

**ST MARY-THE-LESS PARISH CHURCH
CHILBOLTON, SO20 6BQ**

**FINANCIAL STATEMENTS
OF THE
PAROCHIAL CHURCH COUNCIL**

FOR THE YEAR ENDED 31 DECEMBER 2021

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

1. GENERAL FUND - RECEIPTS AND PAYMENTS

	2020		2021
RECEIPTS	£		£
Gift Aid Giving			
Standing orders	13,995		13,115
Envelopes	226		60
Regular Collections	999		1,143
Occasional Collections	-		258
Offertory Box	105		75
Donations to General Fund	3,114		250
		18,439	14,901
Income Tax Recovered		5,843	3,816
Fund Raising - (see p.3) - gross		6,490	200
Fees from Wedding/Funerals/etc.		593	1,435
Grant from Parish Council		600	600
Bank interest (apportioned)		116	14
TOTAL RECEIPTS		32,081	20,966
PAYMENTS			
Charitable donations (see p.3)		1,690	1,689
Directly relating to the work of the Church			
Benefice payments	5,539		5,290
Common Mission Fund (paid to Diocese)	24,927		11,385
Ministry - working expenses	895		872
Visiting priests	87		53
The Services			
Service upkeep	443		564
Organists and organ music	180		0
The Building			
Insurance	2,280		2,271
Electricity	721		700
Water	64		43
Churchyard maintenance	2,002		1,347
Miscellaneous	10		10
		37,148	22,535
Fund Raising costs - (see p.3)		0	177
TOTAL PAYMENTS		38,838	24,401
EXCESS OF RECEIPTS OVER PAYMENTS		-6,757	-3,435
Transfer to/from other accounts		0	-54
Change in cash balances - to Summary (p.4)		-6,757	-3,489

2. BUILDING FUND - RECEIPTS AND PAYMENTS		Page 2 of 6	
	2020	2021	
RECEIPTS			
Interest	16	0	
Gift Aided Donations	0	2,438	
Gift Aidable Donations	0	0	
Other Donations	0	155	
VAT recovered	116	132	
Income tax recovered	56	609	
TOTAL RECEIPTS		188	3,334
PAYMENTS			
Maintenance			
Electrical and Fire security	793	114	
Repairs and maintenance	5,244	1,386	
TOTAL PAYMENTS		6,037	1,500
Excess of Receipts over Payments		-5,849	1,834
Transfer from other funds		1,500	1,500
Change in cash balances - to Summary (p.4)		-4,349	3,334
3. LEGACY FUND - RECEIPTS AND PAYMENTS			
	2020	2021	
RECEIPTS			
Legacies and other Donations	1,000	0	
Income tax recovered	0	0	
Bank interest (apportioned)	12	2	
TOTAL RECEIPTS		1,012	2
PAYMENTS			
Exceptional church expenses	0	0	
TOTAL PAYMENTS		0	0
Excess of Receipts over Payments - to Summary (p.4)		1,012	2
4. CHILBOLTON AND WHERWELL JOINT ACCOUNT - RECEIPTS AND PAYMENTS			
	2020	2021	
RECEIPTS			
Bank interest (apportioned)	21	3	
Gross income from magazine	8,041	9,065	
TOTAL RECEIPTS		8,062	9,068
PAYMENTS			
Magazine costs	5,612	6,076	
To Wherwell PCC	1,500	1,500	
Joint expenses	0	0	
TOTAL PAYMENTS		7,112	7,576
Excess of Receipts over Payments		950	1,492
Transfer to Other Funds		-1,500	-1,500
Change in cash balances - to Summary (p.4)		-550	-8

	2020	Page 3 of 6		
		2021		
5. ORGAN FUND - RECEIPTS AND PAYMENTS				
RECEIPTS				
VAT recovered	36		9	
Bank interest (apportioned)	4		1	
TOTAL RECEIPTS		40	10	
PAYMENTS				
Maintenance	54		226	
Repair work	0		0	
TOTAL PAYMENTS		54	226	
Excess of Receipts over Payments - to Summary (p.4)		-14	-216	
6. FLOWER FUND - RECEIPTS AND PAYMENTS				
RECEIPTS				
Donations	0		75	
TOTAL RECEIPTS		0	75	
PAYMENTS				
Flowers for weddings	0		74	
TOTAL PAYMENTS		0	74	
Excess of Receipts over Payments		0	1	
Transfer from other funds		0	54	
Change in cash balances - to Summary (p.4)		0	55	
7. CHOIR FUND - RECEIPTS AND PAYMENTS				
RECEIPTS				
Donations and fees	0		125	
Bank interest (apportioned)	1		0	
TOTAL RECEIPTS		1	125	
TOTAL PAYMENTS		0	0	
Excess of Receipts over Payments - to Summary (p.4)		1	125	
CHARITABLE GIVING & OUTREACH				
	2020		2021	
Cruse Andover	250		250	
Andover Crisis Centre (from Harvest Festival)	210		180	
Boaz	250		250	
Andover Food Bank	250		250	
Karis Kids	350		350	
Countess of Brecknock Hospice	200		200	
Andover Young Carers	150		150	
Royal British Legion	30		30	
HIHCT (Hampshire and the Islands Historic Churches Trust)	0		25	
via Benefice	0		4	
TOTAL CHARITABLE GIVING		1,690	1,689	
FUND RAISING 2021		Receipts	Payments	Surplus
Christmas lunch		200	157	43
Lottery licence		-	20	-20
TOTAL FUND RAISING		200	177	23
<i>Compare 2020</i>		6,490	-	6,490

SUMMARY OF ACCOUNTS - 2021									Page 4 of 6	
	GENERAL FUND	BUILDING FUND	LEGACY FUND	ChWh JOINT FUND	ORGAN FUND	FLOWER FUND	CHOIR FUND	2020	2021	
	Opening Balance	31,083	1,229	4,911	6,278	1,240	0	219	55,617	44,960
Excess/Deficit for year	-3,489	3,334	2	-8	-216	55	125	-10,657	-197	
CLOSING BALANCE	27,594	4,563	4,913	6,270	1,024	55	344	44,960	44,763	
Restricted content of fund	nil	nil	nil	1,635 (Wherwell's share)	1,024	55	nil	2,879	2,714	
Designated content of fund	nil	nil	nil	3,000 (5 months of magazine printing costs)	nil	nil	nil	3,000	3,000	

BALANCE SHEET AS AT	Friday, 31 December 2021								Page 5 of 6	
	GENERAL FUND	BUILDING FUND	LEGACY FUND	G/v/h JOINT A/C	ORGAN FUND	FLOWER FUND	CHOIR FUND	2020 TOTAL	2021 TOTAL	
Monetary Assets										
Bank current accounts:										
	Lloyds 14781368	6,778						4,510	6,778	
	Lloyds 00264050	1,194						3,928	1,194	
CBF CoE Deposit Account		19,652	4,563	4,913	6,270	1,024	55	344	36,802	36,821
Cash in hand		0							0	0
Unpresented cheques		-30							-280	-30
TOTALS		27,594	4,563	4,913	6,270	1,024	55	344	44,960	44,763
Other Monetary Assets										
Credit from Water Company									25	0
Outstanding invoices									85	0
Due from grave reservations									0	0
Due from VAT			249			38			141	287
Due from Gift Aid		1,104							1,195	1,104
TOTAL ASSETS		28,698	4,812	4,913	6,270	1,062	55	344	46,406	46,154
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 listed in the <i>Terrier & Inventory</i> and held on special trust for the PCC (and which require a faculty for disposal) are not included as an asset. Two silver items are permanently loaned to and stored by Winchester Cathedral Treasury for security and can be retrieved with three months notice.										
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 2 March 2022 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 2021, 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

Tuesday, 1 March 2022