

**St Mary's Church Hanwell**

**End of Year Financial Statements**

**Year ending 31<sup>st</sup> December 2023**

## Independent Examiner's Report to the Trustees of St Mary Church Hanwell

I report on the accounts of the charity for the year ended 31st December 2023 which are set out on finance pages of the Annual Report.

### Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act **2011** (the 2011 Act)) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act); and
- To state whether particular matters have come to my attention.

### Basis of Independent Examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### Independent examiner's statement

*Since the gross income for the year exceeds the amount provided in section 145(3) of the Act, I confirm that I am qualified to act as Independent Examiner under the provisions of that section of the Act and that my qualification is as shown below.*

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 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act 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.

Kevin Ogilvie  
Charity Bookkeeping and Examination Services  
13 Evelyns Close,  
Hillingdon,  
Middlesex,  
UB8 3LR



Date 6<sup>th</sup> March 2024

## Statement of Financial Activities

	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
<b>Incoming resources</b>						
Incoming resources from generated funds	1,318	—	—	—	1,318	—
Voluntary income	90,173	13,766	15,888	—	119,827	97,354
Activities for generating funds	956	52,472	—	—	53,428	47,454
Investment income	1,468	—	—	—	1,468	313
Other incoming resources	5,395	902	870	—	7,168	7,530
<b>Total income</b>	<b>99,311</b>	<b>67,140</b>	<b>16,758</b>	<b>—</b>	<b>183,209</b>	<b>152,651</b>
<b>Resources used</b>						
Cost of generating funds	224	520	—	—	744	1,844
Cost of generating voluntary income	3,364	—	—	—	3,364	1,554
Charitable activities	113,167	29,846	34,634	—	177,646	133,184
Governance costs	957	—	—	—	957	990
Other resources used	7,905	—	—	—	7,905	5,109
<b>Total expenditure</b>	<b>125,616</b>	<b>30,366</b>	<b>34,634</b>	<b>—</b>	<b>190,615</b>	<b>142,681</b>
<b>Net income / (expenditure) resources before transfer</b>	<b>(26,305)</b>	<b>36,774</b>	<b>(17,875)</b>	<b>—</b>	<b>(7,406)</b>	<b>9,969</b>
<b>Transfers</b>						
Gross transfers between funds - in	29,804	500	3,000	—	33,304	22,116
Gross transfers between funds - out	(3,500)	(29,804)	—	—	(33,304)	(22,116)
<b>Other recognised gains / losses</b>						
<b>Net movement in funds</b>	<b>(1)</b>	<b>7,470</b>	<b>(14,875)</b>	<b>—</b>	<b>(7,406)</b>	<b>9,969</b>
<b>Total funds brought forward</b>	<b>—</b>	<b>27,271</b>	<b>1,522,316</b>	<b>—</b>	<b>1,549,588</b>	<b>1,539,618</b>
<b>Total funds carried forward</b>	<b>(1)</b>	<b>34,741</b>	<b>1,507,441</b>	<b>—</b>	<b>1,542,181</b>	<b>1,549,588</b>

## Balance sheet

Class and code	Description	This year	Last year
<b>Fixed assets</b>			
6431	Church Hall	1,465,459	1,465,459
	<b>Total Fixed assets</b>	<b>1,465,459</b>	<b>1,465,459</b>
<b>Current assets</b>			
6510	CAF Gold Account	65,000	80,266
6541	Barclays current account	3,289	7,825
6542	CAF Cash Account	2,862	5,985
6543	Hall Account	—	—
6544	Charities Account	—	—
6545	Business Saver Account	10,000	—
6546	Barclaycard	(1,995)	(1,290)
6590	Cash in hand	—	—
Z05	Accounts Receivable	15,823	1,250
	<b>Total Current assets</b>	<b>94,979</b>	<b>94,036</b>
<b>Liabilities</b>			
6699	Agency collections	—	225
Z04	Accounts Payable	18,257	9,683
	<b>Total Liabilities</b>	<b>18,257</b>	<b>9,908</b>
	<b>Net Asset surplus(deficit)</b>	<b>1,542,181</b>	<b>1,549,588</b>
<b>Reserves</b>			
	Excess / (deficit) to date	(7,406)	9,969
Z01	Starting balances	1,549,588	1,539,618
Z02	Other gains/(losses)	—	—
Z03	Gains and losses own use	—	—
	<b>Total Reserves</b>	<b>1,542,181</b>	<b>1,549,588</b>
<b>Represented by funds</b>			
	Unrestricted	(1)	—
	Designated	34,741	27,271
	Restricted	1,507,441	1,522,316
	Endowment	—	—
	<b>Total</b>	<b>1,542,181</b>	<b>1,549,588</b>

## Signed

Signature \_\_\_\_\_

Name \_\_\_\_\_

Position \_\_\_\_\_

Date \_\_\_\_\_

## Fund movement by type

		Opening	Incoming	Outgoing	Transfers	Gains/losses	Journals	Closing
<b>DMP - Digital Mission Proj</b>								
Designated		—	2,000	—	—	—	—	2,000
	<b>Sub-total for DMP</b>	<b>—</b>	<b>2,000</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>2,000</b>
<b>EF - Energy Fund</b>								
Designated		3,327	902	—	(3,327)	—	—	903
	<b>Sub-total for EF</b>	<b>3,327</b>	<b>902</b>	<b>—</b>	<b>(3,327)</b>	<b>—</b>	<b>—</b>	<b>903</b>
<b>MDF - Musical Director Fun</b>								
Restricted		—	549	—	—	—	—	549
	<b>Sub-total for MDF</b>	<b>—</b>	<b>549</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>549</b>
<b>NA - Noahs Ark</b>								
Designated		446	859	814	—	—	—	491
	<b>Sub-total for NA</b>	<b>446</b>	<b>859</b>	<b>814</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>491</b>
<b>RDF - Rectory Decoration F</b>								
Designated		1,000	—	—	500	—	—	1,500
	<b>Sub-total for RDF</b>	<b>1,000</b>	<b>—</b>	<b>—</b>	<b>500</b>	<b>—</b>	<b>—</b>	<b>1,500</b>
<b>WS - Warm Spaces</b>								
Designated		2,384	1,624	1,831	—	—	—	2,178
	<b>Sub-total for WS</b>	<b>2,384</b>	<b>1,624</b>	<b>1,831</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>2,178</b>
<b>General - General fund</b>								
Unrestricted		—	99,311	125,616	26,304	—	—	(1)
	<b>Sub-total for General</b>	<b>—</b>	<b>99,311</b>	<b>125,616</b>	<b>26,304</b>	<b>—</b>	<b>—</b>	<b>(1)</b>
<b>Hall - St Mary's Hall Fund</b>								
Designated		16,364	59,754	27,409	(26,477)	—	—	22,232
	<b>Sub-total for Hall</b>	<b>16,364</b>	<b>59,754</b>	<b>27,409</b>	<b>(26,477)</b>	<b>—</b>	<b>—</b>	<b>22,232</b>
<b>TechSupp - Technical Support Fu</b>								
Designated		1,749	—	311	—	—	—	1,438
	<b>Sub-total for TechSupp</b>	<b>1,749</b>	<b>—</b>	<b>311</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>1,438</b>
<b>Fabric - St Mary's Fabric Fun</b>								
Restricted		27,145	15,975	34,209	—	—	—	8,911
	<b>Sub-total for Fabric</b>	<b>27,145</b>	<b>15,975</b>	<b>34,209</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>8,911</b>
<b>Reserves - Reserves Fund</b>								
Restricted		27,000	—	—	3,000	—	—	30,000
	<b>Sub-total for Reserves</b>	<b>27,000</b>	<b>—</b>	<b>—</b>	<b>3,000</b>	<b>—</b>	<b>—</b>	<b>30,000</b>
<b>Assets - Church Hall Fixed As</b>								
Restricted		1,465,459	—	—	—	—	—	1,465,459
	<b>Sub-total for Assets</b>	<b>1,465,459</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>1,465,459</b>
<b>Crypt - Crypt Fund</b>								
Restricted		928	—	—	—	—	—	928
	<b>Sub-total for Crypt</b>	<b>928</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>928</b>
<b>Legacies - Legacies</b>								
Designated		2,000	2,000	—	—	—	—	4,000
	<b>Sub-total for Legacies</b>	<b>2,000</b>	<b>2,000</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>4,000</b>
<b>HighClean - High Level Cleaning</b>								
Restricted		1,587	—	—	—	—	—	1,587
	<b>Sub-total for HighClean</b>	<b>1,587</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>1,587</b>
<b>NightShelt - Night Shelter</b>								
Restricted		198	234	424	—	—	—	7
	<b>Sub-total for NightShelt</b>	<b>198</b>	<b>234</b>	<b>424</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>7</b>
	<b>Grand total</b>	<b>1,549,588</b>	<b>183,209</b>	<b>190,615</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>1,542,181</b>

## Analysis of income and expenditure

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>This year</u>	<u>Total Last year</u>
<b>INCOME AND ENDOWMENTS</b>						
<b>Incoming resources from generated funds</b>						
BBQ & Brunch	760	—	—	—	760	—
Open Church Income	558	—	—	—	558	—
Total	1,318	—	—	—	1,318	—
<b>Incoming resources from generated funds - Voluntary income</b>						
Gift Aid - Bank	62,208	—	—	—	62,208	60,041
Online Giving via website	5,889	908	196	—	6,993	5,575
Other planned giving	4,680	—	—	—	4,680	5,185
Payroll giving	300	—	—	—	300	—
Loose plate collections	1,213	—	38	—	1,251	1,883
One-off Gift Aid gifts	49	—	549	—	598	—
One-off non gift aid	100	—	—	—	100	32
Tax recoverable on Gift Aid	15,734	—	—	—	15,734	14,638
Legacies	—	2,000	—	—	2,000	—
Recurring grants	—	—	7,525	—	7,525	7,500
Non-recurring one-off grants	—	10,858	7,580	—	18,438	2,500
Total	90,173	13,766	15,888	—	119,827	97,354
<b>Incoming resources from generated funds - Activities for generating funds</b>						
Other funds generated	681	75	—	—	756	1,830
Church hall lettings - fund raising	—	52,397	—	—	52,397	45,624
Church Letting	275	—	—	—	275	—
Total	956	52,472	—	—	53,428	47,454
<b>Incoming resources from generated funds - Investment income</b>						
Bank and building society interest	1,468	—	—	—	1,468	313
Total	1,468	—	—	—	1,468	313
<b>Other incoming resources</b>						
Energy Cost Contributions	—	—	—	—	—	3,327
Charities Trust Donations	780	—	—	—	780	780
VAT Recovery	—	902	870	—	1,773	—
Fees for weddings and funerals	4,293	—	—	—	4,293	3,308
Churchyard Upkeep Reimbursement	322	—	—	—	322	114
Total	5,395	902	870	—	7,168	7,530
<b>INCOME TOTAL</b>	<b>99,311</b>	<b>67,140</b>	<b>16,758</b>	<b>—</b>	<b>183,209</b>	<b>152,651</b>

## EXPENDITURE

### Cost of generating funds

Cleric's Wedding/Funeral fees	224	—	—	—	224	344
Hall Running - Legal Fees	—	520	—	—	520	1,500
Total	224	520	—	—	744	1,844

### Cost of generating funds - Cost of generating voluntary income

Events Costs	610	—	—	—	610	614
BBQ & Brunch Costs	900	—	—	—	900	—
Other fees for weddings/funeral	1,854	—	—	—	1,854	940
Total	3,364	—	—	—	3,364	1,554

### Charitable activities

Home mission	2,561	—	—	—	2,561	2,933
Secular charities	881	—	—	—	881	896
Common Fund - LDF	66,000	—	—	—	66,000	66,000
LDF Schools Contribution	660	—	—	—	660	—
Ministry Cost	506	—	—	—	506	—
Church Open Days	387	—	—	—	387	303
Junior Church	612	—	—	—	612	314
Night Shelter	—	—	424	—	424	72
Parish training and mission	381	—	—	—	381	885
Noahs Ark	—	704	—	—	704	567
Warm Spaces	—	1,831	—	—	1,831	116
Salary of parish administrator	13,706	—	—	—	13,706	13,594
Rector's Expenses	916	—	—	—	916	1,504
Rectory Water Rates	503	—	—	—	503	451
Rectory Telecoms	705	—	—	—	705	672
PTO Expenses	371	—	—	—	371	180
Organ / piano tuning	—	—	—	—	—	438
Upkeep of services	3,063	142	—	—	3,205	1,946
Administration	1,194	95	—	—	1,289	1,228
Printing Costs	1,217	—	—	—	1,217	895
Hall Telecomms	—	699	—	—	699	667
Church Telecomms	696	—	—	—	696	550
Church maintenance	4,463	75	34,209	—	38,747	8,490
Church running - electric	2,445	—	—	—	2,445	1,407
Church running - gas	5,921	—	—	—	5,921	3,246
Church running - water	261	—	—	—	261	152
Church running - insurance	5,260	—	—	—	5,260	5,397
Church Cleaning	91	—	—	—	91	13
Upkeep of churchyard	367	—	—	—	367	91
Hall running - electricity	—	3,117	—	—	3,117	2,231
Hall running - gas	—	5,231	—	—	5,231	2,589
Hall running - insurance	—	700	—	—	700	256
Hall running - maintenance	—	12,288	—	—	12,288	11,052
Hall Cleaning	—	3,389	—	—	3,389	3,369
Hall running - water	—	526	—	—	526	423
Deposit or Fee Reimbursements	—	1,050	—	—	1,050	260
Total	113,167	29,846	34,634	—	177,646	133,184

### Governance costs

Governance costs examination/audit fee	750	—	—	—	750	756
Bank Fees and Interest	207	—	—	—	207	234
Total	957	—	—	—	957	990

**Other resources used**

Pension Contribution for Administrator	1,218	—	—	—	1,218	—
Associate Minister's Expenses	423	—	—	—	423	323
Musical Director	3,291	—	—	—	3,291	2,875
Music Expenses	840	—	—	—	840	816
Upkeep of Online Services	548	—	—	—	548	142
Flowers	599	—	—	—	599	228
Website Development and Maintenance	584	—	—	—	584	515
Eco Church	402	—	—	—	402	210
Total	7,905	—	—	—	7,905	5,109
<b>EXPENDITURE TOTAL</b>	<b>125,616</b>	<b>30,366</b>	<b>34,634</b>	<b>—</b>	<b>190,615</b>	<b>142,681</b>
<b>GRAND TOTAL</b>	<b>(26,305)</b>	<b>36,774</b>	<b>(17,875)</b>	<b>—</b>	<b>(7,406)</b>	<b>9,969</b>