

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

**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

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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>

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>
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Gross transfers between funds	6 & 7	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
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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>

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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
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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

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



(signature).

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

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

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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

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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>