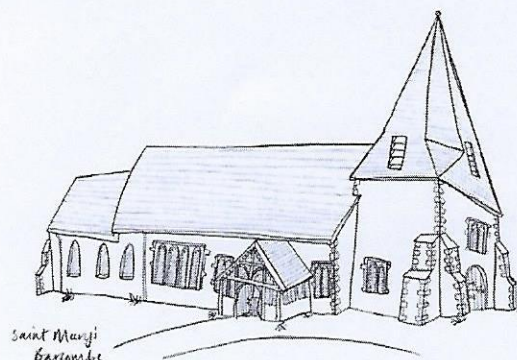


**ST MARY'S AND ST FRANCIS PAROCHIAL CHURCH COUNCIL
ANNUAL REPORT FOR 2019**

ANNUAL REPORT AND FINANCIAL REPORT
of the Parochial Church Council of the ecclesiastical parish
of St Mary and St Francis, Barcombe
for 2019

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Website: www.barcombe.net/church/

Incumbent: The Revd James Hollingsworth
The Rectory, 1 The Grange, Barcombe, Lewes BN8 5AT

Independent examiner: Mr C B Maizi, FMAAT FCIE, Independent Examiners Ltd, Sovereign
Centre, Poplars, Yapton Lane, Walberton, Arundel, BN18 0AS

Principal Bankers: CAF Bank Ltd, Kings Hill, West Malling ME19 4TA

Registered Charity no: 1159084

ST MARY'S AND ST FRANCIS PAROCHIAL CHURCH COUNCIL ANNUAL REPORT FOR 2019

Our aims and purposes

- Promoting the gospel of Jesus Christ according to the doctrines and practices of the Church of England
- Promoting the whole mission of the church – pastoral, social, evangelistic and ecumenical
- Knowing Jesus better and making Him better known
- Practical support and care for people in the parish, from the youngest to the eldest, irrespective of level of need or ability to pay
- Providing financial support to those in need and to other organisations with similar objectives

What we planned to do to achieve our objectives

We have continued to follow our Mission Action Plan (MAP), which sets out our guiding principles. Key elements of the MAP include:

- ❖ Worshipping God and the proclaiming His Gospel
- ❖ Listening to God in prayer
- ❖ Linking with the wider community
- ❖ Supporting and educating the people of Barcombe in the Christian faith, especially the young
- ❖ Maintaining church property

How we did we affect people's lives in 2019?

A word from the Rector

Focussing on the young, we were delighted that the year started with the arrival of Ali Brown specifically to reach out to our young people and families. Attendance at services is no reliable guide but we are gratified that numbers have been slightly up during the year. In 2020, I plan to go on Sabbatical for June, July and August.

Worship and the gospel

❖ Regular services

Worship Group. Many thanks to our band, Graham and Jacqui Tomsett along with Mim Austin, Susanna & Josh Pounce, Beth Lear, Alasdair Smith and our organist, Nathan, for bringing our sung worship to life, ably assisted by our tech team, Jamie Lear and Sam Hollingsworth.

Monthly pattern. In St Mary's we continued our pattern of regular services. As in the past, we strove to meet the hopes and needs of all our

"A beautiful church and incredibly peaceful Sunday Communion" A visitor from London, October 2019

parishioners. On the first Sunday of each month, we held a morning worship service as well as Matins with Holy Communion. On the second and fourth Sundays there was Holy Communion for all in the morning; on the third Sunday Holy Communion at 8.00 and Morning Worship at 10.00 a.m. and two Evensong services a

ST MARY'S AND ST FRANCIS PAROCHIAL CHURCH COUNCIL ANNUAL REPORT FOR 2019

month. On fifth Sundays, we held a joint service with Newick, alternating the venue. In St Francis, we continued with the Wednesday Communion service. As before, Jonathan Spencer fronted the monthly Silent Service.

Feasts. Good Friday prayer stations and Ash Wednesday, Maundy Thursday and Ascension were held in collaboration with Chailey and Newick. Monthly *Inspire* Prayers continued.

Preaching. The gospel was preached at the Sunday morning services and the sermons reached a much wider audience from the website. The text of the sermon was regularly emailed to 68 people.

Attendance. The average weekly attendance was 77, counted during the month of **October**. On Easter Day, 110 came to worship (last year 117) and 204 on Christmas Day (207). At Christingle, we had 103 (90) people. The Nativity service 160 (216). The Sunday 10am service averages 80 (75) including children. Wednesday midweek communion averaged 11 (13). Thank you so much to sidespeople for the welcoming, directing and counting of worshippers.

❖ **Other services.**

Healing, Creation, Pets. Alan Cannings led an evening of Worship with an opportunity for prayer for healing. The Pet Service in June brought in ten dogs but no tortoise this year and fortunately no cats! In September one service concentrated on Creation Care. So there was something for all.

Godparent Sunday. We held a special service in May

Christingle. The Scouts helped make the 110 Christingles and helped lead the service as part of their World badge.

- ❖ **Preachers:** The Rector's sermons and some others are published on our website in audio and written form. Our curate, Paul Mundy, visits once a month from Newick.

Support and training.

- ❖ **First Aid.** Fiona Pearl, Ali Brown and the Rector did a short First Aid course.
- ❖ **Safeguarding.** Amanda Hill and the Rector reviewed the policies and procedures of safeguarding in May (SQP) and again in October (Diocesan visitation) and have been helping Newick and Chailey with their processes.

Reaching out

- ❖ **Café.** A new venture in 2019 was the fortnightly Free Cake Café, co-ordinated by Fiona Pearl. After a pause in the Summer, this has built up, averaging about 26 people, rising to 43 just before Christmas! Fiona is very keen to recruit more helpers.
- ❖ **Men's breakfast ...** was held in March when Sir James Dingemans spoke.
- ❖ **Bonfire Chocolate.** Thank you to Abigail Hollingsworth, with Tim Sherman, Beth and Pippa Lear who ran the Hot Chocolate stall at the Barcombe Bonfire evening.

"Thanks for being open" Visitor's Book, St Mary's (several entries)

❖ **Open.** Both our churches are usually open to the public during daytime. Thank you to those who open and lock them.

❖ **Rota Party.** In February there was a thank you party for everyone involved with a Church Rota. Many of

these are the wonderful people who deliver the Parish Magazine.

ST MARY'S AND ST FRANCIS PAROCHIAL CHURCH COUNCIL ANNUAL REPORT FOR 2019

- ❖ **St Bartz.** The Rector remains chair of St Bartz Trust which is not in the care of Barcombe PCC, though the churchyard is. Nick Lear has encouraged others to take a care of the grounds and the wildlife here.
- ❖ The **Conker Room** is in frequent use for training courses by several different groups including a fitness class, local firms, a psychologist, the NHS and churches. It is also regularly used for wakes and family groups
- ❖ **St Mary's** was packed for an excellent concert by Laughton Village choir. Even the rector was left standing!
- ❖ **Remembrance** in the High Street was joined for the first time by the year six children.
- ❖ Our **Christmas Fair** made over £1500.
- ❖ **Pie-tasting.** The Rector, Alan Cannings and Eunice Parke were volunteered to be pie tasters for a pub competition
- ❖ **Christmastide.** Carols, Pub Carols, Christingle and Crib services were enjoyed by many.
- ❖ **Magi.** Two hundred wise men/women were given out on Christmas morning. This is part of a series started last year with Shepherds and then continued at Easter with Marys.
- ❖ **Bishop Richard** Jackson led a Deanery Synod evening in which he expressed concern over the faster rate of retirement of clergy than the increasing numbers of people who are coming forward to become ordained and that as a result it would seem unsustainable for villages (like Barcombe) with fewer than 2,000 souls to have their own priest.
- ❖ **Newick.** The Rector, James, continued to double up as Priest-in-charge at Newick and our curate, Paul Mundy, continued his work as Associate Vicar of Newick.
- ❖ **Extra-curricular Rector.** The Rector continues to enjoy General Synod (until July 2020), Bishop's Council, Mission Development Fund, Mission Pastoral East, Parsonages East. Each of these committees meets about three times a year. He remains an occasional Marriage Surrogate, teaches Church History at St Augustine's Theological College and oversees the Chichester Curates 'Law and the Public Minister' course. The Rector remains the Priest in Charge of Newick, but apart from helping at the Newick Youth Club, a monthly swap over Sunday, and the close collaboration between clergy and congregations, Newick Church is led by Rev'd Paul Mundy, Associate Vicar.
- ❖ **Barcombe News** goes free into each house in the village. Our thanks go to the production team of John and Madeleine Simpson, Alison Hutchinson, Wendy Lamont, Debbie Caswell and Graham Tomsett.
- ❖ **Shoeboxes.** Rowena Williams collected 31 shoeboxes which were distributed to those in need in Eastern Europe via the Christian charity, Link to Hope.

Children, young people and families

- ❖ **Ali Brown.** Focussing on the young, we were delighted that the year started with the arrival of Ali Brown specifically to reach out to our young people and families. Licensed as an Authorised Lay Minister, Ali has been working as our Children and Families Mission Initiator, working between Fletching, Newick and Barcombe villages. This is a three-year post, part funded by the Diocesan Mission Development Fund contributing £15k in 2019, then reducing amounts for the following two years. It is hoped that parishioners will so appreciate her work that you will feel inspired to contribute the means to keep Ali beyond that.

ST MARY'S AND ST FRANCIS PAROCHIAL CHURCH COUNCIL ANNUAL REPORT FOR 2019

In Barcombe Village, Ali has taken over the School's Y Club (using Friends and Heroes DVDs for about 15 children). She has gone into the School to help with their Religious Education lessons and given short talks at the End of Term services in the Church (Easter, Harvest, Christmas). For

"Ali helps me to set up and run Barcombe baby and toddler group each Tuesday in term time. Without her help I could not run the group, she has been wonderful at getting stuck into setting up, handing out refreshments and helping parents and carers who come to feel at ease. She is fantastic at her job" Orla Smith

example, she helped the reception class, Hedgehogs, make Easter gardens. Ali has led the children's work at the Free Cake Café and helped lead the village Toddler Group. On 4th Sundays, Ali is in Barcombe Church leading Palm Club which has attracted some new families.

Ali organised a pre-Easter Holiday Club in Newick, with some help from Barcombe people (Go Galactic) and a Barcombe Holiday Club in August (Jungle Boogie) with some help from Newick people.

❖ **Schools:**

Secondary: The Rector remains on the governing body of Chailey Secondary School (community) and endured a day of grilling by Year 10 teenagers. He cannot have fared too badly as he was made guest of honour at the GCSE award evening.

"Thank you so much for being our 'Guest of Honour' - talking to staff on Friday. everyone agreed your speech was just right." Letter from Chailey School Head

Primary: Canon Neil Milmine and the Rector remain foundation governors for the Skylark Federation, which covers Barcombe (C of E), Hamsey (community) and Plumpton (community) primary schools. We gave about 20 Action Bibles as presents to the year 6 leavers. In December we gave 20 Easy Read Version bibles to help the School with their Religious Education curriculum. The Rector re-started taking assemblies in Barcombe Primary School from September as well as occasionally helping Ali with the class lessons. He also started to help Chailey Primary school with both assemblies and RE lessons.

- ❖ **Youth.** We didn't take a group to May Camp in 2019, but it is hoped that the new teenage youth group that has started in Newick will be able to take a group. The Rector with the help of others taught the archery as usual.

Helpers

Rotas continue to operate for church cleaning, flower-arranging, brass polishing, administering the cup at Holy Communion, readings, Intercessory prayers and tea/coffee. What would we do without all these wonderful volunteers? To all of them, much thanks.

Weddings, funerals and baptisms.

Nineteen funerals were conducted during the year, hugely up from an average of ten, as well as five weddings (up from previous years) and seven baptisms.

ST MARY'S AND ST FRANCIS PAROCHIAL CHURCH COUNCIL ANNUAL REPORT FOR 2019

Parochial Church Council's work

The PCC discussed the mission of the Church as well as the fabric and finance. The PCC met six times during 2019, with an average attendance of 12.2 which is 68%. Committees met as required in between meetings and minutes of their deliberations were received by the full PCC and discussed where necessary.

The PCC voted for the eighth year in a row to pay the entire Parish Costs as suggested by the Diocese. This money is used in the first instance to pay for the Rector and the support that the Diocese directly provides, and the rest of the money is used for the wider mission of the Church. This helps other churches who cannot possibly hope to pay their way, to yet retain a missional presence in their parish. It is a crucial part of our discipleship to support them in their mission.

Administrative information

• General

In all we do, we take account of the Charity Commission's guidance on public benefit and the specific guidance on charities for the advancement of religion. The parish of St Mary and St Francis, Barcombe has two church buildings: St Mary's, Church Road and St Francis in the High Street. We are in the Diocese of Chichester within the Church of England. All correspondence should be addressed to the Rector, Revd. James Hollingsworth, The Rectory, 1 The Grange, Barcombe, Lewes, East Sussex, BN8 5AT.

• Structure, governance and management

Parochial Church Council. Church Members are encouraged to stand for election to the Parochial Church Council (PCC) and we look for a balance of skills & experience. The PCC is registered with the Charity

"Thank you so much for marrying us!!! The wedding was so lovely and I will forever be grateful for you adding some well-timed humour to help settle our nerves!!!" (Matt & Claire Young)

Commission (No. 1159084) under the Charities Act 2011. Its governing document is the Parochial Church Councils (Powers) Measure 1956. Membership is determined under the Church Representation Rules. Membership consists of ex-officio member (the Rector), the churchwardens, the members of the Deanery Synod, and up to twelve members of the church who

are elected at the Annual Parochial Church Meeting (APCM) or later co-opted. The PCC is responsible for the overall wellbeing, practical as well as spiritual, of the church, the church members, and the church buildings. The PCC also has a duty to promote the mission of the church within the wider community.

Membership. During the year, the following served as members of the Parochial Church Council:

Ex officio members

Incumbent:	The Revd. James Hollingsworth, Chair
Curate	The Revd. Paul Mundy
Wardens:	Mrs Heather Shephard Mr Clive Williams (resigned 3 rd June 2019)
Deanery Synod representatives:	Mr Chris Lear Mrs Fiona Pearl

ST MARY'S AND ST FRANCIS PAROCHIAL CHURCH COUNCIL ANNUAL REPORT FOR 2019

Elected and co-opted members

Mr Nick Lear, (due to retire April 2022), Vice-chair
Mrs Wendy Vaughan (due to retire April 2022)
Mr Andrew Lamont, Hon Treasurer (co-opted)
Mrs Miriam Austin, Hon Secretary (due to retire April 2021)
Mrs Kate Tiffin (due to retire April 2021)
Mr Jon Addyman (due to retire April 2021)
Mr Alan Cannings (due to retire April 2021)
Mrs Anna Hardy (due to retire April 2020)
Mr Christopher Lear (due to retire April 2020)
Mrs Fiona Pearl (due to retire April 2020)
Mr Graham Tomsett (due to retire April 2020)
Mrs Ruth Zlattinger (due to retire April 2020)
Mrs Bridget Cross (until April 2019)
Mrs Amanda Hill, Safeguarding officer (co-opted)
Mrs Joan Evett (resigned 15th July 2019)

How is the PCC made up? Membership of the Parochial Church Council is determined under the Church Representation Rules and consists of certain ex-officio members (the incumbent/priest-in-charge, curate, lay readers licensed to officiate in the church), the churchwardens and members of the Deanery, Diocesan or General Synods and up to twelve members of the church who are normally elected at the Annual Parochial Church Meeting (APCM) but may also be co-opted as occasion requires. We try to ensure a balance of skills and experience. Church members are warmly encouraged to stand for election to the PCC.

What is it for? The PCC is responsible for a wide range of matters affecting the Parish Church, including compliance with health & safety and disability legislation and child protection. In our capacity as trustees, members of the PCC are responsible for the stewardship of funds and for the appropriate accounting and reporting of the parish finances. The PCC works to ensure that each member is equipped to fulfil the role.

New members. New members of the PCC are quickly included and fully involved with their roles and responsibilities at the first PCC meeting after their election or co-option. The PCC secretary and Honorary Treasurer are elected at the first meeting after the Annual Parochial Church Meeting.

Education for members. The PCC secretary, the Treasurer and the Churchwardens all attend courses run by the diocese on their particular work and courses are also available to members generally. Regular mailings from the diocese keep the officers up to date with changes in church regulations and financial procedures and these are reported to the whole PCC as appropriate.

Safeguarding. The PCC has appointed Mrs Amanda Hill as Safeguarding Officer. She is responsible for ensuring that Disclosure and Barring Service (DBS) checks are carried out on all those who work with children and vulnerable adults in the church. The PCC has adopted the Diocesan Policy which is available from the church website or a hard copy can be found in both St Francis and St Mary's. The Parish Protecting Policy statement is pinned up in both churches.

ST MARY'S AND ST FRANCIS PAROCHIAL CHURCH COUNCIL ANNUAL REPORT FOR 2019

Members of the PCC have done online training (CO or above). We have been awarded a certificate demonstrating that we have met the requirements. "This is largely thanks to the James' hard work and organisation of our evidence folder" says Mrs Hill.

Accountant. The PCC has appointed Mr Stephen Brentnall as its accountant. The PCC would like to express its sincere thanks to the treasurer Andrew Lamont for his endless assistance with the church finances throughout 2019 and Ben Williams-Thomas for his assistance with gift aid.

Committees. Committees report to the PCC and are responsible for specific areas of the church's activities:

- ❖ **The Standing Committee** has the power to transact the business of the PCC between its meetings, subject to any direction given by the full PCC.
- ❖ **The Buildings Committee** deals with the fabric of St Mary's and St Francis'.
- ❖ **The Missionary Action Committee** oversees the giving of a tithe of the income to various charities and keeps the congregation informed of the activities of these charities through guest speakers, prayers and information.
- ❖ **The Youth Committee** oversees the youth work of the Church.

Risk Assessment

The major risks to which the council has been exposed have been identified by a risk analysis exercise carried out by PCC members. The risks have been reviewed and systems and procedures have been established to manage the risks.

Financial Review

As mentioned earlier in this report, Ali Brown was taken on as the Interparish Worker at the beginning of 2019. As explained in note 11 to the accounts, most of the transactions relating to this project are dealt with through a restricted fund. This has had the effect of inflating the PCC's total income and expenditure for 2019 as compared to the previous year. In the section below, these transactions have been ignored so that the comparisons relate solely to unrestricted income and expenditure.

Incoming and outgoing resources

- **Income up £6,700.** Total unrestricted income was approximately £6,700 higher at £119,818 than in 2018 (£113,074). Most of that increase was in voluntary income. An increase in income was also recorded from parochial fees, hire of halls and magazine advertising.
- **Expenditure down by £11,700.** Total unrestricted expenditure fell sharply. In 2018, there was non-recurring expenditure in the Churchyard of £11,600; this was not repeated in 2019. The largest item of expenditure was the Parish Share paid to the Diocese of £71,880 (2018 = £69,624). It is important to note that once again, Barcombe paid the full amount requested by the Deanery.
- **Breakeven on the General Fund = £883.** The General Fund income exceeded the expenditure by £883 in 2019 (there was a deficit of £18,709 in 2018).
- **Mission support maintained = £6,000.** The PCC distributed a proportion of unrestricted regular voluntary income through the PCC's Missionary Action Committee.

ST MARY'S AND ST FRANCIS PAROCHIAL CHURCH COUNCIL ANNUAL REPORT FOR 2019

- **2020 Budget shows another deficit of £10,500.** The projected deficit in 2020 includes the second year's cost of the new Interparish Worker as well as an increase in our Parish Share.

Reserves Policy

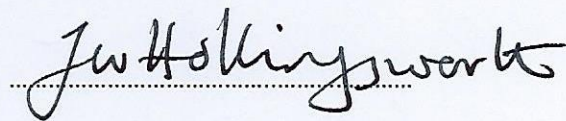
It is PCC policy to seek to maintain a balance on unrestricted funds calculated in two parts as follows:

1. Approximately six months' worth of unrestricted general fund payments as a contingency against unforeseen situations (£59,500 in 2019) and
2. A provision for the maintenance of the fabric of the church to meet costs arising every five years following the Church Architect's Quinquennial inspection of the building (estimated at £5,000 per annum)

The total of the unrestricted funds held at the year-end was £93,119 including an amount of £26,234 designated for use for the maintenance of the fabric and £2,000 to support the MAP. The remaining amount £64,885 is about £5,000 more than the required amount under the PCC policy. This sum is likely to be used to part-fund the budgeted deficit for 2020.

It is PCC policy to invest funds balances with the CBF Church of England Investment Fund, the CBF Church of England Fixed Interest Securities Fund and the CBF Church of England Deposit Fund.

Signed on behalf of the Parochial Church Council by the Reverend James Hollingsworth, Chairman



Date: 18th March 2020

BARCOMBE PAROCHIAL CHURCH COUNCIL

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

This report on the financial statements of the Barcombe Parochial Church Council for the year ended 31st December 2019, which are set out on the following pages, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ('the regulations') and s.145 of the Charities Act 2011 ('The Act').

Respective Responsibilities of the PCC and the Examiner

As the members of the PCC you are responsible for the preparation of the financial statements; you consider that the audit requirement of Regulations and section 144(2) of the Charities Act 2011 (the Act) does not apply. It is my responsibility to issue this report on those financial statements accounts in accordance with the terms of the Regulations.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission under section 145 (5)(b) of the Act and to be found in the Church Guidance, 2006 edition, issued from 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 accounts 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 no opinion is given 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 Act; and
- to prepare accounts which accord with the accounting records and to comply with the requirements of the Act, and the Regulations have not 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.

Mr C.B Maizi FCIE FMAAT
Independent Examiners Ltd
Sovereign Centre
Poplars
Yapton Lane
Walberton
West Sussex
BN18 0AS



Dated: 12th April 2020

BARCOMBE PAROCHIAL CHURCH COUNCIL (PCC)

STATEMENT OF FINANCIAL ACTIVITIES
For the Year ended 31st December 2019

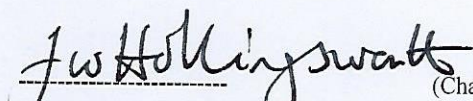
		Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS	
					2019	2018
Note		£	£	£	£	£
Income and endowments from:						
	Donations and legacies	2(a) 99,284	16,226	0	115,510	94,787
	Charitable activities	2(b) 5,804	0	0	5,804	4,367
	Other trading activities	2(c) 13,076	8,597	0	21,673	13,495
	Investments	2(d) 1,654	0	330	1,984	1,894
TOTAL INCOME		<u>119,818</u>	<u>24,823</u>	<u>330</u>	<u>144,971</u>	<u>114,543</u>
Expenditure on:						
	Raising funds	3(a) 435	0	0	435	180
	Charitable activities	3(b) 118,897	24,856	330	144,083	132,622
TOTAL EXPENDITURE		<u>119,332</u>	<u>24,856</u>	<u>330</u>	<u>144,518</u>	<u>132,802</u>
	Net gains/(losses) on investments	5 4,481	0	1,337	5,818	(1,273)
NET INCOME/(EXPENDITURE)		<u>4,967</u>	<u>(33)</u>	<u>1,337</u>	<u>6,271</u>	<u>(19,532)</u>
	Transfers between funds	0	0	0	0	0
NET MOVEMENT IN FUNDS		<u>4,967</u>	<u>(33)</u>	<u>1,337</u>	<u>6,271</u>	<u>(19,532)</u>
Reconciliation of Funds						
	Fund Balances brought forward at 1st January 2019	88,152	263	9,151	97,566	117,098
BALANCES CARRIED FORWARD AT 31st DECEMBER 2019		<u>93,119</u>	<u>230</u>	<u>10,488</u>	<u>103,837</u>	<u>97,566</u>

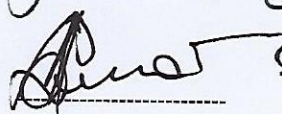
BARCOMBE PAROCHIAL CHURCH COUNCIL (PCC)

BALANCE SHEET AS AT 31st DECEMBER 2019

	Note	2019 £	2018 £
FIXED ASSETS			
Investment assets	5	53,428	47,610
CURRENT ASSETS			
Debtors	6	3,841	3,486
Short term deposits		38,137	42,482
Cash at bank and in hand		12,731	8,907
		<u>54,709</u>	<u>54,875</u>
LIABILITIES : AMOUNTS FALLING DUE WITHIN ONE YEAR	7	4,300	4,919
NET CURRENT ASSETS		<u>50,409</u>	<u>49,956</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>103,837</u>	<u>97,566</u>
NET ASSETS		<u>103,837</u>	<u>97,566</u>
FUNDS			
Unrestricted	8	93,119	88,152
Restricted	9	230	263
Endowment	10	10,488	9,151
		<u>103,837</u>	<u>97,566</u>

Approved by the Parochial Church Council on 18th March 2020 and signed on its behalf by :-


(Chairman)


(Treasurer)

The notes on pages 13 to 19 form part of these accounts.

BARCOMBE PAROCHIAL CHURCH COUNCIL (PCC)

NOTES TO THE FINANCIAL STATEMENTS

For the Year ended 31st December 2019

1 ACCOUNTING POLICIES

1(a) Basis of Preparation

The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and the Church Accounting Regulations 2006, in accordance with applicable accounting standards and the current (2015) Statement of Recommended Practice, Accounting and Reporting by Charities, (SORP (FRS 102)).

The financial statements have been prepared under the historical cost convention as modified by the inclusion of investments at market value. The financial statements include all the transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body, nor those which are informal gatherings of church members.

1(b) Funds

Funds held by the PCC are :-

- Unrestricted funds* - general funds that can be used for PCC ordinary purposes.
- Designated funds* - monies set aside by the PCC out of unrestricted funds for specific future purposes or projects.
- Restricted funds* - (a) income from trusts or endowments that may be expended only on those restricted objects provided in the terms of the trust or bequest, and (b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. The PCC does not usually invest separately for each fund.
- Endowment funds* - funds the capital of which must be maintained; only income arising from investment of the endowment may be used either as restricted or unrestricted funds depending upon the purpose for which the endowment was established. The PCC may have the power to convert certain endowment funds into expendable income; such funds are known as expendable endowments.

1(c) Income and Endowments

All income and endowments, accounted for without deduction for any costs of receivability, are recognised when there is evidence of entitlement, receipt is probable, and the amount can be measured reliably.

1(d) Donations and Legacies

Collections are recognised when received.

Planned giving receivable is recognised when there is evidence of entitlement, receipt is probable, and the amount accords with the Gift Aid declaration or other record of intention to donate.

Gift aid recovered is recognised when the income to which it is attached is recognised.

Grants and legacies are recognised when the formal offer in writing of the funding, is received by the PCC.

1(e) Charitable Activities, Trading Activities and all Other Income

Statutory fees for weddings and funerals are recognised when the office occurs.

Trading activities are where income is receivable in return for selling goods or providing services and is recognised when received.

1(f) Investment Income

Dividends are accounted for when due and payable. Interest entitlements are accounted for as they accrue.

1(g) Gains and Losses on Investments

Realised gains are recognised when the investments are sold.

Unrealised gains and losses are accounted for on revaluation at 31st December.

BARCOMBE PAROCHIAL CHURCH COUNCIL (PCC)

NOTES TO THE FINANCIAL STATEMENTS (continued)

For the Year ended 31st December 2019

1(h) Expenditure

Expenditure is recognised when there is evidence of entitlement, payment is probable, and the amount can be measured reliably.

1(i) Grants

Grants and donations are accounted for when paid over, or when awarded where the award creates a binding obligation on the PCC.

1(j) Charitable Activities

The diocesan parish contribution is accounted for on an annual basis, reflecting the allocation set by our Deanery. Any parish contribution unpaid at 31st December is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the balance sheet.

1(k) Fixed Assets

Tangible fixed assets.

Consecrated and beneficed property of any kind is excluded from the accounts by s.10(2) of the Charities Act 2011. Movable church furnishings held by the Rector and Churchwardens on special trust for the PCC, and which require a faculty for disposal, are accounted for as inalienable property unless consecrated. They are listed in the church's inventory which can be inspected but are not included in the financial statements. For inalienable property acquired prior to 2000, there is insufficient cost information available and therefore such assets are not valued in the financial statements. Individual items acquired since 1st January 2000 have been capitalised in the financial statements and depreciated over their useful economic life.

All expenditure incurred in the year on consecrated or beneficed buildings, individual items costing under £5,000 or on the repair of movable church furnishings acquired before 1st January 2000 is written off.

Investments :

Investments are valued at market value at 31st December.

2 INCOME AND ENDOWMENTS

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL 2019 £	FUNDS 2018 £
2(a) Donations and legacies					
Planned giving	68,192	0	0	68,192	62,755
Collections (open plate)	4,812	461	0	5,273	4,713
Donations	9,934	765	0	10,699	10,824
Gift aid tax claimed	16,346	0	0	16,346	15,430
Grants received (see Note 11)	0	15,000	0	15,000	1,065
	<u>99,284</u>	<u>16,226</u>	<u>0</u>	<u>115,510</u>	<u>94,787</u>
2(b) Charitable activities					
Parochial Fees income	5,804	0	0	5,804	4,367
	<u>5,804</u>	<u>0</u>	<u>0</u>	<u>5,804</u>	<u>4,367</u>
2(c) Other trading activities					
Fundraising income	2,797	361	0	3,158	2,327
Hall income	4,529	0	0	4,529	3,948
Parish magazine	5,584	0	0	5,584	5,370
Sundry income	166	8,236	0	8,402	1,850
	<u>13,076</u>	<u>8,597</u>	<u>0</u>	<u>21,673</u>	<u>13,495</u>

BARCOMBE PAROCHIAL CHURCH COUNCIL (PCC)

NOTES TO THE FINANCIAL STATEMENTS (continued)

For the Year ended 31st December 2019

2 INCOME AND ENDOWMENTS (continued)

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL 2019 £	FUNDS 2018 £
2(d) Investments					
Dividends and interest received	1,654	0	330	1,984	1,894
	<u>1,654</u>	<u>0</u>	<u>330</u>	<u>1,984</u>	<u>1,894</u>
TOTAL INCOMING RESOURCES	<u>119,818</u>	<u>24,823</u>	<u>330</u>	<u>144,971</u>	<u>114,543</u>

3 EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL 2019 £	FUNDS 2018 £
3(a) Raising funds					
Fundraising costs	435	0	0	435	180
	<u>435</u>	<u>0</u>	<u>0</u>	<u>435</u>	<u>180</u>
3(b) Charitable activities					
Missionary and charitable giving	6,001	821	0	6,822	7,544
Ministry costs :					
Diocesan Parish Share	71,880	0	0	71,880	69,624
Other ministry costs (see notes 4 and 11)	12,142	23,501	0	35,643	9,199
Church running expenses	15,210	0	330	15,540	29,264
Church - Major repairs & fabric costs	400	0	0	400	1,214
Upkeep of services	3,666	0	0	3,666	1,993
Youth work, training and mission	971	534	0	1,505	2,433
Parish magazine	3,480	0	0	3,480	4,301
Support costs	1,577	0	0	1,577	4,204
Independent Examiner's fees	960	0	0	960	537
Administrative costs	2,610	0	0	2,610	2,309
	<u>118,897</u>	<u>24,856</u>	<u>330</u>	<u>144,083</u>	<u>132,622</u>
TOTAL	<u>119,332</u>	<u>24,856</u>	<u>330</u>	<u>144,518</u>	<u>132,802</u>

4 STAFF COSTS

The PCC employed an Interparish Worker (IPW) on 2nd January 2019. The IPW is shared with two other neighbouring parishes that contribute towards the overall employment costs and working expenses. The total costs of the IPW are included within the expenditure on 'Other ministry costs' shown in note 3(b) above.

	2019 £	2018 £
Wages and salaries	23,908	0
Social security costs	0	0
Employer's contribution to defined pension scheme	492	0
	<u>24,400</u>	<u>0</u>

Average number of employees during the year 1 0

No employee received employee benefits of more than £60,000.

BARCOMBE PAROCHIAL CHURCH COUNCIL (PCC)

NOTES TO THE FINANCIAL STATEMENTS (continued)

For the Year ended 31st December 2019

5 INVESTMENT ASSETS

	£
<u>Quoted Investments</u>	
Market value at 1st January 2019	46,609
Disposals during the year	0
Revaluation gain/(loss)	5,818
Market value at 31st December 2019	<u>52,427</u>

At 31st December 2019, the market values of individual holdings were as follows :-

		£
CBF Investment Fund	1,796 units	34,421
CBF Fixed Interest Securities Fund	10,990 units	18,006
		<u>52,427</u>
<u>Unquoted Investments</u>		
Barcombe Village Shop Limited	£	
Ordinary one pound shares	1	
Unsecured long-term loan (repayable 2117)	1,000	
	<u>1,001</u>	

Barcombe Village Shop Limited was set up by local residents to purchase the building and business of the village shop and Post Office in order to secure its long-term future in serving the village of Barcombe.

6 DEBTORS

	2019	2018
	£	£
Recoverable Gift Aid	3,137	2,927
Other sundry debtors	704	559
	<u>3,841</u>	<u>3,486</u>

7 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019	2018
	£	£
Creditors for goods and services	1,627	2,569
Accruals of utility and other costs	780	525
Deferred income	1,893	1,825
	<u>4,300</u>	<u>4,919</u>

8 UNRESTRICTED FUNDS

	Balance at 1st. January 2019 £	Incoming £	Movements in Resources Outgoing £	Transfers £	Gains / (Losses) £	Balance at 31st December 2019 £
General Fund	59,518	119,818	115,080	(3,855)	4,481	64,882
Designated Fabric Fund (i)	26,634	0	400	0	0	26,234
Designated IPW Fund (see Note 11)	0	0	3,852	3,855		3
Mission Action Plan Fund (ii)	2,000	0	0	0	0	2,000
	<u>88,152</u>	<u>119,818</u>	<u>119,332</u>	<u>0</u>	<u>4,481</u>	<u>93,119</u>

(i) The fund has been designated by the PCC to finance the cost of maintenance to the fabric of the church.

(ii) The fund has been designated by the PCC to finance expenditure in connection with the PCC's MAP.

BARCOMBE PAROCHIAL CHURCH COUNCIL (PCC)

NOTES TO THE FINANCIAL STATEMENTS (continued) For the Year ended 31st December 2019

9 RESTRICTED FUNDS

	Balance at 1st. January 2019 £	Incoming £	Movements in Resources Outgoing £	Transfers £	Gains £	Balance at 31st December 2019 £
Youth Work Fund	38	500	533	0	0	5
Charity Fund	0	822	822	0	0	0
Restricted IPW Fund (see Note 11)	0	23,501	23,501			0
Restricted Gift Fund	225	0	0	0	0	225
	<u>263</u>	<u>24,823</u>	<u>24,856</u>	<u>0</u>	<u>0</u>	<u>230</u>

10 ENDOWMENT FUNDS

	Balance at 1st. January 2019 £	Incoming £	Movements in Resources Outgoing £	Transfers £	Gains/ (Losses) £	Balance at 31st December 2019 £
Churchyard Trusts (5 in total)	9,151	330	330	0	1,337	10,488
	<u>9,151</u>	<u>330</u>	<u>330</u>	<u>0</u>	<u>1,337</u>	<u>10,488</u>

There are 5 permanent endowments that provide income towards the upkeep of graves and the churchyards.

11 THE INTERPARISH WORKER (IPW)

The PCC received a grant of £15,000 from the Chichester Diocesan Board of Finance (CDBF) in January 2019. The Grant was specifically to support the employment of an IPW who would work across the three parishes of Barcombe, Newick and Fletching. The parish of Barcombe administers the grant and is the IPW's employer. The employment costs and working expenses of the IPW are paid in full by the PCC; one third of those costs is then recovered from each of the other two parishes once the CDBF grant is spent.

In order to account for these transactions, the PCC has set up two new funds as follows:-

Restricted IPW Fund

The income of this fund is restricted and consists of the grant from the CDBF, the contributions from the two other parishes and specific donations towards the work of the IPW.

This fund is expended on two thirds of the employment costs and working expenses of the IPW plus expenditure to match any specific donations towards the work of the IPW.

Designated IPW Fund

This fund is expended on the one third of the employment costs and working expenses of the IPW that are not absorbed by the grant from CDBF. A corresponding amount is transferred to this fund from the PCC's general fund.

BARCOMBE PAROCHIAL CHURCH COUNCIL (PCC)

NOTES TO THE FINANCIAL STATEMENTS (continued)

For the Year ended 31st December 2019

12 ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	<u>TOTAL</u> £
Fixed assets	42,953	0	10,475	53,428
Current assets	54,413	283	13	54,709
Current liabilities	(4,247)	(53)	0	(4,300)
Fund Balances	<u>93,119</u>	<u>230</u>	<u>10,488</u>	<u>103,837</u>

13 PAYMENTS TO PCC MEMBERS

	2019 £	2018 £
The PCC supported the clergy by paying:-		
The cost of vicarage utilities	3,922	3,765
Clergy working expenses, broadband and telephone	4,327	5,085
	<u>8,249</u>	<u>8,850</u>

There were no payments to other trustees or persons related to or connected to them other than the normal reimbursements of payments made to third parties on behalf of the church and payments described in Note 14 below.

14 RELATED PARTY TRANSACTIONS

During the year, the following charitable grant was made that requires disclosure as a related party transaction:-

£600 to The Vaughan Family (Matt Vaughan is working as a missionary in Pakistan)
Mrs H Shephard, a trustee, is the aunt of Matt Vaughan.

During the year, Mr A Cannings, a trustee, invoiced a total of £200 to the PCC for two small maintenance tasks that the PCC had asked him to undertake at St. Mary's Church and St. Francis Church.

BARCOMBE PAROCHIAL CHURCH COUNCIL (PCC)

NOTES TO THE FINANCIAL STATEMENTS (continued)

For the Year ended 31st December 2019

15 PRIOR YEAR STATEMENT OF FINANCIAL ACTIVITIES COMPARATIVE FIGURES FOR THIS YEAR

STATEMENT OF FINANCIAL ACTIVITIES

For the Year ended 31st December 2018

		Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS	
					2018	2017
Note		£	£	£	£	£
Income and endowments from:						
	Donations and legacies	2(a) 93,811	976	0	94,787	96,331
	Charitable activities	2(b) 4,367	0	0	4,367	4,593
	Other trading activities	2(c) 13,327	168	0	13,495	16,715
	Investments	2(d) 1,569	0	325	1,894	1,802
TOTAL INCOME		113,074	1,144	325	114,543	119,441
Expenditure on:						
	Raising funds	3(a) 180	0	0	180	384
	Charitable activities	3(b) 130,940	1,357	325	132,622	125,907
TOTAL EXPENDITURE		131,120	1,357	325	132,802	126,291
	Net gains/(losses) on investments	5 (1,062)	0	(211)	(1,273)	2,281
NET INCOME/(EXPENDITURE)		(19,108)	(213)	(211)	(19,532)	(4,569)
	Transfers between funds	0	0	0	0	0
NET MOVEMENT IN FUNDS		(19,108)	(213)	(211)	(19,532)	(4,569)
Reconciliation of Funds						
	Fund Balances brought forward at 1st January 2018	107,260	476	9,362	117,098	121,667
BALANCES CARRIED FORWARD AT 31st DECEMBER 2018		88,152	263	9,151	97,566	117,098