

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

Financial Statements

For the Year Ended 31st December 2022.

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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 2022 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.

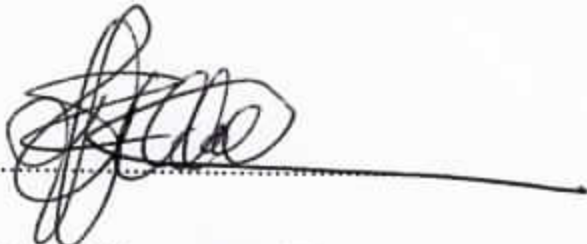
BASIS OF INDEPENDENT EXAMINER'S REPORT

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: 20th March 2023

St Bertoline's Parish Church, Barthomley
Financial Statements for the Year Ending 31st December 2022

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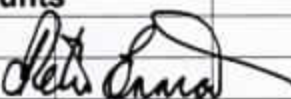
Receipts and Payments Account

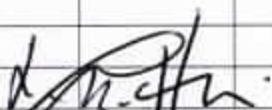
Fund Type of Fund	General	Fabric	Sundry	Year to Date		See Note
	Unrestricted	Designated	Restricted	2022	2021	
Receipts						
Offerings & Regular Giving	21,301	611		21,912	20,686	8
Gift Aid Tax Recovered	5,956			5,956	6,443	9
Other Voluntary Receipts	2,039			2,039	3,595	10
Fees		3,626		3,626	8,163	11
Investment Income	429	11,230	102	11,761	11,135	12
Church Activities & Other Income	6,132			6,132	8,364	13
Total Receipts	35,857	15,467	102	51,426	58,386	
Payments						
Cost of Ministry	26,728			26,728	25,074	14
Heat, Light & Insurance	3,348	3,916		7,264	8,378	15
Service Expenses	1,669			1,669	1,718	16
Other Payments	1,615	4,140		5,755	6,721	17
Total Payments	33,360	8,056	-	41,416	41,891	
Surplus/ - Deficit	2,497	7,411	102	10,010	16,495	
Non Recurring Items						
Payments on Major Projects				-	8,339	18
Receipts from Grants, Trusts & Wills	828	5,179		6,007	1,920	19
Overall Surplus/ - Deficit	3,325	12,590	102	16,017	10,076	
Investment Transactions						
				-	-	
Net Cash Movement	3,325	12,590	102	16,017	10,076	
Statement of Monetary Assets						
Current & Deposit Accounts	22,319	27,050	3,603	52,972	36,954	
Investments at Market Value	14,093	288,687		302,780	342,975	20
Total Monetary Assets	36,412	315,737	3,603	355,752	379,929	

The attached notes form part of these accounts

Approved by PCC on

22 March 2023


 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 **£10,010** (last year = **£16,495**). After exceptional items, there was a surplus of **£16,017** (last year = **£10,076**).

3. Gift Aid.

Claims for gift aid repayments are made quarterly in arrears. Receipts in the 2022 accounts cover the period 1st October 2021 to 30th September 2022.

4. Church Revenue.

Total receipts, before exceptional items , were down by **12%** compared the previous year. A factor here was the drop in fee income accounted for by the relatively high number of funeral services during the Autumn of 2021.

5. Electricity.

The average price paid for electricity (across day & night rates) in 2022 was some two & a half times that paid in the early months of 2021. The price increases applied in November 2022, without HM Government Aid, would have seen a price uplift of some 5 times that prevailing in early 2021 ! These price increases are not truly reflected in the church accounts because the decision was made to use less (almost 60% year on year) BUT the church was uncomfortably cold on occasions.

6. Contactless Payments.

During early Autumn, a ' **SumUp Collectin** ' facility was installed in the tower porch at a cost of **£422** along with an annual charge of **£48** plus a transaction charge of **1.69%**. With no broadband in church, the options available at the lower end of the budget are limited. Early days yet but the facility appears a popular method of donating although not all ' new ' money as some regular donors prefer this to the plate.

7. Church Investments.

The C of E Investment Fund suffered badly from the turbulence in global stock markets, losing **12%** of its market value. The dividend, however, was held and increased slightly in the last quarter.

St Bertoline's Parish Church, Barthomley

Financial Statements for the Year Ending 31st December 2022

Receipts Analysis

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Fund		General	Fabric	Sundry	Year to Date		Notes
Type of Fund		Unrestricted	Designated	Restricted	2022	2021	
Offerings & Regular Giving							8
	Plate	2,348			2,348	1,726	
	Envelopes	8,246			8,246	8,035	
	Paid Direct to Bank	10,143			10,143	9,387	
	Funerals		332		332	971	
	Marriages		279		279	246	
	Baptisms	564			564	321	
	Total	21,301	611		21,912	20,686	
Gift Aid Tax Recovered							9
	Donations & Offerings	5,692			5,692	4,402	
	Christmas Appeal					2,041	
	Ukraine Appeal	264			264		
	Total	5,956			5,956	6,443	
Other Voluntary Receipts							10
	Donations General	1,191			1,191	3,181	
	Contactless	276			276	-	
	Wall Box	572			572	414	
	Total	2,039			2,039	3,595	
Fees							11
	Funerals & Ch. Yard		1,292		1,292	4,138	
	Marriages		1,062		1,062	1,720	
	Other		300		300	44	
	CDBF		972		972	2,261	
	Total		3,626		3,626	8,163	
Investment Income							12
	CBF Deposit	9	152	102	263	15	
	CBF Investment Fund	420	8,592		9,012	8,715	
	Twemlow Trust		2,486		2,486	2,405	
	Total	429	11,230	102	11,761	11,135	
Church Activities & Other Income							13
	Carol Singing	839			839	411	
	Charles Fox Cards	252			252	-	
	Cheese & Wine Quiz	507			507	-	
	Christmas Appeal 2020				-	5,480	
	Christmas Fair	1,917			1,917	2,002	
	Easter Egg Hunt	298			298	-	
	Harvest Supper (Share)	300			300	-	
	Lunches	414			414	-	
	Pancake Quiz	227			227	-	
	Strawberry Tea	259			259	337	
	Ukraine Appeal	1,057			1,057	-	
	Other	62			62	134	
	Total	6,132			6,132	8,364	

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Financial Statements for the Year Ending 31st December 2022							
Fund		General	Fabric	Sundry	Year to Date		Notes
Type of Fund		Unrestricted	Designated	Restricted	2022	2021	
Payments Analysis							
Cost of Ministry							
Parish Share		20,734			20,734	20,277	14
Rectory Rates		3,914			3,914	2,717	
Other Rectory Expenses		2,080			2,080	2,080	
Total		26,728			26,728	25,074	
Heat, Light & Insurance							
Electricity		3,348			3,348	4,761	15
Insurance			3,916		3,916	3,617	
Total		3,348	3,916		7,264	8,378	
Service Expenses							
Consumables etc		217			217	363	16
Organist		1,155			1,155	1,130	
Visiting Priests		52			52	50	
Other		245			245	175	
Total		1,669			1,669	1,718	
Other Payments							
Charities							17
DEC Ukraine Appeal		1,322			1,322		
Other		25			25	183	
CDBF -share of fees			1,720		1,720	1,820	
Church Website		101			101	546	
Maintenance			2,420		2,420	4,034	
Village Hall Hire		64			64	134	
Sundry		103			103	4	
Total		1,615	4,140		5,755	6,721	
Payments on Major Projects							
Hymnal Plus Music System					-	2,340	18
Roof Alarm System					-	5,999	
Total					-	8,339	
Receipts from Grants etc.							
C of E Heating Grant		828			828	-	19
All Saints - Closure of Bank A/c			5,179		5,179	-	
LPOWGS. VAT Refunds					-	1,920	
Total		828	5,179		6,007	1,920	
Investments at Market Value							
CBF C of E Investment Fund-Inc							20
Bid price (£) end Dec		20.65	20.65		20.65	23.38	
Value £		14,093	288,687		302,780	342,975	
Cost £		7,000	166,000		173,000	173,000	