



TRUSTEES REPORT 2019
ALL SAINTS, BATH, WESTON

Administrative Information

All Saints Weston Church is situated in the village of Weston to the west of Bath. It is part of the Diocese of Bath and Wells within the Church of England. The correspondence address is: Church Secretary, All Saints Weston, Church Office, All Saints Centre, Weston, Bath BA1 4BX.

Since 1st January 2019 until the date this report was approved, the following have served as PCC members:

| | |
|--|--|
| Incumbent: | Mark Searle (Rector) |
| Other Clergy: | Nigel Rawlinson - Associate Minister (until July 2019) |
| Readers: | Sarah Couchman, Pippa Page, Tom Peryer |
| Wardens: | Ben Wynne, Paddy Gleave (from 7th Oct 2019), Pippa Page (until April 2019) |
| Elected Lay Representatives on Deanery Synod: | Catherine Slade, Pippa Page, Clive Kennett, Peter Ward |
| Lay Members Elected 2016-19: | Geoff Evans, Helen Laidler, Duncan Nash (to April 2019) |
| Lay Members Elected 2017-20: | Chris Chatfield, James Couchman, Robert Page |
| Lay Members Elected 2018-21: | Michael Everson, Kevin Hurley, Joanna Lewis |
| Lay Members Elected 2019-22: | Andrew Baines, Sarah Gleave, Robert Groezinger, Robin Lewis, Hannah Pearson (from April 2019) |
| Co-opted members: | Sebastian Corripio-Dieppe |
| Non-voting observers: | Kathleen Paley (PCC Secretary), Rob Gray (Treasurer) |
| Standing Committee: | Mark Searle, Paddy Gleave (since Oct 2019), Rob Gray, Tom Peryer, Ben Wynne, Kathleen Paley (PCC Secretary) |

Day to day management is delegated to the incumbent, The Revd. Mark Searle, The Rectory, Church Street, Weston, Bath BA1 4BU. Gary Oaten is also considered to be a member of key management.

The following professionals have advised the PCC:

Lloyds Bank plc, 47 Milsom Street, Bath BA1 1DN,

Stewardship, 1 Lamb's Passage, London, EC1Y 8AB,

Michelmores LLP, Solicitors, Broad Quay House, Broad Quay, Bristol BS1 4DJ

Aims and Purposes

All Saints, Bath, Weston Parochial Church Council (PCC) and the incumbent (The Revd. Mark Searle) are jointly responsible for promoting the whole mission of the All Saints Weston Church (ASW) - pastoral, evangelistic, social and ecumenical - both within and outside the parish. In particular, the PCC is responsible for the financial management of All Saints Church and the Weston Hub; and for the care and maintenance of the Church building and associated property, i.e. All Saints Centre and 19 Chandler Close.

Objectives and Activities

Review of 2019

Build on the new church vision to be a church on the way. Making the pathways clear for people to follow Jesus, grow as his disciples and go with the good news of Jesus into the community of Weston and beyond.

The church vision continues to be developed and implemented. Preaching in September 2019 was specifically focused on the shaping of worshipping communities with a view to preparing the church for church planting. Supporting activities in this area have included:

- Cross on the Hill which was live streamed on Facebook
- Easter family outreach
- Access Course
- Summer on the Rec

Develop and refine leadership and discipleship structures across the church in order to support the vision.

The staff team and an extensive network of church teams continue to play a key role in the life and mission of All Saints. Supporting activities in this area have included:

- Development of leadership huddles for homegroup leaders
- Research into the best ways we can support our church teams
- Staff reviews and 1-1 sessions

Ensure all the buildings serve the wider vision to be a church on the way.

All Saints now has responsibility for three community focused buildings. The Church, the Church Centre and the Weston Hub (since 2018). Each serves a slightly different purpose within the overall vision, but each plays its part in the vision. The Church is the central worshipping space and is also used by a number of community groups and regularly visited by the school. The Church Centre is owned by the PCC and is right at the heart of the community of Weston, about two thirds of the use is external rentals and one third is church use. The Weston Hub is leased from the council and is run for the benefit of the community. Supporting activities in this area have included:

- Regular Sunday worship
- Funerals and weddings
- Festival events (Christmas, Easter etc)
- Prayer and training events
- Youth and children's activities
- Enrich - youth outreach
- Provision of high-quality spaces for the church to use for its mission
- Provision of high-quality spaces for the community to rent (Centre)
- Provision of high-quality community focused space (Hub)

Continue to develop and implement the three-year financial plan including the new reserves policy and significant giving to mission in line with the vision.

Having built up small financial reserves we are now able to cover larger maintenance projects on the buildings. This increases our capacity to focus on the core mission. The rainy-day fund also means that we have the potential to resource additional mission works or cover financial difficulties should they arise.

Secure planning permission and faculties for the ROCK Project and begin to raise additional funds so that we can fully move from reimagining to realising.

Planning permission was submitted to Bath & North East Somerset Council the summer of 2019. This process is proving to be very time consuming but we continue to press on with refining the plans, raising awareness in the community and communicating well to the church family.

Achievements and performance

Discipleship

Home groups are a fundamental part of our community where a lot of ongoing pastoral care happens. The overall number of home groups has grown but the number of people meeting regularly has gone down slightly to 173. People are meeting in 20 home groups led by 33 leaders. 2 groups have closed this year and 4 new groups have started.

Leadership Huddles started last year for home group leaders as a way to support and encourage them in their leadership. There are also about 20 prayer triplets.

Our Sunday teaching program has included themes on:

Signs of Grace - Exodus

Listening to his Voice

Following the Way of Jesus

Communities - Acts

Culture of Hope

Run the Race

The Holy Helper

Check your Attitude (not your likes) - The Beatitudes

Myth Busters

We have a wide and talented group of speakers who share the preaching at All Saints.

Other groups continue to meet regularly including: Mother's Union, Men's Breakfasts, Ladies Suppers and Strollers.

In April, a new Electoral Roll was started. There were 247 on the new roll. The previous roll had 327, but a decrease when a new roll is started is to be expected.

Worship and Prayer

Sanctuary 9am has become well established during 2019 and welcomed a gentle stream of new people. The worship has usually followed common worship communion. Worship at the Sanctuary service was overseen by Pippa Page and occasionally assisted by a small choir. We are also supported by a number of people who are able to play the organ. Average Sunday attendance for 2019 was 52 people.

Engage 11am is also finding its place and is supported by excellent children's and youth work. The restrictive layout of the building makes creative activities more challenging. Worship was overseen at Engage and Encounter by Meghan Searle, who invested significant time in building on Pam Wendzina's work over many years. Meghan's focus was to help the teams lead worship in the power of the Holy Spirit. We regularly see new families join the service and a good number have stayed although we have not yet seen significant increase in regular attendance. Average Sunday attendance for 2019 was 132 people.

Encounter 6.30pm has found its place with extended worship, teaching and prayer ministry, although this is logistically difficult due to the confines of the space. The first Sunday of the month is usually lead by the church youth. Average Sunday attendance for 2019 was 74 people.

Tuesday Holy Communion is a precious community of people who gather for a common worship service and refreshments afterwards. Some also attend other churches on a Sunday, but live locally. The attendance is usually 18-20 people.

In September 2019 *Joe Tomkinson was appointed as Contemporary Worship Pastor* with responsibility for Engage and Encounter. This is a part time post (16 hours per week) with a focus on training and discipleship of the team. Joe has made an excellent start and is already raising up new team members, providing a monthly worship team evening and reviewing structures to enable growth. Joe is helping the worship teams and the wider church grow in spirit led worship.

Prior to Joe's appointment it had been decided by the worship team that a *new Sound System* was required, in advance of the ROCK project, to support the worshipping life of the church. This was funded by the interregnum salary for the worship post and agreed by the PCC. The sound team have dedicated significant time and energy towards the research, installation and implementation of the new system. While with any new system there will always be teething problems, the team have now established excellent sound throughout the church and for the first time we have clarity with contemporary worship and spoken word.

Average Sunday attendance in October over the last nine years is shown below:

| Year | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
|------------|------|------|------|------|------|------|------|------|------|
| No. people | 262 | 273 | 249 | 255 | 251 | 242 | 284 | 252 | 271 |

Come Together Prayer meeting has been meeting regularly on with a special focus on praying for the ROCK project, the leadership and the mission of the church.

Prayers in Church on a Tuesday morning provides a quiet space to begin the day.

Prayer for the persecuted church continues to meet regularly to pray for the worldwide church.

Prayer is central to all we do and we try to surround everything we do in prayer.

Outreach

All Saints continues to place a high priority on outreach. Much of this is ongoing, personal and structured as part of our worship, events and communications.

Alpha Course

An Alpha Course was held in the spring of 2019. Eight people attended the course plus the Alpha team. The course provided significant opportunities for conversations and prayer, we saw one person healed of an issue with their ankle and several make a first time or recommitment of faith.

Access Course

In the Summer and Autumn terms we held the Access Course. It was introduced as the numbers attending Alpha had been dropping over the years. Access is a bitesize version of Alpha that runs on a rolling program. Access was attended by a small but regular number of people and it was significantly helpful for them in finding their place in the church. However, it also did not have the outreach impact that we had hoped for.

Newcomers Suppers

We have had 3 newcomers suppers attended by 26 people. 16 of these people have become part of All Saints, attending on Sundays and joining home groups.

Christmas Services

Our Christmas Carol Service is our biggest outreach event. The choir was again led by Pippa Page and the service included video, readings and talk. The after-service refreshments were held in the church which worked very well. The attendance this year was 585 which is the third highest attendance on record (1986: 648, 1984: 704). The Crib Service was attended by 202 people and Christmas Day by 395 people.

External Events

Working with other churches in Weston through More to Life, All Saints also supported What's On Magazine, love Weston Cafe, Weston CHOP, Cross on the Hill, Summer on the Rec, Remembrance Sunday and Future Weston.

Mission Giving

All Saints gives 10% of unrestricted giving to external mission. In 2019 this was £28,000 down from £30,000 in 2018. We seek regular feedback from those to whom we give and seek relationship rather than just financial giving.

Children and Youth

Sunday Children's Groups

We have continued to run Sundays as per 2018 with children split into four groups by age/school year as well as our monthly group for children with additional needs. In the older groups (Yrs 3-8), we have tried to follow the wider church teaching series. This term we have welcomed an average of 38 children between the ages of 2 and 10 (not inclusive of the Toast group).

Wildside

Our monthly family act of worship in the outdoors has continued to grow in popularity, regularly welcoming 30-35 children and 15-20 adults, some from other churches and some from outside church. We have experimented with various child-centred activities hung together on a bible passage. There is often a sense of peace and joy in the woodland along with good social interaction amongst the children and adults.

Toddler Rock

Our Friday toddler group (coordinated by Pip Wynne) is attended by around 30-40 children and 30-35 adults each week, mostly from the wider community rather than the church. Regular feedback from users mentions the welcoming and inclusive atmosphere and quality of provision. The volunteer team structures sessions around a themed craft activity followed by story and songs alongside general play and a close community. The team also hosts special bible-focused sessions at Christmas, Easter and Harvest inside the church building.

Holiday Club

After a break, this summer we ran children's Holiday Club for four mornings in the Church Centre followed by a Sunday morning celebration. We hosted 64 different children over half of whom were not church members and shared with them the idea of life as an exploration with Jesus as our guide.

Special Events

On Halloween we held a family meal in the Weston Hub. Our Christmas Crib Service was very busy as word has spread about this being a "lovely cosy thing to do". A clear message of the Gospel was shared. The Easter event (the Big Egg) welcomed church members and

wider community into and around the building for games, activities, a gospel message and chocolate.

Youth Ministry

The Youth Ministry at All Saints, Weston, consists of Toast Sunday, Five!, Youth Encounter, Just Jog (not exclusively Youth Ministry), Toast Tuesday, Rendezvous and Deeper. Once a month, the youth are now meeting to plan the next Youth Encounter; this has resulted in them taking further ownership and responsibility for this community. On a Tuesday, up to 40 young people now attend either Toast or Rendezvous and it has been incredibly encouraging to see many of them growing closer to Jesus. Feedback from parents/carers has continued to be extremely positive. Other special events have included residential visits to St George's and Soul Survivor, a Toast sleepover and a baptism service where 3 youth were baptised.

Enrich

Enrich works to engage the young people of Weston and runs drop in youth groups, mentoring, a homegroup, a monthly service as well as other supporting events during the year. During 2019 the difficult decision to close The Den was made due to bad behaviour at The Den and around Weston caused by young people – predominantly young people coming in to Weston from other areas of Bath to attend The Den. We went back to doing detached work on the streets for several months and then re-opened when we saw evidence of better behaviour and less people coming in from other parts of Bath.

Pastoral

The Pastoral Care Team has oversight of different areas of pastoral care and much of this work is unseen. The pastoral care team is led by Mandy Falkus who works closely with Penny Faux.

Last year had its fair share of loss for our community and being there for one another at such times is invaluable. There were two large funerals for children who had died unexpectedly. The annual memorial service in November was a special time for people of much faith and of none.

Connect-3TL acted as a social gathering and outreach to seniors, offering excellent meals, a Thought for the Day and prayer ministry, alongside a varied programme of sociable activities and lively talks.

Open the Book continued to be welcomed at WASPS both by pupils and the 2 teams totalling 20+. The Chatfields also support pupils. We enjoyed attending the regional OTB service at Wells, followed by supper at the Peryers.

There are a wide range of additional groups and care networks that operate across the church.

There was 1 baptism, 5 weddings and 11 funerals at the church, and 1 funeral service taken at the crematorium only during the year.

Prayer Ministry is offered at our Sunday services with teams who have been trained for the task. We have seen God meeting people's needs and encountering the Holy Spirit in significant ways. Members of the prayer ministry team continue to provide prayer at outreach events such as Connect 3TL and Summer on the Rec.

Buildings

Fabric Team

The team deal with the routine maintenance of the church building and also take on board the car park, churchyard and paths - much of this maintenance work is done 'in-house' by the team members. The team also discusses and organises more substantial repairs which are often beyond the scope of a DIY approach. Additionally, in conjunction with Chris Chatfield, the team reviews and implements health and safety work that has been brought to their attention. The team met three times during the course of 2019. They have not only completed much internal maintenance but have an overview of the longer-term work that is needed in line with the Quinquennial report.

ROCK

2019 was the seventh year of activity focused the ROCK Project – the project to transform the church building into a versatile, comfortable, accessible, beautiful building that will enhance our worship, our growth in discipleship and our interaction with the local community and beyond.

Most of the year's activity has been focused on trying to secure planning permission from Bath & North East Somerset Council in respect of the proposed extension and some changes to the churchyard. This has not been an easy process because of the very conservative approach to change adopted by the Council officers. A third pre-planning enquiry was submitted in the first part of the year and further changes to the plans were made as a result of council officer comments. In August, a formal planning application was submitted together with 200 pages of supporting documentation. Since then there have been further discussions and further small changes have been made. In addition, the Council required the church to undertake a major survey of parking and traffic connected with church activities and to propose traffic mitigation measures for the future. The hope is that planning permission will be granted in the first quarter of 2020.

Meanwhile the Diocese (which is also a planning authority) remains broadly supportive of the plans and the financial pledges made in 2016 by members of the congregation continue to be very largely honoured, which is very reassuring.

Communication and Administration

Administrative Team

In 2019 the team comprised: Gary Oaten, Community Resources and Communications Coordinator, Lisa Vernalls, Assistant CRCC and Finance Officer; Naomi Cox, Assistant Centre Manager; Barbara Kaehler, Events Assistant; Adam Vickers, Centre Caretaker, Kingsley Robinson, Hub Caretaker; Peter Room, Cleaner. The whole team has worked hard and to great effect in 2019 and some of the results can be read about in the Centre and Hub reports.

All Saints Centre

All Saints Centre is the community centre owned and run by All Saints Church. Since its refurbishment in 2001, it has provided valuable meeting spaces for both the Church and the local community to use and very much continues to do so. We have a balance of usage split between Community, Church, Commercial and Private bookings and the income from these bookings was in excess of £60k in 2019. This income pays for the ongoing maintenance and expenses that the Centre incurs and also helps to fund the salaries of our operational staff.

All Saints Centre is a very valuable link between our Church and our community and is a bridge for our mission and outreach in Weston. The way in which we conduct ourselves in our dealings with those we interact with, and the events that we put on in the Centre as a Church, speak of our desire to be as Jesus was to others and to serve and support our community in faith and love.

A great improvement was made to the Weston Suite, our main hall, just before the end of 2019 by the installation of a number of acoustic ceiling panels in order to address the long-standing acoustic issue with reverberation in this area. The result is a significant improvement and it has been well received by all the users. This was a costly exercise, but we are very grateful to the Enover trust who provided a grant that covered 90% of the purchase price of the panels.

The Centre continues to retain its regular users that contribute so much to the life of the building and we are so pleased to be able to support, along with others, the Noah's Ark Pre-School, Toddler Rock toddlers group, Connect 3TL seniors lunches, the Brownies and Rainbows, the dance, fitness and pilates groups, Beyond Dyslexia and all the children's groups that also take place here.

Weston Hub

2019 is really our first full year of managing and running the Weston Hub with a continuously busy schedule of bookings, and what a year it's been! It's not been without its challenges, but the first item to report is the really encouraging uptake in bookings and the fact that we exceeded our budgeted income by quite a margin by managing to achieve a turnover of over £47k. Weston Hub is well used but is challenging to run due to the numbers of young people congregating around the building. The Enrich team work closely with them and the building continues to be improved to make it a resource for all.

Financial Review

The total income for 2019 was £609,884, of which £481,505 was unrestricted and £128,078 restricted. The total income was down from 2018 (£681,604). However, unrestricted income was up from 2018 (£436,654) and restricted was down from 2018 (£244,951), largely due to a drop in external grants.

The total expenditure was £502,362 (£504,039 in 2018) of which £402,360 was unrestricted and £100,003 restricted. This means we closed the year with a net unrestricted surplus of £59,446 and a restricted surplus of £28,076.

£346,281 was received in unrestricted giving (including Gift Aid), which supports the bulk of the work and ministry of the church. This represents an increase of nearly 13% from 2018.

Financial grants amounting to nearly £46,000 from a number of trusts, including St Johns Foundation, Enover, Quartet, Tesco's and Williams Carr Almshouses supported refurbishment of the Centre, the Weston Hub and a number of staff members' employment costs for the year.

Rent of £11,420 from the residential property owned by ASW and other land rented out added to the unrestricted funds.

The All Saints Centre again had another busy year with over £59,000 turnover from room bookings and fundraising.

The Weston Hub, a local community centre of which All Saints Weston took over the running, had an excellent year and generated over £43,000 of income through bookings, including internal bookings, which covered the ongoing costs of managing the building.

Mainly as a result of the ROCK project, there is a large pot of restricted funds which has been put into savings accounts, with several of the more ethical banks, seeking the best possible interest rate.

Reserves Policy

Last year, our aim was to hold £35k in free reserves (which corresponds to around one month's expenditure), which we achieved comfortably (hitting just over £51,000 of liquid unrestricted and designated free reserves). This year, we have managed to move on to just over £66,500.

We have identified the following possible strategies for managing ongoing operations in the event of our income suddenly falling and expenditure exceeding income, and having already exhausted our reserves (the order in this list does not correspond with order of priority):

- cutting out spending on mission giving and building maintenance;
- reducing parish share payments;
- reducing staff numbers and/or hours; and/ or
- sale of church owned residential property (worth £280k).

Plans for future periods

Objectives for 2020 and beyond

Continue to build on the vision to be a church on the way. Making the pathways clear for people to follow Jesus, grow as his disciples and go with the good news of Jesus into the community of Weston and beyond.

Develop and refine leadership and discipleship structures across the church in order to support the vision.

Continue to develop the five worshipping communities, especially leadership structures, as preparation for church growth.

Ensure all the buildings serve the wider vision to be a church on the way.

Continue to develop and implement the three-year financial plan, including the reserves policy and significant giving to mission in line with the vision.

Secure planning permission and faculties for the ROCK Project and begin to raise additional funds so that we can fully move from reimagining to realising.

Covid-19

In March 2020 the charity took steps (in line with government advice) to help contain the outbreak of COVID-19. This included the temporary suspension of all physical gatherings and the charity has had to curtail, or change, how it operates. The trustees are monitoring income and expenditure and, if it becomes necessary, will take measures to mitigate the

impact of COVID-19 on the charity's unrestricted net current assets, as outlined in other sections of this report. The trustees are unable to reliably estimate the financial impact of COVID-19 at the present time. Although loss of income from venue hire will be impactful, there will be associated cost savings, including having made use of the governments furlough scheme.

Risk management

The PCC is exposed to risks associated with finance, safeguarding, legislative compliance, buildings and infrastructure and pastoral oversight. A Risk Register is being compiled, to be reviewed annually.

The annual budget for the next financial year (January – December) is approved by the PCC at the November meeting. Performance against budget was reviewed at each PCC meeting. The majority of income comes, under God, via regular financial donations from members of the congregation. The Finance team can provide further support with planning, monitoring and communicating our financial position.

The Trustees have appointed a Safeguarding Officer who acts as a focal point for concerns. There is a link person between the Safeguarding Officer and the PCC. All key staff and volunteers working with children and vulnerable adults are recruited and access training as per the Safer Recruitment Policy 2017 by the House of Bishops and are checked with the Disclosure Barring Service (DBS). During 2019 twenty two people were Safer Recruited in addition to a number of five yearly DBS renewals. Two 'concerns' were raised during the year, investigated and successfully resolved within the parish with the assistance of the Rector. In summary the PCC has complied with the duty to have "due regard" to the House of Bishops guidance in relation to safeguarding.

<https://www.allsaintsweston.org.uk/Articles/537824/Safeguarding.aspx>

The PCC is committed to meeting its responsibilities relating to all pertinent legislation. During the year the PCC receives a report on Health & Safety at each meeting. The Trustees themselves provide a wide range of professional experience to steer the activities of the church and seek specialist advice where necessary to inform their decision-making.

Our buildings are insured and are inspected under a quinquennial regime, the most recent inspection was 25th February 2019. A team are reviewing and actioning the inspection in line with the Rock Project. The All Saints Centre and Weston Hub are reviewed every year. Under the Church Representation Rules, a report on the fabric of the buildings is prepared for the Trustees and included in the Annual Report to the church members.

Pastoral care is provided by the clergy and lay members of the church. Volunteers are carefully selected for their roles and receive training and support from the Pastoral Coordinator who is a part-time member of staff. Our insurance includes pastoral care indemnity cover for clergy and employees.

Structure, Governance and Management

The PCC is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. It is registered with the Charity Commission as "The Parochial Church Council of the Ecclesiastical Parish of Bath, Weston, All Saints", with a working name: "All Saints, Bath, Weston." The Charity registration number is: 1136968. PCC members are Trustees.

The method of appointment of PCC members is set out in the Church Representation Rules. At All Saints Weston the members of the PCC are the incumbent, readers, churchwardens, members elected by those members of the congregation who are on the electoral roll of the church, and one member co-opted by the PCC. All church attendees are encouraged to register on the Electoral Roll and are made aware that they may then stand for election to the PCC. New members of the PCC are given relevant material to read. Officers of the PCC attend training courses as appropriate. As Trustees, members of the PCC have had regard to the guidance issued by the charity commission on public benefit.

The PCC meets bi-monthly with additional meetings as required. The Staff Team carried responsibility for the day-to-day leading of Church matters. Smaller teams, comprising at least one PCC member, met between full meetings of the PCC. Whenever practicable, minutes from these team meetings are circulated to all PCC members prior to PCC meetings. Financial decisions need agreement from the PCC.

The PCC has appointed individuals with responsibility for:

- Safeguarding Children, Young People & Vulnerable Adults – Paul Bright
- Health & Safety – Chris Chatfield
- Human Resources – Ernie Messer
- Data Controller GDPR – Mark Searle
- Data Protection Officer – Kevin Hurley

None of the PCC members receive remuneration for their work.

PCC Responsibility Statement

Under the Charities Act 2011, the PCC is required to prepare a statement of accounts for each accounting year which gives a true and fair view of the state of affairs of the church. We are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;

- State whether the policies adopted are in accordance with the Church Accounting Regulations and with applicable accounting standards; and
- Prepare the financial statements on a going concern basis.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the church and to ensure that such accounts comply with applicable accounting standards and with the Statements of Recommended Practice and Regulations made under Section 130 of the Charities Act 2011. We also have a responsibility to safeguard the assets of the church and to take reasonable steps for the prevention of fraud and other irregularities.

Approval

Signed on:

on behalf of the PCC:



Rev. Mark Searle (Rector)



Robert Gray (Treasurer)



Ben Wynne (Churchwarden)



Paddy Gleave (Churchwarden)

INDEPENDENT EXAMINER'S REPORT
TO THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL OF
THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF 'ALL SAINTS, BATH, WESTON'
('the Charity')

I report to the members of the PCC (who are also the charity's trustees) on my examination of the accounts of the Charity for the year ended 31 December 2019 on pages 17 to 33 following, which have been prepared on the basis of the accounting policies set out on pages 20 to 22.

Responsibilities and basis of report

As members of the PCC 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

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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.

Jacob Farley ACA
Institute of Chartered Accountants in England and Wales

October 2020

Stewardship
1 Lamb's Passage
London
EC1Y 8AB

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF 'ALL SAINTS, BATH, WESTON'

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2019

| | Note | Unrestricted Funds £ | Restricted Funds £ | Endowment Funds £ | Total Funds 2019 £ | Total Funds 2018 £ |
|--|------|----------------------------|--------------------------|-------------------------|-----------------------------|-----------------------------|
| INCOME AND ENDOWMENTS FROM: | | | | | | |
| Donations and legacies | 3 | 346,281 | 123,089 | - | 469,370 | 546,680 |
| Charitable activities | 4 | 124,104 | 64 | - | 124,168 | 118,648 |
| Investments | 5 | 11,280 | 4,806 | - | 16,086 | 14,404 |
| Other income | 6 | 140 | 120 | - | 260 | 1,873 |
| Total income and endowments | | 481,805 | 128,078 | - | 609,884 | 681,604 |
| EXPENDITURE ON: | | | | | | |
| Charitable activities | 7 | 402,360 | 100,003 | - | 502,362 | 492,668 |
| Raising funds | 8 | - | - | - | - | 11,371 |
| Total expenditure | | 402,360 | 100,003 | - | 502,362 | 504,039 |
| Net gains/(losses) on investments | | (20,000) | - | 6,591 | (13,409) | (530) |
| Net income/(expenditure) | | 59,446 | 28,076 | 6,591 | 94,113 | 177,035 |
| Transfers between funds | 19 | (15,881) | 15,881 | - | 0 | - |
| Net movement in funds | | 43,565 | 43,957 | 6,591 | 94,113 | 177,035 |
| Reconciliation of funds: | | | | | | |
| Total funds brought forward | | 1,988,989 | 278,939 | 35,746 | 2,303,674 | 2,126,638 |
| Total funds carried forward | 19 | 2,032,554 | 322,896 | 42,337 | 2,397,787 | 2,303,674 |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The notes on page 20 - 33 form part of these accounts.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF 'ALL SAINTS, BATH, WESTON'

BALANCE SHEET

AS AT 31 DECEMBER 2019

| | Note | Unrestricted Funds £ | Restricted Funds £ | Endowment Funds £ | Total Funds 2019 £ | Total Funds 2018 £ |
|---|------|----------------------------|--------------------------|-------------------------|-----------------------------|-----------------------------|
| FIXED ASSETS | | | | | | |
| Tangible assets | 11 | 1,637,451 | - | - | 1,637,451 | 1,637,451 |
| Investments | 12 | 280,000 | - | 42,337 | 322,337 | 335,746 |
| | | <u>1,917,451</u> | <u>-</u> | <u>42,337</u> | <u>1,959,788</u> | <u>1,973,196</u> |
| CURRENT ASSETS | | | | | | |
| Debtors | 13 | 8,038 | - | - | 8,038 | 24,855 |
| Investments | 14 | - | 167,000 | - | 167,000 | - |
| Cash at bank and in hand | 15 | 122,088 | 181,446 | - | 303,534 | 347,485 |
| | | <u>130,126</u> | <u>348,446</u> | <u>-</u> | <u>478,572</u> | <u>372,339</u> |
| CREDITORS: Amounts falling due within one year | 16 | (15,023) | (25,549) | - | (40,572) | (41,861) |
| Net current assets / (liabilities) | | <u>115,104</u> | <u>322,896</u> | <u>-</u> | <u>438,000</u> | <u>330,479</u> |
| Total assets less current liabilities | | <u>2,032,554</u> | <u>322,896</u> | <u>42,337</u> | <u>2,397,787</u> | <u>2,303,675</u> |
| TOTAL NET ASSETS | | <u>2,032,554</u> | <u>322,896</u> | <u>42,337</u> | <u>2,397,787</u> | <u>2,303,675</u> |
| FUND BALANCES | | | | | | |
| Unrestricted Funds | 19 | | | | | |
| General funds | | 1,932,211 | - | - | 1,932,211 | 1,951,725 |
| Designated funds | | 100,343 | - | - | 100,343 | 37,265 |
| | | <u>2,032,554</u> | <u>-</u> | <u>-</u> | <u>2,032,554</u> | <u>1,988,990</u> |
| Restricted Funds | | - | 322,896 | - | 322,896 | 278,940 |
| Endowment Funds | | - | - | 42,337 | 42,337 | 35,746 |
| | | <u>2,032,554</u> | <u>322,896</u> | <u>42,337</u> | <u>2,397,787</u> | <u>2,303,675</u> |

The financial statements were approved by the members of the PCC on October 2020 and were signed on its behalf by:

Marke Searle

Charity number: 1136968

The notes on page 20 - 33 form part of these accounts.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF 'ALL SAINTS, BATH, WESTON'

FOR THE YEAR ENDED 31 DECEMBER 2019

CASH FLOW STATEMENT

| | Note | 2019 £ | 2018 £ |
|---|------|------------------|-----------------|
| Cash flows from operating activities: | | | |
| <i>Net cash provided by (used in) operating activities</i> | a | <u>106,963</u> | <u>131,545</u> |
| Cash flows from investing activities: | | | |
| Dividends, interest and rents from investments | | 16,086 | 14,404 |
| Purchase of property, plant and equipment | | - | (88,750) |
| Purchase of investments | | (167,000) | - |
| <i>Net cash provided by/(used in) investing activities</i> | | <u>(150,914)</u> | <u>(74,346)</u> |
| <i>Change in cash and equivalents in the reporting period</i> | | (43,951) | 57,200 |
| Cash and equivalents at the beginning of the year | b | <u>347,485</u> | <u>290,284</u> |
| <i>Cash and cash equivalents at the end of the year</i> | b | <u>303,534</u> | <u>347,485</u> |

Analysis of changes in net debt:

| | At start of year £ | non-cash movements £ | Cash-flows £ | At end of year £ |
|--------------------------|--------------------------|----------------------------|-----------------|------------------------|
| Cash | 347,485 | - | (43,951) | 303,534 |
| Total net funds / (debt) | <u>347,485</u> | <u>-</u> | <u>(43,951)</u> | <u>303,534</u> |

Note a: Reconciliation of net income/(expenditure) to net cash flow from operating activities

| | 2019 £ | 2018 £ |
|---|----------------|----------------|
| <i>Net income/(expenditure) for the reporting period (as per the statement of financial activities)</i> | 94,113 | 177,035 |
| Adjustments for: | | |
| Depreciation charges and provisions for impairment | - | - |
| (Gains)/losses on investments | 13,409 | 530 |
| Dividends, interest and rents from investments | (16,086) | (14,404) |
| (Increase)/decrease in debtors | 16,816 | (3,743) |
| Increase/(decrease) in creditors | (1,289) | (27,873) |
| <i>Net cash provided by (used in) operating activities</i> | <u>106,963</u> | <u>131,545</u> |

Note b: Analysis of cash and cash equivalents

| | 2019 £ | 2018 £ |
|---|----------------|----------------|
| Cash at bank with immediate access | 132,153 | 92,391 |
| Notice deposits (with a term of three months or less) | 171,104 | 255,009 |
| Petty cash | 277 | 84 |
| Total cash and cash equivalents | <u>303,534</u> | <u>347,485</u> |

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF 'ALL SAINTS, BATH, WESTON'

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2019

1 Statutory Information

The Parochial Church Council of the Ecclesiastical Parish of All Saints Bath Weston is a charity registered with the Charity Commission in England & Wales. The charity's registered number and principal address can be found on the Charity Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention as modified by the revaluation of certain assets, which are measured at fair value through the Statement of Financial Activities. The financial statements include all activities for which the PCC is legally responsible; the activities of informal gatherings of church members and groups that owe their main affiliation to another body and are excluded.

These financial statements have been prepared in accordance with The Church Accounting Regulations 2006, 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)' ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The Charities (Accounts and Reports) Regulations 2008 (the '2008 Regulations') requires charities to prepare their accounts in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005' but this accounting standard has since been withdrawn and has been replaced by the Charities SORP mentioned in the preceding paragraph. The charity has prepared these financial statements in accordance with the new Charities SORP; this departure from the 2008 Regulations is believed to be necessary for these financial statements to give a 'true and fair view'.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The PCC have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The PCC have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the PCC have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The PCC have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. In making this assessment the trustees have considered the impact of Covid-19 and have concluded that its impact on net income will not be material. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income (which includes planned giving, collections and other donations) is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part income is generally recognised when it is received by, or on behalf of, the PCC. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.
- ii) Goods donated for distribution to beneficiaries are recognised as income when receivable at fair value (being an estimate of the amount it would cost to purchase those items).

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

When donated goods, services and facilities are distributed or consumed, an expense in respect of those items is included in the Statement of Financial Activities. At the year end any goods that have not been distributed or consumed are recognised as stock; donated fixed assets are capitalised.

- iii) Legacies. Income from legacies is recognised when a distribution is received from the estate or, if earlier, when the charity has been notified that a distribution will be made and the amount receivable can be measured reliably.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects.

Investment income represents income generated by the charity's assets and includes income from letting the charity's property and bank interest.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF 'ALL SAINTS, BATH, WESTON'

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2019

2 Accounting Policies (continued)

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Contributions in respect of the diocesan parish share are included in the Statement of Financial Activities for all amounts agreed to being payable for the financial year. Any contributions that have not been paid over by the year end are included as a creditor.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

Expenditure on raising funds comprises the costs incurred on fundraising.

The charity's overheads, being costs that have not been incurred directly on a charitable activity, have been disclosed separately in the notes under the heading 'Costs incurred on support and administration'. These costs have been allocated to the charity's various activities using an appropriate basis being the relative use of personnel.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the PCC in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the PCC for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects. Endowment funds are donations that are retained as capital in accordance with the donor's wishes. The nature of the restriction determines whether the endowments represent permanent endowments or expendable endowments.

e) Tangible fixed assets

Consecrated and beneficed property is not included in these financial statements by virtue of s.10(2) of the Charities Act 2011. All expenditure on consecrated or beneficed buildings is written off in the year in which it is incurred.

Movable church furnishings held by the incumbent and Churchwardens on special trust for the PCC and which require a faculty for disposal are capitalised in accordance with the policy set out below. These items are regarded as inalienable property and are listed in the church's inventory which can be inspected at any reasonable time. Inalienable property acquired prior to 2000 has not been capitalised as there is insufficient cost information available.

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £1,000 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life.

By reference to a professional valuation, the trustees estimated the market value of the charity's freehold property on 1 January 2014 (being the date of transition to FRS102) and, as permitted by FRS102, its estimated market value on that date has been treated as being the property's deemed cost.

The members of the PCC consider the residual value of the freehold building to be very high such and believe that any provision for depreciation would not be material; consequently no depreciation has been charged in these accounts.

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF 'ALL SAINTS, BATH, WESTON'

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2019

2 Accounting Policies (continued)

f) Investments

Fixed asset investments are held to generate income and / or for their investment potential. Current asset investments are investments that are held specifically for sale or are investments that the charity expects to sell by the next balance sheet date. Investments, other than social investments (see below), are valued as follows:

- i) Investment property and listed investments are valued at their market value (fair value) at the balance sheet date.
- ii) Unlisted investments are measured at cost less impairment where it becomes apparent that the amount that could be realised is less than cost.

Gains and losses on investment assets are included in the Statement of Financial Activities under the heading 'Net gains / (losses) on investments'.

g) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

h) Taxation

The charity has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

i) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive).

j) Critical accounting estimates and areas of judgement

In preparing financial statements certain judgements, estimates and assumptions have to be made that affect the amounts recognised in the financial statements. The members of the PCC consider the following to be significant:

- i) The annual depreciation charge for property, plant and equipment is sensitive to changes in the estimates for useful economic life and residual value. These estimates are reassessed annually and, when necessary, adjusted to reflect current circumstances.
- ii) The constructive obligation for grants payable is based on an assessment of the likely duration of the supported activity. Again this estimate is re-assessed annually and the obligation is adjusted to reflect current expectations.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF 'ALL SAINTS, BATH, WESTON'

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2019

3 Donations and legacies

| | 2019 | 2018 |
|-------------------------------|----------------|----------------|
| | £ | £ |
| Donations of cash and similar | 298,607 | 336,151 |
| Donations in kind | 6,594 | 4,946 |
| Other grants receivable | 45,879 | 122,899 |
| Legacies receivable | 51,892 | 3,523 |
| Income tax recoverable | 66,399 | 79,161 |
| | <u>469,370</u> | <u>546,680</u> |

Donations in kind refer to food / perishable items donated to All Saints for redistribution to those in need.

4 Income from charitable activities

| | 2019 | 2018 |
|--------------------------|----------------|----------------|
| | £ | £ |
| Church Centre Activities | 59,123 | 65,706 |
| Hub Centre Activities | 43,134 | 29,346 |
| Church Activities | 10,576 | 11,384 |
| Life Events | 11,335 | 12,212 |
| | <u>124,168</u> | <u>118,648</u> |

5 Investment income

| | 2019 | 2018 |
|---------------------------|---------------|---------------|
| | £ | £ |
| Property letting | 11,280 | 11,100 |
| Fabric investments income | 1,233 | 1,203 |
| Bank interest | 3,572 | 2,101 |
| | <u>16,086</u> | <u>14,404</u> |

6 Other income

| | 2019 | 2018 |
|---------------------|------------|--------------|
| | £ | £ |
| Fixed Asset Rentals | 140 | 1,235 |
| Other income | 120 | 638 |
| | <u>260</u> | <u>1,873</u> |

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF 'ALL SAINTS, BATH, WESTON'

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2019

7 Charitable expenditure

| | Church activities | Centre activities | Hub activities | Total Charitable Expenditure 2019 | Raising funds |
|---------------------------------------|-------------------|-------------------|----------------|-----------------------------------|---------------|
| Incurring directly on activities | | | | | |
| Staff costs (9) | 144,863 | 40,203 | 28,292 | 213,358 | - |
| Direct Activity costs | 16,270 | 38,586 | 17,742 | 72,598 | - |
| Parish share | 100,000 | - | - | 100,000 | - |
| Church Capital Projects (8) | 38,289 | - | - | 38,289 | - |
| Life event costs | 8,319 | - | - | 8,319 | - |
| Church Property and office costs | 25,761 | - | - | 25,761 | - |
| Donations in Kind | 6,594 | - | - | 6,594 | - |
| Missionary and charitable giving (7b) | 32,234 | - | - | 32,234 | - |
| Support costs | | | | | |
| Sundry Expenses | 1,297 | 360 | 253 | 1,910 | - |
| Governance | 2,241 | 622 | 438 | 3,300 | - |
| | <u>375,866</u> | <u>79,770</u> | <u>46,725</u> | <u>502,362</u> | <u>-</u> |

| | Church activities | Centre activities | Hub activities | Total Charitable Expenditure 2018 | Raising funds |
|---------------------------------------|-------------------|-------------------|----------------|-----------------------------------|---------------|
| Incurring directly on activities | | | | | |
| Staff costs (9) | 135,394 | 46,878 | 16,343 | 198,615 | - |
| Direct Activity costs | 18,550 | 29,250 | 16,871 | 64,671 | - |
| Parish share | 128,163 | - | - | 128,163 | - |
| Church Capital Projects (8) | 21,511 | - | - | 21,511 | 11,371 |
| Life event costs | 9,028 | - | - | 9,028 | - |
| Church Property and office costs | 21,711 | - | - | 21,711 | - |
| Donations in Kind | 4,946 | - | - | 4,946 | - |
| Missionary and charitable giving (7b) | 35,279 | - | - | 35,279 | - |
| Support costs | | | | | |
| Sundry Expenses | 3,415 | 1,182 | 412 | 5,010 | - |
| Governance | 2,546 | 882 | 307 | 3,735 | - |
| | <u>380,542</u> | <u>78,192</u> | <u>33,934</u> | <u>492,668</u> | <u>11,371</u> |

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF 'ALL SAINTS, BATH, WESTON'

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2019

7 Charitable expenditure (continued)

b Grants payable

| | Institutions £ | Individuals £ | 2019 £ |
|-------------------|-------------------|------------------|---------------|
| Home Missions | 16,290 | - | 16,290 |
| Overseas Missions | 12,500 | 3,444 | 15,944 |
| | <u>28,790</u> | <u>3,444</u> | <u>32,234</u> |

The comparatives for the previous year are as follows:

| | Institutions £ | Individuals £ | 2018 £ |
|-------------------|-------------------|------------------|---------------|
| Home Missions | 15,157 | 1,071 | 16,228 |
| Overseas Missions | 18,051 | 1,000 | 19,051 |
| | <u>33,208</u> | <u>2,071</u> | <u>35,279</u> |

The charity's principal grants to institutions comprised:

| | 2019 £ | 2018 £ |
|--|---------------|---------------|
| Bath YFC | 2,000 | 2,000 |
| CPAS | 2,000 | 2,000 |
| Genesis | 3,500 | 3,334 |
| Rose Cottage Centre | 2,500 | 2,500 |
| CMS / SAMS | 3,000 | 3,000 |
| Hope Christian Trust | 2,000 | 2,000 |
| Malawi Support - Eagles | 3,500 | 8,049 |
| Mengo Hospital | 1,500 | 1,500 |
| SOMA | 2,000 | 2,000 |
| Tearfund | 500 | 1,500 |
| Resource | 1,000 | 1,000 |
| Life Project, Bath | 1,000 | 2,237 |
| More to Life | 1,420 | - |
| Grants to institutions for less than £1,000 each | 4,290 | 2,088 |
| | <u>30,210</u> | <u>33,208</u> |

8 Cost of raising funds

| | 2019 £ | 2018 £ |
|-------------------|-----------|-----------|
| Fundraising costs | - | 11,371 |

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF 'ALL SAINTS, BATH, WESTON'

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2019

9 Analysis of staff costs, the cost of key management personnel and trustee remuneration and expenses

| | 2019 | 2018 |
|--------------------------|----------------|----------------|
| | £ | £ |
| Gross wages and salaries | 200,918 | 186,066 |
| Social security | 9,091 | 9,562 |
| Pension costs | 3,348 | 2,986 |
| | <u>213,358</u> | <u>198,615</u> |

The average monthly number of employees during the year was 12 (2018: 15). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the members of the PCC and the key staff named on the Charity Information page.

During the year key management received employment benefits totalling £30,000 (2018: £29,035).

Mark Searle (who as clergy is a member of the PCC) receive a stipend from the Diocese and so is not an employee; some of the Parish Share paid to the Diocese is used to help meet the cost of these stipends. Mark Searle was provided with accommodation (which is customary for clergy).

No member of the PCC received employment benefits in either the current or preceding year.

10 Acting as agent

On occasion the charity receives money on behalf of other charities, which it banks and then pays out to these charities. This income is received as agent for these other charities and the income, and the related payments, are excluded from the Statement of Financial Activities; any money that has not been distributed by the year end is recognised as a creditor.

During the year the charity acted as agent for overseas missions workers and, in that capacity:

- a) received £3,300 (2018: £4,348) and paid £2,782 (2018: £5,465)
- b) at the year end the charity owed / was owed £1,595 (2018: £1,077) to overseas missions workers

11 Tangible fixed assets

| | Infant school | Car-park | Church Centre | Hub Centre Lease | Total 2019 |
|---------------------------------|------------------|---------------|------------------|---------------------|------------------|
| | £ | £ | £ | £ | £ |
| Cost or valuation | | | | | |
| At 1 January 2019 | 1 | 48,700 | 1,509,282 | 79,468 | 1,637,451 |
| Additions | - | - | - | - | - |
| Gains / (losses) on revaluation | - | - | - | - | - |
| Disposals | - | - | - | - | - |
| At 31 December 2019 | <u>1</u> | <u>48,700</u> | <u>1,509,282</u> | <u>79,468</u> | <u>1,637,451</u> |
| Accumulated depreciation | | | | | |
| At 1 January 2019 | - | - | - | - | - |
| Charge for the year | - | - | - | - | - |
| Eliminated on disposal | - | - | - | - | - |
| At 31 December 2019 | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net book value | | | | | |
| At 31 December 2019 | <u>1</u> | <u>48,700</u> | <u>1,509,282</u> | <u>79,468</u> | <u>1,637,451</u> |
| At 31 December 2018 | <u>1</u> | <u>48,700</u> | <u>1,509,282</u> | <u>79,468</u> | <u>1,637,451</u> |

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF 'ALL SAINTS, BATH, WESTON'

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2019

11 Tangible fixed assets (continued)

The former Infants School was acquired by the PCC in 1965. In 1966 this was leased to the Scout movement for a term of 99 years at a peppercorn rent on a full repairing and insuring lease. An estimated value of this property is £1.

The church carpark was originally part of the grounds of the Rectory and was conveyed to the PCC in 1970. This property was professionally valued at £40,000 at 31 December 2006, which is the deemed cost on transition to FRS 102 SORP, and has had

The Church Centre, formerly the Junior School, is a grade II listed building acquired by the PCC in 1961. On the site is a transformer station and the area is leased to Western Power Distribution plc at an annual rent of £95 for a term of 25 years from 2003. This site also includes the allotment area. The Church Centre re-development was fully completed in 2004. The building was professionally valued at £1,500,000 at 31 December 2006 and this is the deemed cost on transition to FRS 102 SORP, and has had subsequent improvements to a cost of £9,282. The Church Centre was professionally valued on 8 October 2019 at £715,000. The value in use for this property is considered to be higher than that, and in line with the accounting policies presented, has not been subject to impairment upon review.

Tangible assets do not include the value of the HUB centre as, although All Saints has assumed responsibility for the running of the centre, the property will remain the councils upon completion of the lease. Improvement costs to the Hub centre have been capitalised as leasehold improvements and will be depreciated over the shorter of the term of the lease or the useful economic life of the asset. Since the lease term is not agreed at the date of signing the accounts, no depreciation has been charged during the year.

12 Fixed asset investments

| | Endowment Investments | Investment Property | Total 2019 | Endowment Investments | Investment Property | Total 2018 |
|------------------------------------|--------------------------|------------------------|----------------|--------------------------|------------------------|----------------|
| | £ | £ | £ | £ | £ | £ |
| Cost or fair value brought forward | 35,746 | 300,000 | 335,746 | 36,276 | 300,000 | 336,276 |
| Purchases during the year | - | - | - | - | - | - |
| Disposals during the year | - | - | - | - | - | - |
| Change in value of investments | 6,591 | (20,000) | (13,409) | (530) | - | (530) |
| Provision for impairment | - | - | - | - | - | - |
| Cost or fair value carried forward | <u>42,337</u> | <u>280,000</u> | <u>322,337</u> | <u>35,746</u> | <u>300,000</u> | <u>335,746</u> |

The Endowment investment comprises 2,151.59 shares in the Central Board of Finance Investment Fund, purchased at a cost of £16,537. This is held as a permanent endowment fund from the net proceeds from the sale of the Bowling Green, Penn Hill in May 1995. Income is to be used for the maintenance of the church fabric for the benefit of the residents of Weston, Bath.

The Endowment investment also comprises 62 shares in the Central Board of Finance Investment Fund from the Browning Investment. This is held as a permanent endowment fund and income is to be used for the maintenance of the church fabric for the benefit of the residents of Weston, Bath. The cost of the historic purchase price of the investment is not known.

Investment property refers to 19 Chandler Close which was purchased by the PCC on 17 February 1997 at a cost of £59,995 with a grant from the Diocesan Development Fund of £5,000 and a loan from the Diocesan Board of Finance of £55,000 which has now been fully repaid. This property was valued at £280,000 at 8 October 2019 by an independent RICS qualified surveyor.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF 'ALL SAINTS, BATH, WESTON'

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2019

13 Debtors

| | 2019 | 2018 |
|-------------------------------------|--------------|---------------|
| | £ | £ |
| Falling due within one year: | | |
| Trade debtors | 6,422 | - |
| Tax recoverable | - | 11,028 |
| Other debtors | 474 | 5,499 |
| Prepayments and accrued income | 1,142 | 8,328 |
| | <u>8,038</u> | <u>24,855</u> |

14 Current asset investments

| | 2019 | 2018 |
|--------------------------|---------|------|
| | £ | £ |
| Cash equivalent deposits | 167,000 | - |

15 Cash at Bank and in Hand

| | 2019 | 2018 |
|---|----------------|----------------|
| | £ | £ |
| Cash at bank with immediate access | 132,153 | 92,391 |
| Notice deposits (with a term of three months or less) | 171,104 | 255,009 |
| Petty cash | 277 | 84 |
| | <u>303,534</u> | <u>347,485</u> |

16 Creditors: liabilities falling due within one year

| | 2019 | 2018 |
|-------------------|---------------|---------------|
| | £ | £ |
| Trade creditors | 1,825 | - |
| Accruals | 6,410 | 11,929 |
| Deferred income | 4,192 | 1,787 |
| Grant obligations | 28,144 | 28,144 |
| | <u>40,572</u> | <u>41,861</u> |

17 Deferred income

Deferred income comprises the following:

| | 2019 | 2018 |
|--|--------------|--------------|
| | £ | £ |
| Balance at the beginning of the reporting period | 1,787 | 23,854 |
| Amount released to income | (1,787) | (23,854) |
| Amount deferred in year | 4,192 | 1,787 |
| Balance at the end of the reporting period | <u>4,192</u> | <u>1,787</u> |

The deferred income £4,192 represents venue hire received in advance (2018: £1,787 venue hire in advance). The income deferred at the period end will be released to income in the 12 months following the yearend (2018: within 12 months).

18 Pension commitments

During the year employer's pension contributions totalling £3,348 (2018: £2,986) were payable to defined contribution personal pension schemes. No pension contributions were owing at the balance sheet date (2018: £nil).

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF 'ALL SAINTS, BATH, WESTON'

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2019

19 Funds

During the year the movements in the charity's funds were as follows:

| | Opening balance 2019 £ | Incoming resources 2019 £ | Outgoing resources 2019 £ | Transfers in the year 2019 £ | Gains and losses 2019 £ | Closing balance 2019 £ |
|------------------------------------|---------------------------------|------------------------------------|------------------------------------|---------------------------------------|----------------------------------|---------------------------------|
| <i>Designated Funds</i> | | | | | | |
| 2% Rainy Day Fund | 11,547 | - | - | 5,607 | - | 17,154 |
| Church Capital Projects | 25,718 | 240 | (3,635) | (7,580) | - | 14,743 |
| Centre Capital Projects | - | 7,226 | (15,064) | 22,580 | - | 14,743 |
| Weston Hub Capital Projects | - | - | - | 891 | - | 891 |
| ROCK set-aside | - | - | - | 51,892 | - | 51,892 |
| Activities | - | - | - | 921 | - | 921 |
| Mission | - | - | (28,551) | 28,551 | - | - |
| | <u>37,265</u> | <u>7,466</u> | <u>(47,249)</u> | <u>102,861</u> | <u>-</u> | <u>100,343</u> |
| <i>General Unrestricted Funds</i> | 1,951,724 | 474,339 | (355,110) | (118,742) | (20,000) | 1,932,211 |
| Total Unrestricted Funds | <u>1,988,989</u> | <u>481,805</u> | <u>(402,360)</u> | <u>(15,881)</u> | <u>(20,000)</u> | <u>2,032,554</u> |
| <i>Restricted Funds</i> | | | | | | |
| Salaries & Expenses | 20,506 | 38,594 | (59,541) | 24,529 | - | 24,088 |
| Enrich | 5,873 | 5,433 | (2,091) | (2,423) | - | 6,791 |
| 3TL (Senior All Saints Lunch Club) | - | - | - | - | - | - |
| Millennium Fund | 8,449 | 73 | (304) | - | - | 8,218 |
| ROCK | 228,028 | 72,235 | (23,382) | (2,375) | - | 274,506 |
| Special Collections | 687 | 5,170 | (3,413) | - | - | 2,443 |
| Children and Young People | 14 | - | - | (14) | - | - |
| Others | 2,055 | - | - | (1,835) | - | 220 |
| Bequest | 500 | - | - | - | - | 500 |
| Hub Refurbishment | 8,658 | 5,319 | (11,271) | - | - | 2,705 |
| Admin | - | - | - | - | - | - |
| Fabric | 4,169 | 1,255 | - | (2,000) | - | 3,424 |
| | <u>278,940</u> | <u>128,078</u> | <u>(100,003)</u> | <u>15,881</u> | <u>-</u> | <u>322,896</u> |
| <i>Endowment Funds</i> | | | | | | |
| <u>Permanent</u> | | | | | | |
| Bowling Green - Fabric Fund | 34,745 | - | - | - | 6,407 | 41,151 |
| Browning - Church Maintenance | 1,001 | - | - | - | 185 | 1,186 |
| | <u>35,746</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>6,591</u> | <u>42,337</u> |
| Aggregate of funds | <u>2,303,674</u> | <u>609,884</u> | <u>(502,362)</u> | <u>-</u> | <u>(13,409)</u> | <u>2,397,787</u> |

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF 'ALL SAINTS, BATH, WESTON'

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2019

19 Funds (continued)

In the previous year the movements in the charity's funds were as follows:

| | Opening balance 2018 £ | Incoming resources 2018 £ | Outgoing resources 2018 £ | Transfers in the year 2018 £ | Gains and losses 2018 £ | Closing balance 2018 £ |
|------------------------------------|---------------------------------|------------------------------------|------------------------------------|---------------------------------------|----------------------------------|---------------------------------|
| <i>Designated Funds</i> | | | | | | |
| 2% Rainy Day Fund | - | - | - | 11,547 | - | 11,547 |
| Capital Expenditure Fund | - | - | - | 25,718 | - | 25,718 |
| | - | - | - | 37,265 | - | 37,265 |
| <i>General Unrestricted Funds</i> | 1,884,854 | 436,654 | (418,466) | 48,682 | - | 1,951,724 |
| Total Unrestricted Funds | 1,884,854 | 436,654 | (418,466) | 85,947 | - | 1,988,989 |
| <i>Restricted Funds</i> | | | | | | |
| Salaries & Expenses | 15,792 | 41,476 | (36,098) | (664) | - | 20,506 |
| Enrich | 10,484 | 1,249 | (2,471) | (3,389) | - | 5,873 |
| 3TL (Senior All Saints Lunch Club) | 806 | 1,947 | (2,326) | (427) | - | - |
| Millennium Fund | 9,115 | 34 | (700) | - | - | 8,449 |
| ROCK | 163,645 | 99,265 | (32,882) | (2,000) | - | 228,028 |
| Special Collections | 125 | 6,075 | (5,514) | - | - | 687 |
| Children and Young People | 14 | 725 | (725) | - | - | 14 |
| Others | 5,027 | 826 | (606) | (3,192) | - | 2,055 |
| Bequest | 500 | - | - | - | - | 500 |
| Hub Refurbishment | - | 88,125 | - | (79,468) | - | 8,658 |
| Admin | - | 4,000 | (4,000) | - | - | - |
| Fabric | - | 1,229 | (251) | 3,192 | - | 4,169 |
| | 205,509 | 244,951 | (85,573) | (85,947) | - | 278,940 |
| <i>Endowment Funds</i> | | | | | | |
| <u>Permanent</u> | | | | | | |
| Bowling Green - Fabric Fund | 35,275 | - | - | - | (530) | 34,745 |
| Browning - Church Maintenance | 1,001 | - | - | - | - | 1,001 |
| | 36,276 | - | - | - | (530) | 35,746 |
| Aggregate of funds | 2,126,638 | 681,605 | (504,039) | - | (530) | 2,303,674 |

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF 'ALL SAINTS, BATH, WESTON'

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2019

19 Funds (continued)

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

| | <u>Unrestricted Funds</u> | | | | 2019 £ |
|---------------------------------------|---------------------------|---------------------|---------------------|--------------------|------------------|
| | General funds | Designated funds | Restricted funds | Endowment funds | |
| | £ | £ | £ | £ | |
| Tangible fixed assets | 1,917,451 | - | - | 42,337 | 1,959,788 |
| Debtors | 8,038 | - | - | - | 8,038 |
| Investments held as current assets | - | - | 167,000 | - | 167,000 |
| Cash at bank and in hand | 19,150 | 102,938 | 181,446 | - | 303,534 |
| Creditors falling due within one year | (12,428) | (2,595) | (25,549) | - | (40,572) |
| | <u>1,932,211</u> | <u>100,343</u> | <u>322,896</u> | <u>42,337</u> | <u>2,397,787</u> |

Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

| | <u>Unrestricted Funds</u> | | | | 2018 £ |
|---------------------------------------|---------------------------|---------------------|---------------------|--------------------|------------------|
| | General funds | Designated funds | Restricted funds | Endowment funds | |
| | £ | £ | £ | £ | |
| Tangible fixed assets | 1,937,451 | - | - | 35,746 | 1,973,196 |
| Debtors | 16,495 | - | 8,360 | - | 24,855 |
| Cash at bank and in hand | 14,091 | 37,265 | 296,129 | - | 347,485 |
| Creditors falling due within one year | (16,311) | - | (25,549) | - | (41,861) |
| | <u>1,951,725</u> | <u>37,265</u> | <u>278,940</u> | <u>35,746</u> | <u>2,303,675</u> |

Designated Funds

2% Rainy Day Fund has been set up as a designated fund with 2% of unrestricted giving each month being set aside to cover any unexpected costs not included in the operating budget of the PCC. This operates as a reserves buffer, and should be considered as part of the general fund reserve calculation.

Capital Expenditure Fund has been set up as a designated fund to cover costs incurred in the purchase and / or maintenance of fixed assets. At the yearend this is split to cover the separate activities of the church and the centre. The hub centre fund will also be in a share of the funds in the new year.

ROCK Fund has been set up since the ROCK project will require significant funding and so as unexpected large sums come into the church (such as legacies) they might be set aside for this purpose.

Activity Fund has been set up since it is expected that there may be certain income generating activities for which surplus should be set aside for future events (especially if they are only say bi-yearly). the yearend balance contains money set aside for Toddler Rock (a pre-school church outreach group).

Mission Giving Fund is a designated fund where 10% of unrestricted giving each month is set aside with the intention of passing this on to both local, and overseas mission projects/individuals.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF 'ALL SAINTS, BATH, WESTON'

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2019

19 Funds (continued)

Restricted Funds

The Salaries & Expenses Fund is a restricted fund to allow for future expenditure on salary costs for the following positions: Community Youth Worker, Community Youth Worker Assistant, Church Seniors Worker and Community Finance Researcher.

The Enrich Fund is a restricted fund to allow for future expenditure on community youth work activities with 'un-churched' young people in the community. The transfer includes £2,000 in from ROCK, and transfers out to reimburse the general fund for rent costs for the use of the Hub premises.

The 3TL Fund (previously Senior All Saints Lunch Club) is a restricted fund to allow for future expenditure on a monthly luncheon club for the older people in the church and local community.

The Millennium Fund is a restricted fund set up in 2000 to support members of the church undertake short term mission at home or abroad.

The Rock Fund (Reimagining Our Church for the Kingdom) is a restricted fund to allow for future expenditure on the development of the church and campus. The transfer out of the fund is to cover rent payments in the Enrich fund.

The Special Collections Funds are restricted funds collected and disbursed in support of special campaigns or organisations who's activities support the aims of the church. It is anticipated that all of the funds restricted for this purpose will be distributed in the new financial year.

The Children and Young People's Funds are restricted funds to allow for future expenditure on specific work with such people including summer camps and trips.

The other restricted funds are to allow for future expenditure on certain projects and other specific collections.

The bequest funds are to a legacy given to be spent of future costs on signage.

The Hub Refurbishment Fund is a restricted fund to allow for future expenditure the renovation of the HUB community centre. The transfer out of the fund is to cover capital expenditure on the refurbishment costs incurred during the year.

The Admin fund is restricted for costs incurred in the employment of an Admin related role.

The Fabric fund is the restricted income from the permanent endowments, to be used for the maintenance of the church fabric for the benefit of the residents of Weston, Bath.

Endowment Funds

The Endowment funds are permanent endowment funds from the net proceeds from the sale of the Bowling Green, Penn Hill in May 1995. Income is to be used for the maintenance of the church fabric for the benefit of the residents of Weston, Bath.

20 Transactions with related parties

During the year the charity:

- a) received donations totalling £74,171 of which £28,580 was for restricted purposes (2018: ££59,525 of which £25,250 was for restricted purposes) from related parties (which includes members of the PCC, any other members of key management and anyone closely connected to them).
- b) No expenses (2018: £nil) were paid to, or for, non-clergy members of the PCC; reimbursements for expenses incurred when acting as agent for the charity or incurred when undertaking employment duties not connected with serving as a PCC member are not included in this disclosure.

During the year the charity also made the following payments to, or for, related parties:

- d) incurred fees of £150 (2018: £nil) to Kennett Surveys for an inspection of Weston Hub community centre building. Clive Kennett, who is a member of the PCC is a director of Kennett Surveys.

At the balance sheet date Kennett Surveys was owed £150 (2018: £nil) by the charity.

Except as disclosed in note 9 'Analysis of staff costs', there have been no other transactions with related parties during the year.

21 Events since the year end

The charity has been affected by the recent outbreak of COVID-19 and as a result has had to temporarily suspend all physical gatherings. The Trustees are monitoring income and expenditure and, if it becomes necessary, will take measures to mitigate the impact of COVID-19 on the charity's cash reserves. The trustees are unable to reliably estimate the impact of COVID-19 at the present time.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF 'ALL SAINTS, BATH, WESTON'

DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES

FOR THE YEAR ENDED 31 DECEMBER 2019

| Note | <u>Unrestricted funds</u> | | | | | <u>Unrestricted funds</u> | | | | | |
|---|---------------------------|------------------|-----------------|----------------|---------------|---------------------------|------------------|---------------|-----------------|---------------|------------------|
| | General | Designated | Restricted | Endowment | Total | General | Designated | Restricted | Endowment | Total | |
| | 2019 | 2019 | 2019 | 2019 | 2019 | 2018 | 2018 | 2018 | 2018 | 2018 | |
| | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | |
| INCOME AND ENDOWMENTS FROM: | | | | | | | | | | | |
| Donations and legacies | 3 | 338,815 | 7,466 | 123,089 | - | 469,370 | 307,006 | - | 239,674 | - | 546,680 |
| Charitable activities | 4 | 124,104 | - | 64 | - | 124,168 | 116,675 | - | 1,973 | - | 118,648 |
| Investments | 5 | 11,280 | - | 4,806 | - | 16,086 | 11,100 | - | 3,304 | - | 14,404 |
| Other income | 6 | 140 | - | 120 | - | 260 | 1,873 | - | - | - | 1,873 |
| Total income and endowments | | 474,339 | 7,466 | 128,078 | - | 609,884 | 436,654 | - | 244,951 | - | 681,604 |
| EXPENDITURE ON: | | | | | | | | | | | |
| Charitable activities: | 7 | 355,110 | 47,249 | 100,003 | - | 502,362 | 418,466 | - | 74,202 | - | 492,668 |
| Raising funds | 8 | - | - | - | - | - | - | - | 11,371 | - | 11,371 |
| Total Expenditure | | 355,110 | 47,249 | 100,003 | - | 502,362 | 418,466 | - | 85,573 | - | 504,039 |
| Net gains/(losses) on investments | | (20,000) | - | - | 6,591 | (13,409) | - | - | - | (530) | (530) |
| Net income/(expenditure) | | 99,229 | (39,783) | 28,076 | 6,591 | 94,113 | 18,188 | - | 159,377 | (530) | 177,035 |
| Transfers between funds | 19 | (118,742) | 102,861 | 15,881 | - | 0 | 48,682 | 37,265 | (85,947) | - | - |
| | | (19,513) | 63,078 | 43,957 | 6,591 | 94,113 | 66,870 | 37,265 | 73,430 | (530) | 177,035 |
| Other recognised gains/(losses): | | | | | | | | | | | |
| Gains/(losses) on revaluation of fixed assets | | | | | | - | | | | | - |
| Other gains/(losses) | | | | | | - | | | | | - |
| Net movement in funds | | (19,513) | 63,078 | 43,957 | 6,591 | 94,113 | 66,870 | 37,265 | 73,430 | (530) | 177,035 |
| Reconciliation of funds: | | | | | | | | | | | |
| Total funds brought forward | | 1,951,724 | 37,265 | 278,939 | 35,746 | 2,303,674 | 1,884,854 | - | 205,509 | 36,276 | 2,126,638 |
| Total funds carried forward | 19 | 1,932,211 | 100,343 | 322,896 | 42,337 | 2,397,787 | 1,951,724 | 37,265 | 278,939 | 35,746 | 2,303,674 |