



# **St Bartholomew's Church**

## **End of Year Report and Accounts**

**Year Ending 31<sup>st</sup> 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
<b>Fixed assets</b>		
2 The Tynings	250,000	250,000
7b Lypiatt Road	330,000	330,000
Church House	400,000	400,000
<b>Total Fixed assets</b>	<b>980,000</b>	<b>980,000</b>
<b>Current assets</b>		
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
<b>Total Current assets</b>	<b>120,453</b>	<b>109128</b>
<b>Liabilities</b>		
Agency Collections	157	---
Accounts Payable	—	---
<b>Total Liabilities</b>	<b>157</b>	
<b>Net Asset surplus (deficit)</b>	<b>1,100,296</b>	<b>1,089,128</b>
<b>Reserves</b>		
Excess / (deficit) for year	11,168	(23,314)
Starting balances	1,089,128	1,112,442
<b>Total Reserves</b>	<b>1,100,296</b>	<b>1,089,128</b>

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

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.

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 2021 of £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
<b>Receipts</b>					
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
<b>Total receipts</b>	<b>90,210</b>	<b>27,028</b>	<b>12,890</b>	<b>130,130</b>	<b>95,597</b>
<b>Payments</b>					
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	—	—	—	—	—
<b>Total payments</b>	<b>85,270</b>	<b>23,288</b>	<b>10,402</b>	<b>118,961</b>	<b>118,912</b>
<b>Net Income / (expenditure resources before transfer)</b>	<b>4,939</b>	<b>3,740</b>	<b>2,488</b>	<b>11,168</b>	<b>(23,314)</b>
<b>Transfers</b>					
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)
<b>Net movement in funds</b>	<b>4,939</b>	<b>6,840</b>	<b>(611)</b>	<b>11,168</b>	<b>(23,314)</b>
<b>Total funds brought forward</b>	<b>892</b>	<b>1,034,249</b>	<b>53,984</b>	<b>1,089,127</b>	<b>1,112,441</b>
<b>Total funds carried forward</b>	<b>5,832</b>	<b>1,041,090</b>	<b>53,373</b>	<b>1,100,296</b>	<b>1,089,127</b>

*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 COVID-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
<b>Unrestricted Funds</b>						
General Fund	892	90,210	85,270	—	—	5,832
<b>Designated Funds</b>						
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
<b>Total Designated Funds</b>	<b>1,034,249</b>	<b>27,028</b>	<b>23,288</b>	<b>3,100</b>	<b>—</b>	<b>1,041,090</b>
<b>TOTAL UNRESTRICTED FUNDS</b>	<b>1,035,111</b>	<b>117,238</b>	<b>108,558</b>	<b>3,100</b>	<b>—</b>	<b>1,046,922</b>
<b>Restricted Funds</b>						
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
<b>TOTAL RESTRICTED FUNDS</b>	<b>54,209</b>	<b>12,890</b>	<b>10,402</b>	<b>(3,100)</b>	<b>—</b>	<b>53,598</b>
<b>TOTAL RESERVES</b>	<b>1,089,352</b>	<b>130,130</b>	<b>118,961</b>	<b>—</b>	<b>—</b>	<b>1,100,521</b>

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:**

*J. 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

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