

**The Parish of St Mary Magdalen Ripley**  
**End of Year Financial Statements**  
**Year ending 31<sup>st</sup> December 2013**

Prepared by Jo Moxon, Treasurer

Little Orchard, Boughton Hall Avenue, Send GU23 7DD

March 2014

**Independent Examiner's Report to the PCC of St Mary's Ripley**

This report on the accounts of the PCC for the year ended 31 December 2013 is in respect of examinations carried out under Regulation 3(3) of the Church Accounting Regulations 1997 & 2001 and s.43 of the Charities Act 1993.

**Respective responsibilities of the PCC and the examiner**

As members of the PCC you are responsible for the preparation of the accounts; you consider that the audit requirement of Regulation 3(3) and section 43(2) of the Act do not apply ie it is not required by law to have an audit by a registered auditor. It is my responsibility to issue this report on those accounts in accordance with the terms of Regulation 25.

**Basis of this Report**

My examination was carried out in accordance with the General Directions given by the Charity Commission under section 43(7) (b) of the Act and to be found in the Church guidance, 2001 edition. It includes a review of accounting records kept by the PCC and a comparison of the accounts with those records, including consideration/seeking explanation of any unusual items.

The procedures do not provide all evidence that would be required in an audit, and consequentially I do not express an audit opinion of the accounts.

**Independent examiners statement**

In connection with my statement, no matter has come to my attention

- which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records and prepare accounts which accord with these and comply with the Act, have not been met
- to which in my opinion attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: ..... Robert Ellisson

Date: .....

## Receipts and Payments Account

	Total funds	Prior year funds
<b>Memorial - Memorial Stone (Designated)</b>		
<b>Receipts</b>		
Other receipts		
0901 - Other funds generated	250	0
<i>Total Other receipts</i>	250	0
<b>Total Receipts</b>	<b>250</b>	<b>0</b>
<b>Payments</b>		
Church Running Expenses		
2350 - Upkeep of churchyard	1,416	0
<i>Total Church Running Expenses</i>	1,416	0

<b>Total Payments</b>		<b>1,416</b>	<b>0</b>
Excess of Receipts over Payments		(1,166)	0
Brought forward balance		0	0
<b>Carried forward balance</b>		<b>(1,166)</b>	<b>0</b>

**General - General fund (Unrestricted)**

**Receipts**

Planned giving			
0101 - Standing Orders Eligible GA		13,391	0
0102 - Standing Orders NOT Eligible GA		830	0
0110 - Stewardship Envelopes Eligible GA		3,750	0
0111 - Stewardship Envelopes Eligible GASDS		1,094	0
0112 - Stewardship Envelopes NOT Eligible GA		135	0
	<i>Total Planned giving</i>	<u>19,200</u>	<u>0</u>
Collections and other giving			
0301 - Loose plate collections		2,642	0
0403 - Donations under Gift Aid		918	0
0404 - Donations NOT under Gift Aid		2,048	0
	<i>Total Collections and other giving</i>	<u>5,609</u>	<u>0</u>
Gift Aid recovered			
0601 - Tax recoverable on Gift Aid		3,457	0
	<i>Total Gift Aid recovered</i>	<u>3,457</u>	<u>0</u>
Other receipts			
0901 - Other funds generated		1,370	0
1350 - Sundry		25	0
	<i>Total Other receipts</i>	<u>1,395</u>	<u>0</u>
Activities for generating funds			
0910 - Rummage sales etc		965	0
1240 - Church hall - community use		503	0
	<i>Total Activities for generating funds</i>	<u>1,468</u>	<u>0</u>
Investment Income			
1020 - Bank and building society interest		2,573	0
	<i>Total Investment Income</i>	<u>2,573</u>	<u>0</u>
Receipts from church activities			
1101 - Fees for weddings and funerals		2,797	0
	<i>Total Receipts from church activities</i>	<u>2,797</u>	<u>0</u>
<b>Total Receipts</b>		<b>36,502</b>	<b>0</b>

**Payments**

Cost of generating funds			
1730 - Costs of fetes & other events		22	0
	<i>Total Cost of generating funds</i>	<u>22</u>	<u>0</u>
Missionary and Charitable Giving			
1830 - Giving - relief and development agencies		132	0
1870 - Secular charities		992	0
1880 - Local Charities		498	0
	<i>Total Missionary and Charitable Giving</i>	<u>1,622</u>	<u>0</u>
Parish Share			
1910 - Ministry parish share etc		27,563	0
	<i>Total Parish Share</i>	<u>27,563</u>	<u>0</u>
Clergy and Staffing costs			
2140 - Water rates - vicarage		481	0

2150 - Vicar's telephone		537	0
	<i>Total Clergy and Staffing costs</i>	<u>1,019</u>	<u>0</u>
<b>Church Running Expenses</b>			
2201 - Parish training and mission		360	0
2301 - Church running – insurance		2,287	0
2320 - Organ / piano tuning		760	0
2330 - Church maintenance		536	0
2340 - Upkeep of services		1,339	0
2360 – Administration		1,161	0
2401 - Church running – electric		221	0
2410 - Church running – gas		3,762	0
2420 - Church running – water		141	0
	<i>Total Church Running Expenses</i>	<u>10,570</u>	<u>0</u>
<b>Hall Running Costs</b>			
2560 - Hall running – maintenance		1,759	0
	<i>Total Hall Running Costs</i>	<u>1,759</u>	<u>0</u>
<b>Total Payments</b>		<b>42,557</b>	<b>0</b>
Excess of Receipts over Payments		(6,055)	0
Brought forward balance		19,199	0
Transfers to/(from)		(5,000)	0
Transfers to/(from)		(10,860)	0
	<b>Carried forward balance</b>	<b>(2,716)</b>	<b>19,199</b>
<b>Income - Income (Designated)</b>			
<b>Receipts</b>			
Investment Income			
1020 - Bank and building society interest		101	0
	<i>Total Investment Income</i>	<u>101</u>	<u>0</u>
<b>Total Receipts</b>		<b>101</b>	<b>0</b>
Excess of Receipts over Payments		101	0
Brought forward balance		88,483	0
Transfers to/(from)		15,200	0
	<b>Carried forward balance</b>	<b>103,785</b>	<b>88,483</b>
<b>Lighting - Lighting (Designated)</b>			
Brought forward balance		20,000	0
	<b>Carried forward balance</b>	<b>20,000</b>	<b>20,000</b>
<b>Organ - Organ (Restricted)</b>			
<b>Receipts</b>			
Investment Income			
1020 - Bank and building society interest		31	0
	<i>Total Investment Income</i>	<u>31</u>	<u>0</u>
<b>Total Receipts</b>		<b>31</b>	<b>0</b>
Excess of Receipts over Payments		31	0
Brought forward balance		5,250	0
Transfers to/(from)		660	0
	<b>Carried forward balance</b>	<b>5,941</b>	<b>5,250</b>

## Balance sheet

Class and code	Description	This year	Last year
<b>Current assets</b>			
6501	Lloyds Bank current account	1,914	2,559
6502	Lloyds Bank Fees account	40	0
6510	CCLA (CBF1) Fabric & Fittings	25,713	25,566
6511	CCLA (CBF2) General	5,917	10,855
6512	CCLA (CBF3) Organ	5,941	5,250
6513	CCLA (CBF4) Income	36,145	18,483
6540	Lloyds Bank Fixed Bond £20k	0	20,000
6541	Lloyds Bank Fixed Bond £50k	50,000	50,000
6542	War Stock Capital	152	152
6590	Petty Cash	59	65
	<b>Total Current assets</b>	<b>125,884</b>	<b>132,933</b>
<b>Liabilities</b>			
6699	Agency collections	40	0
	<b>Total Liabilities</b>	<b>40</b>	<b>0</b>
	<b>Net Asset surplus(deficit)</b>	<b>125,844</b>	<b>132,933</b>
<b>Reserves</b>			
	Excess / (deficit) to date	(7,088)	0
Z01	Starting balances	132,933	132,933
	<b>Total Reserves</b>	<b>125,844</b>	<b>132,933</b>
	<b>Represented by funds</b>		
	Unrestricted	(2,716)	19,199
	Designated	122,619	108,483
	Restricted	5,941	5,250
	Endowment	0	0
	<b>Total</b>	<b>125,844</b>	<b>132,933</b>

## Statement of assets and liabilities

	General	Designated	Restricted	Endowment	This year	Last year
<b>Current assets - Current assets</b>						
Lloyds Bank current account	(14,558)	16,473	0	0	1,914	2,559
Lloyds Bank Fees account	0	0	40	0	40	0
CCLA (CBF1) Fabric & Fittings	5,713	20,000	0	0	25,713	25,566
CCLA (CBF2) General	5,917	0	0	0	5,917	10,855
CCLA (CBF3) Organ	0	0	5,941	0	5,941	5,250
CCLA (CBF4) Income	0	36,145	0	0	36,145	18,483
Lloyds Bank Fixed Bond £20k	0	0	0	0	0	20,000
Lloyds Bank Fixed Bond £50k	0	50,000	0	0	50,000	50,000
War Stock Capital	152	0	0	0	152	152
Petty Cash	59	0	0	0	59	65
<b>Totals</b>	<b>(2,716)</b>	<b>122,619</b>	<b>5,981</b>	<b>0</b>	<b>125,884</b>	<b>132,933</b>
<b>Liabilities - Liabilities</b>						
Agency collections	0	0	40	0	40	0
<b>Totals</b>	<b>0</b>	<b>0</b>	<b>40</b>	<b>0</b>	<b>40</b>	<b>0</b>
<b>Grand total</b>	<b>(2,716)</b>	<b>122,619</b>	<b>5,941</b>	<b>0</b>	<b>125,844</b>	<b>132,933</b>

## Fund movement by type

	Opening	Incoming	Outgoing	Transfers	Gains/losses	Closing
<b>Memorial - Memorial Stone</b>						
Designated	0	250	1,416	0	0	(1,166)
<b>Sub-total for Memorial</b>	<b>0</b>	<b>250</b>	<b>1,416</b>	<b>0</b>	<b>0</b>	<b>(1,166)</b>
<b>General - General fund</b>						
Unrestricted	19,199	36,502	42,557	(15,860)	0	(2,716)
<b>Sub-total for General</b>	<b>19,199</b>	<b>36,502</b>	<b>42,557</b>	<b>(15,860)</b>	<b>0</b>	<b>(2,716)</b>
<b>Income - Income</b>						
Designated	88,483	101	0	15,200	0	103,785
<b>Sub-total for Income</b>	<b>88,483</b>	<b>101</b>	<b>0</b>	<b>15,200</b>	<b>0</b>	<b>103,785</b>
<b>Lighting - Lighting</b>						
Designated	20,000	0	0	0	0	20,000
<b>Sub-total for Lighting</b>	<b>20,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,000</b>
<b>Organ - Organ</b>						
Restricted	5,250	31	0	660	0	5,941
<b>Sub-total for Organ</b>	<b>5,250</b>	<b>31</b>	<b>0</b>	<b>660</b>	<b>0</b>	<b>5,941</b>
<b>Grand total</b>	<b>132,933</b>	<b>36,885</b>	<b>43,974</b>	<b>0</b>	<b>0</b>	<b>125,844</b>

## Analysis of receipts and payments

### Planned giving

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Total</u>	
					<u>This year</u>	<u>Last year</u>
0101 - Standing Orders Eligible GA	13,391	0	0	0	13,391	13,625
0102 - Standing Orders NOT Eligible GA	830	0	0	0	830	0
0110 - Stewardship Envelopes Eligible GA	3,750	0	0	0	3,750	5,725
0111 - Stewardship Envelopes Eligible GASDS	1,094	0	0	0	1,094	0
0112 - Stewardship Envelopes NOT Eligible GA	135	0	0	0	135	0
Total	19,200	0	0	0	19,200	19,350

### Collections and other giving

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Total</u>	
					<u>This year</u>	<u>Last year</u>
0301 - Loose plate collections	2,642	0	0	0	2,642	2,013
0403 - Donations under Gift Aid	918	0	0	0	918	1,460
0404 - Donations NOT under Gift Aid	2,048	0	0	0	2,048	1,790
Total	5,609	0	0	0	5,609	5,263

### Gift Aid recovered

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Total</u>	
					<u>This year</u>	<u>Last year</u>
0601 - Tax recoverable on Gift Aid	3,457	0	0	0	3,457	4,819
Total	3,457	0	0	0	3,457	4,819

### Other receipts

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Total</u>	
					<u>This year</u>	<u>Last year</u>
0901 - Other funds generated	1,370	250	0	0	1,620	2,157
1350 - Sundry	25	0	0	0	25	858
Total	1,395	250	0	0	1,645	3,015

### Activities for generating funds

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>This year</u>	<u>Total Last year</u>
0910 - Rummage sales etc	965	0	0	0	965	1,365
1240 - Church hall - community use	503	0	0	0	503	418
Total	1,468	0	0	0	1,468	1,783

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### Investment Income

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>This year</u>	<u>Total Last year</u>
1020 - Bank and building society interest	2,573	101	31	0	2,707	2,911
Total	2,573	101	31	0	2,707	2,911

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### Receipts from church activities

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>This year</u>	<u>Total Last year</u>
1101 - Fees for weddings and funerals	2,797	0	0	0	2,797	1,882
Total	2,797	0	0	0	2,797	1,882

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### Cost of generating funds

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>This year</u>	<u>Total Last year</u>
1730 - Costs of fetes & other events	22	0	0	0	22	86
Total	22	0	0	0	22	86

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### Missionary and Charitable Giving

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>This year</u>	<u>Total Last year</u>
1830 - Giving - relief and development agencies	132	0	0	0	132	55
1850 - Home mission	0	0	0	0	0	78
1870 - Secular charities	992	0	0	0	992	423
1880 - Local Charities	498	0	0	0	498	1,657
Total	1,622	0	0	0	1,622	2,213

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## Parish Share

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Total</u>	
					<u>This year</u>	<u>Last year</u>
1910 - Ministry parish share etc	27,563	0	0	0	27,563	27,563
Total	27,563	0	0	0	27,563	27,563

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## Clergy and Staffing costs

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Total</u>	
					<u>This year</u>	<u>Last year</u>
2140 - Water rates - vicarage	481	0	0	0	481	442
2150 - Vicar's telephone	537	0	0	0	537	457
Total	1,019	0	0	0	1,019	899

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## Church Running Expenses

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Total</u>	
					<u>This year</u>	<u>Last year</u>
2170 - Education	0	0	0	0	0	91
2201 - Parish training and mission	360	0	0	0	360	0
2301 - Church running - insurance	2,287	0	0	0	2,287	1,352
2320 - Organ / piano tuning	760	0	0	0	760	330
2330 - Church maintenance	536	0	0	0	536	2,667
2340 - Upkeep of services	1,339	0	0	0	1,339	1,440
2350 - Upkeep of churchyard	0	1,416	0	0	1,416	1,430
2360 - Administration	1,161	0	0	0	1,161	1,672
2401 - Church running - electric	221	0	0	0	221	389
2410 - Church running - gas	3,762	0	0	0	3,762	3,622
2420 - Church running - water	141	0	0	0	141	135
Total	10,570	1,416	0	0	11,987	13,131

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## Hall Running Costs

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Total</u>	
					<u>This year</u>	<u>Last year</u>
2560 - Hall running - maintenance	1,759	0	0	0	1,759	0
Total	1,759	0	0	0	1,759	0

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This report dated: 31 December 2013