

## **PCC Treasurer's report to Annual Parish Meeting regarding 2019 accounts**

### **Income**

Overall income for the parish at £136435 was up by £11500 over 2018. Planned giving plus gift aided donations was down by about £3150 and loose plate up by £3635. Under the Gift Aid Small Donations scheme (GASDS) we are able to claim an income tax refund on the loose giving, but there is an upper limit on GASDS and there is always the concern that GASDS could be withdrawn, so we do not welcome the trend away from planned giving.

Weddings and funeral income at £30200 was similar to 2018. This includes fees that we pass on to the diocese which you will see as £10586 in the expenditure leaving a net income of £19614.

Income from appeals is up by £7500 from 2018 but this was driven by the appeal for the restoration of the church tower. Taking away the nearly £6000 for the Tower fund leaves £4808, still a pleasing increase on the £3262 for the appeals total in 2018. Most of the appeals showed an increase over 2018, particularly Christian Aid and the Mayor's charity. During 2018 we had collections totalling £1065 for Rev.d Chris Bracegirdle on his leaving the parish and Rev.d Kirsty Screeton on the start of her maternity leave. This makes the increase in 2019 even more impressive.

Revaluation of our investments showed an increase in 2019 of £2190. This number is shown in order to balance the books but is not real income as we could only access it by selling our investments. It is therefore taken out of the accounts via a consolidation adjustment. Bank interest in 2019 was £474 higher than 2018. Unfortunately we cannot look forward to similar numbers for 2020. The PCC received £3007 as a transfer from trust funds to make grants to church schools (see expenditure below). Again this is removed from the accounts as a consolidation adjustment as it is not true income, just moving money around.

The 200 club continues to make a useful contribution to funds with a surplus of income over expenditure of £1045. The number of members in the club has been stable but we really need new members to boost this income.

Clergy cost sharing reflects the total clergy costs for the four parishes in the Team split in the ratio of the Parish Share allocations. This year's costs reflect the vacancy for a Team Vicar since Gareth Thomas left in 2017. The cost sharing procedure brought us an income of £739. Some quarters in the year see us spending more than the other parishes but some quarters are the other way round, so you will see later there was also an expenditure of £317.

The sequestration account is the mechanism by which the Diocese reimburses costs, mainly for the rectory, whilst there was a vacancy for the incumbent in the parish. Rev.d Carol Pharaoh joined us in January 2019 so there was only a small amount in the sequestration account carried over from the previous year.

## **Expenditure**

Our Parish Share for 2019, previously known as quota, was £55000. Rounding off to the nearest pound, we entered the year with a parish share carry forward of £3577. During the year we paid £52952 including our £14666 gift aid income tax refund. This meant we paid our parish share in full and carried forward £1529 into 2020.

Ministers' expenses during the year for Carol and Kirsty were £1177. The clergy cost sharing procedure has already been mentioned, as have the wedding and funeral fees paid to the diocese. Most of the costs directly associated with church services were lower than in 2018 resulting in a saving of £2732.

In terms of outreach, we spent less on youth work and the luncheon club than in 2018. We spent £346 more on concerts and events but this brought in a £1500 bigger income than in 2018.

Council tax and water rates were £2712 higher than 2018 because the rectory was unoccupied that year. Expenditure on maintenance at St Bartholomew's was £5050 lower than 2018 but we can expect this expenditure to increase considerably when we start work on the tower. Utilities costs for St Bartholomew's increased by £2100 over 2018 but this is simply a matter of when the bills fell due at the end of 2018 / start of 2019. Similarly insurance costs were £2300 lower but this is insurance for St Bartholomew's which will appear in the 2020 accounts.

Grants made by the church were mostly similar to 2018 except for the grants to St George's and St Thomas schools. The payment to Namibia included some money collected the previous year as it is more efficient to send a single large payment. Christian Aid showed a healthy improvement over 2018.

Overall expenditure for the total parish at £127773 was £8088 less than in 2018 meaning that we ran a surplus for 2019 of £8661. As mentioned, almost £6000 of this is in the tower fund.

## **Statement of main assets**

The total in our investment funds plus the Banco Santander shares at the end of the year was £36222, down only £817 despite withdrawing £3007.

The bulk of our assets lie in the various accounts at St Bartholomew's parish church totalling £105480. St George's total assets were £8319 and St Thomas £5148, £4041 of which is in the memorial account.

Adding everything together our assets came to £175369, being as mentioned £8661 up from the end of 2018.

**Outlook for 2020.**

An increase in Parish share of 4% p.a. has been agreed with the diocese for 2020, 2021 and 2022, so the parish share for 2020 will be £57200. We would like to be starting work on the tower restoration during the year but the necessary funds of approximately £150k gross, or £125k after we reclaim the VAT, are not in place.

The big unknown for 2020 is the effect of the coronavirus shutdown with all our churches closed for possibly months. Unfortunately this will impact our income much more than our expenditure and it is likely that we shall have to draw on reserves to pay our parish share.

G P Andrews

PCC Treasurer, 14/4/2020

**The Parochial Church Council of the Ecclesiastical Parish of St Bartholomew  
including the churches of St Bartholomew's, St George's and St Thomas'**

**2019 accounts**

<b>INCOME</b>	St Thomas	St Barts	St George's	PCC	Consol adj	TOTAL (£)
2018						2019
(£) <b>DIRECT GIVING</b>						(£)
30606.85 Gift aided planned giving-envelopes and SO	7239.11	11308.96	11109.22	0.00		29657.29
22557.52 Other planned giving-envelopes and SO	1809.01	19177.99	392.76	600.00		21979.76
1620.95 Other gift aided donations	0.00	0.00		0.00		0.00
9887.18 Loose plate collections (inc Sunday Schools)	3921.19	8343.54	957.99	300.00		13522.72
15382.57 Tax refund on gift aid giving	2964.31	8547.14	3154.47	0.00		14665.92
2111.00 Memorial donations	0.00	0.00				0.00
<b>82166.07</b>	<b>15933.62</b>	<b>47377.63</b>	<b>15614.44</b>	<b>900.00</b>	<b>0.00</b>	<b>79825.69</b>
<b>OTHER VOLUNTARY INCOME</b>						
1244.83 Gift day and general donations	759.52	3181.90	467.73	0.00		4409.15
0.00 Donations for youth work	0.00	340.62		0.00		340.62
31085.28 Weddings & Funerals	0.00	30200.65		0.00		30200.65
50.00 Book of Remembrance	0.00	50.00		0.00		50.00
1120.26 Events, Concerts and Refreshments	460.43	1613.07	583.55	0.00		2657.05
460.25 Votive candle stand	0.00	265.00		0.00		265.00
425.00 Donations for flowers	485.00	0.00		0.00		485.00
0.00 Income from bell ringing	0.00	360.00		0.00		360.00
<b>34385.62</b>	<b>1704.95</b>	<b>36011.24</b>	<b>1051.28</b>	<b>0.00</b>	<b>0.00</b>	<b>38767.47</b>
<b>APPEALS</b>						
192.32 Christian Aid	0.00	200.19	576.14	0.00		776.33
691.23 Donations for Royal British Legion	0.00	646.58		0.00		646.58
354.50 Bishop's fund	0.00	241.12		0.00		241.12
326.76 Children's Society	0.00	274.70		0.00		274.70
0.00 Pretoria Pit	0.00	0.00		0.00		0.00
1065.00 Gift for minister	0.00	0.00	82.00			82.00
248.49 Mayor's charity	0.00	2000.00		0.00		2000.00
0.00 Urban outreach	0.00	0.00				0.00
384.36 Christmas charities	0.00	487.31		0.00		487.31
0.00 Bolton Hospice	0.00	300.00		0.00		300.00
0.00 Tower fund		5979.15				5979.15
0.00 Namibia	0.00	0.00		0.00		0.00
0.00 Miscellaneous appeals	0.00	0.00		0.00		0.00
<b>3262.66</b>	<b>0.00</b>	<b>10129.05</b>	<b>658.14</b>	<b>0.00</b>	<b>0.00</b>	<b>10787.19</b>

<b>INCOME FROM INVESTMENTS</b>							
-296.12	Revaluation of investments	0.00	0.00		0.00	2190.01	2190.01
679.04	Bank interest	34.06	1118.70	0.67	0.00		1153.43
36.30	Dividends	0.00	0.00		46.66		46.66
0.00	Received from trust funds	0.00	0.00		3007.40	-3007.40	0.00
419.22		34.06	1118.70	0.67	3054.06	-817.39	3390.10
<b>INCOME FROM TRADING</b>							
1765.00	200 club	0.00	0.00		1935.00	0.00	1935.00
0.00	Sale of magazines and advertising space	0.00	0.00		0.00	0.00	0.00
830.00	Room Hire	0.00	605.00			0.00	605.00
2595.00		0.00	605.00	0.00	1935.00	0.00	2540.00
<b>OTHER SUNDRY INCOME</b>							
0.00	Transfers between accounts	0.00	0.00		44845.91	-44845.91	0.00
934.08	Clergy cost sharing within the Team				739.96		739.96
79.00	Sundries	0.00	0.00				0.00
1013.08		0.00	0.00	0.00	45585.87	-44845.91	739.96
<b>EXTRAORDINARY ITEMS</b>							
1069.59	Sequestration account	0.00	0.00		379.18	0.00	379.18
0.00	Insurance reimbursement	0.00	0.00		0.00	0.00	0.00
0.00	Bank Error corrections	0.00	0.00		0.00	0.00	0.00
0.00	New Horizons, distribution of surplus funds on closure	0.00	0.00		0.00	0.00	0.00
-3.10	Balancing adjustment	5.00	0.70		0.00	0.00	5.70
1066.49		5.00	0.70	0.00	379.18	0.00	384.88
124908.14	<b>INCOME TOTALS</b>	17677.63	95242.32	17324.53	51854.11	-45663.30	136435.29

## EXPENDITURE

2018 (£)	ITEM	St Thomas	St Barts	St George's	PCC	Consol adj	2019 (£)
	<b>WORK OF THE CHURCH</b>						
	<b>Leadership</b>						
1359.30	Ministerial expenses		670.00			507.15	1177.15
5888.00	PCC expenses (including quota)	10500.00	31000.00	7345.91		-44845.91	4000.00
55749.68	Cof E Quota	2964.31	8547.14	3154.47		38286.34	52952.26
768.34	Clergy cost sharing within the Team					317.30	317.30
0.00	Deanery & other subscriptions						0.00
1167.50	Gift for minister						0.00
64932.82		13464.31	40217.14	10500.38		39110.79	58446.71
	<b>Services</b>						
10338.00	Manchester DBF (weddings & Funerals)		10586.00			0.00	10586.00
3237.33	Church Services expenses	80.12	326.68	146.67		739.31	1292.78
9633.96	Organists and choir	2530.00	6153.00	150.00			8833.00
2284.00	Vergers	0.00	2330.00			0.00	2330.00
1280.00	Payments to bell ringers		1000.00			0.00	1000.00
26773.29		2610.12	20395.68	296.67		739.31	24041.78
	<b>Outreach</b>						
1027.28	Training and education (inc Sunday School)	6.91	351.59	51.64		278.65	688.79
0.00	Mother and Toddler	0.00	0.00			0.00	0.00
0.00	Urban outreach	0.00	0.00			0.00	0.00
662.70	Luncheon Club	0.00	489.77			0.00	489.77
77.00	Concerts and events	0.00	396.20	26.85		0.00	423.05
386.19	Youth work	0.00	0.00				0.00
2153.17		6.91	1237.56	78.49		278.65	1601.61
	<b>Buildings and Equipment</b>						
215.93	Council tax / water rates	0.00	0.00			2928.35	2928.35
15295.29	Church maintenance (incl. cleaning)	319.00	9854.67	70.00			10243.67
3085.00	Churchyard maintenance	0.00	3911.00				3911.00
31.40	Rectory / Vicarage maintenance	0.00	0.00			385.00	385.00
5423.64	Utilities	0.00	7684.03	50.00			7734.03
512.94	Flowers and materials	373.73	0.00	14.00		0.00	387.73
0.00	Purchase of church equipment	0.00	79.00	45.00		0.00	124.00
24564.20		692.73	21528.70	179.00		3313.35	25713.78

<b>Adminstration</b>						
1590.74	Printing, postage and stationery	0.00	178.71	35.22	1594.06	1807.99
550.00	Examiner's fees	0.00	0.00		550.00	550.00
193.00	Sundry	0.00	297.00			297.00
1059.00	Equipment maintenance / rental	0.00	0.00		1138.92	1138.92
1100.27	Telephones and internet	0.00	685.78		629.30	1315.08
295.00	Website fees	0.00	0.00		363.00	363.00
285.00	Copyright licence	136.00	0.00	157.32		293.32
715.19	Bank charges	0.00	0.00			0.00
424.07	Planned giving envelopes	0.00	0.00		434.67	434.67
3687.36	Insurance	736.44	0.00	627.21		1363.65
0.00	Stewardship campaign materials	0.00	0.00		0.00	0.00
-2121.50	Transfers between accounts	0.00	0.00		0.00	0.00
7778.13		872.44	1161.49	819.75	4709.95	7563.63
<b>GRANTS</b>						
326.76	Children's society	0.00	274.70		0.00	274.70
2429.50	Church Schools	0.00	978.59	1531.29	3000.00	5509.88
761.09	Royal British Legion Poppy appeal	0.00	649.00	25.00	0.00	674.00
22.50	Church council grants to School Governors	0.00	0.00		0.00	0.00
204.20	Christian Aid	0.00	219.19	597.39	0.00	816.58
248.49	Mayors Charity	0.00	0.00		0.00	0.00
354.55	Bishops fund	0.00	361.12		0.00	361.12
0.00	Young adult / youth work	0.00	0.00		0.00	0.00
200.00	Winter charities	0.00	200.00		0.00	200.00
378.96	Miscellaneous	120.24	0.00			120.24
270.00	Namibia	0.00	0.00		1169.45	1169.45
0.00	Collection for minister	0.00	0.00		0.00	0.00
338.00	Bolton Hospice	0.00	0.00		0.00	0.00
5534.05		120.24	2682.60	2153.68	4169.45	9125.97
<b>EXPENSES OF TRADING</b>						
837.50	200 Club winners plus licence fee				890.00	890.00
0.00	Crux magazine	0.00	0.00		138.00	138.00
837.50		0.00	0.00	0.00	1028.00	1028.00
<b>EXTRAORDINARY ITEMS</b>						
1260.06	Sequestration account				264.42	264.42
-173.50	Write-back of uncashed cheques from previous year	0.00			-12.50	-12.50
2202.50	Transfer to PCC		0.00			0.00
3289.06		0.00	0.00	0.00	251.92	251.92
135862.22	<b>EXPENDITURE TOTALS</b>	17766.75	87223.17	14027.97	53601.42	-44845.91
-10,954.08	<b>NET SURPLUS/(DEFICIT)</b>	-89.12	8019.15	3296.56	-1747.31	-817.39
						8661.89

**STATEMENT OF MAIN ASSETS**

2018 (£)		St Thomas	St Barts	St George's	PCC	Consol adj	TOTAL	2019 (£)
<b>Investments and bequests</b>								
10,710.93	White Horse School - sale of nursery	0.00	0.00		10552.63		10552.63	
2,727.07	White Horse School sale of land	0.00	0.00		0.00		0.00	
10,922.31	G&A Grundy Memorial Fund-income to St Barts	0.00	0.00		12967.43		12967.43	
8,135.75	Hart Common Sunday School and mission Church	0.00	0.00		8196.91		8196.91	
4,188.94	Thomas Smith bequest	0.00	0.00	0.00	4188.94		4188.94	
354.50	Banco Santander Shares	0.00	0.00	0.00	316.20		316.20	
<b>37039.50</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>36222.11</b>	<b>0.00</b>	<b>36222.11</b>	
<b>Bank accounts and cash balances</b>								
<b>St Bartholomew's</b>								
8,501.99	Current Acc 40013757		17582.96				17582.96	
5,902.04	Gift aid account 80773344		4908.65				4908.65	
79,537.41	CBF Deposit Fund 624108001D		79537.41				79537.41	
250.65	Choir		250.65				250.65	
3,145.67	Belfry Fund		3009.41				3009.41	
123.45	Luncheon Club		191.28				191.28	
<b>St George's</b>								
£ 4,699.39	Current Account			7995.28			7995.28	
£ 323.60	Clubs and Societies reserve			324.27			324.27	
£ -	Cash in hand			0.00			0.00	
<b>St Thomas's</b>								
724.04	Current Account	813.59					813.59	
5.00	Cash in hand	0.00					0.00	
4,326.82	Memorial Fund	4041.88					4041.88	
181.74	Flower Fund	293.01					293.01	
<b>PCC</b>								
21,946.80	Current Account	0.00			20199.49		20199.49	
<b>129,668.60</b>		<b>5148.48</b>	<b>105480.36</b>	<b>8319.55</b>	<b>20199.49</b>	<b>0.00</b>	<b>139147.88</b>	
<b>166,708.10</b>	<b>Asset Totals</b>	<b>5,148.48</b>	<b>105,480.36</b>	<b>8,319.55</b>	<b>56,421.60</b>	<b>-</b>	<b>175,369.99</b>	





Section A

Independent Examiner's Report

Report to the trustees/ members of

Charity Name the PCC of the Ecclesiastical Parish of St Bartholomew Westhoughton

On accounts for the year ended

31st December 2019

Charity no (if any)

1136063

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31st December 2019

Responsibilities and basis of report

As the charity's trustees, 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 Trust'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

~~[[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [ ] if not applicable.~~

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 below~~ \*) 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.

\* Please delete the words in the brackets if they do not apply.

Signed:

*Nigel Ginniff*

Date:

17th June 2020

Name:

Nigel Ginniff

Relevant professional qualification(s) or body

Barrister at Law of England and Wales

(if any):

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Address:

13 Bankside
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Westhoughton
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BL5 2QP
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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.

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