



**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. Over 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 Funds	Restricted Funds	TOTAL FUNDS	
	Note			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
		2,676	367,943	370,619	385,588
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
		32,855	29,114	61,969	44,654
LIABILITIES					
Creditors: amount falling due in one year	7	9,287	339	9,626	8,930
Net current assets / (liabilities)		23,568	28,775	52,343	35,724
Total assets less current liabilities		26,244	396,718	422,962	421,312
Creditors: falling due after one year		-	-	-	-
TOTAL NET ASSETS		26,244	396,718	422,962	421,312
PARISH FUNDS					
Unrestricted		26,244	-	26,244	28,630
Restricted		-	396,718	396,718	392,682
		26,244	396,718	422,962	421,312

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 funds	Restricted funds	TOTAL	TOTAL
				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 funds	Restricted funds	TOTAL	TOTAL
			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 church	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
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15 May 2023