

Independent Examiner's Report to the PCC of St. Martin, Bremhill

I report on the accounts of the church for the year ended 31 December 2020, which are set out on the following pages.

Respective Responsibilities of the Trustees and Examiner

The church's trustees are responsible for the preparation of the accounts. The church's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is the independent examiner's responsibility:

- To examine the accounts (under section 145 of the 2011 Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145 (5)(b) of the 2011 Act); and
- To state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent Examiner's statement

In connection with my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that in any material respect the requirements:
 - To keep accounting records in accordance with section 130 of the 2011 Act; and
 - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mrs Lynne Pegler
Elm Farm, Foxham
Chippenham, SN15 4NQ

Date signed: 7th February 2021

Receipts and Payments Accounts - Year Ended 31 December 2020**Bremhill Church**

Rounded £'s	Restricted Fund:							TOTAL 2020	TOTAL 2019	Difference
	Not Restricted General fund	Fabric (Includes Roof)	Servery	Church- yard	Mains Water	Fees due to DBF/ others	Bell Fund			
	£	£	£	£	£	£	£	£	£	£
RECEIPTS										
Voluntary giving										
Planned Giving	8,423							8,423	5,814	2,609
Collection at services	2,102							2,102	9,103	-7,001
Other giving	1,605	43						1,648	2,836	-1,188
Gift Aid recovered	5,049							5,049	8,418	-3,369
Legacies								-00	5,000	-5,000
Grants	3,020	27,532					60	30,612	10,733	19,879
Total voluntary giving	20,199	27,575	0	0	0	0	60	47,834	41,904	5,930
Activities for generating funds										
Fundraising activities		4,058						4,058	4,503	-445
Church activities										
Fees for PCC	2,950							2,950	1,354	1,596
Other receipts								-00	52	-52
Total receipts for Bremhill church	23,149	31,633	0	0	0	0	60	54,842	47,812	7,030
PAYMENTS										
Cost of generating funds										
Cost of fundraising activities		-436						-436	-194	-242
Church activities										
Mission giving & donations								-00	-316	316
Diocesan parish share	-14,958							-14,958	-14,376	-582
Salaries, wages & hon'ia	-275							-275	-1,200	925
Clergy & staff expenses										
Church expenses										
Church running expenses	-4,729							-4,729	-3,726	-1,003
Church utility bills	-674							-674	-1,970	1,296
Major capital expenditure										
Major repairs to the church		-30,918						-30,918	-2,494	-28,424
Total paid re Bremhill church	-20,636	-31,354	0	0	0	0	0	-51,990	-24,275	-27,715
Excess of receipts over payments re funds for Bremhill church	2,513	279	-00	-00	0	0	60	2,852	23,537	-20,685
Memorial etc service - for others								-00	2,036	-2,036
Memorial etc service - to others	-358							-358	-2,036	1,678
Fees - for DBF, Organists & Others						1,097		1,097	1,746	-649
Fees - to DBF, Organists & Others						-1,221		-1,221	-1,537	316
Excess of receipts over payments re funds for Others	-358	0	0	0	0	-124	0	-482	209	-691
Funds at 01/01/20	16,104	16,360	5,000	2,835	1,000	753	-00	42,052	18,306	23,746
Funds at 31/12/20	18,259	16,639	5,000	2,835	1,000	629	60	44,422	42,052	2,371
Bank Statement 31 Dec 2019	£	42,129							£	44,422
Cheques issued not presented end 2019		-77								-00
Funds available 31 Dec 2019		42,052								44,422
Bank Statement 31 Dec 2020										
Cheques issued not presented end 2020										
Funds available 31 Dec 2020										

Checked and Agreed.
L M Peger. 7/1/21.

Further Analysis of Receipts and Payments Accounts

Prepared 21 Jan 2021

General Funds (Not restricted)

ColE Code Number	2019 £	2019 £	Receipts in year	2020 £	2020 £	Diff. £	Diff. £
			VOLUNTARY GIVING				
			Planned giving by individuals				
1	4,940		Gift Aided – direct to bank account – planned giving (regular & repeating)	4,374		-566	
1	0		Parish Giving Scheme (new in 2020 - new donors & some from Gift Aided direct to bank / CAF)	3,495		3,495	
1	40		Gift Aided – donation direct to Treasurer – planned giving (instead of a planned SO)	0		-40	
1	0		Gift Aided – collection in church – planned services– planned giving using dated envelopes	0		0	
1	0		CAF donations (already include Tax refund). No tax benefit. Planned giving - regular - not random	0		0	
1	834		Not Gift Aided – direct to bank account – repeating - 2 donors + was 100 Club	554		-280	
		5,814			8,423		2,609
			Collections at services				
3	4,605		Gift Aided – collection in church – planned services– using Gift Aid Yellow envelopes	956		-3,649	
3	1,738		Collection in church – planned services– not in envelopes - can claim tax using GASDS	668		-1,070	
3	210		Exceptional - Gift Aided – collection in church – baptism/marriage/funeral- Gift Aid Yellow envelopes	100		-110	
3	2,550		Exceptional - Collection in church – baptism/marriage/funeral - not in envelopes - can claim tax using GASDS	378		-2,172	
		9,103			2,102		-7,001
			All other giving & voluntary receipts, including special appeals				
4	728		Exceptional - Gift Aided – to Treasurer - not in collection – one-off	1,175		447	
4	64		Not Gift Aided – to Treasurer - not in collection – one-off. No tax benefit.	80		16	
4	380		CAF donations (already include Tax refund). No tax benefit. One off - random - not regular	350		-30	
		1,172			1,605		433
			Gift Aid recovered				
6	8,168		HMRC Gift Aid Tax refund re most Gifts to end Nov 2020 (£2,754 re to end 2019, £1,422 re 2020)	4,175		-3,993	
		0	Parish Giving Scheme (some donors moved from Gift Aided direct to bank / CAF)	874		874	
		8,168			5,049		-3,119
		24,256	Total Voluntary Giving by households (2019 includes £8,167 HMRC Tax refund re 3 years: 2017/ 18 / part 19)		17,179		-7,078
			Grants (incl. Donations) received from Groups / Charities / Trusts etc.				
8	2,000		Friends of St Martin – contribution to insurance of church fabric etc.	2,000		0	
8	200		Donation from 2 Trusts - £1000 + £20	1,020			
8	300		Tytherton Ride (2020 ride cancelled – Covid)	0		-300	
8	252		Donation from services held in Bowood Chapel	0		-252	
		2,752	Total Voluntary Giving by Groups		3,020		268
		27,008	TOTAL VOLUNTARY GIVING		20,199		-6,810
			ACTIVITIES FOR GENERATING FUNDS				
			Church fund raising for operating expenses				
9	816		Christmas Fayre Raffle (2020 = Covid)	0		-816	
9	266		Harvest Sale: 2019 = £265.50 (donated to Doorway in 2019) (2020 = Covid)	0		-266	
9	159		St Martin's lunch (2020 = to Fabric fund)	0		-159	
9	150		Raffle at Soup & Puds (2020 = to Fabric fund)	0		-150	
		1,390	ACTIVITIES FOR GENERATING FUNDS		0		-1,390
		28,398	GIVING + FUNDRAISING		20,199		-8,200
			CHURCH ACTIVITIES				
11	1,354	1,354	Fees re Weddings & Funerals etc - portion retained by Bremhill church	2,950	2,950	1,596	1,596
			OTHER INCOMING RESOURCES				
13	52	52	Contribution from Foxham church towards joint CCLI licence (not allowed to share licence from 2020)	0	0	-52	-52
		29,804	Receipts for General Funds to operate Bremhill church (not Fabric / Servery / Churchyard / Water / DBF)		23,149		-6,656
			Donations received to pass to pre-specified charities etc. (Not recorded as church funds)				
XX	2,036	2,036	Collections at Memorial services / Weddings etc for other Charities	0	0	-2,036	-2,036
		31,840	TOTAL RECEIPTS to General Funds (includes receipts passed to others as required)		23,149		-8,691
			Payments in year				
			Cost of fundraising				
17	40	40	Raffle Tickets (2020 = Covid)	0	0	-40	-40
			CHURCH ACTIVITIES				
			Mission giving & donations (Donations to charities etc.)				
18	266		2019 = Doorway - (from PCC funds) matches fund raising at Harvest Sale	0		-266	
18	50		2019 = DEC = Mozambique Cyclone Appeal (from PCC funds)	0		-50	
		316	Mission giving & donations (Donations to charities etc.)		0		-316
			Diocesan Parish Share Contribution				
19	14,376	14,376	Share (to Salisbury Diocese – towards clergy & all Diocesan administration costs)	14,958	14,958	582	582
			Salaries, wages & honoraria				
20	1,200	1,200	Organists (£25 per service) excludes fees re special services	275	275	-925	-925
			Clergy & staff expenses				
21	0	0	Clergy & staff expenses	0	0	0	0
			General Funds (Not restricted)				
			Payments in year				
			CHURCH EXPENSES				
			Church running expenses				
23	2,862		Church insurance premium (2019 & 2020: £2,000 funded by Friends) (Roof alarm reduced annual premium by £250.)	2,739		-123	
23	0		External Noticeboard	768		768	
23	0		Organ tuning 2019 (invoice overlooked in 2019)	240		240	
23	0		Organ tuning & protection during roofing repair 2020	336		336	
23	155		CCLI - music licence fee (Foxham contribute £51.76 in 2019) Sole licence in 2020.	159		4	
23	0		South door auto locking - repair	137		137	
23	0		Compost bins - materials only	124		124	
23	0		Electrical: repair external lighting	48		48	

23	121	Fire protection servicing	48	-73
23	0	Torch £35.46/ candle £13.67/ Covid Stickers £10.90 / Printer Ink £27.45 / H&S equip £28.30	116	116
23	0	Wine £14.30	14	14
23	200	2019 = Paw kneeler kits (wore with Mrs N Kyle)	0	-200
23	86	Calne St Mary - Church House - Admin	0	-86
23	79	2019 = Bank Safe Custody Fee & delivery of items in 2019	0	-79
23	30	Village Hall rent - use by PCC (2020= Covid)	0	-30
23	72	Microphone cords & clips £46.49 / Laminating pouches £25.74	0	-72
23	58	Service expenses / wine £42.90 / wafers / Pascal candle £15	0	-58
	3,663		4,729	1,066
		Church utility bills		
24	1,970	Electricity (2019 = included £727.66 catch-up adj). 2020 Covid closures	674	-1,296
	1,970		674	-1,296
	21,564	Total payments from General Funds to operate Bremhill church	20,636	-928
		Donations to charities etc. From Memorial services etc		
13	2,036	Donations to charities - 2020 = Alabare (funded by 50% of Clary Maynard 2018 wedding collection)	359	-1,677
	2,036		359	-1,677
	23,600	TOTAL PAYMENTS from General Funds (includes receipts passed to others as required)	20,995	-2,605

Bremhill Church		Accounts 2020	Prepared 21 Jan 2021	
2018	Restricted Funds – Fabric	2020		Difference
£		£		£
	Receipts in year			
	All other giving & voluntary receipts, including special appeals			
4R	1,000	Gift Aided Donation from parishioner - Coat of Arms (suppliers paid 2017/2018)	0	-1,000
4R	0	Fabric Fund income - individuals etc (Not Gift Aided)	43	43
4R	109	Fabric Box (claimed GASDS in 2020)	0	-109
4R	55	Donations & Crockery hire	0	-55
	1,164		43	-1,121
	Gift Aid recovered			
6R	250	Gift Aid Tax on Donation from parishioner - Coat of Arms (suppliers paid 2017/2018)	0	-250
	250		0	-250
	Grants (incl. Donations) received from Groups / Charities / Trusts etc.			
8R	0	Community First (Bradenstoke Solar Farm) North Aisle	10,000	10,000
8R	613	Refund of VAT spent on Fabric - 2020 = North Aisle Roof / Architects / Roof Alarm / 2019 = £415.72 Architect etc.	5,223	4,610
8R	0	Hoares Bank - Golden Bottle Trust - Fabric	5,000	5,000
8R	0	Friends of St Martins for Fabric - North Aisle project	3,000	3,000
8R	0	Charlcutt Reading Room - North Aisle	2,000	2,000
8R	0	Allchurches - Roof Alarm	2,309	2,309
8R	4,691	Fabric Fundraisers - Donation of cumulative surplus funds raised at Feb 2019 (2018 etc.)	0	-4,691
8R	1,000	Grant from St Andrews Trust - Coat of Arms (suppliers paid 2017 & 2018)	0	-1,000
8R	948	Bremhill Church Plant Sales	0	-948
8R	729	Ratford Fete - share of surplus	0	-729
	7,981		27,532	19,551
	Church fund raising for operating expenses			
9R	0	Plant Sales	2,160	2,160
9R	0	St Martins Lunch (before £286 expenses + £40 float for raffle)	837	837
9R	0	Soups & Puds (before £110 expenses)	791	791
9R	0	Marmalade & Jams	200	200
9R	0	Wreath Making	70	70
9R	3,113	Fabric Fundraisers - Fundraising surplus March 2019 to Dec 2019.	0	-3,113
	3,113		4,058	945
	12,508	Total Receipts in year	31,633	19,125
	Payments in year			
	Cost of fundraising			
17R	154	Payment re St Martin's Lunch & Soups & Puds (incl £40 Lunch raffle float)	436	282
	154		436	282
	Major repairs to the church (North Aisle Roof & Wall project approved 2019. Only Roof work completed in 2020.)			
27R	0	North Aisle Roof Lead Gutter £17,566 Roofing Contractor / £80 Bees under lead / £81 SmartWater / £200 Hall Hire	17,927	17,927
27R	0	Alarm for Lead Roofs: South Porch, South & North Aisles (Rec'd £2,309 Allchurches Grant)	4,149	4,149
27R	1,736	Architect - fees: 2019: specifications / tenders re North Aisle: Roof / Wall / Drainage - includes VAT	2,360	624
27R	0	Churchyard wall repair. No VAT.	1,675	1,675
27R	0	VAT paid & reclaimed DCMS LPWS: £3,513 Roof / £830 Alarm / £273 ArchT / £191 ArchT	4,807	4,807
27R	758	Main door time control locking - includes VAT	0	-758
23R	324	2019= LED internal bulbs £180 / Heating timer £144	0	-324
23R	168	2019 = Loop & speaker system repairs	0	-168
23R	-430	PCC cheques (Alabare & 100 Club) issued 2018 not banked - added to Fabric fund in 2019. Paid Alabare 2020.	0	430
	2,557	Total Payments in year	30,918	28,361
	Restricted Funds – Churchyard (Bailey £2334.61 / Wiltshire £500) = £2834.61			
4R	500	Receipts in year - (2019 = Wiltshire family)	0	-500
	0	Payments in year	0	0
	Restricted Funds – Mains Water = £1,000			
8R	0	Receipts in year	0	0
	0	Payments in year	0	0
	Restricted Funds – Bells = £60			
8R	0	Receipts in year	60	60
	0	Payments in year	0	0
	Restricted Funds – Fees payable to others - DBF etc (within General Balance in 2018 Accounts) £753			
999		Receipt of Fees payable to Salisbury DBF (£48.33 adjustment re 2019)	707	
747		Receipt of Fees payable to Organists / Vergers / retired Clergy / Clergy travel expenses / Bell Ringers	390	
13 o	1,746	Receipts in year	1,097	-649
	Payments to others in year from Fees received			
1,006	1,006	Salisbury DBF	756	-250
110		Retired Clergy	257	147
0		Clergy travel expenses	54	54
306		Organists	154	-152
35		Vergers	0	-35
80	531	Bellringers	0	-80
13 o	1,537	Payments in year for Fees received	1,221	-316

Approved by the PCC on 4th March 2021 and signed on their behalf by
 Rev'd Linda Carter (Incumbent): *L. Carter* (PCC Chairman)

Dr. David Stevens: *D. Stevens* (PCC Treasurer)