

**Independent examiner's report to the Parochial Church Council of the Ecclesiastical Parish of St Cuthbert, Rye Park; Charity number 1130872**

**Section A – Independent Examiner's Report**

This report on the accounts of the PCC for the year ended 31 December 2019, which are set out on **pages 2 to 7** is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ('the Regulations') and **s.145 of the Charities Act 2011** ('the Act').

**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 the Regulations and **s.144(2)** of the Act does not apply. It is my responsibility to issue this report on those accounts 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 Commission under **s.145(5)(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 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 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:

- i. 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 Act; and
  - to prepare accounts which accord with the accounting records and comply with the requirements of the Act and the Regulations have not been met; or
- ii. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: Mr P Scarborough CIPFA

Date: 27.9.2020

Name: Mr P Scarborough

Relevant professional qualification or body:

Address: 24 Lea Road, Hoddesdon, EN11 0NP

**Section B – Disclosure – Only complete if the examiner needs to highlight material problems**

**St. Cuthbert's Church Rye Park - Financial Statements for the year ended 31 December  
2019**

**St. Cuthberts Church Rye Park PCC - 1130872  
Receipts and payments  
Selected period: 01 January 2019 to 31 December 2019**

<i>Note</i>	From To	01 January 2019 31 December 2019	01 January 2018 31 December 2018
<b>General - General fund (Unrestricted) Fund</b>			
<b>Receipts</b>			
	Planned giving		
	Gift Aid - Bank	13,923.90	25,001.99
	Gift Aid - Envelopes	19,902.90	10,603.30
	Other planned giving	41,127.26	20,766.71
	<i>Total Planned giving</i>	<u>74,954.06</u>	<u>56,372.00</u>
	Collections and other giving		
	Loose plate collections	4,936.44	3,673.17
	One-off Gift Aid gifts	—	1,290.00
	<i>Total Collections and other giving</i>	<u>4,936.44</u>	<u>4,963.17</u>
	Other voluntary receipts		
	Donations appeals etc	5,122.50	3,296.76
	<i>Total Other voluntary receipts</i>	<u>5,122.50</u>	<u>3,296.76</u>
	Gift Aid recovered		
	Tax recoverable on Gift Aid	9,879.73	15,767.25
	<i>Total Gift Aid recovered</i>	<u>9,879.73</u>	<u>15,767.25</u>
	Other receipts		
	Miscellaneous/Other funds generated	311.69	1,223.29
	<i>Total Other receipts</i>	<u>311.69</u>	<u>1,223.29</u>
	Investment Income		
	Bank interest	199.36	229.44
	<i>Total Investment Income</i>	<u>199.36</u>	<u>229.44</u>
	Receipts from church activities		
	Fees to PCC for weddings and funerals	1,089.00	779.00
	Church hall lettings - General	3,401.00	4,346.00
	Church Hall Lettings - Party Hire	—	126.00
	Church Hall Lettings - Slimming World	—	208.00
	Church Hall Lettings - Brownies	—	150.00
	Church Hall Lettings - Rye Pk Womens Clb	—	275.00
	<i>Total Receipts from church activities</i>	<u>4,490.00</u>	<u>5,884.00</u>
	<b>Total receipts</b>	<b>99,893.78</b>	<b>87,735.91</b>

**St. Cuthbert's Church Rye Park - Financial Statements for the year ended 31 December 2019**

**St. Cuthberts Church Rye Park PCC - 1130872  
Receipts and payments  
Selected period: 01 January 2019 to 31 December 2019**

<i>Note</i>	<b>From To</b>	<b>01 January 2019 31 December 2019</b>	<b>01 January 2018 31 December 2018</b>
<b>Payments</b>			
	Missionary and Charitable Giving		
	Mission and Giving Overseas	500.00	500.00
	Home mission and Church Societies	2,120.00	1,770.00
	Secular charities	100.00	100.00
	<i>Total Missionary and Charitable Giving</i>	2,720.00	2,370.00
	Parish Share		
	Stipends quota	53,583.00	48,018.00
	<i>Total Parish Share</i>	53,583.00	48,018.00
	Clergy and Staffing costs		
	Salary of parish administrator	8,259.18	7,865.22
	Clergy Working expenses	338.36	2,795.79
	Vicarage house expenses	34.00	46.32
	Visiting speakers / locums	30.00	—
	<i>Total Clergy and Staffing costs</i>	8,661.54	10,707.33
	Church Running Expenses		
	Parish outreach	1,675.25	1,522.46
	Church running expenses	13,433.38	8,308.13
	Youth work expenditure	39.75	758.50
	Children's work	—	179.54
	Church minor repairs and maintenance	—	1,791.60
	Upkeep of services	1,785.00	18,780.36
	Organist - Evelyn Meekins	1,035.00	560.00
	Organist - Caroline Sayer-Thomas	—	35.00
	Messy Church Services	—	57.26
	General Administration expenses	2,231.28	2,582.50
	Bookstall/Misc expenses	37.20	52.75
	<i>Total Church Running Expenses</i>	20,236.86	34,628.10
	Hall Running Costs		
	Hall running costs	3,021.70	3,959.69
	<i>Total Hall Running Costs</i>	3,021.70	3,959.69
	<b>Total payments</b>	<b>88,223.10</b>	<b>99,683.12</b>
	Excess of Receipts over Payments	11,670.68	(11,947.21)
	Brought forward balance	32,534.89	35,151.23
	Transfers to/(from)	(17,465.51)	9,330.87
	<b>Total carried forward balance</b>	<b>26,740.06</b>	<b>32,534.89</b>

# St. Cuthbert's Church Rye Park - Financial Statements for the year ended 31 December 2019

## St. Cuthberts Church Rye Park PCC - 1130872

### Receipts and payments

Selected period: 01 January 2019 to 31 December 2019

<i>Note</i>	From To	01 January 2019 31 December 2019	01 January 2018 31 December 2018
<b>YouWork - Youth Worker Fund - R&amp;P A/c (Designated) Fund</b>			
<b>Receipts</b>			
	Investment Income		
	Bank interest	267.32	118.33
		<i>Total Investment Income</i>	<i>118.33</i>
		<hr/>	<hr/>
	<b>Total receipts</b>	<b>267.32</b>	<b>118.33</b>
		<hr/>	<hr/>
	Excess of Receipts over Payments	267.32	118.33
	Brought forward balance	48,183.44	47,942.14
	Transfers to/(from)	90.27	122.97
	<b>Total carried forward balance</b>	<b>48,541.03</b>	<b>48,183.44</b>
		<hr/>	<hr/>
<b>CRandR - Church Restoration and Repair - R&amp;P A/c (Restricted) Fund</b>			
<b>Receipts</b>			
	Investment Income		
	Bank interest	8.21	7.82
		<i>Total Investment Income</i>	<i>7.82</i>
		<hr/>	<hr/>
	<b>Total receipts</b>	<b>8.21</b>	<b>7.82</b>
		<hr/>	<hr/>
	Excess of Receipts over Payments	8.21	7.82
	Brought forward balance	4,164.49	3,037.20
	Transfers to/(from)	(1,937.90)	1,119.47
	<b>Total carried forward balance</b>	<b>2,234.80</b>	<b>4,164.49</b>
		<hr/>	<hr/>
<b>ChuHeat - Church Heating Fund (Restricted) Fund</b>			
<b>Receipts</b>			
	Investment Income		
	Bank interest	—	3.64
		<i>Total Investment Income</i>	<i>3.64</i>
		<hr/>	<hr/>
	<b>Total receipts</b>	<b>—</b>	<b>3.64</b>
		<hr/>	<hr/>
	Excess of Receipts over Payments	—	3.64
	Brought forward balance	1,483.30	1,475.88
	Transfers to/(from)	(1,483.30)	3.78
	<b>Total carried forward balance</b>	<b>—</b>	<b>1,483.30</b>
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# St. Cuthbert's Church Rye Park - Financial Statements for the year ended 31 December 2019

## St. Cuthberts Church Rye Park PCC - 1130872

### Receipts and payments

Selected period: 01 January 2019 to 31 December 2019

<i>Note</i>	From To	01 January 2019 31 December 2019	01 January 2018 31 December 2018
<b>OrganRes - Organ Restricted Fund - R&amp;P A/c (Restricted) Fund</b>			
<b>Receipts</b>			
	Investment Income		
	Bank interest	6.10	3.49
		<i>Total Investment Income</i>	<i>3.49</i>
		<hr/>	<hr/>
	<b>Total receipts</b>	<b>6.10</b>	<b>3.49</b>
		<hr/>	<hr/>
	Excess of Receipts over Payments	6.10	3.49
	Brought forward balance	1,201.58	1,496.91
	Transfers to/(from)	(279.35)	(298.82)
	<b>Total carried forward balance</b>	<b>928.33</b>	<b>1,201.58</b>
		<hr/>	<hr/>
<b>MEF - Music Equipment Fund (Restricted) Fund</b>			
<b>Receipts</b>			
	Investment Income		
	Bank interest	—	0.08
		<i>Total Investment Income</i>	<i>0.08</i>
		<hr/>	<hr/>
	<b>Total receipts</b>	<b>—</b>	<b>0.08</b>
		<hr/>	<hr/>
	Excess of Receipts over Payments	—	0.08
	Brought forward balance	—	10,278.19
	Transfers to/(from)	—	(10,278.27)
	<b>Total carried forward balance</b>	<b>—</b>	<b>—</b>
		<hr/>	<hr/>
<b>Roof - Roof Repair Fund (Designated) Fund</b>			
<b>Receipts</b>			
	Investment Income		
	Bank interest	32.98	—
		<i>Total Investment Income</i>	<i>—</i>
		<hr/>	<hr/>
	<b>Total receipts</b>	<b>32.98</b>	<b>—</b>
		<hr/>	<hr/>
	Excess of Receipts over Payments	32.98	—
	Brought forward balance	—	—
	Transfers to/(from)	21,075.79	—
	<b>Total carried forward balance</b>	<b>21,108.77</b>	<b>—</b>
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**St. Cuthbert's Church Rye Park - Financial Statements for the year ended 31 December  
2019**

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**Statement of assets and liabilities**

	<b>Balance</b>	<b>Previous balance</b>
<b>Cash at bank and in hand</b>		
<b>6501: Bank current account - Asset</b>		
General fund                      Unrestricted	26,952.50	29,549.06
Youth Worker Fund - R&P A/c                              Designated	(4,886.23)	(4,886.23)
Church Restoration and Repair - R&P A/c                Restricted	(1,035.25)	(1,850.09)
Church Heating Fund             Restricted	0.08	0.08
Organ Restricted Fund - R&P A/c                              Restricted	(554.90)	(554.90)
Music Equipment Fund                                    Restricted	3,310.80	3,310.80
Agency collection                Restricted	613.00	1,392.77
	<b>24,400.00</b>	<b>26,961.49</b>
<b>6510: CCLA (CBF) deposit account - Asset</b>		
Roof Repair Fund                 Designated	21,108.77	—
General fund                      Unrestricted	(1,207.28)	2,805.83
Youth Worker Fund - R&P A/c                              Designated	53,427.26	53,069.67
Church Restoration and Repair - R&P A/c                Restricted	4,084.89	6,014.58
Church Heating Fund             Restricted	(0.08)	1,483.22
Organ Restricted Fund - R&P A/c                              Restricted	1,483.23	1,756.48
Music Equipment Fund                                    Restricted	(3,310.80)	(3,310.80)
	<b>75,585.99</b>	<b>61,818.98</b>
<b>6590: Cash in hand - Asset</b>		
General fund                      Unrestricted	994.84	180.00
Church Restoration and Repair - R&P A/c                Restricted	(814.84)	—
Agency collection                Restricted	(180.00)	(180.00)
	—	—
<b>Cash at bank and in hand</b>	<b>99,985.99</b>	<b>88,780.47</b>
<b>Agency accounts</b>		
<b>6699: Agency collections - Liability</b>		
Agency collection                Restricted	433.00	1,212.77
	<b>433.00</b>	<b>1,212.77</b>
<b>Agency accounts</b>	<b>433.00</b>	<b>1,212.77</b>
<b>Grand Total</b>	<b>99,552.99</b>	<b>87,567.70</b>

The attached notes form part of the financial statements

**APPROVED BY THE PCC AT THEIR MEETING ON 9<sup>th</sup> October 2020**

**Signed**

*Nick Sharp*

*Dorothy Ayre*

**CHAIRMAN**

**MEMBER**

**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. The following assets are recognised but not necessarily valued in the Statement of Assets and Liabilities: Movable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal
3. The expenses paid to clergy may include a small immaterial proportion which relates to their function as a PCC member. No such payments were made to PCC members

**FOR INFORMATION ONLY** - The PCC has a number of Agency collections (monies received on behalf of third parties) that it managed in the year. The bulk of these are for Clergy Fees that we collect on behalf of the diocese. The rest are for various appeals and agencies such as Compassion and Winter Night Shelter

**FOR INFORMATION ONLY** – We registered a surplus of £11,670. However, this was due to receiving £20,320 in donations for the roof fund. In addition to this, we also received substantial donations for the heating repair. Without these our deficit would have been in the order of £15,000

**FOR INFORMATION ONLY** – Donations via the Parish Giving Scheme were £40,480.48 from donors resulting in a further gift aid payment of £9,879.73, a total of £50,360.21

**FOR INFORMATION ONLY – Mission Giving:** During 2019 the church has given to numerous causes. A summary of mission giving for the year to 31/12/2019 is included for information only, as some of our mission giving as a church is not recorded through the financial statements:

Church Giving	2019
Mission & Giving Overseas	
Compassion	£0.00
CMS	£500.00
Home Mission & church societies	
Ruth Cordel	£1,000.00
CTiH	£835.60*
<b>CPAS</b>	£500.00
Young Life Hoddesdon	£500.00
Marylebone Project	£120.00
Hoddesdon Christmas Parcels	£100.00
Giving Grand Total	£2,720.00

\*Includes a donation to CTiH of £690.60