THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST BARTHOLOMEW, CORSHAM

England & Wales · Charity number 1132969

Details

Other names	ST BARTHOLOMEW'S PCC, CORSHAM
Status	Registered
Legal form	Previously excepted
Registered	2009-11-25
Register	View on the Charity Commission register

Contact

Address	33 Park Lane Corsham SN13 9EL
Phone	01225859202
Email	admin@greatercorshamchurches.org.uk
Website	greatercorshamchurches.org.uk

Activities

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

Activities: Regular public worship open to all.Teaching of Christianity through sermons and courses.Pastoral work, including visiting the sick and bereaved.Provision of a youth club and activities for children, parents and the elderly with a Christian ethos.Supporting other charities in the UK and oversweas.

Classification

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

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Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£149,986	£182,361	-	-
2024-12-31	£122,762	£98,731	-	-
2023-12-31	£149,623	£107,174	-	-
2022-12-31	£169,948	£115,275	-	-
2021-12-31	£130,130	£118,961	-	-
2020-12-31	£95,597	£118,912	-	-

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Trustees

Name	Role	Appointed
Rev ANDREW ROBERT JOHNSON	Chair	2011-09-05
ANTHONY GORDON HALL		2015-04-28
CHRISTINE REID OBE		2015-04-28
Christine Beryl Carter		2025-04-27
Debbie Joy Stott		2021-05-09
Fiona Draper		2024-04-21
Geoffrey David James		2026-05-03
JOHN ANTONY STOTT		2017-04-25
Michael Brennan		2025-04-27
NEIL HOWARD PIDDUCK		2024-04-21
NIGEL EDWIN MILLWARD		2025-04-27
Nigel Christopher Jackson MBE		2022-05-15
Professor Joseph Peter McGeehan CBE		2023-04-23
Reginald Arthur Lambert		2016-04-26
Susan Jane Page		2026-05-03
Susan Mary Lambert		2023-04-23
hermione Skrine		2023-04-23

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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST BARTHOLOMEW, COR

England & Wales - Charity number 1132969

Accounts



St Bartholomew's Church

End of Year Report and Accounts

Year Ending 31st December 2025

Introduction

St Bartholomew's Church is situated next to Corsham Court in Corsham, and the correspondence address is Church House, 3 Church Street, Corsham SN13 0BY. St Bartholomew's is part of the Greater Corsham Team of churches with St John the Baptist Gastard and St Philip and St James Neston.

We have a full-time Team Rector based in Corsham. The Rector is supported by a retired Associate Minister, a Licensed Lay Minister, four Benefice Worship Leaders, the members of our team and church PCCs, a wide variety of church and out-of-church activity groups and the congregations themselves.

St Bartholomew's Church is the largest church in the team. It provides a full array of well-attended services and activities that engage the community. It is a popular church for baptisms, weddings and funerals. It is the garrison church for MOD Corsham and is used by several of the schools in Corsham.

Status

The Parochial Church Council (PCC) of St Bartholomew's Church is a charity that is registered with the Charities Commission as The Parochial Church Council of the Ecclesiastical Parish of St Bartholomew, Corsham; registration number 1132969.

PCC

PCC members who have served during 2025 are as follows:

Chairman: Revd Dr Andrew Johnson

Churchwardens: Fiona Draper, John Stott.

Deanery Synod Representatives: Reginald Lambert and John Stott.

Council Members: Christine Reid, Anthony Hall, Reginald Lambert, Joe McGeehan, Hermione Skrine, Susan Lambert, L'nora Olney, Nigel Milward, Christine Carter, Michael Brennan, Neil Pidduck.

Treasurer: Deborah Stott

Secretary: Nigel Jackson (until 2025 APCM) and Susan Page (after 2025 APCM)

Deanery Synod

Two members of the PCC sit on the Deanery Synod. This provides the PCC with an important link between the parish and the wider structures of the Church. Issues raised at Deanery Synod are brought to the next PCC meeting.

Structure, Governance and Management

St Bartholomew's is part of a team of churches. The Churchwardens of St Bartholomew's and one lay person are eligible to attend meetings of the Team Council, which meets as required to discuss matters relating to the team of churches.

The PCC at St Bartholomew is scheduled to meet six times a year and is chaired by the Team Rector. The PCC Agenda is focused on standing items such as Mission and Outreach, Buildings, Caring for Creation, Safeguarding, Events and Sponsors, Health and Safety and Finance – and other important items that are programmed annually or raised to the PCC. When necessary, individuals are co-opted onto the PCC to advise on a particular issue. This ensures strong and diligent governance.

The Team Rector meets monthly with the churchwardens to review progress and ensure the smooth running of the church, and the Standing Committee of the PCC also meets between PCC meetings as required.

Aim and Purposes

The PCC has the responsibility of co-operating with the Team Rector, Revd Dr Andrew Johnson, in promoting the whole mission of the Church, pastoral, evangelistic, social and ecumenical. The PCC is also specifically responsible for the maintenance of 'Church House', 3 Church Street, Corsham, the Ladbrook Cemetery Chapel, and the residential properties at 2 The Tynings, Corsham, and 7b Lypiatt Road, Corsham.

Goals and Objectives

The PCC works to the vision of 'Growing followers of Jesus' through growing in God, growing in love, and growing community. The church has a very active life, providing opportunities for a wide range of age groups, acting as a focal point for community events, and engaging with large numbers of people through formal, informal and out-of-church activities. There is a desire to share Christ's welcome with all by reaching out further into the community and engaging more effectively with it.

Review of the year

St Bartholomew's Church offers a wide range of services during the year. These include regular weekly services and one-offs to mark special events in the church calendar, like Holy Week, Easter, and Christmas. A monthly evening service on Zoom remains popular and we started a monthly informal prayer meeting in church offering up prayers contributed by visitors to our prayer tree.

The Team Rector continued to lead a weekly Bible study on Zoom throughout the year, and a new evening home group began meeting fortnightly towards the end of the year. This emerged from a confirmation course provided earlier in the year by the Team Rector, and St Bart's hosted the Deanery Confirmation Service at which five adults and two young people from across the Team were confirmed. We also commissioned four new Benefice Worship Leaders at a service led by our Associate Archdeacon in December.

It was pleasing to see the continued popularity of our services and activities targeted at all ages. Early Birds continued their monthly services in church at 4pm on Sunday and the Young Church Group continued to lead a Family Service in church on the fourth Sunday of the month which was supported by our brand-new AV system with a fixed projector and screen. Our 'Sunday School' offering entitled FIG (Faith in God) continued to meet regularly on the first Sunday of the month and the Church Lads' and Church Girls' Brigade met in Church House on Wednesday evenings throughout the year. The Mothers' Union also thrived throughout the year, contributing a well-received and moving play for Good Friday and organising a harvest lunch and entertainment following the Harvest Family Service.

Normal church attendance rose slightly throughout the year. As well as our regular services we enabled our community to celebrate and thank God at the milestones of the journey through life. We connected with many families through fifteen baptisms (including two adults), and three weddings and fourteen funerals were held in our church this year.

A major highlight during the year was the erection of a poppy cascade on the tower in collaboration with the Peacock WI which culminated in the first Royal visit ever to the church by Queen Camilla in October. This major community event resulted in significant footfall to the church while the cascade was in place and contributed to much-enhanced use of the church by community groups for concerts and other events throughout the year.

The Thursday Café in church continued to grow in popularity and raised significant funds. During the year we obtained a Temporary Reordering Licence to remove some of the pews at the back of church to create more space for the café and other social events. We intend to apply for a faculty during 2026 to make this change permanent and investigate the provision of extra toilets and other facilities within the church.

The church is a member of the ecumenical group in Corsham, along with the other churches. St Bartholomew's plays an active role in this group, and we were pleased to be involved in the Good Friday march of witness, and to support the open-air carol service in Church Square.

A new Caring for Creation working group was established during the year to drive forward our mission to be good stewards of the wonderful world God has given us. We are also aware of the need to be good custodians of our historic buildings, and we are facing substantial repair costs in 2026/27 to carry out major work on the Lady Chapel roof as identified in the last Quinquennial Report. We are therefore seeking to strengthen our financial position so we can balance new initiatives with the responsibility of preserving our Grade 1 listed historic building.

Balance sheet

	2025	2024
Fixed assets		
2 The Tynings	250,000	250,000
7b Lypiatt Road	330,000	330,000
Church House	400,000	400,000
Total Fixed assets	**980,000**	**980,000**
Current assets		
Bank current account	17,693	8,558
Messy Church balance	259	259
Bank deposit account	191,022	232,532
CCLA (CBF) deposit account restricted	---	---
Cash in Hand	---	---
	---	---
Accounts Receivable	---	---
Total Current assets	**208,973**	**241,378**
Liabilities		
Agency Collections	500	500
Accounts Payable	—	---
Total Liabilities	**500**	**500**
Net Asset surplus (deficit)	**208,473**	**240,878**
Reserves		
Excess / (deficit) for year	(32,375)	24,031
Starting balances	240,848	216,817
Total Reserves	**208,473**	**240,848**

	Represented by Funds	
Unrestricted	13,742	31,395
Designated	113,991	119,470
Restricted	80,740	89,983
Total	**208,473**	**240,848**

The fixed assets represent the properties owned by St Bartholomew's Church, comprising Church House at 3 Church Street and two residential properties at 2 The Tynings and 7b Lypiatt Road, Corsham.

Current assets have decreased by £32,375. The total of all funds now stands at £208,473.

Reserves are the net of income over expenditure for the year. The decrease in reserves totaled £32,375; the result of planned expenditure to replace our obsolete audio system with a modern audio-visual projection system: the overall cost of this was £39,924. Cash reserves total £208,473 of which £194,731 is tied up in Restricted or Designated funds; the Unrestricted fund balance is £13,742.

The Agency Collection relates to a grant of £500 from Wiltshire Council for the Corsham Military Graves Community Project that seeks to promote the military graves within the Ladbrook Lane Chapel by providing enhanced visitor information: this project remains ongoing.

The balance sheet value is spread across 18 funds, e.g. Bells, Organ, Fabric and the General Fund. Each fund is categorised either: Unrestricted (no restriction on spending), Designated (funds are primarily to be used for a specific purpose, but the PCC can authorise expenditure elsewhere), or Restricted (spending is limited to the subject of the fund). Details of each fund's balance and in-year movements are shown in Note 2 to the accounts.

Statement of Financial Activities (£)

	Financial Year 2025				Financial Year 2024
	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	Total Funds
Receipts					
Planned Giving	48,344	---	360	48,704	50,214
Collections and other giving	5,207	—	—	5,207	5,307
Other voluntary receipts	12,620	17,558	---	30,178	11,558
Gift Aid recovered	15,144	—	—	15,144	7,666
Other receipts	4,771	---	3,908	8,680	9,407
Activities for generating funds	429	---	---	429	239
Investment Income	---	19,698	10,457	30,156	28,225
Receipts from church activities	4,354	6,935	195	11,484	10,144
Total receipts	**90,873**	**44,192**	**14,921**	**149,986**	**122,762**
Payments					
Cost of generating funds	289	—	---	289	---
Missionary and Charitable Giving	544	---	---	544	3,651
Parish Share	50,004	—	—	50,004	50,003
Clergy and Staffing costs	4,060	—	—	4,060	2,950
Church Running Expenses	33,044	357	24,779	58,182	30,924
Hall/Property Running Costs	---	28,774	—	28,774	10,872
Church Repairs & Maintenance	---	27,756	12,167	39,924	---
Hall Repairs & Maintenance	---	---	---	---	90
Governance Costs	582	—	—	582	240
Total payments	**88,524**	**56,889**	**36,947**	**182,361**	**98,731**
Net Income / (expenditure resources before transfer	**2,384**	**(12,697)**	**(22,028)**	**(32,375)**	**24,031**
Transfers					
Gross transfers between funds – in	32,167	26,047	27,828	86,042	---
Gross transfers between funds – out	(52,169)	(18,828)	(15,045)	(86,042)	---
Net movement in funds	**(17,652)**	**(5,478)**	**(9,243)**	**(32,375)**	**24,031**
Total funds brought forward	**31,395**	**113,992**	**89,983**	**240,848**	**216,817**
Total funds carried forward	**13,742**	**108,514**	**80,739**	**208,473**	**240,878**

It is worth noting that all the figures mentioned below include combined figures, i.e. restricted, designated and unrestricted receipts and payments. There may be minor discrepancies due to rounding.

The following notes are provided on the Financial Activities reported above.

Receipts.

Total receipts during 2025 of £149,986 are up by £27,224 (18%); notably through the receipt of grant funding, and the Gift Aid refund from HMRC. Other income levels are broadly comparable to 2024.

Planned Giving comprises income through standing orders at the bank or via the Envelope system. Year on year receipts of £48,704 represent a small decrease of £1,510 and are attributed to the loss of several contributors throughout the year. Loose collections are the donations (cash and cheques) given at church services, including weddings and funerals; this income component raised £5,200: a similar level of income to that collected the previous year.

Other voluntary receipts totaled £30,178, a significant increase over 2024: giving and donations from the congregation and visitors brought in £12,620. Other income includes a grant of £10,000 from the Wiltshire Historic Churches Trust (WHCT) for roofing work; a VAT refund on this maintenance work, recovered under the Listed Places of Worship Scheme, achieved £1,900. Donations from refreshments at services brought in £4,100 with a further £4,200 achieved through the card payment station. A further £635 was received from the WHCT - Ride & Stride event; a grant of £261 was received from the Pickwick Education Trust and allocated to the Junior Church fund.

Gift Aid is claimed on planned giving donations, and on other donations under the Gift Aid Small Donations Scheme (GADS) in accordance with HMRC rules. Gift Aid rebate receipts of £15,144 do include the late receipt of £3,900 accrued in 2024 but received in this financial year.

Other receipts of £8,680 comprise bank interest of £3,600 from the Appeal (Deposit) Account and £4,641 from fundraising activities including: a popular Thursday Café, providing refreshments and fellowship; other sources include: bookshop sales of £430, the Plant sale of £730, and the Christmas Tree Festival of £340.

Investment income, comprising the rent from the residential properties at 2 The Tynings and 7b Lypiatt Road, amounted to £19,700: this is held in the 'Designated' Property Fund. Dividend income from the Ms Evans legacy amounted to £10,457, providing a total of £30,155: this is held in the Ms Evans 'Restricted' fund.

Other Church Activities include the income achieved through letting out the Church House (church hall). Lettings provided an income of £6,935 with many regular users providing a steady income stream. The premises are also in demand for family parties and artistic exhibitions. Fees from weddings and funerals amounted to £4,200.

Payments

Total payments for 2025 were £182,361; this is a significant increase (85%) over that of 2024 and is the result of capital expenditure on a modern audio-visual system for the church (£40,000), a substantial refurbishment of the property at 7b Lypiatt Road (£15,000), and £20,000 on Church roof maintenance & inspections.

Missionary and Charitable giving totaled £1,744: £544 was donated from funds, including £200 raised by bookshop sales, and a collection from the Heywood School carol service. We supported the Corsham Churches Food Bank, Dorothy House, Tear Fund and the Bath & Wiltshire Air Ambulance. A separate donation of £1,200 from the Feoffee fund was

redirected by the PCC directly to the Corsham Churches Foodbank and is not reflected in the accounts.

The Parish Share pledge was held at £50,000 for a 3rd year as the PCC sought to build resources for the substantial building repair programme commencing in 2026/27.

Staffing Costs reflect the salary for the organist/choir master of £4,100.

Church Running Expenses totalled £58,000, a significant increase over 2024; this is the result of a significant package of work on the Methuen Chapel roof, as mentioned above. The PCC approved the purchase of pew bibles; the cost of this was covered by a generous donation of £640 from the Friends of St Bartholomew's Church. Additionally, the PCC gave permission for new hymn books; the £1,600 cost has been recovered from donations from the congregation together with a further generous donation of £1,000 from the Friends of St Bartholomew's Church.
NB. The above £1,000 donation from the Friends of St Bartholomew's Church was not collected during this accounting period.

Utility charges, particularly the gas usage, have been a significant proportion of our £8,000 running expenses. We continue to utilize a energy broker to provide the best available fixed price contracts for both our gas and electricity supplies.

Hall Running Costs of £28,774 include the significant refurbishment of 7b Lypiatt Road (£15,000), the internal/external maintenance at 2 The Tynings (£900) and Church House expenses of £4,700. A £500 donation from the Friends of St Bartholomew's allowed the replacement of some damaged chairs.

Church Repairs and Maintenance records the payment of £40,000 for the installation of a modern audio-visual system comprising a modern amplified sound system with distributed speakers, and a loop system to assist those with hearing impairment. The visual system comprises a fixed projector and deployable screen. The system is routinely used to support a monthly multimedia Family Service and has been well received.

Governance costs of £582 are in respect of the Independent Examination of the church accounts and the provision of a faculty application to support the above-mentioned A-V system installation.

Receipts of £149,986 are off-set by Payments of £182,361 providing a Net loss of £32,375.

Notes to the Accounts

These accounts have been prepared under the Charities Act 2011, and the Charities Statement of Recommended Practice 2015. The form and content of these accounts is compliant with FRS102.

Note 1 – Accounting Policies

There have been no changes in accounting policy during 2025, so no restating of prior year figures has been necessary.

The majority of income (planned giving, donations, fundraising, and dividends received) is accounted for in month of receipt. Income due to Gift Aid Rebates and wedding and funeral fees is accounted for in the month of receipt in-year.

Trustees have not been paid any remuneration or received other benefits from employment with the charity. No trustee expenses have been incurred.

Other than for the independent examination, no related party transactions were made.

Paid staff employed (Church House cleaner) state they are self-employed, so no tax or National Insurance contributions were payable. Likewise, no pension liabilities have been accrued.

Fixed Assets are subject to re-valuation every 10 years. They were last professionally revalued in 2015; provisional indications are that these assets may have increased by £15,000 – a professional valuation will be sought during 2026.

Debtors and creditors are all short-term (less than 1 year) and are accounted for at full value. No provisions are applied.

Note 2 – Movement by fund (£)

	Opening Balance	Incoming Resources	Outgoing Resources	Transfers In / (Out)	Gains / Losses	Closing Balance
Unrestricted Funds						
General Fund	**31,395**	**90,873**	**88,524**	**(20,001)**	**—**	**13,742**
Designated Funds						
Property Fund	59,431	21,990	22,864	---	—	58,557
Fabric	30,912	14,766	27,756	7,879	---	25,802
Discretionary Fund	3,055	---	357	—	—	2,697
Church House	1,559	7,435	5,910	---	---	3,084
Reserve Fund	23,850	—	—	---	—	23,850
TOTAL DESIGNATED FUNDS	**119,470**	**44,192**	**56,889**	**7,218**	**—**	**113,991**
TOTAL NON-RESTRICTED FUNDS	**150,865**	**135,065**	**145,413**	**---**	**---**	**127,733**
Restricted Funds						
Buildings & Restoration Fund	23,072	4,007	12,167	12,167	—	27,078
Bells Fund	2,471	195	—	—	—	2,666
Church Warden & Junior Church	1,564	261	521	661	—	1,965
Churchyard Fund	597	77	—	—	—	674
Fabric	2,000	---	--	---	---	2,000
Flowers Fund	357	—	50	—	—	307
Kneeler Fund	256	—	---	—	—	256
Mission & Evangelism Fund	2,509	---	142	—	—	2,366
Ms. Evans Legacy Fund	39,976	10,380	22,787	---	—	27,569
Organ Fund	17,358	---	1,278	—	—	16,080
TOTAL RESTRICTED FUNDS	**90,208**	**14,921**	**36,947**	**12,783**	**—**	**80,069**
TOTAL RESERVES	**241,073**	**149,986**	**182,360**	**20,001**	**—**	**208,694**

The purpose underlying each of these funds is shown below:

Designated Funds.
Property Fund – This receives the rental income from 2 The Tynings and 7b Lypiatt Road; and funds the maintenance and repairs of these properties.

Discretionary Fund – This provides resources for the Rector to use for charitable purposes at his discretion.

Church House Fund – This receives income from the various groups and businesses that hire the Church Hall and the Upper Room; and funds the running costs of the property in terms of utility charges, the wages for the cleaner, and miscellaneous supplies.

Reserve Fund – Set aside to protect the charity against a drop in income and to cover emergencies: it is provisionally set at three months' church running costs.

Restricted Funds

Buildings & Restoration Fund – A fund built up to fund necessary restoration work on the church building.

Bells Fund – Receives income from wedding fees; and funds the maintenance and repairs to the bells.

Church Warden & Junior Church – Funding received specifically for spending on educational mission, including the Faith in God (FIGs) element of our junior church offering, and other children's work.

Churchyard Fund – Funding set aside for maintenance of churchyard. This currently holds restricted funds from the Ames legacy. The capital is held by the Bristol Diocesan Board of Finance in the CBF Investment Fund with the parish receiving the dividends.

Fabric Fund – Funding received specifically for the maintenance of the fabric. There are both Restricted and Designated elements of the fund.

Flowers Fund – Funding received specifically for the provision of flowers in the church.

Kneeler Fund – Funding received for the repair and replacement of kneelers.

Mission & Evangelism Fund – Funding received specifically for use on mission and evangelism activities.

Ms Evans Legacy Fund – Holds dividend payments received from the Ms Evans Legacy. Expenditure is limited to the churchyard and the exterior of the church. All expenditure is agreed by the trustees of the fund.

Organ Fund – Funding received specifically for the maintenance and restoration of the organ.

Note 3 - Agency Transactions

To conform to the requirements of the Anti-Money Laundering regulations, charities are required to disclose all transactions where monies are accepted and passed on to other organisations. Such monies do not form part of the income or expenditure of St Bartholomew's, and the Church is acting only as an agent for those other bodies.

Organisation	Opening Balance	Collected in year	Remitted in year	Closing balance.
	£	£	£	£
Corsham Military Graves Community Project	500	---	---	500

Note 4 – Costs of External Examination and Other Financial Services

Costs of £240 were incurred in 2025 for the External Examination of the Annual Report and Accounts to 31st December 2024.

Note 5 - Reserves Policy

The Charity Commission encourages the retention of a quantified reserve that protects charities against drops in income and to cover opportunities and emergencies. It is therefore the policy of St Bartholomew's PCC to finance its parish mission for growth, to continue to honour its Parish Pledge 2024 and to keep a reserve of three months' general church running costs.

This three months' General Reserve will cover all running costs, except for the Parish Share. This General Reserve does not include any provision of funding for grants to charities, which will be confirmed through events and annual budgeting. This General Reserve does not include any provision for building works, which are covered by a restricted Restoration reserve and a designated Fabric reserve: these were reviewed in line with the implications of the Quinquennial Inspection 2021.

Note 6 – Going Concern Accounting Policy

The accounts have been prepared on the assumption that the church is able to continue as a going concern. St Bartholomew's has made an encouraging recovery since the pandemic and finances are once again returning to a healthy level: the PCC continues to keep the financial situation under review. The church holds unrestricted general reserves of £127,733 and a designated reserve of £23,850 that can be drawn down if necessary. The PCC consider that the charity has sufficient cash reserves to continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved.

CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the members of	Parochial Church Council (PCC) of St Bartholomew's Church, Corsham, SN13 0BY		
On accounts for the year ended	31 December 2025	**Charity no**	1132969

I report to the PCC on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2025.

Responsibilities and basis of report

As members of the PCC, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the PCC's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed in Section B) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:	Watchman	**Date:**	05/03/26
Name:	CHRISTOPHER D. WATCHMAN F.C.C.A.		
Relevant professional qualification(s) or body (if any):	A.C.C.A		

Address:

WATCHMAN ACCOUNTANTS LIMITED
48 The Causeway, Chippenham
Wiltshire SN15 3DD
Company No: 13800518
Email: chris@watchmanaccountants.com
Tel: 01249 658059

Section B	Disclosure
	Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).
Give here brief details of any items that the examiner wishes to disclose.	

CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the members of	Parochial Church Council (PCC) of St Bartholomew's Church, Corsham, SN13 0BY		
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- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:	Watchman	**Date:**	05/03/26
Name:	CHRISTOPHER D. WATCHMAN F.C.C.A.		
Relevant professional qualification(s) or body (if any):	A.C.C.A		

Address:

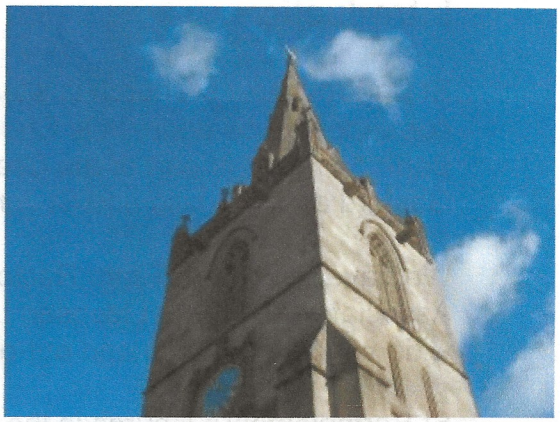
WATCHMAN ACCOUNTANTS LIMITED
48 The Causeway, Chippenham
Wiltshire SN15 3DD
Company No: 13800518
Email: chris@watchmanaccountants.com
Tel: 01249 658059

Section B	Disclosure
	Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).
Give here brief details of any items that the examiner wishes to disclose.	

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST BARTHOLOMEW, COR

England & Wales - Charity number 1132969

Accounts



St Bartholomew's Church

End of Year Report and Accounts

Year Ending 31st December 2024

Revd Dr Andrew Johnson A. R Joh
Chairman of PCC

Introduction

St Bartholomew's Church is situated next to Corsham Court in Corsham, and the correspondence address is Church House, 3 Church Street, Corsham SN13 0BY. St Bartholomew's is part of the Greater Corsham Team of churches with St John the Baptist Gastard and St Philip and St James Neston.

We have a full-time Team Rector based in Corsham. The Rector is supported by a retired Associate Minister, a Licensed Lay Minister, the members of our team and church PCCs, a wide variety of church and out-of-church activity groups and the congregations themselves.

St Bartholomew's Church is the largest church in the team. It provides a full array of well-attended services and activities that engage the community. It is a popular church for baptisms, weddings and funerals. It is the garrison church for MOD Corsham and is used by many of the schools in Corsham.

Status

The Parochial Church Council (PCC) of St Bartholomew's Church is a charity that is registered with the Charities Commission as The Parochial Church Council of the Ecclesiastical Parish of St Bartholomew, Corsham; registration number 1132969.

PCC

PCC members who have served during 2024 are as follows:

Chairman: Revd Dr Andrew Johnson

Churchwardens (from APCM 2024): Fiona Draper, John Stott.

Deanery Synod Representatives: Reginald Lambert and John Stott.

Council Members: Christine Reid, Anthony Hall, Reginald Lambert, Joe McGeehan, Michael Lane, Hermione Skrine, Susan Lambert, L'nora Olney.

Treasurer: Deborah Stott

Secretary: Nigel Jackson

Deanery Synod

Two members of the PCC sit on the Deanery Synod. This provides the PCC with an important link between the parish and the wider structures of the Church. Issues raised at Deanery Synod are brought to the next PCC meeting.

Structure, Governance and Management

St Bartholomew's is part of a team of churches. The Churchwardens of St Bartholomew's and one lay person are eligible to attend meetings of the Team Council, which meets as required to discuss matters relating to the team of churches.

The PCC at St Bartholomew is scheduled to meet six times a year and is chaired by the Team Rector. The PCC Agenda is focused on standing items – Mission and Outreach, Buildings Matters, Safeguarding, Policy Statements and Finance – and other important items that are programmed annually or raised to the PCC. When necessary, individuals are co-opted onto the PCC to advise on a particular issue, e.g. eco-church. This ensures strong and diligent governance.

The Team Rector meets monthly with the churchwardens to review progress and ensure the smooth running of the church, and the Standing Committee of the PCC also meets from time to time between PCC meetings as required.

Aim and Purposes

The PCC has the responsibility of co-operating with the Team Rector, Revd Dr Andrew Johnson, in promoting the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical and to direct charitable donations. The PCC is also specifically responsible for the maintenance of 'Church House', 3 Church Street, Corsham, the Ladbrook Cemetery Chapel, and the residential properties at 2 The Tynings, Corsham and 7b Lypiatt Road, Corsham.

Goals and Objectives

The PCC works to the vision of 'Growing followers of Jesus' through growing in God, growing in love, and growing community. The church has a very active life, providing opportunities for a wide range of age groups, acting as a focal point for community events, and engaging with large numbers of people through formal, informal and out-of-church activities. There is a desire to reach out further into the community and to engage more effectively with it.

Review of the year

St Bartholomew's Church offers a wide range of services during the year. These include regular weekly services and one-offs to mark special events in the church calendar, like Holy Week, Easter, and Christmas.

A monthly evening service on Zoom remains popular. The Team Rector continued to lead a weekly Bible study on Zoom throughout the year and provided monthly 8:00am Sunday and 10:00am Wednesday Book of Common Prayer Holy Communion services.

Normal church attendance rose slightly throughout the year. As well as our regular services we enabled our community to celebrate and thank God at the milestones of the journey through life. We connected with many families through 15 baptisms, and 4 weddings and 18 funerals were held in our church this year. The Thursday morning café in church established in 2023 continued to grow in popularity and unexpectedly raised very significant funds during the year. The Mothers' Union also thrived throughout the year, obtaining a Bronze Award for its focus on domestic abuse.

The church is a member of the ecumenical group in Corsham, along with the other churches. St Bartholomew's plays an active role in this group, and we were pleased to be involved in the Good Friday march of witness, and to lead the open-air carol service in Church Square.

It was also pleasing to see the continued popularity of some of our services targeted at all ages. Early Birds continued their monthly services in church at 4:00pm on Sunday and the Young Church Bubble continued to lead a revamped Family Service in church on the fourth Sunday of the month which made use of the projector and screen. We also launched a new 'Sunday School' offering entitled FIG (Faith in God) on the first Sunday of the month.

The PCC continued to focus on the need to draw in new volunteers to support the mission of the church, with a St Bart's Showcase event being organized to provide taster sessions of different aspects of church life.

We are considering improvements to the church building, such as a fixed projector and screen and upgraded sound system due to be installed in 2025. As outlined in a Net Zero audit report provided by the Diocese of Bristol during the year we are significantly constrained in upgrading the church building but are examining how Church House can be made more energy efficient. We were also awarded a Bronze Eco-Church Award and are working towards achieving the Silver Award. We are also facing substantial repair costs in 2025/26 to carry out major work on the Lady Chapel roof, as identified in the Quinquennial Report, and have also had to set aside funds in early 2025 to resolve a substantial leak in the roof of the Methuen Chapel. We are therefore seeking to strengthen our financial position so we can balance new initiatives with the burden of preserving our Grade 1 Listed historic building.

Balance sheet

		2024	2023
Fixed assets			
	2 The Tynings	250,000	250,000
	7b Lypiatt Road	330,000	330,000
	Church House	400,000	400,000
	Total Fixed assets	**980,000**	**980,000**
Current assets			
	Bank current account	8,558	25,398
	Messy Church balance	259	259
	Bank deposit account	232,532	188,132
	CCLA (CBF) deposit account restricted	0	0
	Cash in Hand	0	0
	Team Account Debtor	0	0
	Accounts Receivable	---	3,028
	Total Current assets	**241,3378**	**216,817**
Liabilities			
	Agency Collections	500	---
	Accounts Payable	—	---
	Total Liabilities	**500**	**---**
	Net Asset surplus (deficit)	**1,220,848**	**1,196,817**
Reserves			
	Excess / (deficit) for year	24,031	41,848
	Starting balances	1,196,817	1,154,969
	Total Reserves	**1,220,848**	**1,196,817**

	Represented by Funds	
Unrestricted	31,395	26,998
Designated	1,099,470	1,088,305
Restricted	89,983	81,515
Total	**1,220,848**	**1,196,817**

The fixed assets represent the properties owned by St Bartholomew's Church, comprising Church House at 3 Church Street and the two residential properties.

Current assets have increased by £24,031. The total of all funds now stands at £1,220.848.

A R John

Revd Dr Andrew Johnson
Chair of PCC

The Agency Collection represents a grant of £500 from Wiltshire Council for the Corsham Military Graves Community Project that seeks to promote the military graves within the Ladbrook Lane Chapel by providing enhanced visitor information: this project remains ongoing.

Reserves are the net of income over expenditure for the year. The increase in reserves totaled £24,031, achieved, principally, through HMRC gift aid repayments, and property rental income. Most of the reserves are tied up in Restricted or Designated funds of £1,189,453, of which 209,678 are cash reserves. The Unrestricted funds balance is £31,395.

The balance sheet value is spread across 18 funds, e.g. Bells, Organ, Fabric and the General Fund. Each fund is categorised either: Unrestricted (can be spent anywhere), Designated (the donor would like them to be used for a specific purpose), or Restricted (can only be spent specifically on the reason for that fund existing, e.g. Organ Fund and Ms Evans Legacy Fund). Details of each fund's balance and in-year movements are shown at Note 2 to the accounts.

Statement of Financial Activities (£)

	Financial Year 2024				Financial Year 2023
	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	Total Funds
Receipts					
Planned Giving	49,854	---	360	50,214	49,018
Collections and other giving	5,307	—	—	5,307	4,577
Other voluntary receipts	10,663	---	895	11,558	23,944
Gift Aid recovered	7,666	—	—	7,666	10,896
Other receipts	4,698	---	4,708	9,407	8,066
Activities for generating funds	239	---	---	239	216
Investment Income	---	18,870	9,355	28,225	42,805
Receipts from church activities	3,409	6,475	200	10,144	9,487
Total receipts	**81,898**	**25,345**	**15,519**	**122,762**	**149,023**
Payments					
Cost of generating funds	---	—	---	---	275
Missionary and Charitable Giving	1,475	1,640	336	3,651	675
Parish Share	50,003	—	—	50,003	53,000
Clergy and Staffing costs	2,950	—	—	2,950	2,560
Church Running Expenses	22,062	---	5,920	27,982	33,323
Hall Running Costs	---	8,815	—	8,815	4,211
Property Running Costs	---	2,057	---	2,057	2,503
Church Repairs & Maintenance	771	1,377	794	2,942	1,484
Cemetery Chapel Repairs & Maintenance	---	---	—	---	—
Governance Costs	240	—	—	240	240
Total payments	**77,501**	**14,179**	**7,050**	**98,731**	**107,174**
Net Income / (expenditure resources before transfer	**4,396**	**11,165**	**8,468**	**24,031**	**41,848**
Transfers					
Gross transfers between funds – in	---	---	---	---	33,300
Gross transfers between funds – out	—	---	---	---	(33,300)
Net movement in funds	**4,396**	**11,165**	**8,468**	**24,031**	**41,848**
Total funds brought forward	**26,998**	**1,088,304**	**81,514**	**1,196,817**	**1,154,968**
Total funds carried forward	**31,395**	**1,099,470**	**89,983**	**1,220,848**	**1,198,817**

It is worth noting that all the figures mentioned below include combined figures, i.e. restricted, designated and unrestricted receipts and payments. There may be minor discrepancies due to rounding.

The following notes are provided on the Financial Activities reported above.

Receipts.

Planned Giving comprises income through standing orders at the bank or via the Envelope system. Year on year receipts of £50,214 represent an increase of £1,196 and is attributed to the continuing drive to promote Standing Order giving.

Collections are those moneys given at all church services, including weddings and funerals, which are not in envelopes. An increase of £730 was achieved reflecting a general increase in the number of people attending services.

Other voluntary receipts totaled £11,558. This is income from visitors, refreshment donations after services, and miscellaneous income, including grant income of £270 from the Pickwick Education Trust and £585 from Wiltshire Historic Churches Trust - Ride & Stride event. The provision of a contactless giving station in December 2023 provided an income of £2,691

Gift Aid rebate receipts of £7,666 are down on last year, but do not include the £3,028 accrued in 2023 but received in this financial year.

Other receipts of £9,407 comprises bank interest of £4,040 on the Appeal (Deposit) Account and £5,367 from fundraising activities including: bookshop sales, the Plant sale, and the Christmas Tree Festival. Thursday Café, introduced in December 2023 providing refreshments and fellowship, has proven to be very popular and has generated £3,114.

Investment income, comprising the rent from the residential properties at 2 The Tynings and 7b Lypiatt Road, amounted to £18,870. Dividend income, from the Ms Evans legacy, amounted to £9,355, providing a total of £28,225.

Other Church Activities includes the income achieved through letting out the church hall. For this accounting year Church House was operated as a separate fund. Lettings provided an income of £6,055 with many regular users providing a steady income stream.

Total receipts of £122,762 are down by £26,261; however, the majority of this decrease is accounted for by a £20,000 legacy in the 2023 accounts.

Payments.

Missionary and charitable giving totaled £3,651 as support was provided to Doorway, the Corsham Churches Food Bank, Dorothy House and Tear Fund. Funding was part-sourced from Book Shop sales and a collection from the Town Carol service and through a donation from the Discretionary Fund.

The Diocesan Parish Share pledge was held at £50,000 for a 2nd year as the PCC sought to build resources for the substantial building repair programme commencing in 2025.

Organist fees were increased in Quarter 4 of 2024, having been held at pandemic levels for 3 years. At £2,950 they remain below pre-pandemic levels.

Church running costs at £27,982, although showing a small decrease on the previous year these payments are significantly impacted by rising insurance costs and utility expenses. Contributions to the Greater Corsham Churches Benefice account remained at 2023 levels at £6,984. Churchyard Upkeep expenses of £5,232 provided contractor support to our Award-winning church grounds. Contract costs increased in year for the first time in 3 years and are funded by the Ms Evans Legacy fund.

Church House (Hall) Running Costs of £8,815 include extraordinary repairs to rectify damp issues; these were provided from the Property Fund. Other costs arise predominantly from electricity charges of £2,487 and wages of £1,220 for the cleaner. Costs against the 2 residential properties amounted to £2,057 covering insurance costs, inspections and minor repairs.

Church Repairs and Maintenance payments of £2,942 provided for a comprehensive maintenance survey of the roofs and external fabric and the temporary fixing of defects requiring urgent rectification. Several areas of concern have been identified that will need to be addressed in 2025.

Governance costs are in respect of the Independent Examination of the church accounts.

In total the payments for 2024 of £98,731 represent a decrease of £8,443 on 2023 figures.

Receipts of £122,762 are off set by Payments of £98,731 providing a Net income of £24,031.

Notes to the Accounts

These accounts have been prepared under the Charities Act 2011, and the Charities Statement of Recommended Practice 2015. The form and content of these accounts is compliant with FRS102.

Note 1 – Accounting Policies

There have been no changes in accounting policy during 2024, so no restating of prior year figures has been necessary.

The majority of income (planned giving, donations, fundraising, and dividends received) is accounted for in month of receipt. Income due to Gift Aid Rebates and wedding and funeral fees is accounted for in the month of receipt in-year.

Trustees have not been paid any remuneration or received other benefits from employment with the charity. No trustee expenses have been incurred.

Other than for the independent examination, no related party transactions were made.

Paid staff employed (cleaner) state they are self-employed, so no tax or National Insurance contributions were payable. Likewise, no pension liabilities have been accrued.

Fixed Assets are subject to re-valuation every 5 years. They were last professionally revalued in 2015; provisional indications are that these may have increased by £15,000 – a professional valuation will be sought during 2025.

Debtors and creditors are all short-term (less than 1 year) and are accounted for at full value. No provisions are applied.

Note 2 – Movement by fund (£)

	Opening Balance	Incoming Resources	Outgoing Resources	Transfers In / (Out)	Gains / Losses	Closing Balance
Unrestricted Funds						
General Fund	**26,998**	**81,898**	**77,501**	---	—	**31,395**
Designated Funds						
Property Fund	46,518	18,870	5957	---	—	59,431
Buildings Fund	980,000	—	—	—	—	980,000
Fabric	32,379	---	1,467	---	---	30,912
Discretionary Fund	4,895	---	1,840	—	—	3,055
Messy Church Fund	661	—	—	—	—	661
Reserve Fund	23,850	—	—	---	—	23,850
TOTAL DESIGNATED FUNDS	**1,088,304**	**25,345**	**14,179**	---	—	**1,099,470**
TOTAL NON-RESTRICTED FUNDS	**1,115,302**	**110,271**	**91,680**	---	---	**1,130,865**
Restricted Funds						
Buildings & Restoration Fund	18,086	4,985	---	---	—	23,072
Bells Fund	2,271	200	—	—	—	2,471
Church Warden & Junior Church	1,425	329	190	—	—	1,564
Churchyard Fund	522	75	—	—	—	597
Fabric	2,045	---	--	---	---	2,045
Flowers Fund	357	—	---	—	—	357
Kneeler Fund	256	—	—	—	—	256
Mission & Evangelism Fund	2,845	---	336	—	—	2,509
Ms. Evans Legacy Fund	36,073	9,929	6,025	---	—	39,976
Organ Fund	17,856	---	498	—	—	17,358
TOTAL RESTRICTED FUNDS	**81,739**	**15,519**	**7,050**	---	—	**90,208**
TOTAL RESERVES	**1,197,042**	**122,762**	**98,731**	—	—	**1,221,073**

The purpose underlying each of these funds is shown below:

Property Fund – This receives the rental income from 2 The Tynings and 7b Lypiatt Road to private tenants; and funds the maintenance and repairs of these properties.

Buildings Fund – This holds the value of the Fixed Assets: namely Church House and the residential properties at: 2 The Tynings and 7b Lypiatt Road, Corsham.

Discretionary Fund – This provides resources for the Rector to use for charitable purposes at his discretion.

Messy Church Fund – Income and expenditure incurred in running Messy Church.

Reserve Fund – Set aside to protect the charity against a drop in income and to cover emergencies: it is provisionally set at three months' church running costs.

Buildings & Restoration Fund – A fund built up to fund necessary restoration work on the church building.

Bells Fund – Receives income from wedding fees; and funds maintenance and repairs to the bells.

Church Warden & Junior Church – Funding received specifically for spending on the work of Faith in God (FIGs) and other children's work.

Churchyard Fund – Funding set aside for maintenance of churchyard. This currently holds restricted funds from the Ames legacy. The capital is held by the Bristol Diocesan Board of Finance in the CBF Investment Fund with the parish receiving the dividends.

Fabric Fund – Funding received specifically for the maintenance of the fabric. There are both Restricted and Designated elements of the fund.

Flowers Fund – Funding received specifically for the provision of flowers in the church.

Kneeler Fund – Funding received for the repair and replacement of kneelers.

Mission & Evangelism Fund – Funding received specifically for use on mission and evangelism activities.

Ms Evans Legacy Fund – Holds dividends received from the Ms Evans Legacy. Expenditure is limited to the churchyard and the exterior of the church. All expenditure is agreed by the trustees of the fund.

Organ Fund – Funding received specifically for the maintenance and restoration of the organ.

Note 3 - Agency Transactions

To conform to the requirements of the Anti-Money Laundering regulations, charities are required to disclose all transactions where monies are accepted and passed on to other organisations. Such monies do not form part of the income or expenditure of St Bartholomew's, and the Church is acting only as an agent for those other bodies.

Organisation	Opening Balance	Collected in year	Remitted in year	Closing balance.
	£	£	£	£
Corsham Military Graves Community Project	---	500	---	500

Note 4 – Costs of External Examination and Other Financial Services

Costs of £240 were incurred in 2024 for the External Examination of the Annual Report and Accounts.

Note 5 - Reserves Policy

The Charity Commission encourages the retention of a quantified reserve that protects charities against drops in income and to cover opportunities and emergencies. It is therefore the policy of St Bartholomew's PCC to finance its parish mission for growth, to continue to honour its Parish Pledge 2024 and to keep a reserve of three months' general church running costs.

This three months' General Reserve will cover all running costs, except for the Parish Share. This General Reserve does not include any provision of funding for grants to charities, which will be confirmed through events and annual budgeting. This General Reserve does not include any provision for building works, which are covered by a restricted Restoration reserve and a designated Fabric reserve: these were reviewed in line with the implications of the Quinquennial Inspection 2021.

Note 6 – Going Concern Accounting Policy

The accounts have been prepared on the assumption that the church is able to continue as a going concern. St Bartholomew's has made an encouraging recovery since the pandemic and finances are once again returning to a healthy level: the PCC continues to keep the financial situation under review. The church holds unrestricted general reserves of £38,483 and a designated reserve of £23,850 that can be drawn down if necessary. The PCC consider that the charity has sufficient cash reserves to continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved.

CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the members of	Parochial Church Council (PCC) of St Bartholomew's Church, Corsham, SN13 0BY
On accounts for the year ended	31 December 2024
Charity no	1132969

I report to the PCC on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2023.

Responsibilities and basis of report

As members of the PCC, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the PCC's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed in Section B) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

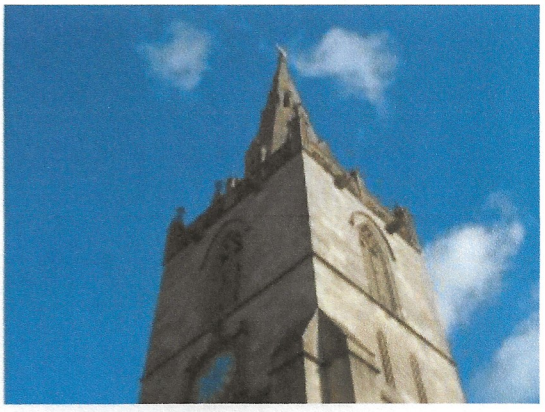
I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:	[signature] **Date:** 05/03/2025
Name:	CHRISTOPHER D. WATCHMAN F.C.C.A.
Relevant professional qualification(s) or body (if any):	A.C.C.A
Address:	WATCHMAN ACCOUNTANTS LIMITED 48 The Causeway, Chippenham Wiltshire SN15 3DD Company No: 13800518 Email: chris@watchmanaccountants.com Tel: 01249 658059

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST BARTHOLOMEW, COR

England & Wales - Charity number 1132969

Accounts



St Bartholomew's Church

End of Year Report and Accounts

Year Ending 31st December 2023

Introduction

St Bartholomew's Church is situated next to Corsham Court in Corsham and the correspondence address is Church House, 3 Church Street, Corsham SN13 0BY. St Bartholomew's is part of a team of churches including St Cyriac Lacock, St John the Baptist Gastard, St Philip and St James Neston and St Anne Bowden Hill.

We have a full-time Team Rector based in Corsham. The Rector is supported by a number of retired clergy, Licensed Lay Ministers, the members of our team and church PCCs, a wide variety of church and out-of-church activity groups and the congregations themselves.

St Bartholomew's Church is the largest church in the team. It provides a full array of well-attended services and activities that engage the community. It is a popular church for baptisms, weddings and funerals. It is the garrison church for MOD Corsham and is used by many of the schools in Corsham.

Status

The Parochial Church Council (PCC) of St Bartholomew's Church is a charity that is registered with the Charities Commission as The Parochial Church Council of the Ecclesiastical Parish of St Bartholomew, Corsham; registration number 1132969.

PCC

PCC members who have served during 2023 are as follows:

Chairman: Revd Dr Andrew Johnson

Churchwarden (until APCM 2023, then a Council member): L'nora Olney

Deanery Synod Representatives: Reginald Lambert and John Stott.

Council Members: Christine Reid, Anthony Hall, Reginald Lambert, Joe McGeehan, Michael Lane, Hermione Skrine, Susan Lambert.

Treasurer: Deborah Stott

Secretary: Nigel Jackson

Deanery Synod

Two members of the PCC sit on the Deanery Synod. This provides the PCC with an important link between the parish and the wider structures of the Church. Issues raised at Deanery Synod are brought to the next PCC meeting.

Structure, Governance and Management

St Bartholomew's is part of a team of churches. The Churchwarden of St Bartholomew's and one lay person are eligible to attend meetings of the Team Council, which meets to discuss matters relating to the team of churches.

The PCC at St Bartholomew is scheduled to meet six times a year and is chaired by the Team Rector. The PCC Agenda is focused on standing items – Mission and Outreach, Buildings Matters, Policy Statements and Finance – and other important items that are programmed annually or raised to the PCC. When necessary, individuals are co-opted onto the PCC to advise on a particular issue, e.g. safeguarding. This ensures strong and diligent governance.

The Team Rector meets monthly with any churchwardens in post to review progress and ensure the smooth running of the church, and the Standing Committee of the PCC also meets from time to time between PCC meetings as required.

Aim and Purposes

The PCC has the responsibility of co-operating with the Team Rector, Revd Dr Andrew Johnson, in promoting the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical and to direct charitable donations. The PCC is also specifically responsible for the maintenance of: 'Church House', 3 Church Street, Corsham, the Ladbrook Cemetery Chapel, and the residential properties at 2 The Tynings, Corsham and 7b Lypiatt Road, Corsham.

Goals and Objectives

The PCC works to the vision of 'Growing followers of Jesus' through growing in God, growing in love, and growing community. The church has a very active life, providing opportunities for a wide range of age groups, acting as a focal point for community events, and engaging with large numbers of people through formal, informal and out-of-church activities. There is a desire to reach out further into the community and to engage more effectively with it.

Review of the year

St Bartholomew's Church offers a wide range of services during the year. These include regular weekly services and one-offs to mark special events in the church calendar, like Holy Week, Easter, and Christmas.

A monthly evening service on Zoom remains popular. The Team Rector continued to lead a weekly Bible study on Zoom throughout the year and provided monthly 8:00am Sunday and 10:00am Wednesday Book of Common Prayer Holy Communion services.

Normal church attendance rose throughout the year and attendance during Easter, December and Christmas at times exceeded the levels seen prior to the pandemic. As well as our regular services we enabled our community to celebrate and thank God at the milestones of the journey through life. We connected with many families through 18 baptisms, and 5 weddings and 34 funerals were held in our church this year. We also established a Thursday morning café in church (emerging from the Warm Places Initiative) which is attended by church members and visitors to church and also raises significant funds.

The church is a member of the ecumenical group in Corsham, along with the other churches. St Bartholomew's plays an active role in this group, and we were pleased to be involved in the Good Friday march of witness, and the open-air carol service in Church Square.

It was also pleasing to see the continued popularity of some of our services targeted at all ages. Early Birds continued their monthly services in church at 4:00pm on Sunday and the Young Church Bubble continued to lead a revamped Family Service in church on the fourth Sunday of the month which made use of the projector and screen. This has consistently been the best attended service of the month throughout 2023 but is being caught up by the monthly communion services augmented by the regular provision of a choir.

During 2023 the PCC started to focus on the need to draw in new volunteers to support church life and continue to engage with the younger generations to secure the long-term future of the church. In doing this we shall also be engaging with the Transforming Churches. Together strategy the Diocese of Bristol is rolling out during 2024.

We are actively considering improvements to the church building, such as a revamped audiovisual system, new heating (including engaging with the Diocese of Bristol's focus on reaching net zero) and major work on the roof of the Lady Chapel. We also worked towards achieving a Bronze Eco-Church Award (subsequently awarded in early 2024). We were able to make major improvements to Church House due to the provision of a generous legacy, and users of the building have commented very favourably on the work undertaken. We are also seeking to strengthen our financial position by building on the solid grasp of our finances developed during 2023 and described in the remainder of this report.

Balance sheet

		2023	2022
Fixed assets			
	2 The Tynings	250,000	250,000
	7b Lypiatt Road	330,000	330,000
	Church House	400,000	400,000
	Total Fixed assets	**980,000**	**980,000**
Current assets			
	Bank current account	25,398	33,205
	Messy Church balance	259	259
	Bank deposit account	188,1342	140,071
	CCLA (CBF) deposit account restricted	0	0
	Cash in Hand	0	0
	Team Account Debtor	0	0
	Accounts Receivable	3,028	6,345
	Total Current assets	**216,817**	**174,969**
Liabilities			
	Agency Collections	---	---
	Accounts Payable	—	---
	Total Liabilities	---	---
	Net Asset surplus (deficit)	**1,196,817**	**1,154,969**
Reserves			
	Excess / (deficit) for year	41,848	54,673
	Starting balances	1,154,969	1,100,296
	Total Reserves	**1,196,817**	**1,154,969**

	Represented by Funds	
Unrestricted	26,998	53,315
Designated	1,088,305	1,049,680
Restricted	81,515	51,974
Total	**1,196,817**	**1,154,969**

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Balance Sheet Notes.

The fixed assets represent the properties owned by St Bartholomew's, namely: Church House, and two residential properties located within the Parish. The property valuation of £980,000 is now 8 years old; a revised valuation is due.

Current assets have increased by £41,848. An increase in reserves across both the Designated and Restricted funds totaling £68,165 is off set by the reduction in the General Fund of £26,317. The total of all funds now stands at £1,196,817.

The Accounts Receivable of £3,028 represents the HMRC Gift Aid refund on Qtr 4-2023 donations not received by year end.

The balance sheet value is spread across 20 funds; these comprise a mixture of categories, either: Unrestricted (funds can be spent anywhere at PCC's discretion), Designated (the donor would like the funds spent on a specific purpose, but the PCC has discretion), or Restricted (funds can only be spent specifically on the reason for that fund existing).

Details of each fund's balance and in-year movements are shown at Note 2 to the accounts.

Statement of Financial Activities (£)

	Financial Year 2023				Financial Year 2022
	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	Total Funds
Receipts					
Planned Giving	48,643		375	49,018	51,045
Collections and other giving	4,577	—	—	4,577	4,351
Other voluntary receipts	13,446	---	10,497	23,944	60,082
Gif Aid recovered	10,896	—	—	10,438	15,123
Other receipts	5,131	—	2,935	8,066	2,771
Activities for generating funds	216		---	216	429
Investment Income	18	17,575	25,211	42,805	21,151
Receipts from church activities	9,217	—	280	13,272	14,993
Total receipts	**92,147**	**17,575**	**39,299**	**149,623**	**169,948**
Payments					
Cost of generating funds	275	—	---	275	216
Missionary and Charitable Giving	200	---	475	675	239
Parish Share	53,000	—	—	53,000	60,000
Clergy and Staffing costs	2,560	—	—	2,560	1,280
Church Running Expenses	24,039	—	9,284	33,323	25,506
Property Running Costs	4,249	2,465	—	6,714	25,516
Church Repairs & Maintenance	601	883	---	1,484	2,276
Hall Repairs & Maintenance	---	8,901	---	8,901	—
Governance Costs	240	—	—	240	240
Leased Printer Costs	—	—	—	—	—
Total payments	**85,164**	**12,250**	**9,759**	**107,174**	**115,275**
Net Income / (expenditure resources before transfer	**6,983**	**5,324**	**29,540**	**41,848**	**54,672**
Transfers					
Gross transfers between funds – in	---	33,300	---	33,300	829
Gross transfers between funds – out	(33,300)	---	---	(33,300)	(829)
,Net movement in funds	**(26,316)**	**38,624**	**29,540**	**41,848**	**54,672**
Total funds brought forward	**53,314**	**1,049,679**	**51,974**	**1,154,968**	**1,100,296**
Total funds carried forward	**26,998**	**1,088,304**	**81,514**	**1,196,817**	**1,154,968**

It is worth noting that all the figures mentioned below include combined figures, i.e. restricted, designated and unrestricted receipts and payments. There may be minor discrepancies due to roundings.

The following notes are provided on the Financial Activities reported above where significant movement of funds is indicated.

Receipts.

Planned Giving achieved £49,018, a similar level to 2022. Collections from church services, including weddings and funerals achieved £4,577, again, a similar level to last year.

Other voluntary receipts totalled £13,446; comprising 2 grants totalling £5,573 (Bristol Diocese and Feoffee Fund); together with donations from visitors.

Gift Aid Recovered realised £10,896 for the period January to September. A further £3000 is expected for the remaining 3 months which were not received in year.

Other receipts of £5,131 reflect our fund-raising activities including: book sales, shop sales, the Thursday Café – a new venture – the annual Plant sale, and the Christmas Tree Festival: overall an increase of £2,626.

Investment income of £42,730 comprises the rent from the residential properties at 2 The Tynings and 7b Lypiatt Road of £17,575; together with dividend income, from the Ms Evans legacy, of £25,155 – this included a £15,000 back payment from earlier years.

Receipts from church activities are the receipt of fees for weddings and funerals (£2,419) and rental income from Church House (£6,798) – together totaling £9,217.

In total, Receipts for 2023 were £92,147. Although this represents a significant reduction over the previous year it should be noted that £54,000 of legacy donations was received in 2022.

Payments:

The Diocesan Parish Share pledged was £60,000, however a mid-year reduction was made by the PCC to avoid a significant projected shortfall; the revised Parish Share paid was £53,000.

Church running expenses totalled £24,039, a small decrease on the previous year. Significant costs included: £8,890 for insurance premiums for the Church, Church House & Ladbrook Cemetery Chapel. Contributions towards the running of the Benefice accounted for £6,984. Utility bills amounted to £2,719, with a further £3,024 for church maintenance. Churchyard Upkeep expenses of £6,683 were funded from the Ms Evans legacy.

Property Running Costs relate to Church House and the two residential properties. Church House utility, and cleaning costs totalled £4,249; with £2,465 spent on updating the hall heaters. The two residential properties have required minimal work during this period; insurance and gas safety checks are both standing requirements.

Hall Repairs & Maintenance - the programme of renovation and modernization of Church House, started in 2022, has continued into 2023, including: the redecoration of the ground floor public spaces, the renovation of the woodblock floor, and the provision of new folding tables. The cost of £8,901 is funded by a legacy.

Payments for 2023 were £41,848, *they reflect a reduction of £8,101 over 2022 as the PCC make strives to reduce expenditure wherever feasible across the church estate.*

Net income increased by £41,849.

Across all accounts and funds the ***total funds carried forward is £1,154,968.***

Notes to the Accounts

These accounts have been prepared under the Charities Act 2011, and the Charities Statement of Recommended Practice 2015. The form and content of these accounts is compliant with FRS102.

Note 1 – Accounting Policies

There have been no changes in accounting policy during 2023, so no restating of prior year figures has been necessary.

The majority of income (planned giving, donations, fundraising, and dividends received) is accounted for in month of receipt. Income due to Gift Aid Rebates and wedding and funeral fees is accounted for in the month of receipt in-year and an accrual was raised at year-end for outstanding income.

Trustees have not been paid any remuneration or received other benefits from an employment with the charity. No trustee expenses have been incurred.

Other than for independent examination, no related party transactions were made.

Paid staff employed (cleaner) state they are self-employed, so no tax or National Insurance contributions were payable. Likewise, no pension liabilities have been accrued.

Fixed Assets are subject to re-valuation every 5 years. They were last revalued in 2015 and will be re-valued at the earliest opportunity.

Debtors and creditors are all short-term (less than 1 year) and are accounted for at full value. No provisions are applied.

Note 2 – Movement by fund (£)

	Opening Balance	Incoming Resources	Outgoing Resources	Transfers In / (Out)	Gains / Losses	Closing Balance
Unrestricted Funds						
General Fund	**53,314**	**92,147**	**85,164**	**(33,300)**	**—**	**26,998**
Designated Funds						
Property Fund	30,135	17,575	1,192	---	—	46,518
Buildings Fund	980,000	—	—	—	—	980,000
Fabric	10,138	---	11,058	33,300	---	32,379
Discretionary Fund	4,895	---	—	—	—	4,895
Messy Church Fund	661	—	—	—	—	661
Reserve Fund	23,850	—	—	---	—	23,850
Total Designated Funds	**1,049,679**	**17,575**	**12,250**	**33,300**	**—**	**1,088,304**
TOTAL UNRESTRICTED FUNDS	**1,102,993**	**113,039**	**974,414**	**---**	**—**	**1,118,618**
Restricted Funds						
Buildings & Restoration Fund	4,776	13,310	---	---	—	18,086
Bells Fund	1,991	280	—	—	—	2,271
Church Warden & Junior Church	1,603	347	526	—	—	1,425
Churchyard Fund	466	55	—	—	—	522
Fabric	2,045	---	---	---	---	2,045
Flowers Fund	357	—	---	—	—	357
Kneeler Fund	256	—	—	—	—	256
Mission & Evangelism Fund	2,695	150	---	—	—	2,845
Ms. Evans Legacy Fund	19,172	25,155	8,255	---	—	36,073
Organ Fund	18,834	---	978	—	—	17,856
TOTAL RESTRICTED FUNDS	**52,199**	**39,299**	**9,759**	**---**	**—**	**81,739**
TOTAL RESERVES	**1,155,193**	**149,023**	**107,174**	**—**	**—**	**1,197,042**

The purpose underlying each of these funds is shown below:

Property Fund – This receives the income received from renting out: 2 The Tynings and 7b Lypiatt Road to private tenants; and funds the maintenance and repairs of the same properties.

Buildings Fund – This holds the value of Church House and the residential properties at: 2 The Tynings and 7b Lypiatt Road, Corsham.

Discretionary Fund – This provides resources for the Rector to use for charitable purposes at his discretion.

Messy Church Fund – Income and expenditure incurred in running Messy Church.

Reserve Fund – Set aside to protect the charity against a drop in income and to cover emergencies: it is provisionally set at three months' church running costs.

Buildings & Restoration Fund – A fund built up to fund necessary restoration work on the church building.

Bells Fund – Receives income from wedding fees; and funds maintenance and repairs to the bells.

Church Warden & Junior Church – Funding received specifically for spending on the work of Young Barts (Sunday School) and other children's work.

Churchyard Fund – Funding set aside for maintenance of churchyard. This currently holds restricted funds from the Ames legacy. The capital is held by the Bristol Diocesan Board of Finance in the CBF Investment Fund with the parish receiving the dividends.

Fabric Fund – Funding received specifically for the maintenance of the fabric. There are both Restricted and Unrestricted elements of the fund.

Flowers Fund – Funding received specifically for the provision of flowers in the church.

Kneeler Fund – Funding received for the repair and replacement of kneelers.

Mission & Evangelism Fund – Funding received specifically for use on mission and evangelism activities.

Ms Evans Legacy Fund – Holds dividends received from the Ms Evans Legacy. Expenditure is limited to the churchyard and the exterior of the church. All expenditure is agreed by the trustees of the fund.

Organ Fund – Funding received specifically for the maintenance and restoration of the organ.

Note 3 - Agency Transactions

To conform to the requirements of the Anti-Money Laundering regulations, charities are required to disclose all transactions where monies are accepted and passed on to other organisations. Such monies do not form part of the income or expenditure of St Bartholomew's, and the Church is acting only as an agent for those other bodies.

Organisation	Opening Balance	Collected in year	Remitted in year	Closing balance.
	£	£	£	£
RBL Poppy Appeal	0	352	352	0

Note 4 – Costs of External Examination and Other Financial Services

Costs of £240 were incurred in 2023 for External Examination of the Annual Report and Accounts to date 31st December 2022.

Note 5 - Reserves Policy

The Charity Commission encourages the retention of a quantified reserve that protects charities against drops in income and to cover opportunities and emergencies. It is therefore the policy of St Bartholomew's PCC to finance its parish mission for growth, to continue to honour its Parish Pledge 2022 and to keep a reserve of three months' general church running costs.

This three months' General Reserve will cover all running costs, except for the Parish Share. This General Reserve does not include any provision of funding for grants to charities, which will be confirmed through events and annual budgeting. This General Reserve does not include any provision for building works, which are covered by a restricted Restoration Reserve which was reviewed in line with the implications of the Quinquennial Inspection 2015 and will be reviewed again on receipt of the report of the Inspection undertaken in 2021.

Note 6 – Going Concern Accounting Policy

The accounts have been prepared on the assumption that the church is able to continue as a going concern. The COVID-19 pandemic has had a profound impact on the global economy; this has in turn affected the finances of St Bartholomew's Church. A slow recovery is being made although finances remained subdued. The PCC continues to keep the financial situation under review. The church holds unrestricted general reserves of £15,832 and designated reserves of £23,850 that can be drawn down if necessary. The PCC consider that the charity has sufficient cash reserves to continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved.

CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the members of	Parochial Church Council (PCC) of St Bartholomew's Church, Corsham, SN13 0BY
On accounts for the year ended	31 December 2023
Charity no	1132969

I report to the PCC on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2023.

Responsibilities and basis of report

As members of the PCC, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the PCC's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed in Section B) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:	Watchman
Date:	08/03/2024
Name:	CHRISTOPHER D. WATCHMAN F.C.C.A.
Relevant professional qualification(s) or body (if any):	A.C.C.A.
Address:	WATCHMAN ACCOUNTANTS LIMITED 48 The Causeway, Chippenham Wiltshire SN15 3DD Company No: 13800518 Email: chris@watchmanaccountants.com Tel: 01249 658059

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST BARTHOLOMEW, COR

England & Wales - Charity number 1132969

Accounts



St Bartholomew's Church

End of Year Report and Accounts

Year Ending 31st December 2022

Introduction

St Bartholomew's Church is situated next to Corsham Court in Corsham and the correspondence address is Church House, 3 Church Street, Corsham SN13 0BY. St Bartholomew's is part of a team of churches including St Cyriac Lacock, St John the Baptist Gastard, St Philip and St James Neston and St Anne Bowden Hill.

We have a full-time Team Rector based in Corsham and a half-time self-supporting Team Vicar who has delegated responsibility for the parish of Lacock with Bowden Hill but also assists with services and activities across the team. The Rector and Vicar are supported by a number of retired clergy, Licensed Lay Ministers, the members of our team and church PCCs, a wide variety of church and out-of-church activity groups and the congregations themselves.

St Bartholomew's Church is the largest church in the team. It provides a full array of wellattended services and activities that engage the community. It is a popular church for baptisms, weddings and funerals. It is the garrison church for MOD Corsham and is used by many of the schools in Corsham.

Status

The Parochial Church Council (PCC) of St Bartholomew's Church is a charity that is registered with the Charities Commission as The Parochial Church Council of the Ecclesiastical Parish of St Bartholomew, Corsham; registration number 1132969.

PCC

PCC members who have served during 2022 are as follows:

Chairman: Revd Dr Andrew Johnson

Churchwarden: Mrs L'nora Olney

Deanery Synod Representatives: Mr Nicholas Brakspear (until APCM: May 2022), Mr Reginald Lambert (from August 2022), and Mr John Stott.

Council Members: Mrs Christine Reid, Mr Anthony Hall, Mr Reginald Lambert, Mr Roger Parry (until APCM: May 2022), Mr Neil Pidduck (until July 2022), and Mr Alfred Storey.

Treasurer: Mrs Deborah Stott

Secretary: Miss Fiona Draper (Mr Nigel Jackson from July 2022)

Deanery Synod

Two members of the PCC sit on the Deanery Synod. This provides the PCC with an important link between the parish and the wider structures of the Church. Issues raised at Deanery Synod are brought to the next PCC meeting.

Structure, Governance and Management

St Bartholomew's is part of a team of churches. The Churchwarden of St Bartholomew's and one lay person are eligible to attend meetings of the Team Council, which meets to discuss matters relating to the team of churches.

The PCC at St Bartholomew is scheduled to meet six times a year and is chaired by the Team Rector. The PCC Agenda is focused on standing items – Mission and Outreach, Buildings Matters, Policy Statements and Finance – and other important items that are programmed annually or raised to the PCC. When necessary, individuals are co-opted onto the PCC to advise on a particular issue, e.g. safeguarding. This ensures strong and diligent governance.

The Team Rector meets monthly with the Churchwarden to review progress and ensure the smooth running of the church, and the Standing Committee of the PCC also meets from time to time between PCC meetings as required.

Aim and Purposes

The PCC has the responsibility of co-operating with the Team Rector, Revd Dr Andrew Johnson, in promoting the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical and to direct charitable donations. The PCC is also specifically responsible for the maintenance of: 'Church House', 3 Church Street, Corsham, the Ladbrook Cemetery Chapel, and the residential properties at 2 The Tynings, Corsham and 7b Lypiatt Road, Corsham.

Goals and Objectives

The PCC works to the vision of 'Growing followers of Jesus' through growing in God, growing in love, and growing community. The church has a very active life, providing opportunities for a wide range of age groups, acting as a focal point for community events, and engaging with large numbers of people through formal, informal and out-of-church activities. There is a desire to reach out further into the community and to engage more effectively with it.

Review of the year

St Bartholomew's Church offers a wide range of services during the year. These include regular weekly services and one-offs to mark special events in the church calendar, like Holy Week, Easter, and Christmas. The usual pattern of services continued to be disrupted in 2022 by COVID-19, although by the end of the year many of the pre-pandemic features of in-person services had resumed, such as the provision of servers, communion in both kinds while kneeling at the communion rails, and a regular robed choir.

A monthly evening service on Zoom was re-established after a summer break and remains popular. The Team Rector continued to lead a weekly Bible study on Zoom throughout the year and provided monthly 8:00am Sunday and 10:00am Wednesday Book of Common Prayer Holy Communion services.

In-person church attendance rose throughout the year and attendance during December and Christmas at times approached the levels seen prior to the pandemic. As well as our regular services we enabled our community to celebrate and thank God at the milestones of the journey through life. We connected with many families through 20 baptisms, and 11 weddings and 20 funerals were held in our church this year. We also participated fully in services and events to mark HM the Queen's Platinum Jubilee, the sad death of Her late Majesty and Remembrance.

The church is a member of the ecumenical group in Corsham, along with the other churches. St Bartholomew's plays an active role in this group, and we were pleased to be involved in the reinstated in-person Good Friday march of witness, and the open-air carol service in Church Square.

It was also pleasing to see the continued popularity of some of our re-launched services targeted at all ages. Early Birds resumed their monthly services in church at the later time of 4:00pm on Sunday and the Young Church Bubble continued to lead a revamped Family Service in church on the fourth Sunday of the month which made use of the projector and screen to provide an experience very similar to that experienced at the online Zoom services. This has consistently been the best attended service of the month throughout 2022 but is being caught up by the monthly communion services now that these have been augmented by the regular provision of a choir.

In March 2022 the Priest in Charge was formally licensed as Team Rector after almost eleven years in post, and the opportunity was taken to develop some priorities for action for the Greater Corsham and Lacock Team of Churches. During 2022 the PCC initially focused on revisiting its structure of governance in response to these priorities but towards the end of the year started to discuss the need to draw in new volunteers to support church life and continue to engage with the younger generations (for example through reestablishing a monthly Messy Church) so as to secure the long-term future of the church. In doing this we shall also be engaging with the Transforming Churches. Together strategy the Diocese of Bristol is rolling out. We are also seeking to strengthen our financial position by building on the solid grasp of our finances developed during 2022 and described in the remainder of this report.

Balance sheet

	2022	2021
Fixed assets		
2 The Tynings	250,000	250,000
7b Lypiatt Road	330,000	330,000
Church House	400,000	400,000
Total Fixed assets	**980,000**	**980,000**
Current assets		
Bank current account	33,205	7,332
Messy Church balance	259	259
Bank deposit account	140,071	105,412
CCLA (CBF) deposit account restricted	0	2,810
	0	0
Cash in Hand		
Team Account Debtor	0	0
Accounts Receivable	1,434	4,911
Total Current assets	**174,969**	**120,453**
Liabilities		
Agency Collections	---	157
Accounts Payable	—	---
Total Liabilities	**---**	**157**
Net Asset surplus (deficit)	**1,154,969**	**1,100,296**
Reserves		
Excess / (deficit) for year	54,673	11,168
Starting balances	1,100,296	1,089,128
Total Reserves	**1,154,969**	**1,100,296**

	Represented by Funds	
Unrestricted	53,315	5,833
Designated	1,049,680	1,041,090
Restricted	51,974	53,373
Total	**1,154,969**	**1,100,296**

The fixed assets have not been revised this year. They represent Church House and the two residential properties owned by St Bartholomew's.

Current assets have increased by £54,673. The total of all funds now stands at £1,154,969. The value of the Diocesan held CCLA (CBF) account (valued at £2,810 in 2021) has been removed from the balance sheet in line with accounting convention.

The Accounts Receivable of £1,434 represents the Gift Aid refund due on 2022 donations not received by year end.

Reserves are the net of income over expenditure for the year. It should be noted that although the balance sheet reserves have increased by £54,673: this is principally attributable to the generous legacy donations of £52,994. The majority of the reserves are tied up in restricted or designated funds leaving the unrestricted funds balance at 31st December 2022 of £53,315.

The balance sheet value is spread across 18 funds, e.g. Bells, Organ, Fabric and the General Fund. Each fund is categorised either: Unrestricted (can be spent anywhere), Designated (donor would like them spent on a specific purpose), or Restricted (can only be spent specifically on the reason for that fund existing, e.g. Organ Fund and Ms Evans Legacy Fund). Details of each fund's balance and in-year movements are shown at Note 2 to the accounts.

Statement of Financial Activities (£)

	Financial Year 2022				Financial Year 2021
	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	Total Funds
Receipts					
Planned Giving	50,840		204	51,045	56,304
Collections and other giving	4,351	—	—	4,351	3,068
Other voluntary receipts	56,602	2,500	979	60,082	29,586
Gift Aid recovered	15,123	—	—	15,123	14,005
Other receipts	2,505	—	266	2,771	768
Activities for generating funds	234		194	429	101
Investment Income	51	17,531	3,568	21,151	21,393
Receipts from church activities	14,443	—	560	14,993	4,901
Total receipts	**142,707**	**20,031**	**5,774**	**169,948**	**130,130**
Payments					
Cost of generating funds	59	—	156	216	---
Missionary and Charitable Giving	200	---	39	239	---
Parish Share	60,000	—	—	60,000	64,250
Clergy and Staffing costs	1,280	—	—	1,280	760
Church Running Expenses	19,357	—	6,148	25,506	27,280
Property Running Costs	14,074	11,441	—	25,516	26,372
Church Repairs & Maintenance	2,276	—	---	2,276	56
Cemetery Chapel Repairs & Maintenance	---		---	---	—
Governance Costs	240	—	—	240	240
Leased Printer Costs	—	—	—	—	—
Total payments	**97,488**	**11,441**	**6,344**	**115,275**	**118,961**
Net Income / (expenditure resources before transfer	**46,652**	**8,589**	**(569)**	**54,672**	**11,168**
Transfers	829	---	---	829	48,100
Gross transfers between funds – in					
Gross transfers between funds – out	—	---	(829)	(829)	(48,100)
Net movement in funds	**47,482**	**8,589**	**(1,399)**	**54,672**	**11,168**
Total funds brought forward	**5,832**	**1,041,090**	**53,373**	**1,100,296**	**1,089,127**
Total funds carried forward	**53,314**	**1,049,679**	**51,974**	**1,154,968**	**1,100,296**

It is worth noting that all the figures mentioned below include combined figures, i.e. restricted, designated and unrestricted receipts and payments. There may be minor discrepancies due to roundings.

The following notes are provided on the Financial Activities reported above.

Receipts.

Planned Giving comprises income through standing orders at the bank or via the Envelope system. Year on year receipts of £51,045 represent a decrease of £5,249 and is attributed to the loss of some scheme members, and the pressures of the prevailing inflation in the cost of living. The significant decrease in the envelope receipts reflects a drive to transfer members to the bank scheme to reduce bank costs.

Collections are those moneys given at all church services, including weddings and funerals, which are not in envelopes. An increase of £1,283 was achieved.

Other voluntary receipts totaled £60,082. This included generous legacy income of £52,944 and grant income of £2,762 from the Feoffee Trust and the Community Foundation for Wiltshire & Swindon (CFWS), and £332 from the Wiltshire Historic Churches Trust - Ride & Stride event. Unrestricted donations saw a modest increase from December following the introduction of an electronic donation station in the church, and the provision of 2 portable card readers for use at fundraising events.

Gift Aid rebate receipts of £15,123 were received, an increase of £1,118, reflecting the modest increase in charitable donations.

Other receipts of £3,200 arose from book sales, the Plant sale, and the Christmas Tree Festival.

Investment income, comprising the rent from the residential properties at 2 The Tynings and 7b Lypiatt Road, amounted to £17,530. Dividend income, from the Ms Evans legacy, amounted to £3,568, providing a total of £21,151.

Receipts from church activities increased significantly to £14,993; this reflected the payment of outstanding wedding and funeral fees from 2021 and the receipt of fees from 2022 totaling £9,698. Church House lettings saw an upturn in bookings generating £4,735.

In total, Receipts for 2022 increased by £39,818.

Payments:

Cost of generating funds amounted to £216 and primarily reflected the cost of Authority licenses and refreshment supplies for the Christmas Tree Festival.

Missionary and charitable giving increased by £239 following the decision to reinstate a cautious level of giving in view of the increased confidence in the financial situation.

The Diocesan Parish Share pledged was £60,000, a decrease of £4,250 over the previous year: a PCC decision taken due to the ongoing fragile financial position.

Clergy and Staff Costs represent fees paid to the organist. At £1,280 they were up £520 due to the restoration of choir-related activities.

Church running costs totaled £25,506, a small decrease of £1,774 on the previous year. Significant costs included: £6,232 for insurance, and contributions of £8,094 towards the Greater Corsham & Lacock Team Benefice account. Minor roof repairs totaled £1,306; and utility costs amounted to £3,266. Churchyard Upkeep expenses of £5,948, funded from the Ms Evans legacy, included the purchase of a tree to mark the Platinum Jubilee of the late Queen Elizabeth II.

Hall (Property) Running Costs relate to Church House and the two residential properties. Costs have decreased by £856. There was significant expenditure of £11,557 to rectify

damp issues within Church House, funded by a legacy; and £10,872 spent re-roofing the residential property at 2 The Tynings, funded from the Property Fund.

Governance costs are in respect of the Independent Examination of the church accounts.

In total the payments for 2022 decreased by £3,686

Net income increased by £54,672.

Notes to the Accounts

These accounts have been prepared under the Charities Act 2011, and the Charities Statement of Recommended Practice 2015. The form and content of these accounts is compliant with FRS102.

Note 1 – Accounting Policies

There have been no changes in accounting policy during 2022, so no restating of prior year figures has been necessary.

The majority of income (planned giving, donations, fundraising, and dividends received) is accounted for in month of receipt. Income due to Gift Aid Rebates and wedding and funeral fees is accounted for in the month of receipt in-year and an accrual was raised at year-end for outstanding income.

Trustees have not been paid any remuneration or received other benefits from an employment with the charity. No trustee expenses have been incurred.

Other than for independent examination, no related party transactions were made.

Paid staff employed (cleaner) state they are self-employed, so no tax or National Insurance contributions were payable. Likewise, no pension liabilities have been accrued.

Fixed Assets are subject to re-valuation every 5 years. They were last revalued in 2015 and will be re-valued in 2023: COVID-19 restrictions prevented the re-valuation in 2021.

Debtors and creditors are all short-term (less than 1 year) and are accounted for at full value. No provisions are applied.

Note 2 – Movement by fund (£)

	Opening Balance	Incoming Resources	Outgoing Resources	Transfers In / (Out)	Gains / Losses	Closing Balance
Unrestricted Funds						
General Fund	**5,832**	**144,141**	**97,488**	**829**	**—**	**53,314**
Designated Funds	24,045	17,531	11,441	---	—	30,135
Property Fund Buildings Fund	980,000	—	—	—	—	980,000
Fabric	10,183	---	----	---	---	10,183
Discretionary Fund	2,395	2,500	—	—	—	4,895
Messy Church Fund	661	—	—	—	—	661
Reserve Fund	23,850	—	—	---	—	23,850
Total Designated Funds	**1,041,090**	**20,031**	**11,441**	**---**	**—**	**1,049,679**
TOTAL UNRESTRICTED FUNDS	**1,046,966**	**162,738**	**108,929**	**829**	**—**	**1,101559**
Restricted Funds						
Buildings & Restoration Fund	4,056	720	---	---	—	4,776
Bells Fund	1,431	560	—	—	—	1,991
Church Warden & Junior Church	1,650	—	46	—	—	1,603
Churchyard Fund	3,202	73	—	—	—	3,276
Fabric	---	2,045	45	---	---	2,000
Flowers Fund	403	—	46	—	—	357
Kneeler Fund	256	—	—	—	—	256
Mission & Evangelism Fund	2,483	470	257	—	—	2,695
Ms. Evans Legacy Fund	21,234	4,716	5,948	(829)	—	19,172
Organ Fund	18,834	---	---	—	—	18,834
TOTAL RESTRICTED FUNDS	**53,598**	**8,585**	**6,344**	**---**	**—**	**55,009**
TOTAL RESERVES	**1,100,521**	**172,758**	**115,275**	**—**	**—**	**1,158,004**

The purpose underlying each of these funds is shown below:

Property Fund – This receives the income received from renting out: 2 The Tynings and 7b Lypiatt Road to private tenants; and funds the maintenance and repairs of the same properties.

Buildings Fund – This holds the value of Church House and the residential properties at: 2 The Tynings and 7b Lypiatt Road, Corsham.

Discretionary Fund – This provides resources for the Rector to use for charitable purposes at his discretion.

Messy Church Fund – Income and expenditure incurred in running Messy Church.

Reserve Fund – Set aside to protect the charity against a drop in income and to cover emergencies: it is provisionally set at three months' church running costs.

Buildings & Restoration Fund – A fund built up to fund necessary restoration work on the church building.

Bells Fund – Receives income from wedding fees; and funds maintenance and repairs to the bells.

Church Warden & Junior Church – Funding received specifically for spending on the work of Young Barts (Sunday School) and other children's work.

Churchyard Fund – Funding set aside for maintenance of churchyard. This currently holds restricted funds from the Ames legacy. The capital is held by the Bristol Diocesan Board of Finance in the CBF Investment Fund with the parish receiving the dividends.

Fabric Fund – Funding received specifically for the maintenance of the fabric. There are both Restricted and Unrestricted elements of the fund.

Flowers Fund – Funding received specifically for the provision of flowers in the church.

Kneeler Fund – Funding received for the repair and replacement of kneelers.

Mission & Evangelism Fund – Funding received specifically for use on mission and evangelism activities.

Ms Evans Legacy Fund – Holds dividends received from the Ms Evans Legacy. Expenditure is limited to the churchyard and the exterior of the church. All expenditure is agreed by the trustees of the fund.

Organ Fund – Funding received specifically for the maintenance and restoration of the organ.

Note 3 - Agency Transactions

To conform to the requirements of the Anti-Money Laundering regulations, charities are required to disclose all transactions where monies are accepted and passed on to other organisations. Such monies do not form part of the income or expenditure of St Bartholomew's, and the Church is acting only as an agent for those other bodies.

Organisation	Opening Balance	Collected in year	Remitted in year	Closing balance.
	£	£	£	£
RBL Poppy Appeal		503	503	0

Note 4 – Costs of External Examination and Other Financial Services

Costs of £240 were incurred in 2022 for External Examination of the Annual Report and Accounts.

Note 5 - Reserves Policy

The Charity Commission encourages the retention of a quantified reserve that protects charities against drops in income and to cover opportunities and emergencies. It is therefore the policy of St Bartholomew's PCC to finance its parish mission for growth, to continue to honour its Parish Pledge 2022 and to keep a reserve of three months' general church running costs.

This three months' General Reserve will cover all running costs, except for the Parish Share. This General Reserve does not include any provision of funding for grants to charities, which will be confirmed through events and annual budgeting. This General Reserve does not include any provision for building works, which are covered by a restricted Restoration Reserve which was reviewed in line with the implications of the Quinquennial Inspection 2015 and will be reviewed again on receipt of the report of the Inspection undertaken in 2021.

Note 6 – Going Concern Accounting Policy

The accounts have been prepared on the assumption that the church is able to continue as a going concern. The COVID-19 pandemic has had a profound impact on the global economy; this has in turn affected the finances of St Bartholomew's Church. A slow recovery is being made although finances remained subdued. The PCC continues to keep the financial situation under review. The church holds unrestricted general reserves of £15,832 and designated reserves of £23,850 that can be drawn down if necessary. The PCC consider that the charity has sufficient cash reserves to continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved.

CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the members of	Parochial Church Council (PCC) of St Bartholomew's Church, Corsham, SN13 0BY		
On accounts for the year ended	31 December 2022	**Charity no**	1132969

I report to the PCC on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2022.

Responsibilities and basis of report

As members of the PCC, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the PCC's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed in Section B) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:	C Watchman	**Date:**	03/03/2023
Name:	CHRISTOPHER D. WATCHMAN F.C.C.A.		
Relevant professional qualification(s) or body (if any):	ACCA		
Address:	WATCHMAN ACCOUNTANTS LIMITED 48 The Causeway, Chippenham Wiltshire SN15 3DD Company No: 13800518 Email: chris@watchmanaccountants.com Tel: 01249 658059		

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST BARTHOLOMEW, COR

England & Wales - Charity number 1132969

Accounts



St Bartholomew's Church

End of Year Report and Accounts

Year Ending 31st December 2021

Introduction

St Bartholomew's Church is situated next to Corsham Court in Corsham and the correspondence address is Church House, 3 Church Street, Corsham SN13 0BY. St Bartholomew's is part of a team of churches including St Cyriac Lacock, St John the Baptist Gastard, St Philip and St James Neston and St Anne Bowden Hill.

We have a full-time Priest in Charge (Team Rector) based in Corsham and a half-time self-supporting Team Vicar who has delegated responsibility for the parish of Lacock with Bowden Hill but also assists with services and activities across the team. The Priest in Charge and Vicar are supported by a number of retired clergy, Licensed Lay Ministers, the members of our team and church PCCs, a wide variety of church and out-of-church activity groups and the congregations themselves.

St Bartholomew's Church is the largest church in the team. It provides a full array of well-attended services and activities that engage the community. It is a popular church for baptisms, weddings and funerals. It is the garrison church for MOD Corsham and is used by all of the schools in Corsham.

Status

The Parochial Church Council (PCC) of St Bartholomew's Church is a charity that is registered with the Charities Commission as The Parochial Church Council of the Ecclesiastical Parish of St Bartholomew, Corsham; registration number 1132969.

PCC

PCC members who have served during 2021 are as follows:

Chairman: Revd Dr Andrew Johnson

Churchwarden: Mrs L'nora Olney

Deanery Synod Representatives: Mr Nicholas Brakspear, Mr John Stott

Council Members: Mrs Phyllis Fry, Mrs Christine Reid, Mr Anthony Hall, Mr Reginald Lambert, Mr Roger Parry, Mr Alfred Storey

Treasurer: Mr Michael Alexander (to May 2021); Mrs Deborah Stott

Secretary: Miss Fiona Draper

Deanery Synod

Two members of the PCC sit on the Deanery Synod. This provides the PCC with an important link between the parish and the wider structures of the Church. Issues raised at Deanery Synod are brought to the next PCC meeting.

Structure, Governance and Management

St Bartholomew's is part of a team of churches. The Churchwarden of St Bartholomew's and one lay person are eligible to attend meetings of the Team Council, which meets to discuss matters relating to the team of churches.

The PCC at St Bartholomew is scheduled to meet six times a year and is chaired by the Priest in Charge. The PCC Agenda is focused on standing items – Mission and Outreach, Buildings Matters, Policy Statements and Finance – and other important items that are programmed annually or raised to the PCC. When necessary, individuals are co-opted onto the PCC to advise on a particular issue, e.g. safeguarding. This ensures strong and diligent governance.

The Priest in Charge meets monthly with the Churchwarden to review progress and ensure the smooth running of the church, and the Standing Committee of the PCC also meets from time to time between PCC meetings as required.

Aim and Purposes

The PCC has the responsibility of co-operating with the Priest in Charge, Revd Dr Andrew Johnson, in promoting the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical and to direct charitable donations. The PCC is also specifically responsible for the maintenance of Church House, 3 Church Street, Corsham and residential properties at 2 The Tynings, Corsham and 7b Lypiatt Road, Corsham.

Goals and Objectives

The PCC works to the vision of 'Growing followers of Jesus' through growing in God, growing in love and growing community. The church has a very active life, providing opportunities for a wide range of age groups, acting as a focal point for community events, and engaging with large numbers of people through formal, informal and out-of-church activities. There is a desire to reach out further into the community and to engage more effectively with it.

Review of the year

St Bartholomew's Church offers a wide range of services during the year. These include regular weekly services and one-offs to mark special events in the church calendar, like Holy Week, Easter and Christmas. The usual pattern of services continued to be disrupted in 2021 by COVID-19, although in-person services were provided in increasing frequency throughout the year.

By the end of the year the main morning service pattern had been re-established, congregation singing had returned, albeit from behind face coverings, and post-service refreshments were once again available. During the year services were also offered on-line via Zoom and proved particularly popular with those who were unable to attend church in-person or felt cautious about doing so due to COVID. The Priest in Charge also led a weekly Bible study on Zoom throughout the year.

In-person church attendance was, understandably, down on previous years (as experienced by many churches during the pandemic) but there was a pleasing increase in attendance during December and Christmas. One of the highlights in December was the return of the Advent Christmas Tree Festival with a well-attended launch evening following the Christmas tree light switch on in town.

As well as our regular services, we enabled our community to celebrate and thank God at the milestones of the journey through life. Whilst COVID-19 continued to have an impact on our ability to hold services, we re-connected with many families through 16 baptisms from September onwards, and 6 weddings and 8 funerals were held in our church this year.

The church is a member of the ecumenical group in Corsham, along with the other churches. St Bartholomew's plays an active role in this group, and although many of the usual events could not be held this year due to COVID-19 restrictions we were pleased to host the open-air carol service in Church Square which was led by the Priest in Charge.

It was also pleasing to see the re-establishment of some of our services targeted at all ages. Early Birds resumed their monthly services in church and the Young Church Bubble introduced a revamped Family Service in church on the fourth Sunday of the month which made use of the projector and screen to provide an experience very similar to that experienced at the online Zoom services. This has consistently been the best attended service of the month and has continued into 2021.

Sadly, we lost one of our most longstanding church members in December. Phyllis (Phyl) Fry was our Verger and a PCC member for many years and will be sadly missed. A well-attended funeral service was held to remember and give thanks for her life in January 2022.

Balance sheet

		2021	2020
Fixed assets			
	2 The Tynings	250,000	250,000
	7b Lypiatt Road	330,000	330,000
	Church House	400,000	400,000
	Total Fixed assets	**980,000**	**980,000**
Current assets			
	Bank current account	7332	6257
	Messy Church balance	259	259
	Bank deposit account	105,142	95542
	CCLA (CBF) deposit account restricted	2,810.17	
	Cash in Hand		100
	Team Account Debtor		1900
	Accounts Receivable	4911	5070
	Total Current assets	**120,453**	**109128**
Liabilities			
	Agency Collections	157	---
	Accounts Payable	—	---
	Total Liabilities	**157**	
	Net Asset surplus (deficit)	**1,100,296**	**1,089,128**
Reserves			
	Excess / (deficit) for year	11,168	(23,314)
	Starting balances	1,089,128	1,112,442
	Total Reserves	**1,100,296**	**1,089,128**

Represented by Funds		
Unrestricted	5,833	893
Designated	1,041,090	1,034,250
Restricted	53,373	53,985
Total	**1,100,296**	**1,089,128**

The fixed assets have not been revised this year. They represent Church House and the two residential properties owned by St Bartholomew's.

Current assets have increased by £11,326. This is represented by increases in the bank account balances of £10,675 and the CCLA(CBF) account of £2,810. The Accounts Receivable of £4,911 represents marriage and funeral fees due from 2021 and Gift Aid rebate due on 2021 donations, but not received by year end.

The Agency Collection made in 2021 for the Royal British Legion Poppy Appeal was not paid until after the year end.

No Accounts Payable were raised in 2021.
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Reserves are the net of income over expenditure for the year. It should be noted that although the balance sheet reserves have increased by £11,169 this is principally attributable to a generous legacy of £10,000 into the unrestricted fund. The majority of the reserves are tied up in restricted or designated funds leaving the unrestricted funds balance at 31 December 2021of £5,832.

The balance sheet value is then split between all the funds kept, e.g. bells, buildings and restoration, general, etc. and each fund is either unrestricted (can be spent anywhere), designated (donor would like them spent on a specific purpose), or restricted (can only be spent specifically on the reason for that fund existing, e.g. Organ Fund and Ms Evans Legacy Fund). Details of each funds balance and in-year movements are shown at Note 2 to the accounts.

Statement of Financial Activities (£)

	Financial Year 2021				Financial Year 2020
	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	Total Funds
Receipts					
Planned giving	55,744	60	500	56,304	47,215
Collections and other giving	3,068	—	—	3,068	1,539
Other voluntary receipts	11,651	10,050	7,885	29,586	10,471
Gift Aid recovered	14,005	—	—	14,005	9,828
Other receipts	763	—	5	768	3,329
Activities for generating funds	73	28	—	101	9
Investment Income	2	16,890	4,500	21,393	18,246
Receipts from church activities	4901	—	—	4,901	4,597
Total receipts	**90,210**	**27,028**	**12,890**	**130,130**	**95,597**
Payments					
Cost of generating funds	—	—	—	—	---
Missionary and Charitable Giving	---	---	---	---	710
Parish Share	64,250	—	—	64,250	68,307
Clergy and Staffing costs	760	—	—	760	1,866
Church Running Expenses	16,877	—	10,402	27,280	27,504
Property Running Costs	3,084	23,288	—	26,372	4,837
Church Repairs & Maintenance	—	—	---	---	15,446
Cemetery Chapel Repairs & Maintenance	58	—	---	58	—
Governance Costs	240	—	—	240	240
Leased Printer Costs	—	—	—	—	—
Total payments	**85,270**	**23,288**	**10,402**	**118,961**	**118,912**
Net Income / (expenditure resources before transfer	**4,939**	**3,740**	**2,488**	**11,168**	**(23,314)**
Transfers					
Gross transfers between funds – in	---	33,100	15,000	48,100	25,400
Gross transfers between funds – out	—	(30,000)	(18,100)	(48,100)	(25,400)
Net movement in funds	**4,939**	**6,840**	**(611)**	**11,168**	**(23,314)**
Total funds brought forward	**892**	**1,034,249**	**53,984**	**1,089,127**	**1,112,441**
Total funds carried forward	**5,832**	**1,041,090**	**53,373**	**1,100,296**	**1,089,127**

It is worth noting that all the figures mentioned below include combined figures, i.e. restricted, designated and unrestricted receipts and payments. There may be minor discrepancies due to roundings.

Planned giving is giving through standing orders at the bank or through the envelope system. Year on year receipts have increased by £9,089, mainly due to the increase in the number of church services taking place post Easter 2021, when COVD-19 lockdown restrictions were eased.

Collections are those moneys given at all church services, including weddings and funerals, which are not in envelopes. The increase in physical services has generated increased income of £1,529.

Other voluntary receipts are up £19,115. This includes generous legacy income of £12,382, and a grant of £3,000 from the Wiltshire Historic Churches Trust for the

replacement central heating boiler late in 2020. The remainder comprises small personal donations from multiple sources.

Gift Aid rebate receipts are up £4,177 due to the increased planned giving income and other Gift Aid claimable donations.

Other receipts are down £2,561 due to the inability to hold fundraising activities.

Investment income has increased by £3,145. This comprises rent from 2 The Tynings and 7b Lypiatt Road. Property income of £16,890 was offset by an expenditure of £23,288 on 2 The Tynings for the refurbishment of the bathroom and the demolition of an unstable garage structure.

Receipts from church activities remain largely unchanged. A modest increase in wedding and funeral fees and the income from Church House lettings has been adversely impacted by increased costs across the spectrum of parish running costs.

In total, Receipts are up £34,533.

With regard to payments:

Missionary and charitable giving was down £710 on last year following the decision not to make any charity donations this year in view of the General fund's adverse financial position.

Diocesan Parish Share has decreased £4,057. The fragile financial position mid-year drove the PCC to decrease the payment for the fourth quarter.

Clergy and Staff Costs are fees paid to the organist. They are down £1,106 due to fewer services being held during the year with the consequent reduction in organist fees.

The Church running costs and maintenance has totaled £27,280, a decrease of £224 on the previous year. 2020 had an exceptional expenditure of £15,000 for the replacement of the boiler: additional expenditure this year has been for roofing repairs and for the maintenance of the churchyard trees. Our monthly contribution to the Benefice Team account increased marginally in April.

Hall (Property) Running Costs are in respect of Church House and the two residential properties. Costs have increased by £21,535 driven principally by planned expenditure on 2 The Tynings in regard of improvements to this valuable fixed asset.

Church Repairs and Maintenance in year have been to the external of the church and maintenance of the churchyard, including significant work on the trees to maintain their health and ensure public safety. This amounted to £12,679 and is a portion of the £24,807 of Church Running costs.

Transfers totaling £18,100 from the Property & Appeal funds were made to the Reserve fund early in the period with the intention of returning this fund to a level commensurate with 3 months funding as per the PCC policy.

Governance costs are in respect of the Independent Examination of the church accounts.

In total the payments have increased by just £49.

Net income has increased by £11,169.

Notes to the Accounts

These accounts have been prepared under the Charities Act 2011, and the Charities Statement of Recommended Practice 2015. The form and content of these accounts is compliant with FRS102.

Note 1 – Accounting Policies

There have been no changes in accounting policy during 2021, so no restating of prior year figures has been necessary.

The majority of income (planned giving, donations, fundraising, and dividends received) is accounted for in month of receipt. Income due to Gift Aid Rebates and wedding and funeral fees is accounted for in the month of receipt in-year and an accrual was raised at year-end for outstanding income.

Trustees have not been paid any remuneration or received other benefits from an employment with the charity. No trustee expenses have been incurred.

Other than for independent examination, no related party transactions were made.

Paid staff employed (cleaner) state they are self-employed, so no tax or National Insurance contributions were payable. Likewise, no pension liabilities have been accrued.

Fixed Assets are subject to re-valuation every 5 years. They were last revalued in 2015 and will be re-valued in 2022: COVID-19 restrictions prevented the re-valuation in 2021.

Debtors and creditors are all short-term (less than 1 year) and are accounted for at full value. No provisions are applied.

Note 2 – Movement by fund (£)

	Opening Balance	Incoming Resources	Outgoing Resources	Transfers In / (Out)	Gains / Losses	Closing Balance
Unrestricted Funds						
General Fund	**892**	**90,210**	**85,270**	__	**—**	**5,832**
Designated Funds						
Property Fund	45,443	16,890	23,288	(15,000)	—	24,045
Buildings Fund	980,000	—	—	—	—	980,000
Fabric		10,138				10,138
Discretionary Fund	2,395	--	—	—	—	2,395
Messy Church Fund	661	—	—	—	—	661
Reserve Fund	5,750	—	—	18,100	—	23,850
Total Designated Funds	**1,034,249**	**27,028**	**23,288**	**3,100**	**—**	**1,041,090**
TOTAL UNRESTRICTED FUNDS	**1,035,111**	**117,238**	**108,558**	**3,100**	**—**	**1,046,922**
Restricted Funds						
Buildings & Restoration Fund	1,621	5,535	---	(3,100)	—	4,056
Bells Fund	1,431	—	—	—	—	1,431
Church Warden & Junior Church	1,767	—	116	—	—	1,650
Churchyard Fund	321	2881	—	—	—	3,202
Fabric		45				45
Flowers Fund	403	—	—	—	—	403
Kneeler Fund	256	—	—	—	—	256
Mission & Evangelism Fund	2,483	—	---	—	—	2,483
Ms. Evans Legacy Fund	26,653	4,429	9,847	—	—	21,234
Organ Fund	19,272		438	—	—	18,834
TOTAL RESTRICTED FUNDS	**54,209**	**12,890**	**10,402**	**(3,100)**	**—**	**53,598**
TOTAL RESERVES	**1,089,352**	**130,130**	**118,961**	**—**	**—**	**1,100,521**

The purpose underlying each of these funds is shown below:

Property Fund – This includes the income and expenditure incurred in renting out 2 The Tynings and 7b Lypiatt Road.

Buildings Fund – Holding the value of Church House and the residential properties at 2 The Tynings and 7b Lypiatt Road, Corsham.

Discretionary Fund – Fund set aside for the Rector to use for charitable purposes at his discretion.

Messy Church Fund – Income and expenditure incurred in running Messy Church.

Reserve Fund – Set aside to protect the charity against a drop in income and to cover emergencies: it is provisionally set at three months' church running costs. At the end of

2020 a partial drawn down had become necessary; this was made good by an injection of funds to restore it to agreed level.

Buildings & Restoration Fund – A fund built up to fund necessary restoration work on the church building.

Bells Fund – Used to fund maintenance and repairs to the bells.

Church Warden & Junior Church – Funding received specifically for spending on the work of Young Barts (Sunday School) and other children's work.

Churchyard Fund – Funding set aside for maintenance of churchyard. This currently holds restricted funds from the Ames legacy. This legacy was recently discovered: capital is held by the Bristol Diocesan Board of Finance in the CBF Investment Fund with the parish receiving the dividends.

Fabric Fund – Funding received specifically for the maintenance of the fabric.

Flowers Fund – Funding received specifically for the provision of flowers in the church.

Kneeler Fund – Funding received for the repair and replacement of kneelers.

Mission & Evangelism Fund – Funding received specifically for use on mission and evangelism activities.

Ms Evans Legacy Fund – Holds dividends received from the Ms Evans Legacy. Expenditure is limited to the churchyard and the exterior of the church. All expenditure is agreed by the trustees of the fund.

Organ Fund – Funding received specifically for the maintenance and restoration of the organ.

Note 3 - Agency Transactions

To conform to the requirements of the Anti-Money Laundering regulations, charities are required to disclose all transactions where monies are accepted and passed on to other organisations. Such monies do not form part of the income or expenditure of St Bartholomew's, and the Church is acting only as an agent for those other bodies.

Organisation	Opening Balance	Collected in year	Remitted in year	Closing balance.
	£	£	£	£
RBL Poppy Appeal		157		157

Note 4 – Costs of External Examination and Other Financial Services

Costs of £240 were incurred in 2021 for External Examination of the Annual Report and Accounts.

Note 5 - Reserves Policy

The Charity Commission encourages the retention of a quantified reserve that protects charities against drops in income and to cover opportunities and emergencies. It is therefore the policy of St Bartholomew's PCC to finance its parish mission for growth, to continue to honour its Parish Pledge 2021 and to keep a reserve of three months' general church running costs.

This three months' General Reserve will cover all running costs, except for the Parish Share. This General Reserve does not include any provision of funding for grants to charities, which will be confirmed through events and annual budgeting. This General Reserve does not include any provision for building works, which are covered by a restricted Restoration Reserve which was reviewed in line with the implications of the Quinquennial Inspection 2015 and will be reviewed again on receipt of the report of the Inspection undertaken in 2021.

Note 6 – Going Concern Accounting Policy

The accounts have been prepared on the assumption that the church is able to continue as a going concern. The COVID-19 pandemic has had a profound impact on the global economy; this has in turn affected the finances of St Bartholomew's Church. A slow recovery is being made although finances remained subdued. The PCC continues to keep the financial situation under review. The church holds unrestricted general reserves of £15,832 and designated reserves of £23,850 that can be drawn down if necessary. The PCC consider that the charity has sufficient cash reserves to continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved.

CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the members of	Parochial Church Council (PCC) of St Bartholomew's Church, Corsham, SN13 0BY		
On accounts for the year ended	31 December 2021	**Charity no**	1132969

I report to the PCC on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2021.

Responsibilities and basis of report

As members of the PCC, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the PCC's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed in Section B) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:	T.S Davis	**Date:**	10/03/2022
Name:	JOHN S. DAVIS FCCA		
Relevant professional qualification(s) or body (if any):	John Davis & Co. Accountants Ltd. Chartered Certified Accountants		
Address:	48, The Causeway, Chippenham, Wiltshire SN15 3DD Tel: 01249 658059		

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST BARTHOLOMEW, COR

England & Wales - Charity number 1132969

Accounts



St Bartholomew's Church

End of Year Report and Accounts

Year Ending 31st December 2020

Introduction

St Bartholomew's Church is situated next to Corsham Court in Corsham and the correspondence address is Church House, 3 Church Street, Corsham SN13 0BY. St Bartholomew's is part of a team of churches including St Cyriac Lacock, St John the Baptist Gastard, St Philip and St James Neston and St Anne Bowden Hill.

We have a full-time Team Rector based in Corsham and a Team Vicar based in Lacock. For the first six months of 2020 the Team Vicar was dual-roled as Team Vicar and Deanery Missioner for Schools, Children and Families. He moved to another parish in July and has been temporarily replaced by a vicar on loan from another parish. The Team Rector and Vicar are supported by a number of retired clergy, Licensed Lay Ministers, the members of our Team and church PCCs, a wide variety of church and out-of-church activity groups and the congregations themselves.

St Bartholomew's Church is the largest church in the team. It provides a full array of well-attended services and activities that engage the community. It is a popular church for baptisms, weddings and funerals. It is the garrison church for MOD Corsham and is used by all of the schools in Corsham.

Status

The Parochial Church Council (PCC) of St Bartholomew's Church is a charity that is registered with the Charities Commission as The Parochial Church Council of the Ecclesiastical Parish of St Bartholomew, Corsham; registration number 1132969.

PCC

PCC members who have served during 2020 are as follows:

Chairman: Revd Dr Andrew Johnson

Churchwarden: Mrs L'nora Olney

Deanery Synod Representatives: Mr Nicholas Brakspear, Mr Neil Pidduck (to APCM, but remained on PCC), Mr John Stott.

Council Members: Mrs Christine Alexander (to APCM), Mrs Sian Cooper (to APCM), Mrs Phyllis Fry, Miss Vivienne Prout, Mrs Christine Reid, Mr Anthony Hall, Mr Reginald Lambert, Mr Joseph McGeehan, Mr Roger Parry, Mr Alfred Storey

Treasurer: Mr Michael Alexander

Secretary: Mrs Fiona Draper

Deanery Synod

Three members of the PCC sit on the Deanery Synod. This provides the PCC with an important link between the parish and the wider structures of the Church. Issues raised at Deanery Synod are brought to the next PCC meeting.

Structure, Governance and Management

St Bartholomew's is part of a team of churches. The Churchwarden of St Bartholomew's and one lay person are eligible to attend meetings of the Team Council, which meets to discuss matters relating to the team of churches.

The PCC at St Bartholomew is scheduled to meet six times a year and is chaired by the Rector. During 2020 the PCC only met twice because of COVID lockdown restrictions, one of these being via Zoom. The average PCC attendance was 11. The PCC Agenda is focused on standing items – Mission and Outreach, Buildings Projects, Policy Statements and Finance – and other important items that are programmed annually, or raised to the PCC by the Leadership Team (LT). When necessary individuals are co-opted onto the PCC to advise on a particular issue, e.g. safeguarding. The PCC invites the LT to develop plans and activities. The sum of PCC and LT effort ensures strong and diligent governance.

The LT meets between each PCC meeting and comprises the Rector (who chairs the meeting), Churchwarden, PCC Treasurer and the leads of the seven Bubbles (activity groups) covering the following areas of church life: Administration and Communication, Finance, Fundraising, Young Church, Worship, Buildings, and Pastoral Care, Education and Development. Each Bubble oversees and co-ordinates the activities of a wide range of voluntary effort.

Within the LT meetings reports are received from each Bubble and matters requiring discussion by the PCC are added to the agenda for the next meeting. Membership of the Bubbles is open to all church members; some Bubbles have a permanent chairperson, while others rotate the leadership of the group. Their role is to discuss matters of detail delegated to them by the PCC, to conduct their own activities and to make recommendations for any actions that need to be taken.

In addition to these structures the Team Rector meets monthly with the Churchwarden to review progress and ensure the smooth running of the church.

Aim and Purposes

The PCC has the responsibility of co-operating with the incumbent, Revd Dr Andrew Johnson, in promoting the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical and to direct charitable donations. The PCC is also specifically responsible for the maintenance of Church House, 3 Church Street, Corsham and residential properties at 2 The Tynings, Corsham and 7b Lypiatt Road, Corsham.

Goals and Objectives

The PCC works to the vision of 'Growing followers of Jesus' through growing in God, growing in love and growing community. It has a goal-based plan that informs all activities and financial budgetary planning. The main issues addressed during 2020 were managing reduced finances due to the lack of services and the urgent replacement of the church central heating gas boiler. The church objectives are linked in a mutually-supporting basis that is focused on the future of St Bartholomew's Church and its contribution within the growing community of Corsham.

The PCC Reserve Policy is to retain funds to keep the church running for three months. However, the lack of income received during the year and the unexpected need to replace the church central heating boiler meant we had to transfer £3,400 from Reserves to the Building and Restoration Fund and £17,000 to the General Fund. This leaves the Reserve at £5,750.

The Church usually has a very active life, providing opportunities for a wide range of age groups, acting as a focal point for community events, and engaging with large numbers of people through formal, informal and out-of-church activities. There is a desire to reach out further into the community and to engage more effectively with the community, especially children and young people. Messy Church, Early Birds and Brigade, when they are able to run, provide a really good connection with the town community.

Review of the year

St Bartholomew's Church offers a wide range of services during the year. These include regular weekly services and one-offs to mark special events in the church calendar, like Holy Week, Easter and Christmas. The usual pattern of services has been disrupted by COVID-19. This resulted in the church having to be closed for a period of time and many of the congregation having to self-isolate. When the church was able to open again, special measures had to be put in place that limited the numbers who could attend. During the year services were offered on-line via Zoom. Once the congregation got used to the new format, these proved popular. Overall, church attendance was, understandably, down on previous years.

As well as our regular services, we enabled our community to celebrate and thank God at the milestones of the journey through life. Whilst COVID-19 impacted on our ability to hold services, we still celebrated 6 baptisms and 3 weddings and held 18 funerals in our church this year.

The church is a member of the ecumenical group in Corsham, along with the other churches. St Bartholomew's plays an active role in this group, but many of the usual events could not be held this year due to COVID-19 restrictions.

A range of Young Church events were planned for the year, including Breakfast Services outside the church and a fun day for local children. Along with Messy Church and Early Birds, these helped further build links with the community. Whilst Early Birds have managed to meet in an on-line format during the year, other events had to be cancelled.

Some members of our parish are unable to attend church due to sickness or age. The Team Rector has visited all church members who have requested it, to celebrate communion with them either at their homes or in hospital. Additionally, members of the Pastoral Bubble have visited local care homes on a monthly basis, when permitted, to celebrated communion with residents. The team also ensured that all who were sick or unable to get out for any other reason received a visit and were kept in touch with church life.

COVID-19

The PCC have considered the impact that the COVID-19 pandemic has had and continues to have on the church's current and future financial position. St Bartholomew's Church is taking the steps to mitigate the threats that COVID-19 poses to the church by reviewing future financial commitments and only going ahead with new projects and initiatives that are affordable.

Taking into account the current level of General Fund and designated reserves, as detailed in Note 6 to the Accounts, the PCC consider that the church will continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved.

Balance sheet

		2020	2019
Fixed assets			
	2 The Tynings	250,000	250,000
	7b Lypiatt Road	330,000	330,000
	Church House	400,000	400,000
	Total Fixed assets	**980,000**	**980,000**
Current assets			
	Bank current account	6,257	32,677
	Messy Church balance	259	259
	Bank deposit account	95,542	85,791
	Cash in Hand	100	—
	Team Account Debtor	1900	—
	Accounts Receivable	5,070	13,860
	Total Current assets	**109,128**	**132,587**
Liabilities			
	Agency Collections	—	59
	Accounts Payable	—	86
	Total Liabilities	**—**	**145**
	Net Asset surplus (deficit)	**1,089,128**	**1,112,441**
Reserves			
	Excess / (deficit) for year	(23,314)	10,895
	Starting balances	1,112,441	1,101,546
	Total Reserves	**1,089,128**	**1,112,441**

Represented by Funds		
Unrestricted	893	2,235
Designated	1,034,250	1,043,046
Restricted	53,985	67,159
Total	**1,089,128**	**1,112,441**

The fixed assets have not been revised this year. They represent Church House and the two residential properties owned by St Bartholomew's.

Current assets have decreased by £23,460. This is represented by decreases in the bank account balances of £16,670 and accounts receivable of £8,790, partially offset by the creation of a Team Debtor (£1,900) and an increase in cash held (£100). The Team Debtor is for a contribution to Church House running costs. The Accounts Receivable reduction is in marriage and funeral fees due and Gift Aid rebate due on 2020 donations, but not received by year end.

All Agency Collections made in 2020 have been paid to the relevant charities in-year.

No Accounts Payable were raised in 2020. The 2019 balance of £86 is in respect of Messy Church expenses.

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Reserves are the net of income over expenditure for the year. It should be noted that although the balance sheet reserves look very healthy, most of the money is tied up in restricted or designated funds. The only amount of unrestricted funds at 31 December 2020 is the General Fund balance of £892.

The balance sheet value is then split between all the funds kept, e.g. bells, buildings and restoration, general, etc. and each fund is either unrestricted (can be spent anywhere), designated (donor would like them spent on a specific purpose), or restricted (can only be spent specifically on the reason for that fund existing, e.g. Organ Fund and Janet Evans Legacy Fund). Details of each funds balance and in-year movements are shown at Note 2 to the accounts.

Statement of Financial Activities (£)

	Financial Year 2020				Financial Year 2019
	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	Total Funds
Receipts					
Planned giving	46,565	—	660	47,225	60,912
Collections and other giving	1,529	—	—	1,529	8,687
Other voluntary receipts	3,082	1,250	6,139	10,471	6,552
Gift Aid recovered	9,828	—	—	9,828	16,363
Other receipts	3,239	—	90	3,329	7,122
Activities for generating funds	9	—	—	9	98
Investment Income	68	16,849	1,328	18,246	28,448
Receipts from church activities	4,957	—	—	4,957	11,398
Total receipts	**69,280**	**18,099**	**8,217**	**95,597**	**139,584**
Payments					
Cost of generating funds	—	—	—	—	551
Missionary and Charitable Giving	500	—)	210	710	1,453
Parish Share	68,307	—	—	68,307	75,910
Clergy and Staffing costs	1,866	—	—	1,866	4,999
Church Running Expenses	18,368	—	9,136	27,504	30,913
Hall Running Costs	3,341	1,496	—	4,837	8,951
Church Repairs & Maintenance	—	—	7,946	7,946	5,909
Hall Repairs & Maintenance	—	—	7,500	7,500	—
Governance Costs	240	—	—	240	—
Leased Printer Costs	—	—	—	—	—
Total payments	**92,623**	**1,496**	**24,792**	**118,912**	**128,689**
Net Income / (expenditure resources before transfer	**(23,342)**	**16,603**	**(16,574)**	**(23,314)**	**10,895**
Transfers					
Gross transfers between funds – in	22,000	—	3,400	25,400	2,513
Gross transfers between funds – out	—	(25,400)	—	(25,400)	(2,513)
Net movement in funds	**(1,342)**	**(8,796)**	**(13,172)**	**(23,314)**	**10,895**
Total funds brought forward	**2,235**	**1,043,046**	**67,159**	**1,112,441**	**1,101,546**
Total funds carried forward	**892**	**1,034,249**	**53,984**	**1,089,127**	**1,112,441**

It is worth noting that all the figures mentioned below include combined figures, i.e. restricted, designated and unrestricted receipts and payments. There may be minor discrepancies due to roundings.

Planned giving is giving through standing orders at the bank or through the envelope system and year on year is down £13,697, mainly due to the church being closed during the COVID lockdown.

Collections are those moneys given at all church services, including weddings and funerals, which are not in envelopes, and are down £7,148 due to the inability to hold church services and weddings for most of the year.

Other voluntary receipts are up £3,919. This is mainly due to one-off donations towards the church central heating boiler replacement.

Gift Aid rebate receipts are down £6,535 due to a reduction in planned giving and other Gift Aid claimable donations.

Other receipts are down £3,793, due to the inability to hold fundraising activities.

Investment income has decreased by £10,202. This comprises rent from 2 The Tynings and 7b Lypiatt Road, and dividends from Ms Evan's legacy. The decrease is in dividends received.

Receipts from church activities were down £6,441. This includes fees charged for weddings and funerals, Church House lettings and sales of books and other items, all of which have reduced year on year.

In total, Receipts are down £43,987. This includes the General Fund reduction in income of £37,687.

With regard to payments:

The cost of generating funds has decreased £551, due to the inability to arrange the usual range of fundraising activities.

Missionary and charitable giving was £743 down on last year, due to the decision to not make as many charity donations this year in light of the General Fund's adverse financial position.

Diocesan Parish Share has decreased £7,603. This is due to a decreased request from Bristol Diocese and Chippenham Deanery (-£1,396) and the need to withhold one month's payment from Bristol Diocese (-£6,208). The payment was withheld due to the downturn in church income.

Clergy and Staff Costs are fees paid to the organist. They are down due to fewer services being held during the year.

The Church running costs and maintenance have decreased by £3,409. This is due to a reduction in utility and administration costs.

Hall Running Costs are in respect of Church House and the residential properties. Costs have decreased by £4,114, mainly on the residential properties.

Church Repairs and Maintenance is up £9,537. The 2020 expenditure is for replacement of the church central heating boiler.

Governance costs are in respect of the Independent Examination of the church accounts.

In total the payments have decreased by £9,777. This includes a £15,121 reduction in General Fund expenditure.

Notes to the Accounts

These accounts have been prepared under the Charities Act 2011, and the Charities Statement of Recommended Practice 2015. The form and content of these accounts is compliant with FRS102.

Note 1 – Accounting Policies

There have been no changes in accounting policy during 2020, so no restating of prior year figures has been necessary.

The majority of income (planned giving, donations, fundraising, and dividends received) is accounted for in month of receipt. Income due to Gift Aid Rebates and wedding and funeral fees is accounted for in the month of receipt in-year and an accrual was raised at year-end for outstanding income.

Trustees have not been paid any remuneration or received other benefits from an employment with the charity. No trustee expenses have been incurred.

Other than for independent examination, no related party transactions were made.

Paid staff employed (church office and cleaner) both state they are self-employed, so no tax or National Insurance contributions were payable. Likewise, no pension liabilities have been accrued.

Fixed Assets are subject to re-valuation every 5 years. They were last revalued in 2015 and will be re-valued in 2021 because COVID-19 restriction prevented the re-valuation in 2020.

Debtors and creditors are all short-term (less than 1 year) and are accounted for at full value. No provisions are applied.

Note 2 – Movement by fund (£)

	Opening Balance	Incoming Resources	Outgoing Resources	Transfers In / (Out)	Gains / Losses	Closing Balance
Unrestricted Funds						
General Fund	**2,235**	**69,280**	**92,623**	**22,000**	**—**	**892**
Designated Funds						
Property Fund	35,090	16,849	1,496	(5,000)	—	45,443
Buildings Fund	980,000	—	—	—	—	980,000
Discretionary Fund	1,145	1,250	—	—	—	2,395
Messy Church Fund	661	—	—	—	—	661
Reserve Fund	26,150	—	—	(20,400)	—	5,750
Total Designated Funds	**1,043,046**	**18,099**	**1,496**	**(25,400)**	**—**	**1,034,249**
TOTAL UNRESTRICTED FUNDS	**1,045,282**	**87,379**	**94,119**	(3,400)	**—**	**1,035,141**

Restricted Funds						
Buildings & Restoration Fund	11,613	6,789	20,181	3,400	—	1,621
Bells Fund	1,431	—	—	—	—	1,431
Church Warden & Junior Church	1,871	—	104	—	—	1,767
Churchyard Fund	321	—	—	—	—	321
Flowers Fund	403	—	—	—	—	403
Kneeler Fund	256	—	—	—	—	256
Mission & Evangelism Fund	2,633	—	150	—	—	2,483
Ms. Evans Legacy Fund	29,682	1,328	4,357	—	—	26,653
Organ Fund	19,172	100	—	—	—	19,272
Agency Collection	(225)	—	—	—	—	(225)
TOTAL RESTRICTED FUNDS	**67,159**	**8,217**	**24,792**	—	**—**	**53,986**
TOTAL RESERVES	**1,112,441**	**95,597**	**118,912**	**—**	**—**	**1,089.127**

The purpose underlying each of these funds is shown below:

Property Fund – This includes the income and expenditure incurred in renting out 2 The Tynings and 7b Lypiatt Road.

Buildings Fund – Holding value of Church House and properties at 2 The Tynings and 7b Lypiatt Road, Corsham.

Discretionary Fund – Fund set aside for the Rector to use for charitable purposes at his discretion.

Messy Church Fund – Income and expenditure incurred in running Messy Church.

Reserve Fund – Set aside to protect the charity against a drop in income and to cover emergencies. At the beginning of the year it equated to three months' church running costs, but had to be partially drawn down during the year. It is planned to re-instate a reserve equal to three months running costs as soon as financially possible.

Buildings & Restoration Fund – A fund built up to fund necessary restoration work on the church building.

Bells Fund – Repairs to the bells.

Church Warden & Junior Church – Funding received specifically for spending on the work of Young Barts (Sunday School) and other children's work.

Churchyard Fund – Funding set aside for maintenance of church yard.

Flowers Fund – Funding received specifically for the provision of flowers in the church.

Kneeler Fund – Funding received for the repair and replacement of kneelers.

Mission & Evangelism Fund – Funding received specifically for use on mission and evangelism activities.

Ms Evans Legacy Fund – Dividends received from the Ms Evans Legacy. Expenditure is limited to the churchyard and the exterior of the church. All expenditure is agreed by the trustees of the fund.

Organ Fund – Funding received specifically for the maintenance and restoration of the organ.

Note 3 - Agency Transactions

To conform to the requirements of the Anti-Money Laundering regulations, charities are required to disclose all transactions where monies are accepted and passed on to other organisations. Such monies do not form part of the income or expenditure of St Bartholomew's, and the Church is acting only as an agent for those other bodies.

Organisation	Opening Balance	Collected in year	Remitted in year	Closing balance.
	£	£	£	£
Children's Society	59		59	—
Doorway	—	175	175	—
Tear Fund	—	175	175	—

Note 4 – Costs of External Examination and Other Financial Services

Costs of £240 were incurred in 2020 for External Examination of the Annual Report and Accounts.

Note 5 - Reserves Policy

The Charity Commission encourages the retention of a quantified reserve that protects charities against drops in income and to cover opportunities and emergencies. It is therefore the policy of St Bartholomew's PCC to finance its parish mission for growth, to continue to honour its Parish Pledge 2020 and to keep a reserve of three months' general church running costs.

This three months' General Reserve will cover all running costs, with the exception of the Parish Share. This General Reserve does not include any provision of funding for grants to charities, which will be confirmed through events and annual budgeting. This General Reserve does not include any provision for building works, which are covered by a restricted Restoration Reserve which was reviewed in line with the implications of the Quinquennial Inspection 2015.

Note 6 – Going Concern Accounting Policy

The accounts have been prepared on the assumption that the church is able to continue as a going concern. However, the COVID-19 pandemic has had a profound impact on the

global economy, and has in turn affected the finances of St Bartholomew's Church. The PCC have considered the impact of this issue on St Bartholomew's Church's current and future financial position. The church holds unrestricted general reserves of £892 and designated reserves of £5,750 that can be drawn down if necessary. The PCC consider that the charity has sufficient cash reserves to continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved.

CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the members of	Parochial Church Council (PCC) of St Bartholomew's Church, Corsham, SN13 0BY		
On accounts for the year ended	31 December 2020	**Charity no**	1132969

I report to the PCC on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2020.

Responsibilities and basis of report

As members of the PCC, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the PCC's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed in Section B) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:	J.S.Davis	**Date:**	12/03/2021
Name:	JOHN S. DAVIS FCCA		
Relevant professional qualification(s) or body (if any):	John Davis & Co. Accountants Ltd. Chartered Certified Accountants		
Address:	48, The Causeway, Chippenham, Wiltshire SN15 3DD Tel: 01249 658059		

Section B	Disclosure
	Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).
Give here brief details of any items that the examiner wishes to disclose.	