

PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST MATTHEWS, ELBURTON

England & Wales · Charity number 1128568

Details

Other names	ST MATTHEWS PCC, ELBURTON
Status	Registered
Legal form	Previously excepted
Registered	2009-03-16
Register	View on the Charity Commission register

Contact

Address	St. Matthews Church Sherford Road Elburton Plymouth PL9 8DQ
Phone	01752547226
Email	elaine_cartwright@btinternet.com
Website	http://www.elburtonchurch.com/

Activities

Objects: Promoting in the ecclesiastical parish the whole mission of the Church.

Activities: Religious activities

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL
- Devon
- Plymouth City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£233,024	£148,067	-	-
2023-12-31	£150,838	£147,782	-	-
2022-12-31	£153,462	£145,394	-	-
2021-12-31	£141,342	£141,548	-	-
2020-12-31	£145,694	£133,956	-	-

Trustees

Name	Role	Appointed
Rev James Croucher	Chair	2016-06-07
Carol Williams		2022-03-28
Cherry Lawrence		2019-03-25
ELAINE CARTWRIGHT		2014-05-01
Faye Tongue		2022-03-28
Gloria Barkell		2020-10-19
Jonathan Moizer		2021-03-22
Linda Dodwell		2018-03-25
Lynda Abbey		2020-10-19
Maggie Owen		2021-03-21
Michael Abbey		2020-10-19
Pat Ravensdale		2023-03-28
Robert Bishop		2023-03-28
Roger Payne		2023-03-28
Vicky Burton		2023-03-28

Accounts

St Matthew's Annual Report for 2024

As I hear news about the challenges other churches face in terms of volunteers, finance and young people, I consider myself greatly privileged to be part of such a generous and smooth-running church. 2024 was another great year of fellowship, and cheerfully welcoming in those around us and reaching out with the good news of a loving saviour to a broken and hurting world.

At the same time, there was still no visible breakthrough in either significant numerical growth or in new commitments to Christ being made. There may be no 'magic formula' to seeing God's kingdom come here in Elburton and the surrounding areas in the years ahead, but as 2025 begins we face the need to prayerfully re-consider God's call on our lives, both corporately and individually. Our 2025 AGM and other following events, such as a leadership away-day, will provide suitable opportunities to begin this.

ST. MATTHEWS CHURCH, ELBURTON, PLYMOUTH

FINANCIAL STATEMENTS

TO

31 DECEMBER 2024

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ST. MATTHEWS CHURCH, ELBURTON, PLYMOUTH
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

1

	Note	Unrestricted Funds General £	Restricted Funds £	TOTAL 2024 £	TOTAL 2023 £
INCOMING RESOURCES					
Incoming resources from generated funds:					
Voluntary income		212,761	0	212,761	120,342
Activities that generate funds		15,215	0	15,215	21,732
Investment income		0	0	0	0
		<u>227,976</u>	<u>0</u>	<u>227,976</u>	<u>142,074</u>
Incoming resources from charitable activity:					
Other incoming resources		5,048	0	5,048	8,114
Collections for other bodies		0	0	0	650
Total incoming resources		<u>233,024</u>	<u>0</u>	<u>233,024</u>	<u>150,838</u>
RESOURCES EXPENDED					
Costs of generating funds		0	0	0	0
Church activities		140,467	0	140,467	139,524
Charitable activities		7,300	0	7,300	7,945
Governance costs		300	0	300	313
Collections for other bodies		0	0	0	0
Total resources expended		<u>148,067</u>	<u>0</u>	<u>148,067</u>	<u>147,782</u>
Net incoming/(outgoing) resources before transfers		84,957	0	84,957	3,056
Gross transfers between funds	6 & 7	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net movement in funds		<u>84,957</u>	<u>0</u>	<u>84,957</u>	<u>3,056</u>
Total funds b/fwd 1 January 2024		38,624	3,946	42,570	39,514
Total funds c/fwd 31 December 2024		<u>£ 123,581</u>	<u>£ 3,946</u>	<u>£ 127,527</u>	<u>£ 42,570</u>

The notes on pages 3 to 4 form part of these financial statements

ST. MATTHEWS CHURCH, ELBURTON, PLYMOUTH
BALANCE SHEET
AS AT 31 DECEMBER 2024

2

	Note	Unrestricted Funds General £	Restricted Funds £	TOTAL 2024 £	TOTAL 2023 £
FIXED ASSETS					
Tangible assets	2	10,274	0	10,274	2,653
		£ 10,274	£ 0	£ 10,274	£ 2,653
CURRENT ASSETS					
Debtors	3	33,805	0	33,805	14,743
Bank and cash balances		94,144	3,946	98,090	39,162
		£ 127,949	£ 3,946	£ 131,895	£ 53,905
CURRENT LIABILITIES					
Creditors payable within one year	4	14,642	0	14,642	13,988
NET CURRENT ASSETS		£ 113,307	£ 3,946	£ 117,253	£ 39,917
TOTAL ASSETS LESS CURRENT LIABILITIES					
Creditors payable after one year	5	0	0	0	0
TOTAL NET ASSETS / (LIABILITIES)		£ 123,581	£ 3,946	£ 127,527	£ 42,570
THE FUNDS OF THE CHURCH					
Unrestricted income funds:					
General				123,581	38,624
Designated	6			0	0
Total				123,581	38,624
Restricted income funds:	7			3,946	3,946
				£ 127,527	£ 42,570

Approved by the Church Meeting held on 19/3/2025 (date).

and signed on its behalf by Rev J Croucher (Chairman)  (signature).

The notes on pages 3 to 4 form part of these financial statements

1 ACCOUNTING POLICIES

1a Basis of Accounting

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of The accruals basis of accounting has been adopted, and the principal accounting policies set out below are applied consistently.

1b Fund Accounting

Unrestricted funds are available for use at the discretion of the church in furtherance of its charitable objectives.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor, or contained in the terms of a grant.

1c Tangible Fixed Assets

Depreciation is provided at the following annual rates calculated to write off assets over their estimated useful lives:

Fixtures & Fittings	15% reducing balance
IT Equipment	20% straight line

1d Incoming Resources

All voluntary giving is included in the financial statements for the period in which it is received.

Donations under Gift Aid plus the associated tax recovery are recognised as income when the donation is received.

Legacies are accounted for when their receipt is certain and can be properly quantified.
All other income is generally recognised when it is receivable.

1e Resources Expended

Resources expended are recognised in the period to which they are incurred and include attributable VAT which cannot be recovered. They are allocated to the particular activity to which they relate.

Governance costs represent direct expenditure on the governance of the church, including the production and independent scrutiny of these financial statements.

As most of the management and activity of the church is carried out by volunteers, this intangible cost is not included in the financial statements as this voluntary contribution to the life of the church is incalculable.

1f Taxation

The church is an excepted charity within the meaning of the Taxes Acts.

Accordingly it is potentially exempt from taxation in respect of income and capital gains received to the extent that such income or gains are applied to exclusively charitable purposes. No provision for taxation has been made in these financial statements.

ST. MATTHEWS CHURCH, ELBURTON, PLYMOUTH
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

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2	TANGIBLE FIXED ASSETS	Fixtures & Fittings £	IT Equipment £	Total 2024 £	Total 2023 £
	Brought forward 1 January 2023	1,852	801	2,653	2,831
	Additions in year	9,590	0	9,590	399
	Depreciation for year	-1,709	-260	-1,969	-577
	Carried forward 31 December 2023	<u>£ 9,733</u>	<u>£ 541</u>	<u>£ 10,274</u>	<u>£ 2,653</u>

	Unrestricted Funds		Restricted Funds	TOTAL 2024	TOTAL 2023
	General £	Designated £	£	£	£
3	DEBTORS				
	Gift Aid Tax recoverable	31,508	0	31,508	11,219
	Other Debtors and Prepayments	2,297	0	2,297	3,524
		<u>£ 33,805</u>	<u>£ 0</u>	<u>£ 33,805</u>	<u>£ 14,743</u>

4	CURRENT LIABILITIES				
	Creditors payable within one year:				
	Mission Giving	2,500	0	2,500	7,900
	Exterior wall repairs	0	0	0	0
	Sundry Creditors and Accruals	12,142	0	12,142	6,088
		<u>£ 14,642</u>	<u>£ 0</u>	<u>£ 14,642</u>	<u>£ 13,988</u>

5	DEFERRED LIABILITIES				
	Creditors payable after more than one year:				
		<u>£ 0</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 0</u>

6 **DESIGNATED FUNDS**

(All balances in designated funds were transferred to General Fund in 2011)

	Total 2024 £	Total 2023 £
Balance b/fwd 1 January 2023	0	0
Transfer to/(from) General Fund	0	0
Income / (Expenditure) in year	0	0
Balance c/fwd 31 December 2023	<u>£ 0</u>	<u>£ 0</u>

7 **RESTRICTED FUNDS**

The movements on the restricted funds during the year were:

	Acts 434 Fund £	Boiler Fund £	Signage £	Children's work £	Total 2024 £	Total 2023 £
Balance b/fwd 1 January 2023	2385	1561	0	0	3,946	3,991
Transfer from/(to) General Fund	0	0	0	0	0	0
	2385	1561	0	0	3946	3991
Income in year	0	0	0	0	0	0
Less: Expenditure in year	0	0	0	0	0	-45
Balance c/fwd 31 December 2023	<u>£ 2,385</u>	<u>£ 1,561</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 3,946</u>	<u>£ 3,946</u>

TREASURER'S STATEMENT

I have prepared the financial statements on pages 1 to 4 for the year ended 31 December 2024.

Signed by the Treasurer

R. Bishop

Mr R Bishop

Dated

19/5/25.

St Matthew's Church Elburton Plymouth

FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2024

INDEPENDENT EXAMINER'S REPORT

I report on the unaudited financial statements of St Matthews Church for the year ended 31 December 2024.

Respective responsibilities

The charity is responsible for the preparation of the financial statements, and considers that the audit requirement of section 144(2) of the charities act 2011 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the general directions given by the charity commissioners under Section 145 (5)(b) of the Act, 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 charity 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 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:
to keep accounting records in accordance with s.130 of the 2011; and
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.

Signed by the independent examiner: 

Mr L J Hardacre (FCCA/FMAAT)

Dated 23/05/2025

Name and address of the independent examiner:

Mr L J Hardacre, Precise Accountants Ltd, Unit 4 Seaton Park, 36 William Prance Road, Derriford, Plymouth, Devon, PL6 5WR.

Accounts

St Matthew's Annual Report for 2023

During 2023, St Matthew's has enjoyed continuing to listen to God's Word and encouraging one another to keep walking on the path that leads to life (Matthew 7:14). During this past year we renewed our vision statement and have clarified that this is indeed our *raison d'être*: helping people discover, and stay on, this narrow path.

The past year was a particular time of renewal and refreshment for our vicar, with a **sabbatical** during the months of May, June and July. As well as enjoying some overdue time with family, friends and godparents, he was able to set aside a good number of hours to read about the influence of Karl Marx, both past and present. From this he feels like he finally understands the world in which we live: rather than seeing everything through the Christian lens of sin and grace ('we all mess up, but let's be generous and try to work things through together'), the superceding Marxist lens through which life is viewed is one of conflict and struggle ('their opposing view must not be tolerated!'). This seems to make sense of so much of the bitterness and frustration that is evident in our society today.

The movement in our national church away from biblical Christianity (towards a form of Marxism?) is one that the leadership of **Sherford** Community Church (SCC) were particularly dismayed by last year. Ultimately, a lack of confidence in the senior leadership in the Church of England led to Tom Brassil deciding to resign, and the majority of SCC leaving the Church of England with him. St Matthew's has sought to support both those who have left SCC and also those who have decided to stay. We are praying for our good relationship with SCC to continue into the future, as well as for new emerging partnerships to develop and flourish.

On the subject of moving, we have also had some **staffing** changes. Last summer we said goodbye to John Price and his family. John accepted a role at a new church in Norwich as, while he very much enjoyed being part of St Matthew's, he felt like it was time for a change. We wish John and his family well and still keep in touch with them, not least through CYFA Venture Holidays. We are delighted that we were able to source Chris MacKrill as a SWYM youth & children's worker. Chris and his family have been a great blessing to us all already.

Our thanks again go to everyone who has generously contributed to the life of St Matthew's through the giving of time, energy and finances. We are so grateful for such partnership in the gospel, as together we continue to fix our eyes on the things unseen (2 Corinthians 4:18) – our God really is real! – and try to help those around us to do the same.

ST. MATTHEWS CHURCH, ELBURTON, PLYMOUTH

FINANCIAL STATEMENTS

TO

31 DECEMBER 2023

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ST. MATTHEWS CHURCH, ELBURTON, PLYMOUTH
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

1

	Note	Unrestricted Funds General £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
INCOMING RESOURCES					
Incoming resources from generated funds:					
Voluntary income		120,342	0	120,342	129,456
Activities that generate funds		21,732	0	21,732	18,008
Investment income		0	0	0	0
		<u>142,074</u>	<u>0</u>	<u>142,074</u>	<u>147,464</u>
Incoming resources from charitable activity:					
Other incoming resources		8,114	0	8,114	0
Collections for other bodies		650	0	650	150
Total incoming resources		<u>150,838</u>	<u>0</u>	<u>150,838</u>	<u>155,337</u>
RESOURCES EXPENDED					
Costs of generating funds		0	0	0	45
Church activities		139,524	0	139,524	139,422
Charitable activities		7,900	45	7,945	8,620
Governance costs		313	0	313	300
Collections for other bodies		0	0	0	150
Total resources expended		<u>147,737</u>	<u>45</u>	<u>147,782</u>	<u>148,537</u>
Net incoming/(outgoing) resources before transfers		3,101	-45	3,056	6,800
Gross transfers between funds	6 & 7	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net movement in funds		3,101	-45	3,056	6,800
Total funds b/fwd 1 January 2023		35,523	3,991	39,514	32,714
Total funds c/fwd 31 December 2023		<u>£ 38,624</u>	<u>£ 3,946</u>	<u>£ 42,570</u>	<u>£ 39,514</u>

The notes on pages 3 to 4 form part of these financial statements

ST. MATTHEWS CHURCH, ELBURTON, PLYMOUTH
BALANCE SHEET
AS AT 31 DECEMBER 2023

2

	Note	Unrestricted Funds General £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
FIXED ASSETS					
Tangible assets	2	2,653	0	2,653	2,831
		<u>£ 2,653</u>	<u>£ 0</u>	<u>£ 2,653</u>	<u>£ 2,831</u>
CURRENT ASSETS					
Debtors	3	14,743	0	14,743	8,575
Bank and cash balances		35,216	3,946	39,162	36,003
		<u>£ 49,959</u>	<u>£ 3,946</u>	<u>£ 53,905</u>	<u>£ 44,578</u>
CURRENT LIABILITIES					
Creditors payable within one year	4	13,988	0	13,988	7,895
NET CURRENT ASSETS		<u>£ 35,971</u>	<u>£ 3,946</u>	<u>£ 39,917</u>	<u>£ 36,683</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
Creditors payable after one year	5	0	0	0	0
TOTAL NET ASSETS / (LIABILITIES)		<u>£ 38,624</u>	<u>£ 3,946</u>	<u>£ 42,570</u>	<u>£ 39,514</u>
THE FUNDS OF THE CHURCH					
Unrestricted income funds:					
General				38,624	35,523
Designated	6			0	0
Total				<u>38,624</u>	<u>35,523</u>
Restricted income funds:	7			3,946	3,991
				<u>£ 42,570</u>	<u>£ 39,514</u>

Approved by the Church Meeting held on 22/4/24 (date).

and signed on its behalf by Rev J Croucher (Chairman) [Signature] (signature).

The notes on pages 3 to 4 form part of these financial statements

1 ACCOUNTING POLICIES

1a Basis of Accounting

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of The accruals basis of accounting has been adopted, and the principal accounting policies set out below are applied consistently.

1b Fund Accounting

Unrestricted funds are available for use at the discretion of the church in furtherance of its charitable objectives.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor, or contained in the terms of a grant.

1c Tangible Fixed Assets

Depreciation is provided at the following annual rates calculated to write off assets over their estimated useful lives:

Fixtures & Fittings	15% reducing balance
IT Equipment	20% straight line

1d Incoming Resources

All voluntary giving is included in the financial statements for the period in which it is received.

Donations under Gift Aid plus the associated tax recovery are recognised as income when the donation is received.

Legacies are accounted for when their receipt is certain and can be properly quantified.
All other income is generally recognised when it is receivable.

1e Resources Expended

Resources expended are recognised in the period to which they are incurred and include attributable VAT which cannot be recovered. They are allocated to the particular activity to which they relate.

Governance costs represent direct expenditure on the governance of the church, including the production and independent scrutiny of these financial statements.

As most of the management and activity of the church is carried out by volunteers, this intangible cost is not included in the financial statements as this voluntary contribution to the life of the church is incalculable.

1f Taxation

The church is an excepted charity within the meaning of the Taxes Acts.

Accordingly it is potentially exempt from taxation in respect of income and capital gains received to the extent that such income or gains are applied to exclusively charitable purposes. No provision for taxation has been made in these financial statements.

ST. MATTHEWS CHURCH, ELBURTON, PLYMOUTH
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

4

2	TANGIBLE FIXED ASSETS	Fixtures & Fittings £	IT Equipment £	Total 2023 £	Total 2022 £
	Brought forward 1 January 2023	2,112	719	2,831	1,250
	Additions in year	0	399	399	2,135
	Depreciation for year	-260	-317	-577	-554
	Carried forward 31 December 2023	<u>£ 1,852</u>	<u>£ 801</u>	<u>£ 2,653</u>	<u>£ 2,831</u>

	Unrestricted Funds General £	Designated £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
3	DEBTORS				
	Gift Aid Tax recoverable	11,219	0	11,219	6,040
	Other Debtors and Prepayments	3,524	0	3,524	2,535
	<u>£ 14,743</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 14,743</u>	<u>£ 8,575</u>

4	CURRENT LIABILITIES	Unrestricted Funds General £	Designated £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
	Creditors payable within one year:					
	Mission Giving	7,900	0	0	7,900	1,300
	Exterior wall repairs	0	0	0	0	0
	Sundry Creditors and Accruals	6,088	0	0	6,088	6,595
	<u>£ 13,988</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 13,988</u>	<u>£ 7,895</u>

5	DEFERRED LIABILITIES	Unrestricted Funds General £	Designated £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
	Creditors payable after more than one year:					
		<u>£ 0</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 0</u>

6	DESIGNATED FUNDS	Total 2023 £	Total 2022 £
	(All balances in designated funds were transferred to General Fund in 2011)		
	Balance b/fwd 1 January 2023	0	0
	Transfer to/(from) General Fund	0	0
		0	0
	Income / (Expenditure) in year	0	0
	Balance c/fwd 31 December 2023	<u>£ 0</u>	<u>£ 0</u>

7	RESTRICTED FUNDS	Acts 434 Fund £	Boiler Fund £	Signage £	Children's work £	Total 2023 £	Total 2022 £
	The movements on the restricted funds during the year were:						
	Balance b/fwd 1 January 2023	2430	1561	0	0	3,991	5,259
	Transfer from/(to) General Fund	0	0	0	0	0	0
		2430	1561	0	0	3991	5259
	Income in year	0	0	0	0	0	1,875
	Less: Expenditure in year	-45	0	0	0	-45	-3,143
	Balance c/fwd 31 December 2023	<u>2,385</u>	<u>£ 1,561</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 3,946</u>	<u>£ 3,991</u>

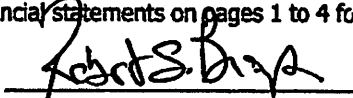
ST. MATTHEWS CHURCH, ELBURTON, PLYMOUTH
FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2023

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TREASURER'S STATEMENT

I have prepared the financial statements on pages 1 to 4 for the year ended 31 December 2023.

Signed by the Treasurer



Mr R Bishop

Dated

5/4/2024

INDEPENDENT EXAMINER'S REPORT

I report on the financial statements of St Matthews Church for the year ended 31 December 2023, which are set out on pages 1 to 4.

Respective responsibilities

The church is responsible for the preparation of the financial statements, and considers that the audit requirement of Section 144 of the Charities Act 2011 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under Section 145 (5)(b) of the Act, 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 of the Charity Commissioners. 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 financial statements, and seeking explanations 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 financial statements.

Independent Examiner's statement

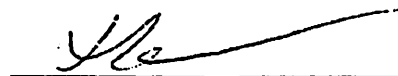
In connection with my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that in any material respect the requirements:
To keep accounting records in accordance with s.130 of the 2011; and
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.

Signed by the Independent Examiner:



Mr L J Hardacre

Dated

3/5/2024

Name and address of the Independent Examiner:

Mr L J Hardacre, Precise Accountants Ltd, Unit 6, Brooklands, Budshead Road, Plymouth, PL6 5XR.

ST. MATTHEWS CHURCH, ELBURTON, PLYMOUTH
APPENDIX 1 TO THE STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

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	Unrestricted Funds General £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
VOLUNTARY INCOME				
Bank D/D's & S/O's	77,702	0	77,702	72,894
Envelopes	5,408	0	5,408	7,222
Cash and donations	5,210	0	5,210	9,131
Gift Day	5,831	0	5,831	6,715
Legacies	5,000	0	5,000	13,000
Family Minister Fund	0	0	0	0
Income tax refunds under Gift Aid	21,191	0	21,191	20,274
Sunday School collection	0	0	0	220
Boiler Fund	0	0	0	0
Acts 434 Fund	0	0	0	0
Maintenance of Defibrillator	0	0	0	0
	£ 120,342	£ 0	£ 120,342	£ 129,456
ACTIVITIES THAT GENERATE FUNDS				
Coffee Mornings	1,541	0	1,541	1,610
Bookstall	565	0	565	519
Youth Income	520	0	520	531
General Social Events	1,349	0	1,349	460
Toddlers	600	0	600	800
Donation towards cost for heating building	1,316	0	1,316	0
Donation from Sherford Community Church towards cost of printing	0	0	0	0
Use of Building	14,230	0	14,230	12,583
Garden Party	1,611	0	1,611	1,505
	£ 21,732	£ 0	£ 21,732	£ 18,008
INVESTMENT INCOME				
Interest	0	0	0	0
	£ 0	£ 0	£ 0	£ 0
INCOMING RESOURCES FROM CHARITABLE ACTIVITY				
Clergy Fees	6,977	0	6,977	6,034
Worship and Outreach	0	0	0	856
House-Party	0	0	0	0
Holiday Club	390	0	390	0
Men's Breakfasts, Time Out, Lower Level, Horizons, Sunday 7	468	0	468	670
Messy Church	0	0	0	0
Youth & Sunday School Subscriptions	0	0	0	19
Mums and Babies	0	0	0	0
Magazine, Printing & Special Promotions	279	0	279	144
	£ 8,114	£ 0	£ 8,114	£ 7,723
OTHER INCOMING RESOURCES				
Grants	0	0	0	0
Leaving gifts	650	0	650	0
Other	0	0	0	0
	£ 650	£ 0	£ 650	£ 0

ST. MATTHEWS CHURCH, ELBURTON, PLYMOUTH
APPENDIX 2 TO THE STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

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	General Fund £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
COSTS OF GENERATING FUNDS				
Cost of fund raising	0	0	0	45
	<u>£ 0</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 45</u>
COSTS OF CHURCH ACTIVITIES				
Church costs:				
Insurance	1,869	0	1,869	1,814
Water	887	0	887	824
Gas	4,176	0	4,176	1,838
Electricity	2,488	0	2,488	1,783
Routine Maintenance + Improvements	2,568	0	2,568	9,670
Maintenance of defibrillator	0	0	0	0
Exterior wall repair	0	0	0	0
Boiler Repair	0	0	0	548
Printing, Postage and Stationery	2,342	0	2,342	2,628
Common Fund	87,375	0	87,375	82,973
Cleaning	243	0	243	267
Staff Training	2,815	0	2,815	315
Staff Expenses	65	0	65	0
Church Members Training	0	0	0	67
Church Office Telephone	465	0	465	983
Tea/Coffee Expenses	742	0	742	492
Gifts	56	0	56	0
Leaving gifts	746	0	746	0
Office Administrator stipend & expenses	0	0	0	0
Interregnum expenses	0	0	0	0
Admin Expenses	994	0	994	789
	<u>£ 107,831</u>	<u>£ 0</u>	<u>£ 107,831</u>	<u>£ 104,991</u>
Teaching costs:				
Staff Salaries	22,630	0	22,630	23,757
Employers National Insurance	0	0	0	0
Staff Pensions (including admin costs)	751	0	751	1,000
Youth Allowances	0	0	0	0
Youth Tuckshop	923	0	923	443
Children's Mission Giving	0	0	0	276
Sunday School	162	0	162	134
	<u>£ 24,466</u>	<u>£ 0</u>	<u>£ 24,466</u>	<u>£ 25,610</u>
Clergy:				
Clergy Expenses	76	0	76	350
Vicars Discretionary	0	0	0	83
Clergy Telephone	0	0	0	0
Clergy Fees Expenses	2,741	0	2,741	3,132
Clergy Fees Organist	1,190	0	1,190	910
Clergy Ministry Training	265	0	265	355
	<u>£ 4,272</u>	<u>£ 0</u>	<u>£ 4,272</u>	<u>£ 4,830</u>
Other programmes:				
Holiday Club expenses	432	0	432	11
Social Events	0	0	0	911
House-Party	0	0	0	0
Mums & Babs	0	0	0	0
Worship and Outreach - Special Events	533	0	533	190
Worship and Outreach - Lower Level, Time Out, Men's Breakfasts, etc.	289	0	289	588
Worship and Outreach - Service Expenses	772	0	772	688
Worship and Outreach - Courses	0	0	0	648
Bookstall purchases	352	0	352	401
	<u>£ 2,378</u>	<u>£ 0</u>	<u>£ 2,378</u>	<u>£ 3,437</u>
Fixtures & Fittings and IT equipment				
Depreciation of Fixtures & Fittings and IT equipment	577	0	577	554
	<u>£ 577</u>	<u>£ 0</u>	<u>£ 577</u>	<u>£ 554</u>
TOTAL COSTS OF CHURCH ACTIVITIES	<u>£ 139,524</u>	<u>£ 0</u>	<u>£ 139,524</u>	<u>£ 139,422</u>
CHARITABLE ACTIVITIES				
Mission Giving	7,900	0	7,900	7,900
Support for Sherford Community Church	0	0	0	0
Acts 434 Fund giving	0	45	45	720
	<u>£ 7,900</u>	<u>£ 45</u>	<u>£ 7,945</u>	<u>£ 8,620</u>
GOVERNANCE COSTS				
Independent Examiner	313	0	313	300
	<u>£ 313</u>	<u>£ 0</u>	<u>£ 313</u>	<u>£ 300</u>

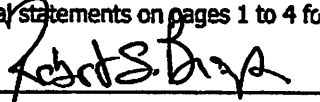
ST. MATTHEWS CHURCH, ELBURTON, PLYMOUTH
FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2023

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TREASURER'S STATEMENT

I have prepared the financial statements on pages 1 to 4 for the year ended 31 December 2023.

Signed by the Treasurer



Mr R Bishop

Dated

5/4/2024

INDEPENDENT EXAMINER'S REPORT

I report on the financial statements of St Matthews Church for the year ended 31 December 2023, which are set out on pages 1 to 4.

Respective responsibilities

The church is responsible for the preparation of the financial statements, and considers that the audit requirement of Section 144 of the Charities Act 2011 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under Section 145 (5)(b) of the Act, 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 of the Charity Commissioners. 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 financial statements, and seeking explanations 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 financial statements.

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:
To keep accounting records in accordance with s.130 of the 2011; and
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.

Signed by the Independent Examiner:



Mr L J Hardacre

Dated

3/5/2024

Name and address of the Independent Examiner:

Mr L J Hardacre, Precise Accountants Ltd, Unit 6, Brooklands, Budshead Road, Plymouth, PL6 5XR.

Accounts

REVIEW OF 2022

Three different Prime Ministers, Queen Elizabeth II's Platinum Jubilee but then her passing, a cost of living crisis with huge inflation, ongoing coronavirus concerns, and the Russian invasion of Ukraine – 2022 was not without incident. This past year also marked 100 years of St Matthew's Church (the foundation stone was laid on 23rd September 1922). It remains our conviction, a century on, that God's Word speaks into all these different situations, enabling us to see the world as he sees it.

The Scriptures tell us that everything that happens is under God's sovereign rule. He is not responsible for evil or suffering, but nor does it take him by surprise. Even terrible events cannot thwart his good plans for his people, as we see most clearly through the cross of the Lord Jesus. At the same time, we believe that God calls us to action; not least of all, he calls us to be pro-active in helping one another, and those around us, through such times of crisis and grief. It has been fantastic to see genuine care expressed by many people at St Matthew's, and perhaps others of us have been doing these things in ways unseen, particularly as we have said farewell to a number of those loved to us who have gone to be with the Lord in glory.

Throughout 2022 we have sought to support one another practically, but also spiritually, through prayer and continuing to share God's Word with one another – helping one another to keep walking on God's path for the rest of our earthly lives. Sundays, the Lord's Day, continues to be one primary time of gathering together, and we have enjoyed many happy times of encouragement, not least through many new people coming to join us.

Warm relationships continue with those around us in Elburton and wider Plymouth. However, we are yet to see signs of a spiritual awakening. I wonder if the reason for this, at least in part, is that we haven't been vocal enough in sharing the saving news of the Lord Jesus Christ. Christian from *Pilgrim's Progress* was convinced he was indeed living in a City of Destruction, and pleaded with his wife to join him on his journey towards the Celestial City. If we were to talk more honestly with those around us perhaps we would might also see the Lord answer our prayers in wonderful ways. Some food for thought as the Lord calls us onwards.

I would like to conclude this short reflection on the past year by thanking everyone who has generously contributed to the life of St Matthew's through the giving of their time, energy and finances. We are so grateful for such partnership in the gospel, as together we continue to fix our eyes on the things unseen (2 Corinthians 4:18) and try to help others to do the same.

James Croucher

ST. MATTHEWS CHURCH, ELBURTON, PLYMOUTH
FINANCIAL STATEMENTS
TO
31 DECEMBER 2022

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**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Note	Unrestricted Funds General £	Restricted Funds £	TOTAL 2022 £	TOTAL 2021 £
INCOMING RESOURCES					
Incoming resources from generated funds:					
Voluntary income		127,581	1,875	129,456	126,159
Activities that generate funds		18,008	0	18,008	7,620
Investment income		0	0	0	0
		<u>145,589</u>	<u>1,875</u>	<u>147,464</u>	<u>133,779</u>
Incoming resources from charitable activity					
Other incoming resources		7,723	0	7,723	5,878
Collections for other bodies		0	0	0	1,385
		<u>150</u>	<u>0</u>	<u>150</u>	<u>300</u>
Total incoming resources		<u>153,462</u>	<u>1,875</u>	<u>155,337</u>	<u>141,342</u>
RESOURCES EXPENDED					
Costs of generating funds		45	0	45	45
Church activities		136,999	2,423	139,422	133,203
Charitable activities		7,900	720	8,620	7,700
Governance costs		300	0	300	300
Collections for other bodies		<u>150</u>	<u>0</u>	<u>150</u>	<u>300</u>
Total resources expended		<u>145,394</u>	<u>3,143</u>	<u>148,537</u>	<u>141,548</u>
Net incoming/(outgoing) resources before transfers		8,068	-1,268	6,800	-206
Gross transfers between funds	6 & 7	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net movement in funds		8,068	-1,268	6,800	-206
Total funds b/fwd 1 January 2022		27,455	5,259	32,714	32,920
Total funds c/fwd 31 December 2022		<u>£ 35,523</u>	<u>£ 3,991</u>	<u>£ 39,514</u>	<u>£ 32,714</u>

The notes on pages 3 to 4 form part of these financial statements

ST. MATTHEWS CHURCH, ELBURTON, PLYMOUTH

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BALANCE SHEET
AS AT 31 DECEMBER 2022

	Note	Unrestricted Funds General £	Restricted Funds £	TOTAL 2022 £	TOTAL 2021 £
FIXED ASSETS					
Tangible assets	2	2,831	0	2,831	1,250
		£ 2,831	£ 0	£ 2,831	£ 1,250
CURRENT ASSETS					
Debtors	3	8,575	0	8,575	8,884
Bank and cash balances		32,012	3,991	36,003	35,555
		£ 40,587	£ 3,991	£ 44,578	£ 44,439
CURRENT LIABILITIES					
Creditors payable within one year	4	7,895	0	7,895	12,975
		£ 32,692	£ 3,991	£ 36,683	£ 31,464
TOTAL ASSETS LESS CURRENT LIABILITIES					
Creditors payable after one year	5	0	0	0	0
		£ 35,523	£ 3,991	£ 39,514	£ 32,714
THE FUNDS OF THE CHURCH					
Unrestricted income funds:					
General				35,523	27,455
Designated	6			0	0
Total				35,523	27,455
Restricted income funds:	7			3,991	5,259
				£ 39,514	£ 32,714

Approved by the Church Meeting held on 27-03-23 (date).

and signed on its behalf by Rev J Croucher (Chairman)



(signature).

The notes on pages 3 to 4 form part of these financial statements

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022

1 ACCOUNTING POLICIES

1a Basis of Accounting

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: 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) - Charities SORP (FRS 102) (effective 1 January 2015) - the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The accruals basis of accounting has been adopted, and the principal accounting policies set out below are applied consistently.

1b Fund Accounting

Unrestricted funds are available for use at the discretion of the church in furtherance of its charitable objectives.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor, or contained in the terms of a grant.

1c Tangible Fixed Assets

Equipment: Depreciation is provided at the following annual rates calculated to write off assets over their estimated useful lives:

Fixtures & Fittings	15% reducing balance
IT Equipment	20% straight line

1d Incoming Resources

All voluntary giving is included in the financial statements for the period in which it is received.

Donations under Gift Aid plus the associated tax recovery are recognised as income when the donation is received.

Legacies are accounted for when their receipt is certain and can be properly quantified.
All other income is generally recognised when it is receivable.

1e Resources Expended

Resources expended are recognised in the period to which they are incurred and include attributable VAT which cannot be recovered. They are allocated to the particular activity to which they relate.

Governance costs represent direct expenditure on the governance of the church, including the production and independent scrutiny of these financial statements.

As most of the management and activity of the church is carried out by volunteers, this intangible cost is not included in the financial statements as this voluntary contribution to the life of the church is incalculable.

1f Taxation

The church is an exempted charity within the meaning of the Taxes Acts.

Accordingly it is potentially exempt from taxation in respect of income and capital gains received to the extent that such income or gains are applied to exclusively charitable purposes. No provision for taxation has been made in these financial statements.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

2 TANGIBLE FIXED ASSETS

	Fixtures & Fittings £	IT Equipment £	Total 2022 £	Total 2021 £
Brought forward 1 January 2022	1,250	0	1,250	1,471
Additions in year	1,236	899	2,135	0
Depreciation for year	-374	-180	-554	-221
Carried forward 31 December 2022	<u>£ 2,112</u>	<u>£ 719</u>	<u>£ 2,831</u>	<u>£ 1,250</u>

	Unrestricted Funds General £	Designated £	Restricted Funds £	TOTAL 2022 £	TOTAL 2021 £
3 DEBTORS					
Gift Aid Tax recoverable	6,040	0	0	6,040	6,819
Other Debtors and Prepayments	2,535	0	0	2,535	2,065
	<u>£ 8,575</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 8,575</u>	<u>£ 8,884</u>

4 CURRENT LIABILITIES

Creditors payable within one year:

Mission Giving	1,300	0	0	1,300	0
Exterior wall repairs	0	0	0	0	0
Sundry Creditors and Accruals	6,595	0	0	6,595	12,975
	<u>£ 7,895</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 7,895</u>	<u>£ 12,975</u>

5 DEFERRED LIABILITIES

Creditors payable after more than one year:

	<u>£ 0</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 0</u>
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6 DESIGNATED FUNDS

(All balances in designated funds were transferred
to General Fund in 2011)

	Total 2022 £	Total 2021 £
Balance b/fwd 1 January 2022	0	0
Transfer to/(from) General Fund	0	0
Income / (Expenditure) in year	0	0
Balance c/fwd 31 December 2022	<u>£ 0</u>	<u>£ 0</u>

7 RESTRICTED FUNDS

The movements on the restricted funds during the year were:

	Acts 434 Fund £	Boiler Fund £	Signage £	Children's work £	Total 2022 £	Total 2021 £
Balance b/fwd 1 January 2022	3150	2109	0	0	5,259	8,809
Transfer from/(to) General Fund	0	0	0	0	0	0
	3150	2109	0	0	5,259	8,809
Income in year	0	0	1,775	100	1,875	3,430
Less: Expenditure in year	-720	-548	-1,775	-100	-3,143	-6,980
Balance c/fwd 31 December 2022	<u>2,430</u>	<u>1,561</u>	<u>0</u>	<u>0</u>	<u>3,991</u>	<u>5,259</u>

ST. MATTHEWS CHURCH, ELBURTON, PLYMOUTH
FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2022

5

TREASURER'S STATEMENT

I have prepared the financial statements on pages 1 to 4 for the year ended 31 December 2022.

Signed by the Treasurer 

Mrs M Price

Dated 21-03-23

INDEPENDENT EXAMINER'S REPORT

I report on the financial statements of St Matthews Church for the year ended 31 December 2022, which are set out on pages 1 to 4.

Respective responsibilities

The church is responsible for the preparation of the financial statements, and considers that the audit requirement of Section 144 of the Charities Act 2011 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under Section 145 (5)(b) of the Act, 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 of the Charity Commissioners. 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 financial statements, and seeking explanations 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 financial statements.

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:
To keep accounting records in accordance with s.130 of the 2011; and
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.

Signed by the Independent Examiner: 

Mr L J Hardacre

Dated 21/03/2023

Name and address of the Independent Examiner:

Mr L J Hardacre, Precise Accountants Ltd, Unit 6 Brooklands, Budshead Road, Plymouth, Devon, PL6 5XR.

APPENDIX 1 TO THE STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	Unrestricted Funds General £	Restricted Funds £	TOTAL 2022 £	TOTAL 2021 £
VOLUNTARY INCOME				
Bank D/D's & S/O's	72,894	0	72,894	75,085
Envelopes	7,222	0	7,222	9,167
Cash and donations	7,256	1,875	9,131	6,464
Gift Day	6,715	0	6,715	10,935
Legacies	13,000	0	13,000	1,000
Family Minister Fund	0	0	0	0
Income tax refunds under Gift Aid	20,274	0	20,274	22,872
Sunday School collection	220	0	220	242
Boiler Fund	0	0	0	0
Acts 434 Fund	0	0	0	0
Maintenance of Defibrillator	0	0	0	394
	£ 127,581	£ 1,875	£ 129,456	£ 126,159
ACTIVITIES THAT GENERATE FUNDS				
Coffee Mornings	1,610	0	1,610	617
Bookstall	519	0	519	451
Youth Income	531	0	531	56
General Social Events	460	0	460	0
Toddlers	800	0	800	250
Donation towards cost for heating building	0	0	0	0
Donation from Sherford Community Church towards cost of printing	0	0	0	0
Use of Building	12,583	0	12,583	5,905
Garden Party	1,505	0	1,505	341
	£ 18,008	£ 0	£ 18,008	£ 7,620
INVESTMENT INCOME				
Interest	0	0	0	0
	£ 0	£ 0	£ 0	£ 0
INCOMING RESOURCES FROM CHARITABLE ACTIVITY				
Clergy Fees	6,034	0	6,034	5,079
Worship and Outreach	856	0	856	153
House-Party	0	0	0	0
Holiday Club	0	0	0	0
Men's Breakfasts, Time Out, Lower Level, Horizons, Sunday 7	670	0	670	195
Messy Church	0	0	0	0
Youth & Sunday School Subscriptions	19	0	19	400
Mums and Babies	0	0	0	0
Magazine, Printing & Special Promotions	144	0	144	51
	£ 7,723	£ 0	£ 7,723	£ 5,878
OTHER INCOMING RESOURCES				
Grants	0	0	0	1,300
Leaving gifts	0	0	0	85
Other	0	0	0	0
	£ 0	£ 0	£ 0	£ 1,385

APPENDIX 2 TO THE STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	General Fund £	Restricted Funds £	TOTAL 2022 £	TOTAL 2021 £
COSTS OF GENERATING FUNDS				
Cost of fund raising	45	0	45	45
	<u>£ 45</u>	<u>£ 0</u>	<u>£ 45</u>	<u>£ 45</u>
COSTS OF CHURCH ACTIVITIES				
Church costs:				
Insurance	1,814	0	1,814	1,750
Water	824	0	824	968
Gas	1,838	0	1,838	937
Electricity	1,783	0	1,783	800
Routine Maintenance + Improvements	7,895	1,775	9,670	3,052
Maintenance of defibrillator	0	0	0	430
Exterior wall repair + Disability Ramp	0	0	0	3,430
Boiler Repair	0	548	548	120
Printing, Postage and Stationery	2,628	0	2,628	2,769
Common Fund	82,973	0	82,973	84,346
Cleaning	267	0	267	180
Staff Training	315	0	315	0
Staff Expenses	0	0	0	0
Church Members Training	67	0	67	0
Church Office Telephone	983	0	983	909
Tea/Coffee Expenses	492	0	492	362
Gifts	0	0	0	23
Leaving gifts	0	0	0	249
Office Administrator stipend & expenses	0	0	0	0
Interregnum expenses	0	0	0	0
Admin Expenses	789	0	789	770
	<u>£ 102,668</u>	<u>£ 2,323</u>	<u>£ 104,991</u>	<u>£ 101,095</u>
Teaching costs:				
Staff Salaries	23,757	0	23,757	25,068
Employers National Insurance	0	0	0	0
Staff Pensions (including admin costs)	1,000	0	1,000	1,292
Youth Allowances	0	0	0	0
Youth Tuckshop	443	0	443	118
Children's Mission Giving	276	0	276	307
Sunday School	34	100	134	436
	<u>£ 25,510</u>	<u>£ 100</u>	<u>£ 25,610</u>	<u>£ 27,221</u>
Clergy:				
Clergy Expenses	350	0	350	555
Vicars Discretionary	83	0	83	59
Clergy Telephone	0	0	0	0
Clergy Fees Expenses	3,132	0	3,132	2,390
Clergy Fees Organist	910	0	910	280
Clergy Ministry Training	355	0	355	0
	<u>£ 4,830</u>	<u>£ 0</u>	<u>£ 4,830</u>	<u>£ 3,284</u>
Other programmes:				
Holiday Club expenses	11	0	11	0
Social Events	911	0	911	150
House-Party	0	0	0	0
Mums & Babs	0	0	0	0
Worship and Outreach - Special Events	190	0	190	28
Worship and Outreach - Lower Level, Time Out, Men's Breakfasts, etc.	588	0	588	367
Worship and Outreach - Service Expenses	688	0	688	588
Worship and Outreach - Courses	648	0	648	0
Bookstall: purchases	401	0	401	249
	<u>£ 3,437</u>	<u>£ 0</u>	<u>£ 3,437</u>	<u>£ 1,382</u>
Fixtures & Fittings and IT equipment				
Depreciation of Fixtures & Fittings and IT equipment	554	0	554	221
	<u>£ 554</u>	<u>£ 0</u>	<u>£ 554</u>	<u>£ 221</u>
TOTAL COSTS OF CHURCH ACTIVITIES	<u>£ 136,999</u>	<u>£ 2,423</u>	<u>£ 139,422</u>	<u>£ 133,203</u>
CHARITABLE ACTIVITIES				
Mission Giving	7,900	0	7,900	7,700
Support for Sherford Community Church	0	0	0	0
Acts 434 Fund giving	0	720	720	0
	<u>£ 7,900</u>	<u>£ 720</u>	<u>£ 8,620</u>	<u>£ 7,700</u>
GOVERNANCE COSTS				
Independent Examiner	300	0	300	300
	<u>£ 300</u>	<u>£ 0</u>	<u>£ 300</u>	<u>£ 300</u>

ST. MATTHEWS CHURCH, ELBURTON, PLYMOUTH
FINANCIAL STATEMENTS
TO
31 DECEMBER 2022

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**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Note	Unrestricted Funds General £	Restricted Funds £	TOTAL 2022 £	TOTAL 2021 £
INCOMING RESOURCES					
Incoming resources from generated funds:					
Voluntary income		127,581	1,875	129,456	126,159
Activities that generate funds		18,008	0	18,008	7,620
Investment income		0	0	0	0
		<u>145,589</u>	<u>1,875</u>	<u>147,464</u>	<u>133,779</u>
Incoming resources from charitable activity					
Other incoming resources		7,723	0	7,723	5,878
Collections for other bodies		0	0	0	1,385
		<u>150</u>	<u>0</u>	<u>150</u>	<u>300</u>
Total incoming resources		<u>153,462</u>	<u>1,875</u>	<u>155,337</u>	<u>141,342</u>
RESOURCES EXPENDED					
Costs of generating funds		45	0	45	45
Church activities		136,999	2,423	139,422	133,203
Charitable activities		7,900	720	8,620	7,700
Governance costs		300	0	300	300
Collections for other bodies		<u>150</u>	<u>0</u>	<u>150</u>	<u>300</u>
Total resources expended		<u>145,394</u>	<u>3,143</u>	<u>148,537</u>	<u>141,548</u>
Net incoming/(outgoing) resources before transfers		8,068	-1,268	6,800	-206
Gross transfers between funds	6 & 7	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net movement in funds		8,068	-1,268	6,800	-206
Total funds b/fwd 1 January 2022		27,455	5,259	32,714	32,920
Total funds c/fwd 31 December 2022		<u>£ 35,523</u>	<u>£ 3,991</u>	<u>£ 39,514</u>	<u>£ 32,714</u>

The notes on pages 3 to 4 form part of these financial statements

ST. MATTHEWS CHURCH, ELBURTON, PLYMOUTH

2

BALANCE SHEET
AS AT 31 DECEMBER 2022

	Note	Unrestricted Funds General £	Restricted Funds £	TOTAL 2022 £	TOTAL 2021 £
FIXED ASSETS					
Tangible assets	2	2,831	0	2,831	1,250
		£ 2,831	£ 0	£ 2,831	£ 1,250
CURRENT ASSETS					
Debtors	3	8,575	0	8,575	8,884
Bank and cash balances		32,012	3,991	36,003	35,555
		£ 40,587	£ 3,991	£ 44,578	£ 44,439
CURRENT LIABILITIES					
Creditors payable within one year	4	7,895	0	7,895	12,975
		£ 32,692	£ 3,991	£ 36,683	£ 31,464
TOTAL ASSETS LESS CURRENT LIABILITIES					
Creditors payable after one year	5	0	0	0	0
		£ 35,523	£ 3,991	£ 39,514	£ 32,714
THE FUNDS OF THE CHURCH					
Unrestricted income funds:					
General				35,523	27,455
Designated	6			0	0
Total				35,523	27,455
Restricted income funds:	7			3,991	5,259
				£ 39,514	£ 32,714

Approved by the Church Meeting held on 27-03-23 (date).

and signed on its behalf by Rev J Croucher (Chairman)



(signature).

The notes on pages 3 to 4 form part of these financial statements

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022

1 ACCOUNTING POLICIES

1a Basis of Accounting

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: 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) - Charities SORP (FRS 102) (effective 1 January 2015) - the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The accruals basis of accounting has been adopted, and the principal accounting policies set out below are applied consistently.

1b Fund Accounting

Unrestricted funds are available for use at the discretion of the church in furtherance of its charitable objectives.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor, or contained in the terms of a grant.

1c Tangible Fixed Assets

Equipment: Depreciation is provided at the following annual rates calculated to write off assets over their estimated useful lives:

Fixtures & Fittings	15% reducing balance
IT Equipment	20% straight line

1d Incoming Resources

All voluntary giving is included in the financial statements for the period in which it is received.

Donations under Gift Aid plus the associated tax recovery are recognised as income when the donation is received.

Legacies are accounted for when their receipt is certain and can be properly quantified.
All other income is generally recognised when it is receivable.

1e Resources Expended

Resources expended are recognised in the period to which they are incurred and include attributable VAT which cannot be recovered. They are allocated to the particular activity to which they relate.

Governance costs represent direct expenditure on the governance of the church, including the production and independent scrutiny of these financial statements.

As most of the management and activity of the church is carried out by volunteers, this intangible cost is not included in the financial statements as this voluntary contribution to the life of the church is incalculable.

1f Taxation

The church is an exempted charity within the meaning of the Taxes Acts.

Accordingly it is potentially exempt from taxation in respect of income and capital gains received to the extent that such income or gains are applied to exclusively charitable purposes. No provision for taxation has been made in these financial statements.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

2 TANGIBLE FIXED ASSETS

	Fixtures & Fittings £	IT Equipment £	Total 2022 £	Total 2021 £
Brought forward 1 January 2022	1,250	0	1,250	1,471
Additions in year	1,236	899	2,135	0
Depreciation for year	-374	-180	-554	-221
Carried forward 31 December 2022	<u>£ 2,112</u>	<u>£ 719</u>	<u>£ 2,831</u>	<u>£ 1,250</u>

3 DEBTORS

	Unrestricted Funds General £	Designated £	Restricted Funds £	TOTAL 2022 £	TOTAL 2021 £
Gift Aid Tax recoverable	6,040	0	0	6,040	6,819
Other Debtors and Prepayments	2,535	0	0	2,535	2,065
	<u>£ 8,575</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 8,575</u>	<u>£ 8,884</u>

4 CURRENT LIABILITIES

	Unrestricted Funds General £	Designated £	Restricted Funds £	TOTAL 2022 £	TOTAL 2021 £
Creditors payable within one year:					
Mission Giving	1,300	0	0	1,300	0
Exterior wall repairs	0	0	0	0	0
Sundry Creditors and Accruals	6,595	0	0	6,595	12,975
	<u>£ 7,895</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 7,895</u>	<u>£ 12,975</u>

5 DEFERRED LIABILITIES

	Unrestricted Funds General £	Designated £	Restricted Funds £	TOTAL 2022 £	TOTAL 2021 £
Creditors payable after more than one year:					
	<u>£ 0</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 0</u>

6 DESIGNATED FUNDS

(All balances in designated funds were transferred
to General Fund in 2011)

	Total 2022 £	Total 2021 £
Balance b/fwd 1 January 2022	0	0
Transfer to/(from) General Fund	0	0
Income / (Expenditure) in year	0	0
Balance c/fwd 31 December 2022	<u>£ 0</u>	<u>£ 0</u>

7 RESTRICTED FUNDS

The movements on the restricted funds during the year were:

	Acts 434 Fund £	Boiler Fund £	Signage £	Children's work £	Total 2022 £	Total 2021 £
Balance b/fwd 1 January 2022	3150	2109	0	0	5,259	8,809
Transfer from/(to) General Fund	0	0	0	0	0	0
	3150	2109	0	0	5,259	8,809
Income in year	0	0	1,775	100	1,875	3,430
Less: Expenditure in year	-720	-548	-1,775	-100	-3,143	-6,980
Balance c/fwd 31 December 2022	<u>2,430</u>	<u>1,561</u>	<u>0</u>	<u>0</u>	<u>3,991</u>	<u>5,259</u>

ST. MATTHEWS CHURCH, ELBURTON, PLYMOUTH
FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2022

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TREASURER'S STATEMENT

I have prepared the financial statements on pages 1 to 4 for the year ended 31 December 2022.

Signed by the Treasurer 

Mrs M Price

Dated 21-03-23

INDEPENDENT EXAMINER'S REPORT

I report on the financial statements of St Matthews Church for the year ended 31 December 2022, which are set out on pages 1 to 4.

Respective responsibilities

The church is responsible for the preparation of the financial statements, and considers that the audit requirement of Section 144 of the Charities Act 2011 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under Section 145 (5)(b) of the Act, 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 of the Charity Commissioners. 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 financial statements, and seeking explanations 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 financial statements.

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:
To keep accounting records in accordance with s.130 of the 2011; and
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.

Signed by the Independent Examiner: 

Mr L J Hardacre

Dated 21/03/2023

Name and address of the Independent Examiner:

Mr L J Hardacre, Precise Accountants Ltd, Unit 6 Brooklands, Budshead Road, Plymouth, Devon, PL6 5XR.

APPENDIX 1 TO THE STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	Unrestricted Funds General £	Restricted Funds £	TOTAL 2022 £	TOTAL 2021 £
VOLUNTARY INCOME				
Bank D/D's & S/O's	72,894	0	72,894	75,085
Envelopes	7,222	0	7,222	9,167
Cash and donations	7,256	1,875	9,131	6,464
Gift Day	6,715	0	6,715	10,935
Legacies	13,000	0	13,000	1,000
Family Minister Fund	0	0	0	0
Income tax refunds under Gift Aid	20,274	0	20,274	22,872
Sunday School collection	220	0	220	242
Boiler Fund	0	0	0	0
Acts 434 Fund	0	0	0	0
Maintenance of Defibrillator	0	0	0	394
	£ 127,581	£ 1,875	£ 129,456	£ 126,159
ACTIVITIES THAT GENERATE FUNDS				
Coffee Mornings	1,610	0	1,610	617
Bookstall	519	0	519	451
Youth Income	531	0	531	56
General Social Events	460	0	460	0
Toddlers	800	0	800	250
Donation towards cost for heating building	0	0	0	0
Donation from Sherford Community Church towards cost of printing	0	0	0	0
Use of Building	12,583	0	12,583	5,905
Garden Party	1,505	0	1,505	341
	£ 18,008	£ 0	£ 18,008	£ 7,620
INVESTMENT INCOME				
Interest	0	0	0	0
	£ 0	£ 0	£ 0	£ 0
INCOMING RESOURCES FROM CHARITABLE ACTIVITY				
Clergy Fees	6,034	0	6,034	5,079
Worship and Outreach	856	0	856	153
House-Party	0	0	0	0
Holiday Club	0	0	0	0
Men's Breakfasts, Time Out, Lower Level, Horizons, Sunday 7	670	0	670	195
Messy Church	0	0	0	0
Youth & Sunday School Subscriptions	19	0	19	400
Mums and Babies	0	0	0	0
Magazine, Printing & Special Promotions	144	0	144	51
	£ 7,723	£ 0	£ 7,723	£ 5,878
OTHER INCOMING RESOURCES				
Grants	0	0	0	1,300
Leaving gifts	0	0	0	85
Other	0	0	0	0
	£ 0	£ 0	£ 0	£ 1,385

APPENDIX 2 TO THE STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	General Fund £	Restricted Funds £	TOTAL 2022 £	TOTAL 2021 £
COSTS OF GENERATING FUNDS				
Cost of fund raising	45	0	45	45
	<u>£ 45</u>	<u>£ 0</u>	<u>£ 45</u>	<u>£ 45</u>
COSTS OF CHURCH ACTIVITIES				
Church costs:				
Insurance	1,814	0	1,814	1,750
Water	824	0	824	968
Gas	1,838	0	1,838	937
Electricity	1,783	0	1,783	800
Routine Maintenance + Improvements	7,895	1,775	9,670	3,052
Maintenance of defibrillator	0	0	0	430
Exterior wall repair + Disability Ramp	0	0	0	3,430
Boiler Repair	0	548	548	120
Printing, Postage and Stationery	2,628	0	2,628	2,769
Common Fund	82,973	0	82,973	84,346
Cleaning	267	0	267	180
Staff Training	315	0	315	0
Staff Expenses	0	0	0	0
Church Members Training	67	0	67	0
Church Office Telephone	983	0	983	909
Tea/Coffee Expenses	492	0	492	362
Gifts	0	0	0	23
Leaving gifts	0	0	0	249
Office Administrator stipend & expenses	0	0	0	0
Interregnum expenses	0	0	0	0
Admin Expenses	789	0	789	770
	<u>£ 102,668</u>	<u>£ 2,323</u>	<u>£ 104,991</u>	<u>£ 101,095</u>
Teaching costs:				
Staff Salaries	23,757	0	23,757	25,068
Employers National Insurance	0	0	0	0
Staff Pensions (including admin costs)	1,000	0	1,000	1,292
Youth Allowances	0	0	0	0
Youth Tuckshop	443	0	443	118
Children's Mission Giving	276	0	276	307
Sunday School	34	100	134	436
	<u>£ 25,510</u>	<u>£ 100</u>	<u>£ 25,610</u>	<u>£ 27,221</u>
Clergy:				
Clergy Expenses	350	0	350	555
Vicars Discretionary	83	0	83	59
Clergy Telephone	0	0	0	0
Clergy Fees Expenses	3,132	0	3,132	2,390
Clergy Fees Organist	910	0	910	280
Clergy Ministry Training	355	0	355	0
	<u>£ 4,830</u>	<u>£ 0</u>	<u>£ 4,830</u>	<u>£ 3,284</u>
Other programmes:				
Holiday Club expenses	11	0	11	0
Social Events	911	0	911	150
House-Party	0	0	0	0
Mums & Babs	0	0	0	0
Worship and Outreach - Special Events	190	0	190	28
Worship and Outreach - Lower Level, Time Out, Men's Breakfasts, etc.	588	0	588	367
Worship and Outreach - Service Expenses	688	0	688	588
Worship and Outreach - Courses	648	0	648	0
Bookstall: purchases	401	0	401	249
	<u>£ 3,437</u>	<u>£ 0</u>	<u>£ 3,437</u>	<u>£ 1,382</u>
Fixtures & Fittings and IT equipment				
Depreciation of Fixtures & Fittings and IT equipment	554	0	554	221
	<u>£ 554</u>	<u>£ 0</u>	<u>£ 554</u>	<u>£ 221</u>
TOTAL COSTS OF CHURCH ACTIVITIES	<u>£ 136,999</u>	<u>£ 2,423</u>	<u>£ 139,422</u>	<u>£ 133,203</u>
CHARITABLE ACTIVITIES				
Mission Giving	7,900	0	7,900	7,700
Support for Sherford Community Church	0	0	0	0
Acts 434 Fund giving	0	720	720	0
	<u>£ 7,900</u>	<u>£ 720</u>	<u>£ 8,620</u>	<u>£ 7,700</u>
GOVERNANCE COSTS				
Independent Examiner	300	0	300	300
	<u>£ 300</u>	<u>£ 0</u>	<u>£ 300</u>	<u>£ 300</u>

Accounts

ST. MATTHEWS CHURCH, ELBURTON, PLYMOUTH
FINANCIAL STATEMENTS
TO
31 DECEMBER 2021

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**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Note	Unrestricted Funds General £	Restricted Funds £	TOTAL 2021 £	TOTAL 2020 £
INCOMING RESOURCES					
Incoming resources from generated funds:					
Voluntary income		125,265	894	126,159	132,029
Activities that generate funds		7,620	0	7,620	7,555
Investment income		0	0	0	0
		<u>132,885</u>	<u>894</u>	<u>133,779</u>	<u>139,584</u>
Incoming resources from charitable activity		5,878	0	5,878	5,685
Other incoming resources		85	1,300	1,385	115
Collections for other bodies		300	0	300	310
Total incoming resources		<u>139,148</u>	<u>2,194</u>	<u>141,342</u>	<u>145,694</u>
RESOURCES EXPENDED					
Costs of generating funds		45	0	45	75
Church activities		127,459	5,744	133,203	125,768
Charitable activities		7,700	0	7,700	7,503
Governance costs		300	0	300	300
Collections for other bodies		300	0	300	310
Total resources expended		<u>135,804</u>	<u>5,744</u>	<u>141,548</u>	<u>133,956</u>
Net incoming/(outgoing) resources before transfers		3,344	-3,550	-206	11,738
Gross transfers between funds	6 & 7	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net movement in funds		3,344	-3,550	-206	11,738
Total funds b/fwd 1 January 2021		24,111	8,809	32,920	21,182
Total funds c/fwd 31 December 2021		<u>£ 27,455</u>	<u>£ 5,259</u>	<u>£ 32,714</u>	<u>£ 32,920</u>

The notes on pages 3 to 4 form part of these financial statements

BALANCE SHEET
AS AT 31 DECEMBER 2021

	Note	Unrestricted Funds General £	Restricted Funds £	TOTAL 2021 £	TOTAL 2020 £
FIXED ASSETS					
Tangible assets	2	1,250	0	1,250	1,471
		<u>£ 1,250</u>	<u>£ 0</u>	<u>£ 1,250</u>	<u>£ 1,471</u>
CURRENT ASSETS					
Debtors	3	8,884	0	8,884	9,062
Bank and cash balances		30,296	5,259	35,555	30,339
		<u>£ 39,180</u>	<u>£ 5,259</u>	<u>£ 44,439</u>	<u>£ 39,401</u>
CURRENT LIABILITIES					
Creditors payable within one year	4	12,975	0	12,975	7,952
NET CURRENT ASSETS		<u>£ 26,205</u>	<u>£ 5,259</u>	<u>£ 31,464</u>	<u>£ 31,449</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
Creditors payable after one year	5	0	0	0	0
TOTAL NET ASSETS / (LIABILITIES)		<u>£ 27,455</u>	<u>£ 5,259</u>	<u>£ 32,714</u>	<u>£ 32,920</u>
THE FUNDS OF THE CHURCH					
Unrestricted income funds:					
General				27,455	24,111
Designated	6			0	0
Total				<u>27,455</u>	<u>24,111</u>
Restricted income funds:	7			5,259	8,809
				<u>£ 32,714</u>	<u>£ 32,920</u>

Approved by the Church Meeting held on 28-03-2022 (date).

and signed on its behalf by Rev J Croucher (Chairman)  (signature)

The notes on pages 3 to 4 form part of these financial statements

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2021

1 ACCOUNTING POLICIES

1a Basis of Accounting

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Unrestricted funds are available for use at the discretion of the church in furtherance of its charitable objectives.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor, or contained in the terms of a grant.

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1d Incoming Resources

All voluntary giving is included in the financial statements for the period in which it is received.

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Legacies are accounted for when their receipt is certain and can be properly quantified.
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1e Resources Expended

Resources expended are recognised in the period to which they are incurred and include attributable VAT which cannot be recovered. They are allocated to the particular activity to which they relate.

Governance costs represent direct expenditure on the governance of the church, including the production and independent scrutiny of these financial statements.

As most of the management and activity of the church is carried out by volunteers, this intangible cost is not included in the financial statements as this voluntary contribution to the life of the church is incalculable.

1f Taxation

The church is an excepted charity within the meaning of the Taxes Acts.

Accordingly it is potentially exempt from taxation in respect of income and capital gains received to the extent that such income or gains are applied to exclusively charitable purposes. No provision for taxation has been made in these financial statements.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

2 TANGIBLE FIXED ASSETS

	Fixtures & Fittings £	IT Equipment £	Total 2021 £	Total 2020 £
Brought forward 1 January 2021	1,471	0	1,471	1,765
Additions in year	0	0	0	0
Depreciation for year	-221	0	-221	-294
Carried forward 31 December 2021	£ 1,250	£ 0	£ 1,250	£ 1,471

	Unrestricted Funds General £	Designated £	Restricted Funds £	TOTAL 2021 £	TOTAL 2020 £
3 DEBTORS					
Gift Aid Tax recoverable	6,819	0	0	6,819	6,830
Other Debtors and Prepayments	2,065	0	0	2,065	2,232
	£ 8,884	£ 0	£ 0	£ 8,884	£ 9,062
4 CURRENT LIABILITIES					
Creditors payable within one year:					
Mission Giving	0	0	0	0	0
Exterior wall repairs	0	0	0	0	0
Sundry Creditors and Accruals	12,975	0	0	12,975	7,952
	£ 12,975	£ 0	£ 0	£ 12,975	£ 7,952
5 DEFERRED LIABILITIES					
Creditors payable after more than one year:					
	£ 0	£ 0	£ 0	£ 0	£ 0

6 DESIGNATED FUNDS

(All balances in designated funds were transferred
to General Fund in 2011)

	Total 2021 £	Total 2020 £
Balance b/fwd 1 January 2021	0	0
Transfer to/(from) General Fund	0	0
	0	0
Income / (Expenditure) in year	0	0
Balance c/fwd 31 December 2021	£ 0	£ 0

7 RESTRICTED FUNDS

The movements on the restricted funds during the year were:

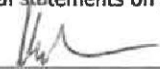
	Acts 434 Fund £	Boiler Fund £	Ramp, Fire Safety and Windows £	Routine Maintenance £	Total 2021 £	Total 2020 £
Balance b/fwd 1 January 2021	6,580	2,229	0	0	8,809	3,059
Transfers	-3,430	0	3,430	0	0	0
	3,150	2,229	3,430	0	8,809	3,059
Income in year	0	0	0	2,194	2,194	6,250
Less: Expenditure in year	0	-120	-3,430	-2,194	-5,744	-500
Balance c/fwd 31 December 2021	£ 3,150	£ 2,109	£ 0	£ 0	£ 5,259	£ 8,809

ST. MATTHEWS CHURCH, ELBURTON, PLYMOUTH
FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2021

5

TREASURER'S STATEMENT

I have prepared the financial statements on pages 1 to 4 for the year ended 31 December 2021.

Signed by the Treasurer 

Mrs M Price

Dated 28-03-2022

INDEPENDENT EXAMINER'S REPORT

I report on the financial statements of St Matthews Church for the year ended 31 December 2021, which are set out on pages 1 to 4.

Respective responsibilities

The church is responsible for the preparation of the financial statements, and considers that the audit requirement of Section 144(2) of the Charities Act 2011 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the applicable directions given by the Charity Commission under Section 145 (5)(b) of the Act, whether particular matters have come to my attention.

Basis of Independent Examiner's report

My examination was carried out in accordance with the applicable directions of 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 financial statements, and seeking explanations 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 financial statements.

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:

To keep accounting records in accordance with s.130 of the 2011 Act; and

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.

Signed by the Independent Examiner: 

Mr L J Hardacre

Dated 16/3/2022

Name and address of the Independent Examiner:

Mr L J Hardacre, Precise Accountants Ltd, Unit 6 Brooklands, Budshead Road, Plymouth, PL6 5XR

**APPENDIX 1 TO THE STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Unrestricted Funds General £	Restricted Funds £	TOTAL 2021 £	TOTAL 2020 £
VOLUNTARY INCOME				
Bank D/D's & S/O's	75,085	0	75,085	77,038
Envelopes	9,167	0	9,167	9,319
Cash and donations	5,964	500	6,464	7,281
Gift Day	10,935	0	10,935	7,257
Legacies	1,000	0	1,000	2,000
Family Minister Fund	0	0	0	0
Income tax refunds under Gift Aid	22,872	0	22,872	23,894
Sunday School collection	242	0	242	240
Boiler Fund	0	0	0	0
Acts 434 Fund	0	0	0	5,000
Maintenance of Defibrillator	0	394	394	0
	£ 125,265	£ 894	£ 126,159	£ 132,029
ACTIVITIES THAT GENERATE FUNDS				
Coffee Mornings	617	0	617	238
Bookstall	451	0	451	343
Youth Income	56	0	56	56
General Social Events	0	0	0	415
Toddlers	250	0	250	650
Donation towards cost for heating building	0	0	0	0
Donation from Sherford Community Church towards cost of printing	0	0	0	35
Use of Building	5,905	0	5,905	5,818
Garden Party	341	0	341	0
	£ 7,620	£ 0	£ 7,620	£ 7,555
INVESTMENT INCOME				
Interest	0	0	0	0
	£ 0	£ 0	£ 0	£ 0
INCOMING RESOURCES FROM CHARITABLE ACTIVITY				
Clergy Fees	5,079	0	5,079	4,737
Worship and Outreach	153	0	153	175
House-Party	0	0	0	250
Holiday Club	0	0	0	298
Men's Breakfasts, Time Out, Lower Level, Horizons, Sunday 7	195	0	195	158
Messy Church	0	0	0	17
Youth & Sunday School Subscriptions	400	0	400	0
Mums and Babies	0	0	0	0
Magazine, Printing & Special Promotions	51	0	51	50
	£ 5,878	£ 0	£ 5,878	£ 5,685
OTHER INCOMING RESOURCES				
Grants	0	1,300	1,300	0
Leaving gifts	85	0	85	0
Other	0	0	0	115
	£ 85	£ 1,300	£ 1,385	£ 115

APPENDIX 2 TO THE STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

	General Fund £	Restricted Funds £	TOTAL 2021 £	TOTAL 2020 £
COSTS OF GENERATING FUNDS				
Cost of fund raising	45 ✓ £ 45	0 £ 0	45 £ 45	75 £ 75
COSTS OF CHURCH ACTIVITIES				
Church costs:				
Insurance	1,750 ✓	0	1,750	1,697
Water	968 ✓	0	968	538
Gas	937 ✓	0	937	1,242
Electricity	800 ✓	0	800	951
Routine Maintenance + Improvements	1,252 ✓	1,800 ✓	3,052	1,579
Maintenance of defibrillator	36 ✓	394 ✓	430	0
Exterior wall repair + Disability Ramp	0	3,430 ✓	3,430	0
Boiler Repair	0	120 ✓	120	0
Printing, Postage and Stationery	2,769 ✓	0	2,769	2,822
Common Fund	84,346 ✓	0	84,346	81,211
Cleaning	180 ✓	0	180	215
Staff Training	0	0	0	741
Staff Expenses	0	0	0	0
Church Members Training	0	0	0	0
Church Office Telephone	909 ✓	0	909	822
Tea/Coffee Expenses	362 ✓	0	362	204
Gifts	23 ✓	0	23	0
Leaving gifts	249 ✓	0	249	0
Office Administrator stipend & expenses	0	0	0	336
Interregnum expenses	0	0	0	0
Admin Expenses	770 ✓	0	770	727
	£ 95,351	£ 5,744	£ 101,095	£ 93,085
Teaching costs:				
Staff Salaries	25,068 ✓	0	25,068	26,184
Employers National Insurance	0	0	0	0
Staff Pensions (including admin costs)	1,292 ✓	0	1,292	1,499
Youth Allowances	0	0	0	0
Youth Tuckshop	118 ✓	0	118	0
Children's Mission Giving	307 ✓	0	307	307
Sunday School	436 ✓	0	436	148
	£ 27,221	£ 0	£ 27,221	£ 28,138
Clergy:				
Clergy Expenses	555 ✓	0	555	151
Vicars Discretionary	59 ✓	0	59	0
Clergy Telephone	0	0	0	0
Clergy Fees Expenses	2,390	0	2,390	1,994
Clergy Fees Organist	280	0	280	490
Clergy Ministry Training	0	0	0	0
	£ 3,284	£ 0	£ 3,284	£ 2,635
Other programmes:				
Holiday Club expenses	0	0	0	24
Social Events	150 ✓	0	150	287
House-Party	0	0	0	250
Mums & Babs	0	0	0	0
Worship and Outreach - Special Events	28 ✓	0	28	0
Worship and Outreach - Lower Level, Time Out, Men's Breakfasts, etc.	367 ✓	0	367	39
Worship and Outreach - Service Expenses	588 ✓	0	588	815
Worship and Outreach - Courses	0	0	0	0
Bookstall: purchases	249 ✓	0	249	201
	£ 1,382	£ 0	£ 1,382	£ 1,616
Fixtures & Fittings and IT equipment				
Depreciation of Fixtures & Fittings and IT equipment	221	0	221	294
	£ 221	£ 0	£ 221	£ 294
TOTAL COSTS OF CHURCH ACTIVITIES	£ 127,459	£ 5,744	£ 133,203	£ 125,768
CHARITABLE ACTIVITIES				
Mission Giving	7,700 ✓	0	7,700	7,003
Support for Sherford Community Church	0	0	0	0
Acts 434 Fund giving	0	0	0	500
	£ 7,700	£ 0	£ 7,700	£ 7,503
GOVERNANCE COSTS				
Independent Examiner	300 ✓	0	300	300
	£ 300	£ 0	£ 300	£ 300

My first reflection on 2021 is that it has been a year of coming and going. It's been such a blessing to meet many new people, both those coming to join us at St Matthew's, and through building on links in the community. On the flip-side, we did say goodbye to a number of core members, who have been called home to be with the Lord – some within a matter of weeks. A very high percentage of the church family has now visibly returned, but a few are no longer among us for either health or spiritual reasons. Coming and going.

A second is that it's been a year of new beginnings. Lockdowns have provided the opportunity to think through what we do and why we are doing it. A number of our groups for young people have been relaunched differently or adjusted, as John will explain in his report. This has tied in with Vicky's decision to step down from her role at St Matthew's and instead to focus on teaching, and a number of new volunteers wonderfully coming on board to help.

On this note I would like to express my heartfelt thanks to everyone who continues to support the Lord's work here at St Matthew's, and those who have served so selflessly over the past year – the staff team, PCC, homegroup leaders, practical volunteers, everyone who helps on a Sunday, our treasurer, and especially our fantastic churchwardens Andrew and Maggie! Thank you so much.

While it doesn't yet concern St Matthew's directly, I do feel it important to add that I have grave concerns about the national church initiative called *Living in Love & Faith* which reviews the church's teaching on human sexuality & relationships. At St Matthew's we ran a course exploring this material in the autumn, joint with Sherford Community Church, and were struck by how the material seems to suggest that God's Word isn't clear on such subjects.

All in all, lots to be encouraged by, but a number of items for lots of prayer! However we've found 2021, I hope we're all keen to re-connect with everyone in 2022 and get to know the many wonderful new people the Lord has brought among us.

James Croucher

Accounts

REVIEW OF 2020

While 2020 was an extraordinarily difficult year, it was also a time of significant growth and development, for which we can give great thanks to God.

First and foremost, it was a year in which there has been much growth in unity. Social distancing requirements has meant that the services we have held have been at significantly reduced capacity. The fellowship was arranged into five churchgroups who could attend on a rota basis. This list has helped us to know who others are, providing a platform for friendship and partnership when restrictions are lifted. Pastoral networks through WhatsApp and homegroups have also thrived, as have new connections through Zoom coffee times.

Secondly, the reduced opportunity to meet in person has forced us to engage seriously with social media, particularly in the harnessing and development of our *YouTube* channel. We are now in a much better place from which to engage with today's world.

Thirdly, the pandemic has caused us to stop much of what we do, and re-examine our lives and values. Times of testing are never enjoyable; it's hard when we can't spend time with others, and attend different clubs and activities. But I've been blown away by how little complaining or moaning I've heard of within the church fellowship - a real testimony to much quiet contentment in the Lord.

It was a tough year for me personally, having to adjust to the new parameters for ministry, and without the usual great support from John and Vicky through their times of furlough. However, the Lord has sustained us and brought us through these new and complex challenges.

Perhaps the two aspects of church life that have suffered the most through the crisis are evangelism and youth & children's ministry. Initial thoughts on how we can rejuvenate these crucial areas in the years ahead will be shared at our meeting.

I would like to express my heartfelt thanks to everyone who continues to support the Lord's work here at St Matthew's, and those who have served so selflessly over the past year - the staff team, homegroup leaders, practical volunteers, our treasurer, everyone who's been on film, and especially Andrew and Margaret, our churchwardens who,

with their bare/gloved hands, have kept our doors open! Thank you so much.

However we've played this past year, I hope we're all looking forward to getting involved again in the great task of helping one another, and those around us, to be ready for our Lord's return: "Behold, I am coming soon" (Rev 22:20).

James Croucher

ST. MATTHEWS CHURCH, ELBURTON, PLYMOUTH
FINANCIAL STATEMENTS
TO
31 DECEMBER 2020

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ST. MATTHEWS CHURCH, ELBURTON, PLYMOUTH

1

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Note	Unrestricted Funds General £	Restricted Funds £	TOTAL 2020 £	TOTAL 2019 £
INCOMING RESOURCES					
Incoming resources from generated funds:					
Voluntary income		125,779	6,250	132,029	144,425
Activities that generate funds		7,555	0	7,555	13,538
Investment income		0	0	0	0
		<u>133,334</u>	<u>6,250</u>	<u>139,584</u>	<u>157,963</u>
Incoming resources from charitable activity					
Other incoming resources		5,685	0	5,685	8,724
Collections for other bodies		115	0	115	1,647
		<u>310</u>	<u>0</u>	<u>310</u>	<u>0</u>
Total incoming resources		<u>139,444</u>	<u>6,250</u>	<u>145,694</u>	<u>168,334</u>
RESOURCES EXPENDED					
Costs of generating funds		75	0	75	75
Church activities		125,768	0	125,768	157,942
Charitable activities		7,003	500	7,503	8,800
Governance costs		300	0	300	300
Collections for other bodies		310	0	310	0
Total resources expended		<u>133,456</u>	<u>500</u>	<u>133,956</u>	<u>167,117</u>
Net incoming/(outgoing) resources before transfers		5,988	5,750	11,738	1,217
Gross transfers between funds	6 & 7	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net movement in funds		5,988	5,750	11,738	1,217
Total funds b/fwd 1 January 2020		18,123	3,059	21,182	19,965
Total funds c/fwd 31 December 2020		<u>£ 24,111</u>	<u>£ 8,809</u>	<u>£ 32,920</u>	<u>£ 21,182</u>

The notes on pages 3 to 4 form part of these financial statements

ST. MATTHEWS CHURCH, ELBURTON, PLYMOUTH

2

**BALANCE SHEET
AS AT 31 DECEMBER 2020**

	Note	Unrestricted Funds General £	Restricted Funds £	TOTAL 2020 £	TOTAL 2019 £
FIXED ASSETS					
Tangible assets	2	1,471	0	1,471	1,765
		£ 1,471	£ 0	£ 1,471	£ 1,765
CURRENT ASSETS					
Debtors	3	9,062	0	9,062	8,511
Bank and cash balances		21,530	8,809	30,339	14,877
		£ 30,592	£ 8,809	£ 39,401	£ 23,388
CURRENT LIABILITIES					
Creditors payable within one year	4	7,952	0	7,952	3,971
		£ 22,640	£ 8,809	£ 31,449	£ 19,417
NET CURRENT ASSETS					
TOTAL ASSETS LESS CURRENT LIABILITIES					
Creditors payable after one year	5	0	0	0	0
TOTAL NET ASSETS / (LIABILITIES)		£ 24,111	£ 8,809	£ 32,920	£ 21,182
THE FUNDS OF THE CHURCH					
Unrestricted income funds:					
General				24,111	18,123
Designated	6			0	0
Total				24,111	18,123
Restricted income funds:	7			8,809	3,059
				£ 32,920	£ 21,182

Approved by the Church Meeting held on 22/3/2021 (date).

and signed on its behalf by Rev J Croucher (Chairman)  (signature).

The notes on pages 3 to 4 form part of these financial statements

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2020

1 ACCOUNTING POLICIES

1a Basis of Accounting

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: 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) - Charities SORP (FRS 102) (effective 1 January 2015) - the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The accruals basis of accounting has been adopted, and the principal accounting policies set out below are applied consistently.

1b Fund Accounting

Unrestricted funds are available for use at the discretion of the church in furtherance of its charitable objectives.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor, or contained in the terms of a grant.

1c Tangible Fixed Assets

Equipment: Depreciation is provided at the following annual rates calculated to write off assets over their estimated useful lives:

Fixtures & Fittings	15% reducing balance
IT Equipment	20% straight line

1d Incoming Resources

All voluntary giving is included in the financial statements for the period in which it is received.

Donations under Gift Aid plus the associated tax recovery are recognised as income when the donation is received.

Legacies are accounted for when their receipt is certain and can be properly quantified.

All other income is generally recognised when it is receivable.

1e Resources Expended

Resources expended are recognised in the period to which they are incurred and include attributable VAT which cannot be recovered. They are allocated to the particular activity to which they relate.

Governance costs represent direct expenditure on the governance of the church, including the production and independent scrutiny of these financial statements.

As most of the management and activity of the church is carried out by volunteers, this intangible cost is not included in the financial statements as this voluntary contribution to the life of the church is incalculable.

1f Taxation

The church is an excepted charity within the meaning of the Taxes Acts.

Accordingly it is potentially exempt from taxation in respect of income and capital gains received to the extent that such income or gains are applied to exclusively charitable purposes. No provision for taxation has been made in these financial statements.

ST. MATTHEWS CHURCH, ELBURTON, PLYMOUTH

4

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

2 TANGIBLE FIXED ASSETS

	Fixtures & Fittings £	IT Equipment £	Total 2020 £	Total 2019 £
Brought forward 1 January 2020	1,731	34	1,765	2,106
Additions in year	0	0	0	0
Depreciation for year	-260	-34	-294	-341
Carried forward 31 December 2020	<u>1,471</u>	<u>0</u>	<u>1,471</u>	<u>1,765</u>

3 DEBTORS

Gift Aid Tax recoverable
Other Debtors and Prepayments

	Unrestricted Funds General £	Restricted Funds £	TOTAL 2020 £	TOTAL 2019 £
	6,830	0	6,830	6,594
	<u>2,232</u>	<u>0</u>	<u>2,232</u>	<u>1,917</u>
	<u>9,062</u>	<u>0</u>	<u>9,062</u>	<u>8,511</u>

4 CURRENT LIABILITIES

Creditors payable within one year:
Mission Giving
Exterior wall repairs
Sundry Creditors and Accruals

	0	0	0	0
	0	0	0	0
	<u>7,952</u>	<u>0</u>	<u>7,952</u>	<u>3,971</u>
	<u>7,952</u>	<u>0</u>	<u>7,952</u>	<u>3,971</u>

5 DEFERRED LIABILITIES

Creditors payable after more than one year:

	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
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6 DESIGNATED FUNDS

(All balances in designated funds were transferred
to General Fund in 2011)

Balance b/fwd 1 January 2020
Transfer to/(from) General Fund
Income / (Expenditure) in year
Balance c/fwd 31 December 2020

	Total 2020 £	Total 2019 £
	0	0
	0	0
	0	0
	<u>0</u>	<u>0</u>

7 RESTRICTED FUNDS

The movements on the restricted funds during the year were:

	Acts 434 Fund £	Boiler Fund £	Ramp, Fire Safety and Windows £	Family Minister Fund £	Total 2020 £	Total 2019 £
Balance b/fwd 1 January 2020	830	2,229	0	0	3,059	4,250
Transfer from/(to) General Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	830	2,229	0	0	3,059	4,250
Income in year	6,250	0	0	0	6,250	10,904
Less: Expenditure in year	<u>-500</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-500</u>	<u>-12,095</u>
Balance c/fwd 31 December 2020	<u>6,580</u>	<u>2,229</u>	<u>0</u>	<u>0</u>	<u>8,809</u>	<u>3,059</u>

ST. MATTHEWS CHURCH, ELBURTON, PLYMOUTH
FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2020

5

TREASURER'S STATEMENT

I have prepared the financial statements on pages 1 to 4 for the year ended 31 December 2020.

Signed by the Treasurer 

Mrs M Price

Dated 23-03-2021

INDEPENDENT EXAMINER'S REPORT

I report on the financial statements of St Matthews Church for the year ended 31 December 2020, which are set out on pages 1 to 4.

Respective responsibilities

The church is responsible for the preparation of the financial statements, and considers that the audit requirement of Section 144 of the Charities Act 2011 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under Section 145 (5)(b) of the Act, 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 of the Charity Commissioners. 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 financial statements, and seeking explanations 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 financial statements.

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:

To keep accounting records in accordance with s.130 of the 2011; and

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.

Signed by the Independent Examiner: 

Mr L J Hardacre

Dated 23/03/2021

Name and address of the Independent Examiner:

Mr L J Hardacre, Precise Accountants Ltd, Soldiers Quarters 3, Crownhill Fort, Plymouth, PL6 5BX.

**APPENDIX 1 TO THE STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Unrestricted Funds General £	Restricted Funds £	TOTAL 2020 £	TOTAL 2019 £
VOLUNTARY INCOME				
Bank D/D's & S/O's	77,038	0	77,038	75,604
Envelopes	9,319	0	9,319	14,572
Cash and donations	7,281	0	7,281	10,863
Gift Day	7,257	0	7,257	8,815
Legacies	2,000	0	2,000	
Family Minister Fund	0	0	0	2,878
Income tax refunds under Gift Aid	22,644	1,250	23,894	26,172
Sunday School collection	240	0	240	261
Boiler Fund	0	0	0	3,450
Acts 434 Fund	0	5,000	5,000	1,810
	£ 125,779	£ 6,250	£ 132,029	£ 144,425
ACTIVITIES THAT GENERATE FUNDS				
Coffee Mornings	238	0	238	1,558
Bookstall	343	0	343	985
Youth Income	56	0	56	102
General Social Events	415	0	415	800
Toddlers	650	0	650	162
Donation towards cost for heating building	0	0	0	0
Donation from Sherford Community Church towards cost of printing	35	0	35	0
Use of Building	5,818	0	5,818	8,000
Garden Party	0	0	0	1,931
	£ 7,555	£ 0	£ 7,555	£ 13,538
INVESTMENT INCOME				
Interest	0	0	0	0
	£ 0	£ 0	£ 0	£ 0
INCOMING RESOURCES FROM CHARITABLE ACTIVITY				
Clergy Fees	4,737	0	4,737	5,289
Worship and Outreach	175	0	175	855
House-Party	250	0	250	90
Holiday Club	298	0	298	642
Men's Breakfasts, Time Out, Lower Level, Horizons, Sunday 7	158	0	158	1,249
Messy Church	17	0	17	89
Youth & Sunday School Subscriptions	0	0	0	48
Mums and Babies	0	0	0	0
Magazine, Printing & Special Promotions	50	0	50	462
	£ 5,685	£ 0	£ 5,685	£ 8,724
OTHER INCOMING RESOURCES				
Grants	0	0	0	1,350
Leaving gifts	0	0	0	155
Other	115	0	115	142
	£ 115	£ 0	£ 115	£ 1,647

ST. MATTHEWS CHURCH, ELBURTON, PLYMOUTH

7

**APPENDIX 2 TO THE STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020**

	General Fund £	Restricted Funds £	TOTAL 2020 £	TOTAL 2019 £
COSTS OF GENERATING FUNDS				
Cost of fund raising	75	0	75	75
	<u>75</u>	<u>0</u>	<u>75</u>	<u>75</u>
	£	£	£	£
COSTS OF CHURCH ACTIVITIES				
Church costs:				
Insurance	1,697	0	1,697	1,661
Water	536	0	538	883
Gas	1,242	0	1,242	1,980
Electricity	951	0	951	1,770
Routine Maintenance + Improvements	1,579	0	1,579	2,682
Maintenance of dentrillator	0	0	0	114
Exterior wall repair + Disability Ramp	0	0	0	760
Boiler Repair	0	0	0	2,913
Printing, Postage and Stationery	2,822	0	2,822	3,507
Common Fund	81,211	0	81,211	86,866
Cleaning	215	0	215	222
Staff Training	741	0	741	852
Staff Expenses	0	0	0	43
Church Members Training	0	0	0	0
Church Office Telephone	822	0	822	824
Tea/Coffee Expenses	204	0	204	584
Gifts	0	0	0	22
Leaving gifts	0	0	0	161
Office Administrator stipend & expenses	336	0	336	1,008
Interregnum expenses	0	0	0	0
Admin Expenses	727	0	727	1,369
	<u>93,085</u>	<u>0</u>	<u>93,085</u>	<u>108,221</u>
	£	£	£	£
Teaching costs:				
Staff Salaries	26,184	0	26,184	39,332
Employers National Insurance	0	0	0	0
Staff Pensions (including admin costs)	1,499	0	1,499	1,792
Youth Allowances	0	0	0	0
Youth Tuckshop	0	0	0	76
Children's Mission Giving	307	0	307	307
Sunday School	148	0	148	217
	<u>28,138</u>	<u>0</u>	<u>28,138</u>	<u>41,724</u>
	£	£	£	£
Clergy:				
Clergy Expenses	151	0	151	218
Vicars Discretionary	0	0	0	0
Clergy Telephone	0	0	0	0
Clergy Fees Expenses	1,894	0	1,894	2,006
Clergy Fees Organist	490	0	490	770
Clergy Ministry Training	0	0	0	255
	<u>2,635</u>	<u>0</u>	<u>2,635</u>	<u>3,249</u>
	£	£	£	£
Other programmes:				
Holiday Club expenses	24	0	24	429
Social Events	287	0	287	1,097
House-Party	250	0	250	57
Mums & Babs	0	0	0	0
Worship and Outreach - Special Events	0	0	0	101
Worship and Outreach - Lower Level, Time Out, Men's Breakfasts, etc.	39	0	39	1,047
Worship and Outreach - Service Expenses	815	0	815	920
Worship and Outreach - Courses	0	0	0	0
Bookstall: purchases	201	0	201	756
	<u>1,616</u>	<u>0</u>	<u>1,616</u>	<u>4,407</u>
	£	£	£	£
Fixtures & Fittings and IT equipment				
Depreciation of Fixtures & Fittings and IT equipment	294	0	294	341
	<u>294</u>	<u>0</u>	<u>294</u>	<u>341</u>
	£	£	£	£
TOTAL COSTS OF CHURCH ACTIVITIES	<u>£ 125,768</u>	<u>£ 0</u>	<u>£ 125,768</u>	<u>£ 157,942</u>
	£	£	£	£
CHARITABLE ACTIVITIES				
Mission Giving	7,003	0	7,003	7,000
Support for Sherford Community Church	0	0	0	500
Acts 434 Fund giving	0	500	500	1,300
	<u>7,003</u>	<u>500</u>	<u>7,503</u>	<u>8,800</u>
	£	£	£	£
GOVERNANCE COSTS				
Independent Examiner	300	0	300	300
	<u>300</u>	<u>0</u>	<u>300</u>	<u>300</u>
	£	£	£	£