

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

I report to the Parochial Church Council on my examination of the accounts of St Matthew's, Harwell for the year ended 31 December 2024.

Responsibilities and Basis of Report

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

I report in respect of my examination of the accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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:

- (i) accounting records were not kept in respect of the PCC as required by section 130 of the Act; or
- (ii) the accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Jane Moreton
Harrow House
Burr Street
Harwell
OXON



28/3/2025

St. Matthew's Church, Harwell
Financial Statements for the Year Ended 31 December 2024

Receipts & Payments Account

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Receipts					
Voluntary Receipts					
Planned Giving (note 5a)	52,144			52,144	52,538
Collections at Services	1,641			1,641	1,239
Collections at Community Buildings	523			523	850
Other voluntary receipts (note 5b)	5,073	70	20,376	25,519	30,606
Non-recurring income (note 5c)			5,315	5,315	3,298
Gift Aid received	13,487		1,999	15,486	16,972
Investment income (note 5d)	5,327			5,327	3,512
Receipts from Church activities (note 5e)	3,600	858	7,084	11,542	10,993
Total Receipts	81,795	928	34,774	117,497	120,008
Payments					
Church Activities					
Diocesan Parish Share	48,902			48,902	46,161
Ministry (note 5f)	19,930	0	3,393	23,323	33,720
Maintenance, Utilities & Insurance (note 5g)	22,439	873	4,460	27,772	40,047
Administration & Stationery (note 5h)	5,168			5,168	5,070
Missions & Charities	6,999			6,999	8,000
Other (note 5i)	4,392		10,796	15,188	13,216
Total Payments	107,830	873	18,649	127,352	146,214
Excess of Receipts over Payments	-26,035	55	16,125	-9,855	-26,206
Transfers Between Funds	49,421	-41,038	-8,383	0	0
Excess of Receipts over Payments after Transfers	23,386	-40,983	7,742	-9,855	-26,206
Cash and Bank current and deposit accounts 1 Jan	-24,011	86,127	71,077	133,193	159,399
Excess receipts over payments after transfers	23,386	-40,983	7,742	-9,855	-26,206
Cash and Bank current and deposit accounts 31 Dec	-625	45,144	78,819	123,338	133,193

Statement of Assets and Liabilities

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Cash Funds					
Cash	31			31	40
Bank Current and Deposit Accounts	-656	31,918		31,262	45,748
CBF Deposit Account		13,226	78,819	92,045	87,405
Total Cash Funds	-625	45,144	78,819	123,338	133,193
Debtors					
Gift Aid recoverable	1,347		499	1,846	1,947
Total Debtors	1,347	0	499	1,846	1,947
Assets Retained for Church Use					
Church Hall (note 2)				137,644	137,644
Liabilities					
ODBF Fees			702	702	2,108
Total Liabilities	0	0	702	702	2,108

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

These financial statements were approved by the Parochial Church Council on 16 March 2025
and signed on their behalf by



Chairman

Jeremy Parsons



Trustee (and Treasurer)

Tim Roberts

Notes

- 1 The financial statements of the PCC have been prepared in accordance with the Church Accounting Regulations 2006 using the Receipts and Payments basis.
- 2 Fixed asset retained for church use is the Church Hall, built in 1994, at cost.
- 3 Movements in designated and restricted funds (including tax reclaimed where applicable as part of income) over the year were:

	Bal B/fwd £	Receipts £	Payments £	Transfer £	Bal C/fwd £
Designated					
Bell Repairs	267		267		0
Bosher Legacy	11,561				11,561
Church Hall Project	0	858	606	2,000	2,252
Chancel Repair Fund	5,000	70			5,070
Phase 2 Building	39,039			-39,039	0
Mission Giving Legacies	16,187			-6,999	9,188
Staples Legacy	9,896				9,896
E Gill Legacy	3,677				3,677
Insurance reserve and excess	500			3,000	3,500
	86,127	928	873	-41,038	45,144
Restricted					
Administrator Fund	1,705			-1,705	0
Altar frontal fund	869			-869	0
Assorted Collections	1,144	1,964	1,964		1,144
Baptism Bibles	99		99		0
Bells	0	2,025			2,025
CAP Money Course	546		67		479
CAP Centre	0	292	292		0
CFW extension fund	52,058	10,749		-5,878	56,929
Chilton joint account	0	5,146	5,146		0
Christmas Together	795				795
Church Fabric/Redecoration	1,000	800		-800	1,000
Church/Hall Deposits	0	200			200
Church Hall Grants	0	5,315	3,950		1,365
Didcot Foodbank	0	250	250		0
Fledglings Garden Fund	185		150		35
Generation Gold	1,818	275	1,496		597
Memorial Fund	526				526
ODBF Fees	2,108	1,738	3,144		702
Organ Repair Fund	433			869	1,302
Outreach	4,320	4,720	1,731		7,309
Rector's Discretionary fund	386				386
Sound System Upgrade	3,085	1,300	360		4,025
	71,077	34,574	18,649	-8,383	78,819

4 Receipts and Payments Analysis (Receipts exclude Gift Aid received)

Receipts	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
(a) Planned Giving					
Gift-aided Planned Giving	48,918			48,918	48,917
Other Planned Giving	3,226			3,226	3,621
Total Planned Giving	52,144	0	0	52,144	52,538
(b) Other Giving and Donations					
General	5,073			5,073	2,649
Administrator				0	5,100
Assorted Collections			1,954	1,954	1,979
Bells			2,025	2,025	0
CAP Centre			292	292	497
Chancel Repair Fund		70		70	0
CFW Extension			8,860	8,860	17,165
Church Fabric/Redecoration			800	800	720
Didcot Foodbank			250	250	187
Generation Gold			275	275	135
Holiday Club				0	590
Organ Repair Fund				0	434
Outreach			4,720	4,720	0
Sound System Upgrade			1,200	1,200	1,050
Total Donations	5,073	70	20,376	25,519	30,606
(c) Non-recurring income					
VAT reclaim - LPW grant				0	3,298
Grants			5,315	5,315	0
Total Non-recurring income	0	0	5,315	5,315	3,298
(d) Receipts from Investments					
Bank interest	688			688	798
CBF Deposit Account interest	4,639			4,639	2,714
Total Receipts from Investments	5,327	0	0	5,327	3,512
(e) Receipts from Church activities					
Fees	1,420		1,738	3,158	4,581
Church Hall income	2,180	858	200	3,238	2,237
Chilton joint account			5,146	5,146	4,175
Total Receipts from Church Activities	3,600	858	7,084	11,542	10,993

Payments	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
(f) Ministry					
Associate Minister's Expenses	260			260	403
Minister's Expenses				0	660
CAP Money Courses			67	67	126
CFW extension	5,878			5,878	12,930
Curate's Expenses	876			876	
Administrator	11,716			11,716	11,265
Youth Work and Kids Church	225			225	1,628
Outreach	32		1,731	1,763	689
Harwell Helpers				0	2,893
Generation Gold			1,496	1,496	920
Services	543		99	642	1,806
Organist	400			400	400
Total Ministry	19,930	0	3,393	23,323	33,720
(g) Maintenance and Utilities					
Church Cleaning	726			726	707
Church Maintenance	6,779	267	360	7,406	25,499
Church Utilities	7,998			7,998	6,294
Church Hall Maintenance and Cleaning	1,334	606	4,100	6,040	1,020
Church Hall Utilities	2,635			2,635	3,621
Church Insurance	2,552			2,552	2,499
Church Hall Insurance	415			415	407
Total Maintenance and Utilities	22,439	873	4,460	27,772	40,047
(h) Administration & Stationery					
Administration				0	202.87
Bank charges	200			200	200
Stationery	68			68	67
Office costs	1,772			1,772	1,556
Website	2,869			2,869	2,735
Outsourced Printing	259			259	309
Total Administration and Stationery	5,168	0	0	5,168	5,070
(i) Other					
Gifts, Subs and Courses	622			622	1,162
Miscellaneous	204			204	238
O.D.B.F.fees			3,144	3,144	511
CAP Debt Centre	3,566		292	3,858	4,847
Chilton Joint Account			5,146	5,146	4,175
Didcot Foodbank			250	250	187
Assorted Collections			1,964	1,964	2,096
Total Other	4,392	0	10,796	15,188	13,216

- 5 In addition, during 2024, £6,790 was received from the Diocese on behalf of the Didcot Youthwork Trust under the terms of a funding agreement between the Diocese and the Trust. These funds were transferred to the Trust as soon as the funds were received from the Diocese and these amounts are not included in these financial statements as the PCC has no control over these funds and are simply acting as an agent for the Trust.