



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

**Annual Report and Accounts**  
Year ended 31 December 2024

Registered Charity No. 1127684

# Trustees Report

## Administrative information

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

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

PCC members who have served from 1st January 2024 to 31<sup>st</sup> December 2024 are:

### *Clergy licensed to St. Bart's:*

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

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

### *Representatives on Deanery Synod:*

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

### *Elected members:*

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

## Structure, Governance and Management

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

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

### **Standing Committee**

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

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

## **Objectives and Activities**

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

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

## **Achievements and Performance**

### ***Church attendance***

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

### ***Review of the year***

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

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

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

### **Standing Committee**

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

### **Mission Support Group**

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

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

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

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

The MSG has agreed on the following vision:

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

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

### **Safeguarding:**

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

## Financial Review

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

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

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

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

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

### Parish Share

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

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

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

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

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

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

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

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

# Parochial Church Council of St Bartholomew, Bath

Charity Number 1127684

## Statement of financial activities

Year ended 31 December 2024

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

The Notes on the following pages form part of these accounts

# Parochial Church Council of St Bartholomew, Bath

Charity Number 1127684

## Balance Sheet

Year ended 31 December 2024

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

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

Approved by the Parochial Church Council

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



## Notes to the financial statements

Year ended 31 December 2024

### 1. ACCOUNTING POLICIES

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

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

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

#### Funds

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

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

#### Income recognition

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

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

#### Expenditure recognition

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

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

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

#### Fixed assets

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

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



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

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

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

#### **Preparation of accounts on a going concern basis**

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

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

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

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

#### 4(a) STAFF COSTS

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

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

These are distributed in the accounts as follows:

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

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

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

#### **4(b) PENSIONS**

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

CWPF has two sections:

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

##### **Pension Builder Scheme**

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

**Pension Builder Classic** provides a pension, accumulated from contributions paid and converted into a deferred annuity during employment based on terms set and reviewed by the Church of England Pensions Board from time to time. Discretionary increases may also be added, depending on investment returns and other factors.

**Pension Builder 2014** is a cash balance scheme that provides a lump sum which members use to provide benefits at retirement. Pension contributions are recorded in an account for each member. Discretionary bonuses may be added before retirement, depending on investment returns and other factors. The account, plus any bonuses declared is payable, unreduced, from age 65.

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

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

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

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

For the Pension Builder 2014 section, the valuation revealed a surplus of £8.5m on the ongoing assumptions used. There is no requirement for deficit payments at the current time.

The legal structure of the scheme is such that if another employer fails, Bath St Bartholomew PCC could become responsible for paying a share of the failed employer's pension liabilities.

#### **4(c) PAYMENTS TO PCC MEMBERS**

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

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

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

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

<b>Name and Position</b>	<b>Expenses and Mission Support £</b>
Simon Dowdy, Vicar	2,638

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

## 5. FIXED ASSETS

### 5(a) Tangible Fixed Assets

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

The freehold land and buildings comprise the Church Centre.

### 5(b) Investments

No investment assets are currently held by the PCC.

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

## FUNDS

### 8a Restricted Funds

The accounts include a number of restricted funds.

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

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

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

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

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

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

### 8b Designated Funds

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

## 9. LEGACIES

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



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

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

### **Respective responsibilities of trustee and examiner**

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

It is my responsibility to:

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

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

### **Basis of independent examiner's statement**

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

### **Independent examiner's statement**

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

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



.....  
**Duncan Nicholas FCA**  
Chartered Accountant

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

Dated: 23/04/2025