

**THE PAROCHIAL CHURCH COUNCIL OF
ST BARTHOLOMEW - LONGBENTON**

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2023**

THE PAROCHIAL CHURCH COUNCIL OF ST BARTHOLOMEW - LONGBENTON

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

STATEMENT OF FINANCIAL ACTIVITIES

| | Notes | Unrestricted funds £ | Designated funds £ | Restricted funds £ | Total funds 2023 £ | Total funds 2022 £ |
|--|-------|-------------------------|-----------------------|-----------------------|--------------------------|--------------------------|
| INCOMING RESOURCES | | | | | | |
| Planned giving and donations | 4 | 57,883 | 1,000 | 3,800 | 62,683 | 56,221 |
| Gift Aid recovered | | 13,600 | - | - | 13,600 | 12,054 |
| Legacies | | - | - | - | - | 250 |
| Grants | | - | - | - | - | 1,822 |
| Activities for generating funds | 5 | 1,921 | - | - | 1,921 | 1,346 |
| Receipts from church activities | 6 | 10,184 | - | - | 10,184 | 12,655 |
| Sundry income | | 1,116 | - | - | 1,116 | 3,050 |
| | | 84,704 | 1,000 | 3,800 | 89,504 | 87,398 |
| Income from Investments | | | | | | |
| Rent | | 9,300 | - | - | 9,300 | 9,300 |
| Income from trust funds | | 49 | - | - | 49 | 49 |
| Interest | | 129 | - | - | 129 | 14 |
| | | 9,478 | - | - | 9,478 | 9,363 |
| TOTAL INCOMING RESOURCES | | 94,182 | 1,000 | 3,800 | 98,982 | 96,761 |
| RESOURCES EXPENDED | | | | | | |
| Church running and activities | 7 | 40,280 | - | 6,425 | 46,705 | 41,269 |
| Diocesan Parish Share | | 43,000 | - | - | 43,000 | 41,000 |
| Grants and donations | | 10 | - | - | 10 | 10 |
| Church management and administration | 8 | 8,230 | - | 84 | 8,314 | 17,345 |
| | | 91,520 | - | 6,509 | 98,029 | 99,624 |
| TOTAL RESOURCES EXPENDED | | 91,520 | - | 6,509 | 98,029 | 99,624 |
| NET INCOMING (OUTGOING) RESOURCES | | 2,662 | 1,000 | (2,709) | 953 | (2,863) |
| CASH FUNDS AS AT 1 JANUARY 2023 | | 7,294 | - | 27,797 | 35,091 | 37,954 |
| CASH FUNDS AS AT 31 DECEMBER 2023 | | 9,956 | 1,000 | 25,088 | 36,044 | 35,091 |

THE PAROCHIAL CHURCH COUNCIL OF ST BARTHOLOMEW - LONGBENTON

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

STATEMENT OF ASSETS AND LIABILITIES

| | Notes | Unrestricted funds £ | Designated funds £ | Restricted funds £ | Total 2023 £ | Total 2022 £ |
|-------------------------------|-------|-------------------------|-----------------------|-----------------------|----------------------|-----------------|
| CASH FUNDS | | | | | | |
| Bank and cash balances | | 9,956 | 1,000 | 25,088 | 36,044 | 35,091 |
| | | <u>9,956</u> | <u>1,000</u> | <u>25,088</u> | <u>36,044</u> | <u>35,091</u> |
| INVESTMENT ASSETS | | | | | | |
| Fund | | 918 | - | - | 918 | 918 |
| | | <u>918</u> | <u>-</u> | <u>-</u> | <u>918</u> | <u>918</u> |
| ASSETS FOR CHURCH USE | | | | | | |
| Freehold Property | 2 | - | - | 30,000 | 30,000 | 30,000 |
| Fixtures and Office Equipment | | 11,633 | - | 9,914 | 21,547 | 21,547 |
| | | <u>11,633</u> | <u>-</u> | <u>39,914</u> | <u>51,547</u> | <u>51,547</u> |
| OTHER MONETARY ASSETS | | | | | | |
| Gift Aid recoverable | | 6,388 | - | - | 6,388 | 7,310 |
| Fees due to PCC | | 953 | - | - | 953 | - |
| Contactless donations | | 179 | - | - | 179 | - |
| | | <u>7,520</u> | <u>-</u> | <u>-</u> | <u>7,520</u> | <u>7,310</u> |
| LIABILITIES | | | | | | |
| Church running costs | | 2,670 | - | - | 2,670 | 4,434 |
| | | <u>2,670</u> | <u>-</u> | <u>-</u> | <u>2,670</u> | <u>4,434</u> |

The attached notes on pages 3 and 4 form part of these financial statements.

Approved by the Parochial Church Council on

Signed on their behalf by:

Rev'd Benjamin Jarvis

THE PAROCHIAL CHURCH COUNCIL OF ST BARTHOLOMEW - LONGBENTON

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1. The financial statements of the PCC have been prepared in accordance with the Church Accounting Regulations 2011 using the Receipts & Payments basis.
2. Fixed asset land & buildings comprises a freehold house at 5 Balroy Court, quoted at historic cost. The property is intended for the use of a curate, but is at present on a short term commercial lease. It is estimated that the current market value of the property is in the region of £250,000.
3. The movements in designated and restricted funds during the year were:

| | Bal B/fwd | Receipts | Payments | Bal C/fwd |
|---------------------------|------------------|-----------------|-----------------|------------------|
| | £ | £ | £ | £ |
| Designated fund | | | | |
| Hall curtains | - | 1,000 | - | 1,000 |
| | - | 1,000 | - | 1,000 |
| Restricted fund | | | | |
| Alternative Building Fund | 10,485 | - | (4,308) | 6,177 |
| Church Redevelopment Fund | 15,626 | 3,800 | (1,612) | 17,814 |
| Choir Fund | 499 | - | - | 499 |
| Children's Fund | 1,187 | - | (589) | 598 |
| | 27,797 | 3,800 | (6,509) | 25,088 |

**4. Further analysis of Receipts & Payments:
Planned giving and donations**

| | Unrestricted funds | Designated funds | Restricted Funds | Total 2023 | Total 2022 |
|-------------------------------|---------------------------|-------------------------|-------------------------|-------------------|-------------------|
| | £ | £ | £ | £ | £ |
| Planned giving | 49,684 | - | - | 49,684 | 46,503 |
| Cash collections at services | 8,055 | - | - | 8,055 | 4,973 |
| Donations from Friends Scheme | - | - | - | - | 4,500 |
| Sundry donations | 144 | 1,000 | 3,800 | 4,944 | 245 |
| | 57,883 | 1,000 | 3,800 | 62,683 | 56,221 |

**5. Further analysis of Receipts & Payments:
Activities for generating funds**

| | Unrestricted funds | Designated funds | Restricted Funds | Total 2023 | Total 2022 |
|-----------------------------|---------------------------|-------------------------|-------------------------|-------------------|-------------------|
| | £ | £ | £ | £ | £ |
| Social committee activities | 1,921 | - | - | 1,921 | 1,346 |
| | 1,921 | - | - | 1,921 | 1,346 |

THE PAROCHIAL CHURCH COUNCIL OF ST BARTHOLOMEW - LONGBENTON

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

(continued)

**6. Further analysis of Receipts & Payments:
Receipts from church activities**

| | Unrestricted funds | Designated funds | Restricted funds | Total 2023 | Total 2022 |
|----------------------------|---------------------------|-------------------------|-------------------------|-------------------|-------------------|
| | £ | £ | £ | £ | £ |
| Bookstall & magazine sales | 57 | - | - | 57 | 152 |
| Votive stand offerings | 280 | - | - | 280 | 316 |
| Church hall lettings | 6,404 | - | - | 6,404 | 4,881 |
| Wedding and funeral fees | 3,443 | - | - | 3,443 | 7,306 |
| | 10,184 | - | - | 10,184 | 12,655 |

**7. Further analysis of Receipts & Payments:
Church running and activities**

| | Unrestricted funds | Designated funds | Restricted funds | Total 2023 | Total 2022 |
|---------------------------------|---------------------------|-------------------------|-------------------------|-------------------|-------------------|
| | £ | £ | £ | £ | £ |
| Clergy council tax and water | 2,045 | - | - | 2,045 | - |
| Parish office running costs | 2,135 | - | 4,224 | 6,359 | 5,836 |
| Publications and outreach | - | - | - | - | 378 |
| Church running expenses | 26,867 | - | - | 26,867 | 17,491 |
| Church maintenance | 862 | - | 1,612 | 2,474 | 6,818 |
| Church hall running costs | 3,374 | - | - | 3,374 | 3,160 |
| Organist, choir & service costs | 4,997 | - | 589 | 5,586 | 7,586 |
| | 40,280 | - | 6,425 | 46,705 | 41,269 |

**8. Further analysis of Receipts & Payments:
Church Management and Administration**

| | Unrestricted funds | Designated funds | Restricted funds | Total 2023 | Total 2022 |
|---|---------------------------|-------------------------|-------------------------|-------------------|-------------------|
| | £ | £ | £ | £ | £ |
| Let property management and maintenance | 3,129 | - | - | 3,129 | 11,491 |
| Printing and stationery | 2,820 | - | - | 2,820 | 3,460 |
| Telephone and internet | 1,134 | - | - | 1,134 | 1,134 |
| Bank charges | 442 | - | 84 | 526 | 527 |
| Sundry expenses | 705 | - | - | 705 | 733 |
| | 8,230 | - | 84 | 8,314 | 17,345 |

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF
ST BARTHOLOMEW, LONGBENTON, PAROCHIAL CHURCH COUNCIL**

I report on the accounts for the year ended 31 December 2023.

Respective Responsibilities of the PCC and the Examiner

The PCC 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;
- follow the procedures laid down in the General Directions given by the Charity Commissioners section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My 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 PCC 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 the management committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiners Statement

In connection with my examination, no matters have come to my attention

1. which give me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with s.130 of the 2011 Act; or
- to prepare accounts which accord with the accounting records have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

N Lowe ACCA

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