

ST ANDREW'S PARISH CHURCH HAMPTON

ACCOUNTS

for the year ended 31st December 2022

BOYDS ACCOUNTANTS LTD

**ST ANDREW'S PARISH CHURCH HAMPTON
ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2022**

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**INDEPENDENT EXAMINER'S REPORT TO THE
PCC OF ST ANDREW'S PARISH CHURCH HAMPTON**

ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2022

This report on the Financial Statements of the PCC for the year ended 31st December 2022, which are set out on pages 3 to 7, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ('the Regulations') and Section 43 of the Charities Act 1993 ('the Act').

Respective responsibilities of Management Committee and Independent Examiners

As members of the PCC you are responsible for the preparation of the financial statements: you consider that the audit requirement of the Regulations and Section 43(2) do not apply. It is my responsibility to issue this report on those financial statements in accordance with the terms of the Regulations.

Basis of this Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners under Section 43(7)(b) of the Act and to be found in the Church guidance, 2006 edition. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the financial statements and seeking explanations from you as trustees 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 accounts.

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 Section 41 of the Act; and to prepare financial statements, which accord with the accounting records and comply with the requirements of the Act and the Regulations, 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.

**D Chandler ACA
Boys Accountants Limited
Britannia Court
5 Moor Street
WORCESTER
WR1 3DB**

28th April 2023

**ST ANDREW'S PARISH CHURCH HAMPTON
STATEMENT OF FINANCIAL ACTIVITIES
FOR YEAR ENDED 31st DECEMBER 2022**

	Page	Unrestricted Funds 2022		Unrestricted Funds 2021	
		£	£	£	£
Incoming Resources					
Church Income					
Church collections		2,685		2,534	
Parish Giving Scheme		11,497		11,002	
Income tax reclaimed		-		158	
Fundraising		1,111		592	
Other income		2,360		711	
PCC Fees		20,300		29,084	
		-----		-----	
			37,953		44,081
John Martin's Charity			35,194		18,700
Interest received					
Charities deposit accounts			351		9
			-----		-----
Total Incoming Resources			73,498		62,790
Resources Expended					
Parish share		14,000		7,000	
Church expenses	4	21,412		19,129	
Building development		2,908		10,596	
Administration	4	51,362		26,773	
Finance	4	938		1,088	
Depreciation	4	2,558		1,508	
		-----		-----	
Total Resources Expended			93,178		66,094
Net (Deficit)			(19,680)		(3,304)
Surplus on St Andrews Church Centre			4,957		2,266
Funds brought forward at 1st January 2022			74,073		75,111
			-----		-----
Funds carried forward at 31st December 2022			£59,350		£74,073
			=====		=====

**ST ANDREW'S PARISH CHURCH HAMPTON
RESOURCES EXPENDED
FOR YEAR ENDED 31st DECEMBER 2022**

	2022		2021
	£		£
Church expenses			
Insurance	3,013		2,918
Utilities	6,584		5,361
Service expenses	1,224		961
Mission	1,784		539
Expenses	2,822		1,723
Service fees disbursed	5,985		7,627
	—————		—————
	21,412		19,129
	=====		=====
Administration			
Fundraising costs	100		-
Wages and honoraria	20,596		24,291
HMRC Job Retention Scheme Grants	-		(323)
Office expenses	2,197		2,302
Architect and Surveyors costs	27,601		-
Parish room utilities	868		503
	—————		—————
	51,362		26,773
	=====		=====
Finance			
Accountancy	938		1,088
	—————		—————
Depreciation			
Fixtures and fittings	2,558		1,508
	—————		—————
	2,558		1,508
	=====		=====
St Andrews Church Centre (formerly known as St Richards Hall)			
Income from Hire of Hall	20,014		15,031
Salaries	5,100	5,040	
Supplies	588	823	
Utilities	2,120	1,725	
Hall upkeep	6,559	4,520	
Insurance	690	657	
	—————	—————	12,765
	15,057		—————
	=====		=====
Surplus for Year	4,957		2,266
	=====		=====

**ST ANDREW'S PARISH CHURCH HAMPTON
BALANCE SHEET AT 31st DECEMBER 2022**

		2022		2021	
	Note	£	£	£	£
Fixed assets					
Tangible assets	2		9,445		6,753
Current assets					
Stock	3	300		300	
Debtors and prepayments	4	2,044		5,559	
Cash at bank		13,343		26,623	
Charities deposit		22,102		21,888	
Cash at bank – Church Centre		4,619		4,360	
Bank deposit – Hampton St. Andrew Fund Raising		10,571		10,433	
Cash in hand		-		30	
			52,979		69,193
Current liabilities					
Creditors and accruals	5	3,074	49,905	1,873	67,320
Net current assets					
			59,350		74,073
Accumulated funds					
Unrestricted	6		56,473		71,334
Restricted	6		2,877		2,739
			£59,350		£74,073

Approved by the PCC on 28th April 2023 and signed on their behalf by:

Mrs. C Jenkins
Churchwarden and Hon Treasurer

Mrs. M Thomson
Churchwarden

The Revd. M Binney
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**ST ANDREW'S PARISH CHURCH HAMPTON
NOTES TO ACCOUNTS AT 31st DECEMBER 2022**

1 Accounting policies

1A Basis of accounting

The accounts have been prepared under the historical cost and accruals conventions.

1B Tangible Fixed Assets

Tangible fixed assets are shown as historical cost. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life on the following basis:

Motor Vehicles	20% straight line
Fixtures and fittings	33.33%, 20% and 10% straight line

2 Tangible fixed assets

	Total	Fixtures & Fittings	Motor Vehicles
	£	£	£
Cost			
At 1st January 2022	28,941	22,041	6,900
Additions	5,250	5,250	-
Disposals	(6,900)	-	(6,900)
	<hr/>	<hr/>	<hr/>
At 31st December 2022	27,291	27,291	-
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Depreciation			
At 1st January 2022	22,188	15,288	6,900
For year	2,558	2,558	-
Disposals	(6,900)	-	(6,900)
	<hr/>	<hr/>	<hr/>
At 31st December 2022	17,846	17,846	-
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Net Book Value at 31st December 2022	9,445	9,445	-
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

3 Stock

	2022	2021
	£	£
Stock	300	300
	<hr/>	<hr/>

4 Debtors and prepayments

	2022	2021
	£	£
Due from John Martin's Charity	1,969	5,484
Sundry debtors and prepayments	75	75
Collections and tax repayments	-	-
	<hr/>	<hr/>
	2,044	5,559
	<hr/> <hr/>	<hr/> <hr/>

ST ANDREW'S PARISH CHURCH HAMPTON
NOTES TO ACCOUNTS AT 31st DECEMBER 2022 (continued)

5	Creditors and accruals	2022		2021
		£		£
	Accruals	3,074		1,873
		<hr/>		<hr/>
		3,074		1,873
		<hr/> <hr/>		<hr/> <hr/>
6	Accumulated funds		Phillip Mills	
		Unrestricted	Church Music	Total
		£	£	£
	At 1st January 2022	71,334	2,739	74,073
	Deposit interest	213	138	351
	Deficit for the year	(15,074)	-	(15,074)
		<hr/>	<hr/>	<hr/>
	At 31st December 2021	56,473	2,877	59,350
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>