment that was being used. The research produced a recommendation to retain this facility it being judged a valuable way to connect with the wider community. After a careful and long debate, the PCC supported the recommendation commissioning a complete upgrade to our existing audio-visual system. The PCC is confident that this will not only provide for the sharing of services to those unable to attend in person, but also improve audio facilities within the church and provide flexibility and opportunities for activities within the church other than services such as concerts and talks.

The PCC has been delighted to witness the development of the choir under the leadership of Julia Bowyer to whom they are most grateful. Thanks too goes to Michael Stevenson who played the organ in services for many weeks in early 2021 and to Caroline Yalden thereafter. The choir and the tradition of music are great assets of St Mary's which should be proudly advertised to and shared with the local community and friends.

The usual annual reviews of the health & safety and fire risk assessments were held. The PCC also took the decision to purchase a defibrillator viewing this as a valuable asset not just for those attending church activities but users of the Community Hall and others in the near vicinity. It will, therefore, be located in the churchyard near to the entrance into the Community Hall. Generous donations from members of the congregation, Long Ditton Village Hall and charities sourced by PCC member Robert Hancock, made this acquisition possible.

Safeguarding similarly features as a standard item on the PCC agenda being a hugely significant responsibility of the PC. Led by Cat Smith, the Safeguarding Officer, and the Rector, the several Church of England guidance documents and template documents had been reviewed. All procedures and documentation for St Mary's have been reviewed and where necessary, updated such as the reporting of Serious Incidents; to ensure safer recruitment; and the risk assessments of activities. As part of this, time was taken to identify all those activities specifically covered by safeguarding policies e.g. transporting people, Pizza Night, junior choir. Role descriptions for positions related to these activities have been written to ensure that volunteers understand what the respective roles involve, and seeking to ensure that all volunteers acknowledge and agree to adhere to the church's safeguarding principles.

Similarly, it was decided that all members of the PCC will be DBS checked on appointment irrespective of whether they work within the church directly with children or vulnerable adults, and undertake safeguarding training. The PCC is keen to be open about its safeguarding policies, practices and actions.

Looking to the local community, the PCC has been pleased to support local initiatives and organisations whether it be through appointing governors at Long Ditton St Mary's or providing help for the Long Ditton Lights Up. The PCC, as ever, is most grateful to all those who volunteer to help with these activities enabling the church to serve its local community.

And finally, the PCC said farewell and thank you to Steve Welch, the Community Hall manager and Parish Secretary; and to Kim Taylor, Hon Treasurer. Both had held their respective roles for several years, in particular Kim whose voluntary management of the church's finances had been invaluable over a long period of time. The PCC was pleased to welcome Jo Lee in place of Steve, and Peter Brown, on an interim basis, in place of Kim. The PCC was especially pleased to welcome The Revd Professor Alison Baverstock who joined St Mary's as assistant curate having been ordained as a deacon at Guildford Cathedral on 4 July 2021.

Financial review 2021

In 2021 total receipts for Unrestricted General Funds were £107,000 (2020: £95,000). The increase was due to the resumption of activities post COVID-19 pandemic. To pick out a few highlights, while planned (including tax recoverable) giving continued at approximately £68,000 (2020: £69,000); collections increased to £6,000 (2020: £3,000), and income from the church hall increased to £10,000 (2020: £6,000). Income from Parish magazine advertising rose to £6,000 (2020: £3,000).

Expenditure in the Unrestricted General Fund was £104,000 for the year (2020: £91,000). Excluding the Parish Share, general expenditure was £41,000 (2020: £46,000). Continued economising and efficiencies undertaken by the PCC has meant a further reduction in expenditure, allowing for an increased contribution of the Parish Share to £63,000 (2020: £45,000). While significant economies and efficiencies have been achieved in 2021, it should be noted that the expectation for future years reflects a significant increase in maintenance and upkeep, especially in recognition of the macroeconomic environment and increase in wholesale energy prices.

The Parish Share contribution of £63,000, although increased from 2021, is still less than the £79,735 requested from the Diocese. Because the PCC does not have the capacity to pay the shortfall of £16,735 in the near future, the shortfall has not been recognised as a creditor in these financial statements. This is an improved position to last year where the shortfall was £37,879 but the accumulated shortfall is now therefore some £55,000.

Since the COVID-19 pandemic continued to limit the income of the PCC in 2021, the PCC took the decision during the year to pay the Parish Share contribution at £6,000 a month. This is double that of prior year (2020: £3,000 a month), and takes into consideration the reducing impact of the COVID-19 pandemic on the Parish's income.

The outcome of the economies made and curtailed Parish Share payments was that the PCC was able to achieve a small surplus for the year on the Unrestricted General Fund of £2,000.

During the year a further tranche of monies were received from the estate of the late Jean Arscott. Following this the PCC has re-evaluated the most appropriate accounting treatment thereof and have resolved that this legacy should be better attributed to Unrestricted Designated funds rather than Restricted funds so as to better reflect the intentions behind the legacy and also the technical considerations in the accounting treatment. This has given rise to a transfer of £57,000 from Restricted funds to Designated funds.

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. Historical experience suggests that this requires a balance of between £5,000 and £10,000. The General Fund now stands at £11,000, which is broadly commensurate with the needs of 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 20 October 2022



Revd Dr Kuhan Satkunanayagam
Rector

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

Statement of Financial Activities
for the year ended 31 December 2021

		Unrestricted General Funds £	Unrestricted Designated Funds £	Restricted Funds £	Endowment Funds £	Total 2021 £	Total 2020 £
	Note						
Income and Endowments							
Voluntary income	2	81,861	13,321	5,026	-	100,208	139,194
Activities for generating funds	2	7,632	-	-	-	7,632	4,052
Church activities	2	17,326	-	-	-	17,326	11,522
Income from investments	2	-	-	259	-	259	251
Total Income		106,819	13,321	5,285	-	125,425	155,019
Expenditure							
Church activities	3	(103,923)	-	(3,722)	(8,000)	(115,645)	(105,168)
Raising funds		(462)	-	-	-	(462)	(440)
Total Expenditure		(104,385)	-	(3,722)	(8,000)	(116,107)	(105,608)
Net incoming/(outgoing) resources		2,434	13,321	1,563	(8,000)	9,318	49,411
Net gains on investments		-	-	1,275	-	1,275	573
Transfers between funds		-	57,378	(57,378)	-	-	-
Net Movement in Funds		2,434	70,699	(54,540)	(8,000)	10,593	49,984
Total Funds brought forward		8,908	-	75,233	295,885	380,026	330,042
Total Funds carried forward		11,342	70,699	20,693	287,885	390,619	380,026

The notes on pages 9 to 17 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 2021

	Note	Unrestricted General Funds £	Unrestricted Designated Funds	Restricted Funds £	Endowment Funds £	Total 2021 £	Total 2020 £
Fixed Assets							
Tangible assets	6(a)	-	-	-	287,885	287,885	295,885
Investments	6(b)	-	-	10,187	-	10,187	8,912
		-	-	10,187	287,885	298,072	304,797
Current Assets							
Debtors and prepayments	7	700	-	-	-	700	3,164
Cash at bank and in hand		10,894	70,699	10,696	-	92,289	75,985
		11,594	70,699	10,696	-	92,989	79,149
Liabilities							
Creditors: amounts falling due within one year	8	(252)	-	(190)	-	(442)	(3,920)
Net current assets		11,342	70,699	10,506	-	92,547	75,229
Net Assets		11,342	70,699	20,693	287,885	390,619	380,026
Parish Funds:							
General	10	11,342	-	-	-	11,342	8,908
Designated		-	70,699	-	-	70,699	-
Total unrestricted		11,342	70,699	-	-	82,041	8,908
Restricted		-	-	20,693	-	20,693	75,233
Endowment		-	-	-	287,885	287,885	295,885
		11,342	70,699	20,693	287,885	390,619	380,026

The notes on pages 9 to 17 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 20 October 2022 and signed on its behalf by:



Revd Dr 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 2021

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 2021 *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

In principle these would be capitalised at cost and depreciated over their useful economic life if there were any such items, which currently there are not. If insufficient cost information were available the item would not be capitalised, but all such items are in any event 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 £1,000. 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 2021 *continued*

2. Incoming resources

	Unrestricted General Funds £	Unrestricted Designated Funds £	Restricted Funds £	Endowment Funds £	Total 2021 £	Total 2020 £
Voluntary Income						
Planned giving	57,575	-	-	-	57,575	55,178
Collections	5,845	-	-	-	5,845	2,685
Donations	6,521	-	4,145	-	10,666	7,567
Other	350	-	-	-	350	136
Tax recoverable	10,567	-	-	-	10,567	13,747
Legacies	1,003	13,321	-	-	14,324	59,000
Grants	-	-	881	-	881	881
	81,861	13,321	5,026	-	100,208	139,194
Activities for generating funds						
Parish magazine advertising	6,082	-	-	-	6,082	2,986
Other funds raised	1,550	-	-	-	1,550	1,066
Fairs and Bazaars	-	-	-	-	-	-
Quiz, Concerts and Lunches	-	-	-	-	-	-
	7,632	-	-	-	7,632	4,052
Income from Church activities						
Wedding fees	1,291	-	-	-	1,291	539
Funeral fees	2,904	-	-	-	2,904	1,316
Garden of Rest memorials	2,662	-	-	-	2,662	3,933
Church hall lettings	10,469	-	-	-	10,469	5,734
	17,326	-	-	-	17,326	11,522
Income from investments						
Dividends	-	-	259	-	259	251
	-	-	259	-	259	251
Total incoming resources	106,819	13,321	5,285	-	125,425	155,019

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

Notes to the Financial Statements for the year
ended 31 December 2021 *continued*

3. Resources expended

	Note	Unrestricted General Funds £	Unrestricted Designated Funds £	Restricted Funds £	Endowment Funds £	Total 2021 £	Total 2020 £
Diocesan parish share							
Diocesan parish share		63,000	-	-	-	63,000	45,600
Grants							
Outward giving		25	-	-	-	25	-
Church Activities							
Printing of Parish Magazine		7,473	-	-	-	7,473	5,057
Memorial tablet costs		369	-	-	-	369	691
Parish Training and Mission		1,494	-	-	-	1,494	2,789
Organists, choir and music		5,326	-	261	-	5,587	9,126
		14,662	-	261	-	14,923	17,663
Maintenance of Church and Churchyard							
General Maintenance		1,294	-	2,765	-	4,059	3,908
Graveyard Maintenance		245	-	696	-	941	3,493
		1,539	-	3,461	-	5,000	7,401
Community Hall							
Hall maintenance		2,773	-	-	-	2,773	1,886
Hall running costs		2,250	-	-	-	2,250	1,777
Depreciation		-	-	-	8,000	8,000	8,000
		5,023	-	-	8,000	13,023	11,663
Running costs and overheads							
Locums		331	-	-	-	331	642
Salaries	4	8,412	-	-	-	8,412	8,280
Photocopier		945	-	-	-	945	783
Parish telephones		935	-	-	-	935	913
Gas, water and electricity		4,335	-	-	-	4,335	6,719
Insurance		4,381	-	-	-	4,381	4,327
Other overheads		335	-	-	-	335	1,117
		19,674	-	-	-	19,674	22,841
Total resources expended							
		103,923	-	3,722	8,000	115,645	105,168

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

Notes to the Financial Statements for the year
ended 31 December 2021 *continued*

4. Staff costs

	2021	2020
	£	£
Salaries (within organists, choir and music)	-	7,583
Salaries (within running costs and overheads)	8,412	8,280
Social Security costs	-	-
Other pension costs	-	-
	<u>8,412</u>	<u>15,863</u>

Average number of employees in the year	1	2
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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 seven trustees received expenses to the value, in total, of £3,991 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 2021	399,885
Additions	-
At 31 December 2021	<u>399,885</u>
Depreciation	
At 1 January 2021	104,000
Charge for the year	8,000
At 31 December 2021	<u>112,000</u>
Net Book Value	
At 31 December 2021	<u>287,885</u>
At 31 December 2020	<u>295,885</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 2021 *continued*

Fixed assets (continued)

(b) Investments

	£
Market value at 1 January 2021	8,912
Net gains	1,275
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Market value at 31 December 2021	10,187

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

	2021 £	2020 £
Income tax recoverable	700	3,000
Other debtors	-	-
Prepayments	-	164
	<hr/>	<hr/>
	700	3,164

8. Creditors– amounts falling due within one year

	2021 £	2020 £
Accruals for utilities	222	1,947
Other creditors and accruals	29	1,498
Agency collections awaiting remittance	191	475
	<hr/>	<hr/>
	442	3,920

The requested Parish Share was £79,735, up from £75,180 in 2020. The PCC was able to pay £63,000, a shortfall of £16,735 on the requested amount. The total shortfall in respect of this and prior years is £54,614 (2020: £37,879). 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.

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

Notes to the Financial Statements for the year
ended 31 December 2021 *continued*

9. Purposes of Restricted and Endowment funds

Name of Fund	Purpose
<i>(a) Restricted Funds</i>	
Cassocks Fund	Provision of robes for choir
Fabric Maintenance Fund	Maintenance of church fabric
Ouseley Music Trust Fund	Provision of choral and organ scholarships
Music and Choir Fund	Support of choir activities
Capital Works Fund	Repair and enhancement of church
Garden of Rest Fund	Maintenance and enhancement of the Garden of Rest
Organ Fund	Maintenance and repair of organ
Babes & Tots Fund	Support of Babes and Tots group
Graveyard Maintenance Fund	Maintenance of fabric, graves and churchyard
<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 2021	Income	Expenditure	Investment Gains	Transfers between Funds	Balance at 31 December 2021
	£	£	£	£	£	£
Unrestricted funds						
General Funds	8,908	106,819	(104,385)	-	-	11,342
Designated	-	13,321	-	-	57,378	70,699
	8,908	120,140	(104,385)	-	57,378	82,041
Restricted Funds						
Cassocks	1,053	-	-	-	-	1,053
Fabric						
Maintenance	57,378	5,026	-	-	(57,378)	5,026
Ouseley Music						
Trust	3,370	-	-	-	-	3,370
Music and Choir	316	-	(261)	-	-	55
Capital Works	1,023	-	-	-	-	1,023
Garden of Rest	2,295	-	-	-	-	2,295
Organ	262	-	-	-	-	262
Babes & Tots	548	-	-	-	-	548
Graveyard						
Maintenance	8,988	259	(3,461)	1,275	-	7,061
	75,233	5,285	(3,722)	1,275	(57,378)	20,693

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

Notes to the Financial Statements for the year
ended 31 December 2021 *continued*

Note 10 Summary of funds movement (*continued*)

	Balance at 1 January 2021	Income	Expenditure	Investment Gains	Transfers between Funds	Balance at 31 December 2021
	£	£	£	£	£	£
Endowment Funds						
Jubilee Project						
/D&K Memorial	295,885	-	(8,000)	-	-	287,885
	295,885	-	(8,000)		-	287,885

11. Statement of Financial Activities for the year ended 31 December 2020

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2020
	£	£	£	£
Income and Endowments				
Voluntary income	79,208	59,986	-	139,194
Activities for generating funds	4,052	-	-	4,052
Income from investments	1	250	-	251
Church activities	11,522	-	-	11,522
	-	-	-	-
Total Income	94,783	60,236	-	155,019
Expenditure				
Church activities	(90,751)	(6,417)	(8,000)	(105,168)
Raising funds	(440)	-	-	(440)
Total Expenditure	(91,191)	(6,417)	(8,000)	(105,608)
Net incoming/(outgoing) resources	3,592	53,819	(8,000)	49,411
Net gains on investments	-	573	-	573
Transfers between funds	-	8,339	(8,339)	-
Net Movement in Funds	3,592	62,731	(16,339)	49,984
Total Funds brought forward	5,316	12,502	312,224	330,042
Total Funds carried forward	8,908	75,233	295,885	380,026

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

Notes to the Financial Statements for the year
ended 31 December 2021 *continued*

12. Balance Sheet as at 31 December 2020

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2020 £
Fixed Assets				
Tangible assets	-	-	295,885	295,885
Investments	-	8,912	-	8,912
	-	8,912	295,885	304,797
Current Assets	-	-	-	-
Debtors and prepayments	3,164	-	-	3,164
Cash at bank and in hand	9,664	66,321	-	75,985
	12,828	66,321	-	79,149
Liabilities	-	-	-	-
Creditors: amounts falling due within one year	(3,920)	-	-	(3,920)
	-	-	-	-
Net current assets	8,908	66,321	-	75,229
Net Assets	8,908	75,233	295,885	380,026
Parish Funds:				
Unrestricted	8,908	-	-	8,908
Restricted	-	75,233	-	75,233
Endowment	-	-	295,885	295,885
	8,908	75,233	295,885	380,026

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 2021, which are set out on pages 7 to 17.

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 Act

have not been met; or

- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Martin Perrin FCA, CHARTERED FCSI
39 Station Road, Thames Ditton, KT7 0PA
20 October 2022