

# **“ 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 2023**



## Yatton Moor Parish

### Report of the PCC

#### For the year ended 31 December 2023

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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 *engaged in mission* – telling the Good news, nurturing new believers, to respond to human need with loving service; to seek to challenge unjust structures, and to strive to safeguard the integrity of creation, 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. Mission, including Links with schools and young people
5. Care of Church buildings
6. Open Churches and Occasional Offices
7. Finance
8. Charitable Giving

The last parish Rector, Revd Tim Scott left in May 2022 and our Team of five churches (the three churches of the Yatton Moor parish, and the two churches of the Cleeve with Claverham parish) is moving from having two full-time stipendiary priests plus one house-for-duty priest to having a single stipendiary priest and one house-for-duty priest. A process is also under way to formally change us from a 'Team ministry' to a United Benefice. This process has absorbed a lot of our energy during 2023, both in working with the diocese to be ready to begin an appointment process and (from the autumn of 2023) in preparing a parish profile. We are very grateful to those who committed significant time and effort to this process.

## **Yatton Moor Parish**

### **Report of the PCC**

**For the year ended 31 December 2023**

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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 Licensed Readers (one of whom has become less active this year through ill health), 5 Clergy - Team Vicar (full time), House for Duty priest (2 days per week plus Sundays) and 3 retired clergy. We have also been supported by retired Bishop Mike Hill. At the time of writing this report the house-for-duty priest Rev Fran Binding retired in Feb-24 and the Team Vicar Rev Nigel Thomas left at the end of March.

#### **2. Safeguarding**

We continue to have in place a strong team of Safeguarding Officers across the Team and we thank them all. We have in place a clear process of Safer Recruiting within the Team and 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. The most recent training event in November 2023 covered Domestic abuse.

#### **3. Worship and prayer**

The ongoing life of worship and prayer has continued throughout the year, with one or two services each Sunday across Kenn and Kingston Seymour, and a Sunday service each week at St Marys, except for combined team services on 5<sup>th</sup> Sundays in a month. Services marked Ash Wednesday, Holy week, Ascension, and Christmas as usual. Morning Prayer online on two days a week continued to provide a valued opportunity for 6 – 10 people across the five Team churches to be together.

Services have been divided about equally between eucharistic worship, and services of the word, with 'All together in Church' services for families at Kenn and Kingston. Non-eucharistic worship has been led by both clergy and lay leaders. Regular worshippers (at least once per month) for the three churches total 143, compared with 135 in 2022 post-Covid. There has been a small increase at each church.

#### **4. Mission**

Our churches have emphasised being places of welcome and worship. 'All Together in Church' services and festival services at Kingston Seymour and Kenn have continued to include some families with children. Families with children are not regularly seen at St Mary's, but we have seen new adults attending. Some are sharing time between St Mary's and a neighbouring parish where services are not held every Sunday; some have transferred from there; and some have begun attending after a move or a return to church.

Hospitality has been a hallmark of our mission and provides a way of linking with a wider section of our community. All Saints' held regular cream teas from Easter to the autumn and social events such as a Burns night. These both raise funds and connect people with their church. St Mary's held monthly coffee mornings. In response to the sharp increase in energy cost, a 'warm welcome' was started at St Mary's as a weekly after-school club. About six parents and ten children began coming regularly and asked for it to continue past the



## Yatton Moor Parish

### Report of the PCC

#### For the year ended 31 December 2023

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winter. It has continued in term time since then and remains popular. Out of that group a small junior music session has begun on Friday evenings; it was a particular joy to witness them sing a verse of a carol at Christmas.

St Mary's Pre-School has continued to serve the community with its staff providing suitable activities Monday to Friday mornings during term time. Links with Yatton Schools have included our house-for-duty priest going into the school and the school using St Mary's for several services through the year. 'Open the book' assemblies were supported by one church member through most of 2023; an activity organised by the local Methodist church. Links have yet to be formed with the new Chestnut Park school.

Believers and a small number of new believers have been nurtured by a home group run by our house-for-duty priest; by a mid-week teaching series such as the 'Bible course', which was run for two groups, and an on-line Advent preparation course.

Monthly services have been conducted at the Strawberry Gardens assisted living home, and occasionally at the three other homes in our area, including home communion visits.

The Yatton and Winscombe Chorale (a group recognised as a 'PCC activity') have continued to meet and practice in St Mary's Chapter House.

#### 5. Care of the church buildings

There has been active work at each of the Yatton Moor Parish churches to care for the buildings.

- St Mary's renewed the speakers and amplifier for the sound system, and installed approved fencing round the play area used by the Pre-School. However, the number of leaks in the roof have increased while efforts to find a contractor to do lead work have not progressed.
- All Saints' repaired a blocked chimney flue and applied woodworm treatment to some timbers.
- St John's has worked through the review of 'emergency faculty' (which led to the removal of rotten seats and the creation of an open space at the front of the church) and has prepared a faculty for further reordering and a change to the doors to make the church more accessible and welcoming.

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

We pay tribute and give thanks to many people including those who open and lock up, keep the buildings clean, those who provide and arrange flowers, those who change seasonal furnishings and to the bell ringers. All these things make the church buildings places of welcome for people whether they come for quiet reflection, as a visitor to the heritage (Clevedon Archaeology group were welcomed to St Marys this year), to a milestone event or for regular worship.

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

Baptisms – Total: 7: (Yatton-5, K/S-1, Kenn-1)

Funerals – Total 22: (Yatton-12, Kenn-6, K/S-4)

Weddings – Total 6: (Yatton-2, Kenn- 1, K/S-3)

We read 2 sets of 'Banns only' for couples living in our villages who were to be married elsewhere.



## **Yatton Moor Parish**

### **Report of the PCC**

**For the year ended 31 December 2022**

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#### **7. Finance**

We wish to pay tribute and give sincere thanks 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 2023 was paid in full, thanks to the significant generosity of all those who give to maintain the life of our churches and those who are active in fundraising.

#### **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 charities in 2023 from the Yatton Moor PCC. In addition we have made special collections to the sum of £3,106

## Yatton Moor Parish

### Administration Details

#### For the year ended 31 December 2023

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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 Nigel Thomas (resigned March 2024) Rev'd Fran Binding (resigned 11 <sup>th</sup> February 2024)
<b>Clergy, non PCC members:</b>	Rev'd John Angle Rev'd Avril Gaunt Rev'd Richard Taylor
<b>Lay Chair:</b>	Lesley Farrall (resigned 8 <sup>th</sup> November 2023)
<b>Readers:</b>	Paul Stalder Mike Cooke (7 <sup>th</sup> October 2023)
<b>Treasurer:</b>	Karen Baber, FCA
<b>Churchwardens:</b>	Lesley Farrall (St Mary's resigned 8 <sup>th</sup> November 2023) John Dickinson (St Mary's) John Ball (St John's) Julia Bush (St John's) Sue Thomas (All Saints')
<b>Deputy Churchwardens:</b>	Jonathan Kelly (St Mary's) Pru Witter (St Mary's) Caroline Holden (St John's) Jenny Pascoe (St John's) John Allday (All Saints) (John died in March 2024; rest in peace) Jackie Harris (All Saints) Sue Lang (All Saints) Judy Seward (All Saints)
<b>Associate Church Wardens:</b>	Robert Manley (St Mary's) (non PCC member) Ann Long (St Mary's) Siân Buckley (St Mary's)
<b>Elected Members:</b>	Siân Buckley-Lewis (St Mary's) Mike Cooke (St Mary's) Val Dickens (St Mary's) Caroline Holden (St John's) Ann Holtham (St John's) Margaret Ball (St John's) Leonie Allday (All Saints') Sue Lang (All Saints')

## Yatton Moor Parish

### Report of the PCC

For the year ended 31 December 2023

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	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') Di Kirwan (St Mary's) Christopher Williamson (St Mary's)
<b>PCC Secretary &amp; Team Administrator:</b>	Clare Attrill
<b>Bankers:</b>	NatWest Bank Lloyds Bank
<b>Independent Examiner:</b>	Elaine Aplin, FCA
<b>Architects:</b>	Quentin Alder (Quentin Alder himself retired in 2023). Since then, St Mary's, St John's and All Saints have all been under Noma architects, and architect John Redfern
<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 (resigned 8 <sup>th</sup> November 2023), Robert Manley, Sue Thomas, John Dickinson (appointed 9 <sup>th</sup> November 2023).  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 (Resigned 8 <sup>th</sup> November 2023) Position Vacant



## Yatton Moor Parish

### Independent Examiners Report

#### For the year ended 31 December 2023

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I report on the accounts of the PCC for the year ended 31 December 2023 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: 10/05/24.

# Yatton Moor Parish

## Statement of Financial Activities

For the year ended 31 December 2023

	Note	General Fund £	Designated Funds £	Restricted Funds £	Endowment Funds £	All Funds 2023 £	All Funds 2022 £
<b>Income</b>							
Donations and legacies	2	133,157	-	21,563	-	154,720	149,167
Charitable activities	3	15,911	46,958	5	-	62,874	63,337
Other trading activities	4	7,501	28	1,833	-	9,362	7,978
Investments	5	1,515	475	1,143	-	3,133	1,229
Insurance claim		25	-	-	-	25	-
		<b>158,109</b>	<b>47,461</b>	<b>24,544</b>	<b>-</b>	<b>230,114</b>	<b>221,711</b>
<b>Expenditure</b>							
Church activities	7	(155,070)	(50,672)	(20,528)	-	(226,270)	(206,265)
Raising Funds	7	(885)	-	-	-	(885)	(901)
		<b>(155,955)</b>	<b>(50,672)</b>	<b>(20,528)</b>	<b>-</b>	<b>(227,155)</b>	<b>(207,166)</b>
<b>Net operating income/(expenditure)</b>		<b>2,154</b>	<b>(3,211)</b>	<b>4,016</b>	<b>-</b>	<b>2,959</b>	<b>14,545</b>
Net unrealised loss	13	(241)	-	-	-	(241)	(606)
<b>Net income for the year</b>		<b>1,913</b>	<b>(3,211)</b>	<b>4,016</b>	<b>-</b>	<b>2,718</b>	<b>13,939</b>
<b>Reconciliation of funds</b>							
Total funds brought forward		114,262	26,256	85,266	1,700	227,484	213,545
<b>Total Funds carried forward</b>		<b>116,175</b>	<b>23,045</b>	<b>89,282</b>	<b>1,700</b>	<b>230,202</b>	<b>227,484</b>

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

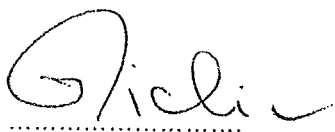
**Yatton Moor Parish**

**Balance Sheet**

**For the year ended 31 December 2023**

	Note	General Fund	Designated Funds	Restricted funds	Endowment funds	All funds 2023	All funds 2022
		£	£	£	£	£	£
<b>Fixed assets</b>							
Plant and equipment	12	2,851	3,099	3,099	-	9,049	408
Investments	13	10,045	-	-	-	10,045	10,286
		<b>12,896</b>	<b>3,099</b>	<b>3,099</b>	<b>-</b>	<b>19,094</b>	<b>10,694</b>
<b>Current assets</b>							
Stock		3,163	-	-	-	3,163	3,025
Debtors	14	16,647	4,002	1,982	-	22,631	14,228
Deposits	15	45,487	10,000	50,847	1,700	108,034	106,680
Cash and cash equivalents	15	46,274	6,914	40,144	-	93,332	104,655
		<b>111,571</b>	<b>20,916</b>	<b>92,973</b>	<b>1,700</b>	<b>227,160</b>	<b>228,588</b>
<b>Current liabilities</b>							
Creditors & accruals	16	(8,292)	(970)	(6,790)	-	(16,052)	(11,798)
		<b>(8,292)</b>	<b>(970)</b>	<b>(6,790)</b>	<b>-</b>	<b>(16,052)</b>	<b>(11,798)</b>
<b>Net assets</b>		<b>116,175</b>	<b>23,045</b>	<b>89,282</b>	<b>1,700</b>	<b>230,202</b>	<b>227,484</b>
<b>Funds</b>							
Balance at 1 January 2023		114,262	26,256	85,266	1,700	227,484	213,545
Net movements in Funds		1,913	(3,211)	4,016	-	2,718	13,939
<b>Total Funds</b>		<b>116,175</b>	<b>23,045</b>	<b>89,282</b>	<b>1,700</b>	<b>230,202</b>	<b>227,484</b>

The Financial Statements of Yatton Moor PCC on 8 to 19 were approved by the PCC on the 15 May 2024 and signed on its behalf by:



John Dickinson

**Lay Chair**



Karen Baber

**Treasurer**



## Yatton Moor Parish

### Notes to the Financial Statements

For the year ended 31 December 2023

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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 2023**

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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 - 5 years straight line

Fencing – 10 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 2023

### 2. INCOME FROM DONATIONS AND LEGACIES

	General Fund	St Mary's Pre-School	Restricted Funds	All Funds 2023	All Funds 2022
Income	£	£	£	£	£
Planned Giving:					
- Gift Aid	82,602	-	4,000	86,602	79,355
- Non Gift Aid	11,882	-	650	12,532	22,412
Collections at Services:					
- Gift Aid	6,456	-	607	7,063	6,433
- Non Gift Aid	164	-	410	574	194
Donations & Appeals	6,780	-	4,555	11,335	14,009
Grants	2,030	-	1,672	3,702	1,964
Gift Aid Small Donations Scheme	2,115	-	613	2,728	2,941
Gift Aid	21,128	-	1,056	22,184	20,859
Legacies	-	-	8,000	8,000	1,000
	133,157	-	21,563	154,720	149,167

### 3. INCOME FROM CHARITABLE ACTIVITIES

	General Fund	St Mary's Pre-School	Restricted Funds	All Funds 2023	All Funds 2022
Income	£	£	£	£	£
Bookstall & Bible Notes sales	223	-	-	223	268
Lettings – Church & Chapter House	8,707	-	-	8,707	7,637
Sale of goods and produce	942	-	5	947	1,310
Weddings/Funeral fees	6,039	-	-	6,039	5,426
Pre-School fees	-	46,958	-	46,958	48,696
	15,911	46,958	5	62,874	63,337

### 4. INCOME FROM OTHER TRADING ACTIVITIES

	General Fund	St Mary's Pre-School	Restricted Funds	All Funds 2023	All Funds 2022
Income	£	£	£	£	£
Fund raising events and activities	7,501	28	1,833	9,362	7,978
	7,501	28	1,833	9,362	7,978

### 5. INVESTMENT INCOME

	General Fund	St Mary's Pre-School	Restricted Funds	All Funds 2023	All Funds 2022
Income	£	£	£	£	£
Dividends and interest	1,515	475	1,143	3,133	1,229
	1,515	475	1,143	3,133	1,229



# Yatton Moor Parish

## Notes to the Financial Statements

For the year ended 31 December 2023

### 6. ANALYSIS OF EXPENDITURE

	Note	General Fund £	St Mary's Pre-School £	Restricted Funds £	All Funds 2023 £	All Funds 2022 £
<b>CHURCH ACTIVITIES</b>						
<i>Gifts from PCC:</i>						
Mission – UK	11	1,000	-	1,462	2,462	1,657
Mission - overseas	11	2,750	-	598	3,348	1,900
Mission – secular	11	2,250	-	1,046	3,296	4,274
		6,000	-	3,106	9,106	7,831
<i>Activities relating to Church Ministry</i>						
<i>Ministry:</i>						
Parish Share		92,245	-	-	92,245	94,122
Clergy expenses		2,358	-	623	2,981	2,993
<i>Church running costs:</i>						
Light, heat, water		15,784	-	-	15,784	5,983
Insurance		5,634	-	-	5,634	4,791
Sundries		774	-	-	774	599
Maintenance & security		4,563	-	8,127	12,690	8,064
Upkeep of services		2,493	-	78	2,571	2,603
Upkeep of Churchyards		345	-	2,371	2,716	475
Magazine printing & bookstall		223	-	-	223	266
Support & Education		584	-	1,724	2,308	2,636
Salaries		7,069	42,652	-	49,721	47,194
Depreciation		445	163	163	771	204
St Mary's projects		-	-	-	-	-
All Saints' projects		-	-	-	-	-
St John's projects		-	-	-	-	3,369
		132,517	42,815	13,086	188,418	173,299
<i>Church Management &amp; Administration</i>						
Postage, printing, stationery						
books, advertising		1,673	-	-	1,673	2,036
Office equipment, phone etc.		1,332	-	-	1,332	755
Playgroup expenses		-	7,282	-	7,282	7,539
Sundry expenses		387	-	-	387	434
Salaries		14,669	-	-	14,669	13,965
Professional fees		686	575	4,133	5,394	2,254
Bank charges		271	-	203	474	475
Cleeve/Claverham contributions		(2,465)	-	-	(2,465)	(2,323)
		16,553	7,857	4,336	28,746	25,135
<b>TOTAL CHURCH ACTIVITIES</b>		<b>155,070</b>	<b>50,672</b>	<b>20,528</b>	<b>226,270</b>	<b>206,265</b>
<b>RAISING FUNDS</b>						
Stewardship/Giving costs		126	-	-	126	279
Costs of fayre and events		759	-	-	759	622
		885	-	-	885	901
<b>TOTAL EXPENDITURE</b>		<b>155,955</b>	<b>50,672</b>	<b>20,528</b>	<b>227,155</b>	<b>207,166</b>

# Yatton Moor Parish

## Notes to the Financial Statements

For the year ended 31 December 2023

### 8. FUND DETAILS

#### 8a ENDOWMENT FUNDS

Endowment Funds under the PCC control	Terms	Protected Capital £	Market Value £	2023 £	2022 £
The Mrs Ford Trust	For the maintenance of St Mary's Churchyard.	1,700	1,700	65	12
				<u>65</u>	<u>12</u>

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 £	2023 £	2022 £
Yatton Churchyard fund	For the maintenance of St Mary's Churchyard.	273	9,652	264	262
Mrs D Stuckey Trust	For the fabric of St Mary's and/or maintenance of Assistant clergy	2,000	22,809	623	620
				<u>887</u>	<u>882</u>

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 2023

### 8b RESTRICTED FUNDS

	Opening balance	Income	Expenditure	Closing balance
	£	£	£	£
Special Charity Collections	-	3,106	(3,106)	-
St Mary's Children's work	206	3	-	209
St John's Projects	24,938	1,884	(1,951)	24,871
All Saints' Amenities	7,679	201	(2,091)	5,789
All Saints' Churchyard	3,051	624	(3,015)	660
Parish-wide Funds	22	623	(623)	22
Sunday School Trust	16,595	216	(549)	16,262
Team Mission Fund	836	11	(2)	845
St Mary's Care (CoSMIC)	25,201	15,501	(7,098)	33,604
St Mary's Clock	702	9	(2)	709
St Mary's Churchyard	3,528	901	(9)	4,420
St Mary's Organ-Music Fund	1,327	12	(866)	473
Yatton & Winscombe Chorale	820	1,448	(1,215)	1,053
Zambian – Kabwe Link	361	5	(1)	365
	<b>85,266</b>	<b>24,544</b>	<b>(20,528)</b>	<b>89,282</b>

Significant individual items in the above expenditure are as follows:

<b>St Mary's Care (CoSMIC)</b>		<b>St John's Projects</b>	
Audio sound system	2,981	Building survey	1,320
South Porch Architect fees	1,523	Carving cross for porch	475
New Water heater	2,399		<b>1,795</b>
	<b>6,903</b>		
<b>All Saints' Churchyard</b>		<b>All Saints' Amenities</b>	
Ditch and tree works	1,543	Architect fees re roof/pews	2,075
Garden mower service	730		<b>2,075</b>
Topographical survey	738		
	<b>3,011</b>		

Details of the Special Charity collections (£3,106) are set out in Note 11.



## Yatton Moor Parish

### Notes to the Financial Statements

For the year ended 31 December 2023

#### 8c DESIGNATED FUNDS

	Opening Balance £	Deficit for the year £	Closing Balance £
St. Mary's Pre-School Fund	26,256	(3,211)	23,045
	<b>26,256</b>	<b>(3,211)</b>	<b>23,045</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

	2023 £	2022 £
Salary and wages	63,749	60,881
Organists/Choir fees included within Wedding/Funeral income	2,304	1,129
Pension contributions	641	278
Cleeve/Claverham contributions for Team Administrator	(1,993)	(1,821)
	<b>64,701</b>	<b>60,467</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.

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. Two members of the clergy (2022: three members), who are members of the PCC, were reimbursed expenses in connection with their travel, study and office costs. These costs total £3,943 (2022: £3,991) 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 2023

### 10. STAFF NUMBERS

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

	2023	2022
	No.	No.
Administration	1	1
Pre School	7	7
Organists/Choirmasters	3	3
	<u>11</u>	<u>11</u>

### 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 2023, total donations were £6,000, (2022: £6,200 before a historic cheque for £500 was written off). Sums given through special charity collections, coffee and cake stall sales and other events sponsored by the PCC, total £3,106 (2022: £2,181).

	PCC "5%"	Special		PCC "5%"	Special
<b>Home Mission</b>			<b>Other Agencies</b>		
Clevedon Food Bank	500	303	Caring at Christmas	-	289
Sisters of the Church	500	247	Children's Hospice South West	500	-
Christian Aid	-	183	Alzheimer's Society	-	529
St Mary's Fund (CoSMIC)	-	529	MacMillan Cancer Support	-	198
Children's Society	-	200	Milimani Trust	750	-
	<u>1,000</u>	<u>1,462</u>	Shelterbox	500	-
			Royal British Legion	-	30
			Yatton Youth Club	500	-
<b>Overseas Mission</b>				<u>2,250</u>	<u>1,046</u>
Hope Christian Trust	750	-			
CMS	500	-			
Us. (previously USPG)	500	-			
Kabwe	500	-	<b>2023 Total</b>	<u>6,000</u>	<u>3,106</u>
Guatemalan Street Kids	500	-			
Ripple	-	598			
	<u>2,750</u>	<u>598</u>			

# Yatton Moor Parish

## Notes to the Financial Statements

For the year ended 31 December 2023

### 12. TANGIBLE FIXED ASSETS

	General Fund	Pre-School	Restricted Funds	Total
	£	£	£	£
<b>Cost</b>				
At 1 January 2023	6,440	-	-	6,440
Additions	2,888	3,262	3,262	9,412
At 31 December 2023	9,328	3,262	3,262	15,852
<b>Depreciation</b>				
At 1 January 2023	6,032	-	-	6,032
Charge in the year	445	163	163	771
At 31 December 2023	6,477	163	163	6,803
<b>Net Book value at 31 December 2023</b>	<b>2,851</b>	<b>3,099</b>	<b>3,099</b>	<b>9,049</b>
<b>Net book value at 1 January 2023</b>	<b>612</b>	<b>-</b>	<b>-</b>	<b>612</b>

During the year, a fence was erected around the play area of the Pre-School, the cost of the fence was split equally between the Pre-School fund and the St Mary's Fund (CoSMIC).

### 13. INVESTMENTS

	2023	2022
	£	£
M&G Charifund – 700 units	10,045	10,286
	<b>10,045</b>	<b>10,286</b>

### 14. DEBTORS

	General Fund	Pre-School	Restricted Funds	2023	2022
	£	£	£	£	£
Collections	909	-	289	1,198	-
Cleeve with Claverham contribution	3,653	-	-	3,653	3,601
Fees	625	-	-	625	-
Listed Places of Worship Grant Scheme	484	-	341	825	1,566
Gift Aid	5,314	-	13	5,326	5,212
Gift Aid Small Donation scheme	871	-	614	1,485	1,180
Grants	-	-	600	600	-
Lettings	1,169	-	-	1,169	1,071
Other	3,622	4,002	125	7,647	1,598
	<b>16,647</b>	<b>4,002</b>	<b>1,982</b>	<b>22,631</b>	<b>14,228</b>

# Yatton Moor Parish

## Notes to the Financial Statements

For the year ended 31 December 2023

### 15. CASH AND DEPOSITS

	2023	2022
	£	£
Cash in hand	93,332	104,655
Deposits	108,034	106,680
	<u>201,366</u>	<u>211,335</u>

At 31 December 2023, £55,000 of the funds were held in fixed term, fixed interest accounts and £45,000 invested in two Credit Unions, as follows:

Cambridge & Counties	£15,000 at 5.00%, maturing 21/08/2024
Cambridge & Counties	£10,000 at 5.00%, maturing 27/08/2024
Hampshire Trust Bank	£30,000 at 5.15%, maturing 29/01/2024

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	2023	2022
	£	£	£	£	£
Pre-paid wedding fees	150	-	-	150	725
Fees due to Diocese	980	-	-	980	1,373
Restricted collections	-	-	320	320	523
Mission Giving	750	-	-	750	800
Advanced income	-	-	-	-	2,000
Repair works	2,089	-	2,477	4,566	-
Other	4,323	970	3,993	9,286	6,377
	<u>8,292</u>	<u>970</u>	<u>6,790</u>	<u>16,052</u>	<u>11,798</u>

### 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 £116,175 (2022: £114,262) which represents six months (2022: six months) of normal expenditure; consequently the policy objective was met in 2023.

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 2023

	General Fund		All Other Funds	
	2023	2022	2023	2022
	£	£	£	£
<b>Income</b>				
Planned regular giving	94,484	96,487	4,650	5,280
Collections	6,620	5,789	1,017	838
Donations and appeals	6,780	7,243	4,555	6,766
Grants	2,030	-	1,672	1,964
Legacies	-	-	8,000	1,000
Tax recovered (Gift Aid)	23,243	23,212	1,669	588
Events and Activities	7,501	7,867	1,861	111
Lettings/Fees/Sale of goods	15,911	14,471	46,963	48,866
Dividends, interest, compensation	1,540	616	1,618	613
	<b>158,109</b>	<b>155,685</b>	<b>72,005</b>	<b>66,026</b>
<b>Expenditure</b>				
Mission Giving	(6,000)	(5,650)	(3,106)	(2,181)
Ministry – Parish Share	(92,245)	(94,122)	-	-
Ministry – Other	(2,358)	(2,373)	(623)	(620)
Running Costs	(30,400)	(20,207)	(12,300)	(5,210)
Organists & Pre-school Staff	(7,069)	(6,710)	(42,652)	(40,484)
Major repairs & depreciation	(445)	(204)	(326)	(3,369)
Administration/Event costs	(17,438)	(17,368)	(12,193)	(8,668)
	<b>(155,955)</b>	<b>(146,634)</b>	<b>(71,200)</b>	<b>(60,532)</b>
<b>Net operating income</b>	<b>2,154</b>	<b>9,051</b>	<b>805</b>	<b>5,494</b>
Net unrealised loss	(241)	(606)	-	-
<b>Total surplus for the year</b>	<b>1,913</b>	<b>8,445</b>	<b>805</b>	<b>4,961</b>
Total funds brought forward	114,262	105,817	113,222	107,728
<b>Total Funds carried forward</b>	<b>116,175</b>	<b>114,262</b>	<b>114,027</b>	<b>113,222</b>