

**St Mary the Virgin Rattery**

**Statement of Assets and Liabilities as at 31st December 22**

	<u>2022</u>			<u>2021</u>		
	£	£	£	£	£	£
<b><u>Current Assets:-</u></b>						
Lloyds Current A/C		4116			4,790	
Virgin Charity Account including Interest		<u>23005</u>			<u>22,945</u>	
			<b>27,121</b>			<b>27,735</b>
<b><u>Less Current Liabilities:-</u></b>						
Creditors						
<b>Total Assets</b>			<b><u><u>27,121</u></u></b>			<b><u><u>27,735</u></u></b>
<b>Financed by Capital Funds:-</b>						
<b>General Fund</b>						
Brought Forward		23,153			30,905	
(Deficit)/Excess for the year		(611)			(3,905)	
Transfer to fabric fund		<u>0</u>			<u>(3,847)</u>	
			<b>22,542</b>			<b>23,153</b>
<b>Restricted Fund Accounts:-</b>						
Fabric Restricted Fund		615			0	
Churchyard Restricted Fund		2,661			3,006	
Bells Restricted Fund		<u>1,302</u>			<u>1,576</u>	
			<b><u>4,579</u></b>			<b><u>4,582</u></b>
			<b><u><u>27,121</u></u></b>			<b><u><u>27,735</u></u></b>

**SIGNATURES OF TWO P.C.C. TRUSTEES**

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**PRINT NAMES**

**DATE APPROVED**

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**St Mary the Virgin Rattery**  
**General Fund Receipts and Payments Account**

	<u>2022</u>		<u>2021</u>	
<u>Receipts</u>	£	£	£	£
<b><i>Incoming resources from services and parishioners</i></b>				
Collections and other giving	736		732	
Parish Giving Scheme	63		-	
Envelopes Gift Aided	679		520	
Standing Order Donations	24		24	
Standing Order Donations Gift Aided	1,104		1,104	
Charities Aid Foundation Donation	480		480	
HMRC Tax Reclaims on donations	570		375	
		3,656		3,235
<b><i>Other voluntary incoming resources</i></b>				
Donations	118		120	
Donations Gift Aided	250			
		368		120
<b><i>Income from operating activities to generate funds</i></b>				
Fundraising	672			
Fees Retained	1,922		822	
		2,594		822
<b><i>Income from investments and other sources</i></b>				
Investment income and interest 50%	30		18	
		30		18
<b>Total Receipts</b>		<b>6,648</b>		<b>4,195</b>
<b><u>Payments</u></b>				
<b><i>Grants to further the work of the Church</i></b>				
Charitable donations	75		339	
<b><i>Church running expenses</i></b>				
Diocesan parish share (Paid direct to Ex)	4,699		4,748	
Buildings Insurance 40%	1,124		2,115	
Light and Heat	968		274	
South Brent Office Expenses	-		-	
Vicar's expenses	17		69	
Preacher's expenses	151		35	
Bookkeeping	-		319	
Sundry	225		200	
<b>Total Payments</b>		<b>7,259</b>		<b>8,099</b>
(Deficit)/Excess for the year		(611)		(3,904)
General Fund balance at 1 January 2022		<b>23,153</b>		<b>30,905</b>
(Deficit)/Excess Receipts over Payments		<b>(611)</b>		<b>(3,905)</b>
Transfer to Fabric Fund				<b>(3,847)</b>
General Fund balance as at 31 December 2022		<b>22,542</b>		<b>23,153</b>

## St Mary the Virgin Rattery

### Fabric Expendable Endowment Restricted Fund Receipts and Payments Account

	2022		2021	
	£	£	£	£
<b>Receipts</b>				
Box	40		10	
Box (Gift aid)	0		0	
Donations	665		0	
Donations Gift Aided	93		0	
Grant - Conservators report	244			
Investment income and interest 30%	18		10	
Plant Sale	900		825	
Harvest Supper	667		700	
		<u>2,627</u>	<u>700</u>	<u>1,545</u>
<b>Payments</b>				
Repairs & Maintenance	165		21	
Buildings Insurance 40%	1,124		0	
Q.I. Inspection Fee	0		0	
Building Project - architects	0		0	
Tower Door Report	594		0	
Heating Repairs	0		0	
Sundry	129		106	
		<u>2,012</u>	<u>106</u>	<u>127</u>
<b>Surplus/(Deficit) Receipts over Payments</b>		<u>615</u>		<u>1,418</u>
<b>Fabric Fund Balance as at 1st January 2022</b>		<b>0</b>		<b>(5,265)</b>
<b>(Deficit)/Surplus Receipts over Payments</b>		<b>615</b>		<b>1,418</b>
<b>Transfer from General Fund</b>				<b>3,847</b>
<b>Fabric Fund Balance as at 31st December 2022</b>		<u><b>615</b></u>		<u><b>0</b></u>

## St Mary the Virgin Rattery

### Churchyard and Graves Expendable Endowment Fund Receipts and Payments Account

#### *Receipts*

	2022		2021	
	£	£	£	£
Donations	0		50	
Donations Gift Aided	0		0	
Fundraising	0		0	
Gift Aid Claims	0		0	
Sundry	0		0	
Investment income and interest 10%	6		4	
	<u>6</u>	6	<u>4</u>	54

#### *Payments*

10% share of Insurance Premium Incl Public Liability	280		264	
Sundry - service of equipment	38		10	
Grasscutting	33		47	
	<u>33</u>	351	<u>47</u>	321

#### *(Deficit)/Excess Receipts over Payments*

	<u>(345)</u>	<u>(267)</u>
Churchyard and Graves Fund balance as at 1st January 2022	3,006	3,273
(Deficit)/ Surplus Receipts over Payments	<u>(345)</u>	<u>(267)</u>
Churchyard and Graves Fund balance as at 31st December 2022	<u>2,661</u>	<u>3,006</u>

# St Mary the Virgin Rattery

## Bells Expendable Endowment Restricted Fund Receipts and Payments Account

	2022		2021	
	£	£	£	£
<b>Receipts</b>				
Donations	0		0	
Donations Gift Aided	0		0	
Sundry	0		0	
Investment Income 10%	<u>6</u>		<u>4</u>	
		6		4
<b>Payments</b>				
Refurbishment/Replacements				
10% of insurance premium incl public liability	280		264	
Sundry	<u></u>		<u>0</u>	
		280		264
(Deficit)/Surplus for the year		(274)		(260)
<b>Bells Fund balance as at 1 January 2022</b>		<b>1,576</b>		<b>1,836</b>
<b>(Deficit)/Surplus Receipts over Payments</b>		<b>(274)</b>		<b>(260)</b>
<b>Bells Fund balance as at 31st December 2022</b>		<b><u>1,302</u></b>		<b><u>1,576</u></b>

## **Independent Examiner's Report to the PCC of St. Mary's Church, Rattery**

I report on the accounts of the PCC for the year ended 31 December 2022.

### **Respective responsibilities of trustees and examiner**

As members of the PCC you are responsible for the preparation of the accounts. You 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 under section 145(5)(b) of the 2011 Act, and
- to state whether particular matters have come to my attention.

### **Basis of independent examiners' report**

My examination was carried out in accordance with the General Directions given by the Charity Commission under section 145 of the Act. 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 accounts and seeking explanations from you as trustees concerning 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 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 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 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 to comply with the accounting requirements of the 2011 Act;have 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.



**I S Fraser FCA  
Lee Farmhouse  
Broadhempston  
Devon**

23<sup>rd</sup> April 2023