

REGISTERED CHARITY NUMBER: 1158894

ST BARNABAS WITH CHRIST CHURCH, WORCESTER

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 DECEMBER 2021

ST BARNABAS WITH CHRIST CHURCH

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FOR THE YEAR ENDED 31 DECEMBER 2021

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ST BARNABAS WITH CHRIST CHURCH

ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL FOR THE YEAR ENDED 31 DECEMBER 2021

The PCC members (the trustees) present their annual report and accounts for the year ended 31 December 2021 which comply with the Church Accounting Regulations 2006 and the Charity Commission's Statement of Recommended Practice.

REFERENCE AND ADMINISTRATIVE DETAILS

St Barnabas with Christ Church is part of the Diocese of Worcester within the Church of England. The correspondence address is St Barnabas Church, Church Road, Worcester, WR3 8NX. The charity registration number is 1158894.

Members of the Parochial Church Council (PCC) are either ex officio or elected annually by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules. The voting members of the PCC are also Trustees of the charity.

The members of the PCC during the period from 1 January 2021 until the date this report was approved were:

Voting members:

Rector	Rev. Julieann Watson	(to 31 January 2022)
Churchwardens	Rachel Chalmers Mary James	Also Parish Safeguarding Officer
Deanery Synod Reps	Sheila Bright John Dentith Sue Martyr Marian Bailey (from 25 April 2021)	Also PCC Secretary (to 25 April 2021) Also PCC Lay Chair Also Lay Pioneer Missioner (to 31 July 2021)
Elected members	Pam Instan Graham Sugden Helen Platt Jackie Campbell Ann Bryant Marian Bailey Sue Martyr Julie Berrow Judith Ford (from 25 April 2021)	Also LLM in training Also PCC Secretary (from 25 April 2021)
Co-opted member	Claire Summers	Also PCC Treasurer

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STRUCTURE, GOVERNANCE AND MANAGEMENT

During the year it was announced that the parish Rector Revd Julieann Watson would be retiring from the parish in early 2022. She will be sadly missed.

The 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. All members of the PCC are also trustees of the Charity.

The PCC met ten times during the year. It also operated through subcommittees which met between full PCC meetings. These are the Standing Committee which has power to transact the business of the PCC between meetings subject to the direction of the PCC, and committees dealing with the Fabric of the church, with its Worship, with Youth/ Education (to be changed to Outreach/Young People), with Pastoral Matters, with Mission Giving, with Events and Publicity and with the Parish Hall. In addition a sub-committee called the Tolladine Mission Committee continued to administer the operations of the Tolladine Mission including acting as line manager to the Tolladine Missioner. During the year, the Tolladine Missioner completed her contracted period of employment. Following a request from the Tolladine Mission Charitable Incorporated Organisation (the CIO), it was agreed that any further activities of the Mission would be administered by the CIO and not the PCC. The Tolladine Mission Committee will therefore be dissolved at the 2022 Annual Parochial Church Meeting.

COVID-19 PANDEMIC

All of the following activities and processes were interrupted by restrictions placed on the parish by the Covid-19 Pandemic, albeit less so than in 2020. Despite these the Rector and PCC together with a significant level of support from church members made every effort to provide spiritual and pastoral ministry to our parish community, whether church-goers or not. This included the regular transmission of live services via media services You Tube and Zoom until April 2021, with regular communications via e-mail and post and external display material.

The following information should be understood as being operated where permitted within government guidelines.

RESPONSIBILITIES

St Barnabas with Christ Church PCC has the responsibility of co-operating with the Rector in promoting the whole mission of the Church - pastoral, evangelistic, social and ecumenical. It also has maintenance responsibility for St Barnabas Church and Church Hall. Christ Church chapel is retained by the Diocese for use by the Parish out of the lease of the Tolly Centre to the Local Authority. The PCC leased the Tolladine Mission House (214 Tolladine Road) from the Diocese under terms which permitted the PCC to sublet parts thereof for use by a missioner and his/her family, but this arrangement has now ceased. Inventories of the contents of the church and chapel were checked in March/April 2021 prior to the APCM.

STAFF AND VOLUNTEERS

The Diocese provided the stipend and accommodation of the Rector whilst the PCC, largely through funding provided by personal donations together with grants from the Diocese and the National Church, employed the missioner. Otherwise volunteers provided the backbone of the Churches' activities. Members of the church played active roles in the church worship as readers, intercessors, musicians, children and youth leaders, flower arrangers, gardeners, bereavement visitors, administrators, treasurers, worship leaders and volunteers.

OBJECTIVES AND ACTIVITIES

The trustees confirm that the PCC has complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to guidance on public benefit when reviewing the PCC's aims and objectives and in planning future activities. The objective of the PCC is the promotion of the whole mission of the Church of England in the Ecclesiastical Parish of St Barnabas with

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Christ Church. All public worship is provided free of charge and is open to all. The activities include: -

- the provision of sacred spaces, open to all, for the purpose of personal prayer, and for the use of local schools,
- pastoral work including the visiting of the sick and bereaved
- the teaching of the Christian faith
- the provision of community events open to all
- the provision of chaplaincy services to local schools
- the relief of poverty and hardship

SAFEGUARDING

Rachel Chalmers, the Parish Safeguarding Officer, ensured that the PCC remained compliant with the current legislation.

GENERAL DATA PROTECTION REGULATIONS

The PCC continued to operate within these regulations.

COMMUNICATIONS

We continued to run an effective and up to date website and Facebook page: Thanks to Jackie Campbell, Penny Evers and Rhianne O'Rourke.

ACHIEVEMENTS AND PERFORMANCE

LIGHTING PROJECTS

The PCC's most notable fabric commitment in 2021 was the replacement of the church lighting. The old equipment was replaced by LED equivalent units and augmented. This should result not only in higher levels of ambient light but also a greener and cheaper to run system. As a separate project, the lighting in the hall area of the church hall was also renewed.

THE MINISTRY TO THE YOUNG

We were pleased to welcome Guides and Brownies regularly to our services, and also the Scouts and Cubs to our Remembrance Day service.

Our services encourage participation of as many children and young people as are present and who would like to – including welcoming, reading and saying the prayers. In being involved they are learning about what we do in church and why. Toddle Along would usually have met every Friday morning with the children enjoying listening to Bible stories, singing simple worship songs, the lighting of a candle and playing musical instruments. Sadly the group has not been reformed since the pandemic.

Sue Sykes faithfully led the Open the Book sessions at St. Barnabas School every Monday in term time, with Judith Ford joining via Microsoft Teams. Sue Martyr led Open the Book at Hollymount School, the local primary school for the Tolladine estate.

Revd Julieann Watson, assisted by Judith Ford, prepared two girls for communion before Confirmation.

Green Lane Pre-school continues to meet in the church hall. This includes the provision of part of the Rectory garden for use as a forest school, including the installation of bird boxes and insect bug hotels. The PCC is pleased to host this successful co-operation with our nearest school.

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THE MINISTRY TO FAMILIES

In 2021 the church offered Good Friday and Crib services, plus 'Come and Chat' and 'ChrissyTingle' Family events

Messy Church

Messy Church continued when possible during the pandemic with a limited range of activities.

Weekly and seasonal communications by way of craft bags and emails were sent out to encourage a 'faith at home' program during pandemic restrictions. Thanks are due to all who help out.

Crafternoon

The group was unable to meet formally during the year, but individual members continued to knit as before.

THE MINISTRY TO THE COMMUNITY; LOCAL, NATIONAL AND INTERNATIONAL

The parish hall continued to be used for a pre-school (run by St Barnabas C.E. Primary School). The pre-school uses it in the mornings and afternoons and it is also used by the church community for social events and as part of Messy Church.

The church building continued to host the Ride and Stride project run by the Worcestershire and Dudley Historic Churches Trust. We continue to provide a well-cared for green area for those who walk dogs and bring their children to play on the green. Thanks to Ann and Dave Bryant for keeping our grounds so beautifully. Burns Night was celebrated on YouTube,

The parish's ministry to Regency High School (for children with special needs) was interrupted by the Covid Pandemic. However, ongoing ministry to Regency High School, St Barnabas School and Bishop Perowne Academy included taking part in zoom, online and live services for Easter, Harvest and Christmas and visiting when possible.

Mission Giving Group

The Mission Fund receives 10% of the previous year's total donations from the Planned Giving scheme and the Sunday morning service plate collections.

This Mission Fund allowance is allocated on a quarterly basis and donations are usually made around Lent, Harvest time and at Christmas. The committee meets to discuss options and ideas and donation allowances, usually divided between Local, National and International charities and Diocesan Mission Links. Minutes of the meeting are sent to the Church secretary to be forwarded to all PCC members prior to the next PCC meeting. After PCC approval, cheques are issued and sent with a covering letter. List of donations and information and acknowledgements are put on the Mission Fund Notice Board at the back of the Church.

Christian Aid week each May has lost its parish coordinator, but individual donors continued to contribute.

Despite Covid restrictions our Christmas shoebox appeal for the homeless, co-ordinated by Mary James, resulted in a total of 160 boxes which were given to St. Paul's Hostel and Maggs Day centre. We thank Regency High school, Britannia Square residents, the United Reformed Church and St Barnabas Girl Guides as well as our own congregation and friends for their generosity. The boxes were blessed in church on Wednesday the 15 December 2021.

The Children's Society Box collection was co-ordinated by John Dentith and £252.96 was raised this year.

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2021 Mission Fund Giving with amounts

Local:

Parish of FMWCC (Wyre Piddle St Anne)	£100
Onside Independence	£200
Mary's Meals	£200
Alzheimers Research	£200
Macmillan Nurses	£250
The Bridge Counselling	£500
Farming Community Network	£200
Acorns Hospice Trust	£200
New Hope	£200
St Paul's Hostel	£200
Sight Concern Worcestershire	£200
Maggs Day Centre	£200
Worcester & Dudley Historic Churches Trust	£200

National & International:

Bishop's Lent Appeal Peru	£250
Bangladesh Education Trust	£250
Home Mission WBF (Morogoro Sewing Academy)	£250
Christian Aid	£200

Total donations for 2021 **£3800**

Magdeburg Link

It was still not possible to welcome a party of visitors to the parish in 2021, due to the pandemic.

E-mail contact is still being maintained.

Worship

- One Eucharist each on Sunday morning and on Wednesday morning.
- We continued to offer Sunday evening worship for most of the year, including sung BCP Evensong; Prayers for healing and wholeness, Common Worship and memorial services for those recently bereaved. However, due to declining attendance and in preparation for the retirement of the Rector (due in January 2022) these have now been discontinued.
- Seasonal services including Ash Wednesday, Lent, Holy Week and our Patronal Festival were held when possible.
- Christmas services and concerts were held subject to Covid regulations

When access to the church building was not available, an outdoor prayer and information station was set up in a temporary building in the church grounds. This seemed to have a positive impact on the local community.

- See below for details of worship at Christ Church.

Regular bible study courses recommenced as soon as Covid regulations permitted.

Our leadership in worship team continued to benefit from the support of: Revd Andrew Gandon, as a retired priest with Permission to Officiate PTO, who also continued to run the house Bible Study group and offer pastoral support: Steve and Rhianne O'Rourke continued as ordinands on placement but moved on in 2021 prior to their ordinations in the Diocese of Leicester.

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Julie Berrow continued her training for the post of Licensed Lay Minister (LLM). Judith Ford and Andrew Hall completed their year's training as Authorised Lay Ministers (ALM) in Evangelism, receiving certificates from the Bishop of Worcester and from the St Barnabas congregation in September

Judith and Chris Ford inspired the PCC and congregation as ECO-reps, as we sought to build on our previous Bronze Award and a Plastic Free Certificate. At the year end we awaited the outcome of our application for a Silver Award.

The Audio Visual system continued to provide new and creative ways to engage in worship and to welcome those people who come who are more familiar with using this technology, as an aid to more involvement with what happens in church.

Thanks are due to those who contribute to Sunday worship by welcoming people, reading, taking intercessions, counting money, flower arranging and generally preparing the church, all within the current Covid regulations. And to the many people also give their time and effort during the week to ensure the smooth running and upkeep of the church and church hall; both of which had maintenance and repair works done to them to keep them fit for purpose.

MUSIC

We were, once again, locked down after Christmas 2020 and thus returned to zoomed services and remote music. As we slowly began to worship in church again, singing was still not allowed except for cantors or small groups. Much of the music in church was down to the organ. It was not until July that we were able to bring back some hymns (albeit fewer than usual) but, for the first time in what seemed an age, congregational singing was heard again.

During the year, discussions took place to introduce a new Communion setting. The Rutter service, whilst being tuneful and well-crafted musically speaking, is over 50 years old and, in fact, was written for the old 'series 3' service. We chose the 'Mass of St Cedd' by Peter Nardone (formerly Director of Music at Worcester Cathedral) which is a brighter and more lively setting - more suited to a modern service. To this end, our gathered singing group Lead Voices met towards the end of the year to learn the music - although the invitation to attend these sessions was extended to the whole congregation. Plans were originally in place to introduce this service in early 2022, but given the many changes now taking place in St Barnabas, we decided we would delay to let things settle.

The new digital organ was installed by Cotswold Organ Company in February 2021, with final voicing carried out on 25 February. Its costs were covered in their entirety by an immensely generous donation. The high quality of the installation has attracted much comment, in particular, the relative invisibility of the speakers. The organ has added

colour and dynamics to accompaniment and gives us the facility to play music that would be difficult to achieve on the pipe organ. The facility to record and play back performances has proved invaluable through the year, particularly when restrictions were in place and when people were not available to play.

The pipe organ continues to be tuned and occasionally played and has remained relatively trouble-free during long periods when no music was being played at all.

Thanks are due from all of us to our organist John Hocking for his inspirational playing and for introducing us to the new digital organ. A special mention too to the instrumentalists who play at the first and third Sundays (and other times), to Lead Voices and to John Dentith who manages the music rota and is an excellent adviser on music and worship matters.

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CHRIST CHURCH

The life of Christ Church located in the Tolly Centre Tolladine, partly in preparation for changes due to the Tolladine Mission in 2021, proceeded in the following ways:

- The Thursday lunchtime Eucharist sadly ended when the Leg Club disbanded during the Covid lockdown.
- The prayer group meeting on a Wednesday morning has now been discontinued pro tem.

Further discussions will continue in 2022 regarding our church presence in the Tolladine Estate and the Tolly Centre, following the retirement of the Rector and following the resolution of fabric issues in the chapel.

TOLLADINE MISSION

As reported above, on the 31 July 2021 the Tolladine Missioner completed her contracted period of employment. Following a request from the Tolladine Mission Charitable Incorporated Organisation (the CIO), it was agreed that any further activities of the Mission thereafter would be administered by the CIO and not the PCC. The PCC recognized that it would be unable to offer financial support at significant levels in the future, and was therefore obliged to terminate the employment of the Missioner through a redundancy process. Sue Martyr was warmly thanked for her dedicated hard work during her five years in post.

From January to July the work of the Mission continued as before, subject to Covid restrictions, supported graciously by loyal volunteers, by personal donations and by prayer which all enabled the Mission to promote its values of hospitality, listening and responding, nurture and walking with all God's people in the Tolladine area.

FINANCIAL REVIEW

The funds of the church were deployed to support the general activities of the church in St Barnabas with Christ Church, for the Tolladine Mission, to improve the facilities offered by the church hall and for other projects which are mentioned in the notes to the accounts where all designated and restricted funds are listed.

The effects of the Covid-19 Pandemic inevitably left an impact on parish finances. However, due to the continued generosity of our church members, together with some very welcome financial support from the local authority, this impact has been minimized as far as possible and the PCC's finances remain in good health.

In 2019 it was discovered that a total of £5895.00 had been removed from the church accounts as a result of fraudulent activity. Since then, that sum had been held in the Balance Sheet in Other Debtors, in anticipation that the funds would be recovered. The PCC is very pleased to report that in 2021, as a result of legal processes, the funds have now been repaid in full and restored to our accounts

Reserves Policy

The PCC plans its payments as far as possible to match the timing of its receipts. It seeks to maintain general unrestricted reserves of a sufficient amount to cover such variations in the timings of payments and receipts as are nevertheless likely to occur. Any additional operating surpluses are transferred to designated reserves covering areas where future expenditure is thought likely to be required – for example for the fabric of the Church. Should there be an operating deficit in the general fund, this is dealt with by means of transfers from such designated reserves which, in the view of the PCC, may be afforded. Receipts where the donor specifies the purpose of the payment, either explicitly or implicitly, are placed into restricted funds and are recorded in the year they are received even if the intention of the donor is to cover several year's expenditure. Reserves found in Tolladine Mission Fund in particular reflected this accounting requirement.

The General Fund

The unrestricted general fund deals with the consolidated ongoing activities of both of the churches. For more information about the General and Unrestricted Funds, the financial statements refer.

The Restricted Fund

The Funds held as restricted can be found in the financial statements.

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The Future

The PCC plans to undertake the following in 2022, subject to the easing of Covid regulations:

- Prepare for the retirement of the Rector in January 2022, and examine the options for future ministry
- The further development of Lay Ministry
- Continue our sense of being an 'Invitational' Church; remaining open to the community and being able to provide safe and sacred space as well as use as a venue
- Faith Courses for children and adults
- Developing the ministry of children and young people
- The development of our coffee and chat morning
- Fundraising for our projects; including the roof, and access/parking
- Developing our hymn repertoire and the development of the Music Group
- Continue being an ECO-Church with a view to improving our carbon footprint, building on the achievement of our Silver Award should our application be successful.
- Consider options for the future for church life at Christ Church.

PCC MEMBERS' RESPONSIBILITIES

The PCC members are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Parochial Church Council on

and signed on its behalf by:

Mrs Rachel Chalmers

Mrs Mary James

**REPORT OF THE INDEPENDENT EXAMINER TO THE MEMBERS OF
ST BARNABAS WITH CHRIST CHURCH**

I report to the charity trustees on my examination of the accounts of the PCC for the year ended 31 December 2021 which are set out on pages 11 to 21

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 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.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I can confirm that there are no matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Richard Dunkley FCCA CTA
RD Accounting Ltd
12C Two Locks
Hurst Business Park
Brierley Hill
West Midlands
DY5 1UU

Date :

ST BARNABAS WITH CHRIST CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

	<u>Notes</u>	<u>Unrestricted</u> <u>Funds</u> £	<u>Designated</u> <u>Funds</u> £	<u>Total</u> <u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>Total</u> <u>Funds</u> <u>2021</u> £	<u>Total</u> <u>Funds</u> <u>2020</u> £
INCOME AND ENDOWMENTS FROM							
Grants, donations and legacies	2	57,683	3,223	60,906	7,728	68,634	94,140
Income from charitable activities	3	3,746	15,303	19,049	1,224	20,273	17,943
Other trading activities	4	196	-	196	-	196	-
Income from investments	5	24	-	24	-	24	208
Total Income and Endowments		61,649	18,526	80,175	8,952	89,127	112,291
EXPENDITURE ON							
Charitable activities	6	53,707	15,047	68,754	20,063	88,817	105,504
Total Expenditure		53,707	15,047	68,754	20,063	88,817	105,504
Net gains / (losses) on investments	11	-	-	-	-	-	14
NET INCOME / (EXPENDITURE)		7,942	3,479	11,421	(11,111)	310	6,801
Transfers between Funds	17	(3,602)	453	(3,149)	3,149	-	-
Net movement in funds		4,340	3,932	8,272	(7,962)	310	6,801
<u>Balance Brought Forward 1 January 2021</u>		6,542	69,586	76,128	64,452	140,580	133,779
<u>Balance Carried Forward 31 December 2021</u>		10,882	73,518	84,400	56,490	140,890	140,580

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BALANCE SHEET

FOR THE YEAR ENDED 31 DECEMBER 2021

		2021		2020	
	<u>Notes</u>	£	£	£	£
FIXED ASSETS					
Tangible assets	10		54,177		30,722
Investments	11		222		222
			<u>54,399</u>		<u>30,944</u>
CURRENT ASSETS					
Debtors and prepayments	12	1,280		20,840	
Cash at bank and in hand		86,508		90,155	
		<u>87,788</u>		<u>110,995</u>	
LIABILITIES					
Creditors - Amounts falling due within one year	13	<u>1,297</u>		<u>1,359</u>	
NET CURRENT ASSETS			86,491		109,636
			<u>86,491</u>		<u>109,636</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			140,890		140,580
			<u>140,890</u>		<u>140,580</u>
TOTAL NET ASSETS			<u>140,890</u>		<u>140,580</u>
<u>PARISH FUNDS</u>					
Unrestricted funds			10,882		6,542
Designated funds	16		73,518		69,586
Restricted funds	15		56,490		64,452
			<u>140,890</u>		<u>140,580</u>

Approved by the Parochial Church Council on

and signed on its behalf by:

Mrs Rachel Chalmers

Mrs Mary James

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NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31 DECEMBER 2021**

1. ACCOUNTING POLICIES

General information and basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. 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) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Church Accounting Regulations 2006 and UK Generally Accepted Accounting Practice.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements have been prepared on a going concern basis under the historical cost convention except for the valuation of investments which are shown at market value. 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. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Incoming Resources

All incoming resources are included in the SOFA when the church becomes legally entitled to the income and when the amount can be quantified with reasonable certainty.

Collections are recognised when received by or on behalf of the PCC. Planned giving is recognised when received. Grants and legacies are recognised when receivable (that is, when the body giving the grant or legacy confirms the amount and date of the disbursements, that the PCC has met all the terms of the grant or legacy and that it is legally entitled to the disbursement).

Income tax recoverable on gift aid donations is accounted for when the gift is received, not when the tax refund is received.

When incoming resources have related expenditure (as with fundraising income) the incoming resources and the related resources expended are accounted for gross in the SOFA.

Rental income from letting the Church Hall is accounted for when it falls due.

Dividends and interest are accounted for when receivable and includes any recoverable tax.

Resources expended

Expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for goods or services.

All costs have been directly attributed to the various categories within the

SOFA. General support costs are held with the General Fund.

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)

1. ACCOUNTING POLICIES (Continued)

As the church is not registered for VAT, all expenditure is shown inclusive of VAT.

Governance costs include the cost of PCC meetings and independent financial review if charged.

Parish Share is accounted for when paid except that any Parish Share unpaid at the end of the financial year is provided for in the accounts as a constructive obligation, although not a liability, and is included in the balance sheet as a liability. Parish share overpaid is treated as a prepayment against next year's agreed share.

Stock

Produce held for sale in the Traidcraft account is valued at cost.

The accounts do not include any valuation for consumables used in the services of the church. The costs of such items are charged against revenue when the obligation to pay for the items is incurred.

Liabilities

Liabilities are recognised as soon as the legal or constructive obligation arises.

Fixed assets

Consecrated property and movable church furnishings

Consecrated property of any kind is excluded from the accounts by s.10 (2) (a) of the Charities Act 2011.

Movable church furnishings held by the Vicar and Churchwardens on special trust for the PCC, and which require a faculty for disposal are accounted for as inalienable property unless consecrated. They are listed in the church's Inventory and can be inspected (at any reasonable time). For inalienable property acquired prior to 2005 there is insufficient cost information available and therefore such assets are not valued in the accounts. Items acquired since 1 January 2005 will be capitalised and depreciated in the accounts over their currently estimated useful economic life on a straight line basis.

All expenditure incurred in the year on consecrated buildings or on individual items under £1,500 net of VAT (£1800 inclusive of VAT) is written off.

The Hall Screen purchased in 2014 is being written off over its expected life of 10 years on a straight line basis.

The church boiler purchased in 2018 is being written off over its expected life of 10 years on a straight line basis.

Other fixture, fittings and office equipment

Equipment used within the church premises is depreciated on a straight line basis over 4 years. Individual items of equipment with a purchase price of less than £1,800 inclusive of VAT are written off when the asset is acquired.

Consecrated and benefice property

Consecrated and benefice property of any kind is excluded from the financial statements by Section 10(2) (a) and (c) of the Charities Act 2011.

Moveable church furnishings

These are capitalised at cost and depreciated over their useful economic life other than where insufficient cost information is available. In this case the item is not capitalised, but all items are included in the Church's inventory in any case.

ST BARNABAS WITH CHRIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)

1. ACCOUNTING POLICIES (Continued)

Investments

Investments quoted on a recognised stock exchange or whose value derives from them (CIFs, etc) are valued at market value at the year end. Both realised and unrealised gains/(losses) are shown under 'net gains/(losses) on investments' section of the SoFA.

Short-term deposits

Include cash held on deposit either with the CBF Church of England Funds or at the bank.

Funds

Unrestricted funds are general funds available for the general objectives of the church. Designated funds are funds that have been set aside by the PCC for particular purposes; the PCC may change the designated purpose should circumstances change.

Restricted funds can only be used for the purposes for which they have been given within the objectives of the church. The cost of raising and administering such funds, if any, are charged against those specific funds.

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities.

Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

2. GRANTS, DONATIONS AND LEGACIES

	Total				Total	Total
	Unrestricted	Designated	Unrestricted	Restricted	2021	2020
	£	£	Funds	£	£	£
Planned Giving	41,382	-	41,382	-	41,382	36,791
Tax Recoverable	8,903	-	8,903	-	8,903	15,468
Collections	1,456	-	1,456	-	1,456	1,143
Donations	169	3,223	3,392	7,728	11,120	39,404
Grants	5,773	-	5,773	-	5,773	1,334
	57,683	3,223	60,906	7,728	68,634	94,140

ST BARNABAS WITH CHRIST CHURCH**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021** (continued)

Grants received, included in the above, are as follows:

	Total 2021 £	Total 2020 £
Worcester Diocesan Board of Finance	-	-
COVID-19 local restriction grant	5,773	1,334
	<u>5,773</u>	<u>1,334</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted	Designated	Total Unrestricted Funds	Restricted	Total 2021	Total 2020
	£	£	£	£	£	£
Church Hall Lettings	-	14,935	14,935	-	14,935	12,848
Fees	3,681	71	3,752	-	3,752	4,657
Parish Magazine	4	-	4	-	4	313
Traidcraft Sales	61	-	61	-	61	112
Tolladine Mission Rent	-	-	-	1,224	1,224	-
Flowers	-	27	27	-	27	13
	<u>3,746</u>	<u>15,033</u>	<u>18,779</u>	<u>1,224</u>	<u>20,003</u>	<u>17,943</u>

4. OTHER TRADING ACTIVITIES

	Unrestricted	Designated	Total Unrestricted Funds	Restricted	Total 2021	Total 2020
	£	£	£	£	£	£
Fundraising	196	270	466	-	466	-
	<u>196</u>	<u>270</u>	<u>466</u>	<u>-</u>	<u>2,487</u>	<u>2,020</u>

5. INCOME FROM INVESTMENTS

	Unrestricted	Designated	Total Unrestricted Funds	Restricted	Total 2021	Total 2020
	£	£	£	£	£	£
Dividends	-	-	-	-	-	6
Bank Interest	24	-	24	-	24	202
	<u>24</u>	<u>-</u>	<u>24</u>	<u>-</u>	<u>2,045</u>	<u>2,228</u>

ST BARNABAS WITH CHRIST CHURCH**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021** (continued)**6. EXPENDITURE ON CHARITABLE ACTIVITIES**

	Total				Total	Total
	Unrestricted	Designated	Unrestricted	Restricted	2021	2020
	£	£	Funds	£	£	£
Missionary and charitable giving	-	4,440	4,440	-	4,440	5,585
Diocesan parish share	37,126	-	37,126	-	37,126	46,886
Other Ministry costs	804	-	804	-	804	993
Fees payable to the Diocesan	2,331	-	2,331	-	2,331	3,354
Church running and maintenance	8,074	1,371	9,445	96	9,541	10,406
Churchyard upkeep	1,480	-	1,480	-	1,480	480
Church Hall running costs	219	6,552	6,771	-	6,771	8,254
Upkeep of services	765	-	765	-	765	1,033
Education	186	-	186	-	186	179
Music	750	-	750	-	750	175
Tolladine mission expenditure	-	-	-	15,951	15,951	21,581
Traidcraft purchases	-	49	49	-	49	185
Sundry	14	-	14	-	14	166
Travel	-	-	-	-	-	500
Depreciation	970	2,635	3,605	4,016	7,621	4,514
Bank charges	106	-	106	-	106	85
Independent Examiner's Fee	882	-	882	-	882	1,128
	53,707	15,047	68,754	20,063	88,817	105,504

7. COST OF INDEPENDENT EXAMINATION AND OTHER FINANCIAL SERVICES

The amount payable to the independent examiner in respect of the cost of external scrutiny for the year ended 31 December 2021 was £882 (2020: £1,128). The independent examiner was not paid for any other financial services.

8. TRUSTEES' REMUNERATION AND BENEFITS

No members of the PCC received any remuneration or other benefits for their work on the PCC for the year ended 31 December 2021 nor for the year ended 31 December 2020.

TRUSTEES' EXPENSES

One trustee was paid expenses for the year ended 31 December 2021 totaling £804 (2020: one trustee totaling £1,485).

Members of the PCC who make purchases on behalf of the PCC using their own money are reimbursed for that expenditure only on production of invoices for the purchases involved.

ST BARNABAS WITH CHRIST CHURCH**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021** (continued)**9. STAFF COSTS**

	Total 2021 £	Total 2020 £
Wages and salaries	6,665	9,000
Social security costs	-	-
Employers pension costs	141	270
	6,806	9,270

10. TANGIBLE FIXED ASSETS

	Fixtures, Fittings and Equipment £
Cost	
As at 1 January 2001	57,444
Additions	31,078
Disposals	-
As at 31 December 2021	88,522
Depreciation	
As at 1 January 2001	26,723
Charge for the year	7,622
Disposals	-
As at 31 December 2021	34,345
Net Book Value at 31 December 2021	54,177
Net Book Value at 1 January 2021	30,721

11. UK INVESTMENT ASSETS**Restricted:**

	£
Carrying value at 1 January 2021	222
Additions	-
Disposals	-
Realised gain/(loss) on disposal	-
Unrealised gain/(loss) on annual revaluation	
	222

ST BARNABAS WITH CHRIST CHURCH**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021** (continued)**12. DEBTORS**

	Total 2021 £	Total 2020 £
Trade Debtors	-	-
Tax recoverable	1,280	6,134
Other debtors	-	6,821
Prepayments and accrued income	-	7,885
	1,280	20,840

13. CREDITORS

	Total 2021 £	Total 2020 £
Trade Creditors	-	-
Diocesan Fees (note 14)	-	-
Accruals	1,297	1,299
Wages and Pensions	-	60
	1,297	1,359

14. FUNDS RECEIVED AS AGENT

The PCC acts as an agency for the Diocese for the receipt of fees for weddings and funerals and for the payment of fees to officiating NSMs and retired ministers. The PCC receives an administration fee of 5% of the gross amounts involved for this service. Net fees due to the Diocese for the year ended 31 December 2021 are as follows:

Balance owing at 1 January 2021	
Gross fees collected during 2021	2,454
Admin fee retained (5%)	(123)
As at 31 December 2021	2,331
Fees paid in the year	(2,331)
Balance owing at 31 December 2021	-

ST BARNABAS WITH CHRIST CHURCH**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021** (continued)**15. RESTRICTED FUNDS**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 Jan-21 £	Incoming resources £	Resources expended £	Gains on Investments £	Transfers between funds £	Balance at 31 Dec-21 £
Roof fund	1,965	-	-	-	-	1,965
Tolladine Mission	3,850	8,952	(15,951)	-	3,149	-
Hall Appeal Fund	14,157	-	-	-	-	14,157
Hall Appeal Funds – Disabled facilities	3,613	-	-	-	-	3,613
Fundraising: Magdeburg Visit	2,850	-	-	-	-	2,850
Youth Pilgrimage Fund	887	-	-	-	-	887
Fabric Fund Held as Shares	222	-	-	-	-	222
Church Boiler Fund	15,271	-	(2,181)	-	-	13,090
Organ Fund	18,852	-	(1,931)	-	-	16,921
Fabric Fund	2,785	-	-	-	-	2,785
	64,452	8,952	(20,063)	-	3,149	56,490

Restricted funds are held for the following purposes:

Roof fund	Funds raised for the future repair/refurbishment of the roof
Tolladine Mission	Funds raised for the Tolladine Mission
Hall Appeal Fund	Funds for Parish Hall related development
Fundraising: Madgeburg Visit	Funds raised for Magdeburg Hospitality
Youth Pilgrimage Fund	Funds raised for youth pilgrimage/camp
Fabric fund held as shares	Restricted fabric reserves held in the form of shares
Fabric Fund	Funds held for the Fabric of the building
Organ Fund	Funds spent on a new digital organ held for depreciation purposes
Church Boiler Fund	Funds spent on the replacement boiler held for depreciation purposes

ST BARNABAS WITH CHRIST CHURCH**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021** (continued)**16. DESIGNATED FUNDS**

	Balance at 1 Jan-21	Incoming resources	Resources expended	Gains on Investments	Transfers between funds	Balance at 31 Dec-21
	£	£	£	£	£	£
Hall Boiler Reserve	15,000	-	-	-	1,000	16,000
Hall Maintenance Reserve	15,609	15,205	(7,379)	-	(5,000)	18,435
Flower Fund	-	58	(71)	-	13	-
Social Committee Fund	-	-	-	-	-	-
Mission Giving	-	-	(4,440)	-	4,440	-
General Fabric Reserve	1,933	-	(1,349)	-	-	584
Donations Unallocated	23,522	3,223	-	-	-	26,745
AV Equipment	12,724	-	(1,808)	-	-	10,916
Music Director	798	-	-	-	-	798
Music	-	40	-	-	-	40
	69,586	18,526	(15,047)	-	453	73,518

The main designated funds held are for the following purposes:

Hall Boiler Reserve	To ensure the church can maintain the Hall boiler.
Hall Maintenance Reserve	To ensure the church can keep the hall fit for purpose.
Mission Giving	To support Mission Giving
General Fabric Reserve	To provide for future fabric repairs
Flower Fund	To provide for future flowers in church
Donations Unallocated	Monies set aside in anticipation of significant future expenditure.
AV Equipment	Funds spent on AV equipment held for depreciation purposes.
Music Director	Organist payments
Music	To provide for future purchases of music resources

17. MAIN TRANSFERS BETWEEN FUNDS

The main transfers during the year were as follows:

- Transfers from the Hall Maintenance designated reserve have been made to distribute the surplus more appropriately and are as follows:
 - £1,000 into Hall Boiler Reserve
 - £4,000 into General Reserves
- Flowers fund was closed in the year and transferred to General Fund.
- The deficit on the Mission Giving Fund has been covered by a transfer from the General Fund.

ST BARNABAS WITH CHRIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)

18. ANALYSIS OF NET ASSETS BY FUND

	Fixed Assets £	Investments £	Current Assets £	Creditors £	Net Assets £
Unrestricted Funds	22,306	-	60,797	1,297	84,400
Restricted Funds	31,871	222	24,397	-	56,490
	<u>54,177</u>	<u>222</u>	<u>85,194</u>	<u>1,297</u>	<u>140,890</u>

19. RELATED PARTY TRANSACTIONS

There are no related party transactions to report.

20. OPERATING LEASES

The lease on one mission house has been terminated during this year.

	2021 £	2020 £
Due within one year	-	2,385
Due with 2-5 years	-	-
	<u>-</u>	<u>2,385</u>