

Diocese of Bath & Wells
Changing lives, Changing Churches for Changing Communities



**“ Lord, you have been our dwelling place
in all generations. (Psalm 90:1)”**

The Parochial Church Council of the Parish of Yatton Moor

Annual Report & Financial Statements

For the year ended 31 December 2021



Yatton Moor Parish

Report of the PCC

For the year ended 31 December 2021

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.

An outline of activities and achievements of the past year are highlighted under the following headings below, with a special section reflecting on moving forward out of Covid. Further specific details of activities may be given at the Annual Parochial Church meetings.

1. Staffing
2. Reflection on Covid
3. Safeguarding
4. Worship and prayer
5. Care of Church buildings
6. Open Churches and Occasional Offices
7. Links with schools and young people
8. Finance
9. Charitable Giving
10. Looking forward.

Yatton Moor Parish

Report of the PCC

For the year ended 31 December 2021

1. Staffing

The Yatton Moor parish employs a total of 12 staff: 7 Pre-School staff, 1 Team Administrator, 3 organists and 1 Music Leader (St. Mary's... Liz Chappell started employment as Music Leader at the beginning of February 2022). Robert Rideout ceased to be employed by Yatton Moor PCC for work in Cleeve with Claverham parish on March 31st 2021. All those employed by the Yatton Moor PCC received full salaries during 2021, with the aid of the furlough scheme where appropriate. This scheme ended on 30th September 2021.

In addition to the employed staff there are: 1 Lay Worship Assistant (holding the Bishop's Commendation), 2 Pastoral Assistants (holding the Bishop's Commendation), 2 Readers, 1 Reader in training, 7 Clergy (A Team Rector (full time), Team Vicar (full time), House for Duty priest (2 days per week plus Sundays), 3 retired clergy, and one part time hospital chaplain-who offers substantial hours on a voluntary basis particularly working with the school in Yatton and Messy Church work).

It is a Team of great experience and wisdom and I wish to express my thanks to all staff and colleagues. But without the ministry of many others, those with specific roles such as Church Wardens and those without specific roles, but whose contribution is no less significant, the Team Ministry could not function in the breadth it does. Thank you to you all.

As people get older and less able to do the things they did in the past, a review of ministry in the Team would in any event be necessary. As there is a forthcoming vacancy in the Team Rector's post, such a review will no doubt happen as part of the review of the Team Rector's post that is in line with Diocesan Policy

2. Reflection on Covid

During this past year, we have had usual rhythms and patterns of life profoundly disrupted. Broadly speaking, the first three months of the year were spent in lockdown, the next six months spent emerging from lockdown and the final months spent navigating seasonal activities with Covid still around and the Omicron variant forcing us to take stock and slow down the process of emerging from lockdown. This coincided with the planning of Christmas activities. As Team Rector, I wish to pay tribute to the hard work that many people have put into navigating all of this.

Three principles have underpinned our planning:

Confidence: enabling our churches to be places where people can come and worship safely and with confidence.

Awareness: being aware of and sensitive to each other

Generosity: we have been doing our best and need to be generous with each other.

These principles have enabled us to move forward with clarity and consistency, whilst also acknowledging that each church is different and that it would be necessary for some local ways of working to emerge.

In paying tribute to those involved in implementing the agreed ways forward, I also wish to acknowledge the demands that this has put on those entrusted with leadership at this time. As has been the experience in many organisations, those in positions of leadership have had to hold together different expectations and desires.

Yatton Moor Parish

Report of the PCC

For the year ended 31 December 2021

National surveys suggest that the demands have been considerable and have come at time when people are already physically, mentally and emotionally tired.

That being said, it has also been a time of creativity. The continuance of the zoom services has been of value to a number of people and drawn people together from across the Team. The continuation of Messy Church bags at Easter, Harvest and Christmas (320 in all) have meant that the church has continued to engage with a significant number of children and families, albeit in a different way. Within the church congregations, the joy of being able to worship together again has been palpable, whilst balancing different expectations and concerns has been challenging.

Overall, it seems that the congregations in the Team are in good heart and indeed we are seeing growth, both numerically and in terms of faith and discipleship. The question: 'what does it mean to be a follower of Jesus Christ?' may be one of the important questions that has emerged through the pandemic and warrants further reflection.

Alongside this, whilst there may be a feeling that things are returning to normal, we realised very quickly that we are not returning to things as they were. We rejoiced at being able to worship, to re-start coffee mornings, cream teas, and activities like the Yellow Tea Pot afternoon and monthly lunches at Kenn and we saw the possibility of new things emerging. But we were becoming acutely aware of what things have not re-started, for instance the monthly tea afternoon in the Chapter House and also Craft Club and Transformers also held in the Chapter House. Many have given faithful and dedicated service to both these activities over many years and we thank all those involved. The fact they have not re-started after the pandemic is a reality to be acknowledged, without diminishing in any way what has been achieved in the past. It is a chance to celebrate what has been and to look forward to new links with children and young people which have developed.

We are also becoming aware of those no longer with us, who have died during the time of the pandemic and those who have aged or become increasingly frail. The fact that for many months we were not able to visit each other or physically see each other, means that the changes in people's lives can become all the more striking and that effects us all in different ways. We are being faced sharply with the reality of aging and death and yet also with the hope of which the Christian faith speaks so strongly.

The facing of this reality may be challenging but within it lie the seeds of the renewal of our faith. As the life of the Team moves into a new phase, there is the opportunity both for the deepening of faith and the deepening of engagement with the communities in which the churches are set, which themselves are changing.

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. A new 'Dashboard' system has been set up by the National Church and our Safeguarding officers have worked really hard to ensure our 'Dashboard' is up to date. There seems to be ever more paperwork attached to the Safeguarding Officer role.

We have an exceptional and dedicated team of Safeguarding Officers and Jeannie Osmond is now joining Rachel Kew as Safeguarding office in Cleeve with Claverham parish (2022). A huge thank you to all our Safeguarding Officers.

Yatton Moor Parish

Report of the PCC

For the year ended 31 December 2021

4. Worship and prayer

The ongoing life of worship and prayer has continued throughout the year. The on-line worship, Morning Prayer 2 days a week and the weekly evening Sunday service, has provided an accessible way for people from across the Team to join together in worship and has continued to be an important strand within the life of the church even when in person worship re-started. One of the positive things has been the sharing together in the leading of on- line worship between laity and Clergy, those with formal commendation or licence and those without, speakers from within the Team and guest speakers from outside. There has been a richness of input and insight for which we give profound thanks.

Patterns worship have emerged as we returned to in- person worship, with a recognition that each church community is different. Whilst it has been challenging to hold together different hopes and expectations, new insights have been gained and we are now seeing numerical growth as well. That there may need to be flexibility in the pattern of worship is an insight which could be important during the time of upcoming vacancy.

During the past year the gradual return to 'live music' and choir and congregational singing has been an important feature. The in- person and on- line musical meditations brought great joy and there was a palpable sense of joy that people could sing again in church. Each church will have handled opening up this aspect of worship in specific ways. We are grateful to organists and musicians who have worked with us, including Martin Firth for his input in working on a time- limited basis in preparing St. Mary's choir for the Carol Service. At All Saints' a singing group flourishes, with the addition of some instrumental playing!

5. Care of the church buildings

Throughout the Team there is a determination to see the buildings as opportunities for mission, but in order for that to happen they need to be well cared for. Hard work has gone on in making sure the buildings are in good repair and planning work that needs to be done. More details may be given at the respective APCM's. A successful application to the Cultural Recovery Fund enabled repair work to be done at St. Mary's and some at All Saints' as well as welcome banners installed. Asset Management Planning has gone on at St. John's and All Saints' and included St. Mary's, and a strategic parish wide focus is being taken. St. John's has seen internal re-ordering, making a more accessible space for worship and meeting. Management of the church yards has been given attention and at All Saints renovations of the Lychgate are complete. At Holy Trinity, the newly refurbished church room provides a much more user-friendly space and the church was used for events in the local community festival, which further extended existing partnership work with the local community. During the year, St. Barnabas has again hosted the Somerset Arts week.

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. We pay tribute and thanks to many people including those who keep the buildings clean, those who provide and arrange flowers, those who change the altar frontals at various seasons and to the bell ringers. All these things make the church buildings places of welcome for people.

Yatton Moor Parish

Report of the PCC

For the year ended 31 December 2021

During the past year we have had a number of "occasional offices":

Baptisms – Total: 8: (Yatton-6, Cleeve-1, K/S-1)

Funerals – Total 33: (Yatton-15, Kenn-2, K/S-5, Cleeve-9, Claverham-1, C&C PCC-1 from outside parish)

Weddings – Total 5: (Yatton-2, Kenn-2, K/S-2)

We read 6 sets of Banns only for couples living in our villages who were to be married elsewhere.

We also held services which enabled those who have been bereaved to come and remember, both within the congregations and within the wider community. St. Mary's was open for an afternoon, advertised via the Yatton Community Facebook page, during which people could come and light candles and write prayers in memory of loved ones who had died.

7. Links with the schools and young people

St Mary's pre-school has had another good year and the hard work that was put in at the start of the pandemic to find ways of managing things safely, continued to be a good basis for working throughout 2021, with the gradual re-introduction of the use of the Chapter House to more multi-use, including use by the Mothers Union, Yatton and Winscombe Chorale and NCT groups alongside others.

Links with Yatton Schools continued in a variety of ways. The Team Rector continued as a Foundation Governor and Revd. Linda Scott continued to keep in touch with the school and support them in many ways, including various school projects, collective worship and school services in the church. Some of this has been done jointly with the Youth Worker at the Methodist church. We have made it a priority to look at ways to try and maintain the strong links with the school during a period of vacancy. In 2022, Open the Book was able to re-start in person in Yatton School.

Cleeve with Claverham parish continue to have good links with Court de Wyck School through collective worship and informal networks.

During 2021 a new primary school in the North End area of Yatton opened and church contacts have been established largely through the network established through the distribution of Messy Church bags.

Messy Church ministry continued on- line and 'in bags' with around 320 bags being distributed at Harvest Christmas and Easter. This has been a joint Anglican/Methodist church venture with bags being distributed in Yatton, Kenn and Kinston Seymour, as well as some in Cleeve with Claverham parish.

8. Finance

We 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 continuing to administer the furlough scheme (until 30th. September) which, as mentioned, has been of significant benefit but also entailed a significant amount of work.

All finances across the Team were in a healthy position at the end of 2021- thanks be to God and to the generosity of people which has been brilliant. The early encouragement to shift from weekly giving to standing order has certainly helped and we are fortunate to have received some generous legacies as well. The way in which we share the resources we have and an awareness of those hardest hit financially by the pandemic and other events will be an important question as the church seeks to fulfil its aims and objectives.

Yatton Moor Parish

Report of the PCC

For the year ended 31 December 2021

9. Charitable giving.

In line with the policy set by the Yatton Moor PCC previously 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 2021 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 began a review of its policy of charitable giving. In its September meeting the following was agreed: 'The PCC agreed that the Policy of the PCC on giving should be that we, as an example of discipleship to individuals, should aim to give 10%, of our planned giving, collections, associated gift aid together with any gifts to the church that are not restricted giving, each year to organisations both home and away which are in need;'

10. Looking forward:

Local planning is going on: Small 'Way Ahead' groups have been meeting in Kenn and Kingston.

2021 marked the 40th anniversary of the formation of the parish of Yatton Moor and the 30th anniversary of the Yatton Moor Team Ministry. As 2022 brings a vacancy in the Team Rector's role, it is likely there will be a review of the post, in line with Diocesan policy. As the population of Yatton increases, as people get older and less able to do the things that they did in the past, as new skills and insights have developed across the Team, as new initiatives have come to fruition and as new people have joined the churches, it is a good and appropriate time for a review of the mission and ministry of the Team and I hope any review will be welcomed in a positive light.

Yatton Moor Parish

Administration Details

For the year ended 31 December 2021

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.

Charity Number:	1132177
Address:	The Team Office, St Mary's Church, Church Road, Yatton, North Somerset, BS49 4HH
Clergy:	Rev'd Tim Scott, Chair Rev'd Nigel Thomas Rev'd Fran Binding
Clergy, non PCC members:	Rev'd John Angle Rev'd Avril Gaunt Rev'd Linda Scott Rev'd Richard Taylor
Lay Chair:	Lesley Farrall
Readers:	Allan Attwood Paul Stalder
Treasurer:	Karen Baber, FCA
Churchwardens:	Mike Cooke (St Mary's) Lesley Farrall (St Mary's appointed June 2021) John Ball (St John's) Julia Bush (St John's) John Allday (All Saints') Sue Thomas (All Saints')
Associate Church Wardens: (non PCC members)	Jill Earle (St Mary's) Robert Manley (St Mary's) Ann Long (St Mary's appointed May 2021)
Elected Members:	Caroline Holden (St John's) Marianne Mackay (St John's) Mark Humphries (All Saints') Sue Lang (All Saints') Judy Seward (All Saints') Sian Buckley-Lewis (St Mary's)

Yatton Moor Parish

Administration Details

For the year ended 31 December 2021

Elected Members cont:	Pru Witter (St Mary's) Pat Denny (St Mary's)
PCC Secretary & Team Administrator:	Clare Attrill
Bankers:	NatWest Bank Lloyds Bank
Independent Examiner:	Elaine Aplin, ACA
Architects:	Quentin Alder George Chedburn
Membership:	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.
Standing Committee:	This committee is empowered to transact PCC business between its meetings and comprises the Churchwardens, Clergy and Treasurer.
Finance Committee:	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.
Other Committees:	Each Church has its own committee to deal with specific Church issues.
Electoral Roll Officer:	Lesley Farrall

**Yatton Moor Parish
Independent Examiners Report**

For the year ended 31 December 2021

I report on the accounts of the PCC for the year ended 31 December 2021 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

Eastleigh, Southampton, SO50 5AB

Date: 3/05/2022

Yatton Moor Parish

Statement of Financial Activities

For the year ended 31 December 2021

	Note	General Fund £	Designated Funds £	Restricted Funds £	Endowment Funds £	All Funds 2021 £	All Funds 2020 £
Income							
Donations and legacies	2	141,729	210	20,766	-	162,705	164,090
Charitable activities	3	11,671	50,160	-	-	61,831	50,412
Other trading activities	4	3,898	-	-	-	3,898	1,021
Investments	5	483	114	432	1	1,030	1,279
Insurance claim		-	-	4,116	-	4,116	-
		157,781	50,484	25,314	1	233,580	216,802
Expenditure							
Church activities	7	(143,282)	(46,978)	(43,582)	-	(233,842)	(206,597)
Raising Funds	7	(350)	-	-	-	(350)	(200)
		(143,632)	(46,978)	(43,582)	-	(234,192)	(206,797)
Net operating income/(expenditure)		14,149	3,506	(18,268)	1	(612)	10,005
Net unrealised gain/(loss)	13	1,285	-	-	-	1,285	(2,017)
Net income/(expenditure) for the year		15,434	3,506	(18,268)	1	673	7,988
Reconciliation of funds							
Total funds brought forward		90,383	22,217	97,148	3,124	212,872	204,884
Transfer of funds		-	-	1,425	(1,425)	-	-
Total Funds carried forward		105,817	25,723	80,305	1,700	213,545	212,872

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

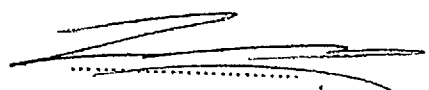
Yatton Moor Parish

Balance Sheet

For the year ended 31 December 2021

	Note	General Fund	Designated Funds	Restricted funds	Endowment funds	All funds 2021	All funds 2020
		£	£	£	£	£	£
Fixed assets							
Plant and equipment	12	612	-	-	-	612	816
Investments	13	10,892	-	-	-	10,892	9,607
		11,504	-	-	-	11,504	10,423
Current assets							
Stock		2,493	-	-	-	2,493	2,822
Debtors	14	10,873	68	1,920	-	12,861	24,833
Deposits	15	44,425	10,000	50,425	1,700	106,550	77,972
Cash and cash equivalents	15	41,117	15,685	28,109	-	84,911	102,872
Total assets		98,908	25,753	80,454	1,700	206,815	208,499
Current liabilities							
Creditors & accruals	16	(4,595)	(30)	(149)	-	(4,774)	(6,050)
		(4,595)	(30)	(149)	-	(4,774)	(6,050)
Net assets		105,817	25,723	80,305	1,700	213,545	212,872
Funds							
Balance at 1 January 2021		90,383	22,217	97,148	3,124	212,872	204,884
Net movements in Funds		15,434	3,506	(18,268)	1	673	7,988
Transfer of funds		-	-	1,425	(1,425)	-	-
Total Funds		105,817	25,723	80,305	1,700	213,545	212,872

The Financial Statements of Yatton Moor PCC on 10 to 21 were approved by the PCC on the 22 March 2022 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 2021

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 2021

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 2021

2. INCOME FROM DONATIONS AND LEGACIES

	General Fund	St Mary's Pre-School	Restricted Funds	All Funds 2021	All Funds 2020
Income	£	£	£	£	£
Planned Giving:					
- Gift Aid	77,264	-	-	77,264	76,335
- Non Gift Aid	17,158	-	5,795	22,953	24,105
Collections at Services:					
- Gift Aid	760	-	-	760	2,079
- Non Gift Aid	4,694	-	53	4,747	3,798
Donations & Appeals	4,142	-	7,512	11,654	14,211
Grants	14,918	210	6,124	21,252	16,677
Gift Aid Small Donations Scheme	2,103	-	22	2,125	1,501
Gift Aid	19,690	-	1,260	20,950	20,384
Legacies	1,000	-	-	1,000	5,000
	141,729	210	20,766	162,705	164,090

3. INCOME FROM CHARITABLE ACTIVITIES

	General Fund	St Mary's Pre-School	Restricted Funds	All Funds 2021	All Funds 2020
Income	£	£	£	£	£
Bookstall & Bible Notes sales	276	-	-	276	354
Lettings – Church & Chapter House	6,184	-	-	6,184	4,391
Sale of goods and produce	-	73	-	881	974
Weddings/Funeral fees	4,403	-	-	4,403	5,711
Pre-School fees	-	50,087	-	38,982	38,982
	11,329	50,160	-	61,831	50,412

4. INCOME FROM OTHER TRADING ACTIVITIES

	General Fund	St Mary's Pre-School	Restricted Funds	All Funds 2021	All Funds 2020
Income	£	£	£	£	£
Fund raising events and activities	3,898	-	-	3,898	1,021
	3,898	-	-	3,898	1,021

5. INVESTMENT INCOME

	General Fund	Endowment Fund	St Mary's Pre-School	Restricted Funds	All Funds 2021	All Funds 2020
Income	£	£	£	£	£	£
Dividends and interest	483	1	114	432	1,030	1,279
	483	1	114	432	1,030	1,279

Yatton Moor Parish

Notes to the Financial Statements

For the year ended 31 December 2021

6. ANALYSIS OF EXPENDITURE

	Note	General Fund £	St Mary's Pre-School £	Restricted Funds £	All Funds 2021 £	All Funds 2020 £
CHURCH ACTIVITIES						
<i>Gifts from PCC:</i>						
Mission – UK	11	1,450	-	608	2,058	1,566
Mission - overseas	11	2,600	-	248	2,848	2,864
Mission – secular	11	1,850	-	481	2,331	2,263
Team wide		-	-	-	-	-
		5,900	-	1,337	7,237	6,693
<i>Activities relating to Church Ministry</i>						
<i>Ministry:</i>						
Parish Share		90,390	-	-	90,390	93,383
Clergy expenses		2,040	-	600	2,640	2,618
<i>Church running costs:</i>						
Light, heat, water		5,589	-	-	5,589	5,609
Insurance		4,558	-	-	4,558	4,516
Sundries		1,249	-	306	1,555	1,344
Maintenance & security		9,793	-	3,622	13,415	16,492
Upkeep of services		2,303	-	123	2,426	2,180
Upkeep of Churchyards		240	-	-	240	2,596
Magazine printing & bookstall		275	-	-	275	269
Support & Education		468	69	864	1,401	1,411
Salaries		4,890	39,415	-	44,305	43,112
Depreciation		204	-	-	204	204
St Mary's projects		-	-	18,765	18,765	4,539
All Saints' projects		-	-	6,013	6,013	98
St John's projects		-	-	9,077	9,077	-
		127,795	39,484	39,370	200,853	178,371
<i>Church Management & Administration</i>						
Postage, printing, stationery						
books, advertising		1,363	-	-	1,363	1,692
Office equipment, phone etc.		1,268	-	-	1,268	838
Playgroup expenses		-	7,494	-	7,494	5,585
Sundry expenses		320	-	-	320	306
Salaries		13,553	-	-	13,553	13,397
Professional fees		401	-	2,652	3,053	1,429
Bank charges		241	-	223	464	504
Cleeve/Claverham contributions		(1,763)	-	-	(1,763)	(2,218)
		15,383	7,494	2,875	25,752	21,533
TOTAL CHURCH ACTIVITIES		143,282	46,978	43,582	233,842	206,597
RAISING FUNDS						
Stewardship/Giving costs		108	-	-	108	134
Costs of fayre and events		242	-	-	242	66
		350	-	-	350	200
TOTAL EXPENDITURE		143,632	46,978	43,582	234,192	206,797

Yatton Moor Parish

Notes to the Financial Statements

For the year ended 31 December 2021

8. FUND DETAILS

8a ENDOWMENT FUNDS

Endowment Funds under the PCC control	Terms	Protected Capital £	Market Value £	2021 £	2020 £
The Mrs Ford Trust	For the maintenance of St Mary's Churchyard.	1,700	1,700	1	6
Ken Stuckey Trust	For the maintenance and repairs at All Saints, Kingston Seymour	-	-	-	6
				<u>1</u>	<u>12</u>
Endowment Funds under Diocesan control	Terms	Protected Capital £	Market Value £	2021 £	2020 £
Yatton Churchyard fund	For the maintenance of St Mary's Churchyard.	273	9,986	254	245
Mrs D Stuckey Trust	For the fabric of St Mary's and/or maintenance of Assistant clergy	2,000	23,597	600	579
				<u>854</u>	<u>824</u>

During the year, the capital in the Ken Stuckey Trust was used for the repairs to the Coffin Rest at All Saints Church. This Trust is now closed.

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 2021

8b RESTRICTED FUNDS

	Opening balance	Income	Expenditure	Closing balance
	£	£	£	£
Special Charity Collections	-	1,337	(1,337)	-
St Mary's Children's work	206	1	(1)	206
St John's Projects	27,660	5,342	(9,142)	23,860
All Saints' Amenities	5,594	5,951	(6,027)	5,518
All Saints' Churchyard	1,897	912	(6)	2,803
Parish-wide Funds	22	600	(600)	22
Sunday School Trust	16,948	83	(340)	16,691
Team Mission Fund	831	4	(2)	833
St Mary's Care (CoSMIC)	36,886	6,528	(21,870)	21,544
St Mary's Clock	-	4,251	(3,551)	700
St Mary's Churchyard	2,943	289	(8)	3,224
St Mary's Organ-Music Fund	2,193	10	(144)	2,059
Yatton & Winscombe Chorale	1,609	6	(554)	1,061
Zambian – Kabwe Link	359	2	(1)	360
	97,148	25,316	(43,583)	78,881

Significant individual items in the above expenditure are as follows:

St Mary's Care (CoSMIC)		All Saint's Amenities	
Window repairs	18,765	Coffin rest and fencing repairs	3,860
		Lych Gate	2,153
	18,765		6,013
St John's Projects			
Breathe Conversation works to St John's	6,293		
St John's works	1,509		
Carpet	1,275		
	9,077		

Details of the Special Charity collections (£1,337) are set out in Note 11.

Yatton Moor Parish

Notes to the Financial Statements

For the year ended 31 December 2021

8c DESIGNATED FUNDS

	Opening Balance £	Surplus for the year £	Closing Balance £
St. Mary's Pre-School Fund	22,217	3,506	25,723
	22,217	3,506	25,723

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

	2021 £	2020 £
Salary and wages	57,645	56,300
Organists/Choir fees included within Wedding/Funeral income	722	60
Pension contributions	213	209
Cleeve/Claverham contributions for Team Administrator	(1,381)	(1,821)
	57,199	54,748

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 Cleeve and Claverham contribution is lower this year, as three months of the Team Administrators salary was covered by the Heritage Grant.

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 £3,520 (2020: £3,490) 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 2021

10. STAFF NUMBERS

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

	2021	2020
	No.	No.
Administration	1	1
Pre School	7	7
Organists/Choirmasters	3	3
	11	11

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 2021, total donations were £6,200, before a historic cheque for £300 was written off (2020: £6,300). Sums given through special charity collections, coffee and cake stall sales and other events sponsored by the PCC, total £1,337 (2020: £393). The drop in special collections in 2020 relates to the closure of the Church due to the coronavirus pandemic.

	PCC "5%"	Special		PCC "5%"	Special
Home Mission			Other Agencies		
Clevedon Food Bank	450	-	Children's Hospice South West	-	51
Sisters of the Church	500	-	Emmaus	500	-
Yatton Junior School	500	-	Jessie May Trust	-	250
	1,450	-	MacMillian Cancer	-	180
			Royal British Legion	-	54
			Samaritans	450	-
Overseas Mission			Strawberry Line Café	300	-
Send a Cow	-	248	Yatton Carers	400	-
Christian Aid	-	554	Yatton Youth Club	500	-
CMS	500	-		2,150	535
Us. (previously USPG)	1,000	-			
Kabwe	600	-	Write off 2018 cheque	(300)	-
The Hope Christian Trust	500	-			
	2,600	802	2021 Total	5,900	1,337

Yatton Moor Parish

Notes to the Financial Statements

For the year ended 31 December 2021

12. TANGIBLE FIXED ASSETS

	Equipment	Total
	£	£
Cost		
At 1 January 2021	6,440	6,440
Additions	-	-
At 31 December 2021	6,440	6,440
Depreciation		
At 1 January 2021	5,624	5,624
Charge in the year	204	204
At 31 December 2021	5,828	5,825
Net Book value at 31 December 2021	612	612
Net book value at 1 January 2021	816	816

13. INVESTMENTS

	2021	2020
	£	£
M&G Charifund – 700 units	10,892	9,607
	10,892	9,607

14. DEBTORS

	General Fund	Pre-School	Restricted Funds	2021	2020
	£	£	£	£	£
Collections/Giving	-	-	-	-	605
Cleeve with Claverham contribution	2,792	-	-	2,792	3,300
Listed Places of Worship Grant Scheme	602	-	494	1,096	1,135
Gift Aid	4,696	-	1,026	5,722	5,620
Gift Aid Small Donation scheme	631	-	-	631	1,501
Grants	973	-	400	1,373	8,364
Donations	-	-	-	-	2,402
Other	1,130	68	-	1,198	1,906
	10,824	68	1,920	12,812	24,833

Yatton Moor Parish

Notes to the Financial Statements

For the year ended 31 December 2021

15. CASH AND DEPOSITS

	2021	2020
	£	£
Cash in hand	84,911	102,872
Deposits	106,550	77,972
	191,461	180,844

At 31 December 2021, £55,000 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 0.70%, maturing 12/07/2022
CAF via The Shawbrook Bank	£10,000 at 0.45% maturing 11/01/2022
Cambridge & Counties	£10,000 at 1.00%, maturing 07/08/2022
Hampshire Trust Bank	£20,000 at 0.90% maturing 11/01/2023

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	2021	2020
	£	£	£	£	£
Pre-paid wedding fees	800	-	-	800	1,516
Fees due to Diocese	198	-	-	198	1,038
Restricted collections	-	-	51	51	113
Other	3,597	30	98	3,725	3,383
	4,595	30	149	4,774	6,050

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 £105,817 (2020: £90,383) which represents six months (2020: six months) of normal expenditure; consequently the policy objective was met in 2021.

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 2021

	General Fund		All Other Funds	
	2021	2020	2021	2020
	£	£	£	£
Income				
Planned regular giving	94,422	93,635	5,795	6,805
Collections	5,454	5,877	53	-
Donations and appeals	4,142	8,897	7,512	5,314
Grants	14,918	2,172	6,334	14,505
Legacies	1,000	2,500	-	2,500
Tax recovered (Gift Aid)	21,793	21,453	1,282	432
Events and Activities	3,898	1,021	-	-
Lettings/Fees/Sale of goods	11,671	11,329	50,160	39,083
Dividends, interest, compensation	483	546	4,663	733
	157,781	147,430	75,799	69,372
Expenditure				
Mission Giving	(5,900)	(6,300)	(1,337)	(393)
Ministry – Parish Share	(90,390)	(93,383)	-	-
Ministry – Other	(2,040)	(2,039)	(600)	(579)
Running Costs	(24,475)	(18,517)	(4,984)	(15,900)
Organists & Pre-school Staff	(4,890)	(6,706)	(39,415)	(36,406)
Major repairs & depreciation	(204)	(204)	(33,855)	(4,637)
Administration/Event costs	(15,733)	(15,614)	(10,369)	(6,119)
	(143,632)	(142,763)	(90,560)	(64,034)
Net operating income/(expenditure)	14,149	4,667	(14,761)	5,338
Net unrealised gain/(loss)	1,285	(2,017)	-	-
Total surplus/(loss) for the year	15,434	2,650	(14,761)	5,338
Total funds brought forward	90,383	87,733	122,489	117,151
Total Funds carried forward	105,817	90,383	107,728	122,489