

**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 31st 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

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

PAGE 6

	See Note	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	
		£	£	£	2021	2020
					£	£
Incoming Resources						
<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)	-	-	-	-	-
Total Incoming Resources		<u>93,890</u>	<u>180</u>	<u>10,000</u>	<u>104,070</u>	<u>124,334</u>
Resources Expended						
<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
Total Resources Expended		<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 £
FIXED ASSETS				
Furnishings, fittings and equipment	5	3,205		1,739
Investment asset	5	8,510		8,510
Investment	6	1,000		1,000
			12,715	11,249
CURRENT ASSETS				
Stock of heating oil		300		300
Debtors	8	2,644		2,999
Cash at bank and in hand		133,893		105,075
		136,837		108,374
LIABILITIES				
Amounts falling due within one year	9	340		1,930
Hall key deposits		30		30
NET CURRENT ASSETS			136,467	106,414
NET ASSETS			149,182	117,663
FUNDS				
	7			
Unrestricted			35,131	13,792
Designated			1,371	1,191
Restricted			112,680	102,680
			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			
	£	£	£	£	£
(a) Incoming resources from donors					
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) Other voluntary incoming resources					
<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	2020
(c) Activities for generating funds					
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>
(d) Incoming resources from charitable activities:					
<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>
(e) Income from investments					
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>
(f) Edithmead Church					
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	2020			
	£	£	£	£	£
(a) Fund raising trading					
Fund raising expenses	940	-	-	940	1,039
(b) Benefactions					
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
(c) Activities directly relating to the work of the Church					
<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>
(d) Support costs					
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>
(e) Other resources expended					
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>
(e) Edithmead Church					
Church expenses	-	-	-	-	174
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>174</u>
Total Resources Expended	<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

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

Investment Asset

	Freehold land and buildings
	£
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	<u>-</u>	<u>-</u>
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)
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balance	35,131	1,371	112,680	149,182
	<hr/>	<hr/>	<hr/>	<hr/>

8. DEBTORS (Unrestricted Funds)

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

9. LIABILITIES:

Amounts falling due within one year (Unrestricted funds)

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

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