

**ST MICHAEL'S WITHOUT
FINANCIAL STATEMENTS
31 DECEMBER 2021**

Charity Number 1130721

ST MICHAEL'S WITHOUT
FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2021

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ST MICHAEL'S WITHOUT

REPORT OF THE TRUSTEES

YEAR ENDED 31 DECEMBER 2021

FAMILY. JESUS. HEART.
OPEN. COMMUNITY. FOLLOW.
WELCOME. ENCOURAGE.
PRAYER. WORSHIP. JUSTICE.

St Michael's Church. Broad St. Bath. BA1 5LJ. 01225 447103 office@stmichaelsbath.org.uk



St Michael's Without Annual Report For 2021

Aims and purposes

St. Michael's Without Parochial Church Council (PCC) has the responsibility of cooperating with the incumbent, the Rev. Roger Driver, to promote within the ecclesiastical parish, the whole mission of the church: pastoral, evangelistic, social and ecumenical. The PCC is responsible for the maintenance of the parish church building on Broad Street.

Objectives and activities

The PCC and congregation are committed to open wide our church doors and fully engage with the community of Bath and visitors to the city. The PCC maintains an overview of all the church's activities and the use of the building to ensure that these are compatible and promote our desire to demonstrate the Way of Jesus. The site of the current church has been a Christian presence for almost 900 years. It is a significant place both for visitors to the city, and also as a meeting and gathering place for local people - a place of community. Different buildings have come and gone but the constant has been the people who are the Church.

In following Jesus, who is the Way, the PCC are committed to prayer and this is at the centre of what we do. In responding to His call on our lives we in turn are part of the ongoing work to encourage others to follow too. We seek to share the love of God through welcome and hospitality and a church building that is open daily, reaching out in practical ways to make a difference in people's lives and for the good of the city. We are not a perfect community, we don't always get things right and experience our share of struggles in life, but in all that, we still seek to follow Jesus faithfully because we know no better way. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

When planning our activities for the year we have considered the Charity Commission's guidance on public benefit and, in particular, the supplementary

guidance on charities for the advancement of religion. Specifically, we try to enable ordinary people to live out their faith as part of our parish community through:

- **Worship, Prayer & Teaching:** These are central to our activity of encouraging the Christian Community, through seeking God in prayer, worship and through the Bible.
- **Pastoral Care:** Provision of pastoral care for the congregation as well as people living in the parish who are part of the wider family of the church.
- **Café:** Hospitality is key to the vision we hold to welcome all through the doors of the church building. The café is fundamental to this, providing refreshment and a reason for visitors to stay longer and meet with friends; for city centre workers to find a different space to sit away from the pressures of work and others looking for a quiet sanctuary for prayer or reflection. If possible, we aim for the café to break-even but we are clear of its purpose in our mission, which is to enable the building to be open daily for those seeking refreshment.
- **Community Outreach:** Missionary and outreach work which happens in and through the building. As we look outwards, our connections with residents in the parish, community groups and the those who inhabit the city centre are important parts of our focus.
- **Social Action:** This had focused on the crypt of the church before the pandemic, by allowing its use by various Christian agencies. We continue active support of various Christian organisations in our Mission giving and support through fund raising, particularly the Christmas shop which we ran fully ourselves for the first time this year.
- **Gathering Place:** Hosting events that enable our building to be used for cultural and community activity; all of which are open to the whole community.

Achievements and performance

Parish and Church

This year saw the retirement of our Diocesan Bishop due to poor health. We, alongside the many parishes of the Diocese were grateful for his loving caring ministry and were sad to see him step down. The Diocese is now being led by Bishop Ruth (Bishop of Taunton) the acting Diocesan Bishop, she has continued to remind all the parishes in this time of challenge and change, with stretched budgets and the pandemic, of three important priorities:

To place mission and evangelism at the heart of everything that we do

This priority continues to remind us that everything we do needs to be set within the context of sharing God's love with the world (living the story) and proclaiming the gospel (telling the story).

For us this means that we will plan to shape our life together to serve and embrace our parish community better; we will plan to undertake activities and initiatives with an explicitly missional purpose and engage more proactively with our communities at a personal, parish, deanery and diocesan level.

To realign our ministry resources towards mission

As we look at what we have we will plan to shift the balance of the resources we deploy in time, people and buildings towards mission and provide more resources for

explicitly missional roles; that we will invest in our parish community and in initiatives in order to follow God's missionary purposes; and that we will seek numerical and spiritual growth as we trust in the leading and guiding of God's Holy Spirit.

To identify, develop and release the gifts of all our people

Coming through the pandemic we are experimenting and seeking new ways of being church to make best use of the gifts and talents that God has given to his people; and we will be seeking to build up a congregation that flourishes through serving each other, serving their communities and witness to the love of God in Jesus Christ.

The Diocesan Vision is encapsulated in these words;

**'In response to God's immense love for us
we seek to be God's people
living and telling the story of Jesus.'**

As a Parish Church in the heart of Bath we have responded to the Diocesan encouragement in the priority of **'Following the Way of Jesus in the City'**. We had established some priority areas to help us live out that vision, and we have continued though the course of the year to develop each as a focus to help us prioritise our time, energy and resources. Continuing through the pandemic has been hard, but has also encouraged creativity.

**Welcome
Power of the spirit and prayer
Worship
Evangelism
Children and families
Common purpose
Social justice and the environment**

Welcome

As a church we have been in the centre of the city of Bath for centuries. In that time the ministry of welcome has been central and continues to be. Living through the lockdowns, having to close the building and then reopening with restrictions, both physically and with people's apprehensions, has been tough. We have always tried to open when we can and tried to build people's confidence. Focusing on facilitating and allowing people to connect, as well as taking a long-term view we have held a balance on how the church space has been used.

In terms of what we regarded as our regular bookings, we supported 3 choirs to be able to rehearse when their usual venues either wouldn't or couldn't accommodate them. Fees were negotiated with one using the space for free. One of those has now returned to its original venue but the other two continue to rehearse here and are now paying a regular fee to do so, with a slight reduction on the basis that we may need to reserve certain dates for other functions and activities.

We have worked hard to enable Alcoholics Anonymous (AA) to meet because the regularity of their meeting in person is important and thankfully, they have continued throughout - except during first lockdown. Narcotics Anonymous is also now back in the crypt on Tuesdays but with a 15 people limit. They are hoping to increase that, if the church agrees, now official restrictions have lifted.

Bath City Singers were here on Tuesdays before covid and struggled to get back to rehearsals due to their large size. However, they have now been back for some months. We allowed them to pay for month 1 retrospectively to allow them to build up the funds and they are now back paying as usual.

In regard to concerts and other events we offered a 'covid special' rate to reflect both our reduced audience capacity, and the reluctance of people to attend large gatherings. This was well received and enabled some groups to perform who wouldn't otherwise have been able to. The arrangement covered our staff costs and then asked for a fee of £100 or 30% of tickets sales - whichever was greater. This meant as things improved both sides could benefit but we still remained affordable.

Bath Recitals Trust were in a particularly precarious financial position as their concerts are expensive to put on - the above arrangement enabled them to remain viable and they are now back, booked for a full season with us and we have negotiated an increase on their regular hire fee.

Generally, there were fewer events than in previous years, partly due to lack of rehearsal time and partly due to finances. However, we still had a well-known choir from London perform and hosted the first ever performance from a brand-new professional choir called Eleutherios, who were spectacular.

Looking forward, bookings are gradually picking up although there is definite anxiety in some cases about whether they will attract large enough audiences. We have a fundraiser for Dorothy House with Richard Bertinet coming up, an orchestral concert and a full line up (including some church family!) for Party in the City. We also have bookings from groups that haven't used us before, such as Bath Show Choir. With feedback with people, we think some of the attraction has been due to our openness and flexibility - along with covid safety - over the course of the pandemic.

Looking forward, we have so far one booking for the Bath Fringe Festival, and into December, all Saturdays are booked, plus some Fridays already. A challenge we are facing and to be noted is that we have had approaches from various groups, or individuals who cannot afford the costs of hiring the church, or whose booking isn't suited to that space. They have been shown the crypt but, in general, the reaction is not positive - even though the prices are very reasonable - and we have missed out on some good connections. These include the council, an organisation working with victims of modern slavery and Oxfam, as well as some ad hoc groups and musicians.

The café has grown from strength to strength as can be seen in its performance, despite the fact that many months were missed when it couldn't operate. It has been, and is, a joy to see regular friendship groups and others become regulars to the church, using the space to meet up. We are particularly conscious of a number of single people who live in the city centre who come into the church space and café regularly. Emerging from lockdowns our easily accessible, open and non-threatening

space makes it a good place to be around people and make connections. The use of the prayer spaces and lighting candles is also a visible expression of how important our church space is to many people. The Prayer Book by the candles is humbling to read as people pour their hearts out with prayer requests and memorials.

Finding staff to work in the café has been difficult at times and has been very stretching to try to maintain the building to be open as much as possible. Key to that opening has been the addition and growth of the church members who have agreed to be chaplains in the space. This is about being open to engage and chat to visitors, but also at times to give back up to café staff when we have been running thin. With investment in the café space, we have been able to run more smoothly and efficiently, more easily conform to the highest of food and hygiene standards and most importantly been able to offer quality tasty and delicious food and drink.

For all the above, in the running of the building for activities and the Café and our hospitality offer, we are grateful to Lisa Ware our Administrator and Andrew Crystal our Hospitality Manager who have helped steer and manage what we do. They deserve much appreciation.

Power of the Spirit & Prayer

Prayer Ministry: Prayer support and Prayer Ministry are a key part of our overall ministry at St Michael's. The way we have provided that ministry has changed, as so many things have, during the pandemic. We have continued to make prayer ministry available after Zoom services but the take up, using this medium, has been low. We also continue to provide support for people on a one-to-one basis and our phone numbers are on every weekly email. We also take any urgent requests for prayer and share them, with permission, with the praying community. In recent weeks we have started to provide Prayer Ministry, in person, after the main Sunday service and plan to continue as prayer in the name of Jesus changes things.

Small groups:

Flourish: Began as a fortnightly Zoom meeting for the women of St Michael's Without in the lockdown of 2020. As the pandemic extended, a decision was taken to continue our usual meetings but to hold "Feet up with Flourish" social Zooms, on in-between weeks for the duration of the second lockdown. Throughout Spring/Summer 2021 we ran a series on the Fruits of the Spirit. In between times, we chatted, prayed for one another and enjoyed quizzes, online parties and some fun and games.

When Caroline Deakin left us in July, Anne Egan kindly hosted a 'bring and share' barbecue for Flourish and other women from St Mike's to say farewell. It was a successful event and the group decided we would like to hold "end of term" outings/gatherings in future. August was a summer break, during which time a Steering Group was formed, comprising Pat Betts, Jane Pleace, Melinda Welch and Alison Dods. Pat is our link to the St Michael's Without steering committee.

We met in person last August to plan the Autumn/Winter term and a schedule was drawn up and included discussions of issues, Saturday morning meet-ups for coffee at St Mikes Café and a December outing to the American Museum Christmas Lights. Sessions are shared between Alison, Jane and Melinda. Topics in the Autumn covered included Loss, self-worth, the environment and the role animals play in our lives.

The group also enjoyed a creative activity; decorating Kilner jars containing small Christmas gifts for women at the Bath Women's Refuge, which were passed on to them via a liaison at Julian House offices in James Street West, last December. This was funded by the group. The Steering Group met again in December to plan the Spring Term. It was decided to study a book, "The Friendship of Women" by Joan Chittister.

This year we are continuing with our occasional Saturday morning meet-ups at the church café and we intend to finish each term with a social gathering or outing to a local place of interest. Now that Covid-19 restrictions have eased, we intend to start meeting in person once in a while.

Friday Fellowship: We are grateful for Ken and Libby Madden leading this work. In pre-Covid times (if we can remember those!) Friday Fellowship met on the 1st and 3rd Fridays of the month. Lunch was provided for which a donation was suggested which helped to cover the costs, fund our Summer and Christmas Socials, and make occasional gifts to good causes. This was usually followed by a short talk or some item of interest or entertainment.

We are part of the St Michael's Without church family but ALL are welcome to attend our meetings. Our aim is to offer a place of welcome, hospitality and encouragement where the combination of good food, fellowship and fun help us to play our part in fulfilling the vision of the church. During the lockdown periods of 2021 we were not able to meet in person but we continued to meet on Zoom and found this a very good way of keeping in touch, sharing stories and experiences, and encouraging one another in faith and care.

Since covid restrictions were eased we have resumed our pattern of meeting on the 1st and 3rd Fridays of the month but instead of providing lunch in the Crypt we have met in the church Café 10.30 – 12.00 for coffee and chat. The expanded Café service in church has come at a good time for us and made it possible for us to meet together, even when we had to be more socially distanced. Numbers attending have declined since before Covid but we have often had a dozen or more at these gatherings.

Sadly, during the year, we have lost some members, notably John Carr, who was a founder member of the group and one of our great supporters and contributors. We won't forget John and his fund of stories! The highlight of the year was probably the return in July of the Summer Social (Strawberries and Cream Tea) in Ken & Libby's Garden when we welcomed nearly 30 people, for many of whom it was one of their first opportunities to meet up again with old friends. At the end of the year, we were continuing to meet in the church Café and to offer one another as much friendship and support as we can. Who knows what 2022 will bring?!

Worship

Worship: One of the positives that came out of our engagement as a church through Zoom was engaging in Breakout Groups following the sermon on a Sunday morning. A large number of voices wanted to continue with that engagement, and so with the opportunity to set up a different pattern of worship on Sunday's mornings the regular shape is now 9.30am Holy Communion followed by 10.45am Café Church.

It has been a long irony that being a church with a café, that we actually were not doing anything that resembled Café Church which encourages a different sort of interaction. We continue to be so grateful for the Worship Team and the way that they offer up their gifts in the church leading us in Worship. Through Zoom they continued to offer that up from their homes and coming back into the church building space have continued to lead, embracing the new pattern of worship times. We continue our search for a new leader_who will lead the worship team and although that will mean the budget is tight if we find someone, we know that worship and prayer are at the heart of who we are as a Christian Community serving the centre of the city and beyond.

Evangelism

Alpha: Over the past year we have run one Alpha course, and breaking into the new year for the first time we focused the Alpha Talks on the Sunday Morning Café Church. Through publicity we have seen new people come to church and have embraced the different way of being church on a Sunday morning.

Children and families

Baby Café which hadn't been able to operate for many months started up again in a small way. With the restart we had to gently make connection with new families as there had been a loss of connection with our families – mostly due to the fact that the toddlers that had been were now getting themselves ready for school! Covid continued to be an impact on families effecting their ability to attend in a regular way. Although a gentle and small start we are committed to try to grow this work and make particular connectors to families who live in or near the city centre.

Children and Youth on Sundays: We are so grateful for the committed small number of adults who have tried to hold our work together. Of all the areas of church life in many ways this has been the most challenging. Our children and young people have been through so much during the pandemic and their education has been badly impacted. We do have some core church families with children, and looking into the near future we hope to engage a new Children's and family Pastor to help grow this work and to try to get the children together with organised and planned activity. We had previously organised the children and young people into groups and in the past 18 months engaged more systematically on Zoom. This new season will allow us to change and adapt to help be responsive to the need.

Common Purpose

Bath Abbey: The relationship with the Abbey has remained strong and the most tangible part of that has been the active and regular gathering for prayer amongst the clergy. The connections and contacts have enabled mutual support and encouragement and for a large part of the year we continued to enable the girls' and boys' choirs from the Abbey to rehearse in the church whilst their new choir school was being built.

The Friends of Bath Abbey and the Men's Groups have used the Abbey for their meetings and on Monday Mornings the wider Abbey Ministry Team meet in St

Michaels (so that they can enjoy good coffee!) to plan and coordinate services and pastoral work.

City Centre Ministry: An important relationship that has developed is with the leadership of the other churches in the city centre. Ecumenically this is really important as our unity is a witness to the city, and it has all the makings of growing to help make a coordinated impact to the city in joint activity but also joint approach to the Council and other bodies – we are stronger together.

Social Justice & the Environment

Support for Mission: The development of the **Christmas Shop** was important for a few reasons, the significant one was facilitating and supporting the raising of funds for other Christian organisations and charities in the work that they do. Including national groups such as The Children's Society, local organisations included Genesis they represented really important work alleviating poverty, support for the homeless, community work and much more. In other places in the report, you will be able to see the figures that demonstrate the turnover and benefit that we achieved. Although there is some financial benefit to the running of our own church enabling us to do what we do, the important link to external mission beyond the walls of the church is part of our witness. By highlighting the different groups and organisations we were able to invite prayer and discover of what they do in more detail.

EcoChurch: Building on from our Bronze Eco Church Award we are working to both embed that learning in the church, but also looking outwards as we engage and partner in the community. Some particular highlights have been participating in the Walcot Street planters' scheme and having two planters on the outside of the building.

In the autumn we structured a series of environmentally based talks in October (Creationtide) services, as well as Banner exhibition (Eden Project) portraying positive action for the environment. We combined the exhibition with a series of lunch time talks by local environmental groups (Bath Share and Repair, Transition Bath, Wild About Bath and More Trees for BANES). The private view to the exhibition included talks from our MP, Wera Hobhouse, the Mayor of Bath and our Diocesan Environment Officer. Within our own operations we have been exploring how we can go 'greener' in our café operations and in the Christmas Shop and sale of cards reduce the amount of plastic packaging.

The International COP 26 conference in Scotland gripped the nation and the world with its concerted focus on making large scale changes that impact the world. Using resources from organisations such as TearFund we took part in the on call to prayer for this important time in history.

The Church Building and Fabric

Overall, the church fabric remains in good condition. The next quinquennial inspection is due in 2023, however it is not anticipated that major defects will be identified as a result, at least in part, to the routine maintenance and repairs carried

out by Dave Snook, Ken Slade and other volunteers, to whom we would like to offer sincere thanks; their work is invaluable to the church.

Over the last year the use of the church has increased significantly and so has the maintenance load. As the impact of the pandemic has reduced many more people are coming into the church to use the cafe; events and rehearsals are happening again. In contrast, use of the crypt has reduced primarily with Focus Counselling moving out and the Genesis lunches stopping. The other factor having a major impact on potential bookings of the crypt is the clear need for it to be refurbished. Use of the church and the crypt by organisations from the Abbey has also reduced with the completion of their Footprint project.

The main works which have taken place in the last year have included the complete sealing of the vestry and chapel roof (which will also need longer term work in the next 10 years), refurbishment of the main church lights, new facilities and equipment in the church kitchen, redecoration of damaged paintwork especially on the main doors, repairs to bird netting in the spire and to the north of the church and the overhaul and repair of the main boilers.

It is now 15 years since the church was reordered and 33 years since the conversion of the crypt was completed. As a result, in the church a number of issues are likely to be revisited over the next few years which include the furnishing, lighting and heating.

In the crypt there are three distinct but interacting drivers of potential work: (1) the quite obvious need for redecoration and repair for any use, (2) the need to make the crypt attractive to potential hirers of the spaces, and (3) the desire to reorder the spaces to enable the crypt to meet today's needs rather than the needs of the late 1980's - the needs are both as a stand-alone facility and also in complimenting uses of the main church. In 2019 a Feasibility study funded by St John's Foundation was done by B2B architects suggested a number of different options to update and re-purpose the whole crypt. This study has been converted into an architects and engineers brief which in turn is being complimented by a 'needs' document to justify any resulting work.

In summary the church is believed to be in good condition leading into the next quinquennial inspection. Major work is however needed in the crypt.

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| Financial Review |
|-------------------------|

By God's grace and sacrificial responses from the Church congregation in 2020 the balance sheet at the start of this accounting period was better than we might have expected. However continued Covid restrictions and the severe impact these had on our everyday operations provided additional challenges during 2021. This will no doubt continue, but as a Christian organisation we believe emphatically that a reliance on God for vision and direction will be blessed with sufficient funds to carry out the mission.

St Michael's operation remains unusual in that we seek to open our doors daily for to offer traditional Anglican worship, hospitality and a meeting space for visitors to the city centre, and a venue for a variety of cultural activities.

In previous reports it was noted that church finances a better way of analysing church finances was necessary to avoid confusion between the complimentary but different roles of a parish church and that of a hospitality and events venue. A system introduced 2 years ago has been successful in providing clarity between the income flows of each aspect of our organisation. In summary each budget line is considered and divided appropriately between normal parish activities and those deriving from our daily opening hospitality and event activity. Congregational and open plate offertory is expected to cover normal parish expenses, income from hospitality and cultural events should cover and exceed the costs associated with increased church opening.

In 2020 as the full impact of the pandemic became clear, congregational giving and one-off donations were very generous and contributed in large part to the financial position at the end of that year. A falling away of this financial support has been noted in 2021, nevertheless the church family still provide sufficient funds to cover parish expenses with a small surplus to assist the mission activity. Conversely income from trading activities has improved in 2021. In the main this is due to a marked improvement in the financial performance of the church café driven by improvements in efficiency, an improved offer and increased footfall. We should note and thank Andrew Chrystal and Julia Warzonowski for their considerable efforts to make this happen. Unsurprisingly cultural events and concerts have been much reduced but a resurgence is anticipated in 2022. The 2021 Christmas Shop in association with Cards for Good Causes was a successful enterprise and much greater in scope and turnover compared with 2020. The shop was staffed by volunteers from the church family, not only reducing the costs of the venture but giving opportunity to promote the core values of the church. Net funds from this activity were double that of 2020 and visitors purchasing cards also drove a further increase in café custom.

We are pleased to note that the church paid the Parish Share requested of £71,150 to the Diocese of Bath & Wells. We also donated a total of £5,000 to our mission partners: Genesis Trust, Coverdale Trust (Adrian Snell), The Life Project, Send a Cow and St Michael's Primary School (Uganda).

Progress has been made to draw down and spend correctly certain Restricted funds. This will continue in 2022.

The church successfully completed all administrative activity relating to the grant from the Culture Recovery Fund.

The church availed itself of support from the Covid Job Retention Scheme, until this ended.

Overall, the combination of these factors has meant an 8% fall in church funds over the year, but our church reserve remains at £20,000. The anticipated challenges of 2022, namely increased costs of heating and employment costs, have already been increased or superseded by the implications of war in Ukraine. Regular reviews and courageous decision making will be necessary to mitigate these factors. As noted in the Rector's report we see promising signs of new members joining the church family. It will be important to encourage a deeper and fuller commitment, trusting that this will develop to a planned financial offering. We will continue to seek God's direction

and grace in the stewardship of the funds entrusted to us to promote the St Michael's Without mission.

Church Reserves Policy

The PCC determined many years ago that a reserve should be held as a financial buffer against the unforeseen. It is maintained at a level appropriate to discharge liabilities in the event that the church was unable to operate in the planned manner for an extended period of time. Current reserve is £20,000

Staff and Volunteers

The Staff team is led by the Rector, and a core group that meets most weeks is the Ministry Team who are made up of the licensed and Permission to Officiate Clergy, Readers, Verger, Worship Leader and Administrator.

We are grateful for the numerous volunteers who help serve in many ways in our activities and in the maintenance of the building. The 'Holy Dusters' who clean the church, the team who enable Lunchbox food for the homeless to happen in the crypt, the many musicians and others active in the services, flower arrangers, welcome team, Prayer Ministry Team, children's and youth work teams, Ken Slade and Dave Snook who oversee health and safety in the buildings along with minor repairs, the members of the PCC and the Ministry Team.

In the Office the core team are Lisa Ware who works as Administration and Events Coordinator, Paul Trembling who is our Part-time Assistant Bookkeeper and off-site Lesley Davies our main Bookkeeper. We employ a variety of full time and casual staff in the café and as events teams. Andrew Chrystal, as Hospitality Manager has oversight of café operations and events staffing.

Structure, governance & management

The PCC convened six times during 2021. The APCM was held on Monday 27th April, 2021 when one third of the elected members retired and replacements were elected for a three-year period.

The Standing Committee, executed the business of the PCC between meetings of the Council. In 2021 the members were Roger Driver (Rector), Charles Curnock, Rachel Snook (Church Wardens), Rachel Walker (PCC Secretary) Andrew Tapsfield (Treasurer) and Marian Marlow (Reader). The Standing Committee met once in person in 2021 and other informal business was conducted on Zoom, email and reported to the PCC at the following meeting.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (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 income and expenditure 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;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping sufficient 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 Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed/constitution. 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.

Signed on order of the Trustees by

R Driver

Date

ST MICHAEL'S WITHOUT

REFERENCE & ADMINISTRATIVE INFORMATION

YEAR ENDED 31 DECEMBER 2021

Administrative Information

St. Michael's Church is situated on Broad Street, Bath. The correspondence address is St Michael's Without Church, Broad Street, Bath, BA1 5LJ. It is part of the Diocese of Bath and Wells within the Church of England. The PCC is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2006) and is a charity which holds registration with the Charity Commission – Charity Number 1130721

Parochial Church Council

The Council consists of ex-officio members (The Rector as Chair, the Churchwardens, the Readers and Deanery Synod representatives) and up to 12 elected members. PCC members serving in 2019 until the date this report was approved are:

| | |
|---------------------|---|
| INCUMBENT: | Revd. Roger Driver |
| ASSISTANT CURATE: | Revd. Caroline Deakin (Moved July 2021) |
| CHURCH WARDENS: | Rachel Snook Charles Curnock |
| READERS: | Marian Marlow, Sheila Watters |
| DEANERY SYNOD REPS: | Steve Egan, Jane Pleace |
| ELECTED 2019: | Rachel Walker |
| ELECTED 2020: | Andrew Tapsfield Charles Dods Alison Dods |
| ELECTED 2021: | Jon Webb-Peploe Jacqui Smart |

ST MICHAEL'S WITHOUT

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

YEAR ENDED 31 DECEMBER 2021

I report to the trustees on my examination of the accounts of St Michaels Without (the Charity) for the year ended 31st December 2021.

Responsibilities and basis of report

As the charity trustees of the Charity, 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 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.

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 have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Joshua Kingston, BSc. ACA

Burton Sweet Limited Chartered Accountants
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

Date:

**PAROCHIAL CHURCH COUNCIL OF ST MICHAEL'S WITHOUT
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

| | | Unrestricted General Reserves £ | Unrestricted Designated Funds | Restricted Funds £ | Total Funds 2021 £ | Total Funds 2020 £ |
|--|-------------|--|-------------------------------------|--------------------------|--------------------------|--------------------------|
| Income from: | Note | | | | | |
| Donations and Legacies | 2 | 127,485 | 568 | 2,569 | 130,622 | 184,289 |
| Charitable Activities | 3 | 69,250 | - | 75 | 69,325 | 48,086 |
| Other Trading Activities | 4 | 26,386 | - | - | 26,386 | 15,144 |
| Investments | 5 | 21 | - | - | 21 | 158 |
| Total income | | 223,142 | 568 | 2,644 | 226,354 | 247,677 |
| Expenditure on: | | | | | | |
| Raising Funds | 7 | 32,646 | - | 2,035 | 34,681 | 28,365 |
| Charitable Activities | 6 | 182,141 | 568 | 17,181 | 199,890 | 186,946 |
| Total expenditure | | 214,787 | 568 | 19,216 | 234,571 | 215,311 |
| Net income/(expenditure) | | 8,355 | - | (16,572) | (8,217) | 32,366 |
| Transfers between funds | 14 | 5,026 | (5,026) | - | - | - |
| Net movement in funds | | 13,381 | (5,026) | (16,572) | (8,217) | 32,366 |
| Total funds at 1 January 2021 | 14 | 30,412 | 33,882 | 33,186 | 97,480 | 65,114 |
| Total funds at 31 December 2021 | 14 | 43,793 | 28,856 | 16,614 | 89,263 | 97,480 |

The charity has no recognised gains or losses other than the results for the year as set out above.

Prior year fund comparatives are shown in note 8.

The notes on pages 19 to 29 form part of these financial statements.

**PAROCHIAL CHURCH COUNCIL OF ST MICHAEL'S WITHOUT
BALANCE SHEET
AS AT 31 DECEMBER 2021**

| | Note | 2021 £ | 2020 £ |
|---|------|-----------|-----------|
| Fixed assets | | | |
| Tangible assets | 9 | 7,580 | 12,606 |
| Current assets | | | |
| Debtors | 10 | 14,325 | 12,106 |
| Stock | 11 | 4,736 | 6,938 |
| Cash at bank and in hand | 12 | 86,547 | 85,582 |
| | | 105,608 | 104,626 |
| Liabilities | | | |
| Creditors : amounts falling due within one year | 13 | (23,925) | (19,752) |
| | | 81,683 | 84,874 |
| Net current assets | | 81,683 | 84,874 |
| | | 89,263 | 97,480 |
| Total net assets | | 89,263 | 97,480 |
| Funds | | | |
| Restricted | 18 | 16,614 | 33,186 |
| Unrestricted Designated | 18 | 28,856 | 33,882 |
| Unrestricted General | 18 | 43,793 | 30,412 |
| | | 89,263 | 97,480 |
| | | 89,263 | 97,480 |

These financial statements were approved by the trustees on _____ 2022 and are signed on their behalf by:

R Driver _____

A Tapsfield _____

The notes on pages 19 to 29 form part of these financial statements.

**PAROCHIAL CHURCH COUNCIL OF ST MICHAEL'S WITHOUT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

1 Accounting Policies

Basis of preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following 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 in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The charity is a public benefit entity as defined under FRS102.

The trustees consider that even though COVID-19 represents a material uncertainty the charity is able to continue as a going concern and therefore the financial statements are prepared on the going concern basis.

Income

Income from donations is included in income when these are receivable, except as follows:

- I. When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods;
- II. When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.

Investment income is included on a receivable basis.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis, inclusive of any VAT which cannot be recovered.

Administration costs have been allocated between other trading activities and charitable activities. The apportionment has been allocated on the basis of usage and is analysed in note 20.

Fixed assets

Fixed assets are stated at cost with purchases of £100 or greater being capitalised. Depreciation is calculated so as to write off the cost of fixed assets over the useful life as follows:

| | |
|------------------------|----------------------|
| Café Equipment | 33% reducing balance |
| Office Equipment | 25% straight line |
| Audio Visual Equipment | 25% straight line |

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

Prepayments are valued at the amount prepaid after taking account of any discounts due.

Stock

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Cash and cash equivalents

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

PAROCHIAL CHURCH COUNCIL OF ST MICHAEL'S WITHOUT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting Policies (continued)

Fund Accounting

Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.

Designated funds form part of unrestricted funds and have been identified as being for particular purposes by the Trustees. They are not restricted and can be undesignated at any time at the discretion of the Trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity.

Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2 Income from donations and legacies

| | Unrestricted General Reserves £ | Unrestricted Designated Funds £ | Restricted Funds £ | Total Funds 2021 £ | Total Funds 2020 £ |
|------------------------------------|--|--|-----------------------------------|-----------------------------------|-----------------------------------|
| Donations and gifts | 7,549 | 568 | 820 | 8,937 | 35,312 |
| Gift Aid Tax reclaims | 19,332 | - | - | 19,332 | 23,880 |
| Planned Giving | 87,470 | - | - | 87,470 | 94,513 |
| St Pauls Hall Fund | 6,000 | - | - | 6,000 | - |
| HMRC Covid-19 Job Retention | 7,134 | - | - | 7,134 | 14,834 |
| Cultural Recovery Grant - Covid-19 | - | - | 1,749 | 1,749 | 15,750 |
| | <u>127,485</u> | <u>568</u> | <u>2,569</u> | <u>130,622</u> | <u>184,289</u> |

See note 21 for prior year comparative.

3 Income from charitable activities

| | Unrestricted General Reserves £ | Unrestricted Designated Funds £ | Restricted Funds £ | Total Funds 2021 £ | Total Funds 2020 £ |
|-----------------------------|--|--|-----------------------------------|-----------------------------------|-----------------------------------|
| Church events & away trips | 1,400 | - | 75 | 1,475 | 5,669 |
| Other rents & building hire | 8,756 | - | - | 8,756 | 5,924 |
| Church Café | 48,443 | - | - | 48,443 | 30,908 |
| Card sales | 565 | - | - | 565 | 319 |
| Christmas Pop Up Shop | 10,086 | - | - | 10,086 | 5,266 |
| | <u>69,250</u> | <u>-</u> | <u>75</u> | <u>69,325</u> | <u>48,086</u> |

See note 21 for prior year comparative.

4 Income from other trading activities

| | Unrestricted General Reserves £ | Unrestricted Designated Funds £ | Restricted Funds £ | Total Funds 2021 £ | Total Funds 2020 £ |
|-----------------------------|--|--|-----------------------------------|-----------------------------------|-----------------------------------|
| Other rents & building hire | 6,986 | - | - | 6,986 | 3,589 |
| Church Café | 12,111 | - | - | 12,111 | 7,726 |
| Card Sales | 565 | - | - | 565 | 319 |
| Christmas Pop Up Shop | 6,724 | - | - | 6,724 | taccount |
| | <u>26,386</u> | <u>-</u> | <u>-</u> | <u>26,386</u> | <u>11,634</u> |

See note 21 for prior year comparative.

PAROCHIAL CHURCH COUNCIL OF ST MICHAEL'S WITHOUT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

5 Income from investments

| | Unrestricted General Reserves £ | Unrestricted Designated Funds £ | Restricted Funds £ | Total Funds 2021 £ | Total Funds 2020 £ |
|-----------------|--|--|-----------------------------------|-----------------------------------|-----------------------------------|
| Interest Income | 21 | - | - | 21 | 158 |

See note 21 for prior year comparative.

6 Expenditure on charitable activities

| | Unrestricted General Reserves £ | Unrestricted Designated Funds £ | Restricted Funds £ | Total Funds 2021 £ | Total Funds 2020 £ |
|-----------------------------------|--|--|-----------------------------------|-----------------------------------|-----------------------------------|
| Advertising, marketing, publicity | 746 | - | - | 746 | 1,232 |
| Church café | 34,297 | - | 1,600 | 35,897 | 37,264 |
| Church rentals & hire | 1,787 | - | 538 | 2,325 | 2,040 |
| Card sales | 508 | - | - | 508 | 274 |
| Christmas Pop Up Shop | 3,792 | - | - | 3,792 | 3,282 |
| Building repairs | 3,063 | - | - | 3,063 | 1,943 |
| Donations & subscriptions | 15 | - | - | 15 | 515 |
| Parish & Outreach work | 3,964 | - | - | 3,964 | 5,839 |
| Service costs | 13,506 | 568 | 1,092 | 15,166 | 17,244 |
| Parish share | 71,150 | - | - | 71,150 | 74,800 |
| Covid-19 Costs | - | - | 10,155 | 10,155 | 2,295 |
| Administration costs. (note 20) | 49,313 | - | 3,796 | 53,109 | 40,218 |
| | <u>182,141</u> | <u>568</u> | <u>17,181</u> | <u>199,890</u> | <u>186,946</u> |

See note 21 for prior year comparative.

7 Expenditure on raising funds

| | Unrestricted General Reserves £ | Unrestricted Designated Funds £ | Restricted Funds £ | Total Funds 2021 £ | Total Funds 2020 £ |
|-------------------------------------|--|--|-----------------------------------|-----------------------------------|-----------------------------------|
| Giving envelopes/Contactless Giving | - | - | - | - | 413 |
| Other rents & building hire | 1,787 | - | 231 | 2,018 | 2,040 |
| Church Café | 8,574 | - | 400 | 8,974 | 9,316 |
| Card Sales | 508 | - | - | 508 | 274 |
| Christmas Pop Up Shop | 2,528 | - | - | 2,528 | 2,188 |
| Administration costs. (note 20) | 19,249 | - | 1,404 | 20,653 | 14,134 |
| | <u>32,646</u> | <u>-</u> | <u>2,035</u> | <u>34,681</u> | <u>28,365</u> |

See note 21 for prior year comparative.

PAROCHIAL CHURCH COUNCIL OF ST MICHAEL'S WITHOUT
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 31 DECEMBER 2021

8 Prior year fund comparatives

| | Unrestricted General Reserves £ | Unrestricted Designated Funds £ | Restricted Funds £ | Total Funds 2020 £ |
|--|--|--|--------------------------|--------------------------|
| Income From: | | | | |
| Donations and Legacies | 159,016 | - | 25,273 | 184,289 |
| Charitable Activities | 43,765 | - | 4,321 | 48,086 |
| Trading Activities | 15,144 | - | - | 15,144 |
| Investments | 158 | - | - | 158 |
| Total Income | 218,083 | - | 29,594 | 247,677 |
| Expenditure on: | | | | |
| Raising Funds | 27,952 | - | 413 | 28,365 |
| Charitable Activities | 176,531 | - | 10,415 | 186,946 |
| Total Expenditure | 204,483 | - | 10,828 | 215,311 |
| Net income/(expenditure) before transfers | 13,600 | - | 18,766 | 32,366 |
| Transfers between funds | 893 | (893) | - | - |
| Net movement in funds | 14,493 | (893) | 18,766 | 32,366 |
| Total funds at 1 January 2020 | 15,919 | 34,775 | 14,420 | 65,114 |
| Total funds at 31 December 2020 | 30,412 | 33,882 | 33,186 | 97,480 |

9 Fixed assets

| | Audio Visual Equipment £ | Café Equipment £ | Office Equipment £ | TOTAL £ |
|-----------------------|--------------------------------|------------------------|--------------------------|---------------|
| Cost | | | | |
| At 1 January 2021 | 16,808 | 7,172 | 225 | 24,205 |
| Additions | - | - | - | - |
| Disposals | - | - | - | - |
| At 31 December 2021 | 16,808 | 7,172 | 225 | 24,205 |
| Depreciation | | | | |
| At 1 January 2021 | 6,585 | 4,845 | 169 | 11,599 |
| Charge for the year | 4,202 | 768 | 56 | 5,026 |
| Disposals | - | - | - | - |
| At 31 December 2021 | 10,787 | 5,613 | 225 | 16,625 |
| Net Book Value | | | | |
| At 31 December 2021 | 6,021 | 1,559 | - | 7,580 |
| At 31 December 2020 | 10,223 | 2,327 | 56 | 12,606 |

10 Debtors

| | 2021 £ | 2020 £ |
|--------------------------------|---------------|---------------|
| Prepayments and accrued income | 1,091 | 950 |
| Gift Aid Reclaim | 3,967 | 6,220 |
| Debtors | 4,765 | 140 |
| Other Debtors | 4,502 | 4,796 |
| | 14,325 | 12,106 |

PAROCHIAL CHURCH COUNCIL OF ST MICHAEL'S WITHOUT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

11 Stocks

| | 2021 | 2020 |
|-----------------------------|--------------|--------------|
| | £ | £ |
| Café Food & drink stock | 3,789 | 5,406 |
| Card & print stock | 100 | 100 |
| Venue food & drink stock | 547 | 547 |
| Christmas pop up shop stock | 300 | 885 |
| | <u>4,736</u> | <u>6,938</u> |

12 Cash at bank and in hand

| | 2021 | 2020 |
|---------------------|---------------|---------------|
| | £ | £ |
| Short Term Deposits | 36,630 | 36,611 |
| Cash at Bank | 49,700 | 48,749 |
| Cash in Hand | 217 | 222 |
| | <u>86,547</u> | <u>85,582</u> |

13 Creditors: amount falling due within one year

| | 2021 | 2020 |
|----------------------------|---------------|---------------|
| | £ | £ |
| Trade Creditors | 2,702 | 2,992 |
| Accruals & deferred income | 14,162 | 4,807 |
| Tax and Social Security | 5,041 | 2,977 |
| Other creditors | 2,020 | 8,976 |
| | <u>23,925</u> | <u>19,752</u> |

14 Movement in funds

| | At | | | | At |
|--------------------------------------|------------------|----------------|--------------------|------------------|-----------------|
| | 1 January | Income | Expenditure | Transfers | 31 |
| | 2021 | £ | £ | £ | December |
| | £ | | | | £ |
| Restricted Funds | | | | | |
| Café Staff | 2,000 | - | (2,000) | - | - |
| Restricted donations | 2,749 | 835 | (708) | - | 2,876 |
| A/V | 4,940 | - | - | - | 4,940 |
| Young Peoples Work | 242 | - | - | - | 242 |
| Crypt | 1,265 | - | (768) | - | 497 |
| Crypt Kitchen | 500 | - | - | - | 500 |
| Hardship Fund | 625 | 60 | (311) | - | 374 |
| Bath In Need | 2,500 | - | - | - | 2,500 |
| Contribution for Contactless giving | 488 | - | (150) | - | 338 |
| Music Development | 4,422 | - | (75) | - | 4,347 |
| Cultural Recovery Grant | 13,455 | 1,749 | (15,204) | - | - |
| | <u>33,186</u> | <u>2,644</u> | <u>(19,216)</u> | <u>-</u> | <u>16,614</u> |
| Unrestricted Designated Funds | | | | | |
| Friday Fellowship | 1,065 | - | - | - | 1,065 |
| Church Reserve | 20,211 | - | - | - | 20,211 |
| Christmas Carols | - | 568 | (568) | - | - |
| Fixed Assets NBV | 12,606 | - | - | (5,026) | 7,580 |
| | <u>33,882</u> | <u>568</u> | <u>(568)</u> | <u>(5,026)</u> | <u>28,856</u> |
| Unrestricted General Funds | 30,412 | 223,142 | (214,787) | 5,026 | 43,793 |
| Total Funds | <u>97,480</u> | <u>226,354</u> | <u>(234,571)</u> | <u>-</u> | <u>89,263</u> |

PAROCHIAL CHURCH COUNCIL OF ST MICHAEL'S WITHOUT
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 31 DECEMBER 2021

14 Movement in funds (continued)

| Prior year comparatives | At 1 Jan 2020 | Income | Expenditure | Transfers | At 31 Dec 2020 |
|--------------------------------------|------------------|----------------|------------------|-----------|-------------------|
| | £ | £ | £ | £ | £ |
| Restricted Funds | | | | | |
| Café Staff | 2,000 | - | - | - | 2,000 |
| Restricted donations | 936 | 4,589 | (2,776) | - | 2,749 |
| A/V | 4,940 | - | - | - | 4,940 |
| Young Peoples Work | 122 | 120 | - | - | 242 |
| Crypt | 1,265 | - | - | - | 1,265 |
| Crypt Kitchen | 500 | - | - | - | 500 |
| Hardship Fund | - | 2,725 | (2,100) | - | 625 |
| Pray4Bath | - | 1,010 | (1,010) | - | - |
| Bath in Need | - | 4,500 | (2,000) | - | 2,500 |
| Contribution for contactless giving | - | 900 | (412) | - | 488 |
| Music Development | 4,657 | - | (235) | - | 4,422 |
| Cultural Recovery Grant | - | 15,750 | (2,295) | - | 13,455 |
| | 14,420 | 29,594 | (10,828) | - | 33,186 |
| Unrestricted Designated Funds | | | | | |
| Friday Fellowship | 1,065 | - | - | - | 1,065 |
| Church Reserve | 20,211 | - | - | - | 20,211 |
| Fixed Assets NBV | 13,499 | - | - | (893) | 12,606 |
| | 34,775 | - | - | (893) | 33,882 |
| Unrestricted General Funds | 15,919 | 218,083 | (204,483) | 893 | 30,412 |
| Total Funds | 65,114 | 247,677 | (215,311) | - | 97,480 |

Café Staff

Donation received to facilitate an increase in Café staff wages.

Restricted Donations

These are donations received and for a specific fund or charity. This is money which needs to be passed on to the charity.

A/V

Donations received to buy new A/V equipment for Church use.

Young People's Work

Donations received to fund work with Young people. Also collections received to fund trips and Youth events.

Crypt

Donations received for further Crypt improvements.

Crypt Kitchen

Donations received to improve the kitchen in the crypt.

Hardship Fund

Donations received to help people in Hardship.

Pray4Bath

Donations received to cover cost of video production featuring Churches of Bath during Covid-19.

Bath In Need

Donation received to help during Covid-19, split with St Swithin's Church who were paid their share in 2020.

Contactless Giving

Donation received to cover initial cost of contactless machine and monthly costs.

Music Development

Donations received in order to purchase music and musical equipment.

Cultural Recovery Grant

Money received to be used for specific Covid-19 costs, such as home working and PPE.

Friday Fellowship

This group meets weekly and serves soup, donations are made to the group to help with costs.

Church Reserve

Funds allocated to cover the Church's expenses should all other funds be depleted.

Christmas Carols

Donations received to pay for Christmas Choir Carol Services.

Fixed Assets NBV

This fund represents the fixed assets held by the Church

**PAROCHIAL CHURCH COUNCIL OF ST MICHAEL'S WITHOUT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

15 Staff costs

| | 2021 | 2020 |
|------------------|---------------|---------------|
| | £ | £ |
| Salaries & Wages | 49,681 | 54,315 |
| Pension Costs | 247 | 869 |
| | <u>49,928</u> | <u>55,184</u> |

The average number of employees during the year was as follows:

| | Total 2021 | Total 2020 |
|-----------------------------|-----------------------|-----------------------|
| Average number of employees | <u>7</u> | <u>7</u> |

The total aggregate employment benefits received by key management personnel were £Nil (2020: £Nil).

The PCC also enlisted the services of sub contractors; a worship leader, an Events and Hospitality Manager, and a Bookkeeper.

16 Payments to trustees, donations from trustees and other related party transactions

Two of the Church Trustees, Charles Curnock and Stuart Dobson are also Trustees of the Church Hall charity. The proceeds of St Paul's Hall (sold in 1971) were invested and the investment income each quarter is donated to Charities who had a connection to St Paul's Hall. St Michaels Without received £6,000 as a donation in 2021 (2020: £Nil) (note 2).

Payments relating to trustees

One Trustee was reimbursed for their out of pocket expenses in the year, this amounted to £330 (2020: £Nil).

Income from trustees

Aggregate donations from Trustees and related parties were £50,031 (2020: £48,281).

Trustee Remuneration

No Trustees received remuneration during the year.

17 Commitments

The church leases a photocopier. The Lease was renewed November 2018. At 31 December 2021 the charity has total commitments under non-cancellable operating leases as set out below:

| | Total 2021 | Total 2020 |
|---------------------------|-----------------------|-----------------------|
| | £ | £ |
| Within one year | 2,904 | 2,904 |
| Between two to five years | 2,904 | 5,808 |
| | <u>5,808</u> | <u>8,712</u> |

PAROCHIAL CHURCH COUNCIL OF ST MICHAEL'S WITHOUT
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 31 DECEMBER 2021

18 Analysis of net assets between funds

| As at 31 December 2021 | | | |
|---------------------------------|--------------------------|---------------------|---------------|
| | Tangible Fixed Assets | Other net assets | Total Funds |
| | £ | £ | £ |
| Restricted funds | - | 16,614 | 16,614 |
| Unrestricted funds | | | |
| <i>Designated funds</i> | 7,580 | 21,276 | 28,856 |
| <i>General funds</i> | - | 43,793 | 43,793 |
| As at 31st December 2021 | <u>7,580</u> | <u>81,683</u> | <u>89,263</u> |

| As at 31 December 2020 | | | |
|---------------------------------|--------------------------|---------------------|---------------|
| | Tangible Fixed Assets | Other net assets | Total Funds |
| | £ | £ | £ |
| Prior year comparatives | | | |
| Restricted funds | - | 33,186 | 33,186 |
| Unrestricted funds | | | |
| <i>Designated funds</i> | 12,606 | 21,276 | 33,882 |
| <i>General funds</i> | - | 30,412 | 30,412 |
| As at 31st December 2020 | <u>12,606</u> | <u>84,874</u> | <u>97,480</u> |

19 Primary purpose trading

The church operates a café, which attracts locals and tourists. The PCC has deemed a proportion of the income and expenditure is primary purpose trading.

The church also rents out the crypt and main church space for events. The PCC has deemed a proportion of the income and expenditure is primary purpose trading.

The primary purpose trading percentages are as follows:

| | Primary Purpose % | Primary Purpose £ | Trading £ | Total Income £ |
|---|----------------------|-------------------------|---------------|-------------------|
| Venue Hire | 50% | 4,971 | 4,971 | 9,942 |
| Venue Other | 60% | 1,650 | 1,100 | 2,750 |
| Crypt Income | 70% | 2,135 | 915 | 3,050 |
| Christmas Pop Up Shop | 60% | 10,086 | 6,724 | 16,810 |
| Church Café | 80% | 48,443 | 12,111 | 60,554 |
| Card sales | 50% | 565 | 565 | 1,130 |
| | | <u>67,850</u> | <u>26,386</u> | <u>94,236</u> |
| Percentage of total trading income | | 72% | 28% | |

PAROCHIAL CHURCH COUNCIL OF ST MICHAEL'S WITHOUT
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 31 DECEMBER 2021

20 Administration costs

| | Primary Purpose % | Primary Purpose £ | Trading £ | Total Admin costs £ |
|--------------------------------|-------------------|-------------------|---------------|---------------------|
| Depreciation | 72% | 593 | 231 | 824 |
| Heat & Light | 72% | 10,686 | 4,155 | 14,841 |
| Water Rates | 72% | 71 | 27 | 98 |
| Printing, postage & Stationery | 72% | 968 | 377 | 1,345 |
| Computer costs | 72% | 466 | 181 | 647 |
| Telephone | 72% | 796 | 309 | 1,105 |
| Equipment Repairs | 72% | 372 | 144 | 516 |
| Bank charges | 72% | 2,391 | 930 | 3,321 |
| Admin & Bookkeeping | 72% | 18,608 | 7,237 | 25,845 |
| Business Manager | 72% | 9,934 | 3,863 | 13,797 |
| Accountancy | 72% | 1,631 | 634 | 2,265 |
| Staff costs | 72% | 1,959 | 762 | 2,721 |
| Cleaner | 72% | 1,904 | 740 | 2,644 |
| Cleaning materials | 72% | 294 | 114 | 408 |
| Insurance | 72% | 2,437 | 948 | 3,385 |
| | | <u>53,110</u> | <u>20,652</u> | <u>73,762</u> |

21 Prior Year Comparatives

Income from donations and legacies

| | Unrestricted General Reserves £ | Unrestricted Designated Funds £ | Restricted Funds £ | Total Funds 2020 £ |
|------------------------------------|---------------------------------|---------------------------------|--------------------|--------------------|
| Donations and gifts | 26,289 | - | 9,023 | 35,312 |
| Gift Aid Tax reclaims | 23,380 | - | 500 | 23,880 |
| Planned Giving | 94,513 | - | - | 94,513 |
| HMRC Covid-19 Job Retention | 14,834 | - | - | 14,834 |
| Cultural Recovery Grant - Covid-19 | - | - | 15,750 | 15,750 |
| | <u>159,016</u> | <u>-</u> | <u>25,273</u> | <u>184,289</u> |

Income from charitable activities

| | Unrestricted General Reserves £ | Unrestricted Designated Funds £ | Restricted Funds £ | Total Funds 2020 £ |
|-----------------------------|---------------------------------|---------------------------------|--------------------|--------------------|
| Church events & away trips | 1,348 | - | 4,321 | 5,669 |
| Other rents & building hire | 5,924 | - | - | 5,924 |
| Church Café | 30,908 | - | - | 30,908 |
| Card sales | 319 | - | - | 319 |
| Christmas Pop Up Shop | 5,266 | - | - | 5,266 |
| | <u>43,765</u> | <u>-</u> | <u>4,321</u> | <u>48,086</u> |

PAROCHIAL CHURCH COUNCIL OF ST MICHAEL'S WITHOUT
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 31 DECEMBER 2021

21 Prior Year Comparatives continued

Income from other trading activities

| | Unrestricted General Reserves £ | Unrestricted Designated Funds £ | Restricted Funds £ | Total Funds 2020 £ |
|-----------------------------|--|--|--------------------------|--------------------------|
| Other rents & building hire | 3,589 | - | - | 3,589 |
| Church Café | 7,726 | - | - | 7,726 |
| Card Sales | 319 | - | - | 319 |
| Christmas Pop Up Shop | 3,510 | - | - | 3,510 |
| | <u>15,144</u> | <u>-</u> | <u>-</u> | <u>15,144</u> |

Income from investments

| | Unrestricted General Reserves £ | Unrestricted Designated Funds £ | Restricted Funds £ | Total Funds 2020 £ |
|-----------------|--|--|--------------------------|--------------------------|
| Interest Income | 158 | - | - | 158 |

Expenditure on raising funds

| | Unrestricted General Reserves £ | Unrestricted Designated Funds £ | Restricted Funds £ | Total Funds 2020 £ |
|-------------------------------------|--|--|--------------------------|--------------------------|
| Giving envelopes/Contactless Giving | - | - | 413 | 413 |
| Other rents & building hire | 2,040 | - | - | 2,040 |
| Church Café | 9,316 | - | - | 9,316 |
| Card Sales | 274 | - | - | 274 |
| Christmas Pop Up Shop | 2,188 | - | - | 2,188 |
| Administration costs | 14,134 | - | - | 14,134 |
| | <u>27,952</u> | <u>-</u> | <u>413</u> | <u>28,365</u> |

Expenditure on charitable activities

| | Unrestricted General Reserves £ | Unrestricted Designated Funds £ | Restricted Funds £ | Total Funds 2020 £ |
|-----------------------------------|--|--|--------------------------|--------------------------|
| Advertising, marketing, publicity | 1,232 | - | - | 1,232 |
| Church café | 37,264 | - | - | 37,264 |
| Church rentals & hire | 2,040 | - | - | 2,040 |
| Card sales | 274 | - | - | 274 |
| Christmas Pop Up Shop | 3,282 | - | - | 3,282 |
| Building repairs | 1,943 | - | - | 1,943 |
| Donations & subscriptions | 515 | - | - | 515 |
| Parish & Outreach work | 5,839 | - | - | 5,839 |
| Service costs | 9,124 | - | 8,120 | 17,244 |
| Parish share | 74,800 | - | - | 74,800 |
| Covid-19 Costs | - | - | 2,295 | 2,295 |
| Administration costs (note 20) | 40,218 | - | - | 40,218 |
| | <u>176,531</u> | <u>-</u> | <u>10,415</u> | <u>186,946</u> |

