

158 Holmes Chapel Road,  
Somerford,  
Congleton,  
Cheshire.  
CW12 4QB  
1<sup>st</sup> March 2022

Mr Mark Thomas

**St James Church Accounts**

I have audited the accounts for the year 2021 and found them to be in good order. I have some minor comments as listed below:

- 1) There are two receipts numbered 18,
  - North Staffs Fire
  - Peter Chandler
- 2) There are two receipts numbered 19,
  - Hayes and Finch
  - Sue Murgatroyd
- 3) There are two receipts numbered 33,
  - Norwich Books and Music
  - Additional Curates Society
  - The payment for these transactions appear to have included the VAT twice.
- 4) The Magazine Subs 2021 spreadsheet stops at 18/4/2021 with a total of £170. However, on the receipts sheet the total is given as £200. An extra £30 has been added after 18/4/2021.
- 5) The Monthly Bank Rec – the entries for November do not look right.
- 6) Should the CBF Fund be included in this audit?

I enclose the signed sheets.

Yours sincerely,



Chris Trevers

**ST JAMES THE GREAT CONGLETON**

Vicar  
116 Holmes Chapel Road Congleton CW12 4NX



10<sup>th</sup> February 2022

Mr Chris Trevers  
158 Holmes Chapel Road  
Somerford  
Congleton  
CW12 4QB

Dear Mr Trevers,

**ST JAMES CONGLETON – AUDIT OF 2021 ACCOUNTS**

Thank you for agreeing to once again audit the Church Accounts. I enclose:

- A flash drive containing the Excel workbook used to record the 2020 Receipts and Payments, reconcile monthly to the Bank Statement, document the deposit account balance, create the year end financial statements and track various restricted funds.
- Cheque and paying in Books used in 2020
- Bank Statements
- Weekly Cashier sheets
- Receipts
- Utility Bills
- Diocesan Parish share and other direct debit advices
- The year end financial statement sheets to be signed off if all is confirmed as in order

I look forward to hearing from you. My contact details are set out below.

Yours sincerely

Mark Thomas  
Treasurer

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Treasurer: Mark Thomas, 5 Bosley View, Congleton, Cheshire. CW12 3TU  
Telephone: 07540 781909  
Email: mark.nicola.thomas@gmail.com

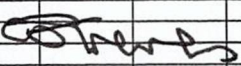
**St James the Great Congleton. Accounts for the Year Ending 31st December 2021 AD**

2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Receipts	2021
20,870.20	21,126.00	21,722.86	19,328.25	18,621.92	19,730.39	22,844.75	24,583.91	25,419.29	23,798.07	23,029.50	Planned Giving	22,010.00
1,610.50	1,856.10	2,680.40	2,266.46	3,185.95	2,309.00	2,412.00	2,084.50	3,098.90	1,865.65	1,074.00	Gift Aid Envelopes	1,773.12
1,933.20	1,979.55	1,152.90	1,829.66	1,349.98	1,882.67	1,094.66	1,591.29	1,001.39	1,349.70	591.67	Other Collections	423.30
2,755.71	3,316.07	2,781.86	2,799.84	2,527.96	2,953.57	3,536.95	3,214.62	2,775.84	2,407.65	165.84	Fetes, Bazaars	590.50
3,722.37	1,850.44	3,409.14	2,216.24	143.59	366.00	120.85	552.65	463.14	1,381.56	587.75	Donations / Sundry Vol income	477.74
2,046.01	248.90	619.00	2,243.50	876.00	865.00	1,025.50	910.00	545.00	564.00	226.00	Fees Paid to PCC	229.00
0.00	0.00	0.00	0.00	0.00	0.00	41.55	45.20	157.46	183.92	59.95	Remembrance Candles	0.00
5,096.45	5,063.12	3,505.71	5,311.39	4,288.74	4,666.42	5,219.46	6,889.00	6,004.59	7,478.07	6,183.25	Gift Aid Return	5,581.54
0.00	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Transfer from High Interest Account/Room Fund	0.00
3,989.71	1,249.47	170.26	62.74	805.54	406.64	129.00	489.37	478.34	0.00	0.00	Extraordinary Income	0.00
0.00	0.00	683.90	3,686.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Flower Festival Fund	0.00
0.00	0.00	125.09	90.35	121.96	52.97	4.24	22.00	131.00	30.00	50.00	General Flower Fund	0.00
0.00	0.00	932.50	1,272.50	1,165.00	1,145.00	1,170.00	1,135.00	1,235.00	1,140.00	1,350.00	100 Club	1,510.00
0.00	0.00	202.17	235.42	103.00	229.91	112.86	99.21	52.00	103.00	55.00	Gift Aided Sacramental Candles	10.00
0.00	0.00	0.00	0.00	0.00	0.00	51.00	35.00	3.00	0.00	0.00	Non Gift Aided Sacramental Candles	-
279.75	261.62	132.45	134.31	41.80	89.35	345.05	358.60	361.05	393.95	504.00	Parish Magazine	200.00
0.34	0.34	0.34	0.34	0.34	0.09	19.23	21.36	11.00	0.00	0.00	Magazine Wall box	-
3,529.73	2,078.98	1,997.60	736.40	1,469.56	1,478.71	415.61	1,464.23	1,038.53	1,188.55	25.00	Restricted Income	5,419.50
900.00	350.00	0.00	500.00	500.00	0.00	6,500.00	0.00	2,000.00	0.00	2,000.00	Grants	388.80
0.00	0.00	0.00	0.00	0.00	4,374.00	17,139.65	5,794.78	2,000.00	0.00	0.00	Boiler / Lighting Fund	-
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,880.00	226.92	440.00	Path Fund / General Appeal Fund	1,000.00
46,733.97	41,380.59	40,116.18	42,713.76	35,201.34	40,549.72	62,182.36	49,290.72	51,655.53	42,111.04	36,341.96	TOTAL	39,613.50
											Payments	
1,148.43	2,856.13	2,964.05	3,083.80	3,085.36	3,125.81	2,637.47	2,761.46	3,042.91	2,893.56	3,025.20	The Ministry	3,057.64
3,553.92	3,096.34	2,745.26	2,014.92	2,268.57	1,721.91	2,393.26	1,628.25	2,126.81	2,557.72	2,290.38	Heating, Light, Water	2,483.23
2,860.51	2,948.81	3,883.50	4,400.79	4,249.08	3,544.79	2,636.99	2,079.91	2,310.39	2,364.36	2,413.88	Insurance	2,456.17
434.59	1,444.03	135.61	707.57	2,761.46	5,412.14	660.00	687.34	2,253.79	312.50	356.96	Minor Repairs	1,029.98
519.09	834.68	540.71	539.24	670.72	592.99	515.16	678.09	858.48	946.36	299.98	Upkeep of Services	810.34
0.00	0.00	0.00	262.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Salaries	0.00
78.28	111.79	50.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sunday School	0.00
81.00	83.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Choir	0.00
5,967.21	1,650.19	2,500.91	2,067.50	2,042.03	1,408.27	951.37	656.27	911.72	795.12	972.83	Other Parish Expenses	931.29
30,930.54	27,644.36	21,510.00	20,384.00	25,550.00	25,918.00	25,930.20	26,460.00	28,800.00	30,000.00	25,800.00	Payments to Diocese	21,000.00
1,602.40	386.67	169.50	1,414.50	260.00	272.00	121.00	928.60	301.03	604.00	110.00	Charities	127.50
0.00	0.00	0.00	1,908.89	0.00	0.00	220.00	574.00	255.00	207.65	0.00	Fetes and Bazaars	78.12
0.00	0.00	0.00	152.13	113.76	0.00	0.00	0.00	50.00	150.00	0.00	Flower Fund	50.00
0.00	0.00	0.00	275.11	120.40	110.15	51.20	15.04	0.00	0.00	0.00	Candles	0.00
69.00	34.50	18.75	18.75	18.75	0.00	254.77	350.67	315.50	323.95	125.75	Parish Magazine	94.79
3,154.15	1,759.06	2,047.45	1,120.70	1,161.87	550.84	1,070.00	771.55	870.40	672.00	0.00	Payments from restricted income	0.00
0.00	0.00	0.00	0.00	0.00	0.00	18,650.58	0.00	18,106.00	0.00	0.00	Boiler / Lighting Fund	-
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,208.00	1,820.00	553.56	Path Fund / General Appeal Fund	0.00
50,399.12	42,849.56	36,566.31	38,350.50	42,302.00	42,656.90	56,092.00	37,591.18	63,410.03	43,647.22	35,948.54	TOTAL	32,119.06
(3,665.15)	(1,468.97)	3,549.87	4,363.26	(7,100.66)	(2,107.18)	6,090.36	11,699.54	(11,754.50)	(1,536.18)	393.42	Surplus/(Deficit)	7,494.44


Audited by

Dated

1/3/2022

St James the Great Congleton. Accounts for the Year Ending 31st December 2021 AD									
Summary of Accounts		Reconciliations to Bank Account				Balance Based on Bank Statements			
Receipts :		1. 2020 Year End Adjustments							
Planned Giving	22,010.00	Bank Balance per 31/12/20 Bank Statement				10,373.08	Bank Balance 31/12/20		10,373.08
Gift Aid Envelopes	1,773.12								
Other Collections	423.30								
Extra Ordinary Income	0.00	Add Credit in Accounts not posted to Bank				0.00	Bank Credits During 2021		
Fetes, Bazaars etc	590.50								
100 Club	1,510.00	Less Chesques not presented				0.00	Jan		1,907.00
Parish Magazine	200.00						Feb		1,965.50
Sundry Voluntary Income	477.74						Mar		2,337.97
General Flower Fund	0.00						Apr		8,004.24
Fees to PCC	229.00	End 2020 Balance per our Accounts				10,373.08	May		2,004.50
Diocesan & Other Grants	388.80						Jun		2,613.42
Remebrance Candle Box	0.00						Jul		3,361.80
Gift Aid Return	5,581.54						Aug		2,325.00
Inter A/C Transfers	0.00	2. Monthly Reconciliation to Bank Statement					Sep		2,672.07
2018 Appeal Fund	1,000.00						Oct		1,875.80
Spare 1	0.00						Nov		3,603.50
Spare 2	0.00	Bank Bal at 31/12/20 adjusted above				10,373.08	Dec		6,722.20
Sacramental Candle	10.00						Dec		220.50
Restricted Income	5,419.50	Add 2021 YTD Receipts from Accounts				39,613.50	TOTAL CREDITS 2021		39,613.50
TOTAL 39,613.50		Less 2021 YTD Payments from Accounts				-32,119.06			
		Add Payments not included in Bank Statements							
Payments :						Bank Debits During 2021			
		Cheques				169.47			
Ministry	3,057.64	DDR's				0.00	Jan		-1,030.67
Heat, Light, Water	2,483.23					169.47	Feb		-928.59
Insurance	2,456.17						Mar		-866.36
Minor Repairs, Organ etc	1,029.98	Less Credits not included in Bank Statements					Apr		-1,623.37
Upkeep of Services	810.34						May		-1,033.05
Oher Salaries	0.00	Banking				0.00	Jun		-1,244.00
Sunday School	0.00					0.00	Jul		-1,646.40
Choir	0.00						Aug		-621.94
Parish Magazine	94.79						Sep		-1,787.63
Other Parish Expenses	931.29						Oct		-1,198.81
Payments to the Diocese	21,000.00						Nov		-1,333.55
Payments to Charities	127.50						Dec		-935.22
Fetes and Bazaars	78.12						Dec		-17,700.00
Flower Fund	50.00						TOTAL DEBITS 2021		-31,949.59
Votive Candles	0.00								
2018 Appeal Fund	0.00								
Spare 1	0.00	Reconciliation to End Month Bank Statement				18,036.99	BANK BALANCE BASED ON ABOVE		18,036.99
Spare 2	0.00								
Payments from Restricted Recpts	0.00								
TOTAL 32,119.06									
SURPLUS / DEFICIT 7,494.44		Audited By : 				Dated : 1/3/2022			

ST JAMES THE GREAT CONGLETON. STATEMENT OF INCOME AND EXPENDITURE 31/12/2021

Income	2020	2021
Planned Giving	23,029.50	22,010.00
Gift Aid Envelopes	1,074.00	1,773.12
Other Collections	591.67	423.30
Fetes, Bazaars	165.84	590.50
Donations / Sundry Vol income	587.75	477.74
Fees Paid to PCC	226.00	229.00
Remembrance Candles	59.95	0.00
Gift Aid Return	6,183.25	5,581.54
Transfer from High Interest Account/Roof Fund	0.00	0.00
Extraordinary Income	0.00	0.00
Flower Festival Fund	0.00	0.00
General Flower Fund	50.00	0.00
100 Club	1,350.00	1,510.00
Gift Aided Sacramental Candles	55.00	10.00
Non Gift Aided Sacramental Candles	0.00	-
Parish Magazine	504.00	200.00
Magazine Wall box	0.00	-
Restricted Income	25.00	5,419.50
Grants	2,000.00	388.80
Boiler / Lighting Fund	0.00	-
Path Fund / General Appeal Fund	440.00	1,000.00
<b>TOTAL</b>	<b>36,341.96</b>	<b>39,613.50</b>
Expenses		
The Ministry	3,025.20	3,057.64
Heating, Light, Water	2,290.38	2,483.23
Insurance	2,413.88	2,456.17
Minor Repairs	356.96	1,029.98
Upkeep of Services	299.98	810.34
Salaries	0.00	0.00
Sunday School	0.00	0.00
Choir	0.00	0.00
Other Parish Expenses	972.83	931.29
Payments to Diocese	25,800.00	21,000.00
Charities	110.00	127.50
Fetes and Bazaars	0.00	78.12
Flower Fund	0.00	50.00
Candles	0.00	0.00
Parish Magazine	125.75	94.79
Payments from restricted income	0.00	0.00
Boiler / Lighting Fund	0.00	-
Path Fund / General Appeal Fund	553.56	0.00
<b>TOTAL</b>	<b>35,948.54</b>	<b>32,119.06</b>
Surplus/(Deficit)	393.42	7,494.44
Bank Balance b/f from previous year	9,979.66	10,373.08
<b>BANK A/C FUNDS AVAILABLE</b>	<b>10,373.08</b>	<b>17,867.52</b>
<b>DEPOSIT ACCOUNT BALANCE</b>	<b>1,310.50</b>	<b>1,311.18</b>
<b>TOTAL YEAR END FUNDS AVAILABLE</b>	<b>11,683.58</b>	<b>19,178.70</b>
AUDITED BY: 		
DATE: 1/3/2022		