

**ST MARY THE LESS, CHILBOLTON**

**FINANCIAL STATEMENTS**  
**OF THE**  
**PAROCHIAL CHURCH COUNCIL**

**FOR THE YEAR ENDED 31 DECEMBER 2019**

**Bank**

Lloyds, Andover

**Treasurer**

Michael Payne, Dancing Ledge,  
Fullerton Road, Wherwell, SP11 7JS

**Independent Examiner**

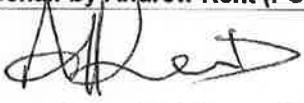
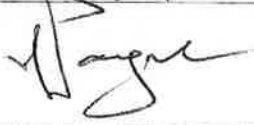
Nick Horne, The Round House,  
Drove Road, Chilbolton, SO20 6AB

FINANCIAL STATEMENT FOR THE YEAR ENDED - 31 DEC 2019				Page 1 of 6	
<b>1. GENERAL FUND RECEIPTS AND PAYMENTS ACCOUNT</b>					
		<b>2018</b>		<b>2019</b>	
<b>RECEIPTS</b>		<b>£</b>		<b>£</b>	
Gift Aid Giving					
	Standing orders	14,025		13,840	
	Envelopes	1,486		1,114	
	Regular Collections	1,784		2,366	
	Occasional Collections	580		1,958	
	Offertory Box	249		292	
	Donations to General Fund	200		250	
			18,324		19,820
Income Tax Recovered					
			5,793		6,224
Fund Raising - (see p.3) - gross					
			16,370		19,765
Fees from Wedding/Funerals/etc.					
			2,881		1,891
Grant from Parish Council					
			600		600
Bank interest (apportioned)					
			132		223
<b>TOTAL RECEIPTS</b>			<b>44,100</b>		<b>48,523</b>
<b>PAYMENTS</b>					
Charitable donations (see p.3)					
			2,225		2,352
Directly relating to the work of the Church					
	Benefice payments	5,548		4,516	
	Common Mission Fund (paid to Diocese)	23,305		23,908	
	Ministry - working expenses	1,254		1,471	
	Visiting priests	585		363	
The Services					
	Service upkeep	748		848	
	Organists and organ music	723		660	
The Building					
	Insurance	2,243		2,313	
	Electricity	775		889	
	Water	69		73	
Churchyard maintenance					
		2,199		2,169	
Miscellaneous					
		15		21	
			37,464		37,231
Fund Raising costs - (see p.3)					
			2,270		3,306
<b>TOTAL PAYMENTS</b>			<b>41,959</b>		<b>42,889</b>
<b>EXCESS OF RECEIPTS OVER PAYMENTS</b>			<b>2,141</b>		<b>5,634</b>
Transfer to/from other accounts					
			0		0
<b>Change in cash balances - to Summary (p.4)</b>			<b>2,141</b>		<b>5,634</b>

<b>2. BUILDING FUND - RECEIPTS AND PAYMENTS</b>				<b>Page 2 of 6</b>	
			<b>2018</b>		<b>2019</b>
<b>RECEIPTS</b>					
Interest			13		33
Gift Aided Donations			1,504		174
Gift Aidable Donations			190		100
Other Donations			0		47
VAT recovered			609		133
Income tax recovered			302		138
<b>TOTAL RECEIPTS</b>				<b>2,618</b>	<b>625</b>
<b>PAYMENTS</b>					
Maintenance					
	Electrical and Fire security		331		399
	Repairs and maintenance		1,036		776
<b>TOTAL PAYMENTS</b>				<b>1,367</b>	<b>1,175</b>
<b>Excess of Receipts over Payments</b>				<b>1,251</b>	<b>-550</b>
Transfer from other funds				1,000	1,000
<b>Change in cash balances - to Summary (p.4)</b>				<b>2,251</b>	<b>450</b>
<b>3. LEGACY FUND - RECEIPTS AND PAYMENTS</b>					
			<b>2018</b>		<b>2019</b>
<b>RECEIPTS</b>					
Legacies and other Donations			1,115		3250
Income tax recovered			125		625
Bank interest (apportioned)			0		9
<b>TOTAL RECEIPTS</b>				<b>1,240</b>	<b>3,884</b>
<b>PAYMENTS</b>					
Exceptional church expenses (digital surveys of graveyard)			1,248		0
<b>TOTAL PAYMENTS</b>				<b>1,248</b>	<b>0</b>
<b>Excess of Receipts over Payments - to Summary (p.4)</b>				<b>-8</b>	<b>3,884</b>
<b>4. CHILBOLTON AND WHERWELL JOINT ACCOUNT - RECEIPTS AND PAYMENTS</b>					
			<b>2018</b>		<b>2019</b>
<b>RECEIPTS</b>					
Bank interest (apportioned)			23		37
Gross income from magazine			9,494		9,985
<b>TOTAL RECEIPTS</b>				<b>9,517</b>	<b>10,022</b>
<b>PAYMENTS</b>					
Magazine costs			6,900		7,057
To Wherwell PCC			1,000		1,000
Joint expenses			0		0
<b>TOTAL PAYMENTS</b>				<b>7,900</b>	<b>8,057</b>
<b>Excess of Receipts over Payments</b>				<b>1,617</b>	<b>1,965</b>
<b>Transfer to Other Funds</b>				<b>-1000</b>	<b>-1000</b>
<b>Change in cash balances - to Summary (p.4)</b>				<b>617</b>	<b>965</b>

		Page 3 of 6		
	2018		2019	
<b>5. ORGAN FUND - RECEIPTS AND PAYMENTS</b>				
<b>RECEIPTS</b>				
VAT recovered	69		0	
Bank interest (apportioned)	6		9	
<b>TOTAL RECEIPTS</b>		75		9
<b>PAYMENTS</b>				
Maintenance	0		212	
Repair work	0		0	
<b>TOTAL PAYMENTS</b>		0		212
<b>Excess of Receipts over Payments - to Summary (p.4)</b>		75		-203
<b>6. CHOIR FUND - RECEIPTS AND PAYMENTS</b>				
	2018		2019	
<b>RECEIPTS</b>				
Donations and fees	195		0	
Income tax recovered	17		0	
Bank interest (apportioned)	1		1	
<b>TOTAL RECEIPTS</b>		213		1
Choir gifts and gratuities	110		0	
<b>TOTAL PAYMENTS</b>		110		0
<b>Excess of Receipts over Payments - to Summary (p.4)</b>		103		1
<b>CHARITABLE GIVING &amp; OUTREACH</b>				
	2018		2019	
Cruse Andover	150		200	
Andover Crisis Centre (Auction of Harvest produce)	300		400	
Streets Ahead	100		0	
Boaz	250		250	
Andover Food Bank	250		350	
Karis Kids	312		312	
Countess of Brecknock Hospice	250		250	
Andover Street Pastors	250		350	
Andover Young Carers	0		100	
Parachute Regimental Association	80		80	
Royal British Legion	45		30	
There But Not There (Tommy silhouettes)	63		0	
HIHCT (Hampshire & the Islands Historic Churches Trust) via Benefice	25 150		25 5	
<b>TOTAL CHARITABLE GIVING</b>		2,225		2,352
<b>FUND RAISING 2019</b>				
		Receipts	Payments	Surplus
Fete 2019 (including £100 brought forward from 2018)		12,647	1,993	10,654
2018 balancing item		-100	-	-100
Auction of Promises		5,727	444	5,283
Maundy Thursday supper & Christmas lunch		289	210	79
Harvest BBQ		374	220	154
Donations for borrowing tables and chairs		108	-	108
August concert		720	419	301
Benefice events		-	-	-
Lottery licence		-	20	-20
<b>TOTAL FUND RAISING</b>		19,765	3,306	16,459
<i>Compare 2018</i>		16,370	2,270	14,100

SUMMARY OF ACCOUNTS - 2019							Page 4 of 6	
	GENERAL	BUILDING	LEGACY	Ch/Wh	ORGAN	CHOIR		
	FUND	FUND	FUND	JOINT FUND	FUND	FUND	2018	2019
Opening Balance	32,206	5,128	15	5,863	1,457	217	39,707	44,886
Excess/Deficit for year	5,634	450	3,884	965	-203	1	5,179	10,731
<b>CLOSING BALANCE</b>	<b>37,840</b>	<b>5,578</b>	<b>3,899</b>	<b>6,828</b>	<b>1,254</b>	<b>218</b>	<b>44,886</b>	<b>55,617</b>
Restricted content of fund	nil	nil	nil	1,914	1,254	nil	4,389	3,169
				(Wherwell 's share)				
Designated content of fund	nil	nil	nil	3,000	nil	nil	2,932	3,000
				(five months' magazine printing costs)				

BALANCE SHEET AS AT 31 December 2019							Page 5 of 6	
	GENERAL	BUILDING	LEGACY	Ch/Wh	ORGAN	CHOIR	2018	2019
	FUND	FUND	FUND	JOINT A/C	FUND	FUND	TOTAL	TOTAL
<b>Monetary Assets</b>								
Bank current accounts:								
Lloyds 14781368	7,722						6,604	7,722
Lloyds 00264050	1,852						1,959	1,852
Bank deposit account:								
CBF CoE Deposit Account	28,856	5,578	3,899	6,828	1,254	218	36,323	46,633
Cash in hand	0						0	0
Unpresented cheques	-590						0	-590
<b>TOTALS</b>	<b>37,840</b>	<b>5,578</b>	<b>3,899</b>	<b>6,828</b>	<b>1,254</b>	<b>218</b>	<b>44,886</b>	<b>55,617</b>
<b>Other Monetary Assets</b>								
Outstanding invoices	-203						-588	-203
Due fom grave reservations	80						0	80
Due from funeral directors							319	0
Due from VAT		116			36		183	152
Due from Gift Aid	1,438	56					1,459	1,494
<b>TOTAL ASSETS</b>	<b>39,155</b>	<b>5,750</b>	<b>3,899</b>	<b>6,828</b>	<b>1,290</b>	<b>218</b>	<b>46,259</b>	<b>57,140</b>
NOTES:								
1. These accounts have been prepared in accordance with the Church Accounting Regulations 2006 using the Receipts and Payments basis.								
2. Movable church furnishings held by the church wardens on special trust for the PCC (and which require a faculty for disposal) are not included as an asset.								
3. The Benefice Payments item in the General Fund cover purely administrative costs. All other costs (and receipts) handled by the Benefice are shown under the appropriate headings.								
Approved by the PCC on 10 March 2020 and signed on their behalf by Andrew Kent (PCC Chairman)								
					 and by Michael Payne (PCC Treasurer)			
								

## Independent examiner's report to the PCC of St Mary the Less, Chilbolton

This report on the financial statements of the PCC for the year ending 31 December 2019, which are set out on pages 1-5, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ("the Regulations") and section 133 of the Charities Act 2011 ("the Act").

### Repective responsibilities of the PCC and the examiner

As members of the PCC you are responsible for the preparation of the financial statements. You consider that the audit requirements of the Regulations and section 144(1) of the Act do not apply. It is my responsibility to issue this report on those financial statements in accordance with the terms of the Regulations.

### Basis of this report

My examination was carried out in accordance with the General Directions given by the Charity Commission under section 130 of the Act and to be found in the 2013 edition of *PCC Accountability* issued by the Finance Division of the Archbishops' Council. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the financial statements 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 I do not express an audit opinion on the view given by the accounts.


### Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the following two requirements have not been met:

- (a) to keep accounting records in accordance with section 133 of the Act and
- (b) to prepare financial statements which accord with the accounting records and comply with the requirements of the Act and the Regulations

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



Nick Horne  
06 March 2020