

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 2025.

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.



Graham Beith
Five Corners
The Barrow
Harwell
OXON

Date:

3/4 / 2026

St. Matthew's Church, Harwell
Financial Statements for the Year Ended 31 December 2025

Receipts & Payments Account

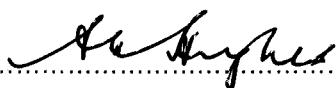
	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Receipts					
Voluntary Receipts					
Planned Giving (note 5a)	58,152			58,152	52,144
Collections at Services	2,328			2,328	1,641
Collections at Community Buildings	548			548	523
Other voluntary receipts (note 5b)	11,361	0	15,375	26,736	25,519
Non-recurring income (note 5c)	0	0	500	500	5,315
Gift Aid received	14,110		25	14,135	15,486
Investment income (note 5d)	4,576			4,576	5,327
Receipts from Church activities (note 5e)	13,209	0	5,011	18,220	11,542
Total Receipts	104,284	0	20,911	125,195	117,497
Payments					
Church Activities					
Diocesan Parish Share	51,920			51,920	48,902
Ministry (note 5f)	17,509	0	2,100	19,609	23,323
Maintenance, Utilities & Insurance (note 5g)	23,608	2,752	4,676	31,036	27,772
Administration & Stationery (note 5h)	6,191	0	0	6,191	5,168
Missions & Charities	7,071			7,071	6,999
Other (note 5i)	4,694	0	8,562	13,256	15,188
Total Payments	110,993	2,752	15,338	129,083	127,352
Excess of Receipts over Payments	-6,709	-2,752	5,573	-3,888	-9,855
Transfers Between Funds	28,070	-22,134	-5,936	0	0
Excess of Receipts over Payments after Transfers	21,361	-24,886	-363	-3,888	-9,855
Cash and Bank current and deposit accounts 1 Jan	-625	45,144	78,819	123,338	133,193
Excess receipts over payments after transfers	21,361	-24,886	-363	-3,888	-9,855
Cash and Bank current and deposit accounts 31 Dec	20,736	20,258	78,456	119,450	123,338

Statement of Assets and Liabilities

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Cash Funds					
Cash	81			81	31
Bank Current and Deposit Accounts	20,655	2,504		23,159	31,262
CBF Deposit Account		17,754	78,456	96,210	92,045
Total Cash Funds	20,736	20,258	78,456	119,450	123,338
Debtors					
Gift Aid recoverable	1,911			1,911	1,846
Total Debtors	1,911	0	0	1,911	1,846
Assets Retained for Church Use					
Church Hall (note 2)				137,644	137,644
Liabilities				0	
Total Liabilities	0	0	0	0	

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 17/3, 2026 and signed on their behalf by




Chairman

Trustee (and Treasurer)



Jeremy Parsons

Nick Clarke

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 It is the policy of this church to hold in reserves the equivalent of two months general running costs and an additional one month's salary costs. It is also our policy to hold an amount equivalent to the Excess on our insurance policy and an amount for costs arising from the next quinquennial inspection.
- 4 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					
Legacies	25,134		500	-24,634	0
Church Hall Project	2,252		2,252		0
Roof Repair Fund	5,070			6,000	11,070
Mission Giving Legacies	9,188				9,188
Insurance reserve and excess	3,500			-3,500	0
	<u>45,144</u>	<u>0</u>	<u>2,752</u>	<u>-22,134</u>	<u>20,258</u>
Restricted					
Assorted Collections	1,144	420	420	-1,144	0
Bells	2,025	2,721	3,276		1,470
CAP Money Course	479		209		270
CAP Centre	0	152	152		0
CFW extension fund	56,929	6,170		-3,497	59,602
Chilton joint account	0	3,338	3,338		0
Christmas Together	795				795
Church Fabric/Redecoration	1,000	860		-860	1,000
Church/Hall Deposits	200		200		0
Church Hall Grants	1,365		1,365		0
Defibrillator	0	3,000	2,077		923
Fledglings Garden Fund	35		35		0
Generation Gold	597	20	225		392
Harwellcome Café	0	1,157			1,157
Memorial Fund	526				526
ODBF Fees	702	1,673	2,375		0
Organ Repair Fund	1,302				1,302
Outreach	7,309	1,400	1,529	-435	6,745
Rector's Discretionary fund	386				386
Sound System Upgrade	4,025		137		3,888
	<u>78,819</u>	<u>20,911</u>	<u>15,338</u>	<u>-5,936</u>	<u>78,456</u>

5 Receipts and Payments Analysis (Receipts exclude Gft Aid received)

Receipts	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
(a) Planned Giving					
Gift-aided Planned Giving	54,936			54,936	48,918
Other Planned Giving	3,216			3,216	3,226
Total Planned Giving	58,152	0	0	58,152	52,144
(b) Other Giving and Donations					
General	11,361			11,361	5,073
Assorted Collections			420	420	1,954
Bells			2,696	2,696	2,025
CAP Centre			152	152	292
Roof Repair Fund				0	70
CFW Extension			6,170	6,170	8,860
Defibrillator			3,000	3,000	
Harwellcome Café			657	657	0
Church Fabric/Redecoration			860	860	800
Didcot Foodbank				0	250
Generation Gold			20	20	275
Outreach			1,400	1,400	4,720
Sound System Upgrade				0	1,200
Total Donations	11,361	0	15,375	26,736	25,519
(c) Non-recurring income					
Grants			500	500	5,315
Total Non-recurring income	0	0	500	500	5,315
(d) Receipts from Investments					
Bank interest	410			410	688
CBF Deposit Account interest	4,166			4,166	4,639
Total Receipts from Investments	4,576	0	0	4,576	5,327
(e) Receipts from Church activities					
Fees	2,198		1,673	3,871	3,158
Church Hall income	11,011			11,011	3,238
Chilton joint account			3,338	3,338	5,146
Total Receipts from Church Activities	13,209	0	5,011	18,220	11,542

Payments	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£	£
(f) Ministry					
Associate Minister's Expenses	100			100	260
CAP Money Courses			209	209	67
CFW extension	2,955			2,955	5,878
Curate's Expenses	227			227	876
Administrator	12,009			12,009	11,716
Youth Work and Kids Church	612			612	225
Outreach	435		1,529	1,964	1,763
Generation Gold			225	225	1,496
Services	771		137	908	642
Organist	400			400	400
Total Ministry	17,509	0	2,100	19,609	23,323
(g) Maintenance and Utilities					
Church Cleaning	843			843	726
Church Maintenance	7,395	500	3,276	11,171	7,406
Church Utilities	4,694			4,694	7,998
Church Hall Maintenance and Cleaning	3,141	2,252	1,400	6,793	6,040
Church Hall Utilities	4,456			4,456	2,635
Church Insurance	2,912			2,912	2,552
Church Hall Insurance	167			167	415
Total Maintenance and Utilities	23,608	2,752	4,676	31,036	27,772
(h) Administration & Stationery					
Administration	384			384	0
Bank charges	200			200	200
Stationery	104			104	68
Office costs	1,779			1,779	1,772
Website	2,886			2,886	2,869
Outsourced Printing	171			171	259
Consultancy	667			667	0
Total Administration and Stationery	6,191	0	0	6,191	5,168
(i) Other					
Gifts, Subs and Courses	598			598	622
Miscellaneous	185			185	204
O.D.B.F. fees			2,375	2,375	3,144
CAP Debt Centre	3,911		152	4,063	3,858
Chilton Joint Account			3,338	3,338	5,146
Defibrillator			2,077	2,077	
Didcot Foodbank				0	250
Church Hall Deposits			200	200	
Assorted Collections			420	420	1,964
Total Other	4,694	0	8,562	13,256	15,188

6 In addition, during 2025, £4,568 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 is simply acting as an agent for the Trust.