

**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
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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 31st 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
					£	£
Incoming Resources						
<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	-
Total Incoming Resources		102,175	13,236	-	115,411	104,070
Resources Expended						
<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	-
Total Resources Expended		73,546	9,196	-	82,742	93,631
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 £
FIXED ASSETS				
Furnishings, fittings and equipment	5	2,827		3,205
Investment asset	5	8,510		8,510
Investment	6	1,000		1,000
			12,337	12,715
CURRENT ASSETS				
Stock of heating oil		300		300
Debtors	8	7,247		2,644
Cash at bank and in hand		163,950		133,893
		171,497		136,837
LIABILITIES				
Amounts falling due within one year	9	1,952		340
Hall key deposits		30		30
NET CURRENT ASSETS			169,515	136,467
NET ASSETS			181,852	149,182
FUNDS				
Unrestricted	7		63,760	35,131
Designated			5,412	1,371
Restricted			112,680	112,680
			181,852	149,182

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		2022	2021
	£	£	£	£	£
(a) Incoming resources from donors					
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) Other voluntary incoming resources					
<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	Total Funds 2021
(c) Activities for generating funds					
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>
(d) Incoming resources from charitable activities:					
<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>
(e) Income from Investments					
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>
(f) Edlthmead Church					
Income	-	-	-	-	-
Gift Aid	671	-	-	671	-
	<u>671</u>	<u>-</u>	<u>-</u>	<u>671</u>	<u>-</u>
Total Incoming Resources	<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	Total Funds 2021
	£	£	£	£	£
(a) Fund raising trading					
Fund raising expenses	1,601	-	-	1,601	940
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
(b) Benefactions					
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> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	1,850	-	-	1,850	905
(c) Activities directly relating to the work of the Church					
<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> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	49,916	2,500	-	52,416	58,689

3. RESOURCES EXPENDED (CONTINUED)

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	
	2022	2021		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>
(d) Support costs					
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>
(e) Other resources expended					
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>
(e) Edithmead Church					
Church expenses	2,236	-	-	2,236	-
	<u>2,236</u>	<u>-</u>	<u>-</u>	<u>2,236</u>	<u>-</u>
Total Resources Expended	<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

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

Investment Asset

	Freehold land and buildings
	£
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	<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	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)
Fund balance	<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

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