

St Bertoline's Parish Church

Barthomley

Financial Statements

For the Year Ending 31st December 2024.

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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 2024 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: 10th March 2025

St Bertoline's Parish Church, Barthomley

Financial Statements for the Year Ended 31st December 2024

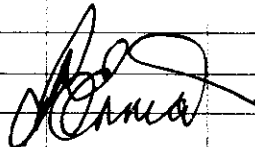
Receipts and Payments Account

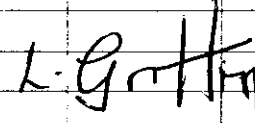
Fund Type of Fund	General	Fabric	Year to Date		See Note
	Unrestricted	Designated	2024	2023	
Receipts					
Giving - Offerings & Donations	24,729	913	25,642	22,571	6
Gift Aid Tax Recovered	6,227		6,227	5,568	7
Fees		5,503	5,503	5,229	8
Investment Income	535	13,294	13,829	12,984	9
Church Activities & Other Income	4,774		4,774	4,296	10
Total Receipts	36,265	19,710	55,975	50,648	
Payments					
Parish Share & Rectory Expenses	28,480		28,480	27,142	11
Heat, Light & Insurance	6,644	4,545	11,189	8,890	12
Service Expenses	2,461		2,461	2,453	13
Maintenance & Servicing		4,304	4,304	3,181	14
Other Payments	370	1,871	2,241	2,571	15
Total Payments	37,955	10,720	48,675	44,237	
Surplus/ - Deficit	- 1,690	8,990	7,300	6,411	
Non Recurring Items					
Expenditure on Major Projects	1,125	382	1,507	15,986	16
Receipts from Grants, Trusts & Wills	3,125	864	3,989	2,929	17
Overall Surplus/ - Deficit	310	9,472	9,782	- 6,646	
Statement of Monetary Assets					
Current & Deposit Accounts	19,716	36,392	56,108	46,325	
Investments at Market Value	15,784	323,319	339,103	331,515	18
Total Monetary Assets	35,500	359,711	395,211	377,840	

The attached notes form part of these accounts

Approved by PCC on

19th March 2025


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 XN8103.

3. Financial Summary.

There was an overall surplus of **£9,782** for the year compared to a deficit of **£6,646** for 2023 when much repair work was carried out in areas identified in the 2022 Quinquennial Report. The main features of the accounts were an increase of 14% in regular giving which was partially offset by much higher electricity charges for heating the church.

4. Church Monetary Assets.

At the year end, monetary assets totalled **£395,211**, an increase of **£17,371** over the previous year end. Of this total, current and deposit accounts accounted for **£56,108** and investments **£339,103**. The church investments are held in the C of E Investment Fund which is largely invested in world stock markets.

5. Parish Share (payable to Chester Diocese).

The parish share is by far the largest item of routine expenditure, accounting for just under half of total in 2024. Parishes are grouped into bands broadly based on perceived wealth/ability to pay as identified from the national census. For the previous decade St Bertoline's has been paying 1.25 times the standard parish share rate. Following a rebanding exercise, St Bertoline's will now pay 1.05 times the standard rate, a saving for 2025 of **£3,695**.

St Bertoline's Parish Church, Barthomley

Financial Statements for the Year Ended 31st December 2024

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Receipts Analysis

Fund	Type of Fund	General	Fabric	Year to Date		Notes
		Unrestricted	Designated	2024	2023	
Offerings & Regular Giving						6
	Regular Giving					
	Service Plate	2,111		2,111	1,837	
	Service Envelopes	8,155		8,155	7,140	
	Bank Direct	12,592		12,592	11,072	
	Sub Total	22,858		22,858	20,049	
	General Donations	823		823	442	
	Contactless Giving	610		610	745	
	Wall Box	354		354	299	
	Funerals		739	739	490	
	Marriages		174	174	368	
	Baptisms	84		84	178	
	Total	24,729	913	25,642	22,571	
Gift Aid Tax Recovered						7
	Donations & Offerings	6,014		6,014	5,365	
	Carol Singing	213		213	203	
	Total	6,227		6,227	5,568	
Fees						8
	Funerals & Ch. Yard		2,484	2,484	2,899	
	Marriages		1,406	1,406	740	
	CDBF - share of Fees		1,613	1,613	1,590	
	Total		5,503	5,503	5,229	
Investment Income						9
	CBF Deposit	107	1,980	2,087	1,422	
	CBF Investment Fund	428	8,775	9,203	9,062	
	Twemlow Trust		2,539	2,539	2,500	
	Total	535	13,294	13,829	12,984	
Church Activities & Other Income						10
	Carol Singing	610		610	872	
	Cheese & Wine Quiz	609		609	581	
	Christmas Fair	1,667		1,667	1,716	
	Concerts					
	FUJ Records Dec 2022	-		-	400	
	Harp	607		607	170	
	Easter Treasure Hunt	255		255	200	
	Harvest Supper (Share) 2023/4	689		689	-	
	Strawberry Tea	317		317	327	
	Other	20		20	30	
	Total	4,774		4,774	4,296	

St Bertoline's Parish Church, Barthomley									
Financial Statements for the Year Ended 31st December 2024									
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Payments Analysis									
Fund		General	Fabric	Year to Date		Notes			
Type of Fund		Unrestricted	Designated	2024	2023				
Pariah Share & Rectory Expenses									11
Parish Share		22,424		22,424	21,356				
Rectory Rates		3,976		3,976	3,706				
Other Rectory Expenses		2,080		2,080	2,080				
Total		28,480		28,480	27,142				
Heat, Light & Insurance									12
Electricity		6,644		6,644	4,650				
Insurance			4,545	4,545	4,240				
Total		6,644	4,545	11,189	8,890				
Service Expenses									13
Consumables etc		742		742	618				
Organist		1,420		1,420	1,790				
Visiting Priests		144		144	-				
Other		155		155	45				
Total		2,461		2,461	2,453				
Maintenance & Servicing									14
Church Fabric			1,146	1,146	160				
Church Yard, Car Park & Drive			1,091	1,091	688				
Electrical			498	498	480				
Fire & Security			1,408	1,408	1,569				
Sundry			161	161	284				
Total			4,304	4,304	3,181				
Other Payments									15
CDBF -share of fees			1,871	1,871	1,840				
Church Website		93		93	440				
Hire of Village Hall		186		186	144				
Sundry		91		91	147				
Total		370	1,871	2,241	2,571				
Major Projects incl.VAT									16
New Service Books (50)		1,125		1,125	-				
New Website				-	1,475				
Quinquennial 2022 Repairs			382	382	14,511				
Total		1,125	382	1,507	15,986				
Receipts from Grants etc.									17
Constance Doreen Jones.Legacy			500	500	-				
Galley Trust Grant. Service Books		1,125		1,125	-				
Kathleen Winifred Mead Legacy				-	510				
VAT Refund-Quinquennial Repairs			364	364	2,419				
Large Single Donation		2,000		2,000	-				
Total		3,125	864	3,989	2,929				
Investments at Market Value - C of E Inv Fund									18
Share Price (bid value) p		23.12	23.12	23.12	22.61				
Market Value 31 Dec		15,784	323,319	339,103	331,515				
Cost of Shares		7,000	166,000	173,000	173,000				