



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	—	1,101,559
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:

Christopher D. 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