



**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

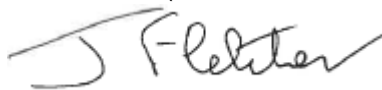
Year ended 31 December 2023

		Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS	
	Note			2023 £	2022 £
FIXED ASSETS					
Tangible	5(a)	1,722	354,069	355,791	370,619
		1,722	354,069	355,791	370,619
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
		44,027	28,670	72,697	61,969
LIABILITIES					
Creditors: amount falling due in one year	7	5,723	735	6,458	9,626
Net current assets / (liabilities)		38,304	27,935	66,239	52,343
Total assets less current liabilities		40,026	382,004	422,030	422,962
Creditors: falling due after one year		-	-	-	-
TOTAL NET ASSETS		40,026	382,004	422,030	422,962
PARISH FUNDS					
Unrestricted		40,026	-	40,026	26,244
Restricted		-	382,004	382,004	396,718
		40,026	382,004	422,030	422,962

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 funds	Restricted funds	TOTAL	TOTAL
				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 2023 £	TOTAL 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 church	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).

5(a) Tangible Fixed Assets

The freehold land and buildings comprise the Church Centre.

No investment assets are currently held by the PCC.

7 LIABILITIES

Income received in advance	-	-	-	-
Accruals for utilities and other costs	5,723	735	6,458	9,626
	<u>5,723</u>	<u>735</u>	<u>6,458</u>	<u>9,626</u>

Amounts falling due after one year	-	-	-	-
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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

