

Barley Hill Parochial Church Council
Report and Financial Statements
for the year ended 31 December 2020

Registered Charity no: 1127839



Barley Hill Parochial Church Council

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Barley Hill Parochial Church Council
Annual report of the PCC for the year ended 31 December 2020

'Unprecedented' is a word that has been used a lot over the last 12 months! It has been an extraordinary year for our whole nation. For some there has been opportunity to pause and reflect on life, for others a frantic time of juggling working from home whilst home schooling, and for yet more a time of fear and anxiety for loved ones, to name just a few of the challenges these times have presented.

One thing that has come into sharper focus is the profound truth found in Genesis 2:18,

'The LORD God said, "It is not good for the man to be alone..."

Loneliness and isolation have been a very real experience for many over this last year. I have been encouraged and inspired by the people of Barley Hill who have joined with town initiatives to support their neighbours, by those who have picked up a phone to check on someone they know who is alone and by those who have, when allowed, stood on doorsteps for safe and socially distanced chat.

Churches all over the nation have been re-examining what it means to be church when no longer able to meet in person. It has been a challenging time given the way in which fellowship is at the heart of who the Christian family is. During this time however, there has been a great opportunity for Barley Hill to work more closely with St Mary's through Churchonline.

Zoom services on Sunday has seen a mix of people from both churches attending the different services and, although in our separate homes, together in spirit. It can't be denied, however, that Zoom is a blunt tool and that we long to meet again in person. But Zoom has given us the opportunity to remain connected with each other to at least some extra degree. I am gladdened to see the community that has also built up around daily morning and night prayer. Thank you to our small group leaders for keeping connected in spite of the challenges of being 'online'. Claire Britton and the Youth Team have worked tirelessly to keep our youth connected. Thank you so much.

Being unable to meet together in person has created extra challenges for our families with young children and I want to commend and thank them for persevering. I'd also like to thank Sian Stratton, St Mary's children and family lead, for the resources she has made available. It was encouraging to see Barley Hill and St Mary's run a joint online 'Parenting for Faith' course. Those who attended report that they found it very helpful.

It was also so heartening to offer an online Alpha course together with St Mary's, attended by guests not only from Thame but also from London.

I'd like to warmly thank our churchwardens, Al French and Carrie Priestnall, for their untiring commitment as we have planned and replanned in response to frequently changing guidelines. I'd also like to thank Barbie Potts our administrator who has kept us on track. Barbie will be laying the role down at the end of this month and we will miss you Barbie but wish you and Richard a very happy retirement. Tony Pickup our treasurer will also be moving on from his role. Tony thank you for your patience and wisdom. We welcome Donna Maddock as our new treasurer and thank her for stepping into this role. Also, a big thank you to our representatives on Deanery Synod Richard Shearward and Bridget Trueman have come to the end of their terms.

Barley Hill Parochial Church Council
Annual report of the PCC for the year ended 31 December 2020

It has been a strange year that has presented enormous challenges but also great opportunity. As I write this, we await the analysis and publication of fresh guidelines from the national church and the diocese in response to the Government's roadmap out of lockdown. My prayer is that we meet this new prospect with creativity and wisdom as we look ahead to how to make the most of the days to come. Thank you for being the people you are and for making Barley Hill the church it is.

Grace and peace to you
Rachel

Financial Review

Income on the unrestricted fund totalled £98,809 (2019: £110,490). Income from all funds totalled £98,859 (2019: £110,865).

There was restricted income in 2020 of £50. This was a gift to a Church member.

The PCC received no goods or services (other than the time of volunteers) free of charge or at discounted level.

Unrestricted fund expenditure was £88,900 (2019: £109,315). Expenditure on all funds totalled £88,950 (2019: £109,690).

There was restricted expenditure in 2020 of £50 to a Church member.

There was net income in the year of £9,909 (2019: £1,175). Monthly income from individuals and other income reduced during the year mainly due to the impact of Covid-19. Overall costs also decreased during the year, savings mainly relating to employee, children's, youth work costs and the impact of Covid-19. However the costs of running Sunday services increased following the move to online services. The cash balance on the unrestricted fund at 31 December 2020 was £66,363 (2019: £52,986).

The PCC is aware that the excess of income over expenditure in 2020 is extremely high. However, with the ongoing pandemic and the inevitable impact on giving to the Church that will ensue, it is felt to be prudent to allow an increase in reserves at this time. The budget for 2021 reflects a £4,000 deficit of income over expenditure due to both a projection of reduced income and the potential for increased costs that could be incurred in order to allow the Church to resume its normal activities during the course of the year.

The PCC is also aware of its obligation to operate for the public benefit. The PCC considers it fulfils this requirement by contributing to the spiritual life of the parish it serves as well as offering tangible support to activities designed to aid hardship and provide help to those in need in the local and global community.

Reserves

The PCC's policy is to maintain reserves at a minimum of three month's operating expenses. The charity's assets are both available and adequate to meet its obligations.

Structure, governance and management

The PCC is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure 1956. Appointment of PCC members is set out in the Church Representation Rules 2006. The charity is administered by its trustees, the PCC members.

Administrative information

Barley Hill church meets at Barley Hill School, Ludsdon Grove, Thame. The church forms part of the Thame Valley Team Ministry in the Diocese of Oxford. At 31 December 2020 there were 96 parishioners after revision of the electoral roll (2019: 95).

Barley Hill Parochial Church Council

Annual report of the PCC for the year ended 31 December 2020

During 2009 Barley Hill Parochial Church Council (PCC) registered with the Charity Commission for England and Wales under the name of The Parochial Church Council of the Ecclesiastical Parish of Barley Hill (registered number 1127839). Until then the PCC was a charity excepted from registration with the Charity Commission. The charity's correspondence address is:

Barley Hill Church, 22 Stuart Way, Thame, Oxfordshire, OX9 3WP

The PCC acknowledges that the operation of the Church is heavily dependent on the commitment of the volunteers within the congregation in order to fulfil its activities.

PCC members who have served between 1 January 2020 and the date this report was approved are:

Ex-officio:

Team Vicar	Rev. Rachel Cross	Vicar (Chairman)	
	Mike Reading	Team curate	Resigned August 2020

Deanery Synod Representatives:

Bridget Trueman
Richard Shearwood

Elected members:

Debbie Witchell	Churchwarden	Resigned June 2020
Al French	Churchwarden	
Carrie Priestnall	Churchwarden	Appointed October 2020
Marie Sutton	Deputy Churchwarden	
Janette Dixon		
John Scott		Resigned October 2020
Pam Laws		Appointed October 2020
Katy Hammond		
Sam Corfe		
Leo James		Deceased June 2020
Phil Salisbury		
XX	Trustee with dispensation	

Election to the PCC follows the Church representation rules published by the Church of England and a conscious effort is made to ensure it is both balanced and inclusive of the larger congregation.

Other relevant organisations.

Bank Lloyds Bank plc, 13 Cornmarket, Thame, Oxfordshire, OX9 2BN

This report was approved by the PCC on March 16th 2021 and signed on their behalf by:

Barley Hill Parochial Church Council
Annual report of the PCC for the year ended 31 December 2020



Rachel Cross
(Vicar)



Tony Pickup
(Treasurer)

Barley Hill Parochial Church Council

Independent examiner's report to the trustees of Barley Hill Parochial Church Council

I report on the accounts of Barley Hill Parochial Church Council for the year ended 31 December 2020, set out on pages 7 to 17.

Respective responsibilities of the trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under s.144(2) of the Charities Act 2011 ("the Act") and that an independent examination is needed. It is my responsibility to:

- examine the accounts (under s.145 of the Act);
- to follow the procedures laid down in the General Directions given by the Charity Commission (under s.145(5)(b) of the Act); and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

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 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 the course of 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 comply with the accounting requirements of the Acthave 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.

Signed:



Christopher Nurse MA, FCA, DChA
Temple Smith Hart LLP
89 High Street
Thame OX9 3EH

18 March 2021

Barley Hill Parochial Church Council
Statement of Financial Activities for the year ended 31 December 2020

	Notes	2020 Unrestricted £	2020 Restricted £	2020 Total £	2019 All funds £
Incoming resources					
Incoming resources from donors	2	98,538	50	98,588	110,840
Interest income		21	-	21	25
Grant		250	-	250	
Total incoming resources		98,809	50	98,859	110,865
Resources expended					
Grant funding of activities	3	11,006	50	11,056	11,995
Education Development		-	-	-	-
Charitable activities undertaken directly	4	77,524	-	77,524	97,345
Governance costs	5	370	-	370	350
Total resources expended		88,900	50	88,950	109,690
Net incoming resources		9,909	-	9,909	1,175
Fund balances at 1 January		71,956	-	71,956	70,781
Fund balances at 31 December	12,13	81,865	-	81,865	71,956

All of the above results, except for the restricted funds shown below and the grant, are derived from continuing activities. All gains and losses recognised in the year are included above.

All resources throughout the year related to unrestricted funds, except for the £50 restricted income. This was a gift to a Church member.

Note 14 provides an analysis of the 2019 comparative information.

Barley Hill Parochial Church Council
Balance sheet at 31 December 2020

	Notes	2020		2019	
		£	£	£	£
Fixed assets					
Tangible assets	8		682		909
Current assets					
Debtors	9	15,982		19,762	
Cash at bank and in hand	10	66,363		52,986	
		<u>82,345</u>		<u>72,748</u>	
Creditors: amounts falling due within one year	11	<u>(1,163)</u>		<u>(1,701)</u>	
Net current assets			81,182		71,047
Total assets/(liabilities)			<u>81,864</u>		<u>71,956</u>
Funds					
Unrestricted funds (General)			79,913		71,635
Unrestricted funds (Designated)	13		1,951		321
Restricted funds	12		-		-
Total funds			<u>81,864</u>		<u>71,956</u>

The financial statements were approved by the trustees on March 16th 2021 and signed on their behalf by:

Tony Pickup
Treasurer



Al French
Trustee



The notes on pages 9 to 14 form an integral part of these financial statements.

1. Accounting policies

1.1 Statement of Compliance

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and Charity Law in England.

The PCC has adopted the requirements of the Charities Statement of Recommended Practice SORP (FRS 102) in preparing these accounts. The date of transition was 1 January 2015.

The Charity is a Public Benefit Entity.

1.2 Going Concern

There are no material uncertainties regarding the ability of the charity to continue as a going concern.

1.3 Accounting convention

The financial statements are prepared under the historical cost convention.

1.4 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for any other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The aim and use of each restricted fund is set out in the notes to the financial statements.

Endowment funds represent those assets which must be held permanently by the charity, principally investments, as well as long-term assets that are expendable if required. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income. Any capital gains or losses arising on the investments form part of the fund. Investment management charges and legal advice relating to any such fund are charged against the fund.

Investment income and gains are allocated to the appropriate fund.

1.5 Incoming resources

Incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income and the amount can be measured reliably. For legacies, entitlement is recognised on the charity being notified by the executors that a payment will be made.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are received. Gifts donated for resale are included as income when they are sold. No amounts are included in the financial statements for services donated by volunteers.

1.6 Resources expended

All expenditure is accounted for on an accruals basis. Expenditure is recognised when a present legal or constructive obligation exists at the reporting date as a result of a past event; and it is more likely than not that a transfer of economic benefits will be required in settlement; and the amount of the obligation can be measured or estimated reliably.

Expenditure has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

1.7 Tangible fixed assets and depreciation

It is the policy of the Charity to capitalise new assets costing or valued at more than £500.

Depreciation is provided on a systematic basis over the economic life of an asset to reflect its use and consumption of the economic benefits or service potential provided by the asset. Depreciation is provided on a monthly basis at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Office equipment	- 33.33% straight line
Fixtures and fittings	- 20.00% straight line

2. Incoming resources from donors

All Funds

	2020	2019
	Total	Total
	£	£
UNRESTRICTED FUNDS		
Planned giving		
Covenanted, Gift Aid	61,757	65,856
Tax recoverable	15,439	16,586
Other planned giving, tax not recoverable	19,998	26,564
	97,194	109,006
Unplanned giving		
Cash collections	1,344	1,459
Total Unrestricted Giving	98,538	110,465
RESTRICTED FUNDS		
Sarah Witchell	-	375
Anonymous Donor	50	-
TOTAL	98,588	110,840

3. Grant Funding of Activities - Missionary & charity giving

All Funds

	2020	2019
	£	£
Missionary societies/individuals	11,056	11,995
The above totals include the following grants totalling £500 or more:		
	2020	2019
	Total	Total
	£	£
Grants to organisations		
New Life House - Nepali orphanage	3,000	3,500
Sharing Life Trust	556	-
Wycliffe (Sweets)	2,280	2,280
Grants to persons		
Steven & Dr Catherine McGoldrick	3,600	3,600
Sarah Witchell	1,320	1,815
A Britton		500
	10,756	11,695

The amount of £1,815 granted to Sarah Witchell in 2019 included a restricted amount of £375

A restricted grant of £50 was given in 2020 (anonymous donor)

(see Note 2 above)

4. Charitable activities directly relating to the work of the church

	2020	2019
	Total	Total
	All funds	All funds
	£	£
Church Family		
Rent of school for church services	1,593	4,538
Children's work and crèche	-	475
Sunday morning general expenditure	7,534	640
Sunday Evenings	600	720
Youth work and related costs	1,631	2,943
Team vicar general expenses	529	453
Other support costs	17	568
	11,904	10,337
Spiritual Life		
Prayer support	-	-
Daily Life		
Women's/Men's ministry	150	-
Small Groups		
Small groups	-	9
Social Action		
Mission for Thame	124	384
Get Connected	-	195
	274	588
Leadership		
Training and Ministry Development	22	45
Curate's Expenses	169	660
Employee costs	3,081	23,018
Insurance and licences	1,785	1,673
Legal, accounting and bank fees	88	79
Admin and communications	1,988	2,684
Property and Assets repairs	44	143
Miscellaneous costs	309	300
Parish share	57,633	57,266
Depreciation	227	552
	65,346	86,420
Total	77,524	97,345

5. Governance costs

	2020	2019
	Total	Total
		All funds
	£	£
Independent examiner's honorarium	370	350

6. Related party transactions

The trustees neither received nor waived any emoluments from the charity during the period. Ordained members of the clergy receive their stipends directly from the Church of England.

Related party transactions are as follows:

	2020	2019
	£	£
Out of pocket expenses reimbursed to trustees		
Rachel Cross (Sunday morning, pastoral, small groups and admin exps)	608	1,314
Mike Reading (Share of Curate expenses as agreed with St Mary's Thame)	-	459
Debbie Witchell (Sunday morning and miscellaneous expenses)	-	124
Al French (Property expenses)	44	1,136
Total	652	3,033

No persons connected with PCC members received reimbursement of out of pocket expenses in 2020.

7. Staff costs

	2020	2019
	£	£
Wages & salaries paid to staff	3,081	22,002
Employer's National Insurance	-	-
Pension	-	1,015
Total	3,081	23,017

Staff costs in 2019 included a one off redundancy payment of £2,282.

No employee had emoluments of over £60,000 in the year. The average number of employees, calculated on a full time equivalent basis, analysed by function was:

	2020	2019
	Number	Number
Youth and community worker	-	0.67
Administrator	0.14	0.14
Total	0.14	0.81

8. Tangible Fixed Assets

	Storage Shed	Computer Equipment	Total
	£	£	£
Cost or valuation			
At 1 January 2020	1,136	1,459	2,595
Additions during the year	-	-	-
At 31 December 2020	1,136	1,459	2,595
Depreciation			
At 1 January 2020	227	1,459	1,686
Charge for the year	227	-	227
At 31 December 2020	454	1,459	1,913
Net book value			
At 1 January 2020	909	-	909
At 31 December 2020	682	-	682

9. Debtors

	2020 Total All Funds £	2019 Total All Funds £
Tax recoverable (Unrestricted)	15,439	16,464
Prepayments	543	3,298
Sundry Debtor	-	-
	15,982	19,762

10. Cash at bank and in hand

	2020 Total All funds £	2019 Total All funds £
Deposit account	51,732	36,279
Current accounts	13,932	16,428
Mission account	692	272
Property account	7	7
	66,363	52,986

11. Creditors: amounts falling due within one year

	2020 Total All Funds	2019 Total All Funds
	£	£
Tax and National Insurance	169	207
Accruals	994	1,482
Other Creditors	-	12
	<u>1,163</u>	<u>1,701</u>

12. Restricted funds

The balance on restricted funds comprises:

		2020 Total	2019 Total All funds
	Note	£	£
Balance at 1 January		-	-
Resources received	2	50	375
Grant		-	-
Tax Recoverable	2	-	-
Resources expended	3	(50)	(375)
		<u>-</u>	<u>-</u>
Net movement in resources		-	-
Balance at 31 December		<u>-</u>	<u>-</u>

The balance on restricted funds is represented by cash of £nil (2019: £nil) and tax recoverable of £nil (2019: £nil).

13. Designated funds

The movement on designated Funds during the year was:

	Men's Ministry	'58 Fund'	2020 Total All funds	2019 Total All funds
	£	£	£	£
Balance at 1 January	321	-	321	321
Resources received	-	1,630	1,630	-
Resources expended	-	-	-	-
Transfer to Undesignated funds	-	-	-	-
	321	1,630	1,951	321

14. Comparative Statement of Financial Activity

As required by FRS102 the SOFA set out above is the full analysis for the 2019 comparative

	2019	2019	2019
	Unrestricted	Restricted	Total
	£	£	£
Incoming resources			
Incoming resources from donors	110,465	375	110,840
Interest income	25	-	25
Grant	-	-	-
Total incoming resources	110,490	375	110,865
Resources expended			
Grant funding of activities	11,620	375	11,995
Education Development	-	-	-
Charitable activities undertaken directly	97,345	-	97,345
Governance costs	350	-	350
Total resources expended	109,315	375	109,690
Net incoming resources	1,175	-	1,175
Fund balances at 1 January	70,781	-	70,781
Fund balances at 31 December	71,956	-	71,956