

**PAROCHIAL CHURCH COUNCIL OF
ST. ANDREW'S CHURCH, BURNHAM-ON-SEA
(Charity No 1128895)**

**ANNUAL REPORT AND
FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 DECEMBER 2019

INCUMBENT

Prebendary Graham Witts M.A. B.Ed.
The Vicarage
38 Rectory Road
BURNHAM-ON-SEA
Somerset

BANKERS

Lloyds Bank
BURNHAM-ON-SEA
Somerset

INDEPENDENT EXAMINERS

Thomas Westcott
80 Oxford Street
BURNHAM-ON-SEA
Somerset
TA8 1EF

BACKGROUND

St Andrew's PCC has the responsibility of co-operating with the incumbent, Prebendary Graham Witts, of promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the Church of St Andrew and the Church Hall, Burnham-on-Sea.

MEMBERSHIP

Members of the PCC are either *ex officio* or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representative Rules 1972.

During the year the following served as members of the PCC:

Incumbent/Chairman	Prebendary Graham Witts
Associate Vicar	Revd Sharon Eldergill
Associate Curate	Revd Margaret Hayward
Wardens	Mrs Patricia Comer (Lay chair)
Representatives of the Deanery Synod	Mr Matthew Scott Mrs Jane Kendall
Elected Members <i>Deputy Churchwardens</i>	
Mr David Carter	Mrs Sonia Scott
Mrs Julia Smith	Mrs Dee Cornish
Mrs Avril Shepherd	Mrs Pat Grimes
Mrs Julia Arthur	Mrs Ann Windram
Mr Peter Bight	Mrs Jane Kendall (secretary)

Financial Advisor and Consultant

Mr Nigel Kemp of Kemp Hall Accountants

Readers:

Mr J Page

Mr A Roost

Reader Emeritus:

Mr Arnold Wood (since Easter 2010)

COMMITTEES

Standing Committee

This is the only statutory committee required by law. It has the power to transact business for the PCC between meetings. It has a ceiling of £500 expenditure between meetings without reference to the full PCC. The Standing Committee sets the agenda for the PCC.

Buildings Committee

The PCC acts as a whole for this purpose.

It oversees the maintenance of the Church plant and its good order.

This includes the Church, the Church Hall and Shed, & 6 Jaycroft Road.

Ministry Committee

Involves the Clergy, occasionally retired Clergy and Readers as well as the Churchwarden. Oversees the arrangements for the rota's for ministry. It offers ideas and strategies for mission and ministry within the parish.

Social Committee

Oversees the very successful programme of fundraising and social events throughout the year. Many events occurred in church in line with our philosophy to make the building more usable.

FOR THE YEAR ENDED 31 DECEMBER 2019

CHURCH ATTENDANCE

There are 109 names on the Electoral Roll as presented to the 2019 APCM. Several members have died or moved since this time.

2019 Numbers attending services (*average*) –

8.00am	Holy Communion	20 – 25
10.00am	Eucharist	90 plus children

Midweek Communion 12 – 18

Annual communicant - 6877 (2018 = 6724)

Occasional Offices

Baptisms	16
Confirmation	0

Weddings	4
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Funerals and Cremations from the Parish (for which an Anglican priest was required):- 51

The full PCC met on a number of occasions with sub committees meeting between full PCC meetings. The parish continues to enjoy good relations with the other Churches in the town. The parish participates fully within the Deanery.

Significant events in the life of the Church in 2019

During the year we engaged in the following:-

There are strong School links:

St Andrew's Day Service and the school choir participating in the Carol Service.

A Fairtrade Cafe was set up by the children in Church.

The School holds six services in Church during the year.

We held a number of special concerts and services involving the town community and its organisations.

The 3rd Thursday Dementia friendly service celebrated its second birthday

Exhibitions of local artists

Bereavement Café

This group is made up of church members and other local people. The cafe is resourced by the generosity of church members and volunteers from the community.

Alongside these activities we have enjoyed the meeting of the Pop-in Club, Mothers' Union and a variety of in-house social events for the charities the church supports.

Two major concerts were held in the year and were a great success.

The Mothers Union held its final meeting in January 2020. The full range of St Andrew's Church is recorded in the booklet handed out at the APCM.

The Christmas Tree Festival was reinstated in 2017 and was held in 2019.

The year began with financial difficulties which the Standing Committee and the PCC have addressed.

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FOR THE YEAR ENDED 31 DECEMBER 2019**

Though no formal disbursements were made in 2019 we as a PCC acknowledge the congregations support of the Children's Society, Mission to Seafarers, Christian Aid and a number of one off payments to good causes.

GENERAL FINANCIAL STATEMENT

The reserves in the Central Board Accounts have suffered a loss of interest due to the "Credit Crunch" impacting on this area of finance. We have seen this asset drop from an annual interest rate of 5.3% to 0.25%.

RESTORATION FUND

This account has been used to fund part of the Restoration work for which it was set up and kept funds separately from the General Account.

RISK MANAGEMENT

The major risks faced by the charity have been addressed. There is an ongoing brief by the PCC to monitor our financial stability.

Finally, our thanks go to Thomas Westcott for overseeing our annual financial examination.

ON BEHALF OF THE PCC

**Prebendary Graham Witts
CHAIRMAN**

DATED:

ON BEHALF OF THE PCC

THE REVD GRAHAM WITTS
CHAIRMAN

DATED:

I report on the accounts for the year ended 31st December 2019 which are set out on pages 6 to 16

Respective responsibilities of the Trustees and Independent Examiner

As trustees of the charity, the members of the PCC are responsible for the preparation of the accounts. They 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 section 145(5)(b) of the 2011 Act; and

State whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with the General Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the management committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the accounts.

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; or
 - to prepare accounts which accord with these accounting records 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.

THOMAS WESTCOTT
CHARTERED ACCOUNTANTS
80 OXFORD STREET
BURNHAM-ON-SEA
SOMERSET
TA8 1EF

PAROCHIAL CHURCH COUNCIL OF ST. ANDREW'S CHURCH, BURNHAM-ON-SEA
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2019

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	See Note	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	
		£	£	£	2019	2018
					£	£
Incoming Resources						
<i>Voluntary income:</i>						
Incoming resources from donors	2(a)	64,171	-	-	64,171	61,940
Other voluntary incoming resources	2(b)	4,710	196	-	4,906	4,159
Activities for generating funds	2(c)	19,514	-	-	19,514	18,497
Charitable activities	2(d)	14,107	-	-	14,107	15,693
Income from investments	2(e)	9,117	-	-	9,117	9,948
Edithmead Church	2(f)	1,097	-	-	1,097	800
Total Incoming Resources		<u>112,716</u>	<u>196</u>	<u>-</u>	<u>112,912</u>	<u>111,037</u>
Resources Expended						
<i>Fund raising trading:</i>						
Charitable activities	3(a)	1,251	-	-	1,251	388
Benefactions	3(b)	603	-	-	603	2,050
Activities directly relating to the work of the church	3(c)	75,187	-	-	75,187	107,404
Support costs	3(d)	3,610	120	-	3,730	4,072
Other resources expended	3(e)	1,304	-	-	1,304	6,606
Edithmead Church	3(f)	2,464	-	-	2,464	1,356
Total Resources Expended		<u>84,419</u>	<u>120</u>	<u>-</u>	<u>84,539</u>	<u>121,876</u>
Net (Outgoing)/Incoming Resources		28,297	76	-	28,373	(10,839)
Balances brought forward at 1 January 2019		<u>(17,368)</u>	<u>916</u>	<u>72,680</u>	<u>56,228</u>	<u>67,067</u>
Balances carried forward at 31 December 2019		<u>10,929</u>	<u>992</u>	<u>72,680</u>	<u>84,601</u>	<u>56,228</u>

PAROCHIAL CHURCH COUNCIL OF ST. ANDREW'S CHURCH, BURNHAM-ON-SEA PAGE 7
BALANCE SHEET
AT 31 DECEMBER 2019

	See Note	£	2019 £	2018 £
FIXED ASSETS				
Furnishings, fittings and equipment	5	2,319		2,649
Investment asset	5	8,510		8,510
Investment	6	1,000		1,000
			11,829	12,159
CURRENT ASSETS				
Stock of heating oil		300		300
Debtors	8	2,918		4,433
Cash at bank and in hand		86,833		40,994
		90,051		45,727
LIABILITIES				
Amounts falling due within one year	9	14,890		1,628
Hall key deposits		30		30
		14,920		1,658
NET CURRENT ASSETS			75,131	44,069
NET ASSETS			86,960	56,228
FUNDS				
	7			
Unrestricted			13,288	(17,368)
Designated			992	916
Restricted			72,680	72,680
			86,960	56,228

Approved by the Parochial Church Council on

and signed on its behalf by:

.....
 REVD G WITTS

.....
 MRS P C COMER

The notes on pages 8 to 15 form part of these accounts.

1. ACCOUNTING POLICIES

(a) Basis of accounting

These financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCS, together with applicable accounting standards and the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP 2005).

- (b) General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

Restricted funds are those funds that must be spent on restricted purposes and details of the funds held and restrictions are provided in note 7.

The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the financial statements of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

(c) Incoming Resources

Donations, legacies and similar incoming resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the donation, legacy or similar income and any conditions for receipt are met;
- the trustees are reasonably certain they will receive it; and
- the trustees are reasonably certain that the value can be reliably measured.

Tax reclaims on donations and gifts

Incoming resources from tax claims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Incoming resources from fund-raising

These are reported gross in the Statement of Financial Activities.

Gifts in kind for sale or distribution

These are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for use by the charity

These are included in the Statement of Financial Activities as incoming resources when receivable.

1. ACCOUNTING POLICIES (CONTINUED)

Intangible income (for example: donated facilities)

This is only included in incoming resources (with an equivalent amount in resources expended) where another party is bearing the financial cost of the resources supplied and the benefit is quantifiable, receivable and material. Intangible income is valued at the lower of the cost borne by the party bearing the cost and a reasonable estimate of the value of the donation to the charity.

(d) Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the annual report.

(e) Resources Expended

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish share is accounted for when due. Amounts received specifically for mission are dealt with as restricted funds. All other expenditure is general recognised when it is incurred and is accounted for gross.

(f) Assets

Consecrated property and movable church furnishings

Consecrated and beneficed property of any kind is excluded from the financial statements by s.10(2)(a) of the Charities Act 2011.

Movable church furnishings held by the vicar 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 (at any reasonable time). For inalienable property acquired prior to 2004 there is insufficient cost information available and therefore such assets are not valued in the financial statements. Items acquired since 1 January 2004 have been capitalized and depreciated in the financial statements over their current anticipated useful economic life on a reducing balance basis.

All expenditure incurred in the year on consecrated or beneficed buildings, individual items under £250 or on the repairs of movable church furnishings acquired before 1 January 2004 is written off.

Tangible fixed assets for use by the charity

These are capitalised if they can be used for more than one year, and cost at least £250. They are valued at cost or a reasonable value on receipt. The charity does not have a policy of revaluation. Prior to 1 January 2004, the cost was written off to Income and Expenditure account.

Investments

These are shown at original cost of investment

(g) Rental Income

Rental income from the letting of the church hall is recognised when the rental is due.

1. ACCOUNTING POLICIES (CONTINUED)

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:-

Furnishings, fittings and equipment - 25% per annum on a reducing balance basis

Stocks and work in progress

These are valued at the lower of cost or market value.

2. INCOMING RESOURCES

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	
	2019	2018		2019	2018
	£	£	£	£	£
(a) Incoming resources from donors					
Covenanted and gift aided giving	43,303	-	-	43,303	39,400
Income tax recoverable	7,573	-	-	7,573	8,547
Uncovenanted planned giving	2,399	-	-	2,399	3,840
Legacy	-	-	-	-	-
<i>Collections at services:-</i>					
Cash collections	10,896	-	-	10,896	10,153
	<u>64,171</u>	<u>-</u>	<u>-</u>	<u>64,171</u>	<u>61,940</u>
(b) Other voluntary incoming resources					
<i>Gift days and sundry donations:</i>					
Choir fund	-	196	-	196	-
Donations to Church	4,710	-	-	4,710	3,806
DCMS Grant (VAT element of Expenditure on Restoration)	-	-	-	-	353
	<u>4,710</u>	<u>196</u>	<u>-</u>	<u>4,906</u>	<u>4,159</u>

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds 2019	2018
(c) Activities for generating funds					
Church hall lettings	9,375	-	-	9,375	10,223
<i>Non-charitable trading</i>					
Other	793	-	-	793	2,281
Book of Remembrance	73	-	-	73	200
Repayment of BRF Notes	104	-	-	104	-
Coffee ladies	901	-	-	901	436
Fund raising – Wall Safe	2,781	-	-	2,781	3,024
50/25 club	1,263	-	-	1,263	1,438
Cream Tea Concert	1,509	-	-	1,509	-
Christmas Trees	2,715	-	-	2,715	895
	<u>19,514</u>	<u>-</u>	<u>-</u>	<u>19,514</u>	<u>18,497</u>
(d) Incoming resources from charitable activities:					
<i>Charitable and ancillary trading:</i>					
Bookstall	15	-	-	15	79
Magazine advertisements and sales	654	-	-	654	665
PCC fees	13,438	-	-	13,438	14,949
	<u>14,107</u>	<u>-</u>	<u>-</u>	<u>14,107</u>	<u>15,693</u>
(e) Income from investments					
Rent receivable from properties	9,117	-	-	9,117	9,948
	<u>9,117</u>	<u>-</u>	<u>-</u>	<u>9,117</u>	<u>9,948</u>
(f) Edithmead Church					
Income	250	-	-	250	85
Gift Aid	847	-	-	847	715
	<u>1,097</u>	<u>-</u>	<u>-</u>	<u>1,097</u>	<u>800</u>
Total Incoming Resources	<u>112,716</u>	<u>196</u>	<u>-</u>	<u>112,912</u>	<u>111,037</u>

3. RESOURCES EXPENDED

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	
	2019	2018			
	£	£	£	£	£
(a) Fund raising trading					
Fund raising expenses	1,251	-	-	1,251	388
(b) Benefactions					
Crisis At Xmas	-	-	-	-	150
St Margaret's Hospice	-	-	-	-	300
Water Aid	-	-	-	-	300
Children's Hospice SW	-	-	-	-	300
Dementia Friendly Service	-	-	-	-	250
Mission to Seafarers	268	-	-	268	-
Christingle service	50	-	-	50	-
Highbridge Area Food Bank	-	-	-	-	300
St John of Jerusalem Eye	-	-	-	-	300
Weston Hospicare	25	-	-	25	-
Somerset Time For Youth	-	-	-	-	150
Disaster Appeals	260	-	-	260	-
	603	-	-	603	2,050
(c) Activities directly relating to the work of the Church					
<i>Ministry:</i>					
Diocesan parish share	36,161	-	-	36,161	52,766
Statutory fees	7,676	-	-	7,676	12,135
Clergy expenses	2,575	-	-	2,575	3,074
<i>Church running expenses:-</i>					
Water	58	-	-	58	163
Insurance	3,240	-	-	3,240	2,408
Repairs and maintenance	3,417	-	-	3,417	8,026
Telephone	710	-	-	710	718
Electricity and gas:-	1,589	-	-	1,589	2,259
Oil	4,989	-	-	4,989	8,642
<i>Upkeep of services:-</i>					
Organists and Maintenance	156	-	-	156	50
Altar requisites	837	-	-	837	1,158
Sundry expenses	1,235	-	-	1,235	2,090
Depreciation	324	-	-	324	288
	62,967	-	-	62,967	93,777

3. RESOURCES EXPENDED (CONTINUED)

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	
	2019	2018		2019	2018
	£	£	£	£	£
<i>Hall running costs:</i>					
Insurance	1,070	-	-	1,070	1,070
Water	165	-	-	165	200
Repairs and maintenance	2,386	-	-	2,386	3,391
Caretaker & staff costs (Note 4)	5,714	-	-	5,714	5,900
Electricity and gas	1,206	-	-	1,206	840
Depreciation	449	-	-	449	601
	<u>10,990</u>	<u>-</u>	<u>-</u>	<u>10,990</u>	<u>12,002</u>
Book-keeping fees	1,230	-	-	1,230	1,625
	<u>75,187</u>	<u>-</u>	<u>-</u>	<u>75,187</u>	<u>107,404</u>
(d) Support costs					
Photocopier expenses	2,199	-	-	2,199	2,454
General administration	1,309	-	-	1,309	1,306
Training and Education	102	-	-	102	312
Choristers expenses	-	120	-	120	-
	<u>3,610</u>	<u>120</u>	<u>-</u>	<u>3,730</u>	<u>4,072</u>
(e) Other resources expended					
Legal & professional fees	-	-	-	-	90
Rented property costs	520	-	-	520	6,264
Bank, charges and interest	784	-	-	784	252
	<u>1,304</u>	<u>-</u>	<u>-</u>	<u>1,304</u>	<u>6,606</u>
(e) Edithmead Church					
Church expenses	2,464	-	-	2,464	1,356
	<u>2,464</u>	<u>-</u>	<u>-</u>	<u>2,464</u>	<u>1,356</u>
Total Resources Expended	<u>84,419</u>	<u>120</u>	<u>-</u>	<u>84,539</u>	<u>121,876</u>

4. STAFF COSTS

	2019	2018
	£	£
Wages and salaries	5,714	5,900

During the year the PCC employed only part-time employees, none of whom earned £50,000 p.a. or more. No trustees nor any person connected with them have received any remuneration or expenses.

5. FIXED ASSETS

Furnishings, fittings and equipment	2019	2018
	£	£
Written down value at 1 January 2019	2,649	3,221
Additions	443	317
	<u>3,092</u>	<u>3,538</u>
Depreciation for year	(773)	(889)
Written down value at 31 December 2019	<u>2,319</u>	<u>2,649</u>

Investment Asset

	Freehold land and buildings
	£
Actual cost at 1 January 2019	8,510
Actual cost at 31 December 2019	<u>8,510</u>

The Freehold land and buildings comprises 6 Jaycroft Road, Burnham-on-Sea. The property is valued at £300,000 for insurance purposes.

6. INVESTMENT

	2019	2018
	£	£
Somerset Credit Union		
Cost at 1 January 2019	1,000	1,000
Repaid in year	-	-
Cost at 31 December 2019	<u>1,000</u>	<u>1,000</u>

7. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Funds	Designated Fund	Restricted Fund	2019	2018
		Choristers Fund	Major Work Repair Fund		
	£	£	£	£	£
Fixed Assets	2,319	-	-	2,319	2,649
Investments	9,510	-	-	9,510	9,510
Current Assets	16,379	992	72,680	90,051	45,727
Current Liabilities	(14,920)	-	-	(14,920)	(1,658)
Fund balance	<u>13,288</u>	<u>992</u>	<u>72,680</u>	<u>86,960</u>	<u>56,228</u>

8. DEBTORS (Unrestricted Funds)

	2019	2018
	£	£
Income tax recoverable	1,200	1,200
Prepayments	1,718	3,233
	<u>2,918</u>	<u>4,433</u>

9. LIABILITIES:

Amounts falling due within one year (Unrestricted funds)

	2019	2018
	£	£
Sundry creditors	1,330	1,628
Parish Share 2019 (paid in 2020)	13,560	-
Hall Key Deposits	30	30
	<u>14,920</u>	<u>1,658</u>

EDITHMEAD ACCOUNT
 (For Information purposes only)

	2019 £	2018 £
Income		
Miscellaneous	250	85
Gift Aid	847	715
	<hr/> 1,097	<hr/> 800
Expenditure		
Expenses	<hr/> (2,464)	<hr/> (1,356)
Net incoming/ (outgoing) Resources	<hr/> (1,367)	<hr/> (556)

PAROCHIAL CHURCH COUNCIL OF ST. ANDREW’S CHURCH, BURNHAM-ON-SEA
ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2019

CLIENTS’ CERTIFICATE

We have reviewed the attached income and expenditure account and statement of assets and liabilities and confirm that they properly reflect all the income and expenditure of the Church Council for the year under review and the assets and liabilities at the year end. We therefore approve the accounts.

..... SIGNED

..... DATED

..... SIGNED

..... DATED