



St Bartholomew's Church

End of Year Report and Accounts

Year Ending 31st December 2019

Introduction

St Bartholomew's Church is situated next to Corsham Court in Corsham and the correspondence address is Church House, 3 Church Street, Corsham SN13 0BY. St Bartholomew's is part of a team of churches including St Cyriac Lacock, St John the Baptist Gastard, St Philip and St James Neston and St Anne Bowden Hill.

We have a full-time Team Rector based in Corsham and a Team Vicar based in Lacock, who is dual-rolled as Team Vicar and Deanery Missioner for Schools, Children and Families. They are supported by a number of retired clergy, Licensed Lay Ministers, the members of our Team and church PCCs, a wide variety of church and out-of-church activity groups and the congregations themselves.

St Bartholomew's Church is the largest church in the team. It provides a full array of well-attended services and activities that engage the community. It is a popular church for baptisms, weddings and funerals. It is the garrison church for MOD Corsham and is used by all of the schools in Corsham.

Status

The Parochial Church Council (PCC) of St Bartholomew's Church is a charity that is registered with the Charities Commission as The Parochial Church Council of the Ecclesiastical Parish of St Bartholomew, Corsham; registration number 1132969.

PCC

PCC members who have served during 2019 are as follows:

Chairman: Revd Dr Andrew Johnson

Churchwarden: Mrs L'nora Olney

Deanery Synod Representatives: Mr Nicholas Brakspear, Mr Neil Pidduck, Mr John Stott.

Council Members: Mrs Christine Alexander, Mrs Sian Cooper, Mrs Phyllis Fry, Miss Vivienne Prout, Mrs Christine Reid, Mr Anthony Hall, Mr Reginald Lambert, Mr Joseph McGeehan, Mr Nigel Millward (to APCM), Mr Roger Parry, Mr Alfred Storey

Treasurer: Mr Michael Alexander

Secretary: Mrs Fiona Draper

Deanery Synod

Three members of the PCC sit on the Deanery Synod. This provides the PCC with an important link between the parish and the wider structures of the Church. Issues raised at Deanery Synod are brought to the next PCC meeting.

Structure, Governance and Management

St Bartholomew's is part of a team of churches. The Churchwarden of St Bartholomew's and one lay person are eligible to attend meetings of the Team Council, which meets to discuss matters relating to the team of churches.

The PCC at St Bartholomew meets six times a year and is chaired by the Rector. The average attendance is 12. The PCC Agenda is focused on standing items – Mission and Outreach, Buildings Projects, Policy Statements and Finance – and other important items that are programmed annually, or raised to the PCC by the Leadership Team (LT). When necessary individuals are co-opted onto the PCC to advise on a particular issue, e.g. safeguarding. The PCC invites the LT to develop plans and activities. The sum of PCC and LT effort ensures strong and diligent governance.

The LT meets between each PCC meeting and comprises the Rector (who chairs the meeting), Churchwarden, PCC Treasurer and the leads of the seven Bubbles (activity groups) covering the following areas of church life: Administration and Communication, Finance, Fundraising, Young Church, Worship, Buildings, and Pastoral Care, Education and Development. Each Bubble oversees and co-ordinates the activities of a wide range of voluntary effort.

Within the LT meetings reports are received from each Bubble and matters requiring discussion by the PCC are added to the agenda for the next meeting. Membership of the Bubbles is open to all church members; some Bubbles have a permanent chairperson, while others rotate the leadership of the group. Their role is to discuss matters of detail delegated to them by the PCC, to conduct their own activities and to make recommendations for any actions that need to be taken.

In addition to these structures the Team Rector meets monthly with the Churchwarden to review progress and ensure the smooth running of the church.

Aim and Purposes

The PCC has the responsibility of co-operating with the incumbent, Revd Dr Andrew Johnson, in promoting the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical and to direct charitable donations. The PCC is also specifically responsible for the maintenance of Church House, 3 Church Street, Corsham and residential properties at 2 The Tynings, Corsham and 7b Lypiatt Road, Corsham.

Goals and Objectives

The PCC works to the vision of 'Growing followers of Jesus' through growing in God, growing in love and growing community. It has a goal-based plan that informs all activities and financial budgetary planning. Three main issues have been addressed in 2019: implementing and financing of initiatives in support of the church's vision plans, continuing to update St Bartholomew's Church safeguarding strategy and practice in line with Diocesan guidance and completion of the wheelchair seating area within the church. These issues are linked in a mutually-supporting basis that is focused on the future of St Bartholomew's Church and its contribution within the growing community of Corsham.

The PCC Reserve Policy is to retain funds to keep the church running for three months. To this end a further £500 was added to the reserves in 2019 bringing them up to £26,150.

During 2019 the Bubbles have refined their key objectives for 2019 and future years. These were publicised at the Annual Parochial Church Meeting in April 2019 and have guided all effort since then. They will be reviewed before the next APCM in May 2020.

The Church has a very active life, providing opportunities for a wide range of age groups, acting as a focal point for community events, and engaging with large numbers of people through formal, informal and out-of-church activities. There is a desire to reach out further into the community and to engage more effectively with the community, especially children and young people. Messy Church, Early Birds and Brigade have proved to be a really good connection with the town community.

Review of the year

Key events in the church calendar have included:

- the usual varied range of services over Holy Week and Easter
- a well-attended All Souls' Service remembering those bereaved over the past year
- a packed Remembrance Day Service and Parade commemorating those who gave up their lives in all wars
- large Advent and Christmas congregations and wide-ranging contact with the wider community through the hosting of the Lord Lieutenant's Advent Service and multiple carol services organized by schools and other local organisations. St Bartholomew's played a leading role in the Corsham open air carol service, connecting with the community and working with the other churches in Corsham
- a range of Young Church events were held including Breakfast Services outside the church and a fun day for local children. Along with the continued success of Messy Church and increased uptake at Early Birds, these have helped further build links with the community. Young Barts has proved less successful and will be reviewed in the future.

In general attendances at the special services were up on previous years and normal Sunday attendance during 2019 was stable. Attendance levels are constantly monitored to inform changes in worship.

During 2019 final works were undertaken to enhance the wheelchair seating area and make it a permanent fixture within the church. This has been much appreciated by users.

COVID-19

The PCC have considered the impact that the COVID-19 pandemic will have on the church's current and future financial position. St Bartholomew's Church is taking the steps to mitigate the threats that COVID-19 may pose to the church by reviewing future financial commitments and only going ahead with new projects and initiatives that are affordable.

Taking into account the current level of General Fund and designated reserves, as detailed in Note 6 to the Accounts, the PCC consider that the church will continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved.

Balance sheet

	2019	2018
Fixed assets		
2 The Tynings	250,000	250,000
7b Lypiatt Road	330,000	330,000
Church House	400,000	400,000
Total Fixed assets	980,000	980,000
Current assets		
Bank current account	32,677	29,841
Messy Church balance	259	259
Bank deposit account	85,791	84,996
Cash in Hand	—	490
Accounts Receivable	13,860	10,579
Total Current assets	132,587	126,165
Liabilities		
Agency Collections	59	—
Accounts Payable	86	4,619
Total Liabilities	145	4,619
Net Asset surplus (deficit)	1,112,441	1,101,546
Reserves		
Excess / (deficit) for year	10,895	(6,781)
Starting balances	1,101,546	1,108,327
Total Reserves	1,112,441	1,101,546

Represented by Funds		
Unrestricted	2,235	3,512
Designated	1,043,046	1,031,401
Restricted	67,159	66,632
Total	1,112,441	1,101,546

The fixed assets have not been revised this year. They represent Church House and the two residential properties owned by St Bartholomew's.

Current assets have increased by £6,422. This is represented by increases in the bank account balances of £3,631 and accounts receivable of £3,281, partially offset by a £490 reduction in cash held. The accounts receivable figure is mainly in respect of marriage and funeral fees for the year and Gift Aid rebate due on 2019 donations, but not received by year end.

Agency collections 2019 balance of £59 is monies collected for The Children's Society at our annual Christingle service, but not paid to the charity by year end. All other agency collections made in 2019 have been paid to the relevant charities in-year.

Accounts payable is money due to be paid in the 2019 accounts, but payment was not made by year end. The 2019 balance of £86 is in respect of Messy Church expenses. The 2018 balance is made up of agreed donations to charities (£4,500) and Messy Church expenses (£118).

Reserves are the net of income over expenditure for the year. It should be noted that although the balance sheet reserves look very healthy, most of the money is tied up in restricted or designated funds. The only amount of unrestricted funds at 31 December 2018 is the General Fund balance of £2,235.

The balance sheet value is then split between all the funds kept, e.g. bells, buildings and restoration, general etc. and each fund is either unrestricted – can be spent anywhere, designated – would like to be spent specifically, or restricted – can only be spent specifically on the reason for that fund existing (e.g. Organ Fund and Janet Evans Legacy Fund). Details of each funds balance and in-year movements are shown at Note 2 to the accounts.

Statement of Financial Activities (£)

	Financial Year 2019				Financial Year 2018
	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	Total Funds
Receipts					
Planned giving	60,287	—	625	60,912	65,094
Collections and other giving	8,687	—	—	8,687	8,434
Other voluntary receipts	3,112	—	3,439	6,552	22,748
Gift Aid recovered	16,363	—	—	16,363	17,962
Other receipts	6,952	—	170	7,122	6,748
Activities for generating funds	98	—	—	98	126
Investment Income	66	17,060	11,321	28,448	30,384
Receipts from church activities	11,398	—	—	11,398	11,886
Leased Printer Income	—	—	—	—	94
Total receipts	106,967	17,060	15,556	139,584	163,480
Payments					
Cost of generating funds	481	—	70	551	711
Missionary and Charitable Giving	233	840	379	1,453	7,110
Parish Share	75,910	—	—	75,910	74,060
Clergy and Staffing costs	4,999	—	—	4,999	4,583
Church Running Expenses	21,835	377	8,699	30,913	48,061
Hall Running Costs	4,253	4,697	—	8,951	34,871
Church Repairs & Maintenance	29	—	5,880	5,909	—
Governance Costs	—	—	—	—	432
Leased Printer Costs	—	—	—	—	75
Total payments	107,743	5,915	15,029	128,689	169,905
Net income / (expenditure) resources before transfer	(776)	11,144	526	10,895	(6,424)
Transfers					
Gross transfers between funds – in	—	500	2,013	2,513	555
Gross transfers between funds – out	(500)	—	(2,013)	(2,513)	(555)
Net movement in funds	(1,276)	11,644	526	10,895	(6,424)
Total funds brought forward	3,512	1,031,401	66,632	1,101,546	1,107,971
Total funds carried forward	2,235	1,043,046	67,159	1,112,441	1,101,546

It is worth noting that all the figures mentioned below include combined figures, i.e. restricted, designated and unrestricted receipts and payments. There may be minor discrepancies due to roundings.

Planned giving is giving through standing orders at the bank or through the envelope system and year on year is down £4,184.

Collections are those moneys given at all church services, including weddings and funerals, which are not in envelopes, and are up £253. Included in this are an increase in one-off gifts (+£676) and a decrease in loose collections (-£423).

Other voluntary receipts are down £16,196. This is mainly due to a one-off grant from Hartham Church Charity Trust received in 2018.

Gift Aid rebate receipts are down £1,599. This due to a reduction in planned giving and other Gift Aid claimable donations.

Other receipts are up £374, due to an increase in fundraising.

Investment income has decreased by £1,936. This comprises rent from 2 The Tynings and 7b Lypiatt Road, and dividends from Ms Evan's legacy. The decrease is mainly in dividends received.

Receipts from church activities were down £488 year on year. This includes fees charged for weddings and funerals, Church House lettings and sales of books and other items. The small reduction is in wedding and funeral fees.

In total Receipts are down overall by £23,896. This includes the General Fund reduction in income of £6,102.

With regard to payments:

The cost of generating funds has decreased £160. This is partly due to a change in the mix of fundraising events requiring less funding and partly helpers not claiming their expenses.

Missionary and charitable giving was £5,657 down on last year, due to the decision to not make as many charity donations this year in light of the General Fund's adverse financial position.

Diocesan Parish Share has increased £1,850 in line with the increased request from Bristol Diocese. The Deanery Synod payment of £60 is unchanged year on year.

The Church running costs and repairs have decreased by £11,238. This is due to reductions in maintenance (-£9,776) and administration (-£3,706), partially offset by an increase in utility costs (+£2,244). Maintenance has reduced because 2018 included a one-off expenditure on guttering. The reduction in administration is mainly due to a higher proportion of the Church House costs falling to the Team Account.

Hall Running Costs are in respect of Church House and the residential properties. Costs have reduced by £25,920, mainly due to repairs undertaken to Church House in 2018.

In total the payments have decreased by £41,216. This includes a £25,867 reduction in General Fund expenditure.

Notes to the Accounts

These accounts have been prepared under the Charities Act 2011, and the Charities Statement of Recommended Practice 2015. The form and content of these accounts is compliant with FRS102.

Note 1 – Accounting Policies

There have been no changes in accounting policy during 2019 so no restating of prior year figures has been necessary.

The majority of income (planned giving, donations, fundraising, and dividends received) is accounted for in month of receipt. Income due to Gift Aid Rebates and wedding and funeral fees is accounted for in the month of receipt in-year and an accrual was raised at year-end for outstanding income.

Trustees have not been paid any remuneration or received other benefits from an employment with the charity. No trustee expenses have been incurred.

Other than for independent examination, no related party transactions were made.

Paid staff employed (church office and cleaner) both state they are self-employed, so no tax or National Insurance contributions were payable. Likewise, no pension liabilities have been accrued.

Fixed Assets are subject to re-valuation every 5 years. They were last revalued in 2015.

Debtors and creditors are all short-term (less than 1 year) and are accounted for at full value. No provisions are applied.

Note 2 – Movement by fund (£)

	Opening Balance	Incoming Resources	Outgoing Resources	Transfers In / (Out)	Gains / Losses	Closing Balance
Unrestricted Funds						
General Fund	3,512	106,967	107,743	(500)	—	2,235
Designated Funds						
Property Fund	22,957	17,060	4,927	—	—	35,090
Buildings Fund	980,000	—	—	—	—	980,000
Discretionary Fund	1,900	—	755	—	—	1,145
Messy Church Fund	894	—	233	—	—	661
Reserve Fund	25,650	—	—	500	—	26,150
Total Designated Funds	1,031,401	17,060	5,915	500	—	1,043,046
TOTAL UNRESTRICTED FUNDS	1,034,914	124,027	113,658	—	—	1,045,282
Restricted Funds						
Buildings & Restoration Fund	9,797	1,590	1,665	1,890	—	11,613
Bells Fund	1,483	—	52	—	—	1,431

Choir Robes	(123)	—	—	123	—	—
Church Warden & Junior Church	1,878	200	207	—	—	1,871
Churchyard Fund	321	—	—	—	—	321
Fabric Restricted Fund	2,983	—	969	(2,013)	—	—
Flowers Fund	403	—	—	—	—	403
Kneeler Fund	256	—	—	—	—	256
Mission & Evangelism Fund	1,652	1,600	618	—	—	2,633
Ms. Evans Legacy Fund	29,438	11,321	11,078	—	—	29,682
Organ Fund	18,766	844	438	—	—	19,172
Agency Collection	(225)	—	—	—	—	(225)
TOTAL RESTRICTED FUNDS	66,632	15,555	15,027	—	—	67,159
TOTAL RESERVES	1,101,546	139,584	128,689	—	—	1,112,441

The purpose underlying each of these funds is shown below:

Property Fund – This includes the income and expenditure incurred in renting out 2 The Tynings and 7b Lypiatt Road.

Buildings Fund – Holding value of Church House and properties at 2 The Tynings and 7b Lypiatt Road, Corsham.

Discretionary Fund – Fund set aside for the Rector to use for charitable purposes at his discretion.

Messy Church Fund – Income and expenditure incurred in running Messy Church.

Reserve Fund – Set aside to protect the charity against a drop in income and to cover emergencies. It equates to three months' church running costs.

Buildings & Restoration Fund – A fund built up to fund necessary restoration work on the church building. In-year the balance on the Fabric fund was transferred here.

Bells Fund – Repairs to the bells.

Church Warden & Junior Church – Funding received specifically for spending on the work of Young Barts (Sunday School) and other children's work.

Churchyard Fund – Funding set aside for maintenance of church yard.

Fabric Fund – Funding received specifically for spending on the fabric of the building. As the aims of this fund are the same as the Buildings & Restoration Fund, a decision was made to amalgamate the two funds and close the old Fabric Fund.

Flowers Fund – Funding received specifically for the provision of flowers in the church.

Kneeler Fund – Funding received for the repair and replacement of kneelers.

Mission & Evangelism Fund – Funding received specifically for use on mission and evangelism activities.

Ms Evans Legacy Fund – Dividends received from the Ms Evans Legacy. Expenditure is limited to the churchyard and the exterior of the church. All expenditure is agreed by the trustees of the fund.

Organ Fund – Funding received specifically for the maintenance and restoration of the organ.

Note 3 - Agency Transactions

To conform to the requirements of the Anti-Money Laundering regulations, charities are required to disclose all transactions where monies are accepted and passed on to other organisations. Such monies do not form part of the income or expenditure of St Bartholomew's, and the Church is acting only as an agent for those other bodies.

Organisation	Opening Balance	Collected in year	Remitted in year	Closing balance.
	£	£	£	£
Christian Aid	—	50	50	—
Poppy Appeal	—	802	802	—
Children's Society	—	59		59

Note 4 – Costs of External Examination and Other Financial Services

No costs for External Examination of the Annual Report and Accounts were incurred in 2019.

Note 5 - Reserves Policy

The Charity Commission encourages the retention of a quantified reserve that protects charities against drops in income and to cover opportunities and emergencies. It is therefore the policy of St Bartholomew's PCC to finance its parish mission for growth, to continue to honour its Parish Pledge 2019 and to keep a reserve of three months' general church running costs.

This three months' General Reserve will cover all running costs, with the exception of the parish share. This General Reserve does not include any provision of funding for grants to charities, which will be confirmed through events and annual budgeting. This General Reserve does not include any provision for building works, which are covered by a restricted Restoration Reserve which was reviewed in line with the implications of the Quinquennial Inspection 2015.

Note 6 – Going Concern Accounting Policy

The accounts have been prepared on the assumption that the church is able to continue as a going concern. However, the COVID-19 pandemic is likely to have a profound impact on the global economy, and may in turn affect the finances of St Bartholomew's Church. The PCC have considered the impact of this issue on St Bartholomew's Church's current and future financial position. The church holds unrestricted general reserves of £2,235 and designated reserves of £26,150 that can be drawn down if necessary. The PCC consider that the charity has sufficient cash reserves to continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved.



Section A

Independent Examiner's Report

Report to the members
of

Parochial Church Council (PCC) of
St Bartholomew's Church, Corsham, SN13 0BY

On accounts for the year
ended

31 December 2019

Charity no 1132969

I report to the PCC on my examination of the accounts of the above charity
("the Trust") for the year ended 31/12/2019.

Responsibilities and
basis of report

As members of the PCC, you are responsible for the preparation of the
accounts in accordance with the requirements of the Charities Act 2011
("the Act").

I report in respect of my examination of the PCC's accounts carried out
under section 145 of the 2011 Act and in carrying out my examination, I
have followed all the applicable Directions given by the Charity Commission
under section 145(5)(b) of the Act.

Independent
examiner's statement

I have completed my examination. I confirm that no material matters have
come to my attention in connection with the examination (other than that
disclosed in Section B) which gives me cause to believe that in, any material
respect:

- the accounting records were not kept in accordance with section 130
of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements
concerning the form and content of accounts set out in the Charities
(Accounts and Reports) Regulations 2008 other than any requirement
that the accounts give a 'true and fair' view which is not a matter
considered as part of an independent examination.

I have no concerns and have come across no other matters in connection
with the examination to which attention should be drawn in this report in
order to enable a proper understanding of the accounts to be reached.

Signed:

J.S. Davis

Date:

17/03/20

Name:

JOHN S. DAVIS FCCA

Relevant professional
qualification(s) or body
(if any):

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Section B**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.