

The Parochial Church Council
of
the Ecclesiastical Parish of St. Bartholomew, Otford
Registered Charity Number
1135073

Also known as St. Bart's, Otford

Rev. Richard Worssam

The Green

Otford

Sevenoaks

Kent

TN14 5PD

st.bartholomews@otford.net

www.StBartholomews.co.uk

Annual Report and Financial Statement for the year
ended
31 December 2018

Trustees

The Trustees are the members of the Parochial Church Council (PCC). Those members are either ex-officio, elected at the Annual Parochial Church Meeting (APCM) or co-opted by the PCC in accordance with the Church Representation Rules. Trustees are not remunerated.

During the year ended 31 December 2018 the following served as members of the PCC:

Vicar The Reverend Richard Worssam (Chairman)

Wardens Mrs Margaret Lidbetter – to 22.4.18

 Mr Russell Edwards – from April 2016 and re-elected on 22.4.18

 Mrs Janet Hunt – from 22.4.18

Representatives on the Diocesan Synod

Derek Shilling

Representatives on the Deanery Synod (2 with 1 vacancy)

Mr. Mark Holmes - PCC Secretary

Mrs. Margaret Lidbetter

Vacancy

Elected Members

Mrs. Samantha Barnett (to 22.4.18)

Mrs. Joan Beacom

Mrs. Jo Chandler (from 22.4.18)

Mr. David Calcott (from 22.4.18)

Mrs. Cindy Davies

Dr. Colin Deane

Mr. Philip Gardner

Ms. Dawn Hallam

Mr. Andrew Hill (to 22.4.18)

Mr. Mike Jones (to 22.4.18)

Mr. Nick Page

Mr. Ben Southgate (from 22.4.18)

Mrs. Mags Southgate

Mrs. Heather Stanley (from 22.4.18) – PCC Treasurer

Mr. Mark Tierney (to 22.4.18)

Elected in April 2018

Mrs. Jo Chandler

Mr. David Calcott

Mrs. Heather Stanley

Mr. Ben Southgate

Retired in April 2018

Mrs. Samantha Barnett

Mr. Mike Jones

Mr. Andrew Hill

Mr. Mark Tierney

Independent Examiner

Mr Antony Stevens, 22 Willow Park, Otford, Kent TN14 5NE

Bankers

CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent

Governing Document

The Parochial Church Council Powers Measure 1956 as amended and Church Representation Rules previously exempted from registration.

All members of the PCC are trustees of the charity. Elected members of the PCC are appointed for a period of three years and are required under the PCC's own policy to stand down for a minimum of one year following the three year period. The PCC meets every two months to transact the business of the Church. In between meetings of the full Council the Finance and Standing Committee¹ is authorised, subject to the PCC's directions, to conduct the business of the PCC should decisions need to be taken between full meetings of the PCC.

Objects of the Charity²

The PCC has the responsibility of working with the incumbent, Reverend Richard Worssam, in upholding the ministry and mission of the Church in the areas of worship, the nurture of faith, service to the village of Otford and Christian witness. This is done through: -

- Sunday and midweek services;
- baptisms, weddings, and funerals;
- youth and children's work;
- teaching adults through weekly home groups and occasional series of talks;
- pastoral care and involvement in the community
- supporting mission partners.

To meet our objectives, and by way of good stewardship of the property for which the Vicar, Churchwardens and PCC are responsible, we maintain the fabric of St Bartholomew's Church (which English Heritage has listed as a Grade 1 building), the adjoining Church Centre and the Church Hall (located in the High Street).

¹ Members of the Finance and Standing Committee are the Vicar, the Churchwardens, the PCC Secretary, the Treasurer and three other members of the PCC or the Vice Chair of PCC and two members of the PCC.

² For Charity Commission purposes the Charity comes within the classification of "Religious Activities" to help the general public particularly within the parish of Otford, Kent and the surrounding area but also through mission giving further afield. It provides the services listed in this document.

To ensure the objectives are complied with the PCC meets regularly. There were 7 PCC meetings during the year with a high average attendance level. Much of the PCC's work is assisted by committees. Those committees report and make recommendations to the PCC. The main committees are: -

Finance and Standing – meets on average at two-monthly intervals between PCC meetings. It has the legal authority to continue the business of the PCC, subject to any directions given by the Council. It also monitors income and expenditure.

Fabric – monitors the condition of the Church fabric, Church Hall, churchyard and car park and arranges maintenance and repair work as required.

Fair – plans and organises the St Bartholomew's Fair, the principal fund-raising event of the year.

Events Team – plans and organises social and fund-raising events during the year.

Readers & Revs – meets to provide mutual fellowship and support, and the opportunity to continue to grow in theological and ministerial studies.

Mission Links – communicates the work of Christian agencies supported by St. Bart's through written articles and arranging for speakers to visit. It recommends the allocation of available funds to Christian mission and relief organisations, both in the UK and overseas.

Worship Advisory Group – monitors the nature and content of Church services, and recommends changes and new initiatives in conjunction with the Vicar and PCC.

Electoral Roll – In 2018 there were 172 members on the Electoral Roll, of whom 25 live outside the parish. This represents a net reduction of 4 (3 parishioners had sadly passed away, and 1 had moved out of the area.)

SUMMARY OF THE MAIN ACHIEVEMENTS DURING THE YEAR

When planning our activities for the year the incumbent and the PCC consider the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. Many of the activities and services listed in this report are carried out by volunteers and St Bart's is very grateful for this. It is difficult to estimate the exact number of volunteers but we believe that it is well over half of the number on the Electoral Roll.

Completion of the Re-ordering and Redecoration Project

A major project this year was the re-ordering and redecoration scheme. In 2012 the PCC identified a liturgical need for re-ordering works to the church. The temporary nave platform needed replacing and also the church needed redecorating – an item of work identified by the Quinquennial Report. In August 2017 a Faculty was granted by the Chancellor of the Diocese for the re-ordering and redecorating work to go ahead. The work was funded by a combination of donations from parishioners, a charitable grant, and existing PCC resources. The redecoration was funded by a generous legacy from Dorothy Swift. The PCC appointed Bakers of Danbury as the contractors. The work began on 8th January 2018 and was completed by the end of April 2018. During this period the church was closed and the congregations used the adjacent Church Centre for services. The main morning service on Easter Day was held in the Otford Village Memorial Hall. A wedding on 14th April was the first service to be held in the newly re-ordered church.

To celebrate the completion of the re-ordering scheme, a number of events were held. A concert was given at the end of April by Voices of Cambridge Ensemble (VOCE); in May, St. Bart's hosted an

evening with Terry Waite, the former special envoy of the Archbishop of Canterbury; and in June, Bishop James Langstaff officially blessed the re-ordering work.

Worship

St Bart's continues to provide a range of services for the differing spiritual needs of the Parish. The service of Holy Communion is held at 8 am on every Sunday and Evensong at 6.30 pm is on the first and third Sundays of the month. On the second and fourth Sundays of the month at 10 am the service is Holy Communion. All Together Worship takes place on the first Sunday of the month at 10 am, and on the third and fifth Sundays the service is Morning Worship. On the first Sunday of the month at 10 am children and young people take part in the whole service. At other Sunday services they take part in some of the service and then move to the Church Centre for their own activities. A Book of Common Prayer Communion Service is held every Wednesday morning at 10 am, and this is followed by refreshments on a fortnightly basis. Morning Prayer is said on Tuesdays, Thursdays and Fridays at 9 am.

We have a thriving choir, music group and band of bell ringers which add to the worship both at regular services and at other services such as weddings. Our bell ringers have also rung after memorial services and in 2018 a number of quarter peals were rung together with a special ringing of bells on Remembrance Sunday at 12.30 pm joining with churches around the country.

Nurture of Faith

Home groups are held on Monday, Tuesday and Thursday evenings, on either a weekly or fortnightly basis. In Lent the home groups combine for a Lent course which is open to all church members. In 2018 the theme was "Companions in the Faith", focusing on the favourite Christian authors or composers who had inspired members of the authorised ministry team who were presenting the Lent series.

A Confirmation Service was held at St. Bart's at the beginning of May in which 6 young people and 3 adults were confirmed by the Bishop of Rochester.

The Vicar continues to teach a module on Congregational Studies for the Diocese as part of the training programme for Licensed Lay Ministers.

In September, the Vicar attended the Bishop's Conference for the clergy of Rochester Diocese held at the University of Kent, Canterbury.

Children and Young People

Sunday Club is run for children from age 3 to 14 with three groups on Sunday mornings. The Young People's Fellowship (YPF) for older teenagers is held on Sunday evenings during term time. The group "EPIC", for children aged 9-13, meets on the second Saturday of each month in the evening. Messy Church was held 5 times during the year. The Youth Weekend was held at Kench Hill for the third time. This year, an innovation was to invite older members of the congregation to come for tea on the Saturday afternoon to encourage cross-generational links.

Together with Otford Methodist Church we run "First Steps", a Christian based toddler group. The Vicar regularly visits our local schools to take assemblies and he is a governor of Otford Primary School. Carol services for the two local schools were held in the church and Otford Primary School also held their Harvest Festival in church.

Safeguarding of children and vulnerable adults continues to be a priority and safeguarding arrangements are reviewed annually by the PCC.

Pastoral Care

During 2018 there were 8 baptisms, 3 weddings, and 15 funerals. In November the Vicar attended a training morning on Canon Law relating to baptisms, weddings and funerals.

We have three Pastoral Assistants who work within the Parish, and the Vicar visits parishioners in their homes or in hospital. As part of our ministry to bereaved families we hold an annual service in Eastertide to commemorate departed loved ones.

Fellowship and Special Events

To encourage fellowship and raise funds for the parish a number of social activities were planned by the Events Team. These included bi-monthly soup lunches on Mondays, together with an informal interview of someone connected with the church. In January the Events Team organised a well-attended Burns Night Supper; they also organised a successful Italian pop-up restaurant in July. The Men's Group held a Curry Night in January, and their annual summer evening walk in July. Both the annual Church Fair and Christmas Market continue to be well supported. The location of the Summer Fair on The Green and surrounding areas has become well established. The Parish Summer BBQ was held in the Vicarage garden in July.

Sixteen members of the church attended the "Big Church Day Out" Christian music festival at Wiston, West Sussex, over the second May bank holiday weekend. On the second Saturday in September, members of St. Bart's took part in the annual Ride and Stride event organized by Friends of Kent Churches, both riding and welcoming visitors.

Wider Community

We continue with our mission to the wider community and beyond. The annual Civic Service was held in May, attended by members of the Parish Council, our District Councillors, and members of the village uniformed organisations.

The Remembrance Sunday service has the largest attendance of any service in the year. In 2018 the focus was on the 100th anniversary of the end of the First World War.

The PCC supports Christian mission agencies locally, nationally and overseas. In November we had a visit from Kristin Stevenson, the area representative from the Bible Society. We continue to give food and other provisions to a local food bank project called "Loaves and Fishes".

Deanery and Diocese

We are part of Shoreham Deanery. In November, the Deanery Synod was addressed by the Revd. Canon Dr. Sandra Millar, head of the national church's Life Events team.

In February, the Vicar attended an archdeaconry event launching the Diocesan "Called Together" programme.

In March, the Vicar and other church officers attended training organised by the Diocese in preparation for the implementation of the new General Data Protection Regulations (GDPR).

In May we hosted the Archdeacon's Visitation for the admission of Churchwardens from churches across the Archdeaconry.

Communication

To communicate with both parishioners and a wider audience we have our website (www.StBartholomews.co.uk) Also, our popular magazine is distributed to some 400 homes in the parish.

Special Anniversaries

On the weekend of 28th April the Vicar celebrated the 10th anniversary of his induction and institution.

In June, the Vicar did a week's residential chaplaincy at Westminster Abbey, continuing a long-established tradition, and in recognition of the fact that the Abbey is the patron of the living of St. Bartholomew's Church. During this week he celebrated the 25th anniversary of his ordination.

Land and buildings

The Church is listed by English Heritage as Grade 1 and therefore has to be inspected on a regular basis in order to maintain the fabric and ensure the safety of those using the premises.

St Bart's owns St Bartholomew's Church, Otford, and the Church Hall in the High Street, Otford, together with the land on which those buildings are situated. Both are used for charitable purposes. Part of the Church Hall land includes toilets for public use. These are rented from St Bart's by Otford Parish Council, but have remained closed due to repeated vandalism. The PCC is currently in negotiation with Otford Parish Council regarding the surrender of the lease for the toilets.

The PCC has been looking closely at the future of the Church Hall. In February a Church Hall Options Appraisal Team was established. In July a 40-day consultation exercise was launched for church members. The results of this consultation were presented at an open morning in September. In the autumn a similar consultation was held for members of the village community, and a further public presentation was given in November.

After extensive discussion with Otford Parish Council regarding the maintenance of the churchyard, the PCC agreed to leave current arrangements as they stand.

Policy on Reserves

The PCC upholds a policy to maintain general reserves at a level of £35,000. This policy is reviewed on an annual basis.

The PCC also maintains a fund for cyclical maintenance and repair.

Other funds held and set aside for specific purposes at the close of 2018 are dealt with in the Accounts Section of this report.

Further Financial details

The accounts for St. Bartholomew's Church Otford are dealt with electronically, which allows for management information to be prepared for Finance and Standing Committee and PCC meetings. Outgoings can be assessed against budget, as can income, and adjustments made to plans and budgets in a timely manner. Gift Aid claims are made on a regular basis which assists with the flow of income. This means that the PCC is well placed to ensure that donations are being used for the purposes for which they were given.

In September the annual Stewardship Sunday was held.

Gift Aid

The charity is recognised by HMRC for Gift Aid on any relevant donations for the financial year ending 31st December 2018.

Fundraising

The charity raises funds from the public – primarily from Church members. It also seeks to raise funds from third party donors such as established trusts for specific projects such as the re-ordering scheme. It does not work with commercial participators in raising funds and does not have a trading subsidiary.

Legacies

In this year, the following legacies have been gratefully received:

L.F. Clarke - £2,000 – for the upkeep of the churchyard

Ruth Barclay - £2,000

Hilary Johnson - £250

Policies

As described above St Bart's has a policy on its reserve funds. It follows the Diocesan policy and guidance on safeguarding.

Grant making

Grant making is not the main way that St Bart's carries out its charitable objectives although St. Bart's does support the work of other Christian mission agencies in the UK and abroad through its away giving, as shown in these accounts.



Section A

Independent Examiner's Report

Report to the trustees/
members of

St Bartholomew's Church

On accounts for the year
ended

31st December 2018

Charity no
(if any)

1135073

Set out on pages

11 to 22

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/12/2018**.

Responsibilities and
basis of report

As the charity's trustees, 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 Trust'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 below *) 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:

Date:

17th MARCH 2019

Name:

Mr Antony Stevens

Relevant professional
qualification(s) or body
(if any):

Chartered institute of Management Accountants

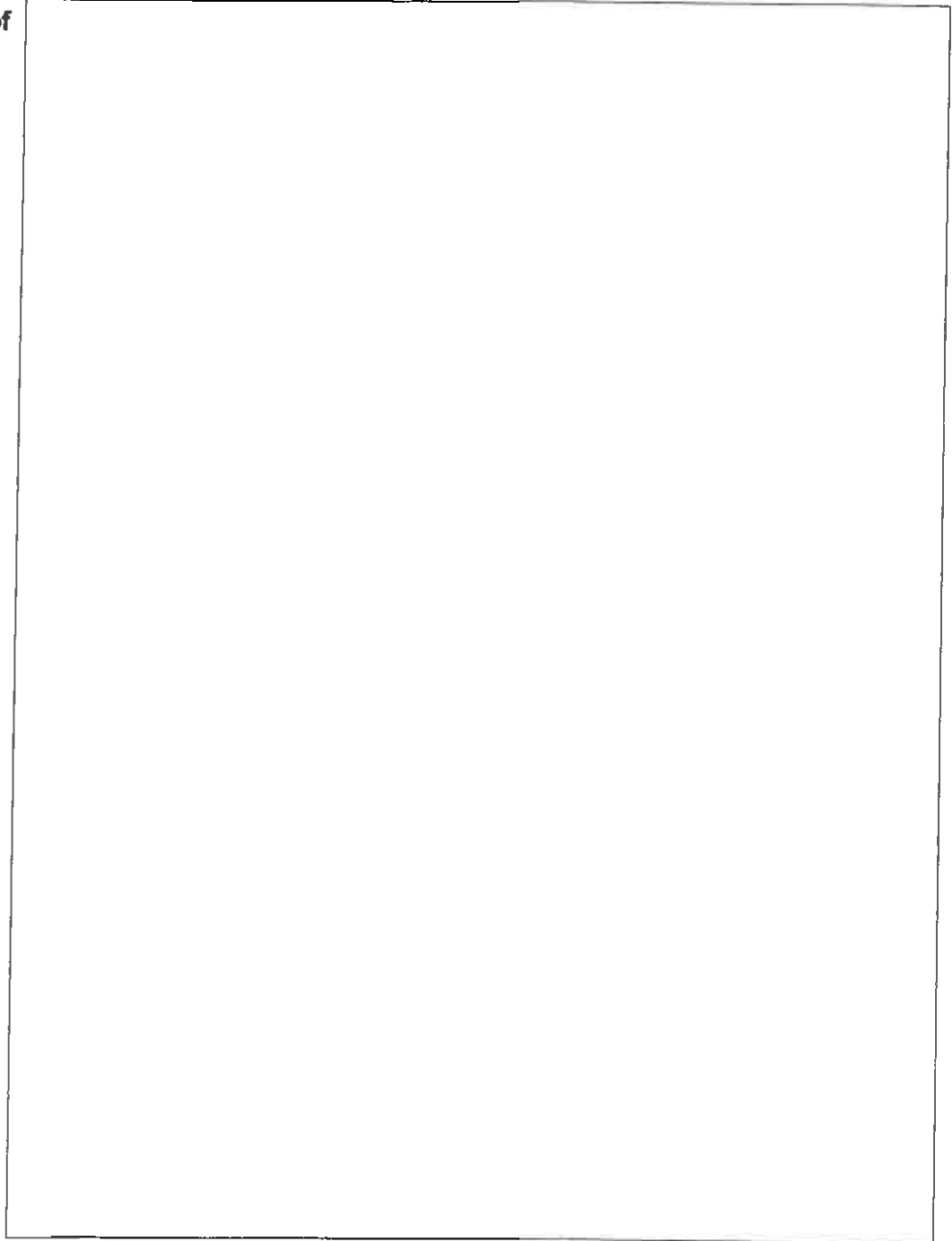
Address: 22 Willow Park, Otford, Sevenoaks, Kent TN14 5NE

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.



St Bartholomew's Church Otford - 1135073

Statement of Financial Activities

For the period from 01 January 2018 to 31 December 2018

	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
Income and endowments from:						
Donations and legacies	£114,896	—	£56,116	—	£171,013	£136,285
Income from charitable activities	£9,448	—	—	—	£9,448	£12,015
Other trading activities	£19,624	£8,502	—	—	£28,126	£28,279
Investments	£159	£49	£149	—	£357	£661
Other income	—	—	—	—	—	—
Total income	£144,128	£8,551	£56,266	—	£208,945	£177,241
Expenditure on:						
Raising funds	£1,477	—	—	—	£1,477	£842
Expenditure on charitable activities	£120,412	£36,252	£37,257	—	£193,923	£139,220
Other expenditure	£33,636	—	£168,918	—	£202,555	£11,234
Total expenditure	£155,526	£36,252	£206,176	—	£397,955	£151,297
Gains / losses on investment assets	(£63)	—	—	—	(£63)	£350
Net income / (expenditure) resources before transfer	(£11,461)	(£27,701)	(£149,910)	—	(£189,073)	£26,294
Transfers						
Gross transfers between funds - in	£300	£33,329	£1,658	—	£35,288	£9,853
Gross transfers between funds - out	(£15,958)	(£300)	(£19,029)	—	(£35,288)	(£9,853)
Other recognised gains / losses						
Gains on revaluation, fixed assets, charity's own use	—	—	—	—	—	—
Net movement in funds	(£27,120)	£5,328	(£167,281)	—	(£189,073)	£26,294
Reconciliation of funds						
Total funds brought forward	£89,875	£19,277	£370,797	—	£479,949	£453,655
Total funds carried forward	£62,754	£24,605	£203,516	—	£290,876	£479,949
Represented by						
Unrestricted						
General fund	£62,754	—	—	—	£62,754	£89,875
Designated						
AV and IT Maintenance	—	£1,500	—	—	£1,500	—
Church Hall	—	£5,545	—	—	£5,545	£8,833
Cyclical Maintenance	—	£9,552	—	—	£9,552	£2,444
Mission	—	£8,007	—	—	£8,007	£8,000
Re-ordering Tithes	—	—	—	—	—	—
Restricted						
Choral Music Fund	—	—	£5,500	—	£5,500	£5,845
Church Hall	—	—	£201,572	—	£201,572	£201,572
Church Repair	—	—	—	—	—	£21,297
Clarke Legacy	—	—	—	—	—	—
Diary Account	—	—	—	—	—	—
Dorothy Swift	—	—	—	—	—	£28,817
Jean Kelsey Music Fund	—	—	£4,266	—	£4,266	£4,245
Re-ordering Fund	—	—	(£7,822)	—	(£7,822)	£109,018
Tower Fund	—	—	—	—	—	—

Balance sheet (Church of England)
As at: 31 December 2018

	As at 31/12/2018	As at 31/12/2017
	£	£
Fixed assets		
Tangible assets	£201,572	£201,572
Investments	£4,166	£4,229
	<u>£205,738</u>	<u>£205,801</u>
Current assets		
Debtors	£2,333	£1,176
Cash at bank and in hand	£93,138	£273,199
	<u>£95,471</u>	<u>£274,375</u>
Liabilities		
Creditors: Amounts falling due in one year	£10,334	£226
Net current assets less current liabilities	<u>£85,137</u>	<u>£274,148</u>
Total assets less current liabilities	<u>£290,876</u>	<u>£479,949</u>
Total net assets less liabilities	<u>£290,876</u>	<u>£479,949</u>
Represented by		
Unrestricted		
Unrestricted - General fund	£62,754	£89,875
Designated		
Designated - AV and IT Maintenance	£1,500	—
Designated - Re-ordering Tithes	—	—
Designated - Church Hall	£5,545	£8,833
Designated - Cyclical Maintenance	£9,552	£2,444
Designated - Mission	£8,007	£8,000
Restricted		
Restricted - Clarke Legacy	—	—
Restricted - Choral Music Fund	£5,500	£5,845
Restricted - Church Hall	£201,572	£201,572
Restricted - Church Repair	—	£21,297
Restricted - Dorothy Swift	—	£28,817
Restricted - Jean Kelsey Music Fund	£4,266	£4,245
Restricted - Re-ordering Fund	(£7,822)	£109,018
Restricted - Tower Fund	—	—
Restricted - Diary Account	—	—
Funds of the church	<u>£290,876</u>	<u>£479,949</u>

Statement of Assets and Liabilities (by code)
As at: 31 December 2018

Class and nominal code	General	Designated	Restricted	Endowment	Total	Last year
Fixed assets - Investments						
6432 : 258 Shares in CBF Investment Fund	£4,166.31	—	—	—	£4,166.31	£4,229.76
Total	£4,166.31	—	—	—	£4,166.31	£4,229.76
Fixed assets - Tangible assets						
6431 : Church Hall	—	—	£201,572.00	—	£201,572.00	£201,572.00
Total	—	—	£201,572.00	—	£201,572.00	£201,572.00
Current assets - Cash at bank and in hand						
6504 : CAF Deposit Account	—	—	—	—	—	£52,532.65
6505 : Church Hall Account	—	—	—	—	—	£1,701.19
6506 : CAF current account	£4,030.42	£2,214.09	£193.06	—	£6,437.57	£2,168.42
6507 : CAF Freewill Account	£33,034.40	—	£873.75	—	£33,908.15	£56,779.59
6510 : CCLA (CBF) deposit account	£9,018.38	£15,219.30	£16.73	—	£24,254.41	£138,469.96
6515 : Hampshire Trust 90 Day Account	£11,498.94	£7,096.77	£9,771.06	—	£28,366.77	—
6590 : Cash in hand	£171.56	—	—	—	£171.56	£187.12
CRF : Church Repair Diocese	—	—	—	—	—	£21,360.26
Total	£57,753.70	£24,530.16	£10,854.80	—	£93,138.46	£273,199.19
Current assets - Debtors						
Z05 : Accounts Receivable	£2,028.00	£305.47	—	—	£2,333.47	£1,176.00
Total	£2,028.00	£305.47	—	—	£2,333.47	£1,176.00
Liabilities - Agency accounts						
6699 : Agency collections	—	—	£14.06	—	£14.06	—
Total	—	—	£14.06	—	£14.06	—
Liabilities - Creditors: Amounts falling due in one year						
6601 : Loans received	—	—	£8,896.25	—	£8,896.25	—
Z04 : Accounts Payable	£1,193.74	£230.00	—	—	£1,423.74	£226.96
Total	£1,193.74	£230.00	£8,896.25	—	£10,319.99	£226.96
Net total assets	£62,754.27	£24,605.63	£203,516.29	—	£290,876.19	£479,949.99

Represented by

Class and nominal code	General	Designated	Restricted	Endowment	Total	Last year
Unrestricted - General	£62,754.27	—	—	—	£62,754.27	£89,875.13
Designated - AV	—	£1,500.00	—	—	£1,500.00	—
Designated - Hall	—	£5,545.91	—	—	£5,545.91	£8,833.14
Designated - CM	—	£9,552.66	—	—	£9,552.66	£2,444.14
Designated - Mission	—	£8,007.06	—	—	£8,007.06	£8,000.00
Restricted - CMF	—	—	£5,500.75	—	£5,500.75	£5,845.57
Restricted - Hall	—	—	£201,572.00	—	£201,572.00	£201,572.00
Restricted - Repair	—	—	—	—	—	£21,297.84
Restricted - DS	—	—	—	—	—	£28,817.81
Restricted - JKMF	—	—	£4,266.04	—	£4,266.04	£4,245.93
Restricted - Reordering	—	—	(£7,822.50)	—	(£7,822.50)	£109,018.43
Total	£62,754.27	£24,605.63	£203,516.29	—	£290,876.19	£479,949.99

Analysis of income and expenditure
Selected period: 01 January 2018 to 31 December 2018

	Unrestricted	Designated	Restricted	Endowment	This year	Total Last year
Income and endowments						
Donations and legacies						
0101 - Gift Aid - Donations	£64,549	—	£10,177	—	£74,726	£78,256
0110 - Gift Aid - Envelopes	£3,312	—	—	—	£3,312	£4,309
0201 - Other planned giving	£11,550	—	£240	—	£11,790	£17,425
0301 - Loose plate collections	£3,924	—	—	—	£3,924	£3,604
0302 - Wall Safe	£376	—	—	—	£376	£459
0501 - One-off Gift Aid gifts	£4,200	—	—	—	£4,200	£2,370
0550 - Donations appeals etc	£1,921	—	—	—	£1,921	£1,760
0560 - Re-ordering	—	—	£40,826	—	£40,826	£1,629
0601 - Tax recoverable on Gift Aid	£19,901	—	£2,872	—	£22,774	£23,333
0701 - Legacies	£2,250	—	£2,000	—	£4,250	£500
1270 - Youth work	£1,757	—	—	—	£1,757	£1,380
1280 - Church refreshments	£903	—	—	—	£903	£931
1510 - Book of Remembrance	£250	—	—	—	£250	£325
Donations and legacies Totals	£114,896	—	£56,116	—	£171,013	£136,285
Income from charitable activities						
1101 - Fees for weddings & funerals - PCC	£4,073	—	—	—	£4,073	£5,629
1111 - Fees for weddings & funerals - DBF	£2,279	—	—	—	£2,279	£3,339
1121 - Fees weddings & funerals PTO Clergy	£62	—	—	—	£62	£352
1260 - Parish magazine sales	£3,033	—	—	—	£3,033	£2,694
Income from charitable activities Totals	£9,448	—	—	—	£9,448	£12,015
Other trading activities						
0901 - Other funds generated	£1,196	—	—	—	£1,196	£1,994
0910 - Church fair	£5,558	—	—	—	£5,558	£5,961
0912 - Ride and stride	£689	—	—	—	£689	£527
0913 - Christmas market	£2,855	—	—	—	£2,855	£2,345
0914 - Events	—	—	—	—	—	£4,755
0915 - Events 2018	£6,768	—	—	—	£6,768	—
1240 - Church hall lettings	—	£8,502	—	—	£8,502	£8,820
1250 - Magazine income - advertising	£2,555	—	—	—	£2,555	£3,875
Other trading activities Totals	£19,624	£8,502	—	—	£28,126	£28,279
Investments						
1001 - Dividends	£140	—	—	—	£140	£137
1020 - Bank and building society interest	£18	£49	£149	—	£217	£524
Investments Totals	£159	£49	£149	—	£357	£661
Income and endowments Grand totals	£144,128	£8,551	£56,266	—	£208,945	£177,241

	Unrestricted	Designated	Restricted	Endowment	This year	Total Last year
Expenditure						
Raising funds						
1730 - Costs of fund raising	£1,477	—	—	—	£1,477	£842
Raising funds Totals	£1,477	—	—	—	£1,477	£842
Expenditure on charitable activities						
1801 - Giving to missionary societies	—	£19,184	—	—	£19,184	£5,500
1850 - Home mission	—	£4,000	—	—	£4,000	£5,500
1870 - Training	£20	—	—	—	£20	—
1907 - Mission & Ministry Support	£64,000	—	—	—	£64,000	£61,248
1911 - Fees clergy holding PTO	£32	—	—	—	£32	£322
2001 - Salary of Caretaker	£4,070	—	—	—	£4,070	£3,942
2050 - Salary of parish administrator	£14,663	—	—	—	£14,663	£14,273
2051 - Pension Contributions Office Staff	£1,239	—	—	—	£1,239	£1,217
2101 - Working expenses of incumbent	£1,275	—	—	—	£1,275	£930
2110 - Visiting speakers / locums	£385	—	—	—	£385	£405
2120 - Council tax	£2,533	—	—	—	£2,533	£2,823
2130 - Vicarage house expenses	£178	—	—	—	£178	—
2140 - Water rates - vicarage	£348	—	—	—	£348	£358
2180 - Youth work	£3,327	—	—	—	£3,327	£2,798
2201 - Fees & subscriptions	£553	—	—	—	£553	£352
2320 - Organ / piano tuning	£537	—	—	—	£537	£580
2321 - Organist fees	£3,109	—	—	—	£3,109	£2,961
2322 - Choir expenditure	£316	—	£371	—	£687	£688
2340 - Upkeep of services	£2,052	—	—	—	£2,052	£1,175
2341 - Altar Requisites	£305	—	—	—	£305	£663
2345 - Church refreshments	£398	—	—	—	£398	£442
2350 - Upkeep of churchyard	£73	—	£2,000	—	£2,073	£1,803
2360 - Printing, stationery, postage and other	£1,045	—	—	—	£1,045	£922
2362 - Photocopier maintenance	£841	—	—	—	£841	£843
2365 - Church office - telephone	£925	—	—	—	£925	£744
2366 - Internet & Website	£549	—	—	—	£549	£572
2370 - Cleaning & sanitary supplies	£178	—	—	—	£178	£179
2401 - Church running - electric	£2,033	—	—	—	£2,033	£1,353
2410 - Church running - gas	£1,884	—	—	—	£1,884	£2,395
2420 - Church running - water	£128	—	—	—	£128	£142
2422 - Church sound and vision	£307	—	—	—	£307	£49
2430 - Church running - security	£2,175	—	—	—	£2,175	£1,684
2450 - Church running - insurance	£3,329	—	£41	—	£3,370	£3,196
2460 - Church maintenance	£3,014	—	£6,010	—	£9,024	£3,717
2461 - Church maintenance - cyclical	—	£1,249	—	—	£1,249	£669
2470 - Church - performing rights licence	£336	—	—	—	£336	£324
2501 - Magazine expenses	£4,242	—	—	—	£4,242	£3,936
2520 - Hall running costs - bad debt write off	—	—	—	—	—	£350
2530 - Hall running - electricity	—	£1,283	—	—	£1,283	£982
2540 - Hall running - gas	—	£3,161	—	—	£3,161	£2,475
2550 - Hall running - insurance	—	£1,277	—	—	£1,277	£1,028
2560 - Hall running - maintenance	—	£1,037	—	—	£1,037	£1,055
2570 - Hall cleaning and materials	—	£4,297	—	—	£4,297	£3,718
2571 - Hall performing rights	—	£153	—	—	£153	£151
2580 - Hall running - water	—	£608	—	—	£608	£735
2720 - Church interior and exterior decorating	—	—	£28,834	—	£28,834	—
Expenditure on charitable	£120,412	£36,252	£37,257	—	£193,923	£139,220

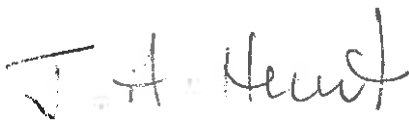
	Unrestricted	Designated	Restricted	Endowment	Total	
					This year	Last year
activities Totals						
Other expenditure						
2342 - Pew Cushions	£4,007	—	—	—	£4,007	—
2602 - Bank Charges	£163	—	—	—	£163	£120
2610 - Accountancy software	£49	—	—	—	£49	—
2910 - Re-ordering work	£29,416	—	£168,918	—	£198,335	£6,232
2920 - Consistory Court related costs	—	—	—	—	—	£4,881
Other expenditure Totals	£33,636	—	£168,918	—	£202,555	£11,234
Expenditure Grand totals	£155,526	£36,252	£206,176	—	£397,955	£151,297

Fund movement by type
Selected period: 01 January 2018 to 31 December 2018

Fund and type	Fund balances brought forward	Incoming Resources	Outgoing Resources	Transfers	Gains and Losses	Fund balances carried forward
Unrestricted						
General - General fund	£89,875	£144,128	£155,526	(£15,658)	(£63)	£62,754
Sub-totals	£89,875	£144,128	£155,526	(£15,658)	(£63)	£62,754
Designated						
AV - AV and IT Maintenance	—	—	—	£1,500	—	£1,500
RT - Re-ordering Tithe	—	—	£15,184	£15,184	—	—
Hall - Church Hall	£8,833	£8,532	£11,819	—	—	£5,545
CM - Cyclical Maintenance	£2,444	£11	£1,249	£8,345	—	£9,552
Mission - Mission	£8,000	£7	£8,000	£8,000	—	£8,007
Sub-totals	£19,277	£8,551	£36,252	£33,029	—	£24,605
Restricted						
Clarke - Clarke Legacy	—	£2,000	£2,000	—	—	—
CMF - Choral Music Fund	£5,845	£26	£371	—	—	£5,500
Hall - Church Hall	£201,572	—	—	—	—	£201,572
Repair - Church Repair	£21,297	£28	£18,593	(£2,733)	—	—
DS - Dorothy Swift	£28,817	£16	£28,834	—	—	—
JKMF - Jean Kelsey Music Fund	£4,245	£20	—	—	—	£4,266
Reordering - Re-ordering Fund	£109,018	£54,174	£156,377	(£14,637)	—	(£7,822)
Tower - Tower Fund	—	—	—	—	—	—
Diary - Diary Account	—	—	—	—	—	—
Sub-totals	£370,797	£56,266	£206,176	(£17,371)	—	£203,516
Totals	£479,949	£208,945	£397,955	—	(£63)	£290,876

There may be minor discrepancies in the totals as pence are not being shown

Approved by the Parochial Church Council on 27th March 2019 and signed on its behalf by:



J A Hunt

R J Edwards

Mrs Janet Hunt (Churchwarden) and Mr Russell Edwards (Churchwarden)

Notes to the Financial Statements for year ending to 31 December 2018

The notes on the following pages form part of these accounts.

1. Accounting Policies

The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCC, and with the Regulations' "true and fair view" provisions.

2. Assets

2.1. Consecrated and benefice property

In so far as consecrated and benefice property of any kind is excluded from the statutory definition of 'charity' by section 10(2)(a) and (c) of the Charities Act 2011 such assets are not capitalised in the financial statements.

2.2. Moveable Church Furnishings

Typically, these are capitalised at cost and depreciated over the useful economic life other than where insufficient cost information is available. In this case the item is not capitalised, but all items are included in the Church's inventory in any case.

This year 2 items have been added to the church's inventory – new Pew Cushions and a second Offertory Box. The cost of both items was covered by specific donations and as such these items have not been capitalised, with the full value of both the items and the associated donations being included within the annual accounts.

2.3. Tangible Fixed Assets for use by the charity

These are capitalised if they can be used for more than one year and cost at least £1000. They are valued at cost or else, for gifts-in-kind, at a reasonable estimate of their open market value on receipt.

Depreciation is calculated to write off the capitalised cost of fixed assets less their currently anticipated residual fair value over their estimated useful lives as follows:

- Land Nil
- Fixtures & Fittings 20 years
- Computers 3 years

No depreciation is provided on buildings as the currently estimated residual value of the properties is not less than their carrying value and the remaining useful life of these assets currently exceeds 50 years, so that any depreciation charges would be immaterial.

An impairment review is carried out each year end and any resultant loss identified included in expenditure for the year.

The Church Hall is currently the subject of a consultation process to determine its future use. The PCC has suspended all non-essential maintenance to the Hall until this process is complete, with the result that the fabric of the Hall is continuing to deteriorate.

As part of the consultation process the PCC are actively seeking a condition survey of the Hall, with associated costs for repairs, from an independent firm of surveyors, which should be completed early in 2019.

2.4. Investments

Investments quoted on a recognised stock exchange or whose value derives from that are valued at market value at the year end. Other investment assets are included at PCC's best estimate of market value.

2.5. Short Term Deposits

These are the cash held on deposit either with the CCLA or at a bank.

The opportunity has been taken within the current financial year to consolidate the church's short term deposits, with the closure of accounts at both Natwest and Lloyd's bank, the closure of the Church Repair Fund (held by the diocese on our behalf) and opening of a 90 day account with Hampshire Trust Bank.

The church's assets are now held in the following accounts:

CAF Bank – current account (for general income and payments for both church and hall)

CAF Bank - freewill offering account (for all regular donations made by bank transfer)

CCLA – deposit account (instant access account currently paying 0.65% interest)

Hampshire Trust Bank – 90 day account (Notice account currently paying 1.6% interest)

3. Funds

3.1. Unrestricted Funds

These represent the funds of the PCC that are available for spending on the general purposes of the PCC, including amounts designated by the PCC for fixed assets for its own use or for spending on a future project and which are therefore not included in its 'free reserves' as disclosed on the trustees' report.

3.2. Restricted Funds

These are funds that must be spent on restricted purposes. Details of the restricted funds held are shown below:

Re-ordering Fund (fully expended during the year)

Dorothy Swift Fund (fully expended during the year)

Jean Kelsey Music Fund

Choral Music Fund

Clarke Legacy (fully expended during the year)

Church Repair Fund (held by the diocese on our behalf and closed during the year)

Church Hall (Building).

During the year the Church Repair Fund was reclassified by the diocese from a restricted fund to an unrestricted fund. In consequence, the PCC took the decision to close this fund and relocate the money to the Cyclical Maintenance Fund, paying all future contributions which would have been made into the Church Repair Fund into the Cyclical Maintenance Fund instead.

3.3. Designated Funds

These are funds that the PCC have designated for a specific purpose. Details of the designated funds current held are shown below:

Church Hall (running costs and lettings)
Cyclical Maintenance
Mission Giving
AV & IT
Re-ordering Tithe (fully expended during the year)

3.4. Transfers between funds

Funds were transferred from unrestricted funds to designated funds during the year as follows:

£8,000 to Mission Giving.
£1,050 to Church Repair Fund (later transferred to Cyclical Maintenance)
£4,500 To Cyclical Maintenance
£1,500 to AV & IT.

4. **Staff Costs**

During the year the PCC employed an organist and office staff (all part time). Tax and National Insurance payments were made for relevant employees. Total staff costs amounted to £23,082 which includes £1,240 Employer Pension Contributions. National Insurance Contributions for the year fell below the £2,000 government allowance.

Incumbent costs are covered by the diocese and therefore not included within these accounts.

No members of the PCC are employed, however a person closely connected to a PCC member is employed within the office staff.

Donations made by PCC members during the year amounted to £29,810.67

4.1. Church Workers Pension Fund (CWPF)

St Bartholomew's Church participates in the Pension Builder Scheme section of CWPF for lay staff. The Scheme is administered by the Church of England Pensions Board, which holds the assets of the schemes separately from those of the Employer and the other participating employers.

The Church Workers Pension Fund has a section known as the Defined Benefits Scheme, a deferred annuity section known as Pension Builder Classic and a cash balance section known as Pension Builder 2014.

Pension Builder Scheme

The Pension Builder Scheme of the Church Workers Pension Fund is made up of two sections, Pension Builder Classic and Pension Builder 2014, both of which are classed as defined benefit schemes.

Pension Builder Classic provides a pension for members for payment from retirement, accumulated from contributions paid and converted into a deferred annuity during employment based on terms set and reviewed by the Church of England Pensions Board from time to time. Discretionary increases may also be added, depending on investment returns and other factors.

Pension Builder 2014 is a cash balance scheme that provides a lump sum that members use to provide benefits at retirement. Pension contributions are recorded in an account for each member. This account may have bonuses added by the Board before retirement. The bonuses depend on investment experience and other factors. There is no requirement for the Board grant any bonuses. The account, plus any bonuses declared, is payable from members' Normal Pension Age.

There is no sub-division of assets between employers in each section of the Pension Builder Scheme.

The scheme is a multi-employer scheme as described in Section 28 of FRS 102 as it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers. This means that contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the SoFA in the year are contributions payable (2018: £1240, 2017: £1217).

A valuation of the Pension Builder Scheme is carried out once every three years. The most recent was carried out as at 31 December 2016.

For the Pension Builder Classic section, the valuation revealed a deficit of £14.2m on the ongoing assumptions used. At the most recent annual review, the Board chose not to grant a discretionary bonus, which will have acted to improve the funding position. There is no requirement for deficit payments at the current time.

For the Pension Builder 2014 section, the valuation revealed a surplus of £1.8m on the ongoing assumptions used. There is no requirement for deficit payments at the current time.

The legal structure of the scheme is such that if another employer fails, St Bartholomew's Church could become responsible for paying a share of that employer's pension liabilities.

5. Re-ordering Work

Re-ordering and re-decoration work to the inside of the church was undertaken during the early part of the year. Funds to pay for this work were taken from the Re-ordering Fund, the Church Repair Fund and the Dorothy Swift Fund, with the balance coming from the General Fund. An interest free loan of £14,381 was taken out with a member of the parish to provide cashflow for the works to be undertaken. This loan is being paid down with ongoing donations until March 2021. The balance at the end of 2018 amounted to £8,896.

The final end-of-defects payment to the contractor remains outstanding at the end of the financial year, in the amount of £7605.18 (inclusive of VAT). The final VAT reclaim from LPW is also outstanding.

6. Legacies

We are grateful for legacies received during the year from L.F. Clarke, Hilary Johnson and Ruth Barclay.