

Barley Hill Parochial Church Council
Report and Financial Statements
for the year ended 31 December 2021

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 2021

As this report is written, we are yet again looking back upon a year that has been disrupted by the pandemic; a year that saw Rachel, our vicar, being called to new pastures in Oxford; a year that has seen a deepening connection between St. Mary's, St. Catherine's and Barley Hill Church; a year in which new church family relationships have formed.

Ecclesiastes 3:1-8 ESV For everything there is a season, and a time for every matter under heaven: a time to be born, and a time to die; a time to plant, and a time to pluck up what is planted; a time to kill, and a time to heal; a time to break down, and a time to build up; a time to weep, and a time to laugh; a time to mourn, and a time to dance; a time to cast away stones, and a time to gather stones together; a time to embrace, and a time to refrain from embracing.

For the first half of the year, we were still required to worship online continuing the partnership that had started back in 2020 with St Mary's Church in Thame. The goalposts of Covid kept changing and with restrictions/ relaxations being unclear both Rachel and Mike together with the church wardens felt that keeping the services online provided stability for all concerned. We changed to using an in-house platform from April thanking Dan Dexter for all his behind the scene work.

As cautious in-person meetings became possible, Barley Hill School offered us the use of the school hall only. Together with Rachel, Mike, and the church wardens of both churches, for stability, again it was decided to stay worshipping together until Christmas with this to be reviewed later in the year.

Claire Britton and the team of Youth leaders have worked tirelessly behind the scenes to keep the youth connected with God interchanging between zoom and in-person meetings with ease. Al & I cannot thank the team enough for all they have done to keep our 11-18 yr olds connected with each other.

As we entered interregnum in September against the disruption of covid, we chose to seek out Gods wishes for His church in Thame rather than rushing into making a new appointment straight away. The diocese had made it clear to us that they expected the interregnum to take a year- being openly honest that they use this time to help financially with the church.

The previous year's generosity of BHC giving under pinned the financial gifting this financial year. We have been able to continue to support all our mission partners and maintain the same level of giving as in previous years. During the year we were blessed to reconnect in person with the McGoldrick family who returned to the UK for the year. Support to NLN continued with Richard Shearwood & Janette Dixon being trustees. We continue to support the Sweets with their work at Wycliffe. All our mission partners submitted reports in September to update the PCC on their activities. We continue to hold them all in our prayers for all they do to further God's kingdom here on earth.

Al and I would like to thank Donna, as our treasurer, for all her hard work - it is not a small job and we are acutely aware that being in interregnum has also increased her work load. Debs, our administrator, has been instrumental in the everyday running of anything admin. Without her diligence and attention to detail, Al and I would not have been able to focus on other matters of church life. Thank you Debs.

As we approach a new financial year, we look forward to developing the parish profile and seeking Gods wisdom in the new appointment. We pray that as we meet this new exciting chapter in the life of Barley Hill Church, we embrace all the new collaboration between Barley Hill, St. Mary's and St. Catherine's.

Grace and peace to you,
Carrie and Al

Barley Hill Parochial Church Council
Annual report of the PCC for the year ended 31 December 2021

Financial Review

Income on the unrestricted fund totalled £91,083 (2020 £98,809). Income from all funds totalled £91,083 (2019: £98,859).

There was no restricted income in 2021. (2020 £50).

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

Unrestricted fund expenditure was £84,310 (2020: £88,900). Expenditure on all funds totalled £84,310 (2020: £88,950).

There was no restricted expenditure in 2021 (2020 £50).

During the year we entered a period of Interregnum as our Vicar Rachel Cross moved on to a new post. To that end we acted as an intermediary for a collection from well-wishers via a 'Go Fund me' page setup by one of the church wardens, specifically for a gift to Rachel and her family.

There was net income in the year of £6,773 (2020: £9,909). Monthly income from individuals and other income reduced during the year, particularly in the last quarter, mainly we believe due to the ongoing impact of Covid-19 and also due to moving into Interregnum.

Overall costs continued to decrease during the year with a marked decrease in the running costs for online services as we moved to a new platform for delivering these services. Our Parish share remained unchanged for 2021 and will be unchanged for 2022 at £57,633.

The cash balance on the unrestricted fund at 31 December 2021 is £76,286 (2020: £66,363).

Whilst the PCC is aware that the excess of income over expenditure in 2021 continues to remain high, we feel it is prudent to continue with the increase in reserves at this time. The budget for 2022 reflects a £16,000 deficit of income over expenditure due to 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 and the Trustees have had regard to the Charity Commission public benefit guidance (PB3). 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

Since the lifting of Covid 19 restrictions Barley Hill Church continue to meet online and in person at St Mary's Church Thame, together with the congregations from St Mary's and St Catherine's Church Towersey. The Church forms part of the Thame Valley Team Ministry in the Diocese of Oxford. At 31 December 2021 there were 94 parishioners after revision of the electoral roll (2020: 96).

Barley Hill Parochial Church Council
Annual report of the PCC for the year ended 31 December 2021

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, c/o Thame Barns Centre, Church Road OX9 3AJ

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 2021 and 31 December 2021 are:

Ex-officio:

Team Vicar	Rev. Rachel Cross	Vicar (Chairman)	Resigned 30.08.2021
	Mike Reading	Team Rector	Appointed 21.09.2021

Deanery Synod Representatives:

Bridget Trueman	Resigned 10.06.2021
Richard Shearwood	Resigned 10.06.2021
Andy Sims	Appointed 10.06.2021

Elected members:

Al French	Churchwarden	
Carrie Priestnall	Churchwarden	
Marie Sutton	Deputy Churchwarden	
Janette Dixon		
Pam Laws		
Katy Hammond		Resigned 10.06.2021
Sam Corfe		Resigned 09.02.2021
Phil Salisbury		Resigned 10.06.2021
XX	Trustee with dispensation	
Donna Maddock		Appointed 09.02.2021
Bridget Trueman		Appointed 10.06.2021
Deborah Salisbury		Appointed 10.06.2021

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 6 April 2022 and signed on their behalf by:

Al French
(Churchwarden)



Donna Maddock
(Treasurer)



Barley Hill Parochial Church Council

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

I report to the trustees on my examination of the accounts of the Parochial Church Council of the Ecclesiastical Parish of Barley Hill for the year ended 31 December 2021, set out on pages 6 to 16.

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 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 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 my 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 Act

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.

Signed:

12th April 2022



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

Barley Hill Parochial Church Council

Statement of Financial Activities for the year ended 31 December 2021

	Notes	2021 Unrestricted £	2021 Restricted £	2021 Total £	2020 All funds £
Incoming resources					
Incoming resources from donors	2	91,076	-	91,076	98,588
Interest income		7	-	7	21
Grant		-	-	-	250
Total incoming resources		91,083	-	91,083	98,859
Resources expended					
Grant funding of activities	3	12,880		12,880	11,056
Education Development		-	-	-	-
Charitable activities undertaken directly	4	70,570	-	70,570	77,524
Governance costs	5	860	-	860	370
Total resources expended		84,310	-	84,310	88,950
Net incoming resources		6,773	-	6,773	9,909
Fund balances at 1 January		81,865	-	81,865	71,956
Fund balances at 31 December		88,638	-	88,638	81,865

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.

Note 14 provides an analysis of the 2020 comparative information.

Barley Hill Parochial Church Council
Balance sheet at 31 December 2021

	Notes	2021	2020
		£	£
Fixed assets			
Tangible assets	8	455	683
Current assets			
Debtors	9	14,225	15,982
Cash at bank and in hand	10	76,286	66,363
		<u>90,511</u>	<u>82,345</u>
Creditors: amounts falling due within one year	11	<u>(2,328)</u>	<u>(1,163)</u>
Net current assets		88,183	81,182
Total assets/(liabilities)		<u>88,638</u>	<u>81,865</u>
Funds			
Unrestricted funds (General)		86,317	79,913
Unrestricted funds (Designated)	13	2,321	1,951
Restricted funds	12	-	-
Total funds		<u>88,638</u>	<u>81,865</u>

The financial statements were approved by the trustees on 6 April 2022 and signed on their behalf by:



Donna Maddock
Treasurer

The notes on pages 8 to 16 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

	2021 Total £	2020 Total £
UNRESTRICTED FUNDS		
Planned giving		
Covenanted, Gift Aid	53,726	61,757
Tax recoverable	13,444	15,439
Other planned giving, tax not recoverable	23,856	19,998
	91,026	97,194
Unplanned giving		
Cash collections	50	1,344
Total Unrestricted Giving	91,076	98,538
RESTRICTED FUNDS		
	-	50
TOTAL	91,076	98,588

Barley Hill Parochial Church Council
Notes to the financial statements for the year ended 31 December 2021

3. Grant Funding of Activities - Missionary & charity giving

All Funds

	2021	2020
	£	£
Missionary societies/individuals	12,880	11,056
The above totals include the following grants totalling £500 or more:		
Grants to organisations		
New Life House - Nepali orphanage	3,000	3,000
Sharing Life Trust	-	556
Wycliffe (Sweets)	2,280	2,280
St Mary's Thame	4,000	-
Grants to persons		
Steven & Dr Catherine McGoldrick	3,600	3,600
Sarah Witchell	-	1,320
	12,880	10,756

Barley Hill Parochial Church Council

Notes to the financial statements for the year ended 31 December 2021

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

	2021	2020
	Total	Total
	All funds	All funds
	£	£
Church Family		
Rent of school for church services	-	1,593
Sunday morning general expenditure	2,978	7,534
Sunday Evenings	-	600
Youth work and related costs	679	1,631
Team vicar general expenses	-	529
Other support costs	38	17
	3,695	11,904
Daily Life		
Women's/Men's ministry	-	150
Interregnum		
Interregnum costs	272	-
Social Action		
Mission for Thame	281	124
	553	274
Leadership		
Training and Ministry Development	-	22
Curate's Expenses	-	169
Employee costs	4,074	3,081
Insurance and licences	1,025	1,785
Legal, accounting and bank fees	84	88
Admin and communications	2,873	1,988
Property and Assets repairs	-	44
Miscellaneous costs	406	309
Parish share	57,633	57,633
Depreciation	227	227
	66,322	65,346
Total	70,570	77,524

Barley Hill Parochial Church Council

Notes to the financial statements for the year ended 31 December 2021

5. Governance costs

	2021 Total	2020 Total All funds
	£	£
Independent examiner's honorarium	860	370

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:

	2021 £	2020 £
Out of pocket expenses reimbursed to trustees and connected persons		
Rachel Cross (Sunday morning, pastoral, small groups and admin exps)	-	608
Al French (Mission in Thame and miscellaneous expenses)	311	44
Carrie Priestnall (Sunday morning, admin and miscellaneous expenses)	189	-
Steve Priestnall (Licenses)	108	-
Deborah Salisbury (Sunday morning, interregnum and admin expenses)	308	-
Total	916	652

7. Staff costs

	2021 £	2020 £
Wages & salaries paid to staff	3,930	3,081
Employer's National Insurance	-	-
Pension	144	-
Total	4,074	3,081

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:

	2021 Number	2020 Number
Administrator	0.15	0.14
Total	0.15	0.14

8. Tangible Fixed Assets

	Storage Shed	Computer Equipment	Total
	£	£	£
Cost or valuation			
At 1 January 2021	1,136	1,459	2,595
Additions during the year	-	-	-
At 31 December 2021	<u>1,136</u>	<u>1,459</u>	<u>2,595</u>
Depreciation			
At 1 January 2021	454	1,459	1,913
Charge for the year	227	-	227
At 31 December 2021	<u>681</u>	<u>1,459</u>	<u>2,140</u>
Net book value			
At 1 January 2021	<u>682</u>	-	<u>682</u>
At 31 December 2021	<u>455</u>	-	<u>455</u>

9. Debtors

	2021 Total All Funds £	2020 Total All Funds £
Tax recoverable (Unrestricted)	13,444	15,439
Prepayments	781	543
	<u>14,225</u>	<u>15,982</u>

10. Cash at bank and in hand

	2021 Total All funds £	2020 Total All funds £
Deposit account	63,272	51,732
Current accounts	11,865	13,932
Mission account	1,142	692
Property account	7	7
	<u>76,286</u>	<u>66,363</u>

Barley Hill Parochial Church Council

Notes to the financial statements for the year ended 31 December 2021

11. Creditors: amounts falling due within one year

	2021 Total All Funds	2020 Total All Funds
	£	£
Tax and National Insurance	231	169
Accruals	2,097	994
	<u>2,328</u>	<u>1,163</u>

12. Restricted funds

The balance on restricted funds comprises:

		2021 Total	2020 Total All funds
	Note	£	£
Balance at 1 January		-	-
Resources received	2	-	50
Grant		-	-
Tax Recoverable	2	-	-
Resources expended	3	-	(50)
		<u>-</u>	<u>-</u>
Net movement in resources		-	-
		<u>-</u>	<u>-</u>
Balance at 31 December		<u>-</u>	<u>-</u>

The balance on restricted funds is represented by cash of £nil (2020: £nil) and tax recoverable of £nil (2020: £nil).

Barley Hill Parochial Church Council**Notes to the financial statements for the year ended 31 December 2021****13. Designated funds**

The movement on designated Funds during the year was:

	Men's Ministry	'58 Fund'	2021 Total All funds	2020 Total All funds
	£	£	£	£
Balance at 1 January	321	1,630	1,951	321
Resources received	-	450	450	1,630
Resources expended	-	(80)	(80)	-
Transfer to Undesignated funds	-	-	-	-
	321	2,000	2,321	1,951

Barley Hill Parochial Church Council**Notes to the financial statements for the year ended 31 December 2021****14. Comparative Statement of Financial Activity**

As required by FRS102 the SOFA set out below is the full analysis for the 2020 comparative

	2020 Unrestricted	2020 Restricted	2020 Total
Incoming resources			
Incoming resources from donors	98,538	50	98,588
Interest income	21		21
Grant	250		250
Total incoming resources	98,809	50	98,859
Resources expended			
Grant funding of activities	11,006	50	11,056
Charitable activities undertaken directly	77,524	-	77,524
Governance costs	370	-	370
Total resources expended	88,900	50	88,950
Net incoming resources	9,909	-	9,909
 Fund balances at 1 January	 71,956	 -	 71,956
Fund balances at 31 December	81,865	-	81,865