



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 celebrate 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.

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.



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.