

**St Bertoline's Parish Church,
Barthomley**

Financial Statements

For the Year Ended 31st December 2021.

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**INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES/MEMBERS OF
ST BERTOLINE'S PARISH CHURCH, BARTHOMLEY**

1.

We report on the accounts of the Trust for the year ended 31st December 2021 which are set out on pages 2 to 5.

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
Old Hall Farmhouse
Barthomley
CREWE
Cheshire CW2 5PE

Date: 14th April 2022

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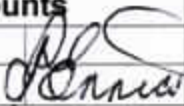
Receipts and Payments Account


Fund Type of Fund	General	Fabric	Sundry	Year to Date		See Note
	Unrestricted	Designated	Restricted	2021	2020	
Receipts						
Offerings & Regular Giving	19,469	1,217		20,686	17,353	8
Gift Aid Tax Recovered	6,443			6,443	4,737	9
Other Voluntary Receipts	3,595			3,595	1,032	10
Fees		8,163		8,163	1,975	11
Investment Income	406	10,725	4	11,135	10,815	12
Church Activities & Other Income	8,364			8,364	4,011	13
Total Receipts	38,277	20,105	4	58,386	39,923	
Payments						
Cost of Ministry	25,074			25,074	23,800	14
Heat, Light & Insurance	4,761	3,617		8,378	7,971	15
Service Expenses	1,718			1,718	930	16
Other Payments	322	6,399		6,721	3,629	17
Total Payments	31,875	10,016		41,891	36,330	
Surplus/ - Deficit	6,402	10,089	4	16,495	3,593	
Non Recurring Items						
Payments on Major Projects		2,340	5,999	8,339	3,130	18
Receipts from Grants, Trusts & Wills		398	1,522	1,920	2,000	19
Overall Surplus/ - Deficit	6,402	8,147	-4,473	10,076	2,463	
Investment Transactions						
				-	-	
Net Cash Movement	6,402	8,147	-4,473	10,076	2,463	
Statement of Monetary Assets						
Current & Deposit Accounts	18,993	14,460	3,501	36,954	26,878	
Investments at Market Value	15,964	327,011	-	342,975	299,859	20
Total Monetary Assets	34,957	341,471	3,501	379,929	326,737	

The attached notes form part of these accounts

Approved by PCC on

16 March 2022


 Rev Peter Ennion
 Chairman


 Mr Leonard Griffin
 Treasurer

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 **£16,495** (last year = **£3,593**). After exceptional items, there was a surplus of **£10,076** (last year = **£2,463**).

3. Gift Aid.

Claims for gift aid repayments are made quarterly in arrears. Receipts in the 2021 accounts are for the period 1st October 2020 to 30th September 2021.

4. Church Revenue.

Revenue for the year was boosted by **£7,521** due to a carry over from the 2020 Christmas Appeal. Donations amounting to **£5,480** were received in 2021 along with gift aid of **£2,041**.

5. Major Projects

There were two major projects during the year. A roof alarm system was installed at a cost (including VAT) of **£5,999**. Without an alarm system, insurance cover for metal theft is very limited and expensive. The project was funded by the balance of a donation held in the Restoration Fund. Recruiting organists for Sunday morning services is proving very difficult so it was decided to invest in an automated organ back up facility. A Hymnal Plus cost **£2,340** and is proving most successful.

6. Grants.

The grants received all relate to the recovery of VAT under the Listed Places of Worship Grant Scheme.

7. Investments.

There were no investment transactions during the year. At the year end, the market value of the PCC's holding in the C of E Investment Fund was **£342,975** (2020 = **£299,859**) compared to a cost of **£173,000**. It needs stating, however, that war in the Ukraine has resulted in a significant reduction in market value of this investment.

St Bertoline's Parish Church, Barthomley

Financial Statements for the Year Ended 31st December 2021

Receipts Analysis

Fund	Type of Fund	General	Fabric	Sundry	Year to Date		Notes	
		Unrestricted	Designated	Restricted	2021	2020		
Offerings & Regular Giving								8
Plate		1,726			1,726	603		
Envelopes		8,035			8,035	6,355		
Paid Direct to Bank		9,387			9,387	10,305		
Funerals			971		971	20		
Marriages			246		246	33		
Other		321			321	37		
Total		19,469	1,217		20,686	17,353		
Gift Aid Tax Recovered								9
Donations & Offerings		4,402			4,402	4,641		
Carol Singing		-			-	96		
Christmas Appeal		2,041			2,041	-		
Total		6,443			6,443	4,737		
Other Voluntary Receipts								10
Donations. General		3,181			3,181	851		
	Wall Box	414			414	181		
Total		3,595			3,595	1,032		
Fees								11
Funerals & Ch.Yard			4,138		4,138	1,010		
Marriages			1,720		1,720	359		
Other			44		44	14		
CDBF			2,261		2,261	592		
Total			8,163		8,163	1,975		
Investment Income								12
CBF Deposit		1	10	4	15	77		
CBF Investment Fund		405	8,310		8,715	8,416		
Twemlow Trust			2,405		2,405	2,322		
Total		406	10,725	4	11,135	10,815		
Church Activities & Other Income								13
Christmas Appeal 2020		5,480			5,480	2,855		
Hamper, Plants & Wreaths		-			-	640		
Carol Singing		411			411	76		
Christmas Fair		2,002			2,002	-		
Lunches		-			-	113		
Pancake Quiz		-			-	135		
Strawberry Tea		337			337	-		
Other		134			134	192		
Total		8,364			8,364	4,011		
Payments Analysis								14
Cost of Ministry								14
Parish Share		20,277			20,277	20,126		
Rectory Rates		2,717			2,717	2,487		
Other Rectory Expenses		2,080			2,080	1,401		
Less Refund CDBF						- 214		
Total		25,074			25,074	23,800		

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Fund	General	Fabric	Sundry	Year to Date		Notes	
Type of Fund	Unrestricted	Designated	Restricted	2021	2020		
Payments Analysis							
Heat, Light & Insurance						15	
Electricity	4,761			4,761	3,592		
Insurance		3,617		3,617	4,379		
Total	4,761	3,617		8,378	7,971		
Service Expenses						16	
Consumables etc	363			363	560		
Organist	1,130			1,130	345		
Visiting Priests	50			50	370		
Less Refund CDBF				-	- 726		
Other	175			175	381		
Total	1,718			1,718	930		
Other Payments						17	
Charities	184			184	50		
CDBF -share of fees		1,820		1,820	440		
Church Website		546		546	246		
Maintenance		4,033		4,033	2,815		
Village Hall Hire	134			134	-		
Sundry	4			4	78		
Total	322	6,399		6,721	3,629		
Payments on Major Projects						18	
Bell Renovations				-	3,130		
Hymnal Plus Music System		2,340		2,340	-		
Roof Alarm System			5,999	5,999	-		
Total		2,340	5,999	8,339	3,130		
Receipts from Grants etc.						19	
Grant from CDBF				-	2,000		
LPOWGS. VAT Refunds		398	1,522	1,920	-		
Total		398	1,522	1,920	2,000		
Investments at Market Value						20	
Bid Price (p) end Dec	23.38	23.38		23.38	20.45		
Value £	15,964	327,011		342,975	299,859		
Cost £	7,000	166,000		173,000	173,000		
Restricted Funds - Summary				Restoration	2021	2020	21
Cash Funds 1st Jan				7,974	7,974	11,059	
Receipts							
LPOWGS VAT Refunds				1,522	1,522		
Deposit Interest				4	4	45	
Sub Total				1,526	1,526	45	
Payments							
Major Projects				5,999	5,999	3,130	
Cash Funds 31st December				3,501	3,501	7,974	