

## **Independent Examiner's Report to the Parochial Church Council of St. Matthew's, Harwell**

This report on the financial statements of the PCC for the year ended 31 December 2009, which are set out on pages 2 to 6 is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ('the Regulations') and s.43 of the Charities Act 1993 ('the Act').

### **Respective responsibilities of the PCC and the examiner**

As members of the PCC you are responsible for the preparation of the financial statements; you consider that the audit requirement of the Regulations and s.43(2) of the Act does not apply. It is my responsibility to issue this report on those financial statements in accordance with the terms of the Regulations.


### **Basis of this report**

My examination was carried out in accordance with the General Directions given by the Charity Commission under s.43(7)(b) of the Act and to be found in the Church guidance, 2006 edition. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes consideration of any unusual items or disclosures in the financial statements 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, I do not express an audit opinion on the view given by the accounts.

### **Independent examiner's statement**

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

- (i) which gives me reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 41 of the Act; and
  - to prepare accounts which accord with the accounting records and comply with the requirements of the Act and the Regulations have not been met; or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

(signed) 

Alison Mignanelli

Ganymede  
Wantage Road  
Rowstock

March 9th, 2010

**St, Matthew's Church, Harwell -  
Financial statements for the Year ended 31 December 2009**

Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2009 £	Total 2008 £
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**Receipts & Payments account**

Receipts

*Voluntary Receipts*

**Regular Giving**

Planned Giving (note 5a)	43598			43598	45041
Income tax recovered	12,435	147	1986	14568	14027
Loose alms	5,606			5606	4895
	61639	147	1986	63772	63963

*Other voluntary receipts (note 5b)*

*Non-recurring income (note 5c)*

*Activities for generating funds (note 5d)*

*Receipts from Church activities (note 5e)*

*Investment income (note 5f)*

	14861	1462	7082	23405	12688
	0	0	0	0	4245
	0	1736	0	1736	258
	5496	0	3083	8579	13137
	467	15		482	2289
	82463	3360	12151	97974	96580

**Payments**

*Church activities*

Diocesan Parish Share Ministry (note 5g)	43298			43298	41933
Missions & charities (note 5h)	7060		510	7570	6425
Maintenance, utilities & insurance (note 5i)	10500			10500	9900
Administration, stationery (note 5j)				0	
Other (note 5k)	12128	6141	7489	25758	38434
	2363			0	
				2363	2419
				0	
	4456		3923	8379	15085
	79805	6141	11922	97868	114196

Excess of Receipts over Payments 2658 -2781 229 106 -17616

Transfers between funds -588 588 0 0

**Excess of Receipts over Payments after trans** 2070 -2193 229 106

Bank current and deposit accounts 1 Jan	31,899	4,828	-1,689	35,038	52,654
Excess receipts over payments after tfrs	2070	-2,193	229	106	
Bank current and deposit accounts 31 Dec	33,969	2,635	-1,460	35,144	35,038

## Statement of Assets and Liabilities

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2009 £	Total 2008 £
<i>Cash funds</i>					
Bank current and deposit accounts	11,666			11,666	8,035
CBF deposit fund	22,303	2,635	-1,460	23,478	27,003
<b>Total</b>	<b>33,969</b>	<b>2,635</b>	<b>-1,460</b>	<b>35,144</b>	<b>35,038</b>
<i>Other monetary assets</i>					
Income Tax recoverable	14,080	1,519	1,586	17,185	14,103
<u>VAT recoverable</u>		880	709	1,589	0
	14,080	2,399	2,295	18,774	14,103
<i>Assets retained for Church use</i> (note : Church Hall)				137,644	137,644
<i>Liabilities</i> Chilton overpayment	278			278	498

The attached notes on pages 4 to 6 form part of these financial statements.

These financial statements were approved by the Parochial Church Council on March 9th, 2010 and signed on their behalf by




Chairman

Trustee ( and Treasurer)

Rev. C.J.Stott

C.House

## NOTES

- 1 The financial statements of the PCC have been prepared in accordance with the Church Accounting Regulations 2006 using the Receipts and Payments basis. This is the first year of Receipts and Payments after two years on the Accruals basis. Tax receipts have been restated in the 2009 income to reflect this.
- 2 Fixed asset retained for church use is the Church Hall, built in 1994, at cost. Pianos in last year's asset list are no longer in use.
3. Movements in designated and restricted funds over the year were:

	Bal. B/fwd £	Receipts £	Payments £	Transfer £	Bal. C/fwd £
Designated: Church Hall Screens	1081	9	0	-1090	0
Church Hall Painting	894	6	0	1090	1990
Organ Blower Repair	3000	0	3705	88	-617
Bell Repairs	0	1736	2027	104	-187
Mary Jackson fund (for purposes connected with bells)	0	1462	409	-104	949
Insurance excess	0			500	500
Tax recovered	-147	147	0	0	0
	4828	3360	6141	588	2635

Restricted Tower Floodlighting	152	0	72	0	80
Youth Fund	145	0	0	0	145
ODBF Fees	0	3083	3083	0	0
Chancel Redecoration	0	4724	5433	0	-709
Vestry Units	0	1575	1984	0	-409
Fledglings	0	83	10	0	73
Sinking Fund	0	500	500	0	0
Flower Fund	0	200	256	0	-56
Tax recovered	-1986	1986	0		0
Dominic School fees			584	0	-584
	-1689	12151	11922	0	-1460

4. The other funds (e.g Bishop's Outreach, Tear Fund) are or were all for special purposes connected with the church or its missionaries and had null balances at the start and end of the year, with no tax claims pending  
Special collections: TEAR Fund Harvest Sale and Lunch raised £614. Christingle Service raised £182 for the Children's Society. Boxes in homes raised £581 for CMS, and the children's Carol Service raised £215 for Christian Aid.



5 Receipts and Payments analysis

Unrestricted Funds    Designated Funds    Restricted Funds    Total 2009    Total 2008

(a) Planned Giving

Gift-aided planned giving	38,638			38,638	37782
Other planned giving	4,960			4960	7259
	43,598			43598	45041

(b) Donations

Gift-aided donations, general	11,097			11,097	6364
Mary Jackson Fund		1014		1,014	
Sinking Fund			500	500	
Vestry Units			1575	1,575	
Flower Fund			200	200	
Fledglings			83	83	
Chancel Redecoration			4724	4,724	
Other donations	3,764	448		4212	6324
	14861	1462	7082	23405	12688

(c) Non-recurring income

VAT reclaim	0				4245
					4245

(d) Activities for generating funds

Bell repairs etc.	0	1736		1736	0
Tower Roof repair appeal	0	0	0	0	258
	0	1736		1736	258

(e) Receipts from Church activities

Fees	1896	0	3083	4979	5879
YF weekend 2008	0	0	0	0	3141
Bishop's Outreach fund	0	0	0	0	150
Chilton joint account	3600	0	0	3600	3967
	5496	0	3083	8579	13137

(f) Receipts from investments

Bank interest	9	15		24	472
CBF Deposit fund interest	458	0		458	1817
	467	15		482	2289

Church activities - payments

(g) Ministry

Minister's expenses	1450			1450	1631
Assistant Minister's expenses	3			3	336
Visiting Speaker	77			77	143
Administrator	3515			3515	2876
Youth Work	440			440	526
Visiting Team	0			0	0
Outreach	230		510	740	241
Services	787			787	368
Organist	558			558	304
	7060		510	7570	6425

(h)	Mission giving	10000			10000	9500
	Local charity and emergency giving	500			500	400
		10500			10500	9900

(l)	Maintenance and Utilities					
	Clock repair				0	5440
	Tower repair				0	20,858
	Church maintenance	3203	6141	7417	16761	2808
	Church utilities & cleaning	2506		72	2578	2323
	Church hall maintenance	530			530	829
	Church hall utilities & cleaning	1847			1847	1581
	Church insurance	3482			3482	3957
	Church hall insurance	510			510	586
	Historic Churches Preservation Trust	50			50	50
		12128	6141	7489	25758	38432

(j)	Administration, Stationery					
	Envelopes	80			80	114
	Cheques	0			0	117
	Bank charges	200			200	200
	Stationery	473			473	524
	Office costs	483			483	408
	Broadsheet	1127			1127	1056
		2363			2363	2419

(k)	Other					
	Gifts, Subs and Courses	461			461	490
	Miscellaneous	175			175	107
	O.D.B.F.fees			3083	3083	3967
	Altar Frontal				0	1200
	Flower Fund	0	0	256	256	0
	Mission reserve	0			0	300
	YF Weekend 2008	0	0	0	0	4075
	Chilton joint account	3820	0	0	3820	3990
	Dominic School Fees overspend (GiftAid)			584	584	758
	Bishop's Outreach fund	0	0	0	0	150
	Tax received 2008 less tax accrued 2008	0	0	0	0	48
		4456		3923	8379	15085