

## Independent Examiner's Report to the P.C.C. of Upton Scudamore.

This report on the accounts of the PCC for the year ended 31 December 2022 which are set out on pages 1, 2 and 3 in respect of an examination carried out under Regulations 3(3) of the Church Accounting Regulations 1997 and section 43 of the Charities Act 1993

### Respective responsibilities of the Trustees and Examiner

As the members of the PCC you are responsible for the preparation of the accounts; you consider that the audit requirement of Regulation 3(3) of the Church Accounting Regulations 1997 and section 43(2) of the Charities Act (the Act) do not apply. It is my responsibility to issue this report on those accounts in accordance with Regulation 25 of the Church Accounting Regulations 1997 and Regulation 7 of the Charities (Accounts and Reports) Regulations 1995

### Basis of Independent Examiners Report

My examination was carried out in accordance with the General Directions given by the Charity Commission under section 43(7)(b) of the Act and to be found in the guidance from the CBF. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with these 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 on the view given by the accounts.

### Independent Examiner's Statement.

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 41 of the Act; and to prepare accounts which accord with the accounting regulations and to comply with the requirements of the Act, as also contained in the Church Accounting Regulations 1997 have not been met.

Signed: *Christopher Allinson*

Upton Scudamore  
Warminster  
Wiltshire  
BA12 0AE

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**St Mary The Virgin, Upton Scudamore**  
**Registered Charity No 252124**

**Financial Statement for the year ended 31st December 2022**

**General Fund Income and Expenditure Account**

General Fund Income and Expenditure Account		2022	2021	
<b><u>Income</u></b>				
<b><u>Incoming resources from donors</u></b>				
Planned Giving:	Covenants	£4,875.00		£3,235.00
	Envelopes	£1,972.75		£2,173.20
	Tax recovered	£6,178.71		£0.00
Collections general		£877.49		£184.00
Donations general		£2,382.70		£1,433.27
Donations restricted		£500.00	###	£75.90
				£7,101.37
<b><u>Other voluntary incoming resources</u></b>				
Grant from Parish Council		£500.00	£500.00	£500.00
<b><u>Income from events and activ</u></b>				
Rent		£850.00		£850.00
Church Hire		£1,205.00		£1,010.50
Magazines				£10.00
Fees		£505.00		£1,423.00
Fund Raising Events		£1,557.50	£4,117.50	£305.20
				£3,598.70
<b><u>Other Income</u></b>				
Accounting Adjustment				£0.80
Deposit Interest		£183.66		£7.26
Income from Investments		£2,252.25	£2,435.91	£2,106.15
				£2,114.21
<b><u>Other Income</u></b>				
Southern Electricity refund		£0.00		£354.85
				£354.85
<b><u>TOTAL INCOME</u></b>			###	£13,669.13
<b><u>Expenditure</u></b>				
<b><u>Grants</u></b>				
Other			£0.00	£168.33
				£168.33
<b><u>The Church</u></b>				
Parish share		###		£4,200.00
Upkeep of the Churchyard		£605.00		£576.00
National Churches		£50.00		£50.00
Administration		£958.99		£840.15
Maintenance - Septic Tank		£200.00		
Books and Sundries		£175.09		
Macmillan Coffee Morning		£500.00		
Heat, Light, Water		£2,015.26		£1,572.23
			###	£7,238.38
<b><u>TOTAL EXPENDITURE</u></b>			###	£7,406.71
Surplus/deficit for the year		£3,865.80		£6,262.42
Balance as at 1 January		###		£16,188.48
31-Dec		###		£22,450.90

NOTES: There is a balance of £6000 not paid for the Parish Share at 31/12/22 which relates to the year 2021

## **Church Fabric Income and Expenditure Account**

Donations Restricted	£4,415.75	£2,256.20
Fund Raising	£828.90	£0.00
Grants	£0.00	£500.00
Magazines	£44.51	
<b>TOTAL INCOME</b>	<b>###</b>	<b>£2,756.20</b>
<b>Expenditure</b>		
Insurance of fabric	£1,729.45	£1,586.19
Maintenance	£4,524.32	£8,007.33
Magazines	£34.60	
<b>TOTAL EXPENDITURE</b>	<b>###</b>	<b>£9,593.52</b>
Surplus/deficit for the year	<b>-£999.21</b>	<b>-£6,837.32</b>
Balance at 1 January	£1,019.59	£7,856.91
31-Dec	£20.38	£1,019.59

## **The Jim Payne Memorial Fund .**

Balance at 31 December 2021	£190.00	£190.00
Organ Tuning/Repairs	£0.00	£0.00
Balance at 31 December 2022	<b>£190.00</b>	<b>£190.00</b>

## **General Fund, Fabric Fund & Jim Payne Fund**

Combined Income	###	£16,425.33
Combined Expenditure	###	£17,000.23
Surplus/deficit for the year	<b>£2,866.59</b>	<b>-£574.90</b>

## **STATEMENT OF ASSETS AND LIABILITIES AT 31 DECEMBER 2022**

Monetary Assets and Liabilities

	<b>General Fund</b>	<b>Fabric Fund*</b>	<b>Jim Payne*</b>	<b>Total 2022</b>	<b>Total 2021</b>
<b>TOTAL</b>	<b>###</b>	<b>£20.38</b>	<b>£190.00</b>	<b>###</b>	<b>###</b>

\* Restricted Funds

## **Represented by**

Lloyds Bank	###	£9,696.58
CBF Church of England Deposit Fund	###	£13,963.91
	<b>###</b>	<b>###</b>

**St Mary The Virgin, Upton Scudamore re  
Parish Land Trust assets**

The income from these investments is available to the Parish for 'the maintenance of divine service including the lighting, warming and cleaning of the church' but the capital sum is not expendable nor can the land be sold

**Income and Expenditure Account**

<b><u>Income</u></b>	<b><u>2022</u></b>	<b><u>2021</u></b>
Income: COIF	£1,272.13	£1,239.55
Charishare (BRML)	£980.12	£866.60
<b>TOTAL</b>	<b>###</b>	<b>£2,106.15</b>
<b><u>Expenditure</u></b>		
Paid to the Church Funds	<b>###</b>	<b>£2,106.15</b>

**STATEMENT OF ASSETS AND LIABILITIES AT 31 DECEMBER 2022**

<b><u>Parish Land Assets</u></b>	<b><u>2022</u></b>	<b><u>2021</u></b>
<b><u>Investments</u></b>		
2344.08 COIF Charities Investment Fund Inc. Units	###	£48,209.29
4204.718 BLK Charities UK Equity Fund A Inc. Units	###	£30,080.55
<b><u>Other assets</u></b>		
.99 acres of land	£1.00	£1.00
<b>TOTAL</b>	<b>###</b>	<b>###</b>

COIF shares are shown at their mid market value on 31 December 2022

CHARISHARE shares are shown at their Portfolio Value at 31 December 2022

Land is shown at a nominal value to recognize its existence, it is let on short term tenancies.



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