

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST ANDREW, BURNHAM-ON-SEA

England & Wales - Charity number 1128895

## Details

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Other names	ST ANDREW'S PCC, BURNHAM-ON-SEA
Status	Registered
Legal form	Previously excepted
Registered	2009-03-31
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	5 Cadbury Close Burnham-On-Sea TA8 2UL
Phone	01278794696
Email	<a href="mailto:standrewbos@gmail.com">standrewbos@gmail.com</a>
Website	<a href="http://www.achurchnearyou.com">http://www.achurchnearyou.com</a>

## Activities

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**Objects:** Promoting in the ecclesiastical parish the whole mission of the Church.

**Activities:** We are a Parish church in Burnham on Sea, Somerset, carrying out all the activities one would associate with an Anglican church.

## Classification

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- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services, Other Charitable Activities
- **What:** Religious Activities
- **Who:** The General Public/mankind

## Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL
- Somerset

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£98,013	£112,339	-	-
2023-12-31	£100,768	£85,305	-	-
2022-12-31	£115,411	£82,742	-	-
2021-12-31	£104,070	£72,551	-	-
2020-12-31	£124,334	£93,631	-	-

## Trustees

Name	Role	Appointed
<b>Rev Cheryl Hawkins</b>	Chair	2024-06-06
Annemarie Sampson		2021-05-27
Avril Elaine Shepherd		2018-04-29
DEIRDRE CORNISH		
David William Carter		2018-04-29
JULIA SUSAN SMITH SRN		
Jane Elizabeth Kendall		2019-11-01
Richard William Christie		2025-04-27
Robert William Curry		2024-04-28
Sonia Dawn Scott		2018-04-29

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# Accounts

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## **INCUMBENT**

## **BANKERS**

Lloyds Bank  
BURNHAM-ON-SEA  
Somerset

## **INDEPENDENT EXAMINERS**

Westcotts  
Chartered Accountants  
80 Oxford Street  
BURNHAM-ON-SEA  
Somerset  
TA8 1EF

## **BACKGROUND**

St Andrew's PCC has the responsibility of (i) co-operating with the incumbent; (ii) promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical; (iii) maintaining the Church of St Andrew and the Church Hall, Burnham on Sea. During the vacancy, which encompassed the whole of 2024, co-operating with the incumbent was replaced by co-operating with the Diocese in the process of selecting a new Vicar, and ensuring the continued ministry of our Church. The PCC is extremely grateful to Associate Vicar Rev Sharon Eldergill and the retired clergy for their unstinting support throughout the year.

## **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	Vacant
Associate Vicar	Revd Sharon Eldergill
Wardens	Mrs Patricia Comer (Lay chair) Mr David Carter (Lay chair)
Representatives of the Deanery Synod	Mrs Jane Kendall, Mrs Julia Smith
Elected Members	
Deputy Churchwardens	

Ms Annemarie Sampson  
Mrs Julia Smith  
Mrs Avril Shepherd  
Mrs Julia Arthur  
Mrs Penelope Thomson

Mrs Sonia Scott  
Mrs Dee Cornish  
Mrs Pat Grimes  
Mr Peter Bight  
Mrs Francesca Bowkett

Mrs Jane Kendall (Secretary & Safeguarding Officer)

**PAROCHIAL CHURCH COUNCIL OF ST. ANDREW'S CHURCH, BURNHAM-ON-SEA PAGE 2  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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Financial Advisor and Consultant

Mr Nigel Kemp of Kemp Hall Accountants

**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 Road.

**Ministry Committee**

Involves the Clergy, occasionally retired Clergy and Readers as well as the Churchwardens. It oversees the arrangements for the rotas 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.



**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 Westcotts for overseeing our annual financial examination.

ON BEHALF OF THE PCC

**David Carter Lay Chair  
CHAIRMAN**

**DATED:**

**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 2024**

### INCUMBENT

Rev Cheryl Hawkins

### BANKERS

Lloyds Bank plc  
PO Box 1000  
BXT 1LT

NatWest  
Weston-super-Mare (A) Branch  
PO Box 651  
89 High Street  
Weston-super-Mare  
BS23 1HJ

### INDEPENDENT EXAMINERS

Westcotts  
Chartered Accountants  
80 Oxford Street  
BURNHAM-ON-SEA  
Somerset  
TA8 1EF

### BACKGROUND

St Andrew's PCC has the responsibility of (i) co-operating with the incumbent; (ii) promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical; (iii) maintaining the Church of St Andrew, the Stable, the Church Hall and shed and 6, Jaycroft Road, Burnham on Sea. Part of 2024 was spent in continued vacancy. The PCC is extremely grateful to Associate Vicar Rev Sharon Eldergill and the retired clergy for their unstinting support throughout this time, and in welcoming and continuing to assist our new vicar, Rev Cheryl Hawkins, who we welcomed on 6<sup>th</sup> June 2024.

### 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	Rev Cheryl Hawkins (from 6 <sup>th</sup> June 2024)
Associate Vicar	Revd Sharon Eldergill
Wardens	Mrs Patricia Comer (to 8 <sup>th</sup> February 2024) Mr David Carter (Lay chair to 6 <sup>th</sup> June 2024)
Representatives of the Deanery Synod	Mrs Jane Kendall, Mrs Julia Smith
Elected Members	
Mrs Julia Smith	Mrs Avril Shepherd (Deputy Churchwardens)
Mrs Jane Kendall (Secretary & Safeguarding Officer)	
Ms Annemarie Sampson	Mrs Sonia Scott
Mrs Dee Cornish	Mrs Pat Grimes
Mrs Julia Arthur	Mrs Penelope Thomson
Mrs Francesca Bowkett	Mr Robert Curry

Financial Advisor and Consultant

Mr Nigel Kemp of Kemp Hall Accountants

## **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 also sets the agenda for the PCC.

### **Buildings Committee**

The PCC acts as a whole for this purpose, although a sub-committee was established during the year to facilitate more agile management of day to day issues. It oversees the maintenance of the Church buildings and plant. This includes the Church, the Church Hall and Shed, Stable & 6 Jaycroft Road.

### **Ministry Committee**

Involves the Clergy, occasionally retired Clergy and Churchwardens. It oversees the arrangements for the rotas for ministry. It offers ideas and strategies for mission and ministry within the parish. During 2024, some joint meetings between PCC and the Ministry Committee were held to satisfy the PCC's wish to become more involved with church ministry and the clergy's interest in PCC matters.

### **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.

**PAROCHIAL CHURCH COUNCIL OF ST. ANDREW'S CHURCH, BURNHAM-ON-SEA PAGE 3  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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**CHURCH ATTENDANCE**

There are 98 names on the Electoral Roll as presented to the 2024 APCM.

Several members have died or moved since this time and the requirement for a new Electoral Roll in 2025 appears to be indicating a much reduced number.

Annual Communicants    2024 – 4900 Approx  
   2023 – 4800 Approx

Occasional offices	
Baptisms	6
Confirmation	0
Weddings	1
Service of prayer following civil marriage	0
Funerals held in church	12
Funerals held at a crematorium or other non-church location, conducted by St Andrew's ministry team	33
Committal or burial of ashes only, conducted by St Andrew's ministry team	2

The full PCC met in person on 8 occasions. 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 2024**

Most significantly, we welcomed our new vicar, Rev Cheryl Hawkins, on 6<sup>th</sup> June 2024 – the 80<sup>th</sup> anniversary of D-Day. We would like to thank all those in our congregation who took part in the Parish profiling, appointment and celebration process. Please read the full APCM report for a detailed account of church developments and activities.

Pertinent to the accounts, we ran a successful programme of events, much extended compared with 2023, which yielded more than £5000 income (compared with £1500 in 2023) and shows the benefit of opening the church for people to come in.

Though no formal disbursements were made in 2024 the PCC acknowledges the congregation's support of The Children's Society, Mission to Seafarers, Christian Aid, RNLI and a number of ongoing donation to good causes including the foodbank. A number of organisations gifted Christmas donations, largely in support of the Christmas Tree Festival

**GENERAL FINANCIAL STATEMENT**

Overall there was a net outgoing of around £20,000. This is largely due to our paying our whole Benefice Share requirement of £54,000 (although £13,000 did not go out until 2025). In recent years we have been paying between 40% and 60% of the requirement. Our Benefice Share requirement was £54,000 in 2024. Payment of all of it was a strongly worded requirement from the Diocese, not least as an incentive to earn us a "rebated" increase over the next 5 years.

We needed to have some work done on the church roof and the lighting, totalling almost £2000.

In 2023, Edithmead undertook some fundraising for their new roof. This money was begun to be spent during 2024 in the roof refurbishment project.

### RESTORATION FUND

This account has been used to fund some Restoration work for which it was set up, namely the roof and lighting work. Funds are kept 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 Westcotts for overseeing our annual financial examination.

ON BEHALF OF THE PCC



Rev Cheryl Hawkins  
CHAIR



David Carter  
CHURCHWARDEN

DATED: 27<sup>th</sup> April 2025

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I report on the accounts for the year ended 31<sup>st</sup> December 2024 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.



P LOMAX FCA  
WESTCOTTS (SW) LLP  
CHARTERED ACCOUNTANTS  
80 OXFORD STREET  
BURNHAM-ON-SEA  
SOMERSET  
TA8 1EF

12 August 2025

PAROCHIAL CHURCH COUNCIL OF ST. ANDREW'S CHURCH, BURNHAM-ON-SEA  
 STATEMENT OF FINANCIAL ACTIVITIES  
 FOR THE YEAR ENDED 31 DECEMBER 2024

PAGE 6

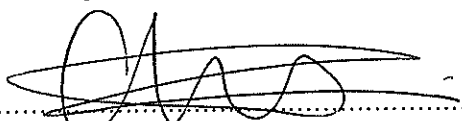
	See Note	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	
		£	£	£	2024	2023
		£	£	£	£	£
<b>Incoming Resources</b>						
<i>Voluntary income:</i>						
Incoming resources from donors	2(a)	53,267	-	-	53,267	48,201
Other voluntary incoming resources	2(b)	2,636	-	-	2,636	3,566
Activities for generating funds	2(c)	18,744	300	-	19,044	23,809
Charitable activities	2(d)	9,884	-	-	9,884	12,651
Income from investments	2(e)	12,650	-	-	12,650	12,100
Edithmead Church	2(f)	532	-	-	532	441
<b>Total Incoming Resources</b>		<b>97,713</b>	<b>300</b>	<b>-</b>	<b>98,013</b>	<b>100,768</b>
<b>Resources Expended</b>						
<i>Fund raising trading:</i>						
Charitable activities	3(a)	375	-	-	375	25
Benefactions	3(b)	792	-	-	792	555
Activities directly relating to the work of the church	3(c)	93,838	-	1,983	95,821	73,167
Support costs	3(d)	8,080	-	-	8,080	6,572
Other resources expended	3(e)	4,022	-	-	4,022	4,479
Edithmead Church	3(f)	-	-	3,249	3,249	507
<b>Total Resources Expended</b>		<b>107,107</b>	<b>-</b>	<b>5,232</b>	<b>112,339</b>	<b>85,305</b>
Net (Outgoing)/Incoming Resources		(9,394)	300	(5,232)	(14,326)	15,463
Balances brought forward at 1 January 2024		75,107	5,411	116,797	197,315	181,852
Balances carried forward at 31 December 2024		<b>65,713</b>	<b>5,711</b>	<b>111,565</b>	<b>182,989</b>	<b>197,315</b>


PAROCHIAL CHURCH COUNCIL OF ST. ANDREW'S CHURCH, BURNHAM-ON-SEA PAGE 7  
 BALANCE SHEET  
 AT 31 DECEMBER 2024

	See Note	2024	2023
		£	£
<b>FIXED ASSETS</b>			
Furnishings, fittings and equipment	5	4,003	3,135
Investment asset	5	8,510	8,510
Investment	6	1,000	1,000
		<u>13,513</u>	<u>12,645</u>
<b>CURRENT ASSETS</b>			
Stock of heating oil		800	300
Debtors	8	7,669	5,079
Cash at bank and in hand		176,019	180,561
		<u>184,488</u>	<u>185,940</u>
<b>LIABILITIES</b>			
Amounts falling due within one year	9	15,012	1,270
<b>NET CURRENT ASSETS</b>		<u>169,476</u>	<u>184,670</u>
<b>NET ASSETS</b>		<u>182,989</u>	<u>197,315</u>
<b>FUNDS</b>			
	7		
Unrestricted		65,713	75,107
Designated		5,711	5,411
Restricted		111,565	116,797
		<u>182,989</u>	<u>197,315</u>

Approved by the Parochial Church Council on

and signed on its behalf by:

  
 .....  
 Rev Cheryl Hawkins CHAIR

  
 .....  
 David Carter CHURCHWARDEN

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).

- (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

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	
	£	£	£	2024	2023
	£	£	£	£	£
<b>(a) Incoming resources from donors</b>					
Covenanted and gift aided giving	36,397	-	-	36,397	31,611
Income tax recoverable	5,502	-	-	5,502	7,459
Uncovenanted planned giving	1,465	-	-	1,465	-
<i>Collections at services:--</i>					
Cash collections	9,903	-	-	9,903	9,131
	<u>53,267</u>	<u>-</u>	<u>-</u>	<u>53,267</u>	<u>48,201</u>
<b>(b) Other voluntary incoming resources</b>					
<i>Gift days and sundry donations:</i>					
Legacy	-	-	-	-	2,000
Donations to Church	2,636	-	-	2,636	1,566
	<u>2,636</u>	<u>-</u>	<u>-</u>	<u>2,636</u>	<u>3,566</u>

PAROCHIAL CHURCH COUNCIL OF ST. ANDREW'S CHURCH, BURNHAM-ON-SEA PAGE 11  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED 31 DECEMBER 2024

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
<b>(c) Activities for generating funds</b>					
Church hall lettings	11,222	-	-	11,222	14,263
<i>Non-charitable trading</i>					
Other	180	300	-	480	1,331
Collections re incumbent retirement	-	-	-	-	-
Edithmead roof appeal	-	-	-	-	4,117
Donations for memorial garden	-	-	-	-	-
Concerts etc re church hall	5,544	-	-	5,544	1,539
Book of Remembrance	-	-	-	-	64
Coffee ladies	618	-	-	618	798
Fund raising – Wall Safe 50/50 club	1,180	-	-	1,180	622 1,075
	<u>18,744</u>	<u>300</u>	<u>-</u>	<u>19,044</u>	<u>23,809</u>
<b>(d) Incoming resources from charitable activities:</b>					
<i>Charitable and ancillary trading:</i>					
PCC fees	9,884	-	-	9,884	12,651
	<u>9,884</u>	<u>-</u>	<u>-</u>	<u>9,884</u>	<u>12,651</u>
<b>(e) Income from investments</b>					
Rent receivable from properties	12,650	-	-	12,650	12,100
	<u>12,650</u>	<u>-</u>	<u>-</u>	<u>12,650</u>	<u>12,100</u>
<b>(f) Edithmead Church</b>					
Income	397	-	-	397	-
Gift Aid	135	-	-	135	441
	<u>532</u>	<u>-</u>	<u>-</u>	<u>532</u>	<u>441</u>
Total Incoming Resources	<u>97,713</u>	<u>300</u>	<u>-</u>	<u>98,013</u>	<u>100,768</u>

3. RESOURCES EXPENDED

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	
	£	£	£	2024	2023
	£	£	£	£	£
<b>(a) Fund raising trading</b>					
Fund raising expenses	375	-	-	375	25
<b>(b) Benefactions</b>					
Children Society	154	-	-	154	-
St Margaret's Hospice	-	-	-	-	-
BARB	40	-	-	40	-
RNLI	150	-	-	150	-
Stroke Association	-	-	-	-	-
Burnham Infants	30	-	-	30	-
Salvation Army	-	-	-	-	-
Ordinary BUOYS	90	-	-	90	-
Marie Curie	-	-	-	-	-
Sea Farers	303	-	-	303	-
British Legion	25	-	-	25	335
Food Bank	-	-	-	-	220
	792			792	555
<b>(c) Activities directly relating to the work of the Church</b>					
<i>Ministry:</i>					
Diocesan parish share	54,000	-	-	54,000	29,910
Statutory fees	3,145	-	-	3,145	6,026
Clergy expenses	6,834	-	-	6,834	1,458
<i>Church running expenses:-</i>					
Water	114	-	-	114	71
Insurance	3,594	-	-	3,594	3,592
Repairs and maintenance	1,851	-	1,983	3,834	3,054
Bell refurbishment & repairs	-	-	-	-	3,780
Telephone	975	-	-	975	716
Electricity and gas	1,069	-	-	1,069	2,202
Oil	5,123	-	-	5,123	5,210
<i>Upkeep of services:-</i>					
Altar requisites	903	-	-	903	628
Sundry expenses	791	-	-	791	240
Incumbent retirement gift	-	-	-	-	-
Depreciation	1,144	-	-	1,144	791
	79,543	-	1,983	81,526	57,678

3. RESOURCES EXPENDED (CONTINUED)

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	
	2024	2023		2024	2023
	£	£	£	£	£
<i>Hall running costs:</i>					
Insurance	712	-	-	712	-
Water	151	-	-	151	123
Repairs and maintenance	2,788	-	-	2,788	2,435
Caretaker & staff costs (Note 4)-	5,670	-	-	5,670	5,471
Electricity and gas	2,816	-	-	2,815	4,912
Depreciation	191	-	-	191	254
	<u>12,328</u>	<u>-</u>	<u>-</u>	<u>12,328</u>	<u>13,195</u>
Book-keeping fees	1,967	-	-	1,967	2,294
	<u>93,838</u>	<u>-</u>	<u>1,983</u>	<u>95,821</u>	<u>73,167</u>
<b>(d) Support costs</b>					
Photocopier expenses	1,979	-	-	1,979	1,770
General administration	6,101	-	-	6,101	4,802
	<u>8,080</u>	<u>-</u>	<u>-</u>	<u>8,080</u>	<u>6,572</u>
<b>(e) Other resources expended</b>					
Architects fees – Hall Survey	-	-	-	-	-
Architects fees – Garden of Remembrance	-	-	-	-	-
Rented property costs	3,342	-	-	3,342	3,803
Bank, charges and interest	680	-	-	680	676
	<u>4,022</u>	<u>-</u>	<u>-</u>	<u>4,022</u>	<u>4,479</u>
<b>(f) Edithmead Church</b>					
Church expenses	-	-	3,249	3,249	507
	<u>-</u>	<u>-</u>	<u>3,249</u>	<u>3,249</u>	<u>507</u>
<b>Total Resources Expended</b>	<u>107,107</u>	<u>-</u>	<u>5,232</u>	<u>112,339</u>	<u>85,305</u>

**PAROCHIAL CHURCH COUNCIL OF ST. ANDREW'S CHURCH, BURNHAM-ON-SEA PAGE 14**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**4. STAFF COSTS**

	<b>2024</b>	<b>2023</b>
	£	£
Wages and salaries	<u>5,670</u>	<u>5,471</u>

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>2024</b>	<b>2023</b>
	£	£
Written down value at 1 January 2024	3,135	2,827
Additions	2,203	1,352
	<u>5,338</u>	<u>4,180</u>
Depreciation for year	(1,335)	(1,045)
Written down value at 31 December 2024	<u>4,003</u>	<u>3,135</u>

**Investment Asset**

	<b>Freehold land and buildings</b>
	£
Actual cost at 1 January 2024	<u>8,510</u>
Actual cost at 31 December 2024	<u>8,510</u>

The Freehold land and buildings comprises 6 Jaycroft Road, Burnham-on-Sea. The property is valued at £300,000 for insurance purposes.

**6. INVESTMENT**

	<b>2024</b>	<b>2023</b>
	£	£
Somerset Credit Union		
Cost at 1 January 2024	1,000	1,000
Repaid in year	-	-
Cost at 31 December 2024	<u>1,000</u>	<u>1,000</u>

7. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Funds	Designated Fund	Restricted Fund	Total
			Major Work Repair Fund	
	£	£	£	£
Fixed Assets	4,003	-	-	4,003
Investment Fixed Asset	9,510	-	-	9,510
Current Assets	67,212	5,711	111,565	184,488
Current Liabilities	(15,012)	-	-	(15,012)
Fund balance	<u>65,713</u>	<u>5,711</u>	<u>111,565</u>	<u>182,989</u>

8. DEBTORS (Unrestricted Funds)

	2024	2023
	£	£
Income tax recoverable	-	1,200
Prepayments	7,669	3,879
	<u>7,669</u>	<u>5,079</u>

9. LIABILITIES:

Amounts falling due within one year (Unrestricted funds)

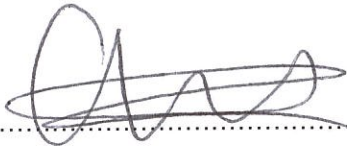
	2024	2023
	£	£
Other creditors	656	900
Sundry creditors	14,326	340
Hall Key Deposits	30	30
	<u>15,012</u>	<u>1,270</u>

**PAROCHIAL CHURCH COUNCIL OF ST. ANDREW'S CHURCH, BURNHAM-ON-SEA  
ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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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

27<sup>th</sup> April 2025

..... DATED



..... SIGNED

27<sup>th</sup> April 2025

..... DATED

I report on the accounts for the year ended 31<sup>st</sup> December 2024 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.



P LOMAX FCA  
WESTCOTTS (SW) LLP  
CHARTERED ACCOUNTANTS  
80 OXFORD STREET  
BURNHAM-ON-SEA  
SOMERSET  
TA8 1EF

12 August 2025

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# Accounts

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**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 2023**

**INCUMBENT**

VACANT

**BANKERS**

Lloyds Bank  
BURNHAM-ON-SEA  
Somerset

**INDEPENDENT EXAMINERS**

Westcotts  
Chartered Accountants  
80 Oxford Street  
BURNHAM-ON-SEA  
Somerset  
TA8 1EF

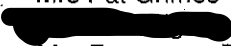
**BACKGROUND**

St Andrew's PCC has the responsibility of (i) co-operating with the incumbent; (ii) promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical; (iii) maintaining the Church of St Andrew and the Church Hall, Burnham on Sea. During the vacancy, which encompassed the whole of 2023, co-operating with the incumbent was replaced by co-operating with the Diocese in the process of selecting a new Vicar, and ensuring the continued ministry of our Church. The PCC is extremely grateful to Associate Vicar Rev Sharon Eldergill and the retired clergy for their unstinting support throughout the year.

**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	Vacant
Associate Vicar	Revd Sharon Eldergill
Wardens	Mrs Patricia Comer (Lay chair) Mr David Carter (Lay chair)
Representatives of the Deanery Synod	Mrs Jane Kendall, Mrs Julia Smith
Elected Members	
Deputy Churchwardens	
Ms Annemarie Sampson	Mrs Sonia Scott
Mrs Julia Smith	Mrs Dee Cornish
Mrs Avril Shepherd	Mrs Pat Grimes
Mrs Julia Arthur	
Mrs Penelope Thomson	Mrs Francesca Bowkett

Mrs Jane Kendall (secretary & Safeguarding Officer)

Financial Advisor and Consultant

Mr Nigel Kemp of Kemp Hall Accountants

## **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 Road.

### **Ministry Committee**

Involves the Clergy, occasionally retired Clergy and Readers as well as the Churchwardens. It oversees the arrangements for the rotas 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.



**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 Westcotts for overseeing our annual financial examination.

ON BEHALF OF THE PCC

**David Carter Lay Chair  
CHAIRMAN**

**DATED:**

I report on the accounts for the year ended 31<sup>st</sup> December 2023 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.

WESTCOTTS  
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 2023

PAGE 6

	See Note	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	
		£	£	£	2023	2022
					£	£
<b>Incoming Resources</b>						
<i>Voluntary income:</i>						
Incoming resources from donors	2(a)	48,201	-	-	48,201	57,124
Other voluntary incoming resources	2(b)	3,566	-	-	3,566	2,055
Activities for generating funds	2(c)	19,692	-	4,117	23,809	31,773
Charitable activities	2(d)	12,651	-	-	12,651	12,066
Income from investments	2(e)	12,100	-	-	12,100	11,722
Edithmead Church	2(f)	441	-	-	441	671
<b>Total Incoming Resources</b>		<b>96,651</b>	<b>-</b>	<b>4,117</b>	<b>100,768</b>	<b>115,411</b>
<b>Resources Expended</b>						
<i>Fund raising trading:</i>						
Charitable activities	3(a)	25	-	-	25	1,601
Benefactions	3(b)	555	-	-	555	1,850
Activities directly relating to the work of the church	3(c)	73,167	-	-	73,167	59,564
Support costs	3(d)	6,572	-	-	6,572	6,504
Other resources expended	3(e)	4,479	-	-	4,479	10,986
Edithmead Church	3(f)	507	-	-	507	2,236
<b>Total Resources Expended</b>		<b>85,305</b>	<b>-</b>	<b>-</b>	<b>85,305</b>	<b>82,741</b>
Net (Outgoing)/Incoming Resources		11,346	-	4,117	15,463	32,670
Balances brought forward at 1 January 2023		63,761	5,411	112,680	181,852	149,182
Balances carried forward at 31 December 2023		75,107	5,411	116,797	197,315	149,182

**PAROCHIAL CHURCH COUNCIL OF ST. ANDREW'S CHURCH, BURNHAM-ON-SEA PAGE 7**  
**BALANCE SHEET**  
**AT 31 DECEMBER 2023**

	See Note	2023	2022
		£	£
<b>FIXED ASSETS</b>			
Furnishings, fittings and equipment	5	3,135	2,827
Investment asset	5	8,510	8,510
Investment	6	1,000	1,000
		<u>12,645</u>	<u>12,337</u>
<b>CURRENT ASSETS</b>			
Stock of heating oil		300	300
Debtors	8	5,079	7,247
Cash at bank and in hand		180,561	163,950
		<u>185,940</u>	<u>171,497</u>
<b>LIABILITIES</b>			
Amounts falling due within one year	9	1,270	1,952
Hall key deposits		-	30
		<u>1,270</u>	<u>1,982</u>
<b>NET CURRENT ASSETS</b>		<u>184,670</u>	<u>169,515</u>
<b>NET ASSETS</b>		<u><u>197,315</u></u>	<u><u>181,852</u></u>
<b>FUNDS</b>			
	7		
Unrestricted		75,107	63,761
Designated		5,411	5,411
Restricted		116,797	112,680
		<u>197,315</u>	<u>181,852</u>

Approved by the Parochial Church Council on

and signed on its behalf by:

.....  
 DAVID CARTER LAY CHAIR

.....  
 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).

- (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

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	
	£	£	£	2023	2022
	£	£	£	£	£
<b>(a) Incoming resources from donors</b>					
Covenanted and gift aided giving	31,611	-	-	31,611	37,045
Income tax recoverable	7,459	-	-	7,459	7,569
Uncovenanted planned giving	-	-	-	-	3,455
<i>Collections at services:-</i>					
Cash collections	9,131	-	-	9,131	9,055
	<u>48,201</u>	<u>-</u>	<u>-</u>	<u>48,201</u>	<u>57,124</u>
<b>(b) Other voluntary incoming resources</b>					
<i>Gift days and sundry donations:</i>					
Legacy	2,000	-	-	2,000	-
Donations to Church	1,566	-	-	1,566	2,055
	<u>3,566</u>	<u>-</u>	<u>-</u>	<u>3,566</u>	<u>2,055</u>

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	
				2023	2022
<b>(c) Activities for generating funds</b>					
Church hall lettings	14,263	-	-	14,263	13,848
<i>Non-charitable trading</i>					
Other	1,331	-	-	1,331	2,165
Collections re incumbent retirement	-	-	-	-	2,461
Edithmead roof appeal	-	-	4,117	4,117	-
Donations for memorial garden	-	-	-	-	5,000
Concerts etc re church hall	1,539	-	-	1,539	5,775
Book of Remembrance	64	-	-	64	42
Coffee ladies	798	-	-	798	1,382
Fund raising – Wall Safe	622	-	-	622	1,100
50/50 club	1,075	-	-	1,075	-
	<u>19,692</u>	<u>-</u>	<u>4,117</u>	<u>23,809</u>	<u>31,773</u>
<b>(d) Incoming resources from charitable activities:</b>					
<i>Charitable and ancillary trading:</i>					
Magazine advertisements and sales	-	-	-	-	-
PCC fees	12,651	-	-	12,651	12,066
	<u>12,651</u>	<u>-</u>	<u>-</u>	<u>12,651</u>	<u>12,066</u>
<b>(e) Income from investments</b>					
Rent receivable from properties	12,100	-	-	12,100	11,722
	<u>12,100</u>	<u>-</u>	<u>-</u>	<u>12,100</u>	<u>11,722</u>
<b>(f) Edithmead Church</b>					
Income	-	-	-	-	-
Gift Aid	441	-	-	441	671
	<u>441</u>	<u>-</u>	<u>-</u>	<u>441</u>	<u>671</u>
Total Incoming Resources	<u>96,651</u>	<u>-</u>	<u>4,117</u>	<u>100,768</u>	<u>115,411</u>

3. RESOURCES EXPENDED

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	
	£	£	£	2023	2022
	£	£	£	£	£
<b>(a) Fund raising trading</b>					
Fund raising expenses	25	-	-	25	1,601
<b>(b) Benefactions</b>					
Alzheimers	-	-	-	-	970
St Margaret's Hospice	-	-	-	-	254
BARB	-	-	-	-	119
Dementia	-	-	-	-	65
Stroke Association	-	-	-	-	66
Weston Hospice	-	-	-	-	100
Salvation Army	-	-	-	-	20
Marie Curie	-	-	-	-	-
Afghanistan Appeal	-	-	-	-	256
Turkey Earthquake	335	-	-	335	-
Food Bank	220	-	-	220	-
	555	-	-	555	1,850
<b>(c) Activities directly relating to the work of the Church</b>					
<i>Ministry:</i>					
Diocesan parish share	29,910	-	-	29,910	24,912
Statutory fees	6,026	-	-	6,026	6,122
Clergy expenses	1,458	-	-	1,458	2,943
<i>Church running expenses:-</i>					
Water	71	-	-	71	92
Insurance	3,592	-	-	3,592	3,475
Repairs and maintenance	3,054	-	-	3,054	3,324
Bell refurbishment & repairs	3,780	-	-	3,780	-
Telephone	716	-	-	716	918
Electricity and gas	2,202	-	-	2,202	1,928
Oil	5,210	-	-	5,210	3,778
<i>Upkeep of services:-</i>					
Altar requisites	628	-	-	628	1,016
Sundry expenses	240	-	-	240	804
Incumbent retirement gift	-	-	-	-	2,500
Depreciation	791	-	-	791	604
	57,678	-	-	57,678	52,416

3. RESOURCES EXPENDED (CONTINUED)

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	
	£	£	£	2023	2022
	£	£	£	£	£
<i>Hall running costs:</i>					
Insurance	-	-	-	-	689
Water	123	-	-	123	84
Repairs and maintenance	2,435	-	-	2,435	1,864
Caretaker & staff costs (Note 4)	5,471	-	-	5,471	2,408
Electricity and gas	4,912	-	-	4,912	441
Depreciation	254	-	-	254	333
	<u>13,195</u>	<u>-</u>	<u>-</u>	<u>13,195</u>	<u>5,825</u>
Book-keeping fees	2,294	-	-	2,294	1,323
	<u>73,167</u>	<u>-</u>	<u>-</u>	<u>73,167</u>	<u>59,564</u>
<b>(d) Support costs</b>					
Photocopier expenses	1,770	-	-	1,770	2,323
General administration	4,802	-	-	4,802	4,181
	<u>6,572</u>	<u>-</u>	<u>-</u>	<u>6,572</u>	<u>6,504</u>
<b>(e) Other resources expended</b>					
Architects fees – Hall Survey	-	-	-	-	2,769
Architects fees – Garden of Remembrance	-	-	-	-	3,927
Rented property costs	3,803	-	-	3,803	3,454
Bank, charges and interest	676	-	-	676	836
	<u>4,479</u>	<u>-</u>	<u>-</u>	<u>4,479</u>	<u>10,986</u>
<b>(f) Edithmead Church</b>					
Church expenses	507	-	-	507	2,236
	<u>507</u>	<u>-</u>	<u>-</u>	<u>507</u>	<u>2,236</u>
<b>Total Resources Expended</b>	<u>85,305</u>	<u>-</u>	<u>-</u>	<u>85,305</u>	<u>82,741</u>

4. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	5,471	2,408

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

Furnishings, fittings and equipment	2023	2022
	£	£
Written down value at 1 January 2023	2,827	3,205
Additions	1,352	565
	4,180	3,770
Depreciation for year	(1,045)	(943)
Written down value at 31 December 2023	3,135	2,827

Investment Asset

	Freehold land and buildings
	£
Actual cost at 1 January 2023	8,510
Actual cost at 31 December 2023	8,510

The Freehold land and buildings comprises 6 Jaycroft Road, Burnham-on-Sea. The property is valued at £300,000 for insurance purposes.

6. INVESTMENT

	2023	2022
	£	£
Somerset Credit Union		
Cost at 1 January 2023	1,000	1,000
Repaid in year	-	-
Cost at 31 December 2023	1,000	1,000

**PAROCHIAL CHURCH COUNCIL OF ST. ANDREW'S CHURCH, BURNHAM-ON-SEA PAGE 15  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED 31 DECEMBER 2023**

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

	Unrestricted Funds	Designated Fund	Restricted Fund	Total
			Major Work Repair Fund	
	£	£	£	£
Fixed Assets	3,135	-	-	3,135
Investment Fixed Asset	9,510	-	-	9,510
Current Assets	63,732	5,411	116,797	185,940
Current Liabilities	(1,270)	-	-	(1,270)
	<u>75,107</u>	<u>5,411</u>	<u>116,797</u>	<u>197,315</u>

**8. DEBTORS (Unrestricted Funds)**

	2023	2022
	£	£
Income tax recoverable	1,200	1,200
Prepayments	3,879	6,047
	<u>5,079</u>	<u>7,247</u>

**9. LIABILITIES:**

Amounts falling due within one year (Unrestricted funds)

	2023	2022
	£	£
Other creditors	900	1,612
Sundry creditors	340	340
Hall Key Deposits	30	30
	<u>1,270</u>	<u>1,982</u>

**PAROCHIAL CHURCH COUNCIL OF ST. ANDREW'S CHURCH, BURNHAM-ON-SEA  
ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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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

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# Accounts

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**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 2022**

**INCUMBENT**

Prebendary Graham Witts M.A. B.Ed. (Retired 8 September 2022)  
The Vicarage  
38 Rectory Road  
BURNHAM-ON-SEA  
Somerset

Parish currently in vacancy

**BANKERS**

Lloyds Bank  
BURNHAM-ON-SEA  
Somerset

**INDEPENDENT EXAMINERS**

Westcotts  
Chartered Accountants  
80 Oxford Street  
BURNHAM-ON-SEA  
Somerset  
TA8 1EF

**BACKGROUND**

St Andrew's PCC has the responsibility of co-operating with the incumbent, and following his retirement, directly with the Diocese of Bath and Wells, 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 (retired – chair passed to churchwardens)
Associate Vicar	Revd Sharon Eldergill
Associate Curate	Revd Margaret Hayward (transferred out of parish 25 December 2022)
Wardens	Mrs Patricia Comer (Lay chair) Mr David Carter

Representatives of the Deanery Synod	Mrs Jane Kendall
--------------------------------------	------------------

**Elected Members**

**Deputy Churchwardens**

Mr John Page	Mrs Sonia Scott
Mrs Julia Smith	Mrs Dee Cornish
Mrs Avril Shepherd	Mrs Pat Grimes
Mrs Julia Arthur	Ms Annemarie Sampson
Mrs Penny Thompson	Mrs Francesca Bowkett

Mrs Jane Kendall (secretary & Safeguarding Officer)

Financial Advisor and Consultant

Mr Nigel Kemp of Kemp Hall Accountants

Readers:

Mr J Page

Mr A Roost

## **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 Road.

### **Ministry Committee**

Involves the Clergy, retired Clergy and Readers as well as the Churchwardens. Oversees the arrangements for the rotas 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 108 names on the Electoral Roll as presented to the 2022 APCM.

Several members have died or moved since this time.

Annual communicants	2022 – 4,914
	2021 -- 3,217 (communicants)

Church returned to normal opening hours with continuing controls as directed by HM Government and Church of England.

### **Occasional Offices**

Baptisms	18
Confirmation	0
Weddings	1

Funerals and Cremations from the Parish (for which an Anglican priest was required) 53

The full PCC met in person on 11 occasions. 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 2022**

Reverend Prebendary Graham Witts retired in September 2022 after 19 years as our incumbent. The church is currently in Vacancy. Reverend Margaret Hayward also transferred out of our parish on Christmas Day so that she could work in a parish closer to her home and her husband. The PCC is very grateful to our associate vicar and retired clergy for sustaining our full complement of services, in particular during the busy Christmas period, as well as leading funerals and other family events.

Covid 19 continued to have its effects on our operations. The Church gradually returned to normal operating hours, although we retained some controls such as offering sacrament in single kind (that is, bread only), social distancing and sanitiser, all following Government and Church of England guidelines. Home worship and visits were able to resume.

The congregation has throughout the year maintained generous support financially, for which the PCC is very thankful. Increased freedoms enabled church hall use to increase to previous levels, and fund raising events were held once more, all having a beneficial effect on the accounts. However, we did not pay our parish share in full to ensure that we maintained a healthy financial position. We resumed formal disbursements in 2022, as well as the congregation's support of the Children's Society, Mission to Seafarers, Christian Aid and a number of one-off payments to DEC appeals.

Architectural and survey work was undertaken on projects to improve church toilet facilities, install a memorial garden and make improvements to the church hall, hopefully with the aid of a grant. These projects are planned to continue in 2023.

**GENERAL FINANCIAL STATEMENT**

A solid financial position has been sustained in readiness for rising costs and planned projects in 2023.

**FABRIC FUND**

This account, previously referred to as the Restoration Fund, is used to fund work on the fabric of the church. Funds are kept separately from the general accounts.

**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 Westcotts for overseeing our annual financial examination.

ON BEHALF OF THE PCC



**Mrs Patricia Comer  
Lay Chair**



**Mr David Carter  
Churchwarden**

**DATED:**

I report on the accounts for the year ended 31<sup>st</sup> December 2022 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.

WESTCOTTS  
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 2022

PAGE 6

	See Note	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	
		£	£	£	2022	2021
					£	£
<b>Incoming Resources</b>						
<i>Voluntary income:</i>						
Incoming resources from donors	2(a)	57,124	-	-	57,124	68,305
Other voluntary incoming resources	2(b)	2,055	-	-	2,055	2,166
Activities for generating funds	2(c)	18,537	13,236	-	31,773	9,480
Charitable activities	2(d)	12,066	-	-	12,066	13,709
Income from investments	2(e)	11,722	-	-	11,722	10,410
Edithmead Church	2(f)	671	-	-	671	-
<b>Total Incoming Resources</b>		<b>102,175</b>	<b>13,236</b>	<b>-</b>	<b>115,411</b>	<b>104,070</b>
<b>Resources Expended</b>						
<i>Fund raising trading:</i>						
Charitable activities	3(a)	1,601	-	-	1,601	940
Benefactions	3(b)	1,850	-	-	1,850	905
Activities directly relating to the work of the church	3(c)	57,064	2,500	-	59,564	65,213
Support costs	3(d)	6,504	-	-	6,504	4,843
Other resources expended	3(e)	4,291	6,696	-	10,986	650
Edithmead Church	3(f)	2,236	-	-	2,236	-
<b>Total Resources Expended</b>		<b>73,546</b>	<b>9,196</b>	<b>-</b>	<b>82,742</b>	<b>93,631</b>
Net (Outgoing)/Incoming Resources		28,629	4,040	-	32,669	31,519
Balances brought forward at 1 January 2022		35,131	1,371	112,680	149,182	117,663
Balances carried forward at 31 December 2022		63,761	5,412	112,680	181,851	149,182

**PAROCHIAL CHURCH COUNCIL OF ST. ANDREW'S CHURCH, BURNHAM-ON-SEA PAGE 7**  
**BALANCE SHEET**  
**AT 31 DECEMBER 2022**

	See Note	2022	2021
		£	£
<b>FIXED ASSETS</b>			
Furnishings, fittings and equipment	5	2,827	3,205
Investment asset	5	8,510	8,510
Investment	6	1,000	1,000
		<u>12,337</u>	<u>12,715</u>
<b>CURRENT ASSETS</b>			
Stock of heating oil		300	300
Debtors	8	7,247	2,644
Cash at bank and in hand		163,950	133,893
		<u>171,497</u>	<u>136,837</u>
<b>LIABILITIES</b>			
Amounts falling due within one year	9	1,952	340
Hall key deposits		30	30
		<u>169,515</u>	<u>136,467</u>
<b>NET CURRENT ASSETS</b>		<u>169,515</u>	<u>136,467</u>
<b>NET ASSETS</b>		<u>181,852</u>	<u>149,182</u>
<b>FUNDS</b>			
Unrestricted	7	63,760	35,131
Designated		5,412	1,371
Restricted		112,680	112,680
		<u>181,852</u>	<u>149,182</u>

Approved by the Parochial Church Council on

and signed on its behalf by:

*P.C. Comer*  
 .....  
 MRS P C COMER

*D.W. Carter*  
 .....  
 MR D CARTER

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).

- (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

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	
	£	£	£	2022	2021
	£	£	£	£	£
<b>(a) Incoming resources from donors</b>					
Covenanted and gift aided giving	37,045	-	-	37,045	41,360
Income tax recoverable	7,569	-	-	7,569	7,826
Uncovenanted planned giving	3,455	-	-	3,455	4,369
Legacy	-	-	-	-	10,000
<i>Collections at services:--</i>					
Cash collections	9,055	-	-	9,055	4,750
	<u>57,124</u>	<u>-</u>	<u>-</u>	<u>57,124</u>	<u>68,305</u>
<b>(b) Other voluntary incoming resources</b>					
<i>Gift days and sundry donations:</i>					
Choir fund	-	-	-	-	180
Donations to Church	2,055	-	-	2,055	1,986
	<u>2,055</u>	<u>-</u>	<u>-</u>	<u>2,055</u>	<u>2,166</u>

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	
				2022	2021
<b>(c) Activities for generating funds</b>					
Church hall lettings	13,848	-	-	13,848	6,568
<i>Non-charitable trading</i>					
Other	2,165	-13,236	-	15,401	763
Book of Remembrance	42	-	-	42	51
Coffee ladies	1,382	-	-	1,382	508
Fund raising – Wall Safe	1,100	-	-	1,100	465
50/50 club	-	-	-	-	1,125
	<u>18,537</u>	<u>13,236</u>	<u>-</u>	<u>31,773</u>	<u>9,480</u>
<b>(d) Incoming resources from charitable activities:</b>					
<i>Charitable and ancillary trading:</i>					
Bookstall	-	-	-	-	-
Magazine advertisements and sales	-	-	-	-	563
PCC fees	12,066	-	-	12,066	13,146
	<u>12,066</u>	<u>-</u>	<u>-</u>	<u>12,066</u>	<u>13,709</u>
<b>(e) Income from Investments</b>					
Rent receivable from properties	11,722	-	-	11,722	10,410
	<u>11,722</u>	<u>-</u>	<u>-</u>	<u>11,722</u>	<u>10,410</u>
<b>(f) Edlthmead Church</b>					
Income	-	-	-	-	-
Gift Aid	671	-	-	671	-
	<u>671</u>	<u>-</u>	<u>-</u>	<u>671</u>	<u>-</u>
<b>Total Incoming Resources</b>	<u>102,175</u>	<u>13,236</u>	<u>-</u>	<u>115,411</u>	<u>104,070</u>

3. RESOURCES EXPENDED

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	
	£	£	£	2022	2021
	£	£	£	£	£
<b>(a) Fund raising trading</b>					
Fund raising expenses	1,601	-	-	1,601	940
	<u>1,601</u>	<u>-</u>	<u>-</u>	<u>1,601</u>	<u>940</u>
<b>(b) Benefactions</b>					
Alzheimers	970	-	-	970	-
St Margaret's Hospice	254	-	-	254	-
BARB	119	-	-	119	-
Dementia	65	-	-	65	-
Stroke Association	66	-	-	66	-
Weston Hospice	100	-	-	100	-
Salvation Army	20	-	-	20	-
Marie Curie	-	-	-	-	100
Afghanistan Appeal	256	-	-	256	306
Children's Society	-	-	-	-	200
Seafarers Mission	-	-	-	-	299
	<u>1,850</u>	<u>-</u>	<u>-</u>	<u>1,850</u>	<u>905</u>
<b>(c) Activities directly relating to the work of the Church</b>					
<i>Ministry:</i>					
Diocesan parish share	24,912	-	-	24,912	42,671
Statutory fees	6,122	-	-	6,122	3,568
Clergy expenses	2,943	-	-	2,943	1,315
<i>Church running expenses:-</i>					
Water	92	-	-	92	71
Insurance	3,475	-	-	3,475	3,588
Repairs and maintenance	3,324	-	-	3,324	2,247
Telephone	918	-	-	918	242
Electricity and gas	1,928	-	-	1,928	1,282
Oil	3,778	-	-	3,778	2,124
<i>Upkeep of services:-</i>					
Organists and Maintenance	-	-	-	-	-
Altar requisites	1,016	-	-	1,016	435
Sundry expenses	803	2,500	-	803	710
Depreciation	604	-	-	604	736
	<u>49,916</u>	<u>2,500</u>	<u>-</u>	<u>52,416</u>	<u>58,689</u>

3. RESOURCES EXPENDED (CONTINUED)

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	
	£	£	£	2022	2021
	£	£	£	£	£
<i>Hall running costs:</i>					
Insurance	689	-	-	689	711
Water	84	-	-	84	102
Repairs and maintenance	1,864	-	-	1,864	1,715
Caretaker & staff costs (Note 4)	2,408	-	-	2,408	1,758
Electricity and gas	441	-	-	441	249
Depreciation	339	-	-	339	333
	<u>5,825</u>	<u>-</u>	<u>-</u>	<u>5,825</u>	<u>4,868</u>
Book-keeping fees	1,323	-	-	1,323	1,656
	<u>57,064</u>	<u>2,500</u>	<u>-</u>	<u>59,564</u>	<u>67,058</u>
<b>(d) Support costs</b>					
Photocopier expenses	2,323	-	-	2,323	2,290
General administration	4,181	-	-	4,181	2,553
	<u>6,504</u>	<u>-</u>	<u>-</u>	<u>6,504</u>	<u>4,843</u>
<b>(e) Other resources expended</b>					
Professional Fees	-	6,696	-	6,696	-
Rented property costs	3,454	-	-	3,454	-
Bank, charges and interest	837	-	-	837	650
	<u>4,291</u>	<u>6,696</u>	<u>-</u>	<u>10,987</u>	<u>650</u>
<b>(e) Edithmead Church</b>					
Church expenses	2,236	-	-	2,236	-
	<u>2,236</u>	<u>-</u>	<u>-</u>	<u>2,236</u>	<u>-</u>
<b>Total Resources Expended</b>	<u>73,546</u>	<u>9,196</u>	<u>-</u>	<u>82,742</u>	<u>72,551</u>

4. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	<u>2,408</u>	<u>1,758</u>

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>2022</b>	<b>2021</b>
	£	£
Written down value at 1 January 2022	3,205	1,739
Additions	565	2,535
	<u>3,770</u>	<u>4,274</u>
Depreciation for year	(943)	(1,069)
Written down value at 31 December 2022	<u>2,827</u>	<u>3,205</u>

**Investment Asset**

	<b>Freehold land and buildings</b>
	£
Actual cost at 1 January 2022	<u>8,510</u>
Actual cost at 31 December 2022	<u>8,510</u>

The Freehold land and buildings comprises 6 Jaycroft Road, Burnham-on-Sea. The property is valued at £300,000 for insurance purposes.

6. INVESTMENT

	2022	2021
	£	£
Somerset Credit Union		
Cost at 1 January 2021	1,000	1,000
Repaid in year	-	-
Cost at 31 December 2021	<u>1,000</u>	<u>1,000</u>

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

	Unrestricted Funds	Designated Fund	Restricted Fund	Total
		Choristers Fund	Major Work Repair Fund	
	£	£	£	£
Fixed Assets	2,827	-	-	2,827
Investment Fixed Asset	9,510	-	-	9,510
Current Assets	53,405	5,412	112,680	171,497
Current Liabilities	(1,982)	-	-	(1,982)
	<u>63,760</u>	<u>5,412</u>	<u>112,650</u>	<u>181,852</u>

**8. DEBTORS (Unrestricted Funds)**

	2022	2021
	£	£
Income tax recoverable	1,200	1,200
Prepayments	6,047	1,444
	<u>7,247</u>	<u>2,644</u>

**9. LIABILITIES:**

Amounts falling due within one year (Unrestricted funds)

	2022	2021
	£	£
Other Creditors	1,612	-
Sundry creditors	340	340
Hall Key Deposits	30	30
	<u>1,982</u>	<u>370</u>

**PAROCHIAL CHURCH COUNCIL OF ST. ANDREW'S CHURCH, BURNHAM-ON-SEA  
ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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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.

*P. L. Conner* ..... SIGNED

*30. 4. 23.* ..... DATED

*DW Carter* ..... SIGNED

*30.4.2023* ..... DATED

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# Accounts

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**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 2021**

### **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 EXAMINERS**

Thomas Westcott  
Chartered Accountants  
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
Associate Curate	Revd Margaret Hayward
Wardens	Mrs Patricia Comer (Lay chair) Mr David Carter
Representatives of the Deanery Synod	Mrs Jane Kendall
Elected Members	
Deputy Churchwardens	
Mr David Carter	Mrs Sonia Scott
Mrs Julia Smith	Mrs Dee Cornish
Mrs Avril Shepherd	Mrs Pat Grimes
Mrs Julia Arthur	Mr Peter Bight

Mrs Jane Kendall (secretary & Safeguarding Officer)

Financial Advisor and Consultant

Mr Nigel Kemp of Kemp Hall Accountants

Readers:  
Mr J Page  
Mr A Roost

## **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 Road.

### **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 2021 APCM.

Several members have died or moved since this time.

Annual communicants	2021 – 3,217
	2020 -- 2,354 (communicants)

Church became open for longer amounts of time as directed by HM Government and Church of England.

### **Occasional Offices**

Baptisms	18
Confirmation	0
Weddings	4

Funerals and Cremations from the Parish (for which an Anglican priest was required) 48

The full PCC met in person on 6 occasions. The parish continues to enjoy good relations with the other Churches in the town. The parish participates fully within the Deanery. During 2021 the majority of PCC was transacted via emails as permitted by the Church of England during the pandemic.

## **Significant events in the life of the Church in 2021**

In a word - Covid 19 still.

The Church was closed for public worship for some of the year but moved to be increasingly open following Government and Church of England guidelines. Public worship was delivered online via YouTube even when the church building opened. By the end of 2021 we had moved to On-line provision being offered from central C of E resources. The congregation has throughout the year given generous support financially

Consequent of the closure – many fund-raising activities could not be held and this has a severe impact on our financial life. One consequence was that we were not in a position to pay our parish share in full.

We were able to offer the church for more occasional offices such as funerals, baptisms and 4 weddings.

Though no formal disbursements were made in 2021 we as a PCC acknowledge the congregations support of the Children's Society, Mission to Seafarers, Christian Aid and a number of one - off payments to good causes such as the DEC Yemeni appeal.

## **GENERAL FINANCIAL STATEMENT**

Overall there was an improvement on the previous year.

**.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 Thomas Westcott for overseeing our annual financial examination.

ON BEHALF OF THE PCC

**Prebendary Graham Witts  
CHAIRMAN**

**DATED:**

I report on the accounts for the year ended 31<sup>st</sup> December 2021 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.

THOMAS WESTCOTT  
CHARTERED ACCOUNTANTS  
80 OXFORD STREET  
BURNHAM-ON-SEA  
SOMERSET  
TA8 1EF

	See Note	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	
		£	£	£	2021	2020
					£	£
<b>Incoming Resources</b>						
<i>Voluntary income:</i>						
Incoming resources from donors	2(a)	58,305	-	10,000	68,305	91,242
Other voluntary incoming resources	2(b)	1,986	180	-	2,166	2,086
Activities for generating funds	2(c)	9,480	-	-	9,480	10,177
Charitable activities	2(d)	13,709	-	-	13,709	12,786
Income from investments	2(e)	10,410	-	-	10,410	8,073
Edithmead Church	2(f)	-	-	-	-	-
<b>Total Incoming Resources</b>		<u>93,890</u>	<u>180</u>	<u>10,000</u>	<u>104,070</u>	<u>124,334</u>
<b>Resources Expended</b>						
<i>Fund raising trading:</i>						
Charitable activities	3(a)	940	-	-	940	1,039
Benefactions	3(b)	905	-	-	905	1,402
Activities directly relating to the work of the church	3(c)	65,213	-	-	65,213	83,564
Support costs	3(d)	4,843	-	-	4,843	5,702
Other resources expended	3(e)	650	-	-	650	1,750
Edithmead Church	3(f)	-	-	-	-	174
<b>Total Resources Expended</b>		<u>72,551</u>	<u>-</u>	<u>-</u>	<u>72,551</u>	<u>93,631</u>
Net (Outgoing)/Incoming Resources		21,339	180	10,000	31,519	30,703
Balances brought forward at 1 January 2021		<u>13,792</u>	<u>1,191</u>	<u>102,680</u>	<u>117,663</u>	<u>86,960</u>
Balances carried forward at 31 December 2021		<u>35,131</u>	<u>1,371</u>	<u>112,680</u>	<u>149,182</u>	<u>117,663</u>

**PAROCHIAL CHURCH COUNCIL OF ST. ANDREW'S CHURCH, BURNHAM-ON-SEA PAGE 7**  
**BALANCE SHEET**  
**AT 31 DECEMBER 2021**

	See Note	£	2021 £	2020 £
<b>FIXED ASSETS</b>				
Furnishings, fittings and equipment	5	3,205	1,739	
Investment asset	5	8,510	8,510	
Investment	6	1,000	1,000	
		<u>          </u>	12,715	<u>          </u> 11,249
<b>CURRENT ASSETS</b>				
Stock of heating oil		300	300	
Debtors	8	2,644	2,999	
Cash at bank and in hand		133,893	105,075	
		<u>          </u>	<u>          </u>	<u>          </u> 108,374
<b>LIABILITIES</b>				
Amounts falling due within one year	9	340	1,930	
Hall key deposits		30	30	
		<u>          </u>	<u>          </u>	
<b>NET CURRENT ASSETS</b>			136,467	106,414
<b>NET ASSETS</b>			<u>          </u>	<u>          </u>
			149,182	117,663
<b>FUNDS</b>	7			
Unrestricted			35,131	13,792
Designated			1,371	1,191
Restricted			112,680	102,680
			<u>          </u>	<u>          </u>
			149,182	117,663

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).

- (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

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	
	£	£	£	2021 £	2020 £
<b>(a) Incoming resources from donors</b>					
Covenanted and gift aided giving	41,360	-	-	41,360	44,961
Income tax recoverable	7,826	-	-	7,826	8,413
Uncovenanted planned giving	4,369	-	-	4,369	1,887
Legacy	-	-	10,000	10,000	30,000
<i>Collections at services:-</i>					
Cash collections	4,750	-	-	4,750	5,981
	<u>58,305</u>	<u>-</u>	<u>10,000</u>	<u>68,305</u>	<u>91,242</u>
<b>(b) Other voluntary incoming resources</b>					
<i>Gift days and sundry donations:</i>					
Choir fund	-	180	-	180	199
Donations to Church	1,986	-	-	1,986	1,887
	<u>1,986</u>	<u>180</u>	<u>-</u>	<u>2,166</u>	<u>2,086</u>

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
<b>(c) Activities for generating funds</b>					
Church hall lettings	6,568	-	-	6,568	7,702
<i>Non-charitable trading</i>					
Other	763	-	-	763	378
Book of Remembrance	51	-	-	51	92
Coffee ladies	508	-	-	508	144
Fund raising – Wall Safe	465	-	-	465	706
50/50 club	1,125	-	-	1,125	1,125
	<u>9,480</u>	<u>-</u>	<u>-</u>	<u>9,480</u>	<u>10,147</u>
<b>(d) Incoming resources from charitable activities:</b>					
<i>Charitable and ancillary trading:</i>					
Bookstall	-	-	-	-	-
Magazine advertisements and sales	563	-	-	563	493
PCC fees	13,146	-	-	13,146	12,293
	<u>13,709</u>	<u>-</u>	<u>-</u>	<u>13,709</u>	<u>12,786</u>
<b>(e) Income from investments</b>					
Rent receivable from properties	10,410	-	-	10,410	8,073
	<u>10,410</u>	<u>-</u>	<u>-</u>	<u>10,410</u>	<u>8,073</u>
<b>(f) Edithmead Church</b>					
Income	-	-	-	-	-
Gift Aid	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Incoming Resources	<u>93,890</u>	<u>180</u>	<u>10,000</u>	<u>104,070</u>	<u>124,334</u>

3. RESOURCES EXPENDED

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	
	2021	2021	2021	2021	2020
	£	£	£	£	£
<b>(a) Fund raising trading</b>					
Fund raising expenses	940	-	-	940	1,039
<b>(b) Benefactions</b>					
Coronavirus Appeal	-	-	-	-	1,035
St Margaret's Hospice	-	-	-	-	222
Cancer Research	-	-	-	-	72
British Heart	-	-	-	-	73
Marie Curie	100	-	-	100	-
Afghanistan Appeal	306	-	-	306	-
Children's Society	200	-	-	200	-
Seafarers Mission	299	-	-	299	-
	905	-	-	905	1,402
<b>(c) Activities directly relating to the work of the Church</b>					
<i>Ministry:</i>					
Diocesan parish share	42,371	-	-	42,671	56,516
Statutory fees	3,568	-	-	3,568	2,796
Clergy expenses	1,315	-	-	1,315	1,616
<i>Church running expenses:-</i>					
Water	71	-	-	71	76
Insurance	3,588	-	-	3,588	2,556
Repairs and maintenance	2,247	-	-	2,247	4,605
Telephone	242	-	-	242	371
Electricity and gas	1,282	-	-	1,282	1,290
Oil	2,124	-	-	2,124	2,104
<i>Upkeep of services:-</i>					
Organists and Maintenance	-	-	-	-	-
Altar requisites	435	-	-	435	1,249
Sundry expenses	710	-	-	710	1,186
Depreciation	736	-	-	736	243
	58,689	-	-	58,689	74,605

3. RESOURCES EXPENDED (CONTINUED)

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	
	2021	2021	2021	2021	2020
	£	£	£	£	£
<i>Hall running costs:</i>					
Insurance	711	-	-	711	852
Water	102	-	-	102	110
Repairs and maintenance	1,715	-	-	1,715	1,561
Caretaker & staff costs (Note 4)	1,758	-	-	1,758	2,681
Electricity and gas	249	-	-	249	1,143
Depreciation	333	-	-	333	337
	<u>4,868</u>	<u>-</u>	<u>-</u>	<u>4,868</u>	<u>6,684</u>
Book-keeping fees	1,656	-	-	1,656	2,375
	<u>65,213</u>	<u>-</u>	<u>-</u>	<u>67,058</u>	<u>83,564</u>
<b>(d) Support costs</b>					
Photocopier expenses	2,290	-	-	2,290	2,598
General administration	2,553	-	-	2,553	3,104
	<u>4,843</u>	<u>-</u>	<u>-</u>	<u>4,843</u>	<u>5,702</u>
<b>(e) Other resources expended</b>					
Rented property costs	-	-	-	-	1,080
Bank, charges and interest	650	-	-	650	670
	<u>650</u>	<u>-</u>	<u>-</u>	<u>650</u>	<u>1,750</u>
<b>(e) Edithmead Church</b>					
Church expenses	-	-	-	-	174
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>174</u>
<b>Total Resources Expended</b>	<u>72,551</u>	<u>-</u>	<u>-</u>	<u>72,551</u>	<u>93,631</u>

4. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	<u>1,758</u>	<u>2,681</u>

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>2021</b>	<b>2020</b>
	£	£
Written down value at 1 January 2021	1,739	2,319
Additions	2,535	-
	<u>4,274</u>	<u>2,319</u>
Depreciation for year	(1,069)	(580)
Written down value at 31 December 2021	<u>3,205</u>	<u>1,739</u>

**Investment Asset**

	<b>Freehold land and buildings</b>
	£
Actual cost at 1 January 2021	<u>8,510</u>
Actual cost at 31 December 2021	<u>8,510</u>

The Freehold land and buildings comprises 6 Jaycroft Road, Burnham-on-Sea. The property is valued at £300,000 for insurance purposes.

6. INVESTMENT

	2021	2020
	£	£
Somerset Credit Union		
Cost at 1 January 2021	1,000	1,000
Repaid in year	-	-
Cost at 31 December 2021	<u>1,000</u>	<u>1,000</u>

7. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Funds	Designated Fund	Restricted Fund	Total
		Choristers Fund	Major Work Repair Fund	
	£	£	£	£
Fixed Assets	3,205	-	-	3,205
Investment Fixed Asset	9,510	-	-	9,510
Current Assets	22,786	1,371	112,680	136,837
Current Liabilities	(370)	-	-	(370)
	<u>35,131</u>	<u>1,371</u>	<u>112,680</u>	<u>149,182</u>

8. DEBTORS (Unrestricted Funds)

	2021	2020
	£	£
Income tax recoverable	1,200	1,200
Prepayments	1,444	1,799
	<u>2,644</u>	<u>2,999</u>

9. LIABILITIES:

Amounts falling due within one year (Unrestricted funds)

	2021	2020
	£	£
Sundry creditors	340	1,930
Hall Key Deposits	30	30
	<u>370</u>	<u>1,960</u>

**PAROCHIAL CHURCH COUNCIL OF ST. ANDREW'S CHURCH, BURNHAM-ON-SEA  
ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

---

**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

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# Accounts

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**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 2020**

### 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 EXAMINERS

Thomas Westcott  
Chartered Accountant  
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
Associate Curate	Revd Margaret Hayward
Wardens	Mrs Patricia Comer (Lay chair)
Representatives of the Deanery Synod	Mr Matthew Scott (until APCM) Mrs Jane Kendall
Elected Members <i>Deputy Churchwardens</i>	
Mr David Carter	Mrs Sonia Scott
Mrs Julia Smith	Mrs Dee Cornish
Mrs Avril Shepherd	Mrs Pat Grimes
Mrs Julia Arthur	Mrs Ann Windram (until APCM)
Mr Peter Bight	Mrs Jane Kendall (secretary)

Financial Advisor and Consultant

Mr Nigel Kemp of Kemp Hall Accountants

Readers:

Mr J Page

Mr A Roost

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 Road.

### **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 2020 APCM.

Several members have died or moved since this time.

Annual communicants                      2020 – 2,354 (2019 – 6,877)

Occasional Offices Baptisms      1

Confirmation                                      0

Weddings    0

Funerals and Cremations from the Parish (for which an Anglican priest was required) 55

## **Significant events in the life of the Church in 2020**

During 2020 the Lockdown guidelines were introduced and adhered to. This had a very big impact financially as no fundraising took place and income from hall lettings dropped.

Sunday worship was suspended on 2 occasions in 2020 and weekly online provision of services was made.

Social activities and groups were suspended.

## **.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 Thomas Westcott for overseeing our annual financial examination.

ON BEHALF OF THE PCC

**Prebendary Graham Witts  
CHAIRMAN**

**DATED:**

I report on the accounts for the year ended 31<sup>st</sup> December 2020 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.

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 2020

PAGE 5

	See Note	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	
		£	£	£	2020	2019
					£	£
<b>Incoming Resources</b>						
<i>Voluntary income:</i>						
Incoming resources from donors	2(a)	61,242	-	30,000	91,242	64,171
Other voluntary incoming resources	2(b)	1,887	199	-	2,086	4,906
Activities for generating funds	2(c)	10,147	-	-	10,147	19,514
Charitable activities	2(d)	12,786	-	-	12,786	14,107
Income from investments	2(e)	8,073	-	-	8,073	9,117
Edithmead Church	2(f)	-	-	-	-	1,097
<b>Total Incoming Resources</b>		<u>94,135</u>	<u>199</u>	<u>30,000</u>	<u>124,334</u>	<u>112,912</u>
<b>Resources Expended</b>						
<i>Fund raising trading:</i>						
Charitable activities	3(a)	1,039	-	-	1,039	1,251
Benefactions	3(b)	1,402	-	-	1,402	603
Activities directly relating to the work of the church	3(c)	83,564	-	-	83,564	75,187
Support costs	3(d)	5,702	-	-	5,702	3,730
Other resources expended	3(e)	1,750	-	-	1,750	1,304
Edithmead Church	3(f)	174	-	-	174	2,464
<b>Total Resources Expended</b>		<u>93,631</u>	<u>-</u>	<u>-</u>	<u>93,631</u>	<u>84,539</u>
Net (Outgoing)/Incoming Resources		504	199	30,000	30,703	28,373
Balances brought forward at 1 January 2020		<u>13,288</u>	<u>992</u>	<u>72,680</u>	<u>86,960</u>	<u>58,587</u>
Balances carried forward at 31 December 2020		<u>13,792</u>	<u>1,191</u>	<u>102,680</u>	<u>117,663</u>	<u>86,960</u>

**PAROCHIAL CHURCH COUNCIL OF ST. ANDREW'S CHURCH, BURNHAM-ON-SEA PAGE 6**  
**BALANCE SHEET**  
**AT 31 DECEMBER 2020**

	See Note	£	2020 £	2019 £
<b>FIXED ASSETS</b>				
Furnishings, fittings and equipment	5	1,739	2,319	
Investment asset	5	8,510	8,510	
Investment	6	1,000	1,000	
		<u>          </u>	11,249	<u>          </u> 11,829
<b>CURRENT ASSETS</b>				
Stock of heating oil		300	300	
Debtors	8	2,999	2,918	
Cash at bank and in hand		105,075	86,833	
		<u>          </u>	<u>          </u>	<u>          </u> 90,051
<b>LIABILITIES</b>				
Amounts falling due within one year	9	1,930	14,890	
Hall key deposits		30	30	
		<u>          </u>	<u>          </u>	
<b>NET CURRENT ASSETS</b>			<u>106,414</u>	<u>75,131</u>
<b>NET ASSETS</b>			<u>117,663</u>	<u>86,960</u>
<b>FUNDS</b>				
	7			
Unrestricted			13,792	13,288
Designated			1,191	992
Restricted			102,680	72,680
			<u>117,663</u>	<u>86,960</u>

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).

- (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

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	
	£	£	£	2020	2019
	£	£	£	£	£
<b>(a) Incoming resources from donors</b>					
Covenanted and gift aided giving	44,961	-	-	44,961	43,303
Income tax recoverable	8,413	-	-	8,413	7,573
Uncovenanted planned giving	1,887	-	-	1,887	2,399
Legacy	-	-	30,000	30,000	-
<i>Collections at services:-</i>					
Cash collections	5,981	-	-	5,981	10,896
	<u>61,242</u>	<u>-</u>	<u>30,000</u>	<u>91,242</u>	<u>64,171</u>
<b>(b) Other voluntary incoming resources</b>					
<i>Gift days and sundry donations:</i>					
Choir fund	-	199	-	199	196
Donations to Church	1,887	-	-	1,887	4,710
	<u>1,887</u>	<u>199</u>	<u>-</u>	<u>2,086</u>	<u>4,906</u>

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
<b>(c) Activities for generating funds</b>					
Church hall lettings	7,702	-	-	7,702	9,375
<i>Non-charitable trading</i>					
Other	378	-	-	378	793
Book of Remembrance	92	-	-	92	73
Repayment of BRF Notes	-	-	-	-	104
Coffee ladies	144	-	-	144	901
Fund raising – Wall Safe	706	-	-	706	2,781
50/50 club	1,125	-	-	1,125	1,263
Cream Tea Concert	-	-	-	-	1,509
Christmas Trees	-	-	-	-	2,715
	<u>10,147</u>	<u>-</u>	<u>-</u>	<u>10,147</u>	<u>19,514</u>
<b>(d) Incoming resources from charitable activities:</b>					
<i>Charitable and ancillary trading:</i>					
Bookstall	-	-	-	-	15
Magazine advertisements and sales	493	-	-	493	654
PCC fees	12,293	-	-	12,293	13,438
	<u>12,786</u>	<u>-</u>	<u>-</u>	<u>12,786</u>	<u>14,107</u>
<b>(e) Income from Investments</b>					
Rent receivable from properties	8,073	-	-	8,073	9,117
	<u>8,073</u>	<u>-</u>	<u>-</u>	<u>8,073</u>	<u>9,117</u>
<b>(f) Edithmead Church</b>					
Income	-	-	-	-	250
Gift Aid	-	-	-	-	847
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,097</u>
<b>Total Incoming Resources</b>	<u>94,135</u>	<u>199</u>	<u>30,000</u>	<u>124,334</u>	<u>112,912</u>

3. RESOURCES EXPENDED

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	
	£	£	£	2020	2019
	£	£	£	£	£
<b>(a) Fund raising trading</b>					
Fund raising expenses	1,039	-	-	1,039	1,251
<b>(b) Benefactions</b>					
Coronavirus Appeal	1,035	-	-	1,035	-
St Margaret's Hospice	222	-	-	222	-
Cancer Research	72	-	-	72	-
British Heart	73	-	-	73	-
Mission to Seafarers	-	-	-	-	268
Christingle service	-	-	-	-	50
Weston Hospicare	-	-	-	-	25
Disaster Appeals	-	-	-	-	260
	1,402	-	-	1,402	603
<b>(c) Activities directly relating to the work of the Church</b>					
<i>Ministry:</i>					
Diocesan parish share	56,514	-	-	56,516	36,161
Statutory fees	2,795	-	-	2,795	7,676
Clergy expenses	1,616	-	-	1,616	2,575
<i>Church running expenses:-</i>					
Water	76	-	-	76	58
Insurance	2,556	-	-	2,556	3,240
Repairs and maintenance	4,605	-	-	4,605	3,417
Telephone	371	-	-	371	710
Electricity and gas	1,290	-	-	1,290	1,589
Oil	2,104	-	-	2,104	4,989
<i>Upkeep of services:-</i>					
Organists and Maintenance	-	-	-	-	156
Altar requisites	1,249	-	-	1,249	837
Sundry expenses	1,186	-	-	1,186	1,235
Depreciation	243	-	-	243	324
	74,605	-	-	74,605	62,967

3. RESOURCES EXPENDED (CONTINUED)

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	
	£	£	£	2020	2019
	£	£	£	£	£
<i>Hall running costs:</i>					
Insurance	852	-	-	852	1,070
Water	110	-	-	110	165
Repairs and maintenance	1,561	-	-	1,561	2,386
Caretaker & staff costs (Note 4)	2,681	-	-	2,681	5,714
Electricity and gas	1,143	-	-	1,143	1,206
Depreciation	337	-	-	337	449
	<u>6,684</u>	<u>-</u>	<u>-</u>	<u>6,684</u>	<u>10,990</u>
Book-keeping fees	2,275	-	-	2,375	1,230
	<u>83,564</u>	<u>-</u>	<u>-</u>	<u>83,564</u>	<u>75,187</u>
<b>(d) Support costs</b>					
Photocopier expenses	2,598	-	-	2,598	2,199
General administration	3,104	-	-	3,104	1,309
Training and Education	-	-	-	-	102
Choristers expenses	-	-	-	-	120
	<u>5,702</u>	<u>-</u>	<u>-</u>	<u>5,702</u>	<u>3,730</u>
<b>(e) Other resources expended</b>					
Legal & professional fees	-	-	-	-	-
Rented property costs	1,080	-	-	1,080	520
Bank, charges and interest	670	-	-	670	784
	<u>1,750</u>	<u>-</u>	<u>-</u>	<u>1,750</u>	<u>1,304</u>
<b>(e) Edithmead Church</b>					
Church expenses	174	-	-	174	2,464
	<u>174</u>	<u>-</u>	<u>-</u>	<u>174</u>	<u>2,464</u>
<b>Total Resources Expended</b>	<u>93,631</u>	<u>-</u>	<u>-</u>	<u>93,631</u>	<u>84,539</u>

4. STAFF COSTS

	2020	2019
	£	£
Wages and salaries	<u>2,681</u>	<u>5,714</u>

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>2020</b>	<b>2019</b>
	£	£
Written down value at 1 January 2020	2,319	2,649
Additions	-	443
	<u>2,319</u>	<u>3,092</u>
Depreciation for year	(580)	(773)
Written down value at 31 December 2020	<u>1,739</u>	<u>2,319</u>

**Investment Asset**

	<b>Freehold land and buildings</b>
	£
Actual cost at 1 January 2020	<u>8,510</u>
Actual cost at 31 December 2020	<u>8,510</u>

The Freehold land and buildings comprises 6 Jaycroft Road, Burnham-on-Sea. The property is valued at £300,000 for insurance purposes.

6. INVESTMENT

	2020	2019
	£	£
Somerset Credit Union		
Cost at 1 January 2020	1,000	1,000
Repaid in year	-	-
Cost at 31 December 2020	<u>1,000</u>	<u>1,000</u>

7. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Funds	Designated Fund	Restricted Fund	Total
		Choristers Fund	Major Work Repair Fund	
	£	£	£	£
Fixed Assets	1,739	-	-	2,319
Investment Fixed Asset	9,510	-	-	9,510
Current Assets	4,503	1,191	102,680	108,374
Current Liabilities	(1,960)	-	-	(1,960)
Fund balance	<u>13,792</u>	<u>1,191</u>	<u>102,680</u>	<u>117,663</u>

8. DEBTORS (Unrestricted Funds)

	2020	2019
	£	£
Income tax recoverable	1,200	1,200
Prepayments	1,799	1,718
	<u>2,999</u>	<u>2,918</u>

9. LIABILITIES:

Amounts falling due within one year (Unrestricted funds)

	2020	2019
	£	£
Sundry creditors	1,930	1,330
Parish Share 2019 (paid in 2020)	-	13,560
Hall Key Deposits	30	30
	<u>1,960</u>	<u>14,920</u>

**EDITHMEAD ACCOUNT**  
(For Information purposes only)

	2020 £	2019 £
<b>Income</b>		
Miscellaneous	-	250
Gift Aid	-	847
	<hr/>	<hr/>
	-	1,097
<b>Expenditure</b>		
Expenses	<hr/> (174)	<hr/> (2,464)
<b>Net incoming/ (outgoing) Resources</b>	<hr/> (174)	<hr/> (1,367)

**PAROCHIAL CHURCH COUNCIL OF ST. ANDREW'S CHURCH, BURNHAM-ON-SEA  
ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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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