

**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)
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Occasional Offices Baptisms	1
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Confirmation	0
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Weddings	0
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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 £	Total Funds 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
			11,249	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
		108,374		90,051
<b>LIABILITIES</b>				
Amounts falling due within one year	9	1,930		14,890
Hall key deposits		30		30
<b>NET CURRENT ASSETS</b>			106,414	75,131
<b>NET ASSETS</b>			117,663	86,960
<b>FUNDS</b>				
	7			
Unrestricted			13,792	13,288
Designated			1,191	992
Restricted			102,680	72,680
			117,663	86,960

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		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	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**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
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>
	<b>£</b>	<b>£</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)
	<u>1,739</u>	<u>2,319</u>
Written down value at 31 December 2020		

**Investment Asset**

	<b>Freehold land and buildings</b>
	<b>£</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**

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

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

	Unrestricted Funds	Designated Fund	Restricted Fund	Total
		Chorlsters 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)
	<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	(174)	(2,464)
	<hr/>	<hr/>
<b>Net incoming/ (outgoing) Resources</b>	(174)	(1,367)
	<hr/>	<hr/>



**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