



**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 31<sup>st</sup> December 2020 are:

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

Assistant Minister: Rev'd Tim Ling

*Associate:* Rev'd Dr Jem Hovil  
Minister

*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
		£	£	£	£
<b>INCOMING RESOURCES</b>					
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
<b>TOTAL INCOMING RESOURCES</b>		<b>354,240</b>	<b>57,174</b>	<b>411,414</b>	<b>425,748</b>
<b>RESOURCES EXPENDED</b>					
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	-
<b>TOTAL RESOURCES EXPENDED</b>		<b>345,868</b>	<b>69,246</b>	<b>415,114</b>	<b>471,187</b>
<b>NET INCOMING RESOURCES</b>		<b>8,372</b>	<b>(12,072)</b>	<b>(3,700)</b>	<b>(45,439)</b>
<b>TRANSFER BETWEEN FUNDS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>8,372</b>	<b>(12,072)</b>	<b>(3,700)</b>	<b>(45,439)</b>
<b>BALANCES B/FWD 1 JANUARY</b>		<b>16,924</b>	<b>432,534</b>	<b>449,458</b>	<b>494,897</b>
<b>BALANCES C/FWD 31 DECEMBER</b>		<b>25,296</b>	<b>420,462</b>	<b>445,758</b>	<b>449,458</b>

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 £
<b>FIXED ASSETS</b>					
Tangible	5(a)	871	395,691	396,562	411,167
		871	395,691	396,562	411,167
<b>CURRENT ASSETS</b>					
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
		30,589	25,236	55,825	53,332
<b>LIABILITIES</b>					
Creditors: amount falling due in one year	7	6,164	465	6,629	15,041
Net current assets / (liabilities)		24,425	24,771	49,196	38,291
Total assets less current liabilities		25,296	420,462	445,758	449,458
Creditors: falling due after one year		-	-	-	-
<b>TOTAL NET ASSETS</b>		25,296	420,462	445,758	449,458
<b>PARISH FUNDS</b>					
Unrestricted		25,296	-	25,296	16,924
Restricted		-	420,462	420,462	432,534
		25,296	420,462	445,758	449,458

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 £
<b>2(a) Donations and legacies</b>				
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
<b>2(b) Income from investments</b>				
Interest	110	-	110	288
<b>2(c) Church activities</b>				
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
<b>2(d) Other incoming resources</b>				
Other income	1,032	6,643	7,675	19,215
<b>TOTAL INCOMING RESOURCES</b>	<b>354,240</b>	<b>57,174</b>	<b>411,414</b>	<b>425,748</b>

3	RESOURCES EXPENDED	Unrestricted funds	Restricted funds	TOTAL	TOTAL
				2020	2019
		£	£	£	£
<b>3(a)</b>	<b>Charitable Activities</b>				
	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 2020 £	TOTAL 2019 £
<b>3(b) Church Activities</b>				
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
<b>3(c) Depreciation</b>				
Depreciation Church Centre and church	731	13,874	14,605	14,605
	731	13,874	14,605	14,605
<b>3(d) Governance Costs</b>	19	-	19	-
<b>TOTAL RESOURCES EXPENDED</b>	<b>345,868</b>	<b>69,246</b>	<b>415,114</b>	<b>471,187</b>

#### 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:

<b>Name and Position</b>	<b>Salary Costs inc Expenses £</b>
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:

<b>Name and Position</b>	<b>Expenses and Mission Support £</b>
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
<b>6 DEBTORS</b>	£	£	£	£
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
<b>7 LIABILITIES</b>				
<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

