



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 Ladbroke 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 & Ladbroke 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.

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qualification(s) or body
(if any):

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