

## Receipts and Payments Account for the year ended 31<sup>st</sup> December 2022

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total 2022 £	Total 2021 £
<b>Receipts</b>						
Donations & plate collection		12,041	-	-	12,041	12,398
Proceeds from Fund Raising Events		508	-	-	508	102
Legacies		-	-	-	-	-
Bank & Deposit interest		15	0	-	15	11
Investment income		289	-	-	289	314
Rental of premises		-	-	-	-	-
Sale of assets		-	-	-	-	-
Sale of investments		-	-	-	-	-
Grants		-	-	-	-	-
Receipts from General Trustees		-	-	-	-	-
Other Receipts		4,440	-	-	4,440	4,253
Receipts from Parish Organisation's		-	-	-	-	-
<b>Total Receipts</b>		<b>17,293</b>	<b>0</b>	<b>0</b>	<b>17,293</b>	<b>17,078</b>
<b>Payments</b>						
Wages and Salaries		7,846	-	-	7,846	8,816
Diocesan Costs/Assessment		2,850	-	-	2,850	3,489
Church Running Costs		5,439	-	-	5,439	3,676
Glebe Costs		-	-	-	-	-
Parish Centre Costs		-	-	-	-	-
Administration Costs		-	-	-	-	-
Fundraising Costs		-	-	-	-	-
Charitable Donations		288	-	-	288	312
Payments from Parish Organisation's		-	-	-	-	-
<b>Total Payments</b>		<b>16,423</b>	<b>-</b>	<b>-</b>	<b>16,423</b>	<b>16,293</b>
<b>Excess of Receipts over Payments for the year before transfers</b>		<b>870</b>	<b>-</b>	<b>-</b>	<b>870</b>	<b>785</b>
<b>Transfers</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess of Receipts over Payments for the year</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

### On Behalf of the Trustees

Trustee 1 **Rev. Chris Easton**

*Christopher Easton*

Trustee 2 **Honorary Treasurer – Mr. Stephen Christie**

*S. Christie*

**Statement of Assets and Liabilities as of 31<sup>st</sup> December 2022**

	<b>Unrestricted Funds 2022 £</b>	<b>Restricted Funds 2022 £</b>	<b>Endowment Funds 2022 £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
<b>Cash Funds</b>					
Current Accounts	9,314	-	-	9,314	8,444
Deposit Accounts	-	-	-	-	-
<b>Total Cash Funds</b>	<b>9,314</b>	<b>-</b>	<b>-</b>	<b>9,314</b>	<b>8,444</b>

<b>Investment Assets</b>					
Equity Investments	-	-	-	-	-
Other Listed Investments	-	-	-	-	-
Investments in RCB / CIT	-	-	583	583	583
Unit Trusts					
Other unlisted investments	-	-	-	-	-
Investment Properties	-	-	-	-	-
<b>Total Investment Assets</b>	<b>-</b>	<b>-</b>	<b>583</b>	<b>583</b>	<b>583</b>

<b>Assets retained for the Parish's own use</b>					
Parish Centre	-	-	-	-	-
Glebe House	-	-	-	-	-
Fixtures and Fittings	-	-	-	-	-
<b>Total Assets retained for the Parish's own use</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**On Behalf of the Trustees**

**Trustee 1**      **Rev. Chris Easton**

*Christopher Easton*

**Trustee 2**      **Honorary Treasurer – Mr. Stephen Christie**

*S. Christie*

## Notes to the financial statements for the year ended 31<sup>st</sup> December 2022

### 1. Accounting policies

Set out below are the principal accounting policies which have been adopted in the compilation of the Receipts and Payments Account and the Statement of Assets and Liabilities

#### **(a) Receipts and Payments Account**

All items of income and expenditure included within the Receipts and Payments Account have been accounted for on a cash receipts basis.

#### **(b) Statement of Assets and Liabilities**

##### **(i) *Assets retained for the Parish's own use***

The assets of the Parish, retained for its own use comprise:-

- Church Building and Graveyard
- Parish Centre Portacabin

The Church Building and Graveyard are deemed to be Heritage assets as defined by the Charities SORP (FRS102)

These Heritage assets are not included in the statement of assets and liabilities as information on the cost or valuation is not available and such information cannot be obtained at a cost commensurate with the benefit to the users of the accounts and to the parish.

The Parish Centre Portacabin

- Was acquired in 2012. There are no reliable records of the cost of acquisition and valuation approach for such a building lacks sufficient reliability. As a result this building is not recognised in the parish statement of assets and liabilities.

##### **ii) Investments**

Fixed asset investments comprising investment properties, investments in equities (ordinary shares) and investment in RCB/CIT Unit Trusts are initially recorded at cost and are then subsequently stated at fair value at each year end date.

## Notes to the financial statements for the year ended 31<sup>st</sup> December 2022 (continued)

### 2. Reconciliation of Cash Funds

	£
Total Cash Funds at Beginning of the year	8,444
Receipts for the Year	17,293
Payments for the Year	-16,423
Total Cash Funds at end of the year	<u><u>9,314</u></u>

### 3. Movement in Funds

	At 1 Jan 2022 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2022 £
<b>Endowment funds</b>	-	-	-	-	-
	-	-	-	-	-
<b>Restricted funds</b>					
Maintenance Fund	-	-	-	-	-
Decoration Fund	-	-	-	-	-
	-	-	-	-	-
<b>Unrestricted funds</b>					
General Fund	8,444	17,293	-16,423	-	9,314
	<u>8,444</u>	<u>17,293</u>	<u>-16,423</u>	<u>-</u>	<u>9,314</u>
<b>Total funds</b>	<u><u>8,444</u></u>	<u><u>17,293</u></u>	<u><u>-16,423</u></u>	<u><u>-</u></u>	<u><u>9,314</u></u>

#### Purposes of Endowment Funds

–None held by Parish, all held by Independent Trustees.

#### Purposes of Restricted Funds

- None held

#### Purposes of Designated Funds

–None held by Parish.

## Notes to the financial statements for the year ended 31<sup>st</sup> December 2022 (continued)

### 4. Collections for Third Parties

	2022 £	2021 £
Field of Hope Collection	115	102
	<b>115</b>	<b>102</b>

The above amounts have been included in Receipts for the Year under 2022 and in Payments for the year under 2022.

### 5. Transactions with the Trustees

Mrs. Melanie Dougherty received the sum of £1,040.00 for the provision of organist services.

Mr. Gareth Christie received the sum of £1,040.00 for grounds maintenance and sextons duties.

The Parish is responsible for payment of 16% of the Rectors stipend, administration and locomotory expenses.

No trustee or a person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.

### 6. Governance Costs

Governance costs of £Nil were incurred during the year of which £Nil relates to fees paid to the independent examiner. Governance costs are included within Administration costs in the Receipts and Payments Accounts.