

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

**Financial Statements**

**For the Year Ended 31<sup>st</sup> December 2023.**

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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 31<sup>st</sup> December 2023 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.

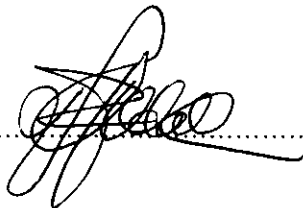
**BASIS OF INDEPENDENT EXAMINER'S REPORT**

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: 10<sup>th</sup> April 2024

**St Bertoline's Parish Church, Barthomley**  
**Financial Statements for the Year to 31st December 2023**

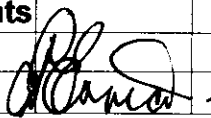
**Receipts and Payments Account**

Fund Type of Fund	General	Fabric	Sundry	Year to Date		See Note
	Unrestricted	Designated	Restricted	2023	2022	
<b>Receipts</b>						
Giving - Offerings & Donations	21,713	858		22,571	23,951	7
Gift Aid Tax Recovered	5,568			5,568	5,956	8
Fees		5,229		5,229	3,626	9
Investment Income	485	12,287	212	12,984	11,761	10
Church Activities & Other Income	4,296			4,296	6,132	11
<b>Total Receipts</b>	<b>32,062</b>	<b>18,374</b>	<b>212</b>	<b>50,648</b>	<b>51,426</b>	
<b>Payments</b>						
Cost of Ministry	27,142			27,142	26,728	12
Heat, Light & Insurance	4,650	4,240		8,890	7,264	13
Service Expenses	2,453			2,453	1,669	14
Other Payments	731	5,021		5,752	5,755	15
<b>Total Payments</b>	<b>34,976</b>	<b>9,261</b>	<b>-</b>	<b>44,237</b>	<b>41,416</b>	
<b>Surplus/ - Deficit</b>	<b>- 2,914</b>	<b>9,113</b>	<b>212</b>	<b>6,411</b>	<b>10,010</b>	
<b>Non Recurring Items</b>						
Expenditure on Major Projects		12,171	3,815	15,986	-	16
Receipts from Grants, Trusts & Wills		2,929		2,929	6,007	17
<b>Overall Surplus/ - Deficit</b>	<b>- 2,914</b>	<b>- 129</b>	<b>- 3,603</b>	<b>- 6,646</b>	<b>16,017</b>	
<b>Investment Transactions</b>						
<b>Net Cash Movement</b>	<b>- 2,914</b>	<b>- 129</b>	<b>- 3,603</b>	<b>- 6,646</b>	<b>16,017</b>	
<b>Statement of Monetary Assets</b>						
Current & Deposit Accounts	19,405	26,920	-	46,325	52,972	
Investments at Market Value	15,431	316,084	-	331,515	302,780	18
<b>Total Monetary Assets</b>	<b>34,836</b>	<b>343,004</b>	<b>-</b>	<b>377,840</b>	<b>355,752</b>	

The attached notes form part of these accounts

Approved by PCC on

20th March 2024

  
 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. Charity Status.**

**i. Charity Commission.**

With annual income below £100,000, St Bertoline's is recognised as an Excepted Charity and is not required to register or submit annual returns to the Charity Commission. As an Excepted Charity, however, the church is still regulated by the Charity Commission which retains the powers to act if necessary.

**ii. HM Revenue & Customs**

St Bertoline's is recognised as a charity for tax purposes with HMRC under reference number XN8103.

**3. Gift Aid**

Claims for Gift Aid tax repayments are made quarterly in arrears. Receipts in the 2023 accounts cover the period 1<sup>st</sup> October 2022 to 30<sup>th</sup> September 2023.

**4. Contactless Giving.**

The ' SumUp Collectin' facility was installed in the tower porch by the main entrance during Autumn 2022. Evaluating just how much of the revenue is additional is difficult as undoubtedly the facility is being used in preference to cash in the wall box and on the plate for services. The main thing is that the facility is needed and is well used.

**5. Investments and Valuations.**

Other than current and deposit accounts, the monetary assets of the church are invested in the CBF Church of England Investment Fund. The fund is run by CCLA Investment Management and the valuations are as provided by them.

**6. Restoration Fund.**

Sadly, there have been no significant donations to the Church Restoration Fund in recent years. The remaining **£3,815** was allocated to the Quinquennial 2022 projects completed in 2023. Over the last 5 years, the fund has contributed nearly **£30,000** towards major projects , the largest being **£14,137** for restoration of the **Moses & Aaron Paintings** in 2019.

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

**Financial Statements for the Year to 31st December 2023**

**Receipts Analysis**

Fund	Type of Fund	General	Fabric	Sundry	Year to Date		Notes	
					Unrestricted	Designated		Restricted
<b>Offerings &amp; Regular Giving</b>								<b>7</b>
Regular Giving								
Service Plate		1,837				1,837	2,348	
Service Envelopes		7,140				7,140	8,246	
Bank Direct		11,072				11,072	10,143	
<b>Sub Total</b>		<b>20,049</b>				<b>20,049</b>	<b>20,737</b>	
General Donations		442				442	1,191	
Contactless Giving		745				745	276	
Wall Box		299				299	572	
Funerals			490			490	332	
Marriages			368			368	279	
Baptisms		178				178	564	
<b>Total</b>		<b>21,713</b>	<b>858</b>			<b>22,571</b>	<b>23,951</b>	
<b>Gift Aid Tax Recovered</b>								<b>8</b>
Donations & Offerings		5,365				5,365	5,692	
Carol Singing		203				203	-	
Ukraine Appeal						-	264	
<b>Total</b>		<b>5,568</b>				<b>5,568</b>	<b>5,956</b>	
<b>Fees</b>								<b>9</b>
Funerals & Ch. Yard			2,899			2,899	1,157	
Marriages			740			740	1,062	
CDBF - share of Fees			1,590			1,590	1,407	
<b>Total</b>			<b>5,229</b>			<b>5,229</b>	<b>3,626</b>	
<b>Investment Income</b>								<b>10</b>
CBF Deposit		63	1,147	212		1,422	263	
CBF Investment Fund		422	8,640			9,062	9,012	
Twemlow Trust			2,500			2,500	2,486	
<b>Total</b>		<b>485</b>	<b>12,287</b>	<b>212</b>		<b>12,984</b>	<b>11,761</b>	
<b>Church Activities &amp; Other Income</b>								<b>11</b>
Carol Singing		872				872	839	
Charles Fox Cards		-				-	252	
Cheese & Wine Quiz		581				581	507	
Christmas Fair		1,716				1,716	1,917	
Concerts								
FUJ Records Dec 2022		400				400	-	
Harp		170				170	-	
Easter Treasure Hunt		200				200	298	
Harvest Supper ( Share )		-				-	300	
Lunches		-				-	414	
Pancake Quiz		-				-	227	
Strawberry Tea		327				327	259	
Ukraine Appeal						-	1,057	
Other		30				30	62	
<b>Total</b>		<b>4,296</b>				<b>4,296</b>	<b>6,132</b>	

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

**Financial Statements for the Year to 31st December 2023**

**Payments Analysis**

Fund	General	Fabric	Sundry	Year to Date	Notes
Type of Fund	Unrestricted	Designated	Restricted	2023	2022
<b>Cost of Ministry</b>					<b>12</b>
Parish Share	21,356			21,356	20,734
Rectory Rates	3,706			3,706	3,914
Other Rectory Expenses	2,080			2,080	2,080
<b>Total</b>	<b>27,142</b>			<b>27,142</b>	<b>26,728</b>
<b>Heat, Light &amp; Insurance</b>					<b>13</b>
Electricity	4,650			4,650	3,348
Insurance		4,240		4,240	3,916
<b>Total</b>	<b>4,650</b>	<b>4,240</b>		<b>8,890</b>	<b>7,264</b>
<b>Service Expenses</b>					<b>14</b>
Consumables etc	618			618	217
Organist	1,790			1,790	1,155
Visiting Priests					52
Other	45			45	245
<b>Total</b>	<b>2,453</b>			<b>2,453</b>	<b>1,669</b>
<b>Other Payments</b>					<b>15</b>
Charities					
DEC Ukraine Appeal				-	1,322
Other	30			30	25
CDBF -share of fees		1,840		1,840	1,720
Church Website	440			440	101
Hire of Village Hall	144			144	64
Maintenance		3,181		3,181	2,420
Sundry	117			117	103
<b>Total</b>	<b>731</b>	<b>5,021</b>		<b>5,752</b>	<b>5,755</b>
<b>Major Projects incl.VAT</b>					<b>16</b>
New Website		1,475		1,475	-
Quinquennial 2022 Repairs		10,696	3,815	14,511	-
<b>Total</b>		<b>12,171</b>	<b>3,815</b>	<b>15,986</b>	<b>-</b>
<b>Receipts from Grants etc.</b>					<b>17</b>
All Saints - Closure of Bank A/c				-	5,179
C of E Heating Grant				-	828
Kathleen Winifred Mead Legacy		510		510	-
VAT Refund-Quinquennial Repairs		2,419		2,419	-
<b>Total</b>		<b>2,929</b>		<b>2,929</b>	<b>6,007</b>
<b>Investments at Market Value - C of E Inv Fund</b>					
Share Price ( bid value) p	22.61	22.61		22.61	20.65
Market Value 31 Dec	15,431	316,084		331,515	302,780
Cost of Shares	7,000	166,000		173,000	173,000