

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BATH ST. BARTHOLOMEW

England & Wales - Charity number 1127684

Details

Other names ST BARTHOLOMEW'S PCC, BATH

Status Registered

Legal form Previously excepted

Registered 2009-01-22

Register [View on the Charity Commission register](#)

Contact

Address St. Bartholomews Church
King Edward Road
Bath
BA2 3PB

Phone 01225427428

Email ADMINISTRATOR@STBARTSBATH.ORG

Website www.stbartsbath.org

Activities

Objects: Promoting in the ecclesiastical parish the whole mission of the Church.

Activities: Promoting in the ecclesiastical parish the whole mission of the Church.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE LOCAL
- Bath And North East Somerset

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£428,170	£435,371	-	-
2023-12-31	£421,698	£422,630	-	-
2022-12-31	£426,422	£360,259	-	-
2021-12-31	£404,535	£428,981	-	-
2020-12-31	£411,414	£415,114	-	-

Trustees

Name	Role	Appointed
Alan Peden Dickson BSc FRCS		2018-05-15
Alexander James Stewart Khai Lee		2023-05-16
Charles Okunbor		2025-04-28
Dr John Leslie Martin Fletcher		2021-05-24
Jennifer Mary Harper		2023-05-15
Jennifer Rosanne Singh		2024-05-20
Joanne Ruth Etheridge		2024-05-20
Kathryn Anne Major		2024-05-20
Lynette ShuYin Teagle		2026-05-07
MR CHARLIE WARD		
MRS ALEX WILLIAMS		2011-09-04
Matthew James Gower		2025-04-28
Naomi Caroline Pauley		2024-05-20
Nathan Edward Bryan Thomas		2015-04-20
Rev Simon Mark Christopher Dowdy		2023-09-15
Robert Eaton		2021-05-24
Thomas Alexander King		2021-05-24
William Matthew Stephen Shepherd		2026-05-07

Accounts



**The Parochial Church Council of
Bath, St. Bartholomew**

Annual Report and Accounts
Year ended 31 December 2024

Registered Charity No. 1127684

Trustees Report

Administrative information

St. Bartholomew's Church is situated in King Edward Road, Bath. It is part of the Diocese of Bath and Wells within the Church of England. The correspondence address is St. Bartholomew's Church Office, 1 King Edward Road, Bath BA2 3PB.

The Parochial Church Council (PCC) is a charity registered with the Charity Commission - THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BATH, ST. BARTHOLOMEW (Charity No. 1127684). The principal address of the charity is 1 King Edward Road, Bath, BA2 3PD.

PCC members who have served from 1st January 2024 to 31st December 2024 are:

Clergy licensed to St. Bart's:

Simon Dowdy (Vicar) (ex-officio)
Steve Sweet (Assistant Minister) (ex-officio) (*from September 2024*)

Wardens:

Dr John Fletcher
Mr Simon Tinling (*until APCM, 20 May 2024*)
Mr Alan Dickson (*from APCM 2024*)

Representatives on Deanery Synod:

Miss Mela Gillard
Mr Tom King
Mr Colin Voutt
Mr Alan Dickson (*until APCM 2024*)

Elected members:

Mrs Rosemary Bethell
Mr Rob Eaton
Mr Meirion Edwards (*until APCM 2024*)
Mrs Joanne Etheridge (*from APCM 2024*)
Dr Hilary Haig (*until APCM 2024*)
Mrs Jennifer Harper (PCC Secretary)
Dr Alison Humphrey (*until APCM 2024*)
Mr Gideon King (*until APCM 2024*)
Mr Alex Lee
Mrs Leanne Lee
Mr Garfield Liang
Mrs Kathryn Major (*from APCM 2024*)
Mr James Norval (*until APCM 2024*)
Mrs Naomi Pauley (*from APCM 2024*)
Mrs Hannah Shepherd
Ms Jennifer Singh (co-opted)
Mr Nathan Thomas (PCC Treasurer)
Ms Helen Thorn (*until APCM 2024*)
Mr Charlie Ward (co-opted)
Mrs Alexandra Williams (Parish Safeguarding Officer)

Structure, Governance and Management

The method of appointment of PCC members is set out in the Church Representation Rules. All Church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC.

The PCC operates through a number of committees and groups that meet between full meetings of the PCC and when necessary. From May 2015 onwards we began to put a new structure in place. The following groups/committees met during 2024:

Standing Committee

Membership: *Simon Dowdy (Chair), John Fletcher, Alan Dickson (from APCM 2024), Hilary Haig (until APCM 2024), Alison Humphrey (until APCM 2024), Hannah Shepherd, Jenny Singh, Nathan Thomas, Simon Tinling (until APCM 2024), Charlie Ward.*

The Standing Committee has power to transact the business of the PCC between its meetings, subject to any directions given by the PCC. The committee works on strategic priorities, the church budget, and the monitoring of our financial position. It supervises our employment of staff as a church, making recommendations on staffing, job-descriptions and salaries; overseeing advertising, interviewing and appointment to posts; overseeing the annual job appraisal process with all PCC employees. The committee seeks to keep up-to-date on employment legislation and makes recommendations to the PCC in that area. The Standing Committee also oversees Health and Safety issues and the implementation of the Safeguarding Policy. Our Health and Safety and Fire Officer is Jenny Singh. Our Safeguarding Officers for child protection and vulnerable adults are Alex Williams and Steve Sweet.

Objectives and Activities

Bath, St. Bartholomew PCC has the responsibility of co-operating with the incumbent, in promoting in the ecclesiastical parish the whole mission of the Church; pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for St. Bartholomew's Church and associated property.

In planning our activities throughout the year, the PCC and the incumbent have taken due regard to the guidance on public benefit published by the Charity Commission and we consider that the public benefit realised is adequately demonstrated in this report.

Achievements and Performance

Church attendance

The Electoral Roll Officer is Mrs. Jennifer Singh. Following a revision there are 140 members on the Church Electoral Roll. Of these, 22 live in the parish and 118 live outside the parish. This compares with a total of 180 on the previous roll in May 2024. Our membership for the purposes of Parish Share is 184 regular worshippers.

Review of the year

The PCC (and Standing Committee, which acts as an executive committee for the PCC) considered a number of issues in relation to ministry during the year, but the main focus in the earlier part of 2024 was oversight of the interview process of a new assistant minister for St Bart's, with responsibility for the St Bart's Riverside congregation and oversight of our evangelism, with the successful appointment of Rev'd Steve Sweet in March and his licensing in September 2024.

- The two morning congregations (St Bart's Oldfield, based at King Edward Road and St Bart's Riverside, based at Hayesfield School) continued to be served by the Vicar Simon Dowdy, Assistant Minister, congregation and guest preachers largely until the arrival of Rev'd Steve Sweet in September. We continued to run an Evening Service followed by a gathering of the older youth group.
- Under Ben Makroum (Youth and Children Ministry Lead) and his team, the Friday evening groups have continued to grow and thrive. The newest group for children from Reception to Year 2, continues to be very popular and continue successfully for those in Years 3 to 6 and Years 7 to 9..
- We continue to be rigorous in safely recruiting volunteers working with children and vulnerable adults. Our DBS process has moved with the diocese to the outsourced organisation Thirtyone:Eight, facilitating the DBS part of our safer recruitment processes.
- We continue to encourage support for our mission partners in the UK and around the world through the Mission Support Group with deepening links and interactions with Mission Partners, through regular Mission Partner Teas with visiting Mission Partners and raising their profile in various ways.
- We remain the venue for the South West Gospel Partnership's Ministry Training Course led by one of our Assistant Ministers and similarly partner with other churches to lead on the Bath Women's Conference that takes place in the spring.
- We continue to run successful groups for those living close to the church and beyond, including a weekly toddler group, a monthly Dads and Toddlers' group, twice-monthly 'Friends and Neighbours' and 'Friends and Neighbours Plus' (the latter started in September) afternoons for seniors, regular lunches and numerous gatherings for university students.
- We various Guest Events aimed at those in the local community, plus family and friends and colleagues of church family, which took the form of very easy-to-access services and a quiz.
- Holiday Bible Club for primary school-aged children continued to include youth helpers and other safely-recruited members of the church family during February half-term and there was an extremely well-received Youth Weekend Away in April.

- The popular and very valuable Student Getaway and Student Discipleship Week ran in February and June respectively.
- We ran a very successful and uplifting Church Away Day at St Brendan's College in June, enabling more focussed times of bible-teaching, prayer and praise, as well as fun and fellowship together through meals, games and craft activities.
- A new Joining In course has started to help newcomers plus those who would benefit from understanding what church is all about, to appreciate what it is to belong to our church family.
- We hosted a morning to help those dealing with family, friends, neighbours and church members who have dementia, to feel better equipped in their interactions with them.
- Spiritual growth continues to be seen in prayerfulness, gathering of a variety of small groups, baptisms, new professions of faith across ages and generosity of giving, for which we praise God.

Standing Committee

Staffing was an area that was discussed in various meetings during the year, following a review of salaries by the PCC previously, given the cost of living in Bath for anyone who were to move into the area. Following interviews of shortlisted candidates, there was approval for the appointment of Assistant Minister Steve Sweet and the desire to raise funds for at the future appointment of a Women's Ministry Team Leader who would also have oversight for small groups alongside a male member of the Senior Staff team.

Mission Support Group

The Missionary Committee was renamed the Mission Support Group (MSG) in 2024, reflecting its role in strengthening and facilitating partnerships between our mission partners and the church family.

There have been several changes in membership. We extend our sincere gratitude to Ken Pearson, Alan Dickson, Vanda Todman, and Colin Voutt for their faithful service and commitment to our mission partners over the years. We also warmly welcome Esther Eaton, Tim Tarling, and Sarah Sweet, who have joined us and are already making valuable contributions.

The MSG members in 2024 are: Alex Lee (Chair), Esther Eaton (from June 2024), John Todman, Leanne Lee, Sarah Makroum, Simon Dowdy, and Tim Tarling (from June 2024).

This year also saw two changes in our Mission Partners. Our partnership with the Church in Loches (France Mission) came to an end at the end of 2024, looking to begin a new partnership with Jonny and Ruth Pullar, serving in a new church plant in Modena, Italy.

The MSG has agreed on the following vision:

"To support St Bart's transformation into a church where every member actively partners in world mission through prayer, involvement, financial support, and encouraging others' engagement."

This vision has shaped our activities, including hosting mission partner teas, in-service talks, presentations, information booklets and bookmarks, and a mission partner stall at the church day away. We were also blessed to welcome several mission partners in person, who shared updates and strengthened relationships with the church family, renewing our commitment to partnering with their work.

Safeguarding:

St. Bartholomew's Church has adopted and follows the Church of England/Diocese of Bath and Wells Safeguarding and Safer Recruitment Policies. Alex Williams is the Parish Safeguarding Officer, supported by Steve Sweet towards the end of the year assisting at the Riverside congregation and Jenny Singh has been responsible for our safer recruitment procedures (including DBS). We have continued to promote safeguarding training using the Church of England's online products and more specialist training at the Diocese.

Financial Review

As the PCC's income is greater than £250,000, the accounts are presented on the accruals basis.

Unrestricted Funds: Unrestricted income over the year was £360,073, a 7.2% decrease from 2023. This reduction reflects a grant and significant one off gifts received in 2022 as well as reduced numbers of regular members.

Total expenditure during the year was £371,429, a 0.8% decrease over the amount incurred in 2023 reflecting careful management of expenditure despite the impact of inflation on church running expenses. The expenditure remains £8,000 below the amount incurred in 2019.

Overall, there was a net deficit on unrestricted reserves for the year of £11,356.

There were no significant capital purchases from unrestricted reserves in 2024.

Parish Share

The PCC made a decision during the year to make any payments of Parish Share in respect of the year ended 31 December 2024 and future periods via the Ephesian Fund. This ensures that the PCC's Parish Share contributions are used for orthodox purposes.

In light of the deficit for the year and challenges with achieving a break-even budget for 2025 the PCC also made a decision that it was not in a position to cover the full Parish Share request for the period. The PCC has committed to paying the estimated amount of the Parish Share request which covers its direct costs and £70,728 this was sent to the Ephesian Fund during the year with £17,067 accrued for future cash transfer. However, the estimated element of the Parish Share request that seeks to cover the costs of parishes in the Diocese that cannot fund their share of Diocesan costs has not been accrued as the PCC does not consider it is able to cover this cost given the level of unrestricted reserves.

The PCC wishes to return to covering its direct costs as well as supporting other evangelical parishes in the Diocese through full settlement of the Parish Share request in future periods but this is dependent on the level of income for 2025 and whether we are able to meet stay within our reserves policy.

Restricted Funds: In addition to these unrestricted funds, the church operated ten restricted funds (2022: 9) for which the income is for specified purposes. Major income to/expenditure from these funds included:

- Continued support to the South West Gospel Partnership training scheme: hosting the course and seconding the Assistant Minister one day a week to run it. In addition, we have continued to employ an administrator to support the scheme. These costs were reimbursed.
- Continued employment of an administrator for Partners in Service, which provides support for DBI. These costs are reimbursed.
- Refurbishment of the kitchen in the church centre, expending the specific gifts and grant income from previous years. The funds in the Baptistry Fund were also used towards the kitchen following agreement from the original doner to the Baptistry Fund to transfer the funds for this purpose.

Loans: The church did not receive nor have any outstanding loans at the end of 2024.

2025 Budget: The 2025 budget reflects an expected increase in expenditure due to inflationary impacts and the fact that all staff roles will be filled for the first time since 2022. The budget reflects the responses to Partnership Sunday resulting in a small deficit of c£15,000 in the absence of further responses. The PCC has considered this budgeted deficit and the forecast and noted that it would result in the reserves policy not being met. It has therefore asked the Standing Committee to keep this under close review throughout the year and to consider carefully how to manage costs.

Reserves Policy: The PCC policy is to hold sufficient reserves to cover one month's unrestricted expenditure.

Parochial Church Council of St Bartholomew, Bath

Charity Number 1127684

Statement of financial activities

Year ended 31 December 2024

		Unrestricted	Restricted	TOTAL FUNDS	
	Note	Funds	Funds	2024	2023
		£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	2(a)	332,280	12,769	345,049	371,831
Income from investments	2(b)	2,154	-	2,154	928
Charitable activities	2(c)	23,445	50,016	73,461	48,014
Other incoming resources	2(d)	2,194	5,312	7,506	925
TOTAL INCOME AND ENDOWMENTS		360,073	68,097	428,170	421,698
EXPENDITURE ON:					
Charitable Activities - Mission Tithe	3(a)	36,199	1,311	37,510	35,676
Charitable Activities - Other	3(b)	333,904	48,757	382,661	372,126
Depreciation	3(c)	246	13,874	14,120	14,828
Governance costs	3(d)	1,080	-	1,080	-
TOTAL EXPENDITURE		371,429	63,942	435,371	422,630
NET INCOME/EXPENDITURE		(11,356)	4,155	(7,201)	(932)
TRANSFER BETWEEN FUNDS		-	-	-	-
NET MOVEMENT IN FUNDS		(11,356)	4,155	(7,201)	(932)
RECONCILIATION OF FUNDS:					
TOTAL FUNDS BROUGHT FORWARD		40,026	382,004	422,030	422,962
TOTAL FUNDS CARRIED FORWARD		28,670	386,159	414,829	422,030

The Notes on the following pages form part of these accounts

Parochial Church Council of St Bartholomew, Bath

Charity Number 1127684

Balance Sheet

Year ended 31 December 2024

		Unrestricted Funds	Restricted Funds	TOTAL FUNDS	
	Note	£	£	2024 £	2023 £
FIXED ASSETS					
Tangible	5(a)	1,476	366,106	367,582	355,791
Total fixed assets		1,476	366,106	367,582	355,791
CURRENT ASSETS					
Stock		100	-	100	100
Debtors	6	13,720	2,744	16,464	16,316
Cash at bank and in hand		39,591	18,169	57,760	56,281
Total current assets		53,411	20,913	74,324	72,697
LIABILITIES					
Creditors: amount falling due in one year	7	26,217	860	27,077	6,458
Net current assets / (liabilities)		27,194	20,053	47,247	66,239
Total assets less current liabilities		28,670	386,159	414,829	422,030
Creditors: falling due after one year		-	-	-	-
TOTAL NET ASSETS		28,670	386,159	414,829	422,030
PARISH FUNDS					
Unrestricted		28,670	-	28,670	40,026
Restricted		-	386,159	386,159	382,004
Total charity funds		28,670	386,159	414,829	422,030

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

Approved by the Parochial Church Council

and signed on its behalf by John Fletcher on 23 April 2025



Notes to the financial statements

Year ended 31 December 2024

1. ACCOUNTING POLICIES

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

St Bart's PCC meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

Funds

Restricted funds represent (a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest, and (b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. Details of the funds held are provided in Note 8.

Unrestricted funds are general funds which can be used for PCC ordinary purposes.

Income recognition

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. Interest is accounted for when receivable. Rental income from the letting of church premises is recognised when the rental is due.

All other income is recognised when it is receivable. All incoming resources are accounted for gross.

Expenditure recognition

Grants and donations are accounted for when paid over, or when awarded, if that award creates a legal or constructive obligation on the PCC.

The PCC's policy on missionary support and charitable giving was agreed by the PCC in 2005. In accordance with this policy the PCC allocates an annual missionary tithe currently comprising 10% of unrestricted funds, which is accounted for in the current year. Any unpaid tithe at 31 December will remain within unrestricted funds and will not be expended in a subsequent financial year.

The diocesan parish share is accounted for when due. Amounts received specifically for mission are dealt with as restricted funds. All other expenditure is generally recognised when it is incurred and is accounted for gross.

Fixed assets

Consecrated and benefice property is not included in the accounts in accordance with s.96(2)(a) of the Charities Act 1993.

Movable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church's inventory, which can be inspected (at any reasonable time). For anything acquired prior to 2000, there is insufficient cost information available and therefore such assets are not valued

in the financial statements. Items acquired since 1 January 2000, and valued in excess of £1,000, have been capitalised and depreciated in the financial statements over their currently anticipated useful economic life on a straight-line basis.

The cost of the Church Centre up to its opening at the end of 2000 was £429,918. It is being depreciated on a straight line basis over 50 years with effect from that date, although its value (and hence depreciation) has increased annually in line with the additional expenditure on it since then.

Equipment used within the church premises is depreciated on a straight-line basis over five years for electrical equipment and 10 years for furniture and other items. Individual items of equipment with a purchase price of £1,000 or less are written off when the asset is acquired.

Preparation of accounts on a going concern basis

The PCC reported a deficit on unrestricted funds for the year of £11,356 and has carried forward unrestricted reserves of £28,670. The trustees have undertaken a review of the income and expenditure for the next 12 months and are of the view that the PCC will continue to operate on a going concern basis for the next 12 months.

2. INCOME AND ENDOWMENTS	Unrestricted funds	Restricted funds	TOTAL FUNDS	Unrestricted funds	Restricted funds	TOTAL FUNDS
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
2(a) Donations and legacies						
Gift Aid Planned	220,905	2,101	223,006	234,561	300	234,861
Gift Aid Other	-	-	-	330	40	370
Gift Aid Paid Gross	16,196	-	16,196	30,215	50	30,265
Other Planned Giving	21,141	-	21,141	26,494	-	26,494
Collections at Services	300	637	937	3,428	1,383	4,811
Other Giving	-	-	-	567	40	607
Income Tax Recovered	58,738	31	58,769	64,347	76	64,423
Grants	-	5,000	5,000	10,000	-	10,000
Legacies	15,000	5,000	20,000	-	-	-
	332,280	12,769	345,049	369,942	1,889	371,831
2(b) Income from investments						
Interest	2,154	-	2,154	928	-	928
2(c) Charitable activities						
Bookstall	436	-	436	766	-	766
Church centre lettings	12,539	-	12,539	8,390	-	8,390
Other PCC trading	8,958	50,016	58,974	6,334	31,456	37,790
Fees	1,512	-	1,512	1,068	-	1,068
	23,445	50,016	73,461	16,558	31,456	48,014
2(d) Other incoming resources						
Other income	2,194	5,312	7,506	775	150	925
TOTAL INCOMING RESOURCES	360,073	68,097	428,170	388,203	33,495	421,698

3	EXPENDITURE	Unrestricted funds	Restricted funds	TOTAL	Unrestricted funds	Restricted funds	TOTAL
		2024	2024	2024	2023	2023	2023
		£	£	£	£	£	£
3(a) Charitable Activities - Mission Tithe							
Church overseas							
	Crosslinks (Jem Hovil)	2,508	-	2,508	4,770	-	4,770
	Delhi Bible Institute	2,100	-	2,100	2,000	-	2,000
	AWM	6,276	-	6,276	5,474	-	5,474
	Short Term Mission Grants	-	-	-	125	-	125
	Wycliffe Bible Translators: Lizzie Poole	9,132	-	9,132	9,555	-	9,555
	France Mission	1,050	-	1,050	1,500	-	1,500
	John & Jenny Miller	3,684	-	3,684	3,513	-	3,513
	Jonny & Ruth Pullar	4,000	-	4,000	-	-	-
	Open Doors	3,022	-	3,022	1,000	-	1,000
Relief & development							
	Tearfund	-	1,301	1,301	-	1,361	1,361
	Innovista Ukraine	-	-	-	500	-	500
	Tanzania	-	-	-	540	-	540
Home mission & other church							
	UCCF / CUs / Relay Workers	339	-	339	250	-	250
	Roger Carswell	3,888	-	3,888	3,700	-	3,700
Pastoral Support / Grants							
	Project Timothy	-	-	-	726	412	1,138
	Fellowship Fund	-	10	10	-	250	250
	Other (Unallocated fund)	200	-	200	-	-	-
		36,199	1,311	37,510	33,653	2,023	35,676

EXPENDITURE	Unrestricted funds	Restricted funds	TOTAL	Unrestricted funds	Restricted funds	TOTAL
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
3(b) Charitable Activities - Other						
Diocesan Parish Share	87,795	-	87,795	97,203	-	97,203
Staff Salaries & Grants	171,384	44,951	216,335	166,998	29,485	196,483
Expenses of the Incumbent	2,638	-	2,638	735	-	735
Assistant Staff Expenses	6,100	350	6,450	5,961	-	5,961
Upkeep of Church	2,321	-	2,321	2,275	-	2,275
Upkeep of Services	14,495	-	14,495	15,184	-	15,184
Upkeep of Grounds	725	-	725	268	-	268
Vicarage costs	-	-	-	3,888	-	3,888
Training, Mission & Pastoral	8,404	20	8,424	8,883	120	9,003
Administration	5,541	-	5,541	9,105	300	9,405
Church Utility Bills	10,054	-	10,054	15,081	-	15,081
Bookstall	1,276	-	1,276	699	-	699
Church Centre	13,432	-	13,432	7,023	-	7,023
Other PCC Trading	9,739	3,436	13,175	6,511	2,407	8,918
	<u>333,904</u>	<u>48,757</u>	<u>382,661</u>	<u>339,814</u>	<u>32,312</u>	<u>372,126</u>
3(c) Depreciation						
Depreciation Church Centre and chur	246	13,874	14,120	954	13,874	14,828
	<u>246</u>	<u>13,874</u>	<u>14,120</u>	<u>954</u>	<u>13,874</u>	<u>14,828</u>
3(d) Costs of independent examination	1,080	-	1,080	-	-	-
TOTAL RESOURCES EXPENDED	<u>371,429</u>	<u>63,942</u>	<u>435,371</u>	<u>374,421</u>	<u>48,209</u>	<u>422,360</u>

4(a) STAFF COSTS

During the year the PCC employed an average of 9 (2023: 9) staff with the following total costs:

Gross salaries	190,040
Social security	7,481
Pension contributions	17,858
Total	<u>215,379</u>

These are distributed in the accounts as follows:

- Salaries: Assistant Ministers, Operations Manager, Pastoral Assistants, Administrator, Facilities Caretaker, administrative support for SWGP and Partners in Service;
- Church Centre: Cleaner

During the year no (2023: 0) individual received employee benefits exceeding £60,000.

The PCC considers that its key management personnel during the year consisted of the Incumbent Vicar, the Assistant Ministers and the Operations Manager. Details of the amount of employee benefits and expenses received by the key management personnel are included in note 4(c).

4(b) PENSIONS

Bath St Bartholomew PCC participates in the Pension Builder Scheme section of the Church Workers Pension Fund ('CWPF') for lay staff. CWPF is administered by the Church of England Pensions Board, which holds the CWPF assets separately from those of the Employer and other participating employers.

CWPF has two sections:

1. the Defined Benefits Scheme
2. the Pension Builder Scheme, which has two subsections;
 - a. a deferred annuity section known as Pension Builder Classic, and,
 - b. a cash balance section known as Pension Builder 2014.

Pension Builder Scheme

Both sections of the Pension Builder Scheme are classed as defined benefit schemes.

Pension Builder Classic provides a pension, 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 which members use to provide benefits at retirement. Pension contributions are recorded in an account for each member. Discretionary bonuses may be added before retirement, depending on investment returns and other factors. The account, plus any bonuses declared is payable, unreduced, from age 65.

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

The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers and means that contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the Statement of Financial Activities in the year are the contributions payable (2024: £14,596, 2023: £14,596).

A valuation of the Pension Builder Scheme is carried out once every three years. The most recent valuation was carried out as at 31 December 2022.

For the Pension Builder Classic section, the valuation revealed a surplus of £34.8m on the ongoing assumptions used. At the most recent annual review effective 1 January 2025, the Board chose to grant a discretionary bonus of 6.7% to both pensions not yet in payment and pensions in payment in respect of service prior to April 1997; and a bonus on pensions in payment in respect of post April 2006 service so that the pension increase was 2.7% (where usually it would be calculated based on inflation up to 2.5%). This followed improvements in the funding position over 2024. There is no requirement for deficit payments at the current time.

For the Pension Builder 2014 section, the valuation revealed a surplus of £8.5m 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, Bath St Bartholomew PCC could become responsible for paying a share of the failed employer's pension liabilities.

4(c) PAYMENTS TO PCC MEMBERS

No trustees received payment in respect of their role as PCC members.

During the year, three PCC members or those connected with them were employed by the PCC in the following capacities:

Name and Position	Salary Costs inc Expenses £
Charlie Ward, Assistant Minister	44,260
Jenny Singh, Operations Manager and Pastoral Assistant	34,835
Steve Sweet, Assistant Minister	18,847

In addition, the Incumbent Vicar, whilst not employed by the PCC, received the following:

Name and Position	Expenses and Mission Support £
Simon Dowdy, Vicar	2,638

One sixth of Charlie Ward's employment costs (salary, tax & NICs and pension) was reimbursed to the PCC by the SWGP through donations to a restricted fund (see Note 8a).

5. FIXED ASSETS

5(a) Tangible Fixed Assets

	Freehold land & buildings (restricted)	Church equipment (restricted)	Church equipment (unrestricted)	Total
ACTUAL/DEEMED COST	£	£	£	£
At 1 January 2024	647,639	22,709	14,254	684,602
Release of restricted reserves				0
Additions at cost	25,911			25,911
At 31 December 2024	673,550	22,709	14,254	710,513
DEPRECIATION				
At 1 January 2024	296,332	19,947	12,532	328,811
Charge for year	12,953	921	246	14,120
At 31 December 2024	309,285	20,868	12,778	342,931
Total	<u>364,265</u>	<u>1,841</u>	<u>1,476</u>	<u>367,582</u>

The freehold land and buildings comprise the Church Centre.

5(b) Investments

No investment assets are currently held by the PCC.

	Unrestricted funds	Restricted funds	TOTAL FUNDS	Unrestricted funds	Restricted funds	TOTAL FUNDS
6 DEBTORS	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Tax recoverable	13,720	31	13,751	13,720	31	15,015
Prepayments and accrued income	-	143	143	-	143	1,301
Other debtors	-	2,570	2,570	-	2,570	-
	<u>13,720</u>	<u>2,744</u>	<u>16,464</u>	<u>-</u>	<u>-</u>	<u>16,316</u>
7 LIABILITIES						
<i>Amounts falling due in one year</i>						
Accruals for utilities and other costs	9,150	860	10,010	9,150	860	6,458
Balance of Parish Share	17,067	-	17,067	17,067	-	-
	<u>26,217</u>	<u>860</u>	<u>27,077</u>	<u>-</u>	<u>-</u>	<u>6,458</u>
<i>Amounts falling due after one year</i>						
	-	-	-	-	-	-

FUNDS

8a Restricted Funds

The accounts include a number of restricted funds.

Certain funds have been established to encourage giving for specific purposes, these being the Fellowship Fund for local needs and the Ministry Training and Support Fund to support church members undertaking training and others supported by the church.

Other funds are set up in response to donations made or income received for specific purposes.

The final group of funds relates to accounting for particular activities within the life of the church: gifts towards the away days; the SWGP and Partners in Service (see Note 4b).

	Missionary	Fellowship fund	Ministry Fund	Away days
Balance at 1 January 2024	821	5,370	25	(2,101)
Incoming resources	667	-	-	3,122
Resources expended	(1,300)	-	-	(1,340)
Transfers between funds	-	-	-	-
Balance at 31 December 2024	188	5,370	25	(319)

	Partners in Service	SWGP	Baptistry Fund	Student Events
Balance at 1 January 2024	(183)	(1,612)	5,000	692
Incoming resources	27,983	19,548	-	2,485
Resources expended	(27,486)	(17,465)	-	(2,477)
Transfers between funds	-	-	(5,000)	-
Balance at 31 December 2024	314	471	-	700

	Women Minstry Team Lead	Specific gifts	Fixed assets
Balance at 1 January 2024	-	-	373,992
Incoming resources	9,292	5,000	-
Resources expended	-	-	(13,874)
Transfers between funds	-	-	5,000
Balance at 31 December 2024	9,292	5,000	365,118

8b Designated Funds

There were no designated funds during the year ended 31 December 2024 (2023: 0).

9. LEGACIES

The PCC received one legacy of £20,000 during the year (2023: 0).

Independent Examiner's report to the Trustees of The Parochial Church Council of Bath, St. Bartholomew

I report to the trustees on the financial statements of the charity for the year ended 31 December 2024, which are set out on pages 10 to 20.

Respective responsibilities of trustee and examiner

The charity's Trustees are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ("the Act"). The charity's Trustees consider that an audit is not required for this year under section 144(2) of the Act and that an independent examination is required. I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants for England and Wales (ICAEW).

It is my responsibility to:

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

This report, including my statement, has been prepared for, and only for, The PCC's Members as a body. My work has been undertaken so that I might state to the Members those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than The Parochial Church Council of Bath, St. Bartholomew and the Members as a body for my examination work, for this report, or for the statements I have made.

Basis of independent examiner's statement

My examination was carried out in accordance with 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 presented 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 is given 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:

- 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 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have not been met; or
- To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



.....
Duncan Nicholas FCA
Chartered Accountant

Moore Scarrott Limited
Calyx House, South Road, Taunton TA1 3DU

Dated: 23/04/2025

Accounts



**The Parochial Church Council of
Bath, St. Bartholomew**

Annual Report and Accounts
Year ended 31 December 2023

Registered Charity No. 1127684

Trustees Report

Administrative information

St. Bartholomew's Church is situated in King Edward Road, Bath. It is part of the Diocese of Bath and Wells within the Church of England. The correspondence address is St. Bartholomew's Church Office, 1 King Edward Road, Bath BA2 3PB.

The Parochial Church Council (PCC) is a charity registered with the Charity Commission - THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BATH, ST. BARTHOLOMEW (Charity No. 1127684)

PCC members who have served from 1st January 2023 to 31st December 2023 are:

Incumbent: Rev'd Simon Dowdy (Chair) (from September 2023)

Wardens: Dr John Fletcher (Co-Chair from 1st January 2023)
Mr Simon Tinling (Co-Chair from 1st January 2023)

Representatives on Deanery Synod:

Mr Alan Dickson (co-opted to PCC from June 2023)
Miss Mela Gillard
Mr Tom King
Mr Colin Voutt

Elected members:

Mrs Rosemary Bethell
Mr Andrew Dawes (co-opted from June 2023, PCC Secretary until December 2023)
Mr Rob Eaton
Mr. Meirion Edwards (Assistant PCC Treasurer)
Dr Hilary Haig
Mrs Jennifer Harper (PCC Secretary from December 2023)
Dr Alison Humphrey
Mr Gideon King
Mr Alex Lee
Mrs Leanne Lee
Mr Garfield Liang
Mr James Norval
Mrs Hannah Shepherd
Ms Jennifer Singh (co-opted from December 2023)
Mr Nathan Thomas (PCC Treasurer)
Ms Helen Thorn
Mr Charlie Ward (co-opted from June 2023)
Mrs Alexandra Williams (Parish Safeguarding Officer)

Structure, Governance and Management

The method of appointment of PCC members is set out in the Church Representation Rules. All Church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC.

The PCC operates through a number of committees and groups that meet between full meetings of the PCC and when necessary. From May 2015 onwards we began to put a new structure in place. The following groups/committees met during 2023:

Standing Committee

Membership: *John Fletcher (Co-Chair until September 2023), Simon Tinling (Co-Chair until September 2023), Simon Dowdy (Chair from September 2023), Hilary Haig, Charlie Ward, Nathan Thomas, Tim Ling (until July 2023), Andrew Dawes (until December 2023), Alison Humphrey, Hannah Shepherd.*

The Standing Committee has power to transact the business of the PCC between its meetings, subject to any directions given by the PCC. The committee works on strategic priorities, the church budget, and the

monitoring of our financial position. It supervises our employment of staff as a church, making recommendations on staffing, job-descriptions and salaries; overseeing advertising, interviewing and appointment to posts; overseeing the annual job appraisal process with all PCC employees. The committee seeks to keep up-to-date on employment legislation and makes recommendations to the PCC in that area. The Standing Committee also oversees Health and Safety issues and the implementation of the Safeguarding Policy. Our Health and Safety and Fire Officer is Andrew Dawes (to December 2023). Our Safeguarding Officers for child protection and vulnerable adults are Alex Williams and Hilary Haig.

Finance and Employment Committee

Membership: Nathan Thomas (Chair), Simon Dowdy (from September 2023), Meirion Edwards, Mark Williams, Andrew Dawes (until December 2023).

This committee has primary responsibility for the regular oversight of our finances, and for issues of employment in cooperation with the Standing Committee.

Missionary Committee

Membership: Ken Pearson (Chair), John and Vanda Todman, Colin Voutt, Alex & Leanne Lee, Sarah Makroum, Alan Dickson, Andrew Dawes (until December 2023) and Simon Dowdy (from October 2023).

This committee, which includes non-PCC members, supervises our support for World Mission. This is carried out through links with individuals, organisations and agencies working in the UK and overseas, stimulating interest and prayer within the church. This committee also recommends the allocation of the PCC missionary tithe and monitors its payment to organisations and individuals.

Objectives and Activities

Bath, St. Bartholomew PCC has the responsibility of co-operating with the incumbent, in promoting in the ecclesiastical parish the whole mission of the Church; pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for St. Bartholomew's Church and associated property.

In planning our activities throughout the year, the PCC and the incumbent have taken due regard to the guidance on public benefit published by the Charity Commission and we consider that the public benefit realised is adequately demonstrated in this report.

Achievements and Performance

Church attendance

The Electoral Roll Officer is Mrs. Jennifer Singh. Following a revision there are 180 members on the Church Electoral Roll. Of these, 41 live in the parish and 139 live outside the parish. This compares with a total of 207 on the roll in April 2023. Our membership for the purposes of Parish Share is 230 (compared with 301 in the previous year).

Review of the year

The PCC (and Standing Committee, which acts as an executive committee for the PCC) considered a number of issues in relation to ministry during the year, but the main focus in the earlier part of 2023 was oversight of the interview process of a new vicar for St Bart's, with the successful appointment of Rev'd Simon Dowdy in June and his installation in September 2023.

Both Tim Ling (Assistant Minister) and Andrew Dawes (Operations Manager) had already indicated their move towards retirement in some form by the end of the year, with Tim and Ros Ling moving to Cornwall in mid-September and Andrew Dawes stepping down from his role in December 2023.

- The PCC received a report by Naomi Pauley reviewing safeguarding and leadership culture. The PCC would like to do more of its work in smaller groups and encourage PCC membership for those willing to engage in this work. The PCC would like to maintain frequent communication to the church membership of matters the PCC is considering. The review of leadership culture was useful and it was suggested this should be repeated periodically.
- The period of vacancy had enabled the preparation of a Parish Profile for St Bart's, following consultation with the church family at the end of 2022. The PCC was then able to consider areas for development, some of which were included in the interview process for a new incumbent. The area of Men and Women Flourishing was one area that Simon Dowdy started to address during his first few months, with a sermon series starting in November 2023.
- The two morning congregations (St Bart's Oldfield, based at King Edward Road and St Bart's Riverside, based at Hayesfield School) continued to be served by the Assistant Minister,

congregation and guest preachers. We continued to run an Evening Service (including a popular Café Church every 6-8 weeks) followed by a gathering of the older youth group.

- Under Ben Makroum (Youth and Children Ministry Lead) and his team, the Friday evening groups have continued to thrive, with the introduction of a new earlier group for children from Reception to Year 2, which has proved to be very popular.
- We continue to be rigorous in safely recruiting volunteers working with children and vulnerable adults. Our DBS process has moved with the diocese to the outsourced organisation Thirtyone:Eight, facilitating the DBS part of our safer recruitment processes.
- We continue to encourage support for our mission partners in the UK and around the world through the Mission Support Group and have streamlined the list of partners looking to build deeper relationships with them in the coming year.
- We remain the venue for the South West Gospel Partnership's Ministry Training Course led by one of our Assistant Ministers and similarly partner with other churches to lead on the Bath Women's Conference that takes place in the spring.
- We continue to run successful groups for those living close to the church including a weekly toddler group, a monthly 'Friends and Neighbours' afternoon for seniors, a growing monthly Dads and Toddlers' group, a monthly French conversation group and numerous gatherings for university students. We ran a well-attended church Women's Day in early September.
- We ran 3 outreach performances of an interactive adaptation of The Other Wise Man, led by Texture Dance Company, in December 2023. This involved a range of people across the ages range and was very well received in the local community.
- Spiritual growth continues to be seen in prayerfulness, gathering of numerous small groups, baptisms, new professions of faith and generosity of giving, for which we praise God.

Standing Committee

The first half of the year was part of an interregnum and the Standing Committee focused on supporting the recruitment process for a new vicar. This was completed by mid-year and Simon Dowdy was licensed in September 2023. The focus in the second half of the year was on ideas for future staffing as well as a review of staff salaries to reflect inflationary pressures. The committee also oversaw congregational leadership and church structure, particularly during the interregnum, and the detailed work on the budget.

The Mission Support Group

The Missionary Committee now has representation from all congregations. It met to set the tithe allocation for the 2024 budget. Notwithstanding the Covid pandemic and recovery period, the church has continued to be active in supporting mission in the UK and abroad.

Safeguarding:

St. Bartholomew's Church has adopted and follows the Church of England/Diocese of Bath and Wells Safeguarding and Safer Recruitment Policies. Alex Williams and Hilary Haig are our church safeguarding officers and Andrew Dawes has been responsible for our safer recruitment procedures (including DBS). We have continued to promote safeguarding training using the Church of England's online products and more specialist training at the Diocese.

Financial Review

As the PCC's income is greater than £250,000, the accounts are presented on the accruals basis.

Unrestricted Funds: Unrestricted income over the year was £388,203, a 5.5% increase from 2022. This reflects the generous responses to Partnership Sunday in 2022 which resulted in a number of significant one off gifts.

Total expenditure during the year was £374,421, a 1.1% increase over the amount incurred in 2022 reflecting careful management of expenditure despite the impact of inflation on church running expenses. The expenditure remains £4,000 below the amount incurred in 2019.

Overall, there was a net surplus on unrestricted reserves for the year of £13,782. The PCC budget for the year was to breakeven but due to the resignation of an assistant minister from September 2023 and above the responses to Partnership Sunday the PCC was able build the surplus to exceed the amount required under the reserves policy.

There were no significant capital purchases in 2023.

Restricted Funds: In addition to these unrestricted funds, the church operated ten restricted funds (2022: 9) for which the income is for specified purposes. Major income to/expenditure from these funds included:

- Continued support to the South West Gospel Partnership training scheme: hosting the course and seconding the Assistant Minister one day a week to run it. In addition, we have continued to employ an administrator to support the scheme. These costs were reimbursed.
- Continued employment of an administrator for Partners in Service, which provides support for DBI. These costs are reimbursed.

Loans: The church did not receive nor have any outstanding loans at the end of 2023.

2024 Budget: The 2024 budget reflects an expected increase in expenditure due to the impact of inflation on staff costs and the Parish Share. The budget reflects the responses to Partnership Sunday resulting in a small deficit. The PCC considered this budgeted deficit and the forecast for the following years and noted that the budget would result in the reserves policy continuing to be met at the end of 2024.

Reserves Policy: The PCC policy is to hold sufficient reserves to cover one month's expenditure.

Parochial Church Council of St Bartholomew, Bath

Charity Number 1127684

Statement of financial activities

Year ended 31 December 2023

		Unrestricted	Restricted	TOTAL FUNDS	
	Note	Funds	Funds	2023	2022
		£	£	£	£
INCOMING RESOURCES					
Donations and legacies	2(a)	369,942	1,889	371,831	376,780
Income from investments	2(b)	928	-	928	71
Church activities	2(c)	16,558	31,456	48,014	47,054
Other incoming resources	2(d)	775	150	925	2,517
TOTAL INCOMING RESOURCES		388,203	33,495	421,698	426,422
RESOURCES EXPENDED					
Charitable Activities	3(a)	33,653	2,023	35,676	49,544
Church activities	3(b)	339,814	32,312	372,126	360,259
Depreciation	3(c)	954	13,874	14,828	14,969
Governance costs	3(d)	-	-	-	-
TOTAL RESOURCES EXPENDED		374,421	48,209	422,630	424,772
NET INCOMING RESOURCES		13,782	(14,714)	(932)	1,650
TRANSFER BETWEEN FUNDS		-	-	-	-
NET MOVEMENT IN FUNDS		13,782	(14,714)	(932)	1,650
BALANCES B/FWD 1 JANUARY		26,244	396,718	422,962	421,312
BALANCES C/FWD 31 DECEMBER		40,026	382,004	422,030	422,962

The Notes on the following pages form part of these accounts

Parochial Church Council of St Bartholomew, Bath

Charity Number 1127684

Balance Sheet

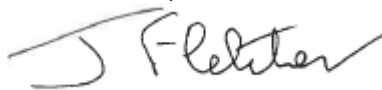
Year ended 31 December 2023

		Unrestricted Funds	Restricted Funds	TOTAL FUNDS	
	Note	£	£	2023 £	2022 £
FIXED ASSETS					
Tangible	5(a)	1,722	354,069	355,791	370,619
		<u>1,722</u>	<u>354,069</u>	<u>355,791</u>	<u>370,619</u>
CURRENT ASSETS					
Stock		100	-	100	100
Debtors	6	14,939	1,377	16,316	17,188
Cash at bank and in hand		28,988	27,293	56,281	44,681
		<u>44,027</u>	<u>28,670</u>	<u>72,697</u>	<u>61,969</u>
LIABILITIES					
Creditors: amount falling due in one year	7	5,723	735	6,458	9,626
Net current assets / (liabilities)		<u>38,304</u>	<u>27,935</u>	<u>66,239</u>	<u>52,343</u>
Total assets less current liabilities		<u>40,026</u>	<u>382,004</u>	<u>422,030</u>	<u>422,962</u>
Creditors: falling due after one year		-	-	-	-
TOTAL NET ASSETS		<u>40,026</u>	<u>382,004</u>	<u>422,030</u>	<u>422,962</u>
PARISH FUNDS					
Unrestricted		40,026	-	40,026	26,244
Restricted		-	382,004	382,004	396,718
		<u>40,026</u>	<u>382,004</u>	<u>422,030</u>	<u>422,962</u>

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

Approved by the Parochial Church Council on 22 April 2024

and signed on its behalf by John Fletcher (Churchwarden and chair of that meeting).



Notes to the financial statements

Year ended 31 December 2023

1. ACCOUNTING POLICIES

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

St Bart's PCC meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

Funds

Restricted funds represent (a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest, and (b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. Details of the funds held are provided in Note 8.

Unrestricted funds are general funds which can be used for PCC ordinary purposes.

Income recognition

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. Interest is accounted for when receivable. Rental income from the letting of church premises is recognised when the rental is due.

All other income is recognised when it is receivable. All incoming resources are accounted for gross.

Expenditure recognition

Grants and donations are accounted for when paid over, or when awarded, if that award creates a legal or constructive obligation on the PCC.

The PCC's policy on missionary support and charitable giving was agreed by the PCC in 2005. In accordance with this policy the PCC allocates an annual missionary tithe currently comprising 10% of unrestricted funds, which is accounted for in the current year. Any unpaid tithe at 31 December will remain within unrestricted funds and will not be expended in a subsequent financial year.

The diocesan parish share is accounted for when due. Amounts received specifically for mission are dealt with as restricted funds. All other expenditure is generally recognised when it is incurred and is accounted for gross.

Fixed assets

Consecrated and benefice property is not included in the accounts in accordance with s.96(2)(a) of the Charities Act 1993.

Movable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church's inventory, which can be inspected (at any reasonable time). For anything acquired prior to 2000, there is insufficient cost information available and therefore such assets are not valued

in the financial statements. Items acquired since 1 January 2000, and valued in excess of £1,000, have been capitalised and depreciated in the financial statements over their currently anticipated useful economic life on a straight-line basis.

The cost of the Church Centre up to its opening at the end of 2000 was £429,918. It is being depreciated on a straight line basis over 50 years with effect from that date, although its value (and hence depreciation) has increased annually in line with the additional expenditure on it since then.

Equipment used within the church premises is depreciated on a straight-line basis over five years for electrical equipment and 10 years for furniture and other items. Individual items of equipment with a purchase price of £1,000 or less are written off when the asset is acquired.

Preparation of accounts on a going concern basis

The PCC reported a surplus on unrestricted funds for the year of £13,782. The trustees have undertaken a review of the income and expenditure for the next 12 months and are of the view that the PCC will continue to operate on a going concern basis for the next 12 months.

2. INCOMING RESOURCES	Unrestricted funds	Restricted funds	TOTAL FUNDS	
			2023	2022
	£	£	£	£
2(a) Donations and legacies				
Gift Aid Planned	234,561	300	234,861	235,140
Gift Aid Other	330	40	370	355
Gift Aid Paid Gross	30,215	50	30,265	25,706
Other Planned Giving	26,494	-	26,494	24,133
Collections at Services	3,428	1,383	4,811	3,111
Other Giving	567	40	607	2,935
Income Tax Recovered	64,347	76	64,423	63,784
Grants	10,000	-	10,000	21,616
Legacies	-	-	-	-
	369,942	1,889	371,831	376,780
2(b) Income from investments				
Interest	928	-	928	71
2(c) Church activities				
Bookstall	766	-	766	423
Church centre lettings	8,390	-	8,390	9,878
Other PCC trading	6,334	31,456	37,790	35,994
Fees	1,068	-	1,068	759
	16,558	31,456	48,014	47,054
2(d) Other incoming resources				
Other income	775	150	925	2,517
TOTAL INCOMING RESOURCES	388,203	33,495	421,698	426,422

3	RESOURCES EXPENDED	Unrestricted	Restricted	TOTAL	TOTAL
		funds	funds	2023	2022
		£	£	£	£
3(a)	Charitable Activities				
	Church overseas				
	Crosslinks (Jem Hovil)	4,770	-	4,770	4,770
	Delhi Bible Institute	2,000	-	2,000	2,000
	AWM	5,474	-	5,474	5,280
	Short Term Mission Grants	125	-	125	-
	Wycliffe Bible Translators: Lizzie Poole	9,555	-	9,555	8,700
	France Mission	1,500	-	1,500	2,000
	John & Jenny Miller	3,513	-	3,513	3,330
	Open Doors	1,000	-	1,000	2,000
	Relief & development				
	Tearfund	-	1,361	1,361	12,148
	Innovista Ukraine	500	-	500	3,680
	Tanzania	540	-	540	3,680
	Home mission & other church				
	UCCF / CUs / Relay Workers	250	-	250	500
	Roger Carswell	3,700	-	3,700	3,550
	Pastoral Support / Grants				
	Project Timothy	726	412	1,138	1,586
	Fellowship Fund	-	250	250	-
		33,653	2,023	35,676	49,544

RESOURCES EXPENDED	Unrestricted funds	Restricted funds	TOTAL	TOTAL
	£	£	2023 £	2022 £
3(b) Church Activities				
Diocesan Parish Share	97,203	-	97,203	94,865
Staff Salaries & Grants	166,998	29,485	196,483	199,148
Expenses of the Incumbent	735	-	735	2,100
Assistant Staff Expenses	5,961	-	5,961	3,741
Upkeep of Church	2,275	-	2,275	1,234
Upkeep of Services	15,184	-	15,184	14,054
Upkeep of Grounds	268	-	268	885
Vicarage costs	3,888	-	3,888	885
Training, Mission & Pastoral	8,883	120	9,003	11,489
Administration	9,105	300	9,405	7,793
Church Utility Bills	15,081	-	15,081	6,017
Bookstall	699	-	699	1,029
Church Centre	7,023	-	7,023	9,787
Brunel Manor	-	-	-	-
Other PCC Trading	6,511	2,407	8,918	8,117
	339,814	32,312	372,126	360,259
3(c) Depreciation				
Depreciation Church Centre and chur	954	13,874	14,828	14,969
	954	13,874	14,828	14,969
3(d) Governance Costs	-	-	-	-
TOTAL RESOURCES EXPENDED	374,421	48,209	422,630	424,772

4(a) STAFF COSTS

During the year the PCC employed an average of 9 (2022: 9) staff with the following total costs:

Gross salaries	169,357
Social security	6,910
Pension contributions	14,596
Total	190,863

These are distributed in the accounts as follows:

- Salaries: Assistant Ministers, Operations Manager, Pastoral Assistants, Administrator, Facilities Caretaker, administrative support for SWGP and Partners in Service;
- Church Centre: Cleaner

During the year no (2022: 0) individual received employee benefits exceeding £60,000.

The PCC considers that its key management personnel during the year consisted of the Incumbent Vicar, the Assistant Ministers and the Operations Manager. Details of the amount of employee benefits and expenses received by the key management personnel are included in note 4(c).

4(b) PENSIONS

Bath St Bartholomew PCC participates in the Pension Builder Scheme section of the Church Workers Pension Fund ('CWPF') for lay staff. CWPF is administered by the Church of England Pensions Board, which holds the CWPF assets separately from those of the Employer and other participating employers.

CWPF has two sections:

1. the Defined Benefits Scheme
2. the Pension Builder Scheme, which has two subsections;
 - a. a deferred annuity section known as Pension Builder Classic, and,
 - b. a cash balance section known as Pension Builder 2014.

Pension Builder Scheme

Both sections of the Pension Builder Scheme are classed as defined benefit schemes.

Pension Builder Classic provides a pension, 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 which members use to provide benefits at retirement. Pension contributions are recorded in an account for each member. Discretionary bonuses may be added before retirement, depending on investment returns and other factors. The account, plus any bonuses declared is payable, unreduced, from age 65.

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

The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers and means that contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the Statement of Financial Activities in the year are the contributions payable (2023: £14,596, 2022: £16,254).

A valuation of the Pension Builder Scheme is carried out once every three years. The most recent valuation was carried out as at 31 December 2019. The next valuation is due as at 31 December 2022. Calculations for this are currently under way.

For the Pension Builder Classic section, the valuation revealed a deficit of £4.8m on the ongoing assumptions used. At the most recent annual review effective 1 January 2024, the Board chose to grant a discretionary bonus of 6.7% to both pensions not yet in payment and pensions in payment in respect of service prior to April 1997; and a bonus on pensions in payment in respect of post April 2006 service so that the pension increase was 5% (where usually it would be calculated based on inflation up to 2.5%). This followed improvements in the funding position over 2023. There is no requirement for deficit payments at the current time.

For the Pension Builder 2014 section, the valuation revealed a surplus of £5.5m 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, Bath St Bartholomew PCC could become responsible for paying a share of the failed employer's pension liabilities.

4(c) PAYMENTS TO PCC MEMBERS

During the year, three PCC members or those connected with them were employed by the PCC in the following capacities:

Name and Position	Salary Costs inc Expenses
	£
Charlie Ward, Assistant Minister	42,861
Andrew Dawes, Operations Manager	18,048
Tim Ling, Assistant Minister	28,565

In addition, the Incumbent Vicar, whilst not employed by the PCC, received the following:

Name and Position	Expenses and Mission Support
	£
Simon Dowdy, Vicar	735

One sixth of Charlie Ward's employment costs (salary, tax & NICs and pension) was reimbursed to the PCC by the SWGP through donations to a restricted fund (see Note 8a).

FUNDS

8a Restricted Funds

The accounts include a number of restricted funds.

Certain funds have been established to encourage giving for specific purposes, these being the Fellowship Fund for local needs and the Ministry Training and Support Fund to support church members undertaking training and others supported by the church.

Other funds are set up in response to donations made or income received for specific purposes.

The final group of funds relates to accounting for particular activities within the life of the church: gifts towards the Brunel Manor church weekend; the SWGP and Partners in Service (see Note 4b).

Restricted Funds

	Missionary	Fellowship fund	Ministry Fund	Brunel Manor
Balance at 1 January 2023	855	5,620	25	(2,101)
Incoming resources	1,739	-	-	-
Resources expended	(1,773)	(250)	-	-
Balance at 31 December 2023	821	5,370	25	(2,101)

	Partners in Service	SWGP	Baptistry Fund	Student Events
Balance at 1 January 2023	49	(1,201)	5,000	605
Incoming resources	12,974	15,868	-	2,613
Resources expended	(13,206)	(16,279)	-	(2,526)
Balance at 31 December 2023	(183)	(1,612)	5,000	692

	Specific gifts	Fixed assets
Balance at 1 January 2023	-	387,866
Incoming resources	300	-
Resources expended	(300)	(13,874)
Balance at 31 December 2023	-	373,992

8b Designated Funds

There were no designated funds during the year ended 31 December 2023 (2022: 0).

10. LEGACIES

There were no legacies made in 2023 (2022: 0).

Independent Examiners report

I report to the trustees on the financial statements of the charity for the year ended 31 December 2023, which are set out on pages 5 to 20.

Respective responsibilities of trustee and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ("the Act"). The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

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.

Basis of independent examiner's statement

My examination was carried out in accordance with 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 presented 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 is given 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

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Chartered Institute of Public Finance and Accountancy.

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in, any material respect,

- accounting records were not kept in accordance with section 130 of the Charities Act or
- the accounts do not accord with the accounting records

I have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Iain Nettleton CPFA, MBA
15 Marshalswick Lane
St Albans
10 May 2024



Accounts



**The Parochial Church Council of
Bath, St. Bartholomew**

Annual Report and Accounts
Year ended 31 December 2022

Registered Charity No. 1127684

Trustees Report

Administrative information

St. Bartholomew's Church is situated in King Edward Road, Bath. It is part of the Diocese of Bath and Wells within the Church of England. The correspondence address is St. Bartholomew's Church Office, 1 King Edward Road, Bath BA2 3PB.

The Parochial Church Council (PCC) is a charity registered with the Charity Commission - THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BATH, ST. BARTHOLOMEW (Charity No. 1127684)

PCC members who have served from 1st January 2022 to 31st December 2022 are:

Incumbent: Rev'd Preb. Ian Lewis (Chair) (until retirement September 2022)

Assistant Minister: Rev'd Tim Ling

Associate: Rev'd Dr Jem Hovil (until August 2022)
Minister

Wardens: Dr John Fletcher (Co-Chair from September 2022)
Mr Simon Tinling (Co-Chair from September 2022)

Representatives on Deanery Synod:

Miss Mela Gillard
Mr Tom King
Mrs Christine Lewis
Mr Colin Voutt

Elected members:

Mrs Rosemary Bethell
Mr Andrew Dawes (PCC Secretary)
Mr Alan Dickson
Mr Rob Eaton
Mr Steve Edrich (until APCM 2022)
Mr. Meirion Edwards (Assistant PCC Treasurer)
Mrs Amy Glynn (from APCM 2022)
Dr Alison Humphrey
Mr Gideon King
Mr James Norval
Mrs Hannah Shepherd
Mr Nathan Thomas (PCC Treasurer)
Ms Helen Thorn
Mr Charlie Ward
Mrs Alexandra Williams (Parish Safeguarding Officer)

Structure, Governance and Management

The method of appointment of PCC members is set out in the Church Representation Rules. All Church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC.

The PCC operates through a number of committees and groups that meet between full meetings of the PCC and when necessary. From May 2015 onwards we began to put a new structure in place. The following groups/committees met during 2022:

Standing Committee

Membership: Rev. Ian R. Lewis (Chair until September 2022), Charlie Ward, Nathan Thomas, Lucy Hovil (until August 2022), Andrew Dawes, Tim Ling, Hannah Shepherd, John Fletcher (Co-Chair from September 2022), Simon Tinling (Co-Chair from September 2022), Hilary Haig (following APCM 2022), Alison Humphrey (following APCM 2022).

The Standing Committee has power to transact the business of the PCC between its meetings, subject to any directions given by the PCC. The committee works on strategic priorities, the church budget, and the monitoring of our financial position. It supervises our employment of staff as a church, making recommendations on staffing, job-descriptions and salaries; overseeing advertising, interviewing and appointment to posts; overseeing the annual job appraisal process with all PCC employees. The committee seeks to keep up-to-date on employment legislation and makes recommendations to the PCC in that area. The Standing Committee also oversees Health and Safety issues and the implementation of the Safeguarding Policy. Our Health and Safety and Fire Officer is Andrew Dawes. Our Safeguarding Officers for child protection and vulnerable adults are Alex Williams and Hilary Haig.

Finance and Employment Committee

Membership: Rev Ian R. Lewis (Chair until September 2022), Nathan Thomas (Chair from September 2022), Meirion Edwards, Mark Williams, Andrew Dawes.

This committee has primary responsibility for the regular oversight of our finances, and for issues of employment in cooperation with the Standing Committee.

Missionary Committee

Membership: Ian Lewis (until September 2022 and Chair), John and Vanda Todman, Bev Probert (until August 2022), Jen Harper (until August 2022), Colin Voutt, Alex & Leanne Lee, Sarah Makroum, Alan Dickson, Ken Pearson (from September 2022 and Chair) and Andrew Dawes (from September 2022).

This committee, which includes non-PCC members, supervises our support for World Mission. This is carried out through links with individuals, organisations and agencies working in the UK and overseas, stimulating interest and prayer within the church. This committee also recommends the allocation of the PCC missionary tithe and monitors its payment to organisations and individuals.

Objectives and Activities

Bath, St. Bartholomew PCC has the responsibility of co-operating with the incumbent, in promoting in the ecclesiastical parish the whole mission of the Church; pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for St. Bartholomew's Church and associated property.

In planning our activities throughout the year, the PCC and the incumbent have taken due regard to the guidance on public benefit published by the Charity Commission and we consider that the public benefit realised is adequately demonstrated in this report.

Achievements and Performance

Church attendance

The Electoral Roll Officer is Mrs. Jennifer Singh. Following a revision there are 207 members on the Church Electoral Roll. Of these, 44 live in the parish and 163 live outside the parish. This compares with a total of 205 on the roll in March 2022. Our membership for the purposes of Parish Share is 301 (compared with 301 in the previous year).

Review of the year

The PCC (and Standing Committee, which acts as an executive committee for the PCC) has considered a number of issues in relation to ministry during the year, but our main focus, inevitably, has been on managing church life and distribution of responsibilities before, during and following the September retirement of our longstanding Vicar Ian Lewis (31 years).

- Following the announcement of the Vicar's retirement and our review of the church post-pandemic, we began a process of "consolidation for growth" to facilitate church life during the period of covid-recovery and through the twelve or so months of a vacancy. This has been an opportunity to look at current areas of strength and weakness and consult across the whole church to find appropriate ways forward.
- We took the decision to move from three existing to two new morning congregations (St Bart's Oldfield, based at King Edward Road and St Bart's Riverside, based at Hayesfield School) merge. We continue to also run an Evening Service (which includes a popular Café Church every 6 weeks).
- With the appointment in September of Ben Makroum (new Youth and Children Ministry Lead) we took the opportunity to review and restructure our young church provision on Sunday mornings and evening youth events.
- During the year the PCC has been responding to an evaluation of safeguarding and leadership culture, including raising the profile of our safeguarding officers. In addition, the safeguarding team

has been acting on new guidance published by the Church of England, including updating our social media and 1:1 policies plus rolling out training related to domestic abuse.

- We ran a successful 'Passion for Life' mission in Spring 2022 in partnership with two local churches (St Nicholas, Bathampton and North Bradley Baptist).
- Following the appointment of Steve Band as Communications Officer, we have developed our website and social media further and changed aspects of our regular communications.
- We continued to encourage support for our mission partners in the UK and around the World through the Mission Support Group. We also have a significant ministry to international students in partnership with the University Christian Unions and Widcombe Baptist Church.
- We continue to be the venue for the South West Gospel Partnership, Ministry Training Course led by one of our Assistant Ministers. Down the years 300 men and women from 67 different churches have been trained by this one day a week, year-long course.
- We continue to run a very successful events for those living close to the church including a monthly 'Friends and Neighbours' afternoon for our seniors, a weekly toddler group and numerous gatherings for university students.
- Spiritual growth is seen in prayerfulness, gathering of numerous small groups, baptisms, new professions of faith and generosity of giving.

Standing Committee

The Standing Committee has focused its time primarily in a few areas: succession planning, allocation of responsibilities across senior staff, the ongoing management of our finances, and congregation leadership and church structure. The committee has also overseen decisions on staffing, and the detailed work on the budget.

The Mission Support Group

The Missionary Committee now has representation from all congregations. It met to set the tithe allocation for the 2023 budget. Notwithstanding the Covid pandemic and recovery period, the church has continued to be active in supporting mission in the UK and abroad.

Safeguarding:

St. Bartholomew's Church has adopted and follows the Church of England/Diocese of Bath and Wells Safeguarding and Safer Recruitment Policies. Alex Williams and Hilary Haig are our church safeguarding officers and Andrew Dawes is responsible for our safer recruitment procedures (including DBS). We have continued to promote safeguarding training using the Church of England's online products and more specialist training at the Diocese.

Financial Review

As the PCC's income is greater than £250,000, the accounts are presented on the accruals basis.

Unrestricted Funds: Unrestricted income over the year was £345,296, a 0.2% increase from 2021. This reflects the generous responses to Partnership Sunday in 2022.

Total expenditure during the year was £370,364, a 1% increase over the amount incurred in 2021 reflecting the full reopening after Covid and increasing utility costs over the year. This was partly offset by a reduction in staffing costs. The expenditure remains £7,000 below the amount incurred in 2019.

Overall, there was a net deficit on unrestricted reserves for the year of £2,386. The PCC budget for the year was to realise a significant deficit but the responses to Partnership Sunday ensured that the PCC was able to maintain the surplus at close to the reserves policy.

There were no significant capital purchases in 2022.

Restricted Funds: In addition to these unrestricted funds, the church operated nine restricted funds (2021: 9) for which the income is for specified purposes. Major income to/expenditure from these funds included:

- Continued support to the South West Gospel Partnership training scheme: hosting the course and seconding the Assistant Minister one day a week to run it. In addition, we have continued to employ an administrator to support the scheme. These costs were reimbursed.
- Continued employment of an administrator for Partners in Service, which provides support for DBI. These costs are reimbursed.
- Receipt of £20,000 towards the replacement of the kitchen in the Church Centre.

Loans: The church did not receive nor have any outstanding loans at the end of 2022.

2023 Budget: The 2023 budget reflects an expected increase in expenditure due to significantly increased utility costs. The budget reflects the responses to Partnership Sunday resulting in a breakeven budget. The PCC considered this budgeted deficit and the forecast for the following years and noted that the budget would result in the reserves policy being met in 2025.

Reserves Policy: The PCC policy is hold sufficient reserves to cover one month's expenditure.

Parochial Church Council of St Bartholomew, Bath

Charity Number 1127684

Statement of financial activities

Year ended 31 December 2022

		Unrestricted	Restricted	TOTAL FUNDS	
	Note	Funds	Funds	2022	2021
		£	£	£	£
INCOMING RESOURCES					
Donations and legacies	2(a)	345,296	31,484	376,780	367,595
Income from investments	2(b)	71	-	71	5
Church activities	2(c)	20,864	26,190	47,054	36,358
Other incoming resources	2(d)	1,747	770	2,517	577
TOTAL INCOMING RESOURCES		367,978	58,444	426,422	404,535
RESOURCES EXPENDED					
Charitable Activities	3(a)	36,416	13,128	49,544	54,493
Church activities	3(b)	332,853	27,406	360,259	358,929
Depreciation	3(c)	1,095	13,874	14,969	15,559
Governance costs	3(d)	-	-	-	-
TOTAL RESOURCES EXPENDED		370,364	54,408	424,772	428,981
NET INCOMING RESOURCES		(2,386)	4,036	1,650	(24,446)
TRANSFER BETWEEN FUNDS		-	-	-	-
NET MOVEMENT IN FUNDS		(2,386)	4,036	1,650	(24,446)
BALANCES B/FWD 1 JANUARY		28,630	392,682	421,312	445,758
BALANCES C/FWD 31 DECEMBER		26,244	396,718	422,962	421,312

The Notes on the following pages form part of these accounts

Parochial Church Council of St Bartholomew, Bath

Charity Number 1127684

Balance Sheet

Year ended 31 December 2022

		Unrestricted Funds	Restricted Funds	TOTAL FUNDS	
	Note	£	£	2022	2021
				£	£
FIXED ASSETS					
Tangible	5(a)	2,676	367,943	370,619	385,588
		<u>2,676</u>	<u>367,943</u>	<u>370,619</u>	<u>385,588</u>
CURRENT ASSETS					
Stock		100	-	100	100
Debtors	6	15,774	1,414	17,188	17,340
Cash at bank and in hand		16,981	27,700	44,681	27,214
		<u>32,855</u>	<u>29,114</u>	<u>61,969</u>	<u>44,654</u>
LIABILITIES					
Creditors: amount falling due in one year	7	9,287	339	9,626	8,930
Net current assets / (liabilities)		<u>23,568</u>	<u>28,775</u>	<u>52,343</u>	<u>35,724</u>
Total assets less current liabilities		<u>26,244</u>	<u>396,718</u>	<u>422,962</u>	<u>421,312</u>
Creditors: falling due after one year		-	-	-	-
TOTAL NET ASSETS		<u>26,244</u>	<u>396,718</u>	<u>422,962</u>	<u>421,312</u>
PARISH FUNDS					
Unrestricted		26,244	-	26,244	28,630
Restricted		-	396,718	396,718	392,682
		<u>26,244</u>	<u>396,718</u>	<u>422,962</u>	<u>421,312</u>

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

Approved by the Parochial Church Council on 24 April 2023

and signed on its behalf by John Fletcher & Simon Tinling (PCC Chairmen).

Notes to the financial statements

Year ended 31 December 2022

1. ACCOUNTING POLICIES

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

St Bart's PCC meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

Funds

Restricted funds represent (a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest, and (b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. Details of the funds held are provided in Note 8.

Unrestricted funds are general funds which can be used for PCC ordinary purposes.

Income recognition

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. Interest is accounted for when receivable. Rental income from the letting of church premises is recognised when the rental is due.

All other income is recognised when it is receivable. All incoming resources are accounted for gross.

Expenditure recognition

Grants and donations are accounted for when paid over, or when awarded, if that award creates a legal or constructive obligation on the PCC.

The PCC's policy on missionary support and charitable giving was agreed by the PCC in 2005. In accordance with this policy the PCC allocates an annual missionary tithe currently comprising 10% of unrestricted funds, which is accounted for in the current year. Any unpaid tithe at 31 December will remain within unrestricted funds and will not be expended in a subsequent financial year.

The diocesan parish share is accounted for when due. Amounts received specifically for mission are dealt with as restricted funds. All other expenditure is generally recognised when it is incurred and is accounted for gross.

Fixed assets

Consecrated and benefice property is not included in the accounts in accordance with s.96(2)(a) of the Charities Act 1993.

Movable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church's inventory, which can be inspected (at any reasonable time). For anything acquired prior to 2000, there is insufficient cost information available and therefore such assets are not valued

in the financial statements. Items acquired since 1 January 2000, and valued in excess of £1,000, have been capitalised and depreciated in the financial statements over their currently anticipated useful economic life on a straight-line basis.

The cost of the Church Centre up to its opening at the end of 2000 was £429,918. It is being depreciated on a straight line basis over 50 years with effect from that date, although its value (and hence depreciation) has increased annually in line with the additional expenditure on it since then.

Equipment used within the church premises is depreciated on a straight-line basis over five years for electrical equipment and 10 years for furniture and other items. Individual items of equipment with a purchase price of £1,000 or less are written off when the asset is acquired.

Preparation of accounts on a going concern basis

The PCC reported a deficit on unrestricted funds for the year of £2,386. The trustees have undertaken a review of the income and expenditure for the next 12 months and are of the view that the PCC will continue to operate on a going concern basis for the next 12 months.

2. INCOMING RESOURCES	Unrestricted funds	Restricted funds	TOTAL FUNDS	
	£	£	2022 £	2021 £
2(a) Donations and legacies				
Gift Aid Planned	234,370	770	235,140	232,335
Gift Aid Other	355	-	355	1,772
Gift Aid Paid Gross	9,063	16,643	25,706	16,425
Other Planned Giving	24,133	-	24,133	36,854
Collections at Services	2,973	138	3,111	5,320
Other Giving	2,835	100	2,935	30
Income Tax Recovered	59,951	3,833	63,784	61,443
Grants	11,616	10,000	21,616	13,416
Legacies	-	-	-	-
	345,296	31,484	376,780	367,595
2(b) Income from investments				
Interest	71	-	71	5
2(c) Church activities				
Bookstall	423	-	423	355
Church centre lettings	9,878	-	9,878	5,802
Other PCC trading	9,804	26,190	35,994	29,605
Fees	759	-	759	596
	20,864	26,190	47,054	36,358
2(d) Other incoming resources				
Other income	1,747	770	2,517	577
TOTAL INCOMING RESOURCES	367,978	58,444	426,422	404,535

3	RESOURCES EXPENDED	Unrestricted	Restricted	TOTAL	TOTAL
		funds	funds	2022	2021
		£	£	£	£
3(a)	Charitable Activities				
	Church overseas				
	Crosslinks (Jem Hovil)	4,770	-	4,770	4,704
	Delhi Bible Institute (incl. S&I Shaw schooling)	1,020	980	2,000	2,000
	Lesley & Philippe	4,780	-	4,780	4,502
	AWM	500	-	500	502
	Short Term Mission Grants	-	-	-	500
	Wycliffe Bible Translators: Lizzie Poole	8,700	-	8,700	8,700
	France Mission	2,000	-	2,000	1,500
	John & Jenny Miller	3,330	-	3,330	3,204
	Open Doors	2,000	-	2,000	1,000
	Relief & development				
	Tear Fund	-	12,148	12,148	1,329
	Mission support	3,680	-	3,680	-
	Home mission & other church				
	UCCF / CUs / Relay Workers	500	-	500	500
	Roger Carswell	3,550	-	3,550	3,504
	Will & Jess Harvey	-	-	-	-
	Pastoral Support / Grants				
	Project Timothy	1,586	-	1,586	3,640
	Fellowship Fund	-	-	-	-
	Ministry Training	-	-	-	18,908
		36,416	13,128	49,544	54,493

RESOURCES EXPENDED	Unrestricted	Restricted	TOTAL	TOTAL
	funds	funds	2022	2021
	£	£	£	£
3(b) Church Activities				
Diocesan Parish Share	94,865	-	94,865	94,865
Staff Salaries & Grants	172,367	26,781	199,148	208,228
Expenses of the Incumbent	2,100	-	2,100	2,400
Assistant Staff Expenses	3,741	-	3,741	6,012
Upkeep of Church	1,234	-	1,234	1,729
Upkeep of Services	14,054	-	14,054	9,538
Upkeep of Grounds	885	-	885	1,017
Training, Mission & Pastoral	10,864	625	11,489	9,822
Administration	7,793	-	7,793	9,308
Church Utility Bills	6,017	-	6,017	4,394
Bookstall	1,029	-	1,029	342
Church Centre	9,787	-	9,787	8,249
Brunel Manor	-	-	-	-
Other PCC Trading	8,117	-	8,117	3,025
	332,853	27,406	360,259	358,929
3(c) Depreciation				
Depreciation Church Centre and chur	1,095	13,874	14,969	15,559
	1,095	13,874	14,969	15,559
3(d) Governance Costs	-	-	-	-
TOTAL RESOURCES EXPENDED	370,364	54,408	424,772	428,981

4(a) STAFF COSTS

During the year the PCC employed an average of 9 (2021: 9) staff with the following total costs:

Gross salaries	164,874
Social security	12,226
Pension contributions	16,254
Total	<u>193,455</u>

These are distributed in the accounts as follows:

- Salaries: Assistant Ministers, Operations Manager, Pastoral Assistants, Administrator, Facilities Caretaker, Communications Secretary, administrative support for SWGP and Partners in Service;
- Church Centre: Cleaner

During the year no (2021: 0) individual received employee benefits exceeding £60,000.

The PCC considers that its key management personnel during the year consisted of the Incumbant Vicar, the Assistant Ministers and the Operations Manager. Details of the amount of employee benefits and expenses received by the key management personnel are included in note 4(c).

4(b) PENSIONS

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

CWPF has two sections:

1. the Defined Benefits Scheme
2. the Pension Builder Scheme, which has two subsections;
 - a. a deferred annuity section known as Pension Builder Classic, and,
 - b. a cash balance section known as Pension Builder 2014.

Pension Builder Scheme

Both sections of the Pension Builder Scheme are classed as defined benefit schemes.

Pension Builder Classic provides a pension, 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 which members use to provide benefits at retirement. Pension contributions are recorded in an account for each member. Discretionary bonuses may be added before retirement, depending on investment returns and other factors. The account, plus any bonuses declared is payable, unreduced, from age 65.

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

The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers and 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 the contributions payable (2022: £16,254, 2021: £17,200).

A valuation of the Pension Builder Scheme is carried out once every three years. The most recent valuation was carried out as at 31 December 2019. The next valuation is due as at 31 December 2022.

For the Pension Builder Classic section, the valuation revealed a deficit of £4.8m on the ongoing assumptions used. At the most recent annual review, the Board chose to grant a discretionary bonus of 10.1% following improvements in the funding position over 2022. There is no requirement for deficit payments at the current time.

For the Pension Builder 2014 section, the valuation revealed a surplus of £5.5m 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, Bath St Bartholomew PCC could become responsible for paying a share of the failed employer's pension liabilities.

4(c) PAYMENTS TO PCC MEMBERS

During the year, three PCC members or those connected with them were employed by the PCC in the following capacities:

Name and Position	Salary Costs inc Expenses £
Charlie Ward, Assistant Minister	39,220
Andrew Dawes, Operations Manager	18,132
Tim Ling, Assistant Minister	39,728

In addition, the Incumbent Vicar and Associate Minister, whilst not employed by the PCC, received the following:

Name and Position	Expenses and Mission Support £
Ian Lewis, Vicar	2,100
Jem Hovil, Associate Minister	5,135

One sixth of Charlie Ward's employment costs (salary, tax & NICs and pension) was reimbursed to the PCC by the SWGP through donations to a restricted fund (see Note 8a).

5. FIXED ASSETS

5(a) Tangible Fixed Assets

	Freehold land & buildings (restricted) £	Church equipment (restricted) £	Church equipment (unrestricted) £	Total £
ACTUAL/DEEMED COST				
At 1 January 2022	647,639	22,709	14,254	684,602
Release of restricted reserves				0
Additions at cost				0
At 31 December 2022	647,639	22,709	14,254	684,602
DEPRECIATION				
At 1 January 2022	270,426	18,105	10,483	299,014
Charge for year	12,953	921	1,095	14,969
At 31 December 2022	283,379	19,026	11,578	313,983
Total	364,260	3,683	2,676	370,619

The freehold land and buildings comprise the Church Centre.

5(b) Investments

No investment assets are currently held by the PCC.

	Unrestricted funds £	Restricted funds £	TOTAL FUNDS	
			2022 £	2021 £
6 DEBTORS				
Tax recoverable	15,749	300	16,049	16,008
Prepayments and accrued income	25	1,114	1,139	444
Other debtors	-	-	-	767
	15,774	1,414	17,188	17,219
7 LIABILITIES				
<i>Amounts falling due in one year</i>				
Income received in advance	-	-	-	-
Accruals for utilities and other costs	9,287	339	9,626	6,629
	9,287	339	9,626	6,629
<i>Amounts falling due after one year</i>	-	-	-	-

FUNDS

8a Restricted Funds

The accounts include a number of restricted funds.

Certain funds have been established to encourage giving for specific purposes, these being the Fellowship Fund for local needs and the Ministry Training and Support Fund to support church members undertaking training and others supported by the church.

Other funds are set up in response to donations made or income received for specific purposes.

The final group of funds relates to accounting for particular activities within the life of the church: gifts towards the Brunel Manor church weekend; the SWGP and Partners in Service (see Note 4b).

Restricted Funds

	Missionary	Fellowship fund	Ministry Fund	Brunel Manor
Balance at 1 January 2022	1,899	6,075	25	(2,101)
Incoming resources	12,085	70	-	-
Resources expended	(13,129)	(525)	-	-
Balance at 31 December 2022	855	5,620	25	(2,101)

	Partners in Service	SWGP	Baptistry Fund	Student Events
Balance at 1 January 2022	44	-	5,000	-
Incoming resources	12,570	13,014	-	605
Resources expended	(12,565)	(14,215)	-	-
Balance at 31 December 2022	49	(1,201)	5,000	605

	Specific gifts	Fixed assets
Balance at 1 January 2022	-	381,740
Incoming resources	100	20,000
Resources expended	(100)	(13,874)
Balance at 31 December 2022	-	387,866

8b Designated Funds

There were no designated funds during the year ended 31 December 2022 (2021: 0).

10. LEGACIES

There were no legacies made in 2022 (2021: 0).

Independent Examiners report

I report to the trustees on the financial statements of the charity for the year ended 31 December 2022, which are set out on pages 2 to 16.

Respective responsibilities of trustee and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ("the Act"). The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

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.

Basis of independent examiner's statement

My examination was carried out in accordance with 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 presented 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 is given 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

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Chartered Institute of Public Finance and Accountancy.

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in, any material respect,

- accounting records were not kept in accordance with section 130 of the Charities Act or
- the accounts do not accord with the accounting records

I have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Iain Nettleton CPFA
56 Woodstock Road
St Albans
15 May 2023

Accounts



Annual Vestry Meeting and
Annual Parochial Church Meeting
2022

Monday 23 May
7.45pm

Agenda
Minutes
Reports & Accounts

St. Bartholomew's APCM
Monday 23 May 2022 - 7.45pm

Annual Vestry Meeting

1. Apologies for absence
2. Minutes of the last Vestry Meeting – 24 May 2021
3. Election of Church Wardens

Praise, Bible Reading and Prayer

Annual Parochial Church Meeting

1. Apologies for absence
2. Minutes of the last APCM – 24 May 2021
3. Electoral Roll Report
4. PCC Trustees' Report
5. Financial Statements of the PCC
6. Church Wardens' Annual Fabric Report
7. Deanery Synod Report
8. Election of Lay Representatives on Deanery Synod
9. Election of PCC Lay Representatives
10. Appointment of Independent Examiner
11. Date of the 2023 APCM – tbd May 2023
12. Any other business

Minutes of St. Bartholomew's AVM and APCM meeting 24 May 2021

IRL welcomed church members gathered on Zoom.

Annual Vestry Meeting at 7.50pm 24 May 2021

Present: 52

Apologies: 12

Steve Edrich and Mike Pauley were thanked for their care and service as retiring church wardens.

Simon Tinling and John Fletcher were elected as new church wardens.

Minutes of previous meeting - the minutes were accepted as a true record.

Proposer: Tim Ling

Seconder: Alison Humphrey

Meeting closed at 7.55pm

Bible Reading and Prayer

Tim Ling read and shared from Ephesians 4 – each of us have gifts for serving and for helping others to serve.

Annual Parochial Church Meeting at 8.02pm 24 May 2021

Present: Rev. Ian Lewis and 51 members

Apologies for absence: 12

Minutes of last APCM (19 October 2020) – the minutes were accepted as true record.

Proposer: Anna Allan

Seconder: Sam Medworth

Electoral Roll report

The Electoral Roll Officer is Mrs. Jennifer Singh. Following a revision there are 216 members on the Church Electoral Roll. Of these, 40 live in the parish and 176 live outside the parish. This compares with a total of 218 on the roll in March 2020. Our membership for the purposes of Parish Share is 301 (compared with 301 in the previous year).

The report was adopted.

Proposer: Alison Humphrey

Seconder: Alan Dickson

PCC Trustees report

Ian Lewis paid generous tribute and thanks to the hard work (both visible and invisible) of volunteers, staff and Standing Committee who had served the church in numerous ways during the time of pandemic. John Fletcher had provided particular expertise. With disappointment it was noted that it had not been possible to take forward the proposal with St John's – Tim Ling and Riverside were thanked for their hard work and patience.

The report was adopted.

Proposer: Gideon King

Seconder: Alex Williams

Financial Statements of the PCC

Nathan Thomas (Treasurer) thanked all those who had contributed to the finances of the church, we also thank the Lord for his generous provision through challenging times. Nathan gave an overview of the accounts noting the increase in giving following Partnership Sunday. Trading income was of course down but so too was expenditure resulting from closure of buildings. We move from 2020 to 2021 with a better surplus than budgeted. Nevertheless, we still aspire to fulfil the Charity Commission advice to retain 1 months spending in reserves at all times which for us involves building our reserves to c£30,000-£35,000.

Nathan and all those working with the church finances (Meirion Edwards, Jen Harper, Jenny Singh and Andrew Dawes) were thanked for their care and hard work.

The 2020 Financial Statements were adopted as a true record.

Proposer: Seren Barker

Seconder: John Fletcher

Annual Fabric report:

Ian Lewis thanked all those involved in the maintenance of the church buildings and grounds plus Mike and Steve as churchwardens. Tim Ling commended the work of Peter Spackman in the church gardens.

The report was accepted.

Proposer: Tim Jenkins

Seconder: Sam Medworth

Deanery Synod report

The report was accepted.

Proposer: Jude Dent

Seconder: Jenny Croxford

Election of PCC Lay representatives on Deanery Synod

There is 1 vacancy at present. Tom King was elected unopposed.

Election of PCC members

There are 7 vacancies at present. The 7 nominees; Steve Edrich, Rob Eaton, Meirion Edwards, Helen Thorn, Gideon King, Alan Dickson and Andrew Dawes were elected unopposed to the PCC.

Appointment of Sidespersons

Proposer: Andrew Dawes

Seconder: Jenny Singh

All the listed nominees were appointed as sidespersons:

Eunice Campbell	Jean Melksham
David Coulson	Robert Moore
Tanya Coulson	Michael Pauley
Jenny Croxford	Bridget Poulson
Dinah Darby	Philip Poulson
Andrew Dawes	Evie Rawes
Sandra Dawes	Ann Richardson
Jude Dent	Jean Robertson
Alan Dickson	Tabitha Robertson-Barnett
Heather Dickson	<input type="checkbox"/> Maria Sables
Margaret Edwards	Hilda Salisbury
Meirion Edwards	Hannah Shepherd
Alison Fletcher	William Shepherd
John Fletcher	Jennifer Singh
Mela Gillard	Nathan Thomas
Brian Glynn	Helen Thorn
Jean Godfrey	Heather Tirling
Hilary/Izzy Haig	John Todman
Andrew Heath	Colin Voutt
Robyn Heath	Alexandra Williams
Lucy Hovil	Mark Williams
Hilla Huhtinen	H. Liz Williams
Peter Johnston	<input type="checkbox"/>
Alison King	
Andrew King	
Frances Lewis	
Linda Lewis	
Ros Ling	
Jenny McKim	
Linda Medworth	

Appointment of Independent Examiner

Iain Nettleton will be asked if he is willing to continue as our independent examiner of accounts for 2021.

Proposer: Nathan Thomas

Seconder: Anna Allan

Date of APCM for 2022

It was agreed to delegate a date decision to the PCC (no later than the end of May)

Proposer: Ian Lewis

Seconder: Andrew Dawes

AOB

Alison King and Roger Salisbury each expressed thanks to staff and volunteers for the hard work undertaken in such a challenging year.

The APCM closed at 8.42pm

Further to the APCM a brief time of prayer was held.



**The Parochial Church Council of
Bath, St. Bartholomew**

Annual Report and Accounts

Year ended 31 December 2021

Registered Charity No. 1127684

Trustees Report

Administrative information

St. Bartholomew's Church is situated in King Edward Road, Bath. It is part of the Diocese of Bath and Wells within the Church of England. The correspondence address is St. Bartholomew's Church Office, 1 King Edward Road, Bath BA2 3PB.

The Parochial Church Council (PCC) is a charity registered with the Charity Commission - THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BATH, ST. BARTHOLOMEW (Charity No. 1127684)

PCC members who have served from 1st January 2020 to 31st December 2020 are:

Incumbent: Rev'd Preb. Ian Lewis (Chair)

Assistant Minister: Rev'd Tim Ling

Associate: Minister Rev'd Dr Jem Hovil

Wardens: Mr Steve Edrich (Vice Chair) (until APCM 2021)
Mr Mike Pauley (until APCM 2021)
Dr John Fletcher (following APCM 2021)
Mr Simon Tinling (Vice Chair) (following APCM 2021)

Representatives on Deanery Synod:

Miss Mela Gillard
Mr Tom King (following APCM 2021)
Mrs Christine Lewis
Mr Colin Voutt

Elected members:

Mrs Rosemary Bethell
Mr Andrew Dawes (PCC Secretary)
Mrs Jude Dent (until APCM 2021)
Mr Alan Dickson
Mr Rob Eaton (following APCM 2021)
Mr Steve Edrich (following APCM 2021)
Mr. Meirion Edwards (Assistant PCC Treasurer)
Dr John Fletcher (until APCM 2021)
Dr Alison Humphrey
Mr Gideon King (following APCM 2021)
Mr James Norval
Mrs Hannah Shepherd
Mr Nathan Thomas (PCC Treasurer)
Ms Helen Thorn
Mr Charlie Ward
Mrs Alexandra Williams (Parish Safeguarding Officer)

Structure, Governance and Management

The method of appointment of PCC members is set out in the Church Representation Rules. All Church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC.

The PCC operates through a number of committees and groups that meet between full meetings of the PCC and when necessary. From May 2015 onwards we began to put a new structure in place. The following groups/committees met during 2020:

Standing Committee

Membership: Rev. Ian R. Lewis (Chair), Mike Pauley (until APCM 2021), Steve Edrich (until APCM 2021),

Charlie Ward, Nathan Thomas, Lucy Hovil, Andrew Dawes, Tim Ling, Hannah Shepherd, John Fletcher, Simon Tinning (following APCM 2021).

The Standing Committee has power to transact the business of the PCC between its meetings, subject to any directions given by the PCC. This year it has met to discuss Covid closings and openings, strategic priorities, the church budget, and monitor our financial position. It supervises our employment of staff as a church, making recommendations on staffing, job-descriptions and salaries; overseeing advertising, interviewing and appointment to posts; overseeing the annual job appraisal process with all PCC employees. The committee seeks to keep up-to-date on employment legislation and makes recommendations to the PCC in that area. The Standing Committee also oversees Health and Safety issues and the implementation of the Safeguarding Policy. Our Health and Safety and Fire Officer is Andrew Dawes. Our Safeguarding Officer for child protection and vulnerable adults is Alex Williams.

Finance and Employment Committee

Membership: Rev Ian R. Lewis (Chair), Nathan Thomas, Meirion Edwards, Mark Williams, Andrew Dawes.

This committee has primary responsibility for the regular oversight of our finances, and for issues of employment in cooperation with the Standing Committee.

Missionary Committee

Membership: Ian Lewis, John and Vanda Todman, Bev Probert, Jen Harper, Colin Voutt, Christine Lewis, Alex & Leanne Lee, Annabel Mundy, Sarah Makroum & Alan Dickson.

This committee, which includes non-PCC members, supervises our support for World Mission. This is carried out through links with individuals, organisations and agencies working in the UK and overseas, stimulating interest and prayer within the church. This committee also recommends the allocation of the PCC missionary tithe and monitors its payment to organisations and individuals.

Objectives and Activities

Bath, St. Bartholomew PCC has the responsibility of co-operating with the incumbent, Rev. Preb. Ian R. Lewis in promoting in the ecclesiastical parish the whole mission of the Church; pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for St. Bartholomew's Church and associated property.

In planning our activities throughout the year, the PCC and the incumbent have taken due regard to the guidance on public benefit published by the Charity Commission and we consider that the public benefit realised is adequately demonstrated in this report.

Achievements and Performance

Church attendance

The Electoral Roll Officer is Mrs. Jennifer Singh. Following a revision there are 205 members on the Church Electoral Roll. Of these, 44 live in the parish and 161 live outside the parish. This compares with a total of 216 on the roll in March 2021. Our membership for the purposes of Parish Share is 301 (compared with 301 in the previous year).

Review of the year

The PCC (and Standing Committee, which acts as an executive committee for the PCC) has considered a number of issues in relation to ministry during the year, but our main focus, inevitably, has been on managing church life during and out of the pandemic:

- The Standing Committee and PCC, with specific advice from John Fletcher and church/government sources, has managed the different aspects of church life through changing stages of the pandemic, including periods of lock-down and the gradual easing of restrictions. This involved services where booking (and allocation of socially distanced seating) was required; outdoor services; return to indoor services with a progressive removal of restrictions (no masks while moving around, reintroduction of refreshments, masks while singing, no restrictions but provision for mask-wearers and appropriate ventilation of the building). We maintained a consistent policy for all services, but different groups/individuals have felt able to move towards "normality" at differing paces. Having stopped the pre-recorded online service, we have purchased and set up (with Archdeacon's permission) equipment for live-streaming to facilitate those who are still unable to attend St. Bart's in person. This has been a challenging time, but we have been encouraged by a sense of unity as we have sought to navigate these uncharted waters!
- The PCC (and wider church) were informed of the Vicar's intention to retire later in 2022. The Standing Committee had been aware of this likelihood for a couple of years and had been working of

“succession planning” until that was interrupted by the pandemic. That work has now begun afresh and in earnest.

- Following the announcement of the Vicar's retirement and our review of the church post-pandemic, we have begun a process of “consolidation for growth” to facilitate church life during the period of covid-recovery and through the twelve or so months of a vacancy. This has been an opportunity to look at current areas of strength and weakness and consult across the whole church to find appropriate ways forward.
- In the light of recent reports from other churches in the UK and abroad around safeguarding and healthy church leadership, the PCC took a number of actions including signing up to the Safer Places Pledge and initiating an evaluation of our safeguarding and leadership culture. The evaluation will be published in May.
- The PCC and Standing Committee planned a programme of opportunities for the church to respond to the Living in Love and Faith process. Unfortunately, due to the pandemic and illness only one LLF course took place.
- The PCC and Standing Committee considered the possibility of using the Vine Project (Matthias Press) to begin a reshaping of our culture as a church more intentionally around disciple-making. Due to the challenges of covid-recovery, it was decided to put this on hold.
- We have begun planning for the Passion for Life mission in Spring 2022.
- Following Bev Probert's resignation (with effect from 31 August 2022) as Pastoral Assistant for Children and Youth we have begun a process of appointing a Youth and Children's Ministry Lead.
- Following the appointment of Hannah Pearce as Communications Officer, we have developed our website further and changed aspects of our regular communications. We have also agreed a social media policy based of the Church of England guidance.
- The following items are ongoing: the PCC has agreed ways in which we can develop the involvement of more women and men in leading our services; actioning this is still in progress. Following sermons on social justice and care for the World, we have agreed to explore how we can respond more fully as a church in these areas.
- We continued to encourage support for our mission partners in the UK and around the World through the Mission Support Group.

Standing Committee

The Standing Committee has focused its time primarily in a few areas: the impact and management of Covid, our succession planning, the ongoing management of our finances, and congregation leadership and church structure. The committee has also overseen decisions on staffing, and the detailed work on the budget.

The Mission Support Group

The Missionary Committee now has representation from all congregations. It met to set the tithe allocation for the 2022 budget. Notwithstanding the Covid pandemic, the church has continued to be active in supporting mission in the UK and abroad, although the usual visits from our mission partners has been inevitably restricted. This year the committee has begun a review of how we support mission across the Church.

Safeguarding:

St. Bartholomew's Church has adopted and follows the Church of England/Diocese of Bath and Wells Safeguarding and Safer Recruitment Policies. Alex Williams is our church safeguarding officer and Andrew Dawes is responsible for our safer recruitment procedures (including DBS). We have continued to promote safeguarding training using the Church of England's online products and more specialist training at the Diocese. There have been no reported incidents or concerns. The PCC has asked Naomi Pauley (retired school Head) to do an evaluation of our safeguarding practices and ethos.

Financial Review

As the PCC's income is greater than £250,000, the accounts are presented on the accruals basis.

Unrestricted Funds: Unrestricted income over the year was £367,242, a 3.6% increase from 2020. This increase reflected the generous responses to Partnership Sunday in 2020 leading to a 3.95% increase in income from donations.

Total expenditure during the year was £363,908, an increase over the amount incurred in 2020 as a result of the church buildings being closed for much of 2020. The expenditure remained £14,000 below the amount incurred in 2019 due to lower activity during the COVID-19 pandemic.

Overall, there was a net surplus on unrestricted reserves for the year of £3,334. The PCC budget for the year was to breakeven and the additional surplus received has helped rebuild the reserves following investment in the appointment of a second Assistant Minister.

There were no significant capital purchases in 2021.

Restricted Funds: In addition to these unrestricted funds, the church operated nine restricted funds (2020: 9) for which the income is for specified purposes. Major income to/expenditure from these funds included:

- Continued support to the South West Gospel Partnership training scheme: hosting the course and seconding the Assistant Minister one day a week to run it. In addition, we have continued to employ an administrator to support the scheme. These costs were reimbursed.
- Continued employment of an administrator for Partners in Service, which provides support for DBI. These costs are reimbursed.
- Specific gifts to cover the training costs of one of the Ministry Trainees.

Loans: The church did not receive nor have any outstanding loans at the end of 2021.

2022 Budget: The 2022 budget reflects an expected return to activity levels from before the Covid-19 pandemic. Budgeted expenditure is the same as that incurred in 2019 resulting in a budgeted deficit of £10,200. The PCC considered this budgeted deficit and the forecast for the following four years and noted that the budget would result in the reserves policy being met in 2025. In light of the challenges presented by the Covid-19 pandemic, the PCC considered the intention to rebuild reserves over a number of periods to be appropriate.

Reserves Policy: The PCC policy is hold sufficient reserves to cover one month's expenditure.

Parochial Church Council of St Bartholomew, Bath

Charity Number 1127684

Statement of financial activities

Year ended 31 December 2021

		Unrestricted Funds	Restricted Funds	TOTAL FUNDS	
	Note	£	£	2021	2020
INCOMING RESOURCES					
Donations and legacies	2(a)	356,933	10,662	367,595	364,361
Income from investments	2(b)	5	-	5	110
Church activities	2(c)	9,727	26,631	36,358	39,268
Other incoming resources	2(d)	577	-	577	7,675
TOTAL INCOMING RESOURCES		367,242	37,293	404,535	411,414
RESOURCES EXPENDED					
Charitable Activities	3(a)	33,551	20,942	54,493	48,506
Church activities	3(b)	328,672	30,257	358,929	351,984
Depreciation	3(c)	1,685	13,874	15,559	14,605
Governance costs	3(d)	-	-	-	19
TOTAL RESOURCES EXPENDED		363,908	65,073	428,981	415,114
NET INCOMING RESOURCES		3,334	(27,780)	(24,446)	(3,700)
TRANSFER BETWEEN FUNDS		-	-	-	-
NET MOVEMENT IN FUNDS		3,334	(27,780)	(24,446)	(3,700)
BALANCES B/FWD 1 JANUARY		25,296	420,462	445,758	449,458
BALANCES C/FWD 31 DECEMBER		28,630	392,682	421,312	445,758

The Notes on the following pages form part of these accounts

Parochial Church Council of St Bartholomew, Bath

Charity Number 1127684

Balance Sheet

Year ended 31 December 2021

		Unrestricted Funds	Restricted Funds	TOTAL FUNDS	
	Note	£	£	2021	2020
				£	£
FIXED ASSETS					
Tangible	5(a)	3,771	381,817	385,588	396,562
		<u>3,771</u>	<u>381,817</u>	<u>385,588</u>	<u>396,562</u>
CURRENT ASSETS					
Stock		100	-	100	100
Debtors	6	15,743	1,597	17,340	17,219
Cash at bank and in hand		17,633	9,581	27,214	38,506
		<u>33,476</u>	<u>11,178</u>	<u>44,654</u>	<u>55,825</u>
LIABILITIES					
Creditors: amount falling due in one year	7	8,617	313	8,930	6,629
Net current assets / (liabilities)		<u>24,859</u>	<u>10,865</u>	<u>35,724</u>	<u>49,196</u>
Total assets less current liabilities		<u>28,630</u>	<u>392,682</u>	<u>421,312</u>	<u>445,758</u>
Creditors: falling due after one year		-	-	-	-
TOTAL NET ASSETS		<u>28,630</u>	<u>392,682</u>	<u>421,312</u>	<u>445,758</u>
PARISH FUNDS					
Unrestricted		28,630	-	28,630	25,296
Restricted		-	392,682	392,682	420,462
		<u>28,630</u>	<u>392,682</u>	<u>421,312</u>	<u>445,758</u>

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

Approved by the Parochial Church Council on 9 May 2022

and signed on its behalf by Rev'd Preb. Ian R Lewis (PCC Chairman).

Notes to the financial statements

Year ended 31 December 2021

1. ACCOUNTING POLICIES

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

St Bart's PCC meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

Funds

Restricted funds represent (a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest, and (b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. Details of the funds held are provided in Note 8.

Unrestricted funds are general funds which can be used for PCC ordinary purposes.

Income recognition

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. Interest is accounted for when receivable. Rental income from the letting of church premises is recognised when the rental is due.

All other income is recognised when it is receivable. All incoming resources are accounted for gross.

Expenditure recognition

Grants and donations are accounted for when paid over, or when awarded, if that award creates a legal or constructive obligation on the PCC.

The PCC's policy on missionary support and charitable giving was agreed by the PCC in 2005. In accordance with this policy the PCC allocates an annual missionary tithe currently comprising 10% of unrestricted funds, which is accounted for in the current year. Any unpaid tithe at 31 December will remain within unrestricted funds and will not be expended in a subsequent financial year.

The diocesan parish share is accounted for when due. Amounts received specifically for mission are dealt with as restricted funds. All other expenditure is generally recognised when it is incurred and is accounted for gross.

Fixed assets

Consecrated and benefice property is not included in the accounts in accordance with s.96(2)(a) of the Charities Act 1993.

Movable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church's inventory, which can be inspected (at any reasonable time). For anything acquired prior to 2000, there is insufficient cost information available and therefore such assets are not valued

in the financial statements. Items acquired since 1 January 2000, and valued in excess of £1,000, have been capitalised and depreciated in the financial statements over their currently anticipated useful economic life on a straight-line basis.

The cost of the Church Centre up to its opening at the end of 2000 was £429,918. It is being depreciated on a straight line basis over 50 years with effect from that date, although its value (and hence depreciation) has increased annually in line with the additional expenditure on it since then.

Equipment used within the church premises is depreciated on a straight-line basis over five years for electrical equipment and 10 years for furniture and other items. Individual items of equipment with a purchase price of £1,000 or less are written off when the asset is acquired.

Preparation of accounts on a going concern basis

The PCC reported a surplus on unrestricted funds for the year of £3,334. The trustees have undertaken a review of the income and expenditure for the next 12 months and are of the view that the PCC will continue to operate on a going concern basis for the next 12 months.

2. INCOMING RESOURCES	Unrestricted funds	Restricted funds	TOTAL FUNDS	
	£	£	2021 £	2020 £
2(a) Donations and legacies				
Gift Aid Planned	230,546	1,789	232,335	224,015
Gift Aid Other	1,772	-	1,772	627
Gift Aid Paid Gross	14,869	1,556	16,425	31,815
Other Planned Giving	32,204	4,650	36,854	27,637
Collections at Services	3,960	1,360	5,320	6,391
Other Giving	-	30	30	816
Income Tax Recovered	60,166	1,277	61,443	61,234
Grants	13,416	-	13,416	11,826
Legacies	-	-	-	-
	356,933	10,662	367,595	364,361
2(b) Income from investments				
Interest	5	-	5	110
2(c) Church activities				
Bookstall	355	-	355	318
Church centre lettings	5,802	-	5,802	6,584
Other PCC trading	2,974	26,631	29,605	32,366
Fees	596	-	596	-
	9,727	26,631	36,358	39,268
2(d) Other incoming resources				
Other income	577	-	577	7,675
TOTAL INCOMING RESOURCES	367,242	37,293	404,535	411,414

3	RESOURCES EXPENDED	Unrestricted funds	Restricted funds	TOTAL	TOTAL
		£	£	2021 £	2020 £
3(a) Charitable Activities					
Church overseas					
	Crosslinks (Jem Hovil)	4,704	-	4,704	4,500
	Delhi Bible Institute (incl. S&I Shaw schooling)	1,005	995	2,000	2,000
	Lesley & Philippe	4,502	-	4,502	4,700
	AWM	502	-	502	500
	Short Term Mission Grants	500	-	500	250
	Wycliffe Bible Translators: Lizzie Poole	8,700	-	8,700	8,900
	France Mission	1,500	-	1,500	1,000
	John & Jenny Miller	3,204	-	3,204	3,800
	Open Doors	1,000	-	1,000	700
Relief & development					
	Tear Fund	290	1,039	1,329	796
Home mission & other church					
	UCCF / CUs / Relay Workers	500	-	500	500
	Roger Carswell	3,504	-	3,504	3,800
	Will & Jess Harvey	-	-	-	500
Pastoral Support / Grants					
	Project Timothy	3,640	-	3,640	360
	Fellowship Fund	-	-	-	-
	Ministry Training	-	18,908	18,908	16,200
		33,551	20,942	54,493	48,506

RESOURCES EXPENDED	Unrestricted funds	Restricted funds	TOTAL	TOTAL
	£	£	2021 £	2020 £
3(b) Church Activities				
Diocesan Parish Share	94,865	-	94,865	90,937
Staff Salaries & Grants	178,818	29,410	208,228	207,400
Expenses of the Incumbent	2,400	-	2,400	2,600
Assistant Staff Expenses	6,012	-	6,012	6,403
Upkeep of Church	1,729	-	1,729	712
Upkeep of Services	9,538	-	9,538	7,829
Upkeep of Grounds	1,017	-	1,017	99
Training, Mission & Pastoral Administration	9,622	200	9,822	5,360
Administration	9,308	-	9,308	7,740
Church Utility Bills	4,394	-	4,394	5,045
Bookstall	342	-	342	1,252
Church Centre	8,249	-	8,249	7,683
Brunel Manor	-	-	-	300
Other PCC Trading	2,378	647	3,025	8,624
	328,672	30,257	358,929	351,984
3(c) Depreciation				
Depreciation Church Centre and chu	1,685	13,874	15,559	14,605
	1,685	13,874	15,559	14,605
3(d) Governance Costs	-	-	-	19
TOTAL RESOURCES EXPENDED	363,908	65,073	428,981	415,114

4(a) STAFF COSTS

During the year the PCC employed an average of 9 (2020: 9) staff with the following total costs:

Gross salaries	163,327
Social security	11,946
Pension contributions	17,200
Total	192,383

These are distributed in the accounts as follows:

- Salaries: Assistant Ministers, Operations Manager, Pastoral Assistants, Administrator, Facilities Caretaker, Communications Secretary, administrative support for SWGP and Partners in Service;
- Church Centre: Cleaner

During the year no (2020: 0) individual received employee benefits exceeding £60,000.

The PCC considers that its key management personnel during the year consisted of the Incumbant Vicar, the Assistant Ministers and the Operations Manager. Details of the amount of employee benefits and expenses received by the key management personnel are included in note 4(c).

4(b) PENSIONS

Bath St Bartholomew PCC 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

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

CWPF has two sections:

1. the Defined Benefits Scheme
2. the Pension Builder Scheme, which has two subsections;
 - a. a deferred annuity section known as Pension Builder Classic, and,
 - b. a cash balance section known as Pension Builder 2014.

Pension Builder Scheme

Pension Builder Scheme

Both sections of the Pension Builder Scheme are classed as defined benefit schemes.

Pension Builder Classic provides a pension, 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 which members use to provide benefits at retirement. Pension contributions are recorded in an account for each member. Discretionary bonuses may be added before retirement, depending on investment returns and other factors. The account, plus any bonuses declared is payable, unreduced, from age 65.

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

The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers and 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 the contributions payable (2021: £17,200, 2020: £15,286).

A valuation of the Pension Builder Scheme is carried out once every three years. The most recent valuation was carried out as at 31 December 2019. The next valuation is due as at 31 December 2022.

For the Pension Builder Classic section, the valuation revealed a deficit of £4.8m on the ongoing assumptions used. At the most recent annual review, the Board chose to grant a discretionary bonus of 3% following improvements in the funding position over 2021. There is no requirement for

deficit payments at the current time.

For the Pension Builder 2014 section, the valuation revealed a surplus of £5.5m 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, Bath St Bartholomew PCC could become responsible for paying a share of the failed employer's pension liabilities.

4(c) PAYMENTS TO PCC MEMBERS

During the year, four PCC members or those connected with them were employed by the PCC in the following capacities:

Name and Position	Salary Costs inc Expenses
	£
Charlie Ward, Assistant Minister	38,456
Andrew Dawes, Operations Manager	22,048
Tim Ling, Assistant Minister	39,516

In addition, the Incumbent Vicar and Associate Minister, whilst not employed by the PCC, received the following:

Name and Position	Expenses and Mission Support
	£
Ian Lewis, Vicar	2,400
Jem Hovil, Associate Minister	4,704

One sixth of Charlie Ward's employment costs (salary, tax & NICs and pension) was reimbursed to the PCC by the SWGP through donations to a restricted fund (see Note 8a).

5. FIXED ASSETS

5(a) Tangible Fixed Assets

	Freehold land & buildings (restricted) £	Church equipment (restricted) £	Church equipment (unrestricted) £	Total £
ACTUAL/DEEMED COST				
At 1 January 2021	647,639	22,709	9,669	680,017
Release of restricted reserves				0
Additions at cost			4,585	4,585
At 31 December 2021	647,639	22,709	14,254	684,602
DEPRECIATION				
At 1 January 2021	257,473	17,184	8,798	283,455
Charge for year	12,953	921	1,685	15,559
At 31 December 2021	270,426	18,105	10,483	299,014
Total	377,213	4,604	3,771	385,588

The freehold land and buildings comprise the Church Centre.

5(b) Investments

No investment assets are currently held by the PCC.

	Unrestricted funds £	Restricted funds £	TOTAL FUNDS	
			2021 £	2020 £
6 DEBTORS				
Tax recoverable	15,448	297	15,745	16,008
Prepayments and accrued income	295	1,300	1,595	444
Other debtors	-	-	-	767
	15,743	1,597	17,340	17,219
7 LIABILITIES				
<i>Amounts falling due in one year</i>				
Income received in advance	-	-	-	-
Accruals for utilities and other costs	8,617	313	8,930	6,629
Mission Tithe outstanding	-	-	-	-
	8,617	313	8,930	6,629
<i>Amounts falling due after one year</i>	-	-	-	-

FUNDS

8a Restricted Funds

The accounts include a number of restricted funds.

Certain funds have been established to encourage giving for specific purposes, these being the Fellowship Fund for local needs and the Ministry Training and Support Fund to support church members undertaking training and others supported by the church.

Other funds are set up in response to donations made or income received for specific purposes.

The final group of funds relates to accounting for particular activities within the life of the church: gifts towards the Brunel Manor church weekend; the SWGP and Partners in Service (see Note 4b).

Restricted Funds

	Missionary	Fellowship fund	Ministry Fund	Brunel Manor
Balance at 1 January 2021	747	6,275	14,240	(2,101)
Incoming resources	3,186	-	7,476	-
Resources expended	(2,034)	(200)	(21,691)	-
Balance at 31 December 2021	1,899	6,075	25	(2,101)

	Partners in Service	SWGP	Baptistry Fund	Student Events
Balance at 1 January 2021	41	-	5,000	647
Incoming resources	12,379	14,252	-	-
Resources expended	(12,376)	(14,252)	-	(647)
Balance at 31 December 2021	44	-	5,000	-

	Gift days	Fixed assets
Balance at 1 January 2021	-	395,614
Incoming resources	-	-
Resources expended	-	(13,874)
Balance at 31 December 2021	-	381,740

8b Designated Funds

There were no designated funds during the year ended 31 December 2021 (2020: 0).

10. LEGACIES

There were no legacies made in 2021 (2020: 0).

Independent Examiners report

I report to the trustees on the financial statements of the charity for the year ended 31 December 2021, which are set out on pages 2 to 16.

Respective responsibilities of trustee and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ("the Act"). The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

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.

Basis of independent examiner's statement

My examination was carried out in accordance with 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 presented 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 is given 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

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Chartered Institute of Public Finance and Accountancy.

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in, any material respect,

- accounting records were not kept in accordance with section 130 of the Charities Act or
- the accounts do not accord with the accounting records

I have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Iain Nettleton FCPFA MBA
15 Marshalswick Lane
St Albans
22 May 2022

Church Wardens' Fabric Report 2021

The Church Wardens have ensured that the terrier, inventory and log book for the Parish Church of Bath, St. Bartholomew have been kept up to date over the past year, and believe that the documents are accurate and to the best of their knowledge complete.

The following actions have been taken with regard to the church buildings during the twelve-month period ending 31st December 2021:

- a) All fire extinguishers have been serviced.
- b) The fire alarm system and emergency lights have been inspected and maintained.
- c) The lift has been inspected and serviced.
- d) The grass cutting and hedging of the church grounds has been carried out. Our thanks to Peter Spackman and Andrew Jones.
- e) The gas central heating boilers have been serviced.
- f) Annual PAT has taken place.
- g) Our Quinquennial Survey of May 2021 did not raise any significant issues (next one 2026).
- h) Our 5 year fixed wiring survey of 2021 did not raise any issues (next one April 2026).
- i) Patio areas have been cleaned and timber benches treated.
- j) The church floor has been regularly cleaned and resealed.
- k) Church and centre carpets have been cleaned.
- l) Painting has taken place both internally and externally.
- m) Accessible internal and external church windows cleaned.
- n) Repointing of stonework
- o) The PCC continues to have maintenance contracts for the fire alarm system, fire extinguishers, lift, sliding hall screens and cleaning of windows.

Recommended immediate actions from last Quinquennial Survey (2021)

Repointing by stone mason has been done but ongoing monitoring recommended plus monitor east gable door and west gable vent plus ridge tiles/pointing to nave and soft wood cladding above main entrance.

The following actions remain under discussion by the PCC:

Replacement of broken pavers at front of main church doors (Archdeacon's permission has been granted). Replacing the carpet on the church dais. Future aspirations include a kitchen upgrade and possible installation of a baptistry.

Expressions of thanks:

This was a year which was hard for many as the Coronavirus pandemic showed new variants and continued to make meeting together difficult. Online services worked on many levels as people stepped up to sing, read, pray, teach, film, edit, splice and upload. Most of us were able to worship, have fellowship and pray together, if virtually, and we even saw new people joining. So we kept on being "church", but it wasn't "church" as we would normally expect it to be. We found ways to be with each other in spirit even though not physically present (1 Cor 5:3a), but we also experienced what it was like to give up meeting together, to miss encouraging each other and spurring one another on, to love and good deeds (Hebrews 10 v 26). Later in the year we were able to meet together again with a new appreciation that church is all of us meeting

together as the body of Christ. As Paul wrote in Ephesians 4 v 11 and 12 “It was he who gave some to be apostles, some prophets, some evangelists, and some to be pastors and teachers, to prepare God’s people for works of service, so that the body of Christ may be built up...” We thank the Lord for the gift of our pastors and teachers and we also thank all those at St Bart’s who do works of service whether recorded on rotas or invisibly in encouraging others as this is what makes church work and what builds up the body of Christ at St Bart’s.

Simon Tinling & John Fletcher
Churchwardens

Deanery Synod Report 2021

The Deanery Synod held two meetings, the first in May online and discussed coming out of exile/pandemic. The second was held in October, the Dean reviewed the past 18 months and Living in Love and Faith was discussed in groups along with ideas for future synod meetings. Mela Gillard is a member of the Deanery Mission and Pastoral Group. We continue to work closely with a number of other churches both Anglican and from a variety of denominations in the city and across the South West – especially through the South West Gospel Partnership.

Mela Gillard

Accounts



**The Parochial Church Council of
Bath, St. Bartholomew**

Annual Report and Accounts
Year ended 31 December 2020

Trustees Report

Administrative information

St. Bartholomew's Church is situated in King Edward Road, Bath. It is part of the Diocese of Bath and Wells within the Church of England. The correspondence address is St. Bartholomew's Church Office, 1 King Edward Road, Bath BA2 3PB.

The Parochial Church Council (PCC) is a charity registered with the Charity Commission - THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BATH, ST. BARTHOLOMEW (Charity No. 1127684)

PCC members who have served from 1st January 2020 to 31st December 2020 are:

Incumbent: Rev'd Preb. Ian Lewis (Chair)

Assistant Minister: Rev'd Tim Ling

Associate: Minister Rev'd Dr Jem Hovil

Wardens: Mr Steve Edrich (Vice Chair)
Mr Mike Pauley

Representatives on Deanery Synod:

Miss Mela Gillard
Mrs Christine Lewis
Mrs Priscilla Russell (until APCM 2020)
Mr Colin Voutt

Elected members:

Mrs Rosemary Bethell
Mr Andrew Dawes (PCC Secretary)
Mrs Jude Dent
Mr Alan Dickson
Mr. Meirion Edwards (Assistant PCC Treasurer)
Dr John Fletcher
Dr Alison Humphrey
Mr James Norval
Mr Owen Pembury (until APCM 2020)
Mrs Hannah Shepherd
Mr Nathan Thomas (PCC Treasurer)
Ms Helen Thorn
Mr Charlie Ward
Mrs Alexandra Williams (Parish Safeguarding Officer)

Co-opted members:

Dr Rob Eaton (following APCM 2020)

Structure, Governance and Management

The method of appointment of PCC members is set out in the Church Representation Rules. All Church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC.

The PCC operates through a number of committees and groups that meet between full meetings of the PCC and when necessary. From May 2015 onwards we began to put a new structure in place. The following groups/committees met during 2020:

Standing Committee

Membership: Rev. Ian R. Lewis (Chair), Mike Pauley, Steve Edrich, Charlie Ward, Nathan Thomas, Lucy Hovil, Andrew Dawes, Tim Ling, Hannah Shepherd, John Fletcher.

The Standing Committee has power to transact the business of the PCC between its meetings, subject to any directions given by the PCC. This year it has met to discuss Covid closings and openings, strategic priorities, the church budget, and monitor our financial position. It supervises our employment of staff as a church, making recommendations on staffing, job-descriptions and salaries; overseeing advertising, interviewing and appointment to posts; overseeing the annual job appraisal process with all PCC employees. The committee seeks to keep up-to-date on employment legislation and makes recommendations to the PCC in that area. The Standing Committee also oversees Health and Safety issues and the implementation of the Safeguarding Policy. Our Health and Safety and Fire Officer is Andrew Dawes. Our Safeguarding Officer for child protection and vulnerable adults is Alex Williams.

Finance and Employment Committee

Membership: Rev Ian R. Lewis (Chair), Jen Harper, Nathan Thomas, Meirion Edwards, Mark Williams, Andrew Dawes.

This committee has primary responsibility for the regular oversight of our finances, and for issues of employment in cooperation with the Standing Committee.

Missionary Committee

Membership: Ian Lewis, John and Vanda Todman, Bev Probert, Jen Harper, Colin Voutt, Christine Lewis, Alex & Leanne Lee, Annabel Mundy, Sarah Makroum & Alan Dickson.

This committee, which includes non-PCC members, supervises our support for World Mission. This is carried out through links with individuals, organisations and agencies working in the UK and overseas, stimulating interest and prayer within the church. This committee also recommends the allocation of the PCC missionary tithe and monitors its payment to organisations and individuals.

Objectives and Activities

Bath, St. Bartholomew PCC has the responsibility of co-operating with the incumbent, Rev. Preb. Ian R. Lewis in promoting in the ecclesiastical parish the whole mission of the Church; pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for St. Bartholomew's Church and associated property.

In planning our activities throughout the year, the PCC and the incumbent have taken due regard to the guidance on public benefit published by the Charity Commission and we consider that the public benefit realised is adequately demonstrated in this report.

Achievements and Performance

Church attendance

The Electoral Roll Officer is Mrs. Jennifer Singh. Following a revision there are 216 members on the Church Electoral Roll. Of these, 40 live in the parish and 176 live outside the parish. This compares with a total of 218 on the roll in March 2020. Our membership for the purposes of Parish Share is 301 (compared with 301 in the previous year).

Review of the year

Due to the COVID-19 pandemic, meetings of the PCC and Standing Committee have been inevitably dominated by related issues such as covid-security for services and activities. However, the PCC and Standing Committee have considered some other issues. The PCC delegated to the Standing Committee oversight of planning in response to the pandemic, and we have been especially grateful to John Fletcher for his knowledge and wisdom in guiding us through practical aspects of the pandemic.

- While constrained by the pandemic, we continued to spend considerable time exploring the possibility of St. Bart's being involved in revitalising the Benefice of St. John's and Emmanuel Lower Weston with Kelston. Following the appointment of Michael Farrier as priest-in-charge of that benefice, our focus moved to the revitalisation of St. John's Church. We produced an initial proposal which, following further investigation into the state of St John's building, proved to be not viable. We then produced a further proposal and, following discussions with the members of St. John's, they decided not to pursue our proposal further. They have decided not to pursue cooperation with St. Bart's any further, but we have offered the opportunity for them to approach us again in the future.
- We have followed up the appointment of Leadership Teams for each of our congregations and those were finally in place early in 2021.
- The Standing Committee gave oversight to the balance of in-person and online service/activities during the pandemic, both keeping to the government's regulations and guidance, and seeking to fulfil our duty of care to church members. That has been a challenging process, and we are grateful

to Andrew Dawes for his ability to keep on top of frequently changing regulations and advice. We have now begun a process of exploring the issues we will all face as we begin to open up activities in person

- The Standing Committee (on behalf of the PCC) monitored our financial situation very carefully during the year. By God's grace we have not experienced the level of financial challenge seen in many churches across the Diocese and nationally.
- We have seen the development of weekly online services with over 250 viewings each week from across the UK and the world as well as the local area. These have allowed us to keep in greater contact with mission partners and have provided opportunities for new ways of sharing together. We recognise the significant limitations of online services and long to return to services in-person where we can sing, sit next to friends and talk to one another. We have experimented with some Zoom and live-streamed services alongside the YouTube service. We are grateful to so many people who have used existing gifts and developed new digital skills to enable these to happen.
- We have been encouraged by the ingenuity and commitment of staff and church members keeping our ministries operating during the pandemic. We don't underestimate the challenge that this has been, and are very grateful indeed for our staff team and everyone during this time.
- At the beginning of the year we began a review of the structure and workings of the PCC but that was put on hold during the pandemic. We will return to that during the coming year.
- Our working group on Women in Ministry gave an initial report to the PCC just before the first lockdown in 2020. They were asked to follow up with recommendations on leading services and that report will be presented to the PCC early in 2021.
- Succession planning for all areas of leadership at St. Bart's is an ongoing agenda item.
- Sadly, we were forced to cancel the planned church trip to Israel at Easter 2021, our annual summer house party plus student and youth weekends' away.
- We began the process of responding to the Church of England's "Living in Love and Faith" material. This is an ongoing item on the PCC agenda with a deadline of the end of 2021.
- We were sad to say "goodbye" to Priscilla Russell as she and Tony moved to Cambridgeshire. Priscilla has been on the staff team for nearly 20 years as Administrator and Pastoral Assistant, latterly looking after our seniors. We will miss her and are grateful to God for her faithful and caring service.

Standing Committee

The Standing Committee has focused its time primarily in a few areas: the impact and management of Covid, the proposal to revitalise the Benefice of St. John with Emmanuel Lower Weston and Kelston, our succession planning, the ongoing management of our finances, and congregation leadership. The committee has also overseen decisions on staffing, and the detailed work on the budget.

The Mission Support Group

The Missionary Committee now has representation from all congregations. It met to set the tithe allocation for the 2021 budget. Notwithstanding the Covid pandemic, the church has continued to be active in supporting mission in the UK and abroad, although the usual visits from our mission partners has been inevitably restricted. This year the committee has begun a review of how we support mission across the Church.

Safeguarding:

St. Bartholomew's Church has adopted and follows the Church of England/Diocese of Bath and Wells Safeguarding and Safer Recruitment Policies. Alex Williams is our church safeguarding officer and Andrew Dawes is responsible for our safer recruitment procedures (including DBS). We have continued to promote safeguarding training using the Church of England's online products and more specialist training at the Diocese. There have been no reported incidents or concerns.

Financial Review

As the PCC's income is greater than £250,000, the accounts are presented on the accruals basis.

Unrestricted Funds: Unrestricted income over the year was £354,240, a 2.4% increase from 2019. This increase reflected the generous responses to Partnership Sunday in 2020 leading to a 6.5% increase in income from donations offsetting the reductions in hall rental during the year.

Total expenditure during the year was £345,868, a decrease over the amount incurred in 2019 as a result of the church buildings being closed. £3,000 of the decrease relates to an underspend on the mission tithe which has been carried forward for use in 2021.

Overall, there was a net surplus for the year of £8,372. The PCC budget for the year was to breakeven and the additional surplus received has helped rebuild the reserves following investment in the appointment of the second Assistant Minister.

There were no significant capital purchases in 2020.

Restricted Funds: In addition to these unrestricted funds, the church operated nine restricted funds (2019: 8) for which the income is for specified purposes. Major income to/expenditure from these funds included:

- Continued support to the South West Gospel Partnership training scheme: hosting the course and seconding the Assistant Minister one day a week to run it. In addition, we have continued to employ an administrator to support the scheme. These costs were reimbursed.
- Continued employment of an administrator for Partners in Service, which provides support for DBI. These costs are reimbursed.
- Specific gifts to cover the training costs of one of the Ministry Trainees.

Loans: The church did not receive nor have any outstanding loans at the end of 2020.

2021 Budget: The 2021 budget reflects the ongoing financial impact of the Covid-19 pandemic with reductions in income from rental and lower costs from the buildings not being fully utilised. The budget was for a deficit of £8,500. The PCC considered this budgeted deficit and the forecast for the following four years and noted that the budget would result in the reserves policy being met in 2024. In light of the challenges presented by the Covid-19 pandemic, the PCC considered the intention to rebuild reserves over a number of periods to be appropriate.

Reserves Policy: The PCC policy is hold sufficient reserves to cover one month's expenditure.

Parochial Church Council of St Bartholomew, Bath

Charity Number 1127684

Statement of financial activities

Year ended 31 December 2020

		Unrestricted	Restricted	TOTAL FUNDS	
	Note	Funds	Funds	2020	2019
		£	£	£	£
INCOMING RESOURCES					
Donations and legacies	2(a)	343,385	20,976	364,361	354,475
Income from investments	2(b)	110	-	110	288
Church activities	2(c)	9,713	29,555	39,268	51,770
Other incoming resources	2(d)	1,032	6,643	7,675	19,215
TOTAL INCOMING RESOURCES		354,240	57,174	411,414	425,748
RESOURCES EXPENDED					
Charitable Activities	3(a)	28,029	20,477	48,506	52,888
Church activities	3(b)	317,089	34,895	351,984	403,694
Depreciation	3(c)	731	13,874	14,605	14,605
Governance costs	3(d)	19	-	19	-
TOTAL RESOURCES EXPENDED		345,868	69,246	415,114	471,187
NET INCOMING RESOURCES		8,372	(12,072)	(3,700)	(45,439)
TRANSFER BETWEEN FUNDS		-	-	-	-
NET MOVEMENT IN FUNDS		8,372	(12,072)	(3,700)	(45,439)
BALANCES B/FWD 1 JANUARY		16,924	432,534	449,458	494,897
BALANCES C/FWD 31 DECEMBER		25,296	420,462	445,758	449,458

Notes 12 to 16 on the following pages form part of these accounts

Parochial Church Council of St Bartholomew, Bath

Charity Number 1127684

Balance Sheet

Year ended 31 December 2020

		Unrestricted Funds	Restricted Funds	TOTAL FUNDS	
	Note	£	£	2020 £	2019 £
FIXED ASSETS					
Tangible	5(a)	871	395,691	396,562	411,167
		<u>871</u>	<u>395,691</u>	<u>396,562</u>	<u>411,167</u>
CURRENT ASSETS					
Stock		100	-	100	100
Debtors	6	16,490	729	17,219	16,959
Cash at bank and in hand		13,999	24,507	38,506	36,273
		<u>30,589</u>	<u>25,236</u>	<u>55,825</u>	<u>53,332</u>
LIABILITIES					
Creditors: amount falling due in one year	7	6,164	465	6,629	15,041
Net current assets / (liabilities)		<u>24,425</u>	<u>24,771</u>	<u>49,196</u>	<u>38,291</u>
Total assets less current liabilities		<u>25,296</u>	<u>420,462</u>	<u>445,758</u>	<u>449,458</u>
Creditors: falling due after one year		-	-	-	-
TOTAL NET ASSETS		<u>25,296</u>	<u>420,462</u>	<u>445,758</u>	<u>449,458</u>
PARISH FUNDS					
Unrestricted		25,296	-	25,296	16,924
Restricted		-	420,462	420,462	432,534
		<u>25,296</u>	<u>420,462</u>	<u>445,758</u>	<u>449,458</u>

Notes 8 to 16 on the following pages form part of these accounts.

Approved by the Parochial Church Council on 26 April 2021

and signed on its behalf by Rev'd Preb. Ian R Lewis (PCC Chairman).

Notes to the financial statements

Year ended 31 December 2020

1. ACCOUNTING POLICIES

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

St Bart's PCC meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

Funds

Restricted funds represent (a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest, and (b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. Details of the funds held are provided in Note 8.

Unrestricted funds are general funds which can be used for PCC ordinary purposes.

Income recognition

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. Interest is accounted for when receivable. Rental income from the letting of church premises is recognised when the rental is due.

All other income is recognised when it is receivable. All incoming resources are accounted for gross.

Expenditure recognition

Grants and donations are accounted for when paid over, or when awarded, if that award creates a legal or constructive obligation on the PCC.

The PCC's policy on missionary support and charitable giving was agreed by the PCC in 2005. In accordance with this policy the PCC allocates an annual missionary tithe currently comprising 10% of unrestricted funds, which is accounted for in the current year. Any unpaid tithe at 31 December will remain within unrestricted funds and will not be expended in a subsequent financial year.

The diocesan parish share is accounted for when due. Amounts received specifically for mission are dealt with as restricted funds. All other expenditure is generally recognised when it is incurred and is accounted for gross.

Fixed assets

Consecrated and benefice property is not included in the accounts in accordance with s.96(2)(a) of the Charities Act 1993.

Movable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church's inventory, which can be inspected (at any reasonable time). For anything acquired prior to 2000, there is insufficient cost information available and therefore such assets are not valued

in the financial statements. Items acquired since 1 January 2000, and valued in excess of £1,000, have been capitalized and depreciated in the financial statements over their currently anticipated useful economic life on a straight-line basis.

The cost of the Church Centre up to its opening at the end of 2000 was £429,918. It is being depreciated on a straight line basis over 50 years with effect from that date, although its value (and hence depreciation) has increased annually in line with the additional expenditure on it since then.

Equipment used within the church premises is depreciated on a straight-line basis over five years for electrical equipment and 10 years for furniture and other items. Individual items of equipment with a purchase price of £1,000 or less are written off when the asset is acquired.

Preparation of accounts on a going concern basis

The PCC reported a surplus on unrestricted funds for the year of £8,372. The trustees have undertaken a review of the income and expenditure for the next 12 months and are of the view that the PCC will continue to operate on a going concern basis for the next 12 months.

2. INCOMING RESOURCES	Unrestricted funds	Restricted funds	TOTAL FUNDS	
	£	£	2020 £	2019 £
2(a) Donations and legacies				
Gift Aid Planned	214,690	9,325	224,015	229,090
Gift Aid Other	270	357	627	5,400
Gift Aid Paid Gross	28,215	3,600	31,815	7,348
Other Planned Giving	21,337	6,300	27,637	25,350
Collections at Services	6,391	-	6,391	8,338
Other Giving	816	-	816	1,049
Income Tax Recovered	59,840	1,394	61,234	58,067
Grants	11,826	-	11,826	19,833
Legacies	-	-	-	-
	343,385	20,976	364,361	354,475
2(b) Income from investments				
Interest	110	-	110	288
2(c) Church activities				
Bookstall	318	-	318	999
Church centre lettings	6,584	-	6,584	13,764
Other PCC trading	2,811	29,555	32,366	36,227
Fees	-	-	-	780
	9,713	29,555	39,268	51,770
2(d) Other incoming resources				
Other income	1,032	6,643	7,675	19,215
TOTAL INCOMING RESOURCES	354,240	57,174	411,414	425,748

3	RESOURCES EXPENDED	Unrestricted funds	Restricted funds	TOTAL	TOTAL
		£	£	2020 £	2019 £
3(a) Charitable Activities					
Church overseas					
	Crosslinks (Jem Hovil)	4,500	-	4,500	4,500
	Delhi Bible Institute (incl. S&I Shaw schooling)	1,019	981	2,000	4,000
	Lesley & Philippe	4,000	700	4,700	4,000
	AWM	500	-	500	500
	Short Term Mission Grants	250	-	250	950
	Wycliffe Bible Translators: Lizzie Poole	8,400	500	8,900	8,004
	France Mission	1,000	-	1,000	500
	John & Jenny Miller	3,000	800	3,800	2,000
	Release International	700	-	700	750
Relief & development					
	Tear Fund	-	796	796	3,809
Home mission & other church					
	Bath YFC	-	-	-	-
	Genesis Trust	-	-	-	-
	UCCF / CUs / Relay Workers	500	-	500	1,000
	Roger Carswell	3,300	500	3,800	3,300
	Will & Jess Harvey	500	-	500	1,000
Pastoral Support / Grants					
	Project Timothy	360	-	360	2,075
	Fellowship Fund	-	-	-	-
	Ministry Training	-	16,200	16,200	16,200
	Other (Unallocated fund)	-	-	-	300
		28,029	20,477	48,506	52,888

RESOURCES EXPENDED	Unrestricted funds	Restricted funds	TOTAL	TOTAL
	£	£	2020 £	2019 £
3(b) Church Activities				
Diocesan Parish Share	90,937	-	90,937	94,455
Staff Salaries & Grants	176,149	31,251	207,400	209,264
Expenses of the Incumbent	2,600	-	2,600	3,000
Assistant Staff Expenses	6,403	-	6,403	10,167
Upkeep of Church	712	-	712	1,707
Upkeep of Services	7,829	-	7,829	16,773
Upkeep of Grounds	99	-	99	532
Training, Mission & Pastoral	5,310	50	5,360	12,984
Administration	7,740	-	7,740	9,198
Church Utility Bills	5,045	-	5,045	5,103
Bookstall	1,252	-	1,252	1,729
Church Centre	7,683	-	7,683	9,969
Brunel Manor	-	300	300	18,674
Other PCC Trading	5,330	3,294	8,624	10,139
	317,089	34,895	351,984	403,694
3(c) Depreciation				
Depreciation Church Centre and chur	731	13,874	14,605	14,605
	731	13,874	14,605	14,605
3(d) Governance Costs	19	-	19	-
TOTAL RESOURCES EXPENDED	345,868	69,246	415,114	471,187

4(a) STAFF COSTS

During the year the PCC employed an average of 9 (2019: 10) staff with the following total costs:

Gross salaries	162,596
Social security	11,946
Pension contributions	15,285
Total	189,827

These are distributed in the accounts as follows:

- Salaries: Assistant Ministers, Operations Manager, Pastoral Assistants, Administrator, Facilities Caretaker, administrative support for SWGP and Partners in Service;
- Church Centre: Cleaner

During the year no (2019: 0) individual received employee benefits exceeding £60,000.

The PCC considers that its key management personnel during the year consisted of the Incumbant Vicar, the Assistant Ministers and the Operations Manager. Details of the amount of employee benefits and expenses received by the key management personnel are included in note 4(c).

4(b) PENSIONS

Bath St Bartholomew PCC 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. Bonuses may also be declared, depending upon the 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 to 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 considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers and 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 (2020: £15,284, 2019: £11,922).

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. A valuation as at 31 December 2019 was under way as at 31 December 2020.

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.

4(c) PAYMENTS TO PCC MEMBERS

During the year, four PCC members or those connected with them were employed by the PCC in the following capacities:

Name and Position	Salary Costs inc Expenses
	£
Charlie Ward, Assistant Minister	38,170
Andrew Dawes, Operations Manager	23,776
Tim Ling, Assistant Minister	38,079

In addition, the Incumbent Vicar, Curate and Associate Minister, whilst not employed by the PCC, received the following:

Name and Position	Expenses and Mission Support
	£
Ian Lewis, Vicar	2,600
Jem Hovil, Associate Minister	4,668

One sixth of Charlie Ward's employment costs (salary, tax & NICs and pension) was reimbursed to the PCC by the SWGP through donations to a restricted fund (see Note 8a).

5. FIXED ASSETS

5(a) Tangible Fixed Assets

	Freehold land & buildings (restricted)	Church equipment (restricted)	Church equipment (unrestricted)	Total
ACTUAL/DEEMED COST	£	£	£	£
At 1 January 2020	647,639	22,709	9,669	680,017
Release of restricted reserves				0
Additions at cost		0		0
At 31 December 2020	647,639	22,709	9,669	680,017
DEPRECIATION				
At 1 January 2020	244,519	16,263	8,069	268,851
Charge for year	12,953	921	731	14,604
At 31 December 2020	257,472	17,184	8,801	283,456
Total	390,167	5,525	868	396,561

The freehold land and buildings comprise the Church Centre.

5(b) Investments

No investment assets are currently held by the PCC.

	Unrestricted funds	Restricted funds	TOTAL FUNDS	
			2020	2019
	£	£	£	£
6 DEBTORS				
Tax recoverable	15,723	285	16,008	16,515
Prepayments and accrued income	-	444	444	444
Other debtors	767	-	767	-
	16,490	729	17,219	16,959
7 LIABILITIES				
<i>Amounts falling due in one year</i>				
Income received in advance	-	-	-	6,000
Accruals for utilities and other costs	6,164	465	6,629	9,041
Mission Tithe outstanding	-	-	-	-
	6,164	465	6,629	15,041
<i>Amounts falling due after one year</i>	-	-	-	-

FUNDS

8a Restricted Funds

The accounts include a number of restricted funds.

Certain funds have been established to encourage giving for specific purposes, these being the Fellowship Fund for local needs and the Ministry Training and Support Fund to support church members undertaking training and others supported by the church.

Other funds are set up in response to donations made or income received for specific purposes.

The final group of funds relates to accounting for particular activities within the life of the church: gifts towards the Brunel Manor church weekend; the SWGP Training Course and Partners in Service (see Note 4b).

	Missionary	Fellowship fund	Ministry Fund	Brunel Manor
Balance at 1 January 2020	973	(318)	18,515	(1,801)
Incoming resources	4,051	6,643	16,925	-
Resources expended	(4,277)	(50)	(21,200)	(300)
Balance at 31 December 2020	747	6,275	14,240	(2,101)

	Partners in Service	SWGP	Baptistry Fund	Student Events
Balance at 1 January 2020	29	-	5,000	648
Incoming resources	12,173	14,090	-	3,293
Resources expended	(12,161)	(14,090)	-	(3,294)
Balance at 31 December 2020	41	-	5,000	647

	Gift days	Fixed assets
Balance at 1 January 2020	-	409,488
Incoming resources	-	-
Resources expended	-	(13,874)
Balance at 31 December 2020	-	395,614

8b Designated Funds

There were no designated funds during the year ended 31 December 2020 (2019: 0).

10. LEGACIES

There were no legacies made in 2020 (2019: 0).

Independent Examiners report

I report to the trustees on the financial statements of the charity for the year ended 31 December 2020, which are set out on pages 2 to 17.

Respective responsibilities of trustee and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ("the Act"). The charity'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.

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.

This report, including my statement, has been prepared for and only for the charity's trustee as a body. My work has been undertaken so that I might state to the charity's trustee those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustee as a body for my examination work, for this report, or for the statements I have made.

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Chartered Institute of Public Finance and Accountancy.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination 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



Iain Nettleton CPFA
56 Woodstock Road
St Albans
18 May 2021

