

The Parish of St Mary Magdalen Ripley

End of Year Financial Statements

Year ending 31st December 2022

Prepared by Alastair Heslop, Treasurer,
20 Ennismore Avenue, Guildford, Surrey, GU1 1SR
and Mike Hughes, Accounts
January 2023

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 2022 is in respect of the 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 – i.e. 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 Examiner's 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: Rob Welford

Date:

Receipts and Payments Account

	Total funds	Prior year funds
General - General fund (Unrestricted)		
Receipts		
Planned giving		
0101 - Standing Orders Eligible GA	17,260	18,040
0102 - Standing Orders NOT Eligible GA	244	519
0110 - Stewardship Envelopes Eligible GA	540	520
0111 - Stewardship Envelopes Eligible GASDS	1,353	908
0112 - Stewardship Envelopes NOT Eligible GA	—	471
<i>Total Planned giving</i>	<u>19,397</u>	<u>20,458</u>
Collections and other giving		
0301 - Loose plate collections	1,938	916
0403 - Donations under Gift Aid	2,566	2,470
0404 - Donations NOT under Gift Aid	464	54
<i>Total Collections and other giving</i>	<u>4,968</u>	<u>3,440</u>
Other voluntary receipts		
08A1 - Non-recurring one-off grants	—	282
<i>Total Other voluntary receipts</i>	<u>—</u>	<u>282</u>
Gift Aid recovered		
0601 - Tax recoverable on Gift Aid	5,835	5,586
<i>Total Gift Aid recovered</i>	<u>5,835</u>	<u>5,586</u>
Other receipts		
0901 - Other funds generated	881	548
<i>Total Other receipts</i>	<u>881</u>	<u>548</u>
Activities for generating funds		
1240 - Church hall - community use	1,197	265
<i>Total Activities for generating funds</i>	<u>1,197</u>	<u>265</u>
Receipts from church activities		
1101 - Fees for weddings and funerals	2,012	1,102
<i>Total Receipts from church activities</i>	<u>2,012</u>	<u>1,102</u>
Total Receipts	<u>34,293</u>	<u>31,682</u>
Payments		
Cost of generating funds		
1701 - Fees paid to fund raisers	17	11
1730 - Costs of fetes & other events	—	250
<i>Total Cost of generating funds</i>	<u>17</u>	<u>261</u>
Missionary and Charitable Giving		
1850 - Home mission	—	500
1870 - Secular charities	799	443
<i>Total Missionary and Charitable Giving</i>	<u>799</u>	<u>943</u>
Parish Share		
1910 - Ministry parish share etc	44,883	41,373
<i>Total Parish Share</i>	<u>44,883</u>	<u>41,373</u>
Clergy and Staffing costs		
2140 - Water rates - vicarage	347	423
<i>Total Clergy and Staffing costs</i>	<u>347</u>	<u>423</u>
Church Running Expenses		
2301 - Church running - insurance	2,312	2,224
2330 - Church maintenance	1,970	2,138
2340 - Upkeep of services	1,387	1,228
2360 - Administration	709	434
2401 - Church running - electric	469	471
2410 - Church running - gas	1,916	1,386
2420 - Church running - water	266	50
<i>Total Church Running Expenses</i>	<u>9,031</u>	<u>7,933</u>

Total Payments	55,078	50,934
Excess of Receipts over Payments	(20,785)	(19,252)
Transfers to/(from)	20,150	20,000
Brought forward balance	882	134
Carried forward balance	247	882

Memorial - Memorial Stone (Designated)

Receipts		
Other receipts		
1350 - Sundry	860	—
<i>Total Other receipts</i>	<i>860</i>	<i>—</i>
Total Receipts	860	—
Payments		
Church Running Expenses		
2350 - Upkeep of churchyard	619	—
<i>Total Church Running Expenses</i>	<i>619</i>	<i>—</i>
Total Payments	619	—
Excess of Receipts over Payments	240	—
Brought forward balance	(8)	(8)
Carried forward balance	231	(8)

Organ - Organ (Restricted)

Receipts		
Collections and other giving		
0403 - Donations under Gift Aid	183	25
0404 - Donations NOT under Gift Aid	100	—
<i>Total Collections and other giving</i>	<i>283</i>	<i>25</i>
Gift Aid recovered		
0601 - Tax recoverable on Gift Aid	48	—
<i>Total Gift Aid recovered</i>	<i>48</i>	<i>—</i>
Investment Income		
1020 - Bank and building society interest	140	5
<i>Total Investment Income</i>	<i>140</i>	<i>5</i>
Total Receipts	471	30
Payments		
Church Running Expenses		
2320 - Organ / piano tuning	246	—
<i>Total Church Running Expenses</i>	<i>246</i>	<i>—</i>
Total Payments	246	—
Excess of Receipts over Payments	225	30
Brought forward balance	10,664	10,633
Carried forward balance	10,889	10,664

Fabrics - Fabrics and Fittings (Restricted)

Receipts		
Collections and other giving		
0403 - Donations under Gift Aid	100	500
0404 - Donations NOT under Gift Aid	1,000	—
<i>Total Collections and other giving</i>	<i>1,100</i>	<i>500</i>
Other voluntary receipts		
08A1 - Non-recurring one-off grants	1,899	—
<i>Total Other voluntary receipts</i>	<i>1,899</i>	<i>—</i>
Gift Aid recovered		
0601 - Tax recoverable on Gift Aid	25	—
<i>Total Gift Aid recovered</i>	<i>25</i>	<i>—</i>

Investment Income			
1020 - Bank and building society interest		39	1
	<i>Total Investment Income</i>	<u>39</u>	<u>1</u>
Total Receipts		3,063	501
Payments			
Church Running Expenses			
2330 - Church maintenance		4,398	—
2350 - Upkeep of churchyard		125	—
	<i>Total Church Running Expenses</i>	<u>4,523</u>	<u>—</u>
Total Payments		4,523	—
	Excess of Receipts over Payments	(1,459)	501
	Brought forward balance	3,743	3,241
	Carried forward balance	<u>2,283</u>	<u>3,743</u>
<u>Flowers - Flower Fund (Restricted)</u>			
Receipts			
Collections and other giving			
0404 - Donations NOT under Gift Aid		800	600
	<i>Total Collections and other giving</i>	<u>800</u>	<u>600</u>
Total Receipts		800	600
Payments			
Church Running Expenses			
2360 - Administration		410	138
	<i>Total Church Running Expenses</i>	<u>410</u>	<u>138</u>
Total Payments		410	138
	Excess of Receipts over Payments	389	461
	Brought forward balance	461	—
	Carried forward balance	<u>851</u>	<u>461</u>
<u>Income - Income (Designated)</u>			
Receipts			
Other voluntary receipts			
0701 - Legacies		—	22,600
08A1 - Non-recurring one-off grants		1,000	—
	<i>Total Other voluntary receipts</i>	<u>1,000</u>	<u>22,600</u>
Investment Income			
1020 - Bank and building society interest		391	18
	<i>Total Investment Income</i>	<u>391</u>	<u>18</u>
Total Receipts		1,391	22,618
	Excess of Receipts over Payments	1,391	22,618
	Transfers to/(from)	(20,150)	(20,000)
	Brought forward balance	45,567	42,949
	Carried forward balance	<u>26,808</u>	<u>45,567</u>
<u>PPM - Phil Paul Memorial (Designated)</u>			
Receipts			
Investment Income			
1020 - Bank and building society interest		2	1
	<i>Total Investment Income</i>	<u>2</u>	<u>1</u>
Total Receipts		2	1
Payments			
Church Running Expenses			
2350 - Upkeep of churchyard		2,748	—

	<i>Total Church Running Expenses</i>	2,748	—
Total Payments		2,748	—
Excess of Receipts over Payments		(2,745)	1
Brought forward balance		2,745	2,744
	Carried forward balance	—	2,745
 <u>RAB - Richard Amis Bequest (Designated)</u>			
Receipts			
Other voluntary receipts			
0701 - Legacies		—	175,000
	<i>Total Other voluntary receipts</i>	—	175,000
Investment Income			
1020 - Bank and building society interest		2,208	83
	<i>Total Investment Income</i>	2,208	83
Total Receipts		2,208	175,083
Payments			
Church Running Expenses			
2330 - Church maintenance		7,000	—
2350 - Upkeep of churchyard		6,949	—
	<i>Total Church Running Expenses</i>	13,949	—
Total Payments		13,949	—
Excess of Receipts over Payments		(11,741)	175,083
Brought forward balance		175,083	—
	Carried forward balance	163,341	175,083

Balance sheet

	Total funds	Prior year funds
Current assets		
Cash at bank and in hand	204,653	239,139
	204,653	239,139
Net current assets less current liabilities	204,653	239,139
Total assets less current liabilities	204,653	239,139
Total net assets less liabilities	204,653	239,139
Represented by		
Unrestricted		
General fund	247	882
Designated		
Memorial Stone	231	(8)
Income	26,808	45,567
Phil Paul Memorial	—	2,745
Richard Amis Bequest	163,341	175,083
Lighting	—	—
Restricted		
Organ	10,889	10,664
Fabrics and Fittings	2,283	3,743
Flower Fund	851	461
Lighting and Electrics Fund	—	—
Funds of the church	204,653	239,139

Statement of assets and liabilities

	General	Designated	Restricted	Endowment	This year	Last year
Current assets - Current assets						
Lloyds Bank current account	(38)	231	1,056	—	1,249	1,240
Lloyds Bank Fees account	—	—	—	—	—	—
CCLA (CBF1) Fabric & Fittings	—	—	2,283	—	2,283	3,743
CCLA (CBF2) General	—	—	—	—	—	—
CCLA (CBF3) Organ	—	—	10,889	—	10,889	10,664
CCLA (CBF4) Income	—	190,150	—	—	190,150	223,396
Lloyds Bank Fixed Bond £20k	—	—	—	—	—	—
Lloyds Bank Fixed Bond £50k	—	—	—	—	—	—
War Stock Capital	—	—	—	—	—	—
Petty Cash	21	—	—	—	21	21
Messy Church Cash	—	—	—	—	—	—
Friendly Cafe cash	264	—	(205)	—	59	74
Totals	247	190,381	14,024	—	204,653	239,139
Liabilities - Liabilities						
Agency collections	—	—	—	—	—	—
Totals	—	—	—	—	—	—
Grand total	247	190,381	14,024	—	204,653	239,139

Fund movement by type

	Opening	Incoming	Outgoing	Transfers	Gains/losses	Closing
General - General fund						
Unrestricted	882	34,293	55,078	20,150	—	247
Sub-total for General	882	34,293	55,078	20,150	—	247
Memorial - Memorial Stone						
Designated	(8)	860	619	—	—	231
Sub-total for Memorial	(8)	860	619	—	—	231
Organ - Organ						
Restricted	10,664	471	246	—	—	10,889
Sub-total for Organ	10,664	471	246	—	—	10,889
Fabrics - Fabrics and Fittings						
Restricted	3,743	3,063	4,523	—	—	2,283
Sub-total for Fabrics	3,743	3,063	4,523	—	—	2,283
Flowers - Flower Fund						
Restricted	461	800	410	—	—	851
Sub-total for Flowers	461	800	410	—	—	851
Income - Income						
Designated	45,567	1,391	—	(20,150)	—	26,808
Sub-total for Income	45,567	1,391	—	(20,150)	—	26,808
PPM - Phil Paul Memorial						
Designated	2,745	2	2,748	—	—	—
Sub-total for PPM	2,745	2	2,748	—	—	—
RAB - Richard Amis Bequest						
Designated	175,083	2,208	13,949	—	—	163,341
Sub-total for RAB	175,083	2,208	13,949	—	—	163,341
Lighting - Lighting						
Designated	—	—	—	—	—	—
Sub-total for Lighting	—	—	—	—	—	—
Electrics - Lighting and Electri						
Restricted	—	—	—	—	—	—
Sub-total for Electrics	—	—	—	—	—	—
Grand total	239,139	43,089	77,575	—	—	204,653

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	17,260	—	—	—	17,260	18,040
0102 - Standing Orders NOT Eligible GA	244	—	—	—	244	519
0110 - Stewardship Envelopes Eligible GA	540	—	—	—	540	520
0111 - Stewardship Envelopes Eligible GASDS	1,353	—	—	—	1,353	908
0112 - Stewardship Envelopes NOT Eligible GA	—	—	—	—	—	471
Total	19,397	—	—	—	19,397	20,458

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	1,938	—	—	—	1,938	916
0403 - Donations under Gift Aid	2,566	—	283	—	2,849	2,995
0404 - Donations NOT under Gift Aid	464	—	1,900	—	2,364	654
Total	4,968	—	2,183	—	7,151	4,565

Other voluntary receipts

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Total</u>	
					<u>This year</u>	<u>Last year</u>
0701 - Legacies	—	—	—	—	—	197,600
08A1 - Non-recurring one-off grants	—	1,000	1,899	—	2,899	282
Total	—	1,000	1,899	—	2,899	197,882

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	5,835	—	73	—	5,908	5,586
Total	5,835	—	73	—	5,908	5,586

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	881	—	—	—	881	548
1350 - Sundry	—	860	—	—	860	—
Total	881	860	—	—	1,741	548

Activities for generating funds

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Total</u>	
					<u>This year</u>	<u>Last year</u>
1240 - Church hall - community use	1,197	—	—	—	1,197	265
Total	1,197	—	—	—	1,197	265

Investment Income

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Total</u>	
					<u>This year</u>	<u>Last year</u>
1020 - Bank and building society interest	—	2,601	179	—	2,781	110

Total	—	2,601	179	—	2,781	110
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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>Last year</u>
1101 - Fees for weddings and funerals	2,012	—	—	—	2,012	1,102
Total	2,012	—	—	—	2,012	1,102

Cost of generating funds

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>This year</u>	<u>Last year</u>
1701 - Fees paid to fund raisers	17	—	—	—	17	11
1730 - Costs of fetes & other events	—	—	—	—	—	250
Total	17	—	—	—	17	261

Missionary and Charitable Giving

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>This year</u>	<u>Last year</u>
1850 - Home mission	—	—	—	—	—	500
1870 - Secular charities	799	—	—	—	799	443
Total	799	—	—	—	799	943

Parish Share

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>This year</u>	<u>Last year</u>
1910 - Ministry parish share etc	44,883	—	—	—	44,883	41,373
Total	44,883	—	—	—	44,883	41,373

Clergy and Staffing costs

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>This year</u>	<u>Last year</u>
2140 - Water rates - vicarage	347	—	—	—	347	423
Total	347	—	—	—	347	423

Church Running Expenses

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>This year</u>	<u>Last year</u>
2301 - Church running - insurance	2,312	—	—	—	2,312	2,224
2320 - Organ / piano tuning	—	—	246	—	246	—
2330 - Church maintenance	1,970	7,000	4,398	—	13,368	2,138
2340 - Upkeep of services	1,387	—	—	—	1,387	1,228
2350 - Upkeep of churchyard	—	10,317	125	—	10,442	—
2360 - Administration	709	—	410	—	1,119	572
2401 - Church running - electric	469	—	—	—	469	471
2410 - Church running - gas	1,916	—	—	—	1,916	1,386
2420 - Church running - water	266	—	—	—	266	50
Total	9,031	17,317	5,179	—	31,528	8,072

This report dated: 26 January 2023