

**“Jesus has been raised from the dead, and  
indeed he is going ahead of you (Matthew  
28:7)”**

**The Parochial Church Council of the Parish of Yatton Moor**

**Annual Report & Financial Statements**

**For the year ended 31 December 2020**



## Yatton Moor Parish

### Report of the PCC

#### For the year ended 31 December 2020

---

THE YATTON MOOR PCC has a responsibility, with the Team clergy, to consult together on matters of general concern and importance to the parish. The church is called to be *pastoral* – to look after individual people; to be *evangelistic* – to tell people the Good News and invite them to accept it; to be *social* – to help the poorer members of society, and those suffering injustice; and to be *ecumenical* – to encourage good relations with other Christian denominations. The PCC is responsible for the maintenance and repair of the churches of St Mary's, St John's, and All Saints', and for the movables in the churches and for the churchyards at All Saints' and St. John's.

The objective of Yatton Moor PCC is to fulfil its aim and purpose through its activities. In so doing it is mindful of three factors:

1. As Christians we believe we cannot fulfil our objectives without the guidance and work of God's Holy Spirit at work within us.
2. It would not be possible to achieve our objectives without the considerable contribution of volunteers within the life of the church and the PCCs are grateful to them for all that they do.
3. The encouraging, supporting and equipping of laity in the churches remains a priority.

The PCC has had regard to the Charity Commission public benefit guidance, where relevant.

The activities and achievements of the past year are highlighted under the following headings below:

1. Staff Changes
2. Staff Team and Employees
3. Safeguarding
4. Worship and prayer
5. Care of Church buildings
6. Open Churches and Occasional Offices
7. St. Mary's pre school and links with schools
8. Finance
9. Charitable Giving
10. Organisational things
11. Looking forward.

## **Yatton Moor Parish**

### **Report of the PCC**

**For the year ended 31 December 2020**

---

#### **1. Staff Changes**

During this past year it has been a joy to welcome Revd. Fran Binding as house for duty priest in the Team with particular responsibility for Kenn and Kingston Seymour. Fran has settled in well and her ministry is already widely welcomed. She is doing a remarkable job despite not being able to physically meet as many people as she would have liked due to the Covid regulations. Alongside her work in Kenn and Kingston Seymour she is also involved with the Messy Church work in the Team and with Yatton Methodist Church.

Revd. Avril Gaunt, whose ministry is valued throughout the Team and particularly at Kenn and Kingston Seymour, stepped back from being involved in so many services but continues to do pastoral work and some occasional offices and is very much part of the staff team

In October we also said farewell to Rachel Branston, Director of Music at St. Mary's and thanked her for all her work.

It has been a great joy to see the further development of lay ministry within the Team. Leonie Allday has now received the Bishop's Commendation as a Lay Worship Leader, and joins Jenny Pascoe, already commended as a Lay Pastoral Assistant. Jeanie Osmond from Cleeve with Claverham parish is training to be a Pastoral Assistant. Niccy Hook is being supervised by Nigel Thomas on the 'Holy Rumpus' course, training for Pioneer Ministry. There are others thinking about the development of their ministry and it is a real sign of encouragement to see God's calling to so many people.

#### **2. Staff Team and Employees.**

The Greater Staff Team continues to work well together: 7 clergy (2 fulltime stipendiary, 1 'house for duty', 4 who offer their time on a voluntary basis, 1 of these is also a licensed hospital Chaplain), 2 Readers and a Team Administrator. It is also possible that those who hold the Bishop's Commendation for lay ministry will join the team meetings on occasions. During this past year we have moved to online meetings via zoom once a month or more often. The opportunity for members of the staff team to move around the different churches has been very limited this year, but we hope to be able to resume working in that way during the coming year.

The Yatton Moor PCC employs 7 pre-school staff and three organists, and a shared Team wide Team Administrator. The Team Administrator has continued to work throughout the year with Covid-secure arrangements in place. In addition, the Government furlough scheme and continued funding from North Somerset in relation to St. Mary's pre-school has meant that we have continued to pay all our staff in full.

As, Team Rector I wish to pay tribute and thank all our Staff, all my colleagues and also those who have administered the complexities of pay roll and furlough scheme.

#### **3. Safeguarding**

We continue to have in place a strong team of Safeguarding Officers across the Team and have in place a clear process of Safer Recruiting within the team. We continue to work within the guidelines of the House of Bishops policy and all necessary DBS, Safer Recruiting and training is in place as required. We have also been through the necessary procedures in relation to the Church of England's Past Cases Review 2. (PCR2).



## **Yatton Moor Parish**

### **Report of the PCC**

**For the year ended 31 December 2020**

---

#### **4. Worship and prayer.**

The past year has presented us with both opportunity and challenge. Because of the Covid restrictions and the suspension of public worship in church on various occasions, we have had to think afresh about the way that we worship. The development of online worship has been an exciting development and has offered the opportunity for worship across the Team and wider to be experienced on a regular basis. It is important that we recognise the hard work that has been put in by many people in order to set this up. We have seen increased numbers at some services and means that we have had contact with people from far and wide. It could be argued we are in contact with more people now than were this time last year. The Harvest and Christingle 'Messy Church in a bag' was a further example of creativity and co-operation, with 140 Messy Harvest bags and 270 Christingle/Christmas bags distributed or picked up for children and families. For a significant number this is their primary or only contact with the church. 200 bags are being planned for Messy Easter.

Alongside this, the website has been made more user friendly and Kevin has done brilliant work embedding certain videos so that they are accessible to a wider audience. He is planning further work on the website to attempt to modernise the look and feel and make it more compatible with tablets and mobiles. The use of Facebook has also increased publicity and has given the opportunity for a weekly reflection by Nigel which has added another dimension to our worship.

It is clear that there is a real sense of loss when we have not able to physically meet together to worship. Not being able to physically take the sacrament has been very difficult for some people. In addition, many deeply miss congregational singing and live music in church. It has been exciting to see the creative ways in which people have been working online and also, when possible, to work and provide some live music in smaller groups when in church and also through zoom streamed 'musical meditations'.

Looking to the future: What sort of shape of church worship and ministry is God calling us too.? It is likely that there will continue to be some online provision alongside physical worship in church. How has the past year shaped our understanding of God, worship and the churches ministry? It may well be that this coming year is now the opportunity to reflect further on these questions. How can we faithfully respond to the call to 'proclaim our faith afresh in each generation'. What might we be learning from others about this?

#### **5. Care of the church buildings.**

The parishes have a responsibility to keep the Church buildings in the Team in good repair. Throughout the Team we are very fortunate to have buildings which offer spaces for people both to come and pray and worship as well as places for meeting and community activity. We are also fortunate to have within our congregations those with skills and knowledge of buildings and the quinquennial reports done by the architects pinpoint the ongoing work needed to ensure that our buildings are kept in good order. We are very grateful to all who have been involved in the upkeep of the buildings. Various work has gone on in the past year including at St Mary's: Repairs and upgrades to lighting £3,000, replacement of a grand piano £3,000 (offset by £1,500 donation from Yatton Music Society), and minor stone repairs £1,000.

There is planned repair work to be done that All Saints and St. Johns, with the possibility of some re-ordering at St Johns. At Holy Trinity it has been good to see the new church room completed. St. Barnabas is also kept in good repair.



## **Yatton Moor Parish**

### **Report of the PCC**

#### **For the year ended 31 December 2020**

---

All of this work costs money and there have been fantastic efforts at raising money and huge generosity. The vision must always be about how our buildings can be creative centres of a community, being faithful to our calling and also fulfilling our aims and objectives. The Team is in a good position to continue pursuing this vision.

#### **6. Open churches and occasional offices.**

One of the heartening things has been the way in which we have been able to keep our church buildings open at various times throughout the past year and we thank all those who have advised and worked hard to enable this to happen. Although we have not been in a position to do this as much as in previous years, the commitment remains that we should enable our buildings to be open and welcoming as much as we possibly can. It has been noteworthy that when open, people do come in to the buildings seeking solace and a place for prayer. We must pay tribute and thanks to all those who work hard keeping the buildings clean including the florists who provide flowers, those who change the altar frontals at various seasons and the bell ringers.

During the past year we have had a number of "occasional offices": The numbers are: Baptisms 1 at Kenn, 1 at Yatton and 2 at Cleeve .1 Wedding at Yatton. Funerals (some in church, some at the Crematorium). – 13 Yatton, 4 Kenn, 11 Kingston Seymour, 15 Cleeve with Claverham Parish.

Among the many difficult things in this past year has been the distress that those who were planning weddings have felt when they have had to postpone weddings and we have had a number of weddings which have been postponed from 2020 to 2021 or 2022. It has been important to try and be alongside couples as they make those difficult decisions.

It has also been a very difficult year for those who have been bereaved with the numbers and content of services constrained by Covid-regulations but there has been an opportunity for more intimate services than is sometimes the case, together with people lining the streets to pay tribute more frequently than when larger numbers are allowed at funerals.

#### **7. St. Mary's Pre-School and links with the schools.**

One of the significant parts of the ministry of the church within the Parish of Yatton Moor and the Team is St. Mary's pre-school. The Yatton Moor PCC are the employers of the staff and regular reports are brought to PCC meetings about progress of the pre-school, finances and a regular report about any safeguarding issues, of which there have been none. All the necessary safeguarding checks and procedures are in place. The Staff at the pre-school have done a remarkable job enabling the pre-school to keep running much of the time during Covid and have put in place robust and stringent Covid secure measures. This has enabled confidence from staff parents and children to continue. We are grateful to the continuing funding from North Somerset and to the furlough scheme, which was put in place for one member of staff who under Covid regulations was not able to work at the pre-school because she was already working at the school. Numbers at the pre-school have held up well with numbers of children at present ranging from 15-22 each day and more hoping to attend.

## **Yatton Moor Parish**

### **Report of the PCC**

#### **For the year ended 31 December 2020**

---

It has been very good to see contact between the church and the two Voluntary Controlled Church of England primary schools in the Team continuing. There are strong links with Court de Wyck school and at Yatton School the Team Rector is on the governing body as a Foundation Governor and another member of the clergy has been very involved in assemblies and school services/activities. Some training has been provided by the Diocese for Foundation governors. During this past year schools have been under enormous pressure and the supportive role of churches has been really important. The staff, parents and children have shown remarkable dedication, skill and resilience but the pressures have been enormous. The way in which the church supports and continues to engage with the schools over the coming years will be really important.

#### **8. Finance.**

The PCC wish to pay tribute to the Treasurers and Assistant Treasurers in the Team and all those who have been involved in the financial aspects of the mission and ministry of the Team. This past year has had the added pressure of administering the furlough scheme which, as mentioned, has been of significant benefit to us but also entailed a significant amount of work.

All finances across the Team are in a healthy position and the continuing generosity of people has been brilliant. Thanks be to God! 2021 is likely to bring challenges as the effects of the pandemic on the economy become even more clear but I am encouraged by the spirit of generosity that people have shown. The way in which we share the resources we have and an awareness of those hardest hit financially by the pandemic will be an important question as the church seeks to fulfil its aims and objectives.

#### **9. Charitable giving.**

In line with the policy set by the Yatton Moor PCC of giving away 5% of all general fund (unrestricted) income from planned giving, collections and income tax recovered thereon, over £6,000 was given to charity in 2020 from the Yatton Moor PCC alone. Similar generosity has been shown by the Cleeve with Claverham PCC. The list of the charities to which money has been given is available. It is important that there is an ownership by the PCC of the policy of charitable giving and in 2021 the Yatton Moor PCC will be reviewing its policy of charitable giving.

#### **10. Organisational things:**

There is no doubt that as we move out of lockdown, the question about the shape of the ministry of the church to which God is calling us is a fundamental question. This leads to questions of how best to support those involved in ministry and also organisational questions about how decisions are made in a large and complex Team.

##### **1. -Support and Accountability.**

In the introduction to the annual report it was noted that the work of the church throughout the Team could not be sustained without the huge contribution of volunteers and there are many people in our congregations who worked tirelessly and carry considerable responsibility (in the case of Church Wardens, some legal responsibilities as representatives of the Bishop). As Team Rector I, wish to pay tribute to all who give of their times and effort and thank them. Alongside affirming, recognising and supporting their work, I have also seen it as part of the Team Rector's role to ensure that those who are either paid employees or hold the Bishops commendation, licence or permission to officiate are well supported.



## **Yatton Moor Parish**

### **Report of the PCC**

#### **For the year ended 31 December 2020**

---

Within the Yatton Moor Team there are 25 people in such a position. (7 Pre-school staff, 3 organists/pianists, 1 Team administrator, a lay pastoral Assistant, a Lay Worship Assistant, 2 Readers, 2 people in training under lay ministry schemes, 1 person hoping to train as a Reader, 7 clergy (2 full time).

The getting in place contracts, agreements and 'memorandums of understanding', in order to ensure support, compliance and accountability has been time consuming but important and I am grateful for the support and advice of a number of people including my colleagues and those with specialist knowledge including the Diocesan Human Resources department.

#### **2. -Where and how decisions are made.**

For mission and ministry to flourish it needs to relate to the communities in which it is being exercised and this has necessarily seen a diversity of approach to ministry within the 5 churches and communities of the Team, each of which is different. It has been encouraging to see energy and creativity in the continued development of ministry but there is a complexity about where and how decisions are taken. The Yatton Moor Team consists of two parishes, the parish of Yatton Moor and the Parish of Cleeve with Claverham, both of these being legal entities with their own decision-making structures. Within the parish of Yatton Moor, alongside the PCC, there is a St. Mary's Committee and a Kenn and Kingston Committee, both technically sub committees of the PCC. In addition, a collegial approach to Wardens has been taken including Associate Warden(s) at St. Mary's and that may be a model adopted elsewhere. Whilst it is clear that legal decisions need to be taken by the PCC, it is not always clear which other decisions are best taken by sub committees of the PCC, which by the Staff Team and which by Wardens in collaboration with a member of the clergy. This is a complex picture and the challenge is to ensure any structures enhance and encourage mission and ministry.

#### **11. Looking forward:**

Running through this report are three strands.

-Firstly, a gratitude to God and to each other that during the past year the mission and ministry of the church has not only continued but we have seen growth in numbers in some services (particularly through the online worship) and the continued contact with possibly a greater number of people.

-Secondly the discernment about the shape and ministry of the church moving forward is a fundamental question and will take time and needs to be guided by an openness to the moving of God's Spirit as the church continues to look towards Jesus Christ and outwards to others.

-Thirdly in the light of the vision for the future it is important to identify the skills that are needed and the organisational structures which best enable that vision to become a reality.

2021 marks the 40<sup>th</sup> anniversary of the formation of the parish of Yatton Moor and the 30<sup>th</sup> anniversary of the Yatton Moor Team Ministry. We can look forward with hope and excitement. God is always calling us forwards in trust and hope and will be our guardian and our guide.



## Yatton Moor Parish

### Administration Details

#### For the year ended 31 December 2020

---

The Parish of Yatton Moor comprises of three churches – St John, the Evangelist, Kenn, All Saints, Kingston Seymour and St Mary the Virgin, Yatton. The churches are part of the Portishead Deanery and the Diocese of Bath & Wells. The Parish of Yatton Moor is part of the Yatton Moor Team, which includes the parish of Cleeve and Claverham.

Yatton Moor Parochial Church Council ("PCC") is a corporate body established by the Church of England and operates under the Parochial Church Councils (powers) Measure 1956.

<b>Charity Number:</b>	1132177
<b>Address:</b>	The Team Office, St Mary's Church, Church Road, Yatton, North Somerset, BS49 4HH
<b>Clergy:</b>	Rev'd Tim Scott, Chair Rev'd Nigel Thomas Rev'd Fran Binding (from August 2020)
<b>Clergy, non PCC members:</b>	Rev'd John Angle Rev'd Avril Gaunt Rev'd Linda Scott Rev'd Richard Taylor
<b>Lay Chair:</b>	Lesley Farrall
<b>Readers:</b>	Allan Attwood Paul Stalder
<b>Treasurer:</b>	Karen Baber
<b>Churchwardens:</b>	Mike Cooke (St Mary's) Pat Denny (St Mary's) (resigned October 2020) John Ball (St John's) Julia Bush (St John's) John Allday (All Saints') Sue Thomas (All Saints')
<b>Associate Church Wardens:</b> (non PCC members)	Jill Earle (St Mary's) Robert Manley (St Mary's)
<b>Elected Members:</b>	Caroline Holden (St John's) Marianne Mackay (St John's) Brian Thomas (St John's) (Resigned October 2020) Mark Humphries (All Saints') Sue Lang (All Saints') Judy Seward (All Saints')

## Yatton Moor Parish

### Administration Details

For the year ended 31 December 2020

---

<b>Elected Members cont:</b>	Lesley Farrall (St Mary's) Sian Buckley-Lewis (St Mary's) Ann Long (St Mary's) Jane Millar (St Mary's) Pat Denny (St Mary's) (elected October 2020)
<b>PCC Secretary &amp; Team Administrator:</b>	Clare Attrill
<b>Bankers:</b>	NatWest Bank Lloyds Bank
<b>Independent Examiner:</b>	Elaine Aplin, ACA
<b>Architects:</b>	Quentin Alder George Chedburn
<b>Membership:</b>	Appointment of PCC members is governed by and set out in the Church Representation Rules and the guidance for the Trusteeship produced by the Church of England. The PCC has met on 6 occasions in the year. A representative from Yatton Methodist Church is an observer on the PCC and there is a reciprocal arrangement with Yatton Methodist Church.
<b>Standing Committee:</b>	This committee is empowered to transact PCC business between its meetings and comprises the Churchwardens, Clergy and Treasurer.
<b>Finance Committee:</b>	Chair: Karen Baber, Treasurer Secretary: Margaret Ball Members: Revd Tim Scott, John Allday, Allan Attwood, Barbara Bachtold, Julia Bush, Robert Manley, Mike Cooke, Sue Thomas, Pat Denny  This committee monitors income and expenditure, budgets and makes recommendations on rates of pay, fees and charges.
<b>Other Committees:</b>	Each Church has its own committee to deal with specific Church issues.
<b>Electoral Roll Officer:</b>	Lesley Farrall

**Yatton Moor Parish  
Independent Examiners Report**

**For the year ended 31 December 2020**

---

I report on the accounts of the PCC for the year ended 31 December 2020 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the trustees in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the PCC those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees for my examination work.

**Respective responsibilities of Trustees and Examiner**

The Members of the PCC are responsible for the preparation of the accounts. They consider that an audit is not required for this year (under Section 144 of the Charities Act 2011 (the Charities Act)) and that an independent examination is needed.

It is my responsibility to:

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

**Basis of Independent Examiner's report**

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

**Independent Examiner's statement**

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

1. which gives me reasonable cause to believe that in, any material respect, the requirements

- to keep accounting records in accordance with Section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**Elaine Aplin  
ACA  
Southampton, SO50 5AB**

**Date:** 11<sup>th</sup> April 2021



**Yatton Moor Parish**

**Statement of Financial Activities**

**For the year ended 31 December 2020**

	Note	General Fund £	Designated Funds £	Restricted Funds £	Endowment Funds £	All Funds 2020 £	All Funds 2019 £
<b>Income</b>							
Donations and legacies	2	134,534	149	29,407	-	164,090	192,701
Charitable activities	3	11,329	39,003	80	-	50,412	68,231
Other trading activities	4	1,021	-	-	-	1,021	18,226
Investments	5	546	164	563	6	1,279	1,817
		<b>147,430</b>	<b>39,316</b>	<b>30,050</b>	<b>6</b>	<b>216,802</b>	<b>280,975</b>
<b>Expenditure</b>							
Church activities	7	(142,563)	(42,346)	(21,688)	-	(206,597)	(262,876)
Raising Funds	7	(200)	-	-	-	(200)	(1,580)
		<b>(142,763)</b>	<b>(42,346)</b>	<b>(21,688)</b>	<b>-</b>	<b>(206,797)</b>	<b>(264,456)</b>
<b>Net operating income/(expenditure)</b>		<b>4,667</b>	<b>(3,030)</b>	<b>8,362</b>	<b>6</b>	<b>10,005</b>	<b>16,519</b>
Net unrealised (loss)/gain	13	(2,017)	-	-	-	(2,017)	1,657
<b>Net income/(expenditure) for the year</b>		<b>2,650</b>	<b>(3,030)</b>	<b>8,362</b>	<b>6</b>	<b>7,988</b>	<b>18,176</b>
<b>Reconciliation of funds</b>							
Total funds brought forward		87,733	25,247	88,786	3,118	204,884	186,708
<b>Total Funds carried forward</b>		<b>90,383</b>	<b>22,217</b>	<b>97,148</b>	<b>3,124</b>	<b>212,872</b>	<b>204,884</b>

All of the above results are derived from continuing activities. There are no other recognised gains or losses other than those stated above.

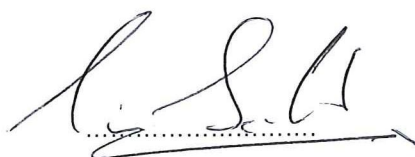
# Yatton Moor Parish

## Balance Sheet

For the year ended 31 December 2020

	Note	General Fund	Designated Funds	Restricted funds	Endowment funds	All funds 2020	All funds 2019
		£	£	£	£	£	£
<b>Fixed assets</b>							
Plant and equipment	12	816	-	-	-	816	-
Investments	13	9,607	-	-	-	9,607	11,624
		<b>10,423</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,423</b>	<b>11,624</b>
<b>Current assets</b>							
Stock		2,822	-	-	-	2,822	2,183
Debtors	14	14,022	46	10,765	-	24,833	22,927
Deposits	15	24,423	10,000	40,425	3,124	77,972	87,823
Cash and cash equivalents	15	43,323	12,171	47,378	-	102,872	84,742
<b>Total assets</b>		<b>84,590</b>	<b>22,217</b>	<b>98,568</b>	<b>3,124</b>	<b>208,499</b>	<b>197,675</b>
<b>Current liabilities</b>							
Creditors & accruals	16	(4,630)	-	(1,420)	-	(6,050)	(4,415)
		<b>(4,630)</b>	<b>-</b>	<b>(1,420)</b>	<b>-</b>	<b>(6,050)</b>	<b>(4,415)</b>
<b>Net assets</b>		<b>90,383</b>	<b>22,217</b>	<b>97,148</b>	<b>3,124</b>	<b>212,872</b>	<b>204,884</b>
<b>Funds</b>							
Balance at 1 January 2019		87,733	25,247	88,786	3,118	204,884	186,708
Net movements in Funds		2,650	(3,030)	8,362	6	7,988	18,176
<b>Total Funds</b>		<b>90,383</b>	<b>22,217</b>	<b>97,148</b>	<b>3,124</b>	<b>212,872</b>	<b>204,884</b>

The Financial Statements of Yatton Moor PCC on 10 to 22 were approved by the PCC on the 18th March 2021 and signed on its behalf by:



Rev'd Tim Scott

Chairman



Karen Baber

Treasurer

## Yatton Moor Parish

### Notes to the Financial Statements

For the year ended 31 December 2020

---

#### 1. ACCOUNTING POLICIES

##### a. Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The charity has taken advantage of the following disclosure exemption in preparing these Financial Statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

##### Public benefit exemption

The charity meets the definition of a public benefit entity under FRS102

##### b. Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution.

Gift Aid receivable is included in income where there is a valid declaration from the donor. Any Gift Aid amount received on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless specified otherwise.

##### c. 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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.



## **Yatton Moor Parish**

### **Notes to the Financial Statements**

**For the year ended 31 December 2020**

---

#### **d. Fixed Assets**

Items of equipment are capitalised where the purchase price exceeds £500.

Depreciation is provided at rates calculated to write down the cost of the asset to its estimated residual value over its expected useful life. The economic useful lives are as follows:

Furniture, fittings and equipment    4 years straight line

#### **e. Stock**

Stock is included at the lower of costs or net realisable value.

#### **f. Cash at bank and in hand**

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less.

#### **g. Financial Instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

#### **h. Taxation**

All the Charity's income is applied to its charitable objectives and the Charity is, therefore, exempt under current legislation from most forms of taxation.

#### **i. Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees. The charity's general funds consist of funds which the charity may use for its purposes at its discretion.

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.

Designated funds are unrestricted funds earmarked by the trustees for a particular purpose.

Endowment Funds are funds for a specific purpose where only the income can be used.

#### **j. Creditors**

Creditors 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.

#### **k. Pensions**

All employees, who meet the criteria, are enrolled into the auto-enrolment pension scheme.

**Yatton Moor Parish**

**Notes to the Financial Statements**

**For the year ended 31 December 2020**

**2. INCOME FROM DONATIONS AND LEGACIES**

	General Fund £	St Mary's Pre-School £	Restricted Funds £	All Funds 2020 £	All Funds 2019 £
<b>Income</b>					
Planned Giving:					
- Gift Aid	76,135	-	200	76,335	79,653
- Non Gift Aid	17,500	-	6,605	24,105	23,847
Collections at Services:					
- Gift Aid	2,079	-	-	2,079	2,928
- Non Gift Aid	3,798	-	-	3,798	5,779
Donations & Appeals	8,897	-	5,314	14,211	36,762
Grants	2,172	149	14,356	16,677	7,425
Gift Aid Small Donations Scheme	1,501	-	-	1,501	2,397
Gift Aid	19,952	-	432	20,384	25,128
Legacies	2,500	-	2,500	5,000	8,782
	<b>134,534</b>	<b>149</b>	<b>29,407</b>	<b>164,090</b>	<b>192,701</b>

**3. INCOME FROM CHARITABLE ACTIVITIES**

	General Fund £	St Mary's Pre-School £	Restricted Funds £	All Funds 2020 £	All Funds 2019 £
<b>Income</b>					
Bookstall & Bible Notes sales	354	-	-	354	277
Lettings – Church & Chapter House	4,391	-	-	4,391	7,993
Sale of goods and produce	873	21	80	974	1,835
Weddings/Funeral fees	5,711	-	-	5,711	9,735
Pre-School fees	-	38,982	-	38,982	48,391
	<b>11,329</b>	<b>39,003</b>	<b>80</b>	<b>50,412</b>	<b>68,231</b>

**4. INCOME FROM OTHER TRADING ACTIVITIES**

	General Fund £	St Mary's Pre-School £	Restricted Funds £	All Funds 2020 £	All Funds 2019 £
<b>Income</b>					
Fund raising events and activities	1,021	-	-	1,021	18,226
	<b>1,021</b>	<b>-</b>	<b>-</b>	<b>1,021</b>	<b>18,226</b>

**5. INVESTMENT INCOME**

	General Fund £	Endowment Fund £	St Mary's Pre-School £	Restricted Funds £	All Funds 2020 £	All Funds 2019 £
<b>Income</b>						
Dividends and interest	546	6	164	563	1,279	1,817
	<b>546</b>	<b>6</b>	<b>164</b>	<b>563</b>	<b>1,279</b>	<b>1,817</b>

# Yatton Moor Parish

## Notes to the Financial Statements

For the year ended 31 December 2020

### 6. ANALYSIS OF EXPENDITURE

	Note	General Fund	St Mary's Pre-School	Restricted Funds	All Funds 2020	All Funds 2019
		£	£	£	£	£
<b>CHURCH ACTIVITIES</b>						
<i>Gifts from PCC:</i>						
Mission – UK	11	1,450	-	116	1,566	2,342
Mission - overseas	11	2,700	-	164	2,864	3,055
Mission – secular	11	2,150	-	113	2,263	3,071
Team wide		-	-	-	-	300
		6,300	-	393	6,693	8,768
<i>Activities relating to Church Ministry</i>						
<i>Ministry:</i>						
Parish Share		93,383	-	-	93,383	96,867
Clergy expenses		2,039	-	579	2,618	4,303
<i>Church running costs:</i>						
Light, heat, water		5,609	-	-	5,609	8,050
Insurance		4,516	-	-	4,516	4,617
Sundries		702	-	642	1,344	1,441
Maintenance & security		4,468	-	12,024	16,492	8,379
Upkeep of services		2,100	-	80	2,180	3,222
Upkeep of Churchyards		-	-	2,596	2,596	-
Magazine printing & bookstall		269	-	-	269	203
Support & Education		853	355	203	1,411	2,689
Salaries		6,706	36,406	-	43,112	45,363
Depreciation		204	-	-	204	-
St Mary's projects		-	-	4,539	4,539	49,951
All Saints' projects		-	-	98	98	-
		120,849	36,761	20,761	178,371	225,085
<i>Church Management &amp; Administration</i>						
Postage, printing, stationery						
books, advertising		1,692	-	-	1,692	2,289
Office equipment, phone etc.		838	-	-	838	449
Playgroup expenses		-	5,585	-	5,585	7,888
Sundry expenses		306	-	-	306	316
Salaries		13,397	-	-	13,397	13,090
Professional fees		1,152	-	277	1,429	6,544
Bank charges		247	-	257	504	644
Cleeve/Claverham contributions		(2,218)	-	-	(2,218)	(2,197)
		15,414	5,585	534	21,533	29,023
<b>TOTAL CHURCH ACTIVITIES</b>		<b>142,563</b>	<b>42,346</b>	<b>21,688</b>	<b>206,597</b>	<b>262,876</b>
<b>RAISING FUNDS</b>						
Stewardship/Giving costs		134	-	-	134	896
Costs of fayre and events		66	-	-	66	684
		200	-	-	200	1,580
<b>TOTAL EXPENDITURE</b>		<b>142,763</b>	<b>42,346</b>	<b>21,688</b>	<b>206,797</b>	<b>264,456</b>



# Yatton Moor Parish

## Notes to the Financial Statements

For the year ended 31 December 2020

### 8. FUND DETAILS

#### 8a ENDOWMENT FUNDS

Endowment Funds under the PCC control	Terms	Protected Capital £	Market Value £	2020 £	2019 £
The Mrs Ford Trust	For the maintenance of St Mary's Churchyard.	1,700	1,700	6	12
Ken Stuckey Trust	For the maintenance and repairs at All Saints, Kingston Seymour	1,000	1,400	6	11
				<b>12</b>	<b>23</b>
Endowment Funds under Diocesan control	Terms	Protected Capital £	Market Value £	2020 £	2019 £
Yatton Churchyard fund	For the maintenance of St Mary's Churchyard.	273	8,731	245	238
Mrs D Stuckey Trust	For the fabric of St Mary's and/or maintenance of Assistant clergy	2,000	20,631	579	562
				<b>824</b>	<b>800</b>

The income for the year relating to the two endowment funds under the Diocesan control are shown as a grant under Restricted Funds.

The capital of the funds under Diocesan control is not included in the Balance Sheet.

## Yatton Moor Parish

### Notes to the Financial Statements

For the year ended 31 December 2020

#### 8b RESTRICTED FUNDS

	Opening balance	Income	Expenditure	Closing balance
	£	£	£	£
Special Charity Collections	-	393	(393)	-
St Mary's Children's work	206	1	(1)	206
St John's Projects	27,809	421	(570)	27,660
St John's Churchyard	227	-	(227)	-
All Saints' Amenities	5,305	8,875	(8,586)	5,594
All Saints' Churchyard	2,016	1,762	(1,881)	1,897
Parish-wide Funds	22	579	(579)	22
Sunday School Trust	17,067	104	(223)	16,948
Team Mission Fund	828	5	(2)	831
St Mary's Care (CoSMIC)	28,564	17,422	(9,100)	36,886
St Mary's Churchyard	2,661	290	(8)	2,943
St Mary's Organ-Music Fund	2,265	14	(86)	2,193
Yatton & Winscombe Chorale	1,458	182	(31)	1,609
Zambian – Kabwe Link	358	2	(1)	359
	<b>88,786</b>	<b>30,050</b>	<b>(21,688)</b>	<b>97,148</b>

Significant individual items in the above expenditure are as follows:

St Mary's Care (CoSMIC)		All Saint's Amenities	
Church lights	2,603	Lych gate	8,364
Pinnacle and stone repairs	860		
New piano	3,000		
Windows restoration	1,539		
	<b>8,002</b>		<b>8,364</b>

Details of the Special Charity collections (£393) are set out in Note 11.

## Yatton Moor Parish

### Notes to the Financial Statements

For the year ended 31 December 2020

#### 8c DESIGNATED FUNDS

	Opening Balance £	Deficit for the year £	Closing Balance £
St. Mary's Pre-School Fund	25,247	(3,030)	22,217
	<b>25,247</b>	<b>(3,030)</b>	<b>22,217</b>

##### St. Mary's Pre-School Fund

Ring fenced by the PCC for the benefit of the Pre-School, and thus the fund's status is "Designated". The fund makes contributions to major repairs and capital projects which affect or benefit the Pre-School, and also the day-to-day running costs of the Chapter House.

The day-to-day management of the Pre-School is done by one of the two Pre-School Leaders under the guidance of the Management Committee and the financial control of the PCC. The extent of the surplus/ (deficit) is heavily dependent on the number of children attending and North Somerset Council funding rate.

#### 9. STAFF COSTS & TRUSTEE REMUNERATION

	2020 £	2019 £
Salary and wages	56,300	58,239
Organists/Choir fees included within Wedding/Funeral income	60	1,647
Pension contributions	209	214
Cleeve/Claverham contributions for Team Administrator	(1,821)	(1,779)
	<b>54,748</b>	<b>58,321</b>

No National Insurance contributions are due from the PCC as these fall within the HMRC Employment Allowance of £3,000 per annum.

The organists and choir members were paid fees for wedding and funerals at the prescribed rates and the amounts shown above have been deducted from the Weddings/Funeral fee income shown in note 3.

The PCC acts as agent for one of the organists payments for their services to Cleeve with Claverham; these payments are reimbursed in full and do not form part of the figures.

PCC members on occasions will act as agents for the PCC and make approved purchases on its behalf which are reimbursed, however during the year no other costs have been reimbursed to PCC members. Four members of the clergy, who are members of the PCC, were reimbursed expenses in connection with their travel, study and office costs. These costs total £3,490 (2019: £4,303) during the year, 25% of which was reimbursed by the parish of Cleeve with Claverham.

## Yatton Moor Parish

### Notes to the Financial Statements

For the year ended 31 December 2020

#### 10. STAFF NUMBERS

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

	2020	2019
	No.	No.
Administration	1	1
Pre School	7	7
Organists/Choirmasters	3	3
	<b>11</b>	<b>11</b>

#### 11. MISSION GIVING

Since 1995, the PCC has set a Mission Giving level of approximately 5% of the General Fund income received from Planned Giving, Collections and the recoverable Gift Aid. In 2005, the PCC agreed that the 5% figure could be increased by up to £500 in order to meet unexpected requests. In 2020, total donations were £6,300, (2019: £6,700). Sums given through special charity collections, coffee and cake stall sales and other events sponsored by the PCC, total £393 (2019: £2,068). The drop in special collections relates to the closure of the Church due to the coronavirus pandemic.

	PCC "5%"	Special		PCC "5%"	Special
<b>Home Mission</b>			<b>Other Agencies</b>		
Clevedon Food Bank	450	-	Action for Children	-	69
St Mary's Church	-	116	Cancer Research	-	44
Sisters of the Church	500	-	Emmaus	500	-
Yatton Junior School	500	-	Samaritans	450	-
	<b>1,450</b>	<b>116</b>	Strawberry Line Café	300	-
			Yatton Carers	400	-
			Yatton Youth Club	500	-
<b>Overseas Mission</b>				<b>2,150</b>	<b>113</b>
CAFOD	-	82			
Christian Aid	-	82			
CMS	500	-	<b>2020 Total</b>	<b>6,300</b>	<b>393</b>
Us. (previously USPG)	1,000	-			
Kabwe	600	-			
The Hope Christian Trust	500	-			
Zambia Link – Flooding	100	-			
	<b>2,700</b>	<b>164</b>			

**Yatton Moor Parish**

**Notes to the Financial Statements**

**For the year ended 31 December 2020**

**12. TANGIBLE FIXED ASSETS**

	Equipment	Total
	£	£
<b>Cost</b>		
At 1 January 2020	5,420	5,420
Additions	1,020	1,020
At 31 December 2020	6,440	6,440
<b>Depreciation</b>		
At 1 January 2020	5,420	5,420
Charge in the year	204	204
At 31 December 2020	5,624	5,624
<b>Net Book value at 31 December 2020</b>	816	816
<b>Net book value at 1 January 2020</b>	-	-

**13. INVESTMENTS**

	2020	2019
	£	£
M&G Charifund – 700 units	9,607	11,624
	9,607	11,624

**14. DEBTORS**

	General Fund	Pre-School	Restricted Funds	2020	2019
	£	£	£	£	£
Collections/Giving	605	-	-	605	128
Cleeve with Claverham contribution	3,300	-	-	3,300	3,634
Listed Places of Worship Grant Scheme	310	-	825	1,135	6,953
Gift Aid	5,245	-	375	5,620	5,195
Gift Aid Small Donation scheme	1,501	-	-	1,501	834
Grants	-	-	8,364	8,364	3,321
Donations	1,201	-	1,201	2,402	-
Other	1,860	46	-	1,906	2,862
	14,022	46	10,765	24,833	22,927



## Yatton Moor Parish

### Notes to the Financial Statements

For the year ended 31 December 2020

#### 15. CASH AND DEPOSITS

	2020	2019
	£	£
Cash in hand	102,872	84,742
Deposits	77,972	87,823
	<b>180,844</b>	<b>172,565</b>

At 31 December 2020, £25,000 of the funds were held in fixed term, fixed interest accounts and £45,000 invested in two Credit Unions, as follows:

CAF via Shawbrook Bank £15,000 at 1.40%, maturing 12/07/2021

Cambridge & Counties £10,000 at 1.15%, maturing 07/08/2021

Somerset Savings & loans £20,000

Churches Mutual Credit Union £25,000

These represent the maximum investment permitted by a corporate body.

All remaining funds, including those of the preschool, are held in a mixture of bank accounts and short term deposits at the Central Board of Finance of the Church of England. Three of the PCC's bank accounts are with NatWest under a special diocesan scheme.

#### 16. LIABILITIES

	General Fund	St Mary's Pre-School	Restricted Funds	2020	2019
	£	£	£	£	£
Pre-paid wedding fees	1,516	-	-	1,516	850
Fees due to Diocese	1,038	-	-	1,038	495
Restricted collections	-	-	113	113	-
Other	2,076	-	1,307	3,383	3,070
	<b>4,630</b>	<b>-</b>	<b>1,420</b>	<b>6,050</b>	<b>4,415</b>

#### 17. RESERVE POLICY

It is the PCC policy to maintain reserves on the General Fund as a sufficient level, currently three months of annual expenditure, to enable it to carry out its objectives and to ensure financial continuity in the event of significant variation to income or expenditure. The balance of this fund at the year end was £90,383 (2019: £87,733) which represents six months (2019: six months) of normal expenditure; consequently the policy objective was met in 2020.

The Reserves in the principal Restricted Funds are considered sufficient to meet any short term needs but major expenditure arising from recent Quinquennial report of the fabric of St Mary's Church and the wish to make major changes at All Saints' Church to provide toilets and other amenities will both require significant fund-raising and grant seeking.

**Yatton Moor Parish**

**Appendix**

**For the year ended 31 December 2020**

---

**18. POST BALANCE SHEET EVENTS**

On 8<sup>th</sup> December 2020, £10,000 matured from Cyprus Bank. This was re-invested with CAF via The Shawbrook Bank in a 1 year fixed rate bond on 11 January 2021. The interest rate is 0.45%.

On 11<sup>th</sup> January 2021, a further £20,000 was invested into a 2 year fixed rate bond, with an interest rate of 0.90% with The Hampshire Trust Bank.

## Yatton Moor Parish

### Appendix

For the year ended 31 December 2020

	General Fund		All Other Funds	
	2020	2019	2020	2019
	£	£	£	£
<b>Income</b>				
Planned regular giving	93,635	96,699	6,805	6,801
Collections	5,877	8,707	-	-
Donations and appeals	8,897	5,679	5,314	31,083
Grants	2,172	-	14,505	7,425
Legacies	2,500	1,000	2,500	7,782
Tax recovered (Gift Aid)	21,453	23,064	432	4,461
Events and Activities	1,021	18,226	-	-
Lettings/Fees/Sale of goods	11,329	19,115	39,083	49,116
Dividends, interest, compensation	546	716	733	1,101
	<b>147,430</b>	<b>173,206</b>	<b>69,372</b>	<b>107,769</b>
<b>Expenditure</b>				
Mission Giving	(6,300)	(6,700)	(393)	(2,068)
Ministry – Parish Share	(93,383)	(96,867)	-	-
Ministry – Other	(2,039)	(3,741)	(579)	(562)
Running Costs	(18,517)	(20,585)	(15,900)	(8,016)
Organists & Pre-school Staff	(6,706)	(8,486)	(36,406)	(36,877)
Major repairs & depreciation	(204)	-	(4,637)	(49,951)
Administration/Event costs	(15,614)	(16,059)	(6,119)	(14,544)
	<b>(142,763)</b>	<b>(152,438)</b>	<b>(64,034)</b>	<b>(112,018)</b>
<b>Net operating income/(expenditure)</b>	<b>4,667</b>	<b>20,768</b>	<b>5,338</b>	<b>(4,249)</b>
Net unrealised (loss)/gain	(2,017)	1,657	-	-
<b>Total surplus/(loss) for the year</b>	<b>2,650</b>	<b>22,425</b>	<b>5,338</b>	<b>(4,249)</b>
Total funds brought forward	87,733	65,308	117,151	121,400
<b>Total Funds carried forward</b>	<b>90,383</b>	<b>87,733</b>	<b>122,489</b>	<b>117,151</b>