

SAINT ANDREW'S CHURCH, CASTLE COMBE

Financial Information
for
the year ended
31st December 2016

SAINT ANDREW'S CHURCH, CASTLE COMBE

Financial Information for the year ended 31st December 2016

Purpose and contents of this document

This document has been prepared on behalf of the Parochial Church Council of St. Andrew's Church, Castle, Combe, Wiltshire to set out Financial Information for activities relating to St Andrew's Church for the year ended 31st December 2016.

Activities during 2016 consisted of:

- the day to day running of St Andrew's Church
- the repair of the roof of the north transept of the Church, carried out in 2016; and
- the project to construct a small extension from the north transept to house basic catering and washroom facilities and a relocated vestry (the "Amenities Project" and the subject of the "Make History" appeal).

The Financial Information in this document is prefaced by information about St Andrew's Church, its Parochial Church Council, its funding and its activities as follows

Purpose and contents of this document

St Andrew's Church, Castle Combe

The Parochial Church Council

Funding of the activities of St Andrew's Church

The Amenities Project

The Roof Repairs

Financial Information for the year ended 31st December 2016

- Summary of Cash Movements on Bank Accounts
- the Day to Day Running Account of St Andrew's Church (with detailed Notes)
- the Amenities Project Account (including the total estimated costs of the Project)
- the Large Repairs Account
- The Herbert Memorial Account
- The Organ Account
- Dividends and Interest

This presentation has been chosen to;

- to show, on a cash basis by analysis of all bank accounts held, all receipts and payments for each facet of the PCC's work at St. Andrew's Church; and
- to allow the costs of running the Church on a day to day basis, (including contributions to the Diocese of Bristol, the Bybrook Benefice and to charities and relief agencies), to be shown separately from the cost of maintaining the fabric of the Church and making improvements to its facilities.

St Andrew's Church, Castle Combe

The magnificent Grade 1 listed church of St Andrew is at the heart of Castle Combe, a small village of approximately 320 inhabitants in northwest Wiltshire. The Church has sections dating from the 1200s, an impressive 15th century tower and elegant stained glass in the Victorian nave.

The size of the Church reflects medieval times when the village was much larger and a busy regional market place. Now, as a tourist destination on the southern edge of the Cotswolds, the village attracts, annually, thousands of visitors locally and from around the world.

The Church has a regular congregation for its twice or three times monthly services and, because of its size and location, often hosts up to 200 people for major festivals and weddings. St. Andrew's also hosts concerts. Both the acoustics and setting make it a memorable venue and attract a wide audience.

The Parochial Church Council

Members and officers of the Parochial Church Council (the "PCC") during 2016 were as follows;

<i>Team Priest in Charge:</i>	The Revd Jonathan Philpott (until June 2016)
<i>Team Vicar:</i>	The Revd Sarah Evans (until January 2017)
<i>Churchwarden:</i>	Mrs Sally Constable (<i>Deanery Synod Representative</i>)
<i>Elected Members:</i>	Mr Michael Constable (<i>Treasurer & Covenant Secretary</i>) Mrs Di Brown (<i>Secretary</i>) Mrs Julie Hare Mrs Karen Munnings Mr Mike Roberts Mr Gerald Ruggles (<i>Electoral Roll Officer</i>) Mrs Sue Wiles-Teoh
<i>Independent Examiner:</i>	Mrs Hermina Fleming Castle Combe

PCC meetings are held 4 times a year with an Annual General Meeting in April.

The purpose of the PCC is to execute the agreed mission for St Andrews. Full details are in the PCC's Annual Report to the Diocese of Bristol.

The PCC's attendant aim is for St. Andrew's to be an accessible and welcoming place to visit and spend time as well as in which to worship.

Funding of the activities of St Andrew's Church

There are no guaranteed sources of income for St Andrew's Church.

Open every day of the year, the maintenance costs of this large building are significant, both in order to keep the building looking glorious and to secure its existence for generations to come.

Each year, to meet all running, maintenance and enhancement costs, revenue must be generated from collections at services, donations, shares of special service fees, sales of cards and books in the Church, fund raising events and, if available, grants.

The Amenities Project

Currently, St Andrew's Church lacks some basic amenities to support the aim of the PCC to make the Church accessible and welcoming. There is no washroom within the Church and the facilities to offer warm drinks after services and events are minimal.

The Amenities Project has been undertaken to build a small extension on the north side of the Church to house a small kitchen, a washroom accessible to the disabled, and a modern boiler.

The vestry will also be re-housed in the new structure. The vestry is currently located in the Knight's Chapel, an area closed to the public for decades. The Chapel contains a beautiful stained glass window and family memorials. Its re-opening will reveal these windows, and a glorious carved screen, to a wider public and provide a calm place for private prayer.

The new structure will be accessed through the north wall, and will involve re-working an old, semi-subterranean external boiler room. Planning permission has been sought for the project and granted.

It is intended that the new facilities will be of lasting benefit to the Castle Combe village community, to all people attending festivals and celebrations in St. Andrew's as well as for all the Church services. The amenities will also offer opportunities for more events to be held in the heart of the village.

The cost of the Amenities Project is detailed at the end of this report. The Make History Appeal is being made to raise funding for the project.

The Roof Repairs

Before the Amenities Project could be started, a complete repair of the roof of the north transept of the church was required. This need had been identified in the Quinquennial Report of 2008, following which fund-raising began.

Having raised funds by donations and grants in 2015 and 2016, the Roof Repairs were carried out and completed in 2016. On behalf of everybody connected in any way to the Church, the PCC would like to thank:

- Contractors - West Country Tiling of Frome and Mr Toby Pitt
- Architect - Mr Jonathan Saunders of Caroe and Partners.

The PCC are also grateful to the grants bodies

- Listed Places of Worship Scheme
- National Churches Trust
- Wiltshire Historic Churches Trust

as well as those locally who contributed and helped with fund raising to make the repairs possible.

Financial Information for the year ended 31st December 2016

Summary of Cash Movements on Bank Accounts.		Day to Day Running	Amenities Project	Large Repairs	Herbert Memorial	Organ Fund
	Notes	1	2	3	4	5
Net Receipts on Day to Day Running Account		11206.95				
Amounts Transferred		-12985.36	12985.36			
Amounts to be Transferred		630.03	-205.73	-424.30		
Grants in 2016				37100.00		
Cost of Repairs and Fees				-90437.52		
Legal Fees			-9279.63	-5208.00		
VAT & Gift Aid reclaim			2500.00	15969.82		
		-1148.38	6000.00	-43000.00	0.00	0.00
Dividend/Interest	6	2818.54	276.80	77.00	31.95	0.19
Excess of Receipts over payments		1670.16	6276.80	-42923.00	31.95	0.19
Bank and Cash Balances 1/1/2016		3261.58	65769.82	44417.17	6801.01	43.15
Bank and Cash Balances 31/12/16		4931.74	72046.62	1494.17	6832.96	43.34

1. Day to Day Running Account

This Day to Day Running Account is the principal current account of the Church and is used for day to day receipts, payments, subventions and donations. An analysis into its constituent parts is set out below.

Receipts are shown as either “Unrestricted” or “Restricted” amounts. Unrestricted amounts are amounts received for the purposes of the general activities of St Andrew’s. Restricted amounts are amounts received and given with specific instructions or intentions for their application. The analysis between Unrestricted and Restricted enables the Bristol Diocese to assess what is a reasonable level of subvention payment to request from St Andrew’s annually.

	Notes	2016	2016	2016	2015
		Unrestricted	Restricted	Total	Unrestricted
Receipts					
Statutory Fees	(i)	1716.00	1716.00	3432.00	2982.00
Collections	(ii)	11268.88	650.00	11918.88	10777.93
Donations in Church	(iii)	7741.43	5506.00	13247.43	7189.14
Sale of Cards/Booklets/Books	(iv)	10212.00	2500.00	12712.00	8795.01
Fund Raising for projects		0.00	4429.36	4429.36	
Other receipts	(v)	685.00	550.00	1235.00	629.00
Total Receipts		31623.31	15351.36	46974.67	30373.08
 Church Expenses					
Cost of Services	(vi)	1062.00	0.00	1062.00	1193.61
Churchrunning expenses		5841.37	0.00	5841.37	5452.81
Churchyard Maintenance		3614.20	0.00	3614.20	1878.03
Minor repairs to Church		1057.04	0.00	1057.04	3259.19
Publications		6134.25	0.00	6134.25	3461.71
Administration		1805.80	0.00	1805.80	802.54
Expenses		19514.66	0.00	19514.66	16047.89
 Receipts less Running Expenses		12108.65	15351.36	27460.01	14325.19
 Subventions and Donations					
Diocesan Quota	(vii)	12360.00	0.00	12360.00	12000.00
Benefice Contribution	(viii)	1400.00	1716.00	3116.00	2598.90
Benefice Rebate 2015		-688.94	0.00	-688.94	
Charities and relief agencies	(ix)	816.00	650.00	1466.00	1909.25
		13887.06	2366.00	16253.06	16508.15
 Net Receipts over Payments		-1778.41	12985.36	11206.95	-2182.96

Notes to Day to Day Running Account

(i) Statutory Fees are fees generated by St Andrews's Church for weddings, funerals and placing monuments. Half of the fees are withheld by the Bybrook Benefice to cover their administrative costs and so are shown in this information as Restricted and are treated in this analysis as being received and then paid to the Benefice.

(ii) Collections are amounts collected during services as follows:

	Unrestricted	Restricted	Total	
	2016	2016	2016	2015
Non-Gift Aided Collections	3332.42	650.00	3982.42	4318.65
Gifted Aided Collections	4097.60		4097.60	3725.00
Gifted Aid Tax contribution	3838.86		3838.86	2734.28
	11268.88	650.00	11918.88	10777.93

The amount of £650 shown as Restricted relates to collections in Church specifically for charities notified at the beginning of the relevant Church service.

(iii) Donations in Church are amounts contributed by visitors to the Church generally and for the up-keep of the 14th Century Clock.

	Unrestricted	Restricted	Total	
	2016	2016	2016	2015
General	7741.43	3500.00	11241.43	7189.14
Specific Donations		2006.00	2006.00	22368.00
	7741.43	5506.00	13247.43	29557.14

(iv) Sale of Cards, Prayer Cards, Booklets and Books are receipts for such items which are available for purchase within the Church. Certain sales amounting to £2500 were of items specifically dedicated to certain projects.

(v) Other receipts represents payments for heating at weddings and funerals and video recording at weddings, and verger fees.

	Unrestricted	Restricted	Total	
	2016	2016	2016	2015
Heating	535.00		535.00	479.00
Video	150.00		150.00	150.00
Verger Fees		550.00	550.00	548.00
	685.00	550.00	1235.00	1177.00

Verger fees amounting to £550 payable for the organisation of certain celebration services in the church were donated by those receiving the fees to be used for specific projects.

(vi) Costs of services are as follows:-

	Unrestricted	Restricted	Total	
	2016	2016	2016	2015
Visiting Clergy	360.00		360.00	375.00
Organists	630.00		630.00	600.00
Service Requirements	72.00		72.00	218.61
	1062.00	0	1062.00	1193.61

(vii) Diocesan Quota is the amount transferred under pledge to the Diocese of Bristol.

(viii) Contribution to the Bybrook Benefice Team is as follows:-

	Unrestricted	Restricted	Total	
	2016	2016	2016	2015
Pledges	1400.00		1400.00	1400.00
Share of Statutory Fees		1716.00	1716.00	1826.00
Rebate in respect of prior year	-688.94		-688.94	-627.10
	711.06	1716.00	2427.06	2598.90

(ix) Donations to charities and relief agencies are:

	Unrestricted	Restricted	Total	
	2016	2016	2016	2015
Springboard Chippenham	400.00		400.00	
Biblelands	216.00		216.00	
Wiltshire Historic Churches	50.00		50.00	
Bat Conservation Trust	150.00		150.00	
Royal British Legion		350.00	350.00	
World Vision Refugees		300.00	300.00	
	816.00	650.00	1466.00	1909.25

2. The Amenities Project Account

The Amenities Project Account is used for receipts and payments relating to the project to build a small extension on the north side of the Church to house helpful amenities.

Amounts of, in total, £12,985.36 were transferred in to the Amenities Project Account during 2016 from the Day to Day Running Account where they had been designated Restricted as they were receipts specifically raised or given for the Amenities Project. Similar amounts still to be transferred between accounts as at 31st December 2016 amounted to £205.73.

Costs to 31st December 2016 on the Amenities Project relate to Legal Fees.

Set out below, to the best of current knowledge, is a schedule of estimated total costs to completion of the Amenities Project and likely receipts to fund it together with the funding gap to be filled.

Funding	£
Appeal funds	72000
Garfield Weston	5000
Legacy	25000
National ChurchesTrusts	10000
	<hr/>
	112000
Estimated Project costs	£
Main Contractor tender price	170000
Architect fees	24500
Structural Engineer	780
CDM Fees	780
Archaeology estimated	10000
Fees paid to date	-11460
	<hr/>
	194600
Current gap to fill	82600

Discussions are in progress with a number of grant bodies and fundraising events for 2017 are being planned. The required funding is the subject of the Make History Appeal.

3. Large Repairs Account

The Large Repairs Account is used for receipts and payments relating to significant repair work to the existing fabric of the Church. All receipts and payments in 2016 related to the repair of the roof of the north transept which was started in April 2016 and completed in December 2016.

Grants for the repair of the roof received during the 2016 amounted to £37,100 being from Listed Places of Worship Roof Scheme £32,100; National Church Trust £2,500; and Wiltshire Historic Church Trust £2,500. VAT recovered in 2016 amounted in total to £15969.82. The grants received and VAT recovered in 2016 together with grants received in 2015 of £24,000 from Listed Places of Worship Roof Scheme and funds raised by and from local donors over past years to 2015 of £19,000 were used to meet total expenses of the roof repair of £96372.72 (incurred in 2016 £95645.52 and in 2015 £727.20)

4. Herbert Memorial Account

The Herbert Memorial Fund Account has been used for amounts given by Mr Herbert to take care of his grave and the churchyard. General churchyard expenses in 2016 and 2015, which represented grass cutting, were paid for as part of Churchyard Maintenance out of the Day to Day Running Account.

5. The Organ Fund Account

The Organ Fund Account (formerly the Flower Fund) will now be used for future receipts and payments for maintenance of the Church organ.

6. Dividends and Interest

Dividends and Interest represents:

- for the Day to Day Running Account, dividends from the Diocese of Bristol in respect of CCLA Church of England Funds. The amounts received are designated for the general activities of St Andrew's Church.; and
- for other accounts, interest on Deposits.

SAINT ANDREW'S CHURCH, CASTLE COMBE

Financial Statement for the year ended

31st December 2016

I have reviewed the relevant accounts and can confirm that they represent to my satisfaction a materially correct record of the transactions for the year ended 31st December 2016

Signed: Hermina Fleming

Mrs Hermina Fleming

Independent Examiner

Dated: 17/03/2017