

**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 2018**

### **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 EXAMINER**

D R John  
Chartered Accountant  
Butterworth Jones and 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
Wardens	Mrs Patricia Comer (Lay chair)
Representatives of the Deanery Synod	Mr Matthew Scott Mrs Emily Scott (to November 2018)
Elected Members	
Deputy Churchwardens	
Mr David Carter	
Mrs Julia Smith	
Mrs Avril Shepherd	
Mrs Julia Arthur	
Mrs Heather Major	
Mrs Sonia Scott	
Mrs Dee Cornish	
Mrs Pat Grimes	
Mrs Ann Windram	

Mrs J Kendall joined us as a minute secretary in October 2018

#### **Financial Advisor and Consultant**

Mr Nigel Kemp of Kemp Hall Accountants

Readers:

Mr J Page

Mr A Roost

Mrs Emily Scott – Resigned October 2018

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 Rd.

##### **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.

## **CHURCH ATTENDANCE**

There are 109 names on the Electoral Roll as presented to the 2018 APCM. Several members have died or moved since this time.

2018 Numbers attending services (*average*) –

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

Midweek Communion 12 – 20

Annual communicant - 6724

Occasional Offices

Baptisms	24
Confirmation	7

Weddings	2
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Funerals and Cremations from the Parish (for which an Anglican priest was required):- 67

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 2018**

During the year we engaged in the following:-

School links improving:

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. We marked the Centenary of the ending of WW1.

The 3<sup>rd</sup> Thursday Dementia friendly service celebrated its first 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. 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 more contributors than before asked to sponsor a tree in 2018.

## **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 Butterworth Jones and 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:

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I report on the accounts for the year ended 31<sup>st</sup> December 2018 which are set out on pages 6 to 15

**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.

D R JOHN B.Sc., FCA  
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 2018**

**PAGE 6**

	See Note	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds 2017	Total Funds 2017
		£	£	£	£	£
<b>Incoming Resources</b>						
<i>Voluntary income:</i>						
Incoming resources from donors	2(a)	61,940	-	-	61,940	57,091
Other voluntary incoming resources	2(b)	3,806	-	353	4,159	24,797
Activities for generating funds	2(c)	13,140	-	5,357	18,497	20,067
Charitable activities	2(d)	15,693	-	-	15,693	16,153
Income from investments	2(e)	9,948	-	-	9,948	10,041
<b>Total Incoming Resources</b>		<u>104,527</u>	<u>-</u>	<u>5,710</u>	<u>110,237</u>	<u>128,149</u>
<b>Resources Expended</b>						
<i>Fund raising trading:</i>						
Charitable activities	3(a)	388	-	-	388	1,327
Grants	3(b)	2,050	-	-	2,050	1,917
Activities directly relating to the work of the church	3(c)	107,926	-	-	107,926	188,375
Support costs	3(d)	4,072	-	-	4,072	5,612
Other resources expended	3(e)	6,605	-	-	6,605	3,908
<b>Total Resources Expended</b>		<u>121,042</u>	<u>-</u>	<u>-</u>	<u>121,042</u>	<u>201,139</u>
Net (Outgoing)/Incoming Resources		(16,515)	-	5,710	(10,805 )	(72,990)
Balances brought forward at 1 January 2018		<u>(1,375)</u>	<u>916</u>	<u>66,970</u>	<u>66,511</u>	<u>139,501</u>
Balances carried forward at 31 December 2018		<u>(17,890)</u>	<u>916</u>	<u>72,680</u>	<u>55,706</u>	<u>66,511</u>

**PAROCHIAL CHURCH COUNCIL OF ST. ANDREW'S CHURCH, BURNHAM-ON-SEA    PAGE 7**  
**BALANCE SHEET**  
**AT 31 DECEMBER 2018**

	See Note	£	2018 £	2017 £
<b>FIXED ASSETS</b>				
Furnishings, fittings and equipment	5	2,127		3,221
Investment asset	5	8,510		8,510
Investment	6	1,000		1,000
			11,637	12,731
<b>CURRENT ASSETS</b>				
Stock of heating oil		300		300
Debtors	8	4,433		3,554
Cash at bank and in hand		40,994		50,185
		45,727		54,039
<b>LIABILITIES</b>				
Hall key deposits		30		30
Amounts falling due within one year	9	1,628		229
<b>NET CURRENT ASSETS</b>			44,069	53,780
<b>NET ASSETS</b>			55,706	66,511
<b>FUNDS</b>				
	7			
Unrestricted			(17,890 )	(1,375)
Designated			916	916
Restricted			72,680	66,970
			55,706	66,511

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).

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value.

- (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 SOFA at the same time as the gift to which they relate.

#### **Incoming resources from fund-raising**

These are reported gross in the SOFA.

#### **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 SOFA 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**

	<b>Unrestricted Funds</b>	<b>Designated Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>	
	<b>2018</b>	<b>2017</b>			
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>(a) Incoming resources from donors</b>					
Covenanted and gift aided giving	39,400	-	-	39,400	37,085
Income tax recoverable	8,547	-	-	8,547	7,718
Uncovenanted planned giving	3,840	-	-	3,840	1,620
Legacy	-	-	-	-	604
<i>Collections at services:-</i>					
Cash collections	10,153	-	-	10,153	9,753
	<u>61,940</u>	<u>-</u>	<u>-</u>	<u>61,940</u>	<u>57,091</u>
<b>(b) Other voluntary incoming resources</b>					
<i>Gift days and sundry donations:</i>					
Choir fund	-	-	-	-	-
Donations to Church	3,806	-	-	3,806	1,324
DCMS Grant (VAT element of Expenditure on Restoration)	-	-	353	353	23,473
Restricted fund donations	-	-	-	-	-
	<u>3,806</u>	<u>-</u>	<u>353</u>	<u>4,159</u>	<u>24,797</u>

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds 2018	2017
<b>(c) Activities for generating funds</b>					
Fund raising - Concert	-	-	-	-	1,338
Church hall lettings	10,223	-	-	10,223	11,599
<i>Non-charitable trading</i>					
Other	2,281	-	-	2,281	1,385
Book of Remembrance	200	-	-	200	155
Repayment of BRF Notes	-	-	-	-	753
Coffee ladies	436	-	-	436	486
Rummage Sale	-	-	-	-	-
3 WA Cream Teas	-	-	-	-	397
Carol Service	-	-	-	-	-
Fund raising – Wall Safe	-	-	3,024	3,024	2,595
50/25 club	-	-	1,438	1,438	138
Functions	-	-	-	-	219
Christmas Trees	-	-	895	895	1,002
	<u>13,140</u>	<u>-</u>	<u>5,357</u>	<u>18,497</u>	<u>16,707</u>
<b>(d) Incoming resources from charitable activities:</b>					
<i>Charitable and ancillary trading:</i>					
Bookstall	79	-	-	79	56
Magazine advertisements and sales	665	-	-	665	1,218
PCC fees	14,949	-	-	14,949	14,879
	<u>15,693</u>	<u>-</u>	<u>-</u>	<u>15,693</u>	<u>16,153</u>
<b>(e) Income from investments</b>					
Bank interest	-	-	-	-	63
Rent receivable from properties	9,948	-	-	9,948	9,978
	<u>9,948</u>	<u>-</u>	<u>-</u>	<u>9,948</u>	<u>10,041</u>
 Total Incoming Resources	 <u>104,527</u>	 <u>-</u>	 <u>5,710</u>	 <u>110,237</u>	 <u>128,149</u>

### 3. RESOURCES EXPENDED

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	
	2018	2017			
	£	£	£	£	£
<b>(a) Fund raising trading</b>					
Fund raising expenses	388	-	-	388	1,327
<b>(b) Benefactions</b>					
Crisis At Xmas	150	-	-	150	-
St Margaret's Hospice	300	-	-	300	-
Water Aid	300	-	-	300	-
Children's Hospice SW	300	-	-	300	-
Dementia Friendly Service	250	-	-	250	-
Friends of Burnham Hospital	-	-	-	-	58
Mission to Seafarers	-	-	-	-	2
British Red Cross – Syria Appeal	-	-	-	-	300
Highbridge Area Food Bank	300	-	-	300	357
St John of Jerusalem Eye	300	-	-	300	300
Weston Hospicare	-	-	-	-	300
Somerset Time For Youth	150	-	-	300	300
Shelter	-	-	-	-	300
	2,050	-	-	2,050	1,917
<b>(c) Activities directly relating to the work of the Church</b>					
<i>Ministry:</i>					
Diocesan parish share	52,766	-	-	52,766	58,630
Statutory fees	12,135	-	-	12,135	11,406
Clergy expenses	3,074	-	-	3,074	2,674
<i>Church running expenses:-</i>					
Water	163	-	-	163	115
Insurance	2,408	-	-	2,408	1,883
Repairs and maintenance	8,026	-	-	8,026	90,728
Telephone	718	-	-	718	671
Electricity and gas:-	2,259	-	-	2,259	2,154
Oil	8,642	-	-	8,642	4,565
Upkeep Churchyard	-	-	-	-	30
<i>Upkeep of services:-</i>					
Organists and Maintenance	50	-	-	50	2,508
Altar requisites	1,158	-	-	1,158	1,302
Sundry expenses	2,090	-	-	2,090	147
Depreciation	810	-	-	810	381
	94,299	-	-	94,299	177,194

3. RESOURCES EXPENDED (CONTINUED)

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	
	2018	2017		2018	2017
	£	£	£	£	£
<i>Hall running costs:</i>					
Insurance	1,070	-	-	1,070	1,042
Water	200	-	-	200	200
Repairs and maintenance	3,391	-	-	3,391	1,164
Caretaker & staff costs	5,900	-	-	5,900	5,843
Electricity and gas	840	-	-	840	972
Depreciation	601	-	-	601	694
	<u>12,002</u>	<u>-</u>	<u>-</u>	<u>12,002</u>	<u>9,915</u>
Book-keeping fees	1,625	-	-	1,625	1,266
(c) Total	<u>107,926</u>	<u>-</u>	<u>-</u>	<u>107,926</u>	<u>188,375</u>
 (d) <b>Support costs</b>					
Photocopier expenses	2,454	-	-	2,454	2,725
General administration	1,306	-	-	1,306	2,121
Advertising	-	-	-	-	43
Training and Education	312	-	-	312	723
	<u>4,072</u>	<u>-</u>	<u>-</u>	<u>4,072</u>	<u>5,612</u>
 (e) <b>Other resources expended</b>					
Legal & professional fees	90	-	-	90	-
Rented property costs	6,264	-	-	6,264	3,444
Bank, charges and interest	252	-	-	252	464
	<u>6,606</u>	<u>-</u>	<u>-</u>	<u>6,606</u>	<u>3,908</u>
 <b>Total Resources Expended</b>	<u>121,042</u>	<u>-</u>	<u>-</u>	<u>121,042</u>	<u>201,139</u>

**4. STAFF COSTS**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Wages and salaries	5,900	5,843

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**

<b>Furnishings, fittings and equipment</b>	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Written down value at 1 January 2018	3,221	3,861
Additions	317	435
	3,538	4,296
Depreciation for year	(1,411)	(1,075)
Written down value at 31 December 2018	2,127	3,221

**Investment Asset**

	<b>Freehold land and buildings</b>
	<b>£</b>
Actual cost at 1 January 2018	8,510
Actual cost at 31 December 2018	8,510

**6. INVESTMENT**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Somerset Credit Union		
Cost at 1 January 2018	1,000	15,000
Repaid in year	-	(14,000)
Cost at 31 December 2018	1,000	1,000

**7. ANALYSIS OF NET ASSETS BY FUND**

	<b>Unrestricted Funds</b>	<b>Designated Fund</b>	<b>Restricted Fund</b>	<b>Total</b>
		<b>Choristers Fund</b>	<b>Major Work Repair Fund</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fixed Assets	2,127	-	-	2,127
Investment Fixed Asset	9,510	-	-	9,510
Current Assets	(27,869)	916	72,680	45,727
Current Liabilities	(1,658 )	-	-	(1,658)
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balance	(17,890)	916	72,680	55,706
	<hr/>	<hr/>	<hr/>	<hr/>

**8. DEBTORS (Unrestricted Funds)**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Income tax recoverable	1,200	-
Prepayments	3,233	3,554
	<hr/>	<hr/>
	4,433	3,554
	<hr/>	<hr/>

**9. LIABILITIES:**

Amounts falling due within one year (Unrestricted funds)

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Sundry creditors	1,628	229
Hall Key Deposits	30	30
	<hr/>	<hr/>
	1,658	259
	<hr/>	<hr/>



**EDITHMEAD ACCOUNT**

	2018 £	2017 £
<b>Income</b>		
Misc	85	214
Gift Aid	715	300
	<hr/> 800	<hr/> 514
<b>Expenditure</b>		
Expenses	<hr/> (1,356)	<hr/> (203)
<b>Net incoming/ (outgoing) Resources</b>	<hr/> (556)	<hr/> 311

**PAROCHIAL CHURCH COUNCIL OF ST. ANDREW'S CHURCH, BURNHAM-ON-SEA**  
**ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**

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**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