

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF THE PCC OF
ST. ANDREW'S CHURCH, MEDSTEAD**

Independent examiner's report to the trustees of St. Andrew's Church, Medstead

I report to the members of the PCC on my examination of the accounts of the St. Andrew's Church, Medstead (the Church) for the period ended 1 December 2019 to 31 December 2019.

Responsibilities and basis of report

As members of the PCC of the Church you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Church's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

L M Chapman ACA
Medstead.
January 2020.

ST. ANDREW'S CHURCH, MEDSTEAD
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

NOTES TO THE FINANCIAL STATEMENT AS AT 31 DECEMBER 2019

1. Accounting Policies

Basis of preparing the Financial Statements

The Financial Statements of St. Andrew's Church, Medstead have been prepared in accordance with the Church Accounting Regulations 2006 and the Charities Act 2011 using the Receipts and Payments basis.

Funds

Unrestricted funds can be used in accordance with the Church's objectives and at the discretion of the PCC. Restricted funds can only be used for particular restricted purposes within the objectives of the Church. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

The accounts include monetary transactions, assets and liabilities for which the PCC can be held responsible.

Statement of Assets and Liabilities

Fixed assets retained for the Church's use is the freehold church hall and the church hall furniture. The Church does not own the Church. Assets recognised but not valued in the Statement of Assets and Liabilities include moveable fixtures and fittings.

2. Gift Aid Recovered

Gift Aid recovered was £11,426.53 (Income Tax recovered on Gift Aided donations) also, the Church benefits from the Small Donations Gift Aid Scheme (SDGA).

3. Collections

Generous donations taken at funerals for the Church funds amounted to £2,530.07 and are held in General Funds. Gift Aid was recovered appropriately. The Remembrance Collection raised £364.45 and was paid to The Royal British Legion.

4. Designated Funds

Designated funds include a generous donation of £1,000 received for a future Lectern. Also grants were received of £400 for the hall toilet refurbishment and £150 for Christmas community events.

5. Other Receipts

The Quinquennial Report cost £942.56 and the Diocese refunded the Church £902.54. In addition, the Church received an overpayment on water charges of £237.76.

6. Fees for Weddings & Funerals

The net proceeds from weddings/funerals was £815 (£5,399.00 less £4,584.00).

7. Common Mission Fund (CMF) Contribution

Our Common Mission Fund (CMF) contribution of £34,523.02 was collected in full by the Diocese.

ST. ANDREW'S CHURCH, MEDSTEAD
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

NOTES TO THE FINANCIAL STATEMENT AS AT 31 DECEMBER 2019

8. Church running expenses

Church running expenses are made up of: -

	£
BLMS expenses 2018	161.90
BLMS expenses 2019	1,800.17
Electricity	374.65
Oil	844.47
Water	184.38
Insurance	1,425.54
Miscellaneous expenses	782.66
Total	£5,573.77

Water charges overpaid over several years of £237.76 were repaid as set out in note 5 above.

9. Church repairs and maintenance

Church repairs and maintenance paid from the General Fund are made up of:

	£
Quinquennial Report	942.56
Carpentry work including doors and platforms to organ room and boiler room	868.00
Miscellaneous expenses	678.04
Total	£2,488.60

Expenditure paid from the Restricted Fabric Fund includes asbestos removal work, lightening testing, major electrical work, boiler room work and new fire extinguishers. The Church has begun an ambitious Heating Project changing from electricity to gas. This expenditure is being phased over 2 financial years, so accordingly these accounts include a share of the expected costs and are shown as current liabilities in the Balance Sheet.

The total expenditure assigned to the Fabric Fund for **£14,280.04** 2019

ST. ANDREW'S CHURCH, MEDSTEAD
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

NOTES TO THE FINANCIAL STATEMENT AS AT 31 DECEMBER 2019

10. Church Hall.

The PCC owns the freehold of the Church Hall. The valuation is according to the revised final Completion Certificate of the Works; PCC meeting 3/2/1994. The Policy is not to depreciate either the freehold property or the fixtures and fittings of the Hall.

	Payments £	Receipts £
Lettings		13,378.00
Running costs		
Cleaning	1,334.02	
Electricity	294.91	
Gas	578.60	
EHDC rates	241.92	
EHDC licence	70.00	
Insurance	355.03	
Water & sewerage	229.26	
Other expenses	30.00	
Total	£3,133.74	
Hall repairs/maintenance		
General maintenance	499.38	
New screen	48.99	
New fire extinguisher	133.32	
Electrical report	576.00	
Extra chairs	32.50	
Total	£1,290.19	

Surplus of receipts over payments for the Church Hall is £8,954.07 (£13,378.00 less £4,423.93).

11. Mission Giving

Mission Giving payments from General Funds is made up of:-

	£
Karamoja	1,750.00
Medstead School Y6 Bibles	201.99
King's Arms (Alton) project	100.00
JAM (Messy Church)	50.00
Total	£2,101.99

ST. ANDREW'S CHURCH, MEDSTEAD
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

NOTES TO THE FINANCIAL STATEMENT AS AT 31 DECEMBER 2019

12. Special Appeals

Payments from Restricted Funds:-

	Payments £	Receipts £
Lenten Lunches		
Kathryn's Mercy Home	157.90	
Horaito's Garden	158.00	
Allegra's Ambition	157.90	
St. Michael's Hospice	157.90	
Medstead School	157.90	
Homestart (Winchester)	157.90	
Sub total	947.50	947.50
Collections at funerals		
The Macular Society	505.00	505.00
Scope	157.97	157.97
The Donkey Sanctuary	110.92	110.92
St. Michael's Hospice	630.00	630.00
Sub total	1,403.89	
Children's Society		
2018 payment	230.58	
School Service	52.49	52.49
Crib Service	357.55	357.55
Sub total	640.62	
Remembrance Sunday		
The Royal British Legion	364.45	364.45
Total	£3,356.46	£3,125.88

13. Fund Raising & Social Activities

Payments are made up of:-

	Payments £	Receipts £	Excess £
Late 2018 Christmas expenses	163.83		-163.83
Quiz	184.94	958.00	773.06
Spring Jumble Sale		1,233.86	1,233.86
Garden Party	93.11	602.20	509.09
Autumn Jumble Sale		1,033.98	1,033.98
St. Andrew's Concert	132.79	1077.50	944.71
Harvest	115.81		-115.81
Ride & Stride		130.00	130.00
Total	£690.48	£5,035.54	£4,345.06

ST. ANDREW'S CHURCH, MEDSTEAD
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

NOTES TO THE FINANCIAL STATEMENT AS AT 31 DECEMBER 2019

13. Fund Raising & Social Activities, continued

A grant of £150 was received from EDHC to cover Christmas community events (see note 4) and expenditure was £139.84.

14. Messy Church and Friends of St. Andrew's Church (FOSAC)

The financial activities of FOSAC are now totally independent from the Church, due to a change in its Constitution, and so accordingly are no longer reported within these accounts.

Messy Church maintains a separate bank account, but their activities are reported within these accounts.

15. Cash at Bank

Cash for day to day use is held in a NatWest plc bank current account with the balance retained in a CCLA deposit account to earn interest.

ST. ANDREW'S CHURCH, MEDSTEAD
 FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019
 STATEMENT OF ASSETS & LIABILITIES

	Notes	Unrestricted General Fund £	Restricted Special Appeal £	Restricted Fabric Fund £	Restricted Flower Fund £	Restricted Messy Church £	Restricted Property Fund £	Designated Fund £	2019 Total Funds £	2018 Total Funds £
FIXED ASSETS.										
Church Hall							114,177.00		114,177.00	114,177.00
Church Hall furniture							3,368.96		3,368.96	3,368.96
CURRENT ASSETS.										
Bank current accounts	15	8,334.95		4,252.31	308.27	616.72		1,410.16	14,922.41	40,991.06
CCLA deposit account	15	57,480.34		9,000.00					66,480.34	36,096.88
Total		65,815.29	0.00	13,252.31	308.27	616.72		1,410.16	81,402.75	77,087.94
Less Current Liabilities										
Sinking Fund Heating.				(9,000.00)					(9,000.00)	0.00
Net Current Assets		65,815.29	0.00	4,252.31	308.27	616.72		1,410.16	72,402.75	77,087.94
Total Assets less current liabilities		65,815.29	0.00	4,252.31	308.27	616.72	117,545.96	1,410.16	189,948.71	194,633.90
FUNDS										
						General		65,815.29		40,982.11
						Restricted		122,723.26		153,651.79
						Designated		1,410.16		
								189,948.71		194,633.90

ST. ANDREW'S CHURCH, MEDSTEAD												
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019												
RECEIPTS AND PAYMENTS ACCOUNT											Year ended	Year ended
											31.12.19	31.12.18
			Unrestricted	Restricted	Restricted	Restricted	Restricted	Restricted	Restricted		Total	Total
			General	Special Appeals	Fabric Fund	Flower Fund	Messy	FOSAC	Property	Designated	Funds	Funds
			Fund	(Church)	(Church)		Church		Fund	Fund		
	Notes	£	£	£	£	£	£	£	£	£	£	£
Receipts												
Voluntary Receipts												
			37,123.99					165.00			37,288.99	36,119.63
			5,531.57	3,125.88							8,657.45	5,718.72
	3,12		409.13			30.00	541.60			1,000.00	1,980.73	4,625.46
			11,426.53								11,426.53	11,553.75
	2		54,491.22	3,125.88	0.00	30.00	541.60	165.00		1,000.00	59,353.70	57,817.56
Investment Income												
			383.51								383.51	350.75
Church Activities.												
											815.00	3,750.92
	6		815.00								815.00	3,750.92
Activities for Generating Funds												
											5,035.54	7,207.94
	13		5,035.54								5,035.54	7,207.94
											13,378.00	9,974.00
	10		13,378.00								13,378.00	9,974.00
											120.00	
											120.00	
Other Receipts.												
											550.00	
	4,5		1,140.30							550.00	1,690.30	30.97
Total Receipts												
			75,363.57	3,125.88	0.00	30.00	541.60	165.00		1,550.00	80,776.05	79,132.14
Payments												
Church Activities												
											34,523.02	42,885.00
	7		34,523.02								34,523.02	42,885.00
							275.13				5,848.90	10,030.37
	8		5,573.77				275.13				5,848.90	10,030.37
					14,280.04						16,768.64	8,054.04
	9		2,488.60		14,280.04						16,768.64	8,054.04
											3,133.74	4,076.43
	10		3,133.74								3,133.74	4,076.43
											1,290.19	2,779.28
	10		1,290.19								1,290.19	2,779.28
											5,458.45	3,074.99
	11,12		2,101.99	3,356.46	14,280.04	275.13	419.16	0.00		139.84	5,458.45	3,074.99
			49,111.31	3,356.46	14,280.04	275.13	419.16	0.00		139.84	67,022.94	70,900.11
Costs of Generating Funds												
											690.48	1,747.30
	13		690.48								690.48	1,747.30
Other payments												
											172.46	20.00
											172.46	20.00
											556.14	30.97
											556.14	30.97
Total Payments												
			50,530.39	3,356.46	14,280.04	275.13	419.16	0.00		139.84	69,001.02	72,698.38
Excess / (Deficit) of Receipts over Payments for year												
			24,833.18	-230.58	-14,280.04	-245.13	122.44	165.00		1,410.16	11,775.03	6,433.76
Transfers between funds												
RECONCILIATION OF FUNDS.												
											194,633.90	188,200.14
											194,633.90	188,200.14
	14		40,982.11	230.58	18,532.35	553.40	494.28	16,295.22	117,545.96	-16,460.22	-16,460.22	
TOTAL CARRIED FUNDS.												
			65,815.29	0.00	4,252.31	308.27	616.72	0.00	117,545.96	1,410.16	189,948.71	194,633.90