

St Bertoline's Parish Church, Barthomley

Financial Statements

For the Year Ending 31st December 2025

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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 2025 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.

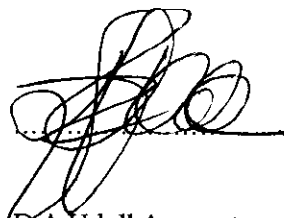
BASIS OF INDEPENDENT EXAMINER'S REPORT

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.

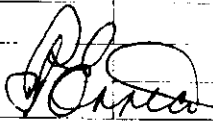
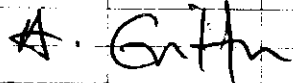


D A Udall Accountancy & Taxation Services Limited
Old Hall Farmhouse
Barthomley
CREWE
Cheshire CW2 5PE

Date: 20th March 2026

St Bertoline's Parish Church, Barthomley
Financial Statements for the Year Ended 31st December 2025
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Receipts & Payments Summary

Fund	General	Fabric	Total for Year		See
Type of Fund	Unrestricted	Designated	2025	2024	Note
Receipts					
Giving - Offerings & Donations	24,451	450	24,901	25,671	6
Gift Aid Tax Recovered	7,666		7,666	6,227	7
Fees		3,727	3,727	5,503	8
Investment Income	614	13,666	14,280	13,829	9
Church Activities & Other Income	3,544		3,544	4,745	10
Total Receipts	36,275	17,843	54,118	55,975	
Payments					
Parish Share & Rectory Expenses	25,656		25,656	28,480	11
Heat, Light & Insurance	4,378	4,696	9,074	11,189	12
Service Expenses	3,199		3,199	2,461	13
Maintenance & Servicing		4,775	4,775	4,304	14
Other Payments	370	1,172	1,542	2,241	15
Total Payments	33,603	10,643	44,246	48,675	
Surplus/ - Deficit	2,672	7,200	9,872	7,300	
Non Recurring Items					
Expenditure on Major Projects			-	1,507	16
Receipts - Grants, Trusts, Wills etc	20,000	219	20,219	3,989	17
Overall Surplus/ - Deficit	22,672	7,419	30,091	9,782	
Statement of Monetary Assets					
Current & Deposit Accounts	42,388	43,811	86,199	56,108	
Investments at Market Value	15,153	310,394	325,547	339,103	
Total Monetary Assets	57,541	354,205	411,746	395,211	

The attached notes form part of these accounts
Approved by PCC on
18th March 2026

Rev Peter Ennion
Chairman

Mr Alexander 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 **£30,091** for the year compared to a surplus of **£9,782** for last year. The main features of the accounts were large donations from two families totalling **£20,000**. Also, the Parish Share rebanding exercise saved **£3,695** on what would have been paid under the old band.

4. Church Monetary Assets.

At the year end, monetary assets totalled **£411,746**, an increase of **£16,535** over the previous year end. Of this total, current and deposit accounts accounted for **£86,199** and investments **£325,547**. The church investments are held in the C of E Investment Fund which is largely invested in world stock markets.

5. Outlook.

Monetary assets at St Bertoline's have doubled over the last decade which can give the impression of a comfortable position for a small rural church. The reality is rather different. Much of the gain is down to buoyant world stock markets. Expenditure on major projects has been relatively modest compared to the previous decade but this situation is likely to change. Perhaps the major concern has to be, given the age profile of support, the expected decline of regular giving. Resulting from this, the church will become more reliant on investment income.

St Bertoline's Parish Church, Barthomley
Financial Statements for the Year Ended 31st December 2025

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Receipts Analysis

	General	Fabric	Total for Year		Notes
	Unrestricted	Designated	2025	2024	
Offerings & Regular Giving					6
Regular Giving					
Service Plate	1,812		1,812	2,111	
Service Envelopes	8,912		8,912	8,155	
Bank Direct	11,145		11,145	12,592	
Sub Total	21,869		21,869	22,858	
General Donations	1,261		1,261	823	
Contactless Giving	666		666	639	
Wall Box	483		483	354	
Funerals		95	95	739	
Marriages		355	355	174	
Baptisms	172		172	84	
Total	24,451	450	24,901	25,671	
Gift Aid Tax Recovered					7
Donations & Offerings	7,513		7,513	6,014	
Carol Singing	153		153	213	
Total	7,666		7,666	6,227	
Fees					8
Funerals & Ch.Yard		1,623	1,623	2,484	
Marriages		1,182	1,182	1,406	
CDBF - share of Fees		922	922	1,613	
Total		3,727	3,727	5,503	
Investment Income					9
CBF Deposit	175	2,083	2,258	2,087	
CBF Investment Fund	439	8,983	9,422	9,203	
Twemlow Trust		2,600	2,600	2,539	
Total	614	13,666	14,280	13,829	
Church Activities & Other Income (net)					10
Carol Singing	475		475	610	
Cheese & Wine Quiz			-	609	
Christmas Fair	1,301		1,301	1,667	
Concerts					
Christmas Fanfare	500		500	-	
Harp	345		345	578	
Easter Treasure Hunt	300		300	255	
Harvest Supper (Share) - 2024=2 yrs	302		302	689	
Strawberry Tea	321		321	317	
Other			-	20	
Total	3,544		3,544	4,745	

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Payments Analysis

Fund Type of Fund	General	Fabric	Total for Year		Notes
	Unrestricted	Designated	2025	2024	
Parish Share & Rectory Expenses					11
Parish Share	19,401		19,401	22,424	
Rectory Rates	4,175		4,175	3,976	
Other Rectory Expenses	2,080		2,080	2,080	
Total	25,656		25,656	28,480	
Heat, Light & Insurance					12
Electricity	4,378		4,378	6,644	
Insurance		4,696	4,696	4,545	
Total	4,378	4,696	9,074	11,189	
Service Expenses					13
Consumables etc	946		946	742	
Organist	1,190		1,190	1,420	
Visiting Priests	173		173	144	
Cleaning	720		720	-	
Other	170		170	155	
Total	3,199		3,199	2,461	
Maintenance & Servicing					14
Church Fabric		594	594	1,146	
Church Yard, Car Park & Drive		770	770	1,091	
Electrical		619	619	498	
Fire & Security		1,418	1,418	1,408	
Tower Clock		1,374	1,374	161	
Total		4,775	4,775	4,304	
Other Payments					15
CDBF -share of fees		1,172	1,172	1,871	
Church Website	50		50	93	
Hire of Village Hall	185		185	186	
Sundry	135		135	91	
Total	370	1,172	1,542	2,241	
Major Projects incl.VAT					16
New Service Books (50)			-	1,125	
Quinquennial 2022 Repairs			-	382	
Total			-	1,507	
Receipts from Grants etc.					17
Constance Doreen Jones Legacy			-	500	
Galley Trust Grant- Service Books			-	1,125	
VAT Refund - LPOWGS		219	219	364	
Large Donations (3)	20,000		20,000	2,000	
Total	20,000	219	20,219	3,989	
Investments at Market Value - C of E Inv Fund					18
Share Price p	22.20	22.20	22.20	23.12	
Market Value 31 Dec	15,153	310,394	325,547	339,103	
Cost of Shares	7,000	166,000	173,000	173,000	