

# **“ 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 2022**



## Yatton Moor Parish

### Report of the PCC

#### For the year ended 31 December 2022

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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 PCC is 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. Further specific details of activities may be given at the Annual Parochial Church meetings.

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

*As we are in a Vacancy, this report has been put together by Revd Fran Binding (House for Duty Priest) with help from Lesley Farrall (St Mary's Churchwarden) and Clare Attrill (Team Administrator).*

## **Yatton Moor Parish**

### **Report of the PCC**

**For the year ended 31 December 2022**

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#### **1. Staffing**

The Yatton Moor parish employs a total of 12 staff: 7 Pre-School staff, 1 Team Administrator, 3 organists/keyboard players and 1 Music Leader.

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 (who will be officially stepping down in 2023), 1 Reader in training, 5 Clergy - Team Vicar (full time), House for Duty priest (2 days per week plus Sundays) and 3 retired clergy. We were also joined by Bishop Mike Hill from September 2022 to January 2023 as an interim minister for St Mary's also assisting Team Staff.

#### **2. 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, a huge thank you to all of them.

#### **3. 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 continues to provide 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 for those who participate even when in person worship re-started.

Patterns of worship have become more established again after Covid with a recognition that each church community is different. Numerical growth has been seen in our three churches with a growing number regularly attending churches across the parish and the team.

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

Throughout the Parish 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. Particular thanks must go to the churchwardens and those assigned to care for the fabric of our churches.

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

We pay tribute and give 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 2022**

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

Baptisms – Total: 6: (Yatton-5, K/S-2, Kenn-1)

Funerals – Total 26: (Yatton-20, Kenn-1, K/S-4, YM PCC-1 from outside parish)

Weddings – Total 8: (Yatton-5, K/S-3)

We read 5 sets of Banns only for couples living in our villages who were to be married elsewhere.

A variety of other services have been held that have encouraged visitors and local community engagement.

#### **6. Links with the schools, young people and the community**

St Mary's pre-school has had another good year. The use of the Chapter House by a variety of group continues including use by the Mothers Union, Yatton and Winscombe Chorale and NCT groups alongside others. There are strong links between the churches of Kenn and Kingston Seymour and their village halls with a toddler group and various lunches and teas, some monthly, others for specific occasions. Both Kenn and Kingston have Friends groups with the one in Kingston Seymour holding regular fundraising activities. All Saint's returned to holding monthly cream teas in church on a Sunday during the summer months. The newly refurbished Church room at Kenn is now used regularly for meetings and monthly charity coffee mornings

The links with Yatton Schools continued in a variety of ways including Messy Church bags at Easter, though this has now ceased as the staffing for this became too stretched both for us and the Methodist Church. The vision of the Methodist church about how it might move forward was not sustainable for us with our current staffing but this collaboration will be revisited in the future. The link with Yatton School is maintained and encouraged and they have held services at church and the House for Duty Priest has been into school to provide curriculum support for RE. We still have representation from St Mary's in the group that runs Open the Book with Yatton Methodist church.

#### **Finance**

We wish to pay tribute to our Treasurer and all those who have been involved in the financial aspects of the mission and ministry of the Parish.

The Parish share for 2022 was paid in full. A leaflet was produced and circulated to the three churches in the parish regarding giving. Huge thanks for the generosity of all those who give to maintain the life of our churches.

#### **7. 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, £6,000 was given to charity in 2022 from the Yatton Moor PCC. In addition, we have made special collections to the sum of £2,181.



## Yatton Moor Parish

### Administration Details

#### For the year ended 31 December 2022

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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 Yatton Moor Team Ministry, which includes the parish of Cleeve with 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 (until 9 <sup>th</sup> May 2022) Rev'd Nigel Thomas Rev'd Fran Binding
<b>Clergy, non PCC members:</b>	Rev'd John Angle Rev'd Avril Gaunt Rev'd Linda Scott (until 9 <sup>th</sup> May 2022) Rev'd Richard Taylor
<b>Lay Chair:</b>	Lesley Farrall
<b>Readers:</b>	Allan Attwood Paul Stalder
<b>Treasurer:</b>	Karen Baber, FCA
<b>Churchwardens:</b>	Lesley Farrall (St Mary's) Mike Cooke (St Mary's until the APCM 2022) John Ball (St John's) Julia Bush (St John's) Sue Thomas (All Saints') John Allday (All Saints' until the APCM 2022)
<b>Associate Church Wardens:</b>	Robert Manley (St Mary's) (not a PCC member) Ann Long (St Mary's appointed May 2021) Siân Buckley (St Mary's appointed May 2022)
<b>Elected Members:</b>	Siân Buckley-Lewis (St Mary's) Mike Cooke (St Mary's) Caroline Holden (St John's) Ann Holtham (St John's) Sue Lang (All Saints') Ann Long (St Mary's) Marianna Mackay (St John's) Judy Seward (All Saints') Paul Stalder (St Mary's) Pru Witter (St Mary's) Becky Wright (All Saints')

## Yatton Moor Parish

### Report of the PCC

For the year ended 31 December 2022

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<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
<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 entitled to be 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 Fran Binding, John Allday, Allan Attwood, Barbara Bachtold, Julia Bush, Lesley Farrall, Robert Manley, Sue Thomas.  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 2022**

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I report on the accounts of the PCC for the year ended 31 December 2022 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, FCA

Eastleigh, Southampton, SO50 5AB

Date: 14/05/2023

**Yatton Moor Parish**

**Statement of Financial Activities**

**For the year ended 31 December 2022**

	Note	General Fund £	Designated Funds £	Restricted Funds £	Endowment Funds £	All Funds 2022 £	All Funds 2021 £
<b>Income</b>							
Donations and legacies	2	132,731	-	16,436	-	149,167	162,705
Charitable activities	3	14,471	48,696	170	-	63,337	61,831
Other trading activities	4	7,867	33	78	-	7,978	3,898
Investments	5	616	167	446	-	1,229	1,030
Insurance claim		-	-	-	-	-	4,116
		<b>155,685</b>	<b>48,896</b>	<b>17,130</b>	<b>-</b>	<b>221,711</b>	<b>233,580</b>
<b>Expenditure</b>							
Church activities	7	(145,733)	(48,363)	(12,169)	-	(206,265)	(233,842)
Raising Funds	7	(901)	-	-	-	(901)	(350)
		<b>(146,634)</b>	<b>(48,363)</b>	<b>(12,169)</b>	<b>-</b>	<b>(207,166)</b>	<b>(234,192)</b>
<b>Net operating income/(expenditure)</b>		<b>9,051</b>	<b>533</b>	<b>4,961</b>	<b>-</b>	<b>14,545</b>	<b>(612)</b>
Net unrealised (loss)/gain	13	(606)	-	-	-	(606)	1,285
<b>Net income for the year</b>		<b>8,445</b>	<b>533</b>	<b>4,961</b>	<b>-</b>	<b>13,939</b>	<b>673</b>
<b>Reconciliation of funds</b>							
Total funds brought forward		105,817	25,723	80,305	1,700	213,545	212,872
Transfer of funds		-	-	-	-	-	-
<b>Total Funds carried forward</b>		<b>114,262</b>	<b>26,256</b>	<b>85,266</b>	<b>1,700</b>	<b>227,484</b>	<b>213,545</b>

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



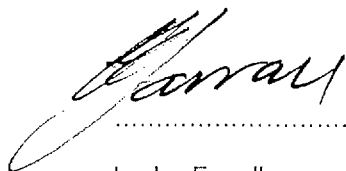
# Yatton Moor Parish

## Balance Sheet

For the year ended 31 December 2022

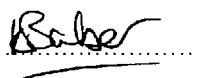
	Note	General Fund	Designated Funds	Restricted funds	Endowment funds	All funds 2022	All funds 2021
		£	£	£	£	£	£
<b>Fixed assets</b>							
Plant and equipment	12	408	-	-	-	408	612
Investments	13	10,286	-	-	-	10,286	10,892
		<b>10,694</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,694</b>	<b>11,504</b>
<b>Current assets</b>							
Stock		3,025	-	-	-	3,025	2,493
Debtors	14	12,877	83	1,268	-	14,228	12,861
Deposits	15	44,530	10,000	50,450	1,700	106,680	106,550
Cash and cash equivalents	15	53,208	17,376	34,071	-	104,655	84,911
		<b>113,640</b>	<b>27,459</b>	<b>85,789</b>	<b>1,700</b>	<b>228,588</b>	<b>206,815</b>
<b>Current liabilities</b>							
Creditors & accruals	16	(10,072)	(1,203)	(523)	-	(11,798)	(4,774)
		<b>(10,072)</b>	<b>(1,203)</b>	<b>(523)</b>	<b>-</b>	<b>(11,798)</b>	<b>(4,774)</b>
<b>Net assets</b>		<b>114,262</b>	<b>26,256</b>	<b>85,267</b>	<b>1,700</b>	<b>227,484</b>	<b>213,545</b>
<b>Funds</b>							
Balance at 1 January 2022		105,817	25,723	80,305	1,700	213,545	212,872
Net movements in Funds		8,445	533	4,961	-	13,939	673
<b>Total Funds</b>		<b>114,262</b>	<b>26,256</b>	<b>85,266</b>	<b>1,700</b>	<b>227,484</b>	<b>213,545</b>

The Financial Statements of Yatton Moor PCC on 7 to 18 were approved by the PCC on the 17 May 2023 and signed on its behalf by:



Lesley Farrall

Lay Chair



Karen Baber

Treasurer

## Yatton Moor Parish

### Notes to the Financial Statements

For the year ended 31 December 2022

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#### 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 2022**

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#### **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 2022

### 2. INCOME FROM DONATIONS AND LEGACIES

	General Fund	St Mary's Pre-School	Restricted Funds	All Funds 2022	All Funds 2021
Income	£	£	£	£	£
Planned Giving:					
- Gift Aid	78,875	-	480	79,355	77,264
- Non Gift Aid	17,612	-	4,800	22,412	22,953
Collections at Services:					
- Gift Aid	5,595	-	838	6,433	760
- Non Gift Aid	194	-	-	194	4,747
Donations & Appeals	7,243	-	6,766	14,009	11,654
Grants	-	-	1,964	1,964	21,252
Gift Aid Small Donations Scheme	2,608	-	333	2,941	2,125
Gift Aid	20,604	-	255	20,859	20,950
Legacies	-	-	1,000	1,000	1,000
	132,731	-	16,436	149,167	162,705

### 3. INCOME FROM CHARITABLE ACTIVITIES

	General Fund	St Mary's Pre-School	Restricted Funds	All Funds 2022	All Funds 2021
Income	£	£	£	£	£
Bookstall & Bible Notes sales	268	-	-	268	276
Lettings – Church & Chapter House	7,637	-	-	7,637	6,184
Sale of goods and produce	1,140	-	170	1,310	881
Weddings/Funeral fees	5,426	-	-	5,426	4,403
Pre-School fees	-	48,696	-	48,696	38,982
	14,471	48,696	170	63,337	61,831

### 4. INCOME FROM OTHER TRADING ACTIVITIES

	General Fund	St Mary's Pre-School	Restricted Funds	All Funds 2022	All Funds 2021
Income	£	£	£	£	£
Fund raising events and activities	7,867	33	78	7,978	3,898
	7,867	33	78	7,978	3,898

### 5. INVESTMENT INCOME

	General Fund	St Mary's Pre-School	Restricted Funds	All Funds 2022	All Funds 2021
Income	£	£	£	£	£
Dividends and interest	616	167	446	1,229	1,030
	616	167	446	1,229	1,030

# Yatton Moor Parish

## Notes to the Financial Statements

For the year ended 31 December 2022

### 6. ANALYSIS OF EXPENDITURE

	Note	General Fund £	St Mary's Pre-School £	Restricted Funds £	All Funds 2022 £	All Funds 2021 £
<b>CHURCH ACTIVITIES</b>						
<i>Gifts from PCC:</i>						
Mission – UK	11	1,300	-	357	1,657	2,058
Mission - overseas	11	1,900	-	-	1,900	2,848
Mission – secular	11	2,450	-	1,824	4,274	2,331
Team wide		-	-	-	-	-
		5,650	-	2,181	7,831	7,237
<i>Activities relating to Church Ministry</i>						
Ministry:						
Parish Share		94,122	-	-	94,122	90,390
Clergy expenses		2,373	-	620	2,993	2,640
Church running costs:						
Light, heat, water		5,983	-	-	5,983	5,589
Insurance		4,791	-	-	4,791	4,558
Sundries		599	-	-	599	1,555
Maintenance & security		4,940	-	3,124	8,064	13,415
Upkeep of services		2,366	-	237	2,603	2,426
Upkeep of Churchyards		475	-	-	475	240
Magazine printing & bookstall		266	-	-	266	275
Support & Education		787	340	1,509	2,636	1,401
Salaries		6,710	40,484	-	47,194	44,305
Depreciation		204	-	-	204	204
St Mary's projects		-	-	-	-	18,765
All Saints' projects		-	-	-	-	6,013
St John's projects		-	-	3,369	3,369	9,077
		123,616	40,824	8,859	173,299	200,853
<i>Church Management &amp; Administration</i>						
Postage, printing, stationery						
books, advertising		2,032	-	4	2,036	1,363
Office equipment, phone etc.		755	-	-	755	1,268
Playgroup expenses		-	7,539	-	7,539	7,494
Sundry expenses		434	-	-	434	320
Salaries		13,965	-	-	13,965	13,553
Professional fees		1,330	-	924	2,254	3,053
Bank charges		274	-	201	475	464
Cleeve/Claverham contributions		(2,323)	-	-	(2,323)	(1,763)
		16,467	7,539	1,129	25,135	25,752
<b>TOTAL CHURCH ACTIVITIES</b>		<b>145,733</b>	<b>48,363</b>	<b>12,169</b>	<b>206,265</b>	<b>233,842</b>
<b>RAISING FUNDS</b>						
Stewardship/Giving costs		279	-	-	279	108
Costs of fayre and events		622	-	-	622	242
		901	-	-	901	350
<b>TOTAL EXPENDITURE</b>		<b>146,634</b>	<b>48,363</b>	<b>12,169</b>	<b>207,166</b>	<b>234,192</b>



# Yatton Moor Parish

## Notes to the Financial Statements

For the year ended 31 December 2022

### 8. FUND DETAILS

#### 8a ENDOWMENT FUNDS

Endowment Funds under the PCC control	Terms	Protected Capital £	Market Value £	2022 £	2021 £
The Mrs Ford Trust	For the maintenance of St Mary's Churchyard.	1,700	1,700	12	1
				<b>12</b>	<b>1</b>

The Mrs Ford trust is not an accumulative endowment fund and the interest received does not increase the capital. The interest received is included within the Restricted Yatton Churchyard fund.

Endowment Funds under Diocesan control	Terms	Protected Capital £	Market Value £	2022 £	2021 £
Yatton Churchyard fund	For the maintenance of St Mary's Churchyard.	273	8,816	262	254
Mrs D Stuckey Trust	For the fabric of St Mary's and/or maintenance of Assistant clergy	2,000	20,832	620	600
				<b>882</b>	<b>854</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 2022

### 8b RESTRICTED FUNDS

	Opening balance	Income	Expenditure	Closing balance
	£	£	£	£
Special Charity Collections	-	2,181	(2,181)	-
St Mary's Children's work	206	1	(1)	206
St John's Projects	23,860	4,507	(3,429)	24,938
All Saints' Amenities	6,942	752	(15)	7,679
All Saints' Churchyard	2,803	966	(718)	3,051
Parish-wide Funds	22	620	(620)	22
Sunday School Trust	16,691	92	(188)	16,595
Team Mission Fund	833	5	(2)	836
St Mary's Care (CoSMIC)	21,544	6,612	(2,955)	25,201
St Mary's Clock	700	4	(2)	702
St Mary's Churchyard	3,224	312	(8)	3,528
St Mary's Organ-Music Fund	2,059	59	(791)	1,327
Yatton & Winscombe Chorale	1,061	1,017	(1,258)	820
Zambian – Kabwe Link	360	2	(1)	361
	<b>80,305</b>	<b>17,130</b>	<b>(12,169)</b>	<b>85,266</b>

Significant individual items in the above expenditure are as follows:

St Mary's Care (CoSMIC)	St John's Projects
Replacement lighting	539
	2,830
<b>1,973</b>	<b>3,429</b>

Details of the Special Charity collections (£2,181) are set out in Note 11.

## Yatton Moor Parish

### Notes to the Financial Statements

For the year ended 31 December 2022

#### 8c DESIGNATED FUNDS

	Opening Balance £	Surplus for the year £	Closing Balance £
St. Mary's Pre-School Fund	25,723	533	26,256
	<b>25,723</b>	<b>533</b>	<b>26,256</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

	2022 £	2021 £
Salary and wages	60,881	57,645
Organists/Choir fees included within Wedding/Funeral income	1,129	722
Pension contributions	278	213
Cleeve/Claverham contributions for Team Administrator	(1,898)	(1,821)
	<b>60,390</b>	<b>56,759</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 Cleeve and Claverham contribution was lower last 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. Three members of the clergy (2021: four members), who are members of the PCC, were reimbursed expenses in connection with their travel, study and office costs. These costs total £3,991 (2021: £3,520) 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 2022

#### 10. STAFF NUMBERS

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

	2022	2021
	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 2022, total donations were £6,200, before a historic cheque for £500 was written off (2021: £6,200). Sums given through special charity collections, coffee and cake stall sales and other events sponsored by the PCC, total £2,181 (2021: £1,337).

	PCC "5%"	Special		PCC "5%"	Special
<b>Home Mission</b>			<b>Other Agencies</b>		
Clevedon Food Bank	500	-	Caring at Christmas	-	292
Sisters of the Church	500	122	Children's Hospice South West	500	-
Yatton Junior School	300	-	Chestnut Park School	300	-
Mothers Union	-	138	DEC Appeal – Ukraine	-	939
Children's Society	-	97	Great Western Air Ambulance	-	501
	<b>1,300</b>	<b>357</b>	MacMillan Cancer Support	-	92
			Milimani Trust	500	-
<b>Overseas Mission</b>			Shelterbox	500	-
			Strawberry Line Café	500	-
CMS	400	-	Viva Palestina	150	-
Us. (previously USPG)	500	-	Yatton Youth Club	500	-
Kabwe	500	-		<b>2,950</b>	<b>1,824</b>
Guatemalan Street Kids	500	-			
	<b>1,900</b>	-	Emmaus – 2019 cheque written off	(500)	-
			<b>2022 Total</b>	<b>5,650</b>	<b>2,181</b>

# Yatton Moor Parish

## Notes to the Financial Statements

For the year ended 31 December 2022

### 12. TANGIBLE FIXED ASSETS

	Equipment	Total
	£	£
<b>Cost</b>		
At 1 January 2022	6,440	6,440
Additions	-	-
At 31 December 2022	6,440	6,440
<b>Depreciation</b>		
At 1 January 2022	5,828	5,828
Charge in the year	204	204
At 31 December 2022	6,032	6,032
<b>Net Book value at 31 December 2022</b>	408	612
<b>Net book value at 1 January 2022</b>	612	612

### 13. INVESTMENTS

	2022	2021
	£	£
M&G Charifund – 700 units	10,286	10,892
	10,286	10,892

### 14. DEBTORS

	General Fund	Pre-School	Restricted Funds	2022	2021
	£	£	£	£	£
Cleeve with Claverham contribution	3,601	-	-	3,601	2,792
Listed Places of Worship Grant Scheme	679	-	887	1,566	1,096
Gift Aid	5,083	-	129	5,212	5,722
Gift Aid Small Donation scheme	928	-	252	1,180	631
Grants	-	-	-	-	1,373
Lettings	1,071	-	-	1,071	-
Other	1,515	83	-	1,598	1,198
	12,877	83	1,268	14,228	12,812



## Yatton Moor Parish

### Notes to the Financial Statements

For the year ended 31 December 2022

#### 15. CASH AND DEPOSITS

	2022	2021
	£	£
Cash in hand	104,655	84,911
Deposits	106,680	106,550
	<b>211,335</b>	<b>191,461</b>

At 31 December 2022, £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 12/07/2023
CAF via The Shawbrook Bank	£10,000 at 0.70% maturing 11/01/2023
Cambridge & Counties	£10,000 at 2.10%, maturing 07/08/2023
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	2022	2021
	£	£	£	£	£
Pre-paid wedding fees	725	-	-	725	800
Fees due to Diocese	1,373	-	-	1,373	198
Restricted collections	-	-	523	523	51
Mission Giving	800	-	-	800	-
Advanced income	2,000	-	-	2,000	-
Other	5,174	1,203	-	6,377	3,725
	<b>10,072</b>	<b>1,203</b>	<b>523</b>	<b>11,798</b>	<b>4,774</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 £105,817 (2021: £90,383) which represents six months (2021: six months) of normal expenditure; consequently the policy objective was met in 2022.

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 2022

	General Fund		All Other Funds	
	2022	2021	2022	2021
	£	£	£	£
<b>Income</b>				
Planned regular giving	96,487	94,422	5,280	5,795
Collections	5,789	5,454	838	53
Donations and appeals	7,243	4,142	6,766	7,512
Grants	-	14,918	1,964	6,334
Legacies	-	1,000	1,000	-
Tax recovered (Gift Aid)	23,212	21,793	588	1,282
Events and Activities	7,867	3,898	111	-
Lettings/Fees/Sale of goods	14,471	11,671	48,866	50,160
Dividends, interest, compensation	616	483	613	4,663
	<b>155,685</b>	<b>157,781</b>	<b>66,026</b>	<b>75,799</b>
<b>Expenditure</b>				
Mission Giving	(5,650)	(5,900)	(2,181)	(1,337)
Ministry – Parish Share	(94,122)	(90,390)	-	-
Ministry – Other	(2,373)	(2,040)	(620)	(600)
Running Costs	(20,207)	(24,475)	(5,210)	(4,984)
Organists & Pre-school Staff	(6,710)	(4,890)	(40,484)	(39,415)
Major repairs & depreciation	(204)	(204)	(3,369)	(33,855)
Administration/Event costs	(17,368)	(15,733)	(8,668)	(10,369)
	<b>(146,634)</b>	<b>(143,632)</b>	<b>(60,532)</b>	<b>(90,560)</b>
<b>Net operating income/(expenditure)</b>	<b>9,051</b>	<b>14,149</b>	<b>5,494</b>	<b>(14,761)</b>
Net unrealised (loss)/gain	(606)	1,285	-	-
<b>Total surplus/(loss) for the year</b>	<b>8,445</b>	<b>15,434</b>	<b>4,961</b>	<b>(14,761)</b>
Total funds brought forward	105,817	90,383	107,728	122,489
<b>Total Funds carried forward</b>	<b>114,262</b>	<b>105,817</b>	<b>113,222</b>	<b>107,728</b>