

St Bertoline's Parish Church, Barthomley

With

All Saints, Balterley

Financial Statements

For the Year Ended

31st December 2020.

St Bertoline's Parish Church, Barthomley

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Financial Statements

For the Year Ended 31st December 2020.

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**INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES/MEMBERS OF
ST BERTOLINE'S CHURCH, BARTHOMLEY WITH ALL SAINTS, BALTERLEY, PAROCHIAL CHURCH
COUNCIL**

1.

We report on the accounts of the Trust for the year ended 31st December 2020 which are set out on pages 2 to 7.

RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND THE 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 Commission under
section 145(5)(b) of the 2011 Act; and
to state whether particular matters have come to our attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

Our 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 EXAMINERS' STATEMENT

In connection with our 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 our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



D A Udall Accountancy & Taxation Services Limited
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CREWE
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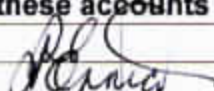
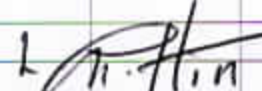
Date: 7th March 2021

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Receipts and Payments Account

Fund	General	Fabric	Sundry	Total		See
Type of Fund	Unrestricted	Designated	Restricted	2020	2019	Note
Receipts						
Offerings & Regular Giving	17,300	53		17,353	19,699	9
Gift Aid Tax Recovered	4,487	250		4,737	6,317	10
Other Voluntary Receipts	1,032			1,032	4,449	11
Fees		1,975		1,975	4,240	12
Investment Income	394	10,376	45	10,815	10,539	13
Church Activities & Other Income	4,011			4,011	7,004	14
Total Receipts	27,224	12,654	45	39,923	52,248	
Payments						
Cost of Ministry	23,800			23,800	23,333	15
Heat, Light & Insurance	3,592	4,379		7,971	9,558	16
Service Expenses	930			930	3,411	17
Other Payments	374	3,255		3,629	6,839	18
Total Payments	28,696	7,634		36,330	43,141	
Surplus / (Deficit)	(1,472)	5,020	45	3,593	9,107	
Non Recurring Items						
Expenditure on Major Projects			3,130	3,130	43,389	19
Receipts - Grants, Trusts & Wills	2,000			2,000	12,422	20
Overall Surplus / (Deficit)	528	5,020	(3,085)	2,463	(21,860)	
Investment Transactions						
				-	-	
Net Cash Movement	528	5,020	(3,085)	2,463	(21,860)	21
Statement of Monetary Assets						
Current & Deposit Accounts	12,591	6,313	7,974	26,878	24,415	22
Investments at Market Value	13,958	285,901		299,859	280,490	23
Total Monetary Assets	26,549	292,214	7,974	326,737	304,905	
The attached notes form part of these accounts						
Approved by PCC on						
8/4/21	Rev Peter Ennion Chairman			Mr Leonard Griffin Treasurer		

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NOTES.

1. Accounting Guidelines

The Financial Statements have been prepared in accordance with church accounting guidelines using the receipts and payments basis.

2. Financial Result.

Across the PCC funds there was a surplus (before exceptional items) of **£3,593** (last year = **£9,107**). After exceptional items, there was a surplus of **£2,463** (last year = deficit **£21,860**)

3. Gift Aid.

Claims for gift aid repayments are made quarterly in arrears. Receipts in the 2020 accounts are for the period 1st October 2019 to 30th September 2020.

4. Church Services.

Due to COVID-19, the church was closed for regular services from mid March through to end July and again for most of November. All Easter and Christmas festival services were lost apart from Christmas Day. A total of **23** Sunday morning services were also lost. Total attendance at regular services declined to **985** compared to **2671** the previous year. Attendances suffered by the number of regular worshippers who were shielding under government guidelines.

5. Church Revenue.

Restrictions imposed by COVID-19 regulations seriously curtailed overall church activity and had a major impact on revenue which fell by **£12,325** or nearly **24%** compared to the previous year.

6. Grants.

In June, the Chester Diocesan Board of Finance made an unconditional grant of **£2,000** to every parish on the diocese. This was the only grant received during the year.

7. Major Projects.

Renovations to the church bell clappers costing **£3,130** (including VAT) was the only major project during the year.

8. Investments.

There were no investments transactions during the year. At the year end, the market value of the PCC's holding in the C of E Investment Fund was **£299,859** (2018 = **£280,490**) compared to cost of **£173,000**.

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Receipts Analysis

Fund	General	Fabric	Sundry	Total		Notes
Type of Fund	Unrestricted	Designated	Restricted	2020	2019	
Offerings & Regular Giving						9
Plate	603			603	1,759	
Envelopes	6,355			6,355	9,769	
Paid Direct to Bank	10,305			10,305	7,458	
Marriages		33		33	201	
Baptisms & Other	37			37	184	
Funerals & Church Yard		20		20	328	
Total	17,300	53		17,353	19,699	
Gift Aid Tax Recovered						10
Donations & Offerings	4,391	250		4,641	6,205	
Carol Singing	96			96	112	
Total	4,487	250		4,737	6,317	
Other Voluntary Receipts						11
General Donations	851			851	2,409	
Gratuity Canon Speedy					1,610	
Wall Box	181			181	430	
Total	1,032			1,032	4,449	
Fees						12
Funerals & Church Yard		1,010		1,010	1,711	
Marriages		359		359	1,086	
Other		14		14	128	
CDBF		592		592	1,315	
Total		1,975		1,975	4,240	
Investment Income						13
CBF Deposit	2	30	45	77	113	
CBF Investment Fund	392	8,024		8,416	8,172	
Twemlow Trust		2,322		2,322	2,254	
Total	394	10,376	45	10,815	10,539	
Church Activities & Other Income						14
Christmas Fund Raising						
Christmas Appeal	2,855			2,855		
Hamper	195			195		
Plants, Wreaths etc	445			445		
sub total	3,495			3,495		
Auction of Promises					2,700	
Carol Singing	76			76	720	
Christingle					294	
Christmas Fayre					1,475	
Harvest Supper					273	
Lunches	113			113	458	
Pancake Quiz	135			135	169	
Strawberry Tea					460	
Village Day					198	
Other	192			192	257	
Total	4,011			4,011	7,004	

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Receipts Analysis

Fund	General	Fabric	Sundry	Total		Notes
Type of Fund	Unrestricted	Designated	Restricted	2020	2019	

Payments Analysis

Cost of Ministry 15

Parish Share	20,126			20,126	19,635	
Rectory Rates	2,487			2,487	1,515	
Other Rectory Expenses	1,401			1,401	2,183	
Less Refund CDBF	- 214			- 214	-	
Total	23,800			23,800	23,333	

Heat, Light & Insurance 16

Electricity	3,592			3,592	3,807	
Insurance		4,379		4,379	5,751	
Total	3,592	4,379		7,971	9,558	

Service Expenses 17

Consumables etc	560			560	604	
Organists	345			345	1,683	
Reader's Expenses	-			-	180	
Visiting Clergy Fees	370			370	626	
Less Refund CDBF	- 726			- 726	-	
Other	381			381	318	
Total	930			930	3,411	

Other Payments 18

Charities						
Children's Society				-	294	
St Pauls Centre, Crewe				-	500	
Church Mission Society				-	500	
Keystone Support, Alsager				-	500	
St Luke's Hospice				-	460	
Other	50			50	50	
Sub Total Charities	50			50	2,304	
CDBF -share of fees		440		440	1,291	
Church Website	246			246	-	
Gratuity Canon Speedy				-	1,610	
Hire of Village Hall				-	160	
Maintenance		2,815		2,815	1,424	
Sundry	78			78	50	
Total	374	3,255		3,629	6,839	

Major Projects incl. VAT 19

Bell Clappers Renovation			3,130	3,130	-	
Church Yard Tree Mtce.				-	2,760	
Moses & Aaron Paintings				-	14,137	
North Aisle Roof				-	26,492	
Total			3,130	3,130	43,389	

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Receipts Analysis

Fund Type of Fund	General	Fabric	Sundry	Total		Notes
	Unrestricted	Designated	Restricted	2020	2019	
Receipts from Grants etc.						20
Grants						
Chester Diocesan B F	2,000			2,000	-	
LPOWGS-VAT Refund						
Clergy Vestry Floor				-	3,872	
North Aisle Roof				-	4,787	
Legacies						
Late Beryl Fox				-	3,000	
Insurance Claim						
North Aisle Roof				-	763	
Total	2,000			2,000	12,422	

Investment Transactions

C of E Inv. Fund						
Income Units				-	-	

Net Cash Movement

Cash & Deposits. 01 Jan	12,063	1,293	11,059	24,415	46,275	21
31-Dec	12,591	6,313	7,974	26,878	24,415	
Movement	528	5,020	(3,085)	2,463	(21,860)	

Current & Deposit Accounts

Current Accounts	11,876	(4,397)	236	7,715	8,598	22
Deposit Accounts	715	10,710	7,738	19,163	15,817	
Total	12,591	6,313	7,974	26,878	24,415	

Investments at Market Value - C of E Inv Fund

Share Price (bid price) £	20.45	20.45			19.13	23
Market Value 31 Dec £	13,958	285,901		299,859	280,490	
Cost of Shares £	7,000	166,000		173,000	173,000	

Restricted Funds -Summary

	Restoration	Bell	2020	2019	24
Cash Funds 1st Jan	9,699	1,360	11,059	27,304	
Receipts					
Donations					
Grants					
Interest	40	5	45	52	
Gift Aid Tax Refund			-	600	
LPOWGS. VAT Refund					
Total Receipts	40	5	45	652	
Sub Total	9,739	1,365	11,104	27,956	
Payments					
Major Projects	1,765	1,365	3,130	16,897	
Cash Funds 31 st Dec	7,974	-	7,974	11,059	

