

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BISHOPSTON AND ST ANDREW, BRISTOL

England & Wales · Charity number 1133747

Details

Other names BISHOPSTON AND ST ANDREW'S PCC

Status Registered

Legal form Previously excepted

Registered 2010-01-26

Register [View on the Charity Commission register](#)

Contact

Address B & A Church
279 Gloucester Road
Bishopston
Bristol
BS7 8NY

Phone 01173291525

Email ann@babristol.org

Website www.babristol.org

Activities

Objects: Promoting in the ecclesiastical parish the whole mission of the Church.

Activities: At B&A we are all about what we call Little Church. Little Churches are communities of friends growing as followers of Jesus and making a difference in the lives of others in lots of different ways. As Little Churches we gather together to celebrate who God is and all he is doing through us and among us. We call these times Gatherings. We are a church of all ages.

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services, Other Charitable Activities
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL
- Bristol City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£563,333	£718,636	£1,590,775	7
2023-12-31	£995,652	£781,634	£1,745,757	7
2022-12-31	£442,805	£468,506	-	-
2021-12-31	£999,222	£412,378	£1,555,766	7
2020-12-31	£437,891	£379,485	-	-

Trustees

Name	Role	Appointed
Rev JAMES CHRISTIAN WILLIAM STEVENSON BA, MPHIL	Chair	
Alexander Kenneth Richard Murray		2023-05-22
Ann Louise Tizzard		2024-04-22
Ben Douglas Goddard		2025-04-28
Cara Michelle Rollitt		2026-04-27
Christopher Peter Rollitt		2013-05-22
Colette Bewley		2024-04-22
Dr Michael Raymond Hillman		2022-05-23
Judith Anne Stewart		2024-04-22
Rev WAYNE PHILIP MASSEY		2012-11-01
Ruth Hannah Moppett		2024-10-07
Stephen Daniel Myerscough		2022-09-12
Thomas Luke Holmes		2025-04-28

Accounts

Annual Report and the Financial Statements of
the Parochial Church Council of the
Ecclesiastical Parish of Bishopston and St
Andrews, Bristol for the year ended
31 December 2024

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BISHOPSTON
AND ST ANDREWS, BRISTOL**

CONTENTS

YEAR ENDED 31 DECEMBER 2024

Reference & Administrative Information	1
Trustees' Annual Report	2 - 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Cash Flow Statement	10
Notes to the accounts	11 - 23

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BISHOPSTON
AND ST ANDREWS, BRISTOL**

REFERENCE & ADMINISTRATIVE INFORMATION

YEAR ENDED 31 DECEMBER 2024

Parish Information

The Parish is part of the Diocese of Bristol within the Church of England.

PCC members (the trustees of the parish) who served from 1 January 2024 until the date this report was approved are:

Trustees

Name	Role	Notes
James Stevenson	Priest in charge	
Wayne Massey	Team Vicar, Chair of PCC	
Jane Auld	Warden	
Alex Murray	Warden	
Judith Stewart	PCC Secretary	Appointed May 2024
Colette Bewley		Appointed May 2024
William Bevan		Resigned May 2024
Jeremy Peters		Resigned May 2024
Steven Myerscough		
Gayle Bryant		Resigned May 2024
Claire Pengelley-Scott	Safeguarding Officer	Resigned Sept 2024
Ruth Moppett	Safeguarding Officer	Appointed Sept 2024
Michael Hillman		
Steve Glanville		
Chris Rollitt		
Ann Tizzard		Appointed May 2024

Secretary Judith Stewart

Charity registration number 1133747

Registered office B&A Church Office
279 Gloucester Road,
Bristol
BS7 8NY

Independent examiner Joshua Kingston BSc ACA
Burton Sweet Limited
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

Bankers Lloyds Bank Plc
Westbury on Trym Branch
PO Box 100
BX1 1LT

PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BISHOPSTON AND ST ANDREWS, BRISTOL

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2024

Objectives & Activities for the Public Benefit

The PCC of the Parish of Bishopston and St Andrews has responsibility of co-operating with the clergy to promote the whole mission of the church in the ecclesiastical parish. The PCC oversees the activities of B&A Church in addition to being responsible for the maintenance and responsibility of the parish buildings.

The Parish is part of the Diocese of Bristol. The Parish Vision and Strategy is focussed upon discipleship, mission and evangelism. This is summarised in the phrase 'Bringing Bristol to Jesus'. The parish values are faith, hope & love – more information can be found here: <https://www.babristol.org/ourstory>.

The strategy is to be achieved through the growth and establishment of communities called Little Churches. Little Churches are the foundational structures of our church community. Little Churches are smaller groups enabling members of the church family to do life together, grow as disciples and invite others to encounter the Lord Jesus through the activities and people of the local church.

In addition, this strategy is further supported through the work of B&A Meals. B&A Meals supplies hot meals to churches and other partner organisations across the city of Bristol enabling them to run a range of events hosting those most in need.

Review of Achievements and Performance

2024 can be summarised as a year focussed on consolidation for B&A. A key focus was establishing B&A and the parish's activities in 279 Gloucester Road. This has included ongoing building works and the development of ministries and activities based out of 279.

In addition, 2024 saw the continued work of B&A Meals and the ongoing development of long-term partnerships with other churches and community groups across Bristol. This was alongside the development of long-term funding strategies for B&A Meals.

Little Church

The parish strategy is focussed on mission and ministry in post-Christendom. Establishing healthy functional missional Little Churches is key to that strategy. Little Churches are the communities where people will discover faith and grow in faith and are our vehicles for how we make a difference in the lives of others.

At the end of 2023 there were 12 Little Churches. Whilst this figure is the same as at the end of 2023, 2024 saw the beginning of a significant piece of work regarding the future of our Little Churches. Over the course of the year a number of activities were stopped and the church entered into a period of consultation regarding the next phase of our Little Church strategy. It is expected this consultation will result in new forms and structures for Little Churches emerging in 2025. A full list of Little Churches and details about their activities can be found on the church website (babristol.org/littlechurch).

PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BISHOPSTON AND ST ANDREWS, BRISTOL

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2024

Sunday Gatherings

Sunday Gatherings play a key role in the life, mission and ministry of the parish. The Gatherings are where we gather for worship, testimony, teaching and ministry. In addition, these are the key times that children and youth work occur. Gatherings enable the whole church family to come together and to be built up in faith.

Following the move to 279 Gloucester Road we have continued to see steady growth across all ages at our Gatherings. A new Hospitality and Welcome Team was formed in 2024 to enable better welcome, and integration of newcomers into the life of B&A. 279 Gloucester Road is ideally located to be 'found' by anyone wishing to try out church and consequently we have witnessed a steady stream of those interested in church coming along on Sundays. This is a noticeable change from when we held our Gatherings at St Andrew's Park.

Younger Generations

The demographic of the parish and the city of Bristol is young. It is therefore important that the church reflects the demographic of the community it serves and seeks to reach with the good news of Jesus. A high priority for the parish is our work with children, youth and young adults. We employ two part-time ministers to oversee our work with Children and Youth and until late 2024 employed a Young Adult Minister.

Building works at 279 over 2024 have enabled Children's work to take advantage of having increased space and rooms for their activities. This has enabled growth in Sunday attendance, especially in the preschool age. In addition Youth meet in an upper hall which is set apart solely for Youth work. Having a bespoke space enables the youth to have a space they can call 'home'. Longer term this space requires some building work. Across the year, teams from B&A have served local schools teaching about the Christian faith.

Following the resignation of the Young Adults Minister the decision was taken not to replace the role. A small team of church members had emerged to lead this work and a number of staff members who were themselves young adults had been appointed, thus it was deemed unnecessary to employ a Young Adult minister. Over the past year a number of young adults have joined the church, this includes both those who would consider themselves Christian and those who came in order to find out more about faith.

A key issue for these activities is how best to resource them. The importance of safeguarding and consistency of leadership makes the recruitment of volunteers a high priority. Safeguarding is overseen by a team of staff and volunteers working to ensure people are correctly recruited and trained and that a safe culture is maintained in all our activities.

B&A Meals

2024 saw the continued growth of B&A Meals. B&A Meals existed to serve the church and community groups of Bristol through providing hot food to enable other groups to serve their local communities. In addition B&A Meals supports the work of Little Churches at B&A who serve a range

PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BISHOPSTON AND ST ANDREWS, BRISTOL

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2024

of communities including refugees and local vulnerable people. Through these Little Churches we have seen people come to faith in Jesus and begin discipleship journeys.

The work of B&A Meals grew in 2024 through the establishment of new partnerships across the city. The purchase of an electric van and the employment of a part-time van driver enabled B&A Meals to offer a delivery service to those groups unable to collect from our kitchen. Over the course of the year approx. an additional 200 meals per week were served compared to 2023 (approx. 300). The aspiration is for B&A Meals to serve approx. 1,000 meals per week.

Building Strategy

The parish building strategy is focussed on developing 279 Gloucester Road and on the securing the future plans for the church and hall at St Andrew's Park.

279 Gloucester Road is approx. 24,000sq ft encompassing a worship space, two large halls, many smaller rooms and fully equipped catering kitchen. Whilst it requires significant work over the coming years it meets the long standing parish strategy of establishing a site with space for a congregation of 400 and breakout capacity for 100-150. In addition, it is strategically placed on a popular part of the Gloucester Road. The sale of garden land at St Andrew's Park has provided funds for continued works at 279. In 2024 refurbishment work to the Brynland Hall was completed alongside many other maintenance works. The next phase of works concentrates on upgrading the electrics enabling the parish to develop a net-zero solution for heating and power to 279 in line with the Church of England policy and targets.

In 2024 the parish attempted the sale of the hall at St Andrew's Park to enable further building works at 279. Due to legal complications with the lease this sale was not possible. The parish pivoted to arranging a short-term lease with a local charity whilst completing the purchase of the hall. Alongside this initial discussions began regarding how to develop the church and potentially the hall for long term community benefit.

Finance & Operations

To support the operational and financial work of the parish the PCC employs a number of staff in administrative, operational and financial roles. This is both to ensure the parish is run efficiently and effectively as well as in order to release B&A members to serve others in mission through Little Churches.

The PCC set a deficit budget for 2024 with the goal of increasing both planned giving and donor funding for BA& Meals. We entered 2024 with a surplus following a significant gift in 2023. Planned giving did not rise as expected in 2024 despite the growth in membership and this is something that will need to be addressed in 2025. The completion of refurbishment works in the Brynland Hall enabled the parish to begin letting that space out to the local community. It is recognised that while this in addition to the lease at the Park hall will bring in significant income that growing the giving of the membership remains the key to financial stability.

In 2024 the role of Operations Director became full-time. This was in recognition of the growing complexities of the operation activities of the parish and B&A Meals.

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BISHOPSTON
AND ST ANDREWS, BRISTOL**

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2024

Finance Review

The total income for 2024 was £563,333 (2023: £995,652). Regular giving for 2024 was £266,364 (2023: £247,352), an increase of £19,012, or 7.6%. Hall rental income was £28,303, (2023: £34,943, a reduction of £6,640 or 19%. £120,579 (2023: £119,580) was received towards the work of B&A Meals, a slight increase of 0.8%.

The Finance Team recalculated the budget to reflect changes and the PCC approved an amended budget at 6 months as per standard parish policy.

The trustees aim to maintain free reserves within unrestricted funds at a level which equates to approximately two to six months of unrestricted charitable expenditure, excluding parish share and 279 renovation costs.

The balance held as unrestricted funds as at 31 December 2024 was £1,552,050 (2023: £1,630,853) of which £433,346 (2023: £222,341) are considered unrestricted free reserves. The current level of free reserves is within the range desired.

Structure: Governance & Management

The PCC is the body with the responsibility for setting the strategic direction of the parish. The members of the PCC consider the clergy to be the key management personnel. All PCC members give of their time freely and no lay trustee receives remuneration for the role of being a Trustee. Please see the related party note for further details. New trustees receive an induction, including an outline of the role of the PCC in the life of the church and associated responsibilities. The roles of the PCC, its sub-committees, the clergy and wardens are consistent with those set out in Canon Law and other relevant documents. PCC members are recruited for three-year terms (except in the case of replacing people mid-term) on a rotating basis and are elected annually at the APCM.

The PCC is served by the staff team led by the clergy. This team is both paid and unpaid. The staff team takes responsibility for the day to day running of the parish.

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BISHOPSTON
AND ST ANDREWS, BRISTOL**

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2024

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed/constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This annual report was approved by the Parochial Church Council and signed on their behalf by

The Reverend Wayne Massey

Team Vicar Chair of the PCC

Date:

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BISHOPSTON
AND ST ANDREWS, BRISTOL**

INDEPENDENT EXAMINER'S REPORT

YEAR ENDED 31 DECEMBER 2024

Independent examiner's report to the trustees of the Parochial Church Council of the Ecclesiastical Parish of Bishopston and St Andrews

I report to the trustees on my examination of the accounts of the Parochial Church Council of the Ecclesiastical Parish of Bishopston and St Andrews (the Charity) for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Joshua Kingston, BSc., ACA
Burton Sweet Chartered Accountants
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

Date:

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
BISHOPSTON AND ST ANDREWS**
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 DECEMBER 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £ (Restated)
Income from:					
Donations and legacies	2	376,463	134,408	510,871	552,161
Charitable activities	3	1,798	-	1,798	1,209
Other trading activities	4	28,303	-	28,303	34,943
Investments		4,406	-	4,406	2,372
Other	5	17,955	-	17,955	404,967
Total income		428,925	134,408	563,333	995,652
Expenditure on:					
Charitable activities	6,20	508,049	210,587	718,636	781,634
Total expenditure		508,049	210,587	718,636	781,634
Net gains on investments		321	-	321	5,779
Net income/(expenditure)	10	(78,803)	(76,179)	(154,982)	219,797
Transfers between funds		-	-	-	-
Net movement in funds		(78,803)	(76,179)	(154,982)	219,797
Total funds at start of year	20	1,630,853	114,904	1,745,757	1,525,960
Total funds at end of year	20	1,552,050	38,725	1,590,775	1,745,757

The Charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

**The notes on pages 11 to 23 form part of these financial statements
See note 13 for fund-accounting comparative figures**

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
BISHOPSTON AND ST ANDREWS**

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	14	1,118,704	1,397,076
Investments	15	2,679	11,581
		1,121,383	1,408,657
Current assets			
Debtors	16	13,955	4,084
Cash at bank and in hand		472,473	358,546
		486,428	362,630
Liabilities			
Creditors : amounts falling due within one year	17	(17,036)	(25,530)
Net current assets		469,392	337,100
Total assets less current liabilities		1,590,775	1,745,757
Net assets		1,590,775	1,745,757
FUNDS			
Unrestricted funds			
General funds	21	1,269,087	1,619,417
Designated funds	21	282,963	11,436
Restricted funds	21	38,725	114,904
Total funds		1,590,775	1,745,757

These financial statements were approved by the Trustees on and are signed on their behalf by:

The Reverend Wayne Massey
Team Vicar Chair of the PCC

The notes on pages 11 to 23 form part of these financial statements

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
BISHOPSTON AND ST ANDREWS**

CASH FLOW STATEMENT

YEAR ENDED 31 DECEMBER 2024

	Note	2024 £	2023 £
Net cash outflow from operating activities	18	(174,702)	(161,707)
Non-operational cash flows:			
Investing activities			
Payments for tangible fixed assets		-	(228,880)
Proceeds from sales of tangible fixed assets		275,000	-
Purchase of investments		-	-
Proceeds from sales of investments		9,223	590,453
Investment income		4,406	2,372
		<u>288,629</u>	<u>363,945</u>
Net cash inflow/(outflow) for the year	19	<u><u>113,927</u></u>	<u><u>202,238</u></u>

Cashflow Restrictions

Charity law prohibits the use of net cash inflows on any endowed or other restricted fund to offset net cash outflows on any fund outside its own objects, except on special authority. In practice, this restriction has not had any effect on cash flows for the year.

The notes on pages 11 to 23 form part of these financial statements

PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BISHOPSTON AND ST ANDREWS

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Accounting convention

The financial statements have been prepared in accordance with the historical cost convention (except where otherwise stated in the accounting policy note) and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and the Charities Act 2011.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following 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) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The charity is a public benefit entity as defined under FRS102. The Trustees consider that there are no material uncertainties affecting the ability of the charity to continue as a going concern.

Income

Income from donations is included in income when these are receivable, except as follows:

- I. When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods;
- II. When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.

Legacies are included on a receivable basis where charity is entitled to the income, it can be measured reliably and receipt is probable. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is not included in income but is treated as a contingent asset and disclosed if material.

Investment income is included on a receivable basis.

Donations in kind comprise donated services where the costs are measurable and the services would otherwise have to be paid for to maintain operational effectiveness.

Expenditure

Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.

Charitable Activities

Grants awarded are allocated to charitable activities. Grants awarded are treated as expenditure and a liability in the accounts as soon as they become legal or constructive obligations. In the case of multi-year grant awards, the funding for all years is immediately recognised unless there are conditions which need to be met by the recipient to enable the release of subsequent years' funding.

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
BISHOPSTON AND ST ANDREWS**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2024

1 Accounting policies (continued)

Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity. Governance costs are included within support costs.

Allocation and apportionment costs

Certain expenditure is directly attributable to specific activities and this has been included in those cost categories. Other costs, which are attributable to more than one category, are apportioned across cost categories on the basis of an assessment of workload carried out from time to time.

Overhead support costs have been allocated between charitable activity costs. The apportionment has been allocated on the basis of usage and is analysed in note 8.

Pension costs and other post-retirement benefits

The charity contributes to defined contribution pension schemes. Contributions payable to the charity's pension schemes are charged to the Statement of Financial Activities in the period to which they relate.

Tangible fixed assets

Fixed assets are held at cost less accumulated depreciation. Assets costing less than £2,500 are not capitalised. Depreciation is calculated so as to write off the cost of an asset, less its estimated ultimate residual value, over the useful life of that asset as follows:

Freehold property - over 5-50 years; straight line
Fixtures & Fittings - over 5 years; straight line

Fixed asset investments

Investments are included at market value at 31 December. The SOFA includes the net gains and losses arising on revaluations and disposals during the year.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any discounts due.

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
BISHOPSTON AND ST ANDREWS**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2024

1 Accounting policies (continued)

Cash and cash equivalents

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors

Creditors and provisions 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. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.

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 form part of unrestricted funds and have been identified as being for particular purposes by the Trustees. They are not restricted and can be transferred to general funds at any time at the discretion of the Trustees.

Further explanation of the nature and purpose of each fund is included in note 20 of the financial statements.

2 Income from: Donations and legacies

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Regular giving	266,364	-	266,364
One-off giving	33,552	16,008	49,560
Refunded tax	63,486	814	64,300
Grants received	12,435	117,586	130,021
Youth and childrens' work	626	-	626
Young adults	-	-	-
	376,463	134,408	510,871

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
BISHOPSTON AND ST ANDREWS**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2024

2 Income from: Donations and legacies (continued)

Prior year

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Regular giving	246,881	471	247,352
One-off giving	6,155	111,751	117,906
Refunded tax	53,755	19,748	73,503
Grants received	11,566	83,975	95,541
Youth work	1,109	-	1,109
Young adults	-	16,750	16,750
	<u>319,466</u>	<u>232,695</u>	<u>552,161</u>

3 Income from: Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Fees	1,798	-	1,798	1,209
	<u>1,798</u>	<u>-</u>	<u>1,798</u>	<u>1,209</u>

In the prior year, all fees were received into unrestricted funds.

4 Income from: Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Rental income	28,303	-	28,303
	<u>28,303</u>	<u>-</u>	<u>28,303</u>

Prior year

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Rental income	34,943	-	34,943
	<u>34,943</u>	<u>-</u>	<u>34,943</u>

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
BISHOPSTON AND ST ANDREWS**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2024

5 Income from other sources

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Other income	3,138	-	3,138
Profit on sale of land at Walsingham Road	14,817	-	14,817
	<u>17,955</u>	<u>-</u>	<u>17,955</u>

Prior year

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Other income	1,890	1,390	3,280
Profit on sale of 160a Gloucester Road	401,687	-	401,687
	<u>403,577</u>	<u>1,390</u>	<u>404,967</u>

6 Expenditure on: Charitable activities

	Direct Costs £	Grant funding of activities (Note 7) £	Support Costs (Note 8) £	Total Funds 2024 £
Gatherings and Worship (including kids and youth)	7,241	-	157,398	164,639
Mission	68,653	166,839	157,398	392,890
Discipleship and Community	3,709	-	157,398	161,107
	<u>79,603</u>	<u>166,839</u>	<u>472,194</u>	<u>718,636</u>

Prior year

	Direct Costs £	Grant funding of activities (Note 7) £	Support Costs (Note 8) £	Total Funds 2023 £
Gatherings and Worship (including kids and youth)	52,138	-	192,720	244,858
Mission	-	150,070	192,721	294,233
Discipleship and Community	49,823	-	192,720	242,543
	<u>53,403</u>	<u>150,070</u>	<u>578,161</u>	<u>781,634</u>

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
BISHOPSTON AND ST ANDREWS**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2024

7 Analysis of grants

The total grants awarded to institutions during the year was as follows:

	2024	2023
	£	£
Parish share	135,000	132,000
TREAD	2,519	2,741
Beloved	3,530	2,500
Sixty-One	2,500	2,500
One Life	2,500	2,500
Embrace the Middle east	-	60
Home for Good	2,500	2,500
SOMA	3,000	4,428
Christians Against Poverty	2,500	-
Open Doors with Brother Andrew	2,500	-
The George Muller Charitable Trust - Bristol City Churches Fund	2,500	-
Afinspire	1,300	-
St Agnes Church	1,300	-
Grants paid to individuals	5,190	841
Total grant commitments made in the year	166,839	150,070

Reconciliation of grants payable

	2024	2023
	£	£
Commitments brought forward	-	-
Net commitments made in the year	166,839	150,070
Payments during the year	(166,839)	(150,070)
Commitments carried forward	-	-

8 Support costs

Support costs are allocated between raising funds and charitable activities on the basis relevant to the nature of the expense.

Support costs, included in note 6, are as follows:

	Charitable Activities	Total 2024	Total 2023
	£	£	£
Staff costs	267,381	267,381	172,269
Building and running costs	192,132	192,132	395,296
Office and consumables	8,391	8,391	8,466
Governance costs (Note 9)	4,290	4,290	2,130
	472,194	472,194	578,161

In the prior year, all support costs were for charitable activities.

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
BISHOPSTON AND ST ANDREWS**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2024

9 Governance costs

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Independent examiner's fees				
- for Independent examination	2,130	-	2,130	2,130
- for other services	2,160	-	2,160	-
	<u>4,290</u>	<u>-</u>	<u>4,290</u>	<u>2,130</u>

10 Net income/(expenditure) for the year

This is stated after charging:

	2024 £	2023 £
Independent Examiner's fee		
for Independent examination	2,130	2,130
for other services	2,160	-
Trustees' travel, meeting and training expenses	5,664	10,717
Depreciation	-	-
Profit on disposal of assets	-	<u>401,687</u>

Four Trustees have been reimbursed for their out of pocket travel expenses (2023: 4). No Trustee received any remuneration during the year.

Aggregate donations from Trustees, key management personnel, and other related parties was £127,499 (2023: £81,053).

11 Staff costs and numbers

The aggregate payroll costs were:

	2024 £	2023 £
Wages & salaries	202,243	200,282
Social security costs	15,973	6,746
Pension contributions	6,661	5,555
	<u>224,877</u>	<u>212,583</u>

No employee received emoluments of more than £60,000.

The average weekly number of employees during the year was 7 (2023: 7), calculated on the basis of average headcount. The total employment benefits received by key management personnel including employer's national insurance and employer pension were £41,467 (2023: £nil).

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
BISHOPSTON AND ST ANDREWS**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2024

12 Taxation

The charity is exempt from corporation tax on its charitable activities.

13 Statement of Financial Activities comparative figures

For the year ended 31 December 2023	Unrestricted Funds £ (Restated)	Restricted Funds £ (Restated)	Total Funds 2023 £ (Restated)
Income from:			
Gifts and donations	319,466	232,695	552,161
Charitable activities	1,209	-	1,209
Other trading activities	34,943	-	34,943
Investments	2,178	194	2,372
Other	403,577	1,390	404,967
Total income	<u>761,373</u>	<u>234,279</u>	<u>995,652</u>
Expenditure on:			
Charitable activities	609,997	171,637	781,634
Total expenditure	<u>609,997</u>	<u>171,637</u>	<u>781,634</u>
Net gains on investments	-	5,779	5,779
Net income/(expenditure)	151,376	68,421	219,797
Transfers between funds	(26,352)	26,352	-
Net movement in funds	<u>125,024</u>	<u>94,773</u>	<u>219,797</u>
Total funds at start of year	1,505,829	20,131	1,525,960
Total funds at end of year	<u>1,630,853</u>	<u>114,904</u>	<u>1,745,757</u>

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
BISHOPSTON AND ST ANDREWS**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2024

14 Tangible fixed assets

	Freehold property £	Fixtures & Fittings £	Total £
Cost or valuation			
At 1 January 2024	1,482,378	24,826	1,507,204
Disposals	(264,413)	-	(264,413)
At 31 December 2024	<u>1,217,965</u>	<u>24,826</u>	<u>1,242,791</u>
Depreciation			
At 1 January 2024	85,302	24,826	110,128
Charge for the year	18,190	-	18,190
Disposals	(4,231)	-	(4,231)
At 31 December 2024	<u>99,261</u>	<u>24,826</u>	<u>124,087</u>
Net book value			
At 31 December 2024	<u>1,118,704</u>	<u>-</u>	<u>1,118,704</u>
At 31 December 2023	<u>1,397,076</u>	<u>-</u>	<u>1,397,076</u>

15 Investments

	2024 £	2023 £
<i>Listed investments</i>		
At 1 January	11,581	605,826
Disposals	(9,223)	(600,024)
Net gain for the year	321	5,779
	<u>2,679</u>	<u>11,581</u>

16 Debtors

	2024 £	2023 £
Due in less than one year:		
Prepayments and accrued income	3,851	-
Tax reclaimable under gift aid	9,612	4,084
Other debtors	492	-
	<u>13,955</u>	<u>4,084</u>

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
BISHOPSTON AND ST ANDREWS**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2024

17 Creditors: amounts falling due within one year

	2024	2023
	£	£
Taxation and social security	3,066	3,754
Accruals and deferred income	12,684	21,776
Other creditors	1,286	-
	<u>17,036</u>	<u>25,530</u>

18 Reconciliation of net movement in funds to net cash outflow from operating activities

	2024	2023
	£	£
Statement of Financial Activities: Net movement in funds	(154,982)	219,797
Investment income	(4,406)	(2,372)
Depreciation	18,190	-
(Profit) on disposal of fixed assets	(14,817)	(401,687)
(Gain) on investments	(321)	5,779
(Decrease)/Increase in creditors: current liabilities	(8,494)	8,022
Decrease / (increase) in debtors	(9,872)	8,754
Net cash (outflow)/inflow from operating activities	<u>(174,702)</u>	<u>(161,707)</u>

19 Analysis of changes in cash during the year

	Note	2024	2023	Change
		£	£	£
Cash at bank and in hand		<u>472,473</u>	<u>358,546</u>	<u>113,927</u>
		2023	2022	Change
		£	£	£
Cash at bank and in hand		<u>358,546</u>	<u>156,308</u>	<u>202,238</u>

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
BISHOPSTON AND ST ANDREWS**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2024

20 Movement in funds

For the year ended 31 December 2024

	At 1 Jan 2024 £	Income and gains £	Expenditure £	Transfers £	At 31 Dec 2024 £
Restricted funds					
B & A Meals - was Love Your Neighbour	36,831	134,408	(171,239)	-	-
Sunday School Fund	2,413	-	-	-	2,413
St Andrew's Charity fund	4,302	-	-	-	4,302
PCC restricted	13,315	-	(815)	-	12,500
Young Adults	3,062	-	(3,062)	-	-
Mission and Ministry Fund	50,000	-	(30,999)	-	19,001
Other Restricted Funds	4,981	-	(4,472)	-	509
	<u>114,904</u>	<u>134,408</u>	<u>(210,587)</u>	<u>-</u>	<u>38,725</u>
Unrestricted funds					
Designated funds					
Buildings	-	12,435	(110,917)	381,445	282,963
Designated funds - LPWG-27	11,436	-	-	(11,436)	-
General funds	1,619,417	416,811	(397,132)	(370,009)	1,269,087
	<u>1,630,853</u>	<u>429,246</u>	<u>(508,049)</u>	<u>-</u>	<u>1,552,050</u>
Total funds	<u>1,745,757</u>	<u>563,654</u>	<u>(718,636)</u>	<u>-</u>	<u>1,590,775</u>

Restricted funds

Sunday School Funds - these funds are allocated at the discretion of the Sunday school Leaders to young people within St Michael and all Angels who are showing promising churchmanship.

St Andrew's Charity Fund - the St Andrew's Charity Fund is to be used for the religious education of the children of the Parish of St Andrew's.

B & A Meals- This fund is the reserves of all our activities we run under the Love your Neighbour banner. This includes B&A meals, Soul Food, Beyond the gate, Ukraine Hub and more.

PCC Restricted funds - these funds were received from the Annual Appeal in 2023.

Young Adults - these funds were received to employ a Young Adults Minister and Ministry costs.

Mission and Ministry Fund - this fund was established on the receipt of a gift of £50,000 for the Mission and Ministry of B & A (excluding Love Your neighbour) where the need is greatest. Spend from this fund is proposed by the Department Heads, and approved by the PCC. It is expected that most of the funds will be spent in 2024 as the church invests in mission and ministry whilst growing into its new premises, no 279.

Richard's Poor Fund - funds for needy parishoners, administered by the clergy and wardens.

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
BISHOPSTON AND ST ANDREWS**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2024

20 Movement in funds (continued)

Other restricted funds - these represent the depreciated value of the property at 160A Gloucester Road and the remaining funds available for outreach programmes including Love Christmas and Soul Food. From 2023 Love Christmas and Soul Food remaining funds were accounted for as part of Love your Neighbour. The PCC recognised that on detailed inspection of records the PCC recognised that £26,352 previously accounted for as unrestricted funds in 2023 was for Love Your Neighbour and the poor Funds. The funds were therefore transferred to the correct funds.

Richard's Prize Fund - funds for the benefit of members of St Michael and All Angels or Church of the Good Shepherd who have attended Sunday school. The prize is awarded to young people who are between 15 and 17 years of age on the Advent Sunday on which the award is made.

Unrestricted funds

Designated LPWG - 279 - this fund holds funds received from VAT claims to the Listed Places of Worship Scheme. Due to 279 being a grade 2 listed building, the church is eligible to claim back some of the VAT spent on 279's upkeep and receive it as a grant. The funds are to be spent on the fabric of 279.

Buildings - These funds were given for building works

General Funds - these funds can be spent at the discretion of the PCC.

During the year, the church sold a piece of land it owned on Walsingham Road, Bishopston, and received proceeds of £275,000. The PCC decided to transfer these funds to a designated fund to be used for building work on the new church premises. Funds from the Listed Places of Worship claims received by the church were also transferred to this new Building fund.

For the year ended 31 December 2023

	At 1 Jan 2023 £	Income £	Expenditure £	Transfers £	At 31 Dec 2023 £
Restricted funds					
Love Your neighbour	746	119,580	(107,449)	23,954	36,831
Richard's poor fund	11,362	90	(13,552)	2,100	-
Richard's prize fund	1,616	388	(2,302)	298	-
Sunday School Fund	2,395	224	(206)	-	2,413
St Andrew's Charity fund	4,012	290	-	-	4,302
PCC restricted	-	47,755	(34,440)	-	13,315
Young Adults	-	16,750	(13,688)	-	3,062
Mission and Ministry Fund	-	50,000	-	-	50,000
Other Restricted Funds	-	4,981	-	-	4,981
	<u>20,131</u>	<u>240,058</u>	<u>(171,637)</u>	<u>26,352</u>	<u>114,904</u>
Unrestricted funds					
Designated funds - LPWG-279	-	11,436	-	-	11,436
General funds	1,505,829	749,937	(609,997)	(26,352)	1,619,417
	<u>1,505,829</u>	<u>761,373</u>	<u>(609,997)</u>	<u>(26,352)</u>	<u>1,630,853</u>
Total funds	<u>1,525,960</u>	<u>1,001,431</u>	<u>(781,634)</u>	<u>-</u>	<u>1,745,757</u>

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
BISHOPSTON AND ST ANDREWS**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2024

21 Analysis of net assets between funds

	Unrestricted			Total
	Restricted Funds	Designated Funds	General Funds	
As at 31 December 2024	£	£	£	£
Investments	2,679	-	-	2,679
Tangible fixed assets	-	-	1,118,704	1,118,704
Other net assets	36,046	-	433,346	469,392
	<u>38,725</u>	<u>-</u>	<u>1,552,050</u>	<u>1,590,775</u>
As at 31 December 2023	£	£	£	£
Investments	11,581	-	-	11,581
Tangible fixed assets	-	-	1,397,076	1,397,076
Other net assets	103,323	11,436	222,341	337,100
	<u>114,904</u>	<u>11,436</u>	<u>1,619,417</u>	<u>1,745,757</u>

22 Related party transactions

There are no transactions with trustees or other related parties other than those disclosed as required by the SORP elsewhere in the financial statements.

Accounts

Annual Report and the Financial Statements of the
Parochial Church Council of the Ecclesiastical Parish
of Bishopston and St Andrews, Bristol for the year
ended 31st December 2023

Parish Information

The Parish is part of the Diocese of Bristol within the Church of England. Our official name is the Parish of Bishopston and St Andrews, Bristol. However we operate under the name B&A Bristol.

PCC members (the trustees of the parish) who served from 1 January 2023 until the date this report was approved are:

Trustees

Name	Role	Notes
James Stevenson	Priest in charge	
Wayne Massey	Team Vicar, Chair of PCC	
Jane Auld	Warden	Re-elected April 2023
Alex Murray	Warden	Joined April 2023
Wil Bevan	Warden (279 Project) Treasurer	Stepped down from being warden in April 2023
Jeremy Peters	Warden	Warden until April 2023. Then Warden with responsibility for 279 building project
Stephen Myerscough	PCC Secretary	
Gayle Bryant		
Claire Pengelley-Scott	Safeguarding Officer	
Michael Hillman		
Steve Glanville		Elected April 2023
Chris Rollitt		Elected April 2023
Kirsten Dykes		Stepped down in April 2023

Secretary Stephen Myerscough

Charity registration number 1133747

Registered office B&A Church Office
279 Gloucester Road,
Bristol
BS7 8NY

Independent examiner Joshua Kingston BSc ACA
Burton Sweet Limited
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

Bankers Lloyds Bank Plc
Westbury on Trym Branch
PO Box 100
BX1 1LT

Objectives & Activities for the Public Benefit

The Parish of Bishopston and St Andrews has responsibility of co-operating with the clergy to promote the whole mission of the church in the ecclesiastical parish. The PCC oversees the activities of B&A Church in addition to being responsible for the maintenance and responsibility of the parish buildings.

The Parish is part of the Diocese of Bristol. The Parish Vision and Strategy is Focused upon discipleship, mission and evangelism. This is summarised in the phrase 'Following Jesus Together and Making A Difference In The Lives Of Others'. The parish values are that we are a people who are all-in, fun, welcoming and submitted. (Please note that in early 2024 we revised our values and mission – more information can be found here: <https://www.babristol.org/ourstory>. This report is a retrospective review of 2023)

The strategy is to be achieved through the growth and establishment of communities called Little Churches. Little Churches are the foundational structures of our church community. Little Churches are smaller groups enabling members of the church family to do life together, grow as disciples and invite others to encounter the Lord Jesus through the activities and people of the local church.

We have set five standard rhythms to track and assess progress under the strategy: live, love, give, go and organise.

We aim to help one another to:

- live before God;
- love others as family;
- give our lives away;
- go and share the good news of Jesus;
- organise ourselves in order to enable growth.

Review of Achievements and Performance

In 2023 the PCC Focused on the completion of the sale of 160a Gloucester Road and the purchase of 279 Gloucester Road as a key step in implementing the PCC's building strategy and therefore enabling the overall aims and objectives of the PCC. Alongside this the PCC continued to focus on the parish core aims and objectives as detailed in the Parish Playbook. Each version of the Playbook contains both the standard objectives of the PCC and the current priorities as identified by the PCC working jointly with the Church senior leadership.

In addition, 2023 saw the growth and expansion of the PCC's activities under the banner 'Love Your Neighbour' as a restricted fund with the formation of 'B&A Meals' a specific activity that supports the work of other churches and groups across the city of Bristol. As you will see from the accounts, the income and expenditure for Love Your Neighbour is sizable, and so to aid careful management the Trustees took the decision to receive reports specifically on Love Your Neighbour.

Little Church

Establishing healthy functional missional Little Churches is our number one priority. Little Churches are the communities where people will discover faith and grow in faith and are our vehicles for how we make a difference in the lives of others. At the end of 2023 there were 12 Little Churches each with a specific vision Focused on following Jesus and meeting the needs of others. A full list of Little Churches and details about their activities can be found on the church website (babristol.org/littlechurch).

In 2023 the focus of our Little Churches was on reinforcing existing groups with the addition of one new Little Church Focused on reaching young adults. Consistency in team and ministry in a number of our Little Churches meant that we saw an increased rate of engagement in the wider life of the church. Through our

Little Churches we have seen people join Alpha Courses, attend the Focus Summer Festival and join us at Sunday Gatherings. A number of these people have come to faith in Jesus.

Sunday Gatherings

There are two key phrases that we use when we think about our Sunday Gatherings; 'keeping the centre hot' and 'Sundays are for the mission'. Gatherings of the whole church family enable us to worship as one body, celebrate with others, share stories etc. What does it look like to ensure that when we gather it is to truly enable discipleship and mission through our Little Churches?

In September 2023 we transferred the Sunday Gathering from B&A St Andrew's Park to our new home at 279 Gloucester Road. This is a key development in the life of the church family, for the first time since we began Little Churches we have been able to run all of our non-home based activities under one roof. In addition, 279 affords more space for break out groups during and after Gatherings.

Following the move, attendance across all ages has begun to grow. We have particularly noted that those who attend midweek Little Churches are more likely to attend on a Sunday as they now 'know' the space in which we meet.

Younger Generations

The demographic of the parish and the city of Bristol is young. It is therefore important that the church reflects the demographic of the community it serves and seeks to reach with the good news of Jesus. After the COVID Pandemic the trustees recognised that there was a gap in the church family between youth (<18s) and those adults with young families. We had previously seen this 7-8 years ago, and through prayer, faith and the employment of Adam Smith grew our Young Adult demographic.

In 2023 God has provided through generous giving £16,500 towards a Young Adult Minister, and so in the summer of 2023 the trustees approved the appointment of a Young Adults Minister with the specific task of growing membership of B&A with those in their 20s and 30s. The focus of this role is on reaching young adults who are not currently part of a church family or consider themselves Christians.

In September a new Little Church, Sunday Roast, started with the express aim of reaching unchurched young adults. By the end of 2023 the group had engaged with a growing number of young adults, a number of whom were attending either Sunday Gatherings, or other Little Churches.

In addition, the church continues to place a high priority on working with children, youth and young families. The move to a new site on the Gloucester Road enables the church to think imaginatively about activities that engage and reach these demographics. A key issue for these activities is how best to resource them. The importance of safeguarding and consistency of leadership makes the recruitment of volunteers a high priority. Currently B&A employs two part time ministers for the delivery of children's and youth work. Longer term this may require addressing in order to grow the numbers of young people the church reaches and engages with.

Love Your Neighbour

2023 saw the continued growth of B&A's Love Your Neighbour Department. This Department covers both activities of B&A Little Churches and the work of B&A Meals. There are now a number of Little Churches that are engaging in supporting those in need. These cover working with refugees, local vulnerable groups, families experiencing food poverty and ex-offenders. Through these Little Churches we have seen people come to faith in Jesus and begin discipleship journeys.

B&A Meals began in 2022 as a way the church could support other communities across the city. B&A Meals offers free hot meals to warm spaces and other community groups. The appointment of a part time Department head and administrator has enabled this work to grow and develop. B&A Meals serves over 300 meals per week to non B&A activities, the aspiration is that this will be able to grow as new partnerships are formed.

Building Strategy

In 2023 we completed the purchase of 279 Gloucester Road from Horfield Baptist Church. At the same time Horfield Baptist Church purchased our former site at 160a Gloucester Road. This is a truly imaginative partnership enabling both church communities to face the future with confidence and assurance.

279 Gloucester Road is approx. 24,000sq ft encompassing a worship space, two large halls, many smaller rooms and fully equipped catering kitchen. Whilst it requires significant work over the coming years it meets the long standing parish strategy of establishing a site with space for a congregation of 400 and breakout capacity for 100-150. In addition, it is strategically placed on a popular part of the Gloucester Road.

In 2023 the PCC completed the purchase of garden land at 8 Walsingham Road and began the marketing of the same garden land. Originally the land was to be purchased from the Diocese of Bristol Board of Finance to enable building works at B&A St Andrew's Park. The purchase of 279 deemed the land unnecessary. A request was made to the Diocese not to proceed with the purchase to enable the Diocese to sell the land for maximum value and enable the parish to spend the money on 279. The Diocese declined this offer. Due to the overage clause on this land, a sale has proved to be complicated, delaying necessary works at 279.

In September 2023, Sunday Gatherings were moved from B&A St Andrew's Park to 279 Gloucester Road. In November 2023 the trustees approved the marketing and sale of the hall at B&A St Andrew's Park and voted to request that the Diocese of Bristol begin a deconsecration process for the church at B&A St Andrew's Park. At the time of writing a buyer of the hall has not yet been found.

The focus of the parish building strategy is in the creation of one fit for purpose site at 279 Gloucester Road. Over the past number of years that has seen the sale of The Good Shepherd to Emmanuel Church and the sale of St Michael's to Horfield Baptist Church. The sale of the site(s) at St Andrew's Park will be key to the completion of this process.

Finance & Operations

To support the operational and financial work of the parish the PCC employs a number of staff in administrative, operational and financial roles. This is both to ensure the parish is run efficiently and effectively as well as in order to release B&A members to serve others in mission through Little Churches.

The PCC set a deficit budget for 2023 with the goal of increasing both planned giving and income from hall lets. In November 2023 an annual appeal raised nearly £40,000 for the operational loss of 2023 and the annual Love Christmas campaign. In addition a significant gift was received for B&A's mission and ministry moving forward. There is a recognition that in 2024 the trustees need to focus on growing the giving base of the church family. For a number of years the church has seen reduced income from hall lets. This is a direct result of increased church activities in halls and other rooms. This is expected to continue to be the case in the coming years.

A significant amount of operational time in 2023 was taken up with the move to 279 Gloucester Road. A buildings team was formed consisting of both staff and volunteers to oversee both the move and ongoing works at 279.

Finance Review

The 2023 Parish accounts reflect a number of themes in the life of B&A. The continued growth of B&A as a church family in giving, the continued rentals of our halls to the local community and the development of Love Your Neighbour activities as a parish.

In 2023 we migrated to a new instance of QuickBooks, with a revised chart of accounts to better reflect our structure and to provide better management information for the staff team & Trustees. Therefore notes 2 -5 there is not a line by line comparator available. In 2024 there will be line by line comparisons as we will have the data available.

In 2023 regular giving from church members remained steady and was supplemented by generous one-off donations and gifts in November. In addition, there was generous giving to support the Love Christmas campaign and the work of supporting warm spaces.

It is worth pointing out this year's accounts are clouded by the sale of 160a, - not everything on the Statement of Financial Activities is cash – included in here is the accounting profit we made on selling 160a (£401k). While this asset did help us purchase 279, as it did have significant value, we also had to hand over cash to meet the asking price of 279. Therefore the following figures exclude this for consistent year on year comparatives.

The total income for 2023 was £593k (2022: £443K) excluding the sale of 160a. This included two large one offs: a significant gift of £50k, (plus gift aid) and annual appeal income. Planned giving for 2023 was £247k (2022: £213K) an increase of £34k /15%. Hall rental income was £35k, an decrease of 3k, in part due to the loss of 160a, but this decline was offset by increased use of the Park Site Hall at weekends, when it previously wasn't available to be rented. £120k was raised through one off gifts and grants towards the work of Love Your Neighbour.

As part of being prudent stewards we released the Restricted Richard Poor Funds, allocating them towards Love Your Neighbour, gaining match funding from the Revitalisation Trust and allowing us to employ Ron Cross. We also released the Richard's Prize Fund, which has supported the Youth budget this year. We aim to carefully use and close the Sunday School fund and St Andrews Charity fund this coming year, working with Wendy Massey and the Kids team to identify impactful spending.

The Finance Team recalculated the budget to reflect changes and the PCC approved an amended budget at 6 months as per standard parish policy.

The trustees aim to maintain free reserves within unrestricted funds at a level which equates to approximately two to six months of unrestricted charitable expenditure, excluding parish share and 279 renovation costs.

In 2023 we decided to include a figure for expenditure under social action projects under Love Your Neighbour in case funding ever ceased, we could end the projects well, and restructure roles and support staff over a more reasonable time period. It would also allow Love Your Neighbour to take risks, and employee people on a 12 month contract when funding wasn't necessarily certain at the time of appointment.

This equates to £70k to £210k in unrestricted free reserves. The trustees consider that this level will provide sufficient funds to cover payments and requirements based on the current nature of expenditure.

The balance held as unrestricted funds as at 31 December 2023 was £1,631k (2022: £ 1,483k) of which £223k (2022: £737k) are considered unrestricted free reserves. The current level of free reserves is higher than the range desired, however this balance includes the remaining funds we currently have to refurbish 279, and expect to spend £100k on this within the first 6 months of 2024.

Structure: Governance & Management

The PCC is the body with the responsibility for setting the strategic direction of the parish. The members of the PCC consider the clergy to be the key management personnel.

All PCC members give of their time freely and no lay trustee receives remuneration for the role of being a Trustee. Please see the related party note for further details.

New trustees receive an induction, including an outline of the role of the PCC in the life of the church and associated responsibilities.

The roles of the PCC, its sub-committees, the clergy and wardens are consistent with those set out in Canon Law and other relevant documents. PCC members are recruited for three-year terms (except in the case of replacing people mid-term) on a rotating basis and are elected annually at the APCM.

The PCC is served by the staff team led by the clergy. This team is both paid and unpaid. The staff team takes responsibility for the day to day running of the parish.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed/constitution.

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This annual report was approved by the Parochial Church Council and signed on their behalf by

Wayne Massey

The Reverend Wayne Massey

Team Vicar Chair of the PCC

Date: 10 April 2024

Independent examiner's report to the trustees of The Parochial Church Council of The Ecclesiastical Parish of Bishopston and St Andrews

I report to the trustees on my examination of the accounts of The Parochial Church Council of The Ecclesiastical Parish of Bishopston and St Andrews (the Charity) for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

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

- accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Joshua Kingston

Joshua Kingston BSc ACA
Burton Sweet Limited
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol
BS48 1UR

Date: 10 April 2024

**Statement of Financial
Activities
Year Ended 31 December
2023**

		Unrestricted	Restricted		Total	Total
	Note	PCC Funds	Other Funds	Love Your Neighbour	Funds 2023	Funds 2022
Donations and legacies	2	319,466	113,115	119,580	552,161	402,259
Charitable Activities	5	-	-	-	-	734
Other trading activities	3	34,943	-	-	34,943	38,133
Investments	4	2,178	194	-	2,372	1,414
Other income	4	3,099	1,390	-	4,489	265
Profit on Sale of 160a	4	401,687			401,687	
Total Income		761,373	114,699	119,580	995,652	442,805
Expenditure on Charitable activities	5	609,997	64,188	107,449	781,634	470,256
Total Expenditure		609,997	64,188	107,449	781,634	470,256
Net gains on investments		-	5,779	-	5,779	(2,355)
Net income / (expenditure)	7	151,376	56,290	12,131	219,797	(29,806)
Transfers between funds	16	(26,352)	2,398	23,954	-	-
Net movement in funds	16	125,024	58,688	36,085	219,797	(29,806)
Total funds at start of year	16	1,505,829	19,385	746	1,525,960	1,555,766
Total funds at end of year	16	1,630,853	78,073	36,831	1,745,757	1,525,960

The Charity has no recognised gains or losses other than the results for the year as set out above. All of the activities of the charity are classed as continuing. The notes on pages 13 to 24 form part of these financial statements.

See note 19 for Fund accounting Comparatives.

**Balance Sheet
As At 31 December
2023**

	Note	<u>2023</u>	<u>2022</u>
Fixed Assets			
Tangible Assets	10	1,397,076	768,496
Investments	11	11,581	605,826
		<u>1,408,657</u>	<u>1,374,322</u>
Current Assets			
Debtors	12	4,084	12,838
Cash at bank and in hand	15	358,546	156,308
		<u>362,630</u>	<u>169,146</u>
Liabilities			
Creditors: amounts falling due within one year	13	(25,530)	(17,508)
		<u>337,100</u>	<u>151,638</u>
Net Current Assets		<u>337,100</u>	<u>151,638</u>
Total Assets		<u><u>1,745,757</u></u>	<u><u>1,525,960</u></u>
Funds			
Unrestricted Funds			
General funds	17	1,630,853	1,505,829
Restricted Funds			
Restricted Funds	17	114,904	20,131
Total Funds		<u><u>1,745,757</u></u>	<u><u>1,525,960</u></u>

Notes on pages 13 to 24 form part of these financial statements.

The financial statements were approved by the Trustees on 10 April 2024 and are signed on their behalf by:

Wayne Massey

W Bevan

.....
Rev Wayne Massey

.....
Wil Bevan

Chair of PCC

Treasurer

Cashflow Statement

Net cash inflow from operating activities

YEAR ENDED 31 DECEMBER 2023

	Note	<u>2023</u>	<u>2022</u>
Net cash inflow from operating activities	14	(161,707)	607,019
Non-operational cash flows:			
Investing activities			
Purchase of investments		-	(590,453)
Sale of Investments		590,453	-
Purchase of property, plant and equipment		(228,880)	(252,369)
Investment income		<u>2,372</u>	<u>1,414</u>
		363,945	(841,408)
Net cash inflow for the year	15	<u><u>202,238</u></u>	<u><u>(234,389)</u></u>

Charity law prohibits the use of net cash inflows on any endowed or other restricted fund to offset net cash outflows on any fund outside its own objects, except on special authority. In practice, this restriction has not had any effect on cash flows for the year.

Notes on pages 13 to 24 form part of these financial statements.

1 Accounting policies

The financial statements have been prepared in accordance with the historical cost convention (except where otherwise stated in the accounting policy note) and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and the Charities Act 2011.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following 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) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The charity is a public benefit entity as defined under FRS102. The Trustees consider that there are no material uncertainties affecting the ability of the charity to continue as a going concern.

Income

Income from donations is included in income when these are receivable, except as follows:

1. When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods;
2. When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.

Legacies are included on a receivable basis where charity is entitled to the income, it can be measured reliably and receipt is probable. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is not included in income but is treated as a contingent asset and disclosed if material.

Investment income is included on a receivable basis.

Donations in kind comprise donated services where the costs are measurable and the services would otherwise have to be paid for to maintain operational effectiveness.

Expenditure

Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.

Raising Funds

Raising funds expenditure include those costs incurred in seeking voluntary contributions, costs of goods sold and other costs which include the costs of running and participating in fundraising events and collections and cost of goods purchased for resale.

Charitable Activities

Grants awarded are allocated to charitable activities. Grants awarded are treated as expenditure and a liability in the accounts as soon as they become legal or constructive obligations. In the case of multi-year grant awards, the funding for all years is immediately recognised unless there are conditions which need to be met by the recipient to enable the release of subsequent years' funding.

Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity. Governance costs are included within support costs.

Allocation and apportionment costs

Certain expenditure is directly attributable to specific activities and this has been included in those cost categories. Other costs, which are attributable to more than one category, are apportioned across cost categories on the basis of an assessment of workload carried out from time to time.

Pension costs and other post-retirement benefits

The charity contributes to defined contribution pension schemes. Contributions payable to the charity's pension schemes are charged to the Statement of Financial Activities in the period to which they relate.

Tangible fixed assets

Fixed assets are held at cost less accumulated depreciation. Assets costing less than £2,500 are not capitalised. Depreciation is calculated so as to write off the cost of an asset, less its estimated ultimate residual value, over the useful life of that asset as follows:

Freehold property - over 5 - 50 years;

Straight line Fixtures & fittings - over 5 years; straight line

Fixed asset investments

Investments are included at market value at 31 December 2023. The SOFA includes the net gains and losses arising on revaluations and disposals during the year.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any discounts due.

Cash and Cash Equivalents

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors

Creditors and provisions 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. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

Fund Accounting

Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees. *Restricted funds* can only be used for particular restricted purposes within the objects of the charity. *Love Your Neighbour funds* are restricted funds that can only be used in line with Love Your Neighbour activities. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. *Designated funds* form part of unrestricted funds and have been identified as being for particular purposes by the Trustees. They are not restricted and can be transferred to general funds at any time at the discretion of the Trustees. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. Income from: Donations and legacies

	Unrestricted	Restricted		Total
	PCC Funds	Other Funds	Love Your Neighbour	Funds 2023
	£	£	£	£
Income From:				
1000 Regular Giving - GA	212,713	-	-	212,713
1001 Regular Giving - Not GA	34,168	-	-	34,168
1010 One off Giving	6,035	50,075	-	56,110
1015 Collections	120	-	-	120
1016 Hardship Fund - Income	-	-	471	471
1020 Love Your Neighbour	-	-	25,269	25,269
1030 Annual Appeal	-	29,126	7,281	36,407
1040 Gift Aid unrestricted	53,755	17,164	-	70,919
1041 Love Your Neighbour Gift Aid	-	-	2,584	2,584
1050 Specified Grants	-	-	83,975	83,975
1060 non Specified Grants	11,566	-	-	11,566
1120 Youth Income	1,109	-	-	1,109
1150 Young Adults income	-	16,750	-	16,750
Total	319,466	113,115	119,580	552,161

Prior Year Comparative:

Income from: Donations and legacies

	Unrestricted	Restricted	Total Funds
	Funds	Funds	2022
	£	£	£
Planned giving	240,703	-	240,703
Income tax recoverable on gift aid	58,631	-	58,631
Donations and appeals	76,792	-	76,792
Serving the city	26,067	-	26,067
Other giving	66	-	66
	402,259	-	402,259

3. Income from: Other trading activities

	Unrestricted	Restricted		Total	Total
	PCC Funds	Other Funds	Love Your Neighbour	Funds 2023	Funds 2022
	£	£	£	£	£
1100 Rental Income	34,943	-	-	34,943	38,133
Total	34,943	-	-	34,943	38,133

All income from other trading activities in the prior year was unrestricted.

4. Income from: Other Income

	Unrestricted	Restricted		Total	Total
	PCC Funds	Other Funds	Love Your Neighbour	Funds 2023	Funds 2022
	£	£	£	£	£
1110 Other Income	1,890	1,390	-	3,280	-
1070 Fees	1,209	-	-	1,209	-
1090 Investment Income	2,178	194	-	2,372	-
Sale of Land	-	-	-	-	265
1160 Profit on Sale of 160A	401,687	-	-	401,687	-
Total	406,964	1,584	-	408,548	265

All other income received in the prior year was unrestricted

5. Expenditure on Charitable Activities

	Unrestricted	Restricted		Total
	PCC Funds	Other Funds	Love Your Neighbour	Funds 2023
	£	£	£	£
2107 Gatherings Hospitality	-	2,528	-	2,528
2110 Worship	-	1,337	-	1,337
2120 Gatherings	-	2,632	-	2,632
2130 Kids	900	206	-	1,106
2140 Youth	1,554	1,583	-	3,137
2150 Young Adults	-	805	-	805
2200 Little Churches (Non LYN)	821	-	-	821
2210 Alpha	638	-	-	638
3001 Parish Share	132,000	-	-	132,000
3002 Mission Partners	15,839	1,390	-	17,229
3010 Boxes of Hope	-	-	2,064	2,064
3011 Beyond the Gate	-	-	917	917
3013 Soul Food	-	-	2,855	2,855
3014 Ukraine Hub	-	-	14,035	14,035
3015 Warmer Spaces	-	-	4,198	4,198
3016 Love Christmas	-	-	11,280	11,280
3017 Hardship Fund	-	-	839	839
3018 LYN Shared Resources	40	13,552	70,497	84,089
3019 International Welcome	-	-	764	764
5000 Focus	4,530	-	-	4,530
Total	156,322	24,033	107,449	287,804

Please note that for accounting and reporting purposes Boxes of Hope and Food Pantry expenditure are combined under Boxes of Hope.

Support Costs	Unrestricted	Restricted		Total
	PCC Funds	Other Funds	Love Your Neighbour	Funds 2023
	£	£	£	£
2010 160a - Heating & Lighting	3,980	-	-	3,980
2011 160a - Other utilities	432	-	-	432
2012 160a R&M	38,654	-	-	38,654
2013 160a - Cleaning	1,686	-	-	1,686
2020 PSC - Heating & Lighting	1,800	-	-	1,800
2021 PSC - Other utilities	130	-	-	130
2022 PSC - R&M	-	10,185	-	10,185
2024 PSC - Cleaning	948	-	-	948
2030 PSH - Heating & Lighting	3,509	-	-	3,509
2031 PSH - other utilities	284	-	-	284
2032 PSH - R&M	661	-	-	661
2033 PSH - Cleaning	1,498	-	-	1,498
2040 279 - Heating & Lighting	-	9,718	-	9,718
2041 279 - Other Utilities	752	-	-	752
2042 279 - Repairs & Maintenance	-	5,118	-	5,118
2043 279 - Cleaning	5,305	-	-	5,305
2046 279 General Consumables	1,031	-	-	1,031
2100 Independent Examiner Fee	2,130	-	-	2,130
2101 Governance Costs	57	-	-	57
2102 Office Costs	1,514	-	-	1,514
2103 Copyright licenses	1,096	-	-	1,096
2104 IT costs	1,339	-	-	1,339
2105 Central Insurance costs, non site specific	4,299	2,251	-	6,550
2106 Communications	3,959	-	-	3,959
2108 Occasional Offices - Verger	22	-	-	22
2109 Occasional Offices - Fees	804	-	-	804
4001 Salaries	127,733	12,553	-	140,286
4002 Pensions	3,318	330	-	3,648
Staff and Volunteer costs	3,406	-	-	3,406
Clergy Costs	3,321	-	-	3,321
5010 279 Year 1 costs	240,007	-	-	240,007
Total	453,675	40,155	-	493,830
Grand Total of Charitable Activity Expenditure	609,997	64,188	107,449	781,634

Key: R&M = Repairs & Maintenance. PSC = Park Site Church. PSH = Park Site Hall.

Prior Year Comparative:

Expenditure on: Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Grants (note 6)	16,386	-	16,386
Ministry			
Parish share (note 6)	130,000	-	130,000
Staff remuneration	132,975	-	132,975
Clergy expenses	2,688	-	2,688
Volunteer expenses	885	-	885
Church			
Worship	8,166	-	8,166
Little church	1,565	-	1,565
Serving the city	27,128	-	27,128
Outreach	6,547	1,750	8,297
Hospitality	1,176	-	1,176
Communications	4,036	-	4,036
Focus	3,494	-	3,494
Youth & children's work	1,457	-	1,457
Training and resources	1,871	-	1,871
Premises	29,812	-	29,812
Depreciation	34,817	-	34,817
Fees	236	-	236
Hall	36,240	-	36,240
Support			
Independent examination	3,900	-	3,900
Professional and legal costs	20,063	-	20,063
Office and administration	5,064	-	5,064
	468,506	1,750	470,256

6. Analysis of Grants

	2023 £	2022 £
Diocese of Bristol	132,000	130,000
Fusion (Tree of Life)	-	2,500
TREAD	2,741	2,900
Squarespace (Tread Website)	-	216
Beloved	2,500	2,500
Sixty-One	2,500	2,500
One Life	2,500	2,500
Embrace the Middle East	60	120
Home for Good	2,500	2,500
SOMA	4,428	-
Other	-	650
Total	149,229	146,386

Reconciliation of Grants Payable

	2023 £	2022 £
Commitments brought forward	-	-
Net Commitments made in the year	149,229	146,386
Payments during the year	(149,229)	(146,386)
Commitments carried forward	-	-

7. Net income / (Expenditure) for the year

	2023	2022
	£	£
This is stated after charging:		
Independent examiners fee		
for independent examination	2,130	1,950
for other services	-	1,950
Trustees' travel, meeting and training expenses	10,717	6,149
Depreciation	-	34,817
Profit on Disposal	401,687	-

4, (2022: 3) Trustees have been reimbursed for their out of pocket travel, broadband, pastoral, hospitality and other expenses. No Trustee received any remuneration during the year.

Aggregate Donations from Trustees, key management personnel, and other related parties was £81,053 (2022: £43,851)

8. Staff costs and Numbers

	Unrestricted	Restricted		Total	Total
	PCC Funds	Other Funds	Love Your Neighbour	Funds 2023	Funds 2022
	£	£	£	£	£
Wages & Salaries	125,705	11,013	63,564	200,282	123,090
Social Security Costs	2,028	1,540	3,178	6,746	2,126
Pension Contributions	3,318	330	1,907	5,555	3,538
	131,051	12,883	68,649	212,583	128,754

No employee received emoluments of more than £60,000.

The average weekly number of employees during the year was 7 (2022: 7), calculated on the basis of average headcount. The total employment benefits received by key management personnel including employer national insurance and employer pension were £Nil (2022: £Nil).

9. Taxation

The charity is exempt from corporation tax on its charitable activities.

10. Tangible Fixed Assets

	Freehold Property	Fixtures & Fittings	Total
	£	£	£
Cost or valuation			
At 1 January 2023	1,243,774	24,826	1,268,600
Additions	1,136,894	-	1,136,894
Disposals	(898,290)	-	(898,290)
At 31 December 2023	1,482,378	24,826	1,507,204
Depreciation			
At 1 January 2023	475,278	24,826	500,104
Disposals	(389,976)	-	(389,976)
At 31 December 2023	85,302	24,826	110,128
Netbook value			
At 31 December 2023	1,397,076	-	1,397,076
At 31 December 2022	768,496	-	768,496

11. Investments

	2023	2022
	£	£
<i>Listed Investments</i>		
At 1 January 2023	605,826	17,728
Additions	-	590,453
Disposals	(600,024)	-
Net gain / (loss) on revaluations	5,779	(2,355)
At 31 December 2023	11,581	605,826

12. Debtors

	2023	2022
	£	£
Prepayments and accrued Income	-	5,202
Tax reclaimable under gift aid	4,084	5,176
Other debtors	-	2,460
	4,084	12,838

13. Creditors

	2023	2022
	£	£
Taxation and social security	3,754	2,102
Accruals and deferred income	21,776	15,406
	25,530	17,508

14 Reconciliation of net movement in funds to net cash inflow from operating activities

	2023	2022
	£	£
Statement of Financial Activities: Net movement in funds	219,797	(29,806)
Investment income	(2,372)	(1,414)
Depreciation	-	34,817
(Profit)/loss on disposal of fixed assets	(401,687)	-
(Gain)/ Loss on investments	5,779	2,355
Increase/ (decrease) in creditors	8,022	(10,595)
(Increase)/ decrease in debtors	8,754	611,662
	(161,707)	607,019

15. Analysis of changes in cash during the year

	2023	2022	Change
	£	£	£
Cash in bank and in hand	358,546	156,308	202,238

	2022	2021	Change
	£	£	£
Cash in bank and in hand	156,308	390,697	(234,389)

16. Movement in Funds

	At 1 Jan 2023	Income & gains	Expenditure & losses	Transfers	At 31 Dec 2023
Restricted Funds					
Richard's poor fund	11,362	90	(13,552)	2,100	-
Richard's prize fund	1,616	388	(2,302)	298	-
Sunday School Fund	2,395	224	(206)	-	2,413
St Andrews Charity Fund	4,012	290	-	-	4,302
PCC restricted	-	47,755	(34,440)	-	13,315
Young Adults	-	16,750	(13,688)	-	3,062
Mission and Ministry Fund	-	50,000	-	-	50,000
Other Restricted Funds	-	4,981	-	-	4,981
Subtotal	19,385	120,478	(64,188)	2,398	78,073
Love Your Neighbour	746	119,580	(107,449)	23,954	36,831
	20,131	240,058	(171,637)	26,352	114,904
Unrestricted Funds					
General Funds	1,505,829	749,937	(609,997)	(26,352)	1,619,417
Designated Funds - LPWG -279	-	11,436	-	-	11,436
	1,505,829	761,373	(609,997)	(26,352)	1,630,853
Total Funds	1,525,960	1,001,431	(781,634)	-	1,745,757

	At 1 Jan 2022	income & gains	Expenditure & losses	Transfers	At 31 Dec 2022
Restricted Funds					
Richard's poor fund	12,856	-	(1,494)	-	11,362
Richard's prize fund	1,828	-	(212)	-	1,616
Sunday School Fund	3,044	-	(649)	-	2,395
St Andrews Charity Fund	4,012	-	-	-	4,012
Buildings programme fund	242,280	-	-	(242,280)	-
Love Christmas	-	-	(1,750)	1,750	-
Soul Food	-	-	-	746	746
Other Restricted Funds	533,748	-	-	(533,748)	-
	797,768	-	(4,105)	(773,532)	20,131
Unrestricted Funds					
General Funds	757,998	442,805	(468,506)	773,532	1,505,829
	757,998	442,805	(468,506)	773,532	1,505,829
Total Funds	1,555,766	442,805	(472,611)	-	1,525,960

Richard's Poor Fund

The Richard's Poor Fund is to be allocated at the discretion of the wardens and clergy for needy parishioners.

Richard's Prize Fund

The Richard's Prize Fund is to be allocated at the discretion of the Sunday School Leaders. The fund is for the benefit of members of St Michael and All Angels or Church of the Good Shepherd who have attended each Sunday School Leaders. The prize is awarded to young people who are between 15 and 17 on the Advent Sunday on which the award is made.

Sunday School Funds

The Sunday School Funds are allocated at discretion of the Sunday School Leaders to young people within St Michael and All Angels who are showing promising churchmanship.

St Andrew's Charity Fund

The St Andrew's Charity Fund is to be used for the religious education of the children of the parish of St Andrew's.

Love Your Neighbour

This fund is the reserves of all our activities we run under the Love Your Neighbour banner. This includes B&A Meals, Soul Food, Beyond the Gate, Ukraine Hub and more.

PCC Restricted

This is funds received from the Annual Appeal in 2023.

Young Adults

This fund is to be allocated towards the cost of employing a Young Adults Minister, and Ministry Costs.

Mission and Ministry Fund

This was set up in response to a generous 50k gift. It is for the Mission and Ministry of B&A (Excluding Love Your Neighbour) where the need is greatest. Spend from this fund is proposed by the Department heads, and approved by PCC. We expect to spend most of this fund in 2024 as we invest in mission and ministry while growing into 279.

Designated LPWG – 279

This fund holds any income from our VAT claims to the Listed Places of Worship scheme. Due to 279 being a grade 2 listed building, we are eligible to claim back some of the VAT spent on 279's upkeep and receive it as a grant. It is to be spent on the fabric of 279.

Buildings Programme Fund

The buildings programme fund is for the programme works at 8 Walsingham Road. During the year the charity purchased 8 Walsingham Road with total cost of £252,369 which is reflected by the transfer from the fixed asset fund.

Other Restricted Funds

Other restricted funds are the depreciated value of the property at 160A Gloucester Road and the remaining funds available for outreach programmes including Love Christmas and Soul Food. In 2023 Love Christmas and Soul Food remaining funds would be accounted for as part of Love Your Neighbour. The PCC recognised that on detailed inspection of records as part of preparation for 2023 accounts, £26,352 that was previously accounted for as unrestricted funds in 2023 was for Love Your Neighbour activities and the Poor Funds. It there therefore transferred the funds.

17. Analysis of net assets between funds

	Restricted Funds	Unrestricted Funds	Total 2023
Investments	11,581	-	11,581
Tangible fixed assets	-	1,397,077	1,397,077
Other net assets	103,323	233,776	337,099
	114,904	1,630,853	1,745,757

	Restricted Funds	Unrestricted Funds	Total 2022
Investments	15,373	590,453	605,826
Tangible fixed assets	-	768,496	768,496
Other net assets	4,758	146,880	151,638
	20,131	1,505,829	1,525,960

18. Related party transactions

There are no transactions with trustees or other related parties other than those disclosed as required by the SORP elsewhere in the financial statements.

19. Statement of Financial Activities comparative figures

	Unrestricted Funds £	Unrestricted Funds £	Total Funds 2022 £
Income from:			
Donations and legacies	402,259	-	402,259
Charitable activities	734	-	734
Other trading activities	38,133	-	38,133
Investments	1,414	-	1,414
Other income	265	-	265
Total income	<u>442,805</u>	<u>-</u>	<u>442,805</u>
Expenditure on:			
Charitable activities	468,506	1,750	470,256
Other	-	-	-
Total expenditure	<u>468,506</u>	<u>1,750</u>	<u>470,256</u>
Net gains on investments	-	(2,355)	(2,355)
Net income/(expenditure)	<u>(25,701)</u>	<u>(4,105)</u>	<u>(29,806)</u>
Transfers between funds	773,532	(773,532)	-
Net movement in funds	<u>747,831</u>	<u>(777,637)</u>	<u>(29,806)</u>
Total funds at start of year	757,998	797,768	1,555,766
Total funds at end of year	<u>1,505,829</u>	<u>20,131</u>	<u>1,525,960</u>

Accounts



Annual Report and the Financial Statements
of the Parochial Church Council
of the Ecclesiastical Parish of
Bishopston and St Andrews, Bristol
for the year ended 31st December 2022

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
BISHOPSTON AND ST ANDREWS**

FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2022

Contents	Pages
Reference & Administrative Information	1 - 2
Trustees' Annual Report	3 - 10
Independent Examiner's Report	11
Statement of Financial Activities	12
Balance Sheet	13
Cashflow Statement	14
Notes to the Financial Statements	15 - 27

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BISHOPSTON AND ST ANDREWS

REFERENCE & ADMINISTRATIVE INFORMATION

YEAR ENDED 31 DECEMBER 2022

Parish Information

The Parish is part of the Diocese of Bristol within the Church of England.

PCC members (the trustees of the parish) who served from 1 January 2022 until the date this report was approved are:

Trustees

James Stevenson (Priest in charge)
Wayne Massey (Team Vicar and Chair of PCC)
Denise Ko (Warden), resigned 23 May 2022
Jeremy Peters (Warden)
Will Bevan (Vice Chair and Elected Member)
Julia O'Shea (Secretary and Elected Member),
resigned 23 May 2022
Jacki Uren (Treasurer and Elected Member), resigned
23 May 2022
Gayle Bryant (Elected Member)
Kirstin Dykes (Elected Member)
Claire Pengelley-Scott (Elected Member)
Jane Auld, appointed 23 May 2022
Michael Hillman, appointed 23 May 2022
Steven Myerscough, appointed 12 September 2022

Secretary

Julia O'Shea, resigned 23 May 2022
Steven Myerscough, appointed 23 May 2022

Charity registration number

1133747

Registered office

The PCC Secretary
C/O The Parish Office
St Michael's Church
160a Gloucester Road
Bristol BS7 8NT

Independent examiner

Joshua Kingston BSc ACA
Burton Sweet Limited
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

Bankers

Lloyds Bank Plc
Westbury on Trym Branch
PO Box 100
BX1 1LT

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
BISHOPSTON AND ST ANDREWS**

REFERENCE & ADMINISTRATIVE INFORMATION

YEAR ENDED 31 DECEMBER 2022

Bankers (*continued*)

CCLA Investment Management Ltd
The CBF Church of England Funds
Senator House
85 Queen Victoria St
London EC4V 4ET

Charities Aid Foundation Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Mailing
Kent ME19 4JQ

The Co-Operative Bank Plc
1 Balloon Street
Manchester M60 6EP

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BISHOPSTON AND ST ANDREWS

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2022

Objectives & Activities for the Public Benefit

The Parish of Bishopston and St Andrews has responsibility of co-operating with the clergy to promote the whole mission of the church in the ecclesiastical parish. The PCC oversees the activities of B&A Church in addition to being responsible for the maintenance and responsibility of the parish buildings.

The Parish is part of the Diocese of Bristol. The Parish Vision and Strategy is focussed upon discipleship, mission and evangelism. This is summarised in the phrase 'Following Jesus Together and Making A Difference In The Lives Of Others'. The parish values are that we are a people who are all-in, fun, welcoming and submitted.

The strategy is to be achieved through the growth and establishment of communities called Little Churches. Little Churches are the foundational structures of our church community. Little Churches are smaller groups enabling members of the church family to do life together, grow as disciples and invite others to encounter the Lord Jesus through the activities and people of the local church. We have set five standard rhythms to track and assess progress under the strategy: live, love, give, go and organise.

We aim to help one another to:

- live before God;
- love others as family;
- give our lives away;
- go and share the good news of Jesus;
- organise ourselves in order to enable growth.

Review of Achievements & Performance

In 2022 the PCC focused on achieving the aims of the strategy seeking to apply the lessons learnt during the COVID pandemic and the disruption to its activities in 2020 & 2021.

In 2022 the PCC continued to use the Parish Playbook to review achievements and performance. Each version of the playbook contains the standard objectives of the PCC and the current priorities as identified by the senior leadership and the PCC.

Entering into 2022, the PCC set an initial deficit budget. In setting the budget there was a recognition that following two years of disruption there were uncertainties concerning growth in church membership and therefore giving, ongoing costs and the amount of rental income the PCC could expect across the year. Income exceeded budget due to generous giving by church family members, growth in hall rental and grants for social action projects. The accounts show a deficit, this is due to expenditure linked to the purchase of 279 Gloucester Road. This purchase will be completed in 2023 and is being funded by the proceeds of the sale of the Good Shepherd.

The PCC has been in a position to respond to the growing cost of living crisis and to the war in Ukraine through the activities of Little Churches supported by a new 'Love Your Neighbour' budget line. This has built upon the work of other Little Churches in previous years.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BISHOPSTON AND ST ANDREWS

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2022

In addition the PCC has been able to make significant progress with regards to its building strategy. In 2022 negotiations were entered in to with Horfield Baptist Church to enable both church families to exchange their buildings on the Gloucester Road. The result of these negotiations was an agreement between the two church families that is due to complete in 2023.

Standard Objectives of B&A Church

Little Church

Establishing healthy functional missional Little Churches is our number one priority. Little Churches are the communities where people will discover faith and grow in faith and are our vehicles for how we make a difference in the lives of others. At the end of 2022 there were 11 Little Churches each with a specific vision focussed on following Jesus and meeting the needs of others. A full list of Little Churches and details about their activities can be found on the church website (babristol.org/littlechurch).

Little Church teams and their leaders meet regularly on 'Team Night' for training, prayer and support. In 2022 the format of team night varied from in person to zoom meetings. This mixed mode of meeting enables a larger number of team members to be present.

Applying the lessons of recent years we were able to respond quickly to the war in Ukraine and the arrival of Ukrainian refugees. A Little Church was quickly established offering a community space for refugees on Tuesday evenings and Thursday mornings. Other Little Churches released members of their teams to lead and serve this new Little Church.

Little Churches have been well placed to respond to the cost of living crisis offering meals, food parcels and collecting food from the local community. Relationships have grown not only within the Little Churches but with those they serve. We are beginning to see the fruit of this as those who have met B&A through Little Church activities are welcomed into Sunday Gatherings, the Alpha Course and other activities.

Discipleship

The PCC has agreed upon the importance of the establishment of shared rhythms and practices as key to growing a culture of discipleship in a post-christian world. The aim is to release teaching material and resources under the overall strapline of Live, Love, Give, Go. Live with God, Love others as family, Give your life away, Go and share.

Whilst these rhythms have featured as part of the teaching series in Sunday Gatherings and training evenings for Little Church teams, work has not progressed at the anticipated rate on the suite of resources to enable these rhythms to truly embed themselves into the lives of individuals and households in B&A. Further work is required to ensure that this objective is met.

However growth is evidenced in all areas across the life of the church family. For example, members of Little Churches are growing in their confidence in offering to pray with those they serve and in offering invitations to discover more about who Jesus is. There is an increased understanding of the importance of being able to go and share as part and parcel of what it is to be in a follower of Jesus. Little Churches are increasingly places of love, service and support for members.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BISHOPSTON AND ST ANDREWS

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2022

There are two key factors that contribute to a healthy discipleship culture within B&A: membership of a Little Church and the health of any particular Little Church. These are key points for us to take forward. Ensuring as many people as possible are members of Little Churches. And working with Little Church teams to ensure each Little Church has the right balance of members, rhythms & practices and the right missional focus to enable healthy discipleship.

The establishment of a Little Church leadership team in 2022 seeks to support the work of Little Churches. This team oversees development, training, recruitment and the strategy of Little Churches.

Sunday Gatherings

There are two key phrases that we use when we think about our Sunday Gatherings; 'keeping the centre hot' and 'Sundays are for the mission'. Gatherings of the whole church family enable us to worship as one body, celebrate with others, share stories etc. What does it look like to ensure that when we gather it is to truly enable discipleship and mission through our Little Churches?

Across 2022 we sought to refine the format of Gatherings that we developed in 2021. Each Gathering begins with an intergenerational Part 1 focussed enabling the whole church family to worship, learn and pray together. Part 2 enables kids and youth to meet alongside a pattern of meetings enabling growth in discipleship.

Attendance at gatherings remain strong with good numbers across all ages. It has been noted, common with other churches and denominations, that peoples pattern of regular attendance has shifted as a result of the COVID pandemic with a significant percentage of the church family attending gatherings less regularly in 2022 than 2019, prior to the pandemic.

In 2022 work was undertaken to grow the teams serving at gatherings with a particular emphasis upon kids, youth and hospitality. 2022 saw the return to the pre-pandemic pattern of hospitality before each gathering.

Building Strategy

2022 was a significant year in the development of the parish Building Strategy. Since 2016 the strategy has been focussed on the development of a gathering space for 400/500 with break out spaces for approx. 100/150. In addition spaces were required throughout the week to enable the activities of Little Churches. An aspiration of the strategy was the maintenance of a space on the Gloucester Road.

Prior to 2022 it was expected that the strategy would be met by the development of PCC's site at St Andrew's Park and the continued use of the site on the Gloucester Road. In 2022 the PCC was able to enter into negotiations with Horfield Baptist Church regarding the future use of both the PCC's site at 160a Gloucester Road and the Baptist Church site at 279 Gloucester Road.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BISHOPSTON AND ST ANDREWS

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2022

Following a lengthy period of conversation, prayer, research and negotiation both parties have agreed to the sales and purchases of each others buildings. The completion of these sales is due for Spring 2023, subject to custodian trustee approval.

279 Gloucester Road will enable the PCC to meet its building strategy objectives on one site at a significantly lower cost than the previously expected development of B&A St Andrew's Park. The purchase and initial works required at 279 Gloucester Road will be enabled by the proceed from the sale of The Good Shepherd church in 2021.

Operations & Finance

To support the operational and financial work of the parish the PCC employs a number of staff in administrative, operational and financial roles. This is both to ensure the parish is run efficiently and effectively as well as in order to release B&A members to serve other in mission through Little Churches.

The PCC set a deficit budget for 2022 with the goal of increasing both planned giving and income from hall lets. In January church members responded to the 2022 giving campaign. This response was both from new members joining the scheme and existing members increasing the pledged amounts. Revenue from hall rentals rose slightly in 2022, the increased activities of Little Churches has reduced the capacity for the PCC to offer space for community lets. The PCC has identified this as a factor influencing the setting of budgets.

A significant amount of operational time in 2022 was taken up with the proposed move to 279 Gloucester Road. A team comprising of both staff and volunteers produced a range of reports to enable the PCC and custodian trustees to take decisions on whether or not to proceed with the sale of 160a Gloucester Road and purchase of 279 Gloucester Road. The reports covered parish strategy, building and maintenance works and finances to enable the move as well as budgets for the following years. In addition a number of unforeseen building works were carried out at 160a Gloucester Road throughout the year.

Growing Young

The PCC has set growing young as one of its core objectives. This recognises both the importance and need for younger generations to be active in the life of the church family. This objective covers kids & families work, youth work and young adults (those under the age of thirty).

The core place of engagement with those under the age of 18 is as part of our Sunday Gathering with other activities running at different times in the week. Kids have run one-off events across the year in addition to growing their work with local schools and community groups. Youth run regular 'Little Church' events for older youth (school years 11-13) and other events.

Across 2022 we regularly engaged with 39 children (those up to year 6) and 18 youth (those in school years 7-13). A challenge we face is ensuring we have adequate resources to meet the demands of a growing kids and youth work. At present the PCC employs two part-time staff to oversee this work with a large number of volunteers. For this work to continue to grow and develop an increase in those serving (both paid and volunteer) will be required.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BISHOPSTON AND ST ANDREWS

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2022

Prior to the pandemic B&A had a growing group of young adults. The loss of in-person gatherings had a negative impact upon this age group in the life of the church. This has seen a reduction in young adults doing B&A. The PCC has set growing young adults as a priority for 2022.

Love Your Neighbour

The biggest development in the life of B&A in 2022 was that of Love Your Neighbour. Love Your Neighbour now describes the budget line and activities that support our Little Churches working with those in the greatest need in Bristol. This has developed from the work of the Soul Food Little Church and now encompasses a range of Little Churches offering support for food poverty, supporting ex-offenders, supporting families in need, running a Ukrainian Refugee hub and supporting the work of other churches across the city. This also includes the now yearly Love Christmas campaign, seeking to offer a blessing to another group of people in Bristol at Christmas.

In Autumn 2022 the PCC approved the appointment of two cooks to enable B&A to support other churches across the city by offering hot food to warm spaces opening up as a result of the cost of living crisis. By the end of the year the team were supplying approx. 300 meals per week to 7.5 warm spaces across the city whilst also supporting the Little Churches offering hot food at B&A. Across 2022, in excess of £80,000 was raised to enable the activities that fall under Love Your Neighbour. This was from a mixture of the generosity of the church family and charitable trusts.

Entering into 2023 there are two key themes that have emerged from this development in the life of B&A. Firstly; these activities enable Little Churches to serve others and make a real difference in their lives. A well run Love Your Neighbour department releases ember son B&A into mission through Little Churches. Secondly; in order to maintain this activity and to further grow the scope of what can be achieved under Love Your Neighbour the PCC will need to consider operational support and structures as, to date, the bulk of the support work has fallen to a meter of the clergy and existing team members.

Welcome Playbook Autumn/Winter 2022/23

In Autumn 2022 the PCC approved a playbook focussed on welcome, hospitality and integration at B&A. The core themes of the Playbook were as follows:

- Welcome guests of Little Churches into Sundays
- Welcome newcomers on Sundays into Little Churches
- Everyone's Invited: enable B&A members to invite others to events & gatherings
- Welcome back - enable those struggling post pandemic to come back to church
- Establish a new Little Church oversight team

A lot has been accomplished under this playbook. A new welcome and hospitality team has been formed for Sunday Gatherings. This team has also set up and run regular welcome meals for those new to B&A. In 2022 we re-established the pattern of Little Churches taking it in turn to support welcome on Sundays.

Work has been undertaken to produce promotional material to support welcome, hospitality and integration. Specifically material has been produced for 160a Gloucester Road to aid Little Church members to invite guests to Sunday Gatherings. The Alpha Course was run successfully online a number of times in 2022 with plans to return to in-person courses in 2023.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BISHOPSTON AND ST ANDREWS

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2022

Christmas 2022 enabled B&A to run a full range of services to which friends and neighbours could be invited. This was the first Christmas since 2019 that services were unaffected by the COVID pandemic. Numbers of those attending across the Christmas Services was very good with a high percentage of guests. As a church we delivered invitations to approx. 50% of the households in the parish. It is expected that this will be repeated in 2023 with the aim of delivering to the whole parish.

One challenge that has been identified is that of welcoming back those whose membership of B&A has 'lapsed' over the course of the pandemic. This is a task for the whole church and one that members need to be encouraged to play their part in. Clergy and leaders have sought to meet, where possible, to find out why people are no longer playing an active part in the life of B&A. What emerges is a mixed range of reasons, feelings and responses to the pandemic. Into 2023 the task lies with the whole church family to love others and invite them back into the life of B&A.

Finance Review

The 2022 Parish accounts reflect a number of themes in the life of B&A. The continued growth of B&A as a church family in giving, the continued rentals of our halls to the local community and the development of Love Your Neighbour activities as a parish.

In 2022 regular giving from church members remained steady and was supplemented by generous one-off donations and gifts throughout the year. In addition, there was generous giving to support the Love Christmas campaign and the work of supporting warm spaces.

The total income for 2022 was £443k. Planned giving for 2022 was £240.7k an increase of 13%. Hall rental income was £38.1k an increase of 1.3%. £80.7k was raised through one off gifts and grants towards the work of Love Your Neighbour. The Finance Team recalculated the budget to reflect changes and the PCC approved an amended budget at 6 months as per standard parish policy.

The trustees aim to maintain free reserves within unrestricted funds at a level which equates to approximately two to six months of unrestricted charitable expenditure, excluding parish share and social action projects under Love Your Neighbour. This equate to £47,798 to £143,393 in unrestricted free reserves. The trustees consider that this level will provide sufficient funds to cover payments and requirements based on the current nature of expenditure. The balance held as unrestricted funds as at 31 December 2022 was £1,505,829 (2021: £757,998) of which £146,880 (2021: £207,054) are considered unrestricted free reserves. The current level of free reserves is 2.4% above the desired level, however overall, the level of unrestricted funds is considered appropriate due to the possible forecast position of 2023. Should this not be required to cover this loss we will utilise the funds for kingdom building programmes.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BISHOPSTON AND ST ANDREWS

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2022

Structure: Governance & Management

The PCC is the body with the responsibility for setting the strategic direction of the parish. The members of the PCC consider the clergy to be the key management personnel. All PCC members give of their time freely and no lay trustee received remuneration for the role of being a Trustee. Please see the related party note for further details. New trustees receive an induction, including an outline of the role of the PCC in the life of the church and associated responsibilities. The roles of the PCC, its sub-committees, the clergy and wardens are consistent with those set out in Canon Law and other relevant documents.

PCC members are recruited for three-year terms (except in the case of replacing people mid-term) on a rotating basis and are elected annually at the APCM.

The PCC is served by the staff team led by the clergy. This team is both paid and unpaid. The staff team takes responsibility for the day to day running of the parish.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
BISHOPSTON AND ST ANDREWS**

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2022

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed/constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This annual report was approved by the Parochial Church Council and signed on their behalf by

The Reverend Wayne Massey
Team Vicar Chair of the PCC

Date:

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
BISHOPSTON AND ST ANDREWS**

INDEPENDENT EXAMINER'S REPORT

YEAR ENDED 31 DECEMBER 2022

**Independent examiner's report to the trustees of The Parochial Church Council of The
Ecclesiastical Parish of Bishopston and St Andrews**

I report to the trustees on my examination of the accounts of The Parochial Church Council of The Ecclesiastical Parish of Bishopston and St Andrews (the Charity) for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

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

- accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Joshua Kingston BSc ACA
Burton Sweet Limited
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

Date:

BISHOPSTON AND ST ANDREWS PCC

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2022

	Note	Unrestricted Funds £	Unrestricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Income from:					
Donations and legacies	2	402,259	-	402,259	316,120
Charitable activities		734	-	734	861
Other trading activities	3	38,133	-	38,133	37,644
Investments		1,414	-	1,414	676
Other income	4	265	-	265	643,921
Total income		<u>442,805</u>	<u>-</u>	<u>442,805</u>	<u>999,222</u>
Expenditure on:					
Charitable activities	5	468,506	1,750	470,256	402,393
Other		-	-	-	9,985
Total expenditure		<u>468,506</u>	<u>1,750</u>	<u>470,256</u>	<u>412,378</u>
Net gains on investments		-	(2,355)	(2,355)	2,212
Net income/(expenditure)	7	<u>(25,701)</u>	<u>(4,105)</u>	<u>(29,806)</u>	<u>589,056</u>
Transfers between funds	17	773,532	(773,532)	-	-
Net movement in funds		<u>747,831</u>	<u>(777,637)</u>	<u>(29,806)</u>	<u>589,056</u>
Total funds at start of year	17	<u>757,998</u>	<u>797,768</u>	<u>1,555,766</u>	<u>966,710</u>
Total funds at end of year	17	<u>1,505,829</u>	<u>20,131</u>	<u>1,525,960</u>	<u>1,555,766</u>

The Charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

The notes on pages 15 to 27 form part of these financial statements
See note 10 for fund-accounting comparative figures

BISHOPSTON AND ST ANDREWS PCC

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible Assets	11	768,496	550,944
Investments	12	<u>605,826</u>	<u>17,728</u>
		1,374,322	568,672
Current assets			
Debtors	13	12,838	624,500
Cash at bank and in hand		<u>156,308</u>	<u>390,697</u>
		169,146	1,015,197
Liabilities			
Creditors: amounts falling due within one year	14	(17,508)	(28,103)
Net current assets		<u>151,638</u>	<u>987,094</u>
Total assets		<u>1,525,960</u>	<u>1,555,766</u>
FUNDS			
Unrestricted funds			
General funds	18	1,505,829	797,768
Restricted funds			
	18	20,131	757,998
Total funds		<u>1,525,960</u>	<u>1,555,766</u>

The financial statements were approved by the Trustees on and are signed on their behalf by:

.....
Rev Wayne Massey
Chair of PCC

.....
Jacqueline Uren
Treasurer

The notes on pages 15 to 27 form part of these financial statements

BISHOPSTON AND ST ANDREWS PCC

CASHFLOW STATEMENT

YEAR ENDED 31 DECEMBER 2022

	Note	2022 £	2021 £
Net cash inflow from operating activities	15	607,019	46,929
Non-operational cash flows:			
Investing activities			
Purchase of investments		(590,453)	-
Purchase of property, plant and equipment		(252,369)	-
Investment income		1,414	676
		<u>(841,408)</u>	<u>676</u>
Net cash inflow for the year	16	<u><u>(234,389)</u></u>	<u><u>47,605</u></u>

Cash Restrictions

Charity law prohibits the use of net cash inflows on any endowed or other restricted fund to offset net cash outflows on any fund outside its own objects, except on special authority. In practice, this restriction has not had any effect on cash flows for the year.

The notes on pages 15 to 27 form part of these financial statements

BISHOPSTON AND ST ANDREWS PCC

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following 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) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The charity is a public benefit entity as defined under FRS102. The Trustees consider that there are no material uncertainties affecting the ability of the charity to continue as a going concern.

Income

Income from donations is included in income when these are receivable, except as follows:

- I. When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods;
- II. When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.

Legacies are included on a receivable basis where charity is entitled to the income, it can be measured reliably and receipt is probable. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is not included in income but is treated as a contingent asset and disclosed if material.

Investment income is included on a receivable basis.

Donations in kind comprise donated services where the costs are measurable and the services would otherwise have to be paid for to maintain operational effectiveness.

Expenditure

Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.

BISHOPSTON AND ST ANDREWS PCC

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2022

1 Accounting policies (*continued*)

Raising funds

Raising funds expenditure include those costs incurred in seeking voluntary contributions, costs of goods sold and other costs which include the costs of running and participating in fundraising events and collections and cost of goods purchased for resale.

Charitable Activities

Grants awarded are allocated to charitable activities.

Grants awarded are treated as expenditure and a liability in the accounts as soon as they become legal or constructive obligations. In the case of multi-year grant awards, the funding for all years is immediately recognised unless there are conditions which need to be met by the recipient to enable the release of subsequent years' funding.

Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity. Governance costs are included within support costs.

Allocation and apportionment costs

Certain expenditure is directly attributable to specific activities and this has been included in those cost categories. Other costs, which are attributable to more than one category, are apportioned across cost categories on the basis of an assessment of workload carried out from time to time.

Pension costs and other post-retirement benefits

The charity contributes to defined contribution pension schemes. Contributions payable to the charity's pension schemes are charged to the Statement of Financial Activities in the period to which they relate.

Tangible fixed assets

Fixed assets are held at cost less accumulated depreciation. Assets costing less than £x are not capitalised. Depreciation is calculated so as to write off the cost of an asset, less its estimated ultimate residual value, over the useful life of that asset as follows:

Freehold property	- over 5 - 50 years; straight line
Fixtures & fittings	- over 5 years; straight line

Fixed asset investments

Investments are included at market value at 31 March. The SOFA includes the net gains and losses arising on revaluations and disposals during the year.

BISHOPSTON AND ST ANDREWS PCC

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2022

1 Accounting policies (*continued*)

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any discounts due.

Cash and cash equivalents

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors

Creditors and provisions 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. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.

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 form part of unrestricted funds and have been identified as being for particular purposes by the Trustees. They are not restricted and can be transferred to general funds at any time at the discretion of the Trustees.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2 Income from: Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Planned giving	240,703	-	240,703
Income tax recoverable on gift aid	58,631	-	58,631
Donations and appeals	76,792	-	76,792
Serving the city	26,067	-	26,067
Other giving	66	-	66
	<u>402,259</u>	<u>-</u>	<u>402,259</u>

BISHOPSTON AND ST ANDREWS PCC
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2022

2 Income from: Donations and legacies (*continued*)

Prior year comparative	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Planned giving	212,963	-	212,963
Income tax recoverable on gift aid	46,209	1,272	47,481
Donations and appeals	18,169	28,070	46,239
Serving the city	-	9,183	9,183
Other giving	254	-	254
	<u>277,595</u>	<u>38,525</u>	<u>316,120</u>

3 Income from: Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Church and hall lettings	38,133	-	38,133	37,644
	<u>38,133</u>	<u>-</u>	<u>38,133</u>	<u>37,644</u>

Income from other trading activities in the prior year was unrestricted.

4 Income from: Other income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Sale of land	265	-	265	41,863
Sale of The Good Shepherd Church	-	-	-	600,000
Insurance proceeds	-	-	-	2,058
	<u>265</u>	<u>-</u>	<u>265</u>	<u>643,921</u>

Other income in the prior year was unrestricted.

BISHOPSTON AND ST ANDREWS PCC
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2022

5 Expenditure on: Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Grants (note 6)	16,386	-	16,386
Ministry			
Parish share (note 6)	130,000	-	130,000
Staff remuneration	132,975	-	132,975
Clergy expenses	2,688	-	2,688
Volunteer expenses	885	-	885
Church			
Worship	8,166	-	8,166
Little church	1,565	-	1,565
Serving the city	27,128	-	27,128
Outreach	6,547	1,750	8,297
Hospitality	1,176	-	1,176
Communications	4,036	-	4,036
Focus	3,494	-	3,494
Youth & children's work	1,457	-	1,457
Training and resources	1,871	-	1,871
Premises	29,812	-	29,812
Depreciation	34,817	-	34,817
Fees	236	-	236
Hall	36,240	-	36,240
Support			
Independent examination	3,900	-	3,900
Professional and legal costs	20,063	-	20,063
Office and administration	5,064	-	5,064
	<u>468,506</u>	<u>1,750</u>	<u>470,256</u>

BISHOPSTON AND ST ANDREWS PCC
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2022

5 Expenditure on: Charitable activities (*continued*)

Prior year comparative	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Grants (note 6)	15,544	-	15,544
Ministry			
Parish share (note 6)	120,000	-	120,000
Staff remuneration	88,261	-	88,261
Clergy expenses	2,435	-	2,435
Volunteer expenses	366	-	366
Church			
Worship	4,944	-	4,944
Little church	1,638	-	1,638
Serving the city	-	11,371	11,371
Outreach	-	20,811	20,811
Hospitality	616	-	616
Communications	5,119	-	5,119
Youth & children's work	1,258	-	1,258
Training and resources	3,515	-	3,515
Premises	24,759	4,140	28,899
Depreciation	3,329	34,180	37,509
Fees	1,245	-	1,245
Hall	26,880	-	26,880
Support			
Independent examination	2,100	-	2,100
Office and administration	29,882	-	29,882
	<u>331,891</u>	<u>70,502</u>	<u>402,393</u>

6 Analysis of grants

The total grants awarded to institutions during the year was as follows:

	2022 £	2021 £
Diocese of Bristol	130,000	120,000
Fusion (Tree of Life)	2,500	2,500
Tread	2,900	2,500
Square Space	216	-
Beloved	2,500	2,500
Upper Reaches	-	2,500
Sixty-One	2,500	-
One Life	2,500	2,500
Embrace the Middle East	120	-
Home for Good	2,500	2,500
Other	650	544
	<u>146,386</u>	<u>135,544</u>

BISHOPSTON AND ST ANDREWS PCC
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2022

6 Analysis of grants (continued)

Reconciliation of grants payable	2022	2021
	£	£
Commitments brought forward	-	-
Net commitments made in the year	146,386	135,544
Payments during the year	(146,386)	(135,544)
	<u>-</u>	<u>-</u>
Commitments carried forward	<u>-</u>	<u>-</u>

7 Net income/(expenditure) for the year

This is stated after charging:

	2022	2021
	£	£
Independent examiner's fee - for independent examination	1,950	2,100
- for other services	1,950	-
Trustees' travel, meeting and training expenses	6,149	5,340
Depreciation	<u>34,817</u>	<u>37,509</u>

3 (2021:2) Trustees have been reimbursed for their out of pocket travel, broadband, pastoral, hospitality and other expenses. No Trustee received any remuneration during the year.

Aggregate donations from Trustees, key management personnel, and other related parties was £43,851 (2021: £31,839).

8 Staff costs and numbers

The aggregate payroll costs were:

	2022	2021
	£	£
Wages & salaries	123,090	86,183
Social security costs	2,126	444
Pension contributions	3,538	2,510
	<u>128,754</u>	<u>89,137</u>

No employee received emoluments of more than £60,000.

The average weekly number of employees during the year was 7 (2021: 7), calculated on the basis of average headcount. The total employment benefits received by key management personnel including employer national insurance and employer pension were £Nil (2021: £Nil).

9 Taxation

The charity is exempt from corporation tax on its charitable activities.

BISHOPSTON AND ST ANDREWS PCC
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2022

10 Statement of Financial Activities comparative figures

	Unrestricted Funds £	Unrestricted Funds £	Total Funds 2021 £
Income from:			
Donations and legacies	277,595	38,525	316,120
Charitable activities	861	-	861
Other trading activities	37,644	-	37,644
Investments	298	378	676
Other income	643,921	-	643,921
Total income	<u>960,319</u>	<u>38,903</u>	<u>999,222</u>
Expenditure on:			
Charitable activities	331,891	70,502	402,393
Other	9,985	-	9,985
Total expenditure	<u>341,876</u>	<u>70,502</u>	<u>412,378</u>
Net gains on investments	-	2,212	2,212
Net income/(expenditure)	<u>618,443</u>	<u>(29,387)</u>	<u>589,056</u>
Transfers between funds	2,000	(2,000)	-
Net movement in funds	<u>620,443</u>	<u>(31,387)</u>	<u>589,056</u>
Total funds at start of year	137,556	829,154	966,710
Total funds at end of year	<u>757,999</u>	<u>797,767</u>	<u>1,555,766</u>

BISHOPSTON AND ST ANDREWS PCC
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2022

11 Tangible fixed assets

	Freehold Property £	Fixtures & Fittings £	Total £
Cost or valuation			
At 1 January 2022	991,405	24,826	1,016,231
Additions	252,369	-	252,369
At 31 December 2022	<u>1,243,774</u>	<u>24,826</u>	<u>1,268,600</u>
Depreciation			
At 1 January 2022	440,461	24,826	465,287
Charge for the year	34,817	-	34,817
At 31 December 2022	<u>475,278</u>	<u>24,826</u>	<u>500,104</u>
Net book value			
At 31 December 2022	<u>768,496</u>	<u>-</u>	<u>768,496</u>
At 31 December 2021	<u>550,944</u>	<u>-</u>	<u>550,944</u>

12 Investments

	2022 £	2021 £
Listed investments		
At 1 January 2022	17,728	15,516
Additions	590,453	-
Net gain/(loss) on revaluations	(2,355)	2,212
At 31 December 2022	<u>605,826</u>	<u>17,728</u>

13 Debtors

	2022 £	2021 £
Prepayments and accrued income	5,202	1,806
Tax reclaimable under gift aid	5,176	20,641
Other debtors	2,460	602,053
	<u>12,838</u>	<u>624,500</u>

BISHOPSTON AND ST ANDREWS PCC
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2022

14 Creditors

	2022	2021
	£	£
Taxation and social security	2,102	803
Accruals and deferred income	15,406	27,300
	<u>17,508</u>	<u>28,103</u>

15 Reconciliation of net movement in funds to net cash inflow from operating activities

	2022	2021
	£	£
Statement of Financial Activities: Net movement in funds	(29,806)	589,056
Investment income	(1,414)	(676)
Depreciation	34,817	37,509
(Profit)/loss on disposal of fixed assets	-	9,985
(Gain)/ loss on investments	2,355	(2,212)
Increase/ (decrease) in creditors	(10,595)	13,318
(Increase)/ decrease in debtors	611,662	(600,051)
	<u>607,019</u>	<u>46,929</u>

16 Analysis of changes in cash during the year

	2022	2021	Change
	£	£	£
Cash at bank and in hand	<u>156,308</u>	<u>390,697</u>	<u>(234,389)</u>
	2021	2020	Change
	£	£	£
Cash at bank and in hand	<u>390,697</u>	<u>343,092</u>	<u>47,605</u>

BISHOPSTON AND ST ANDREWS PCC

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2022

17 Movement in funds

	At 1 Jan 2022 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 Dec 2022 £
Restricted fund					
Richard's Poor fund	12,856	-	(1,494)	-	11,362
Richard's prize fund	1,828	-	(212)	-	1,616
Sunday school fund	3,044	-	(649)	-	2,395
St Andrew's charity fund	4,012	-	-	-	4,012
Buildings programme fund	242,280	-	-	(242,280)	-
Love christmas	-	-	(1,750)	1,750	-
Soul food	-	-	-	746	746
Other restricted funds	533,748	-	-	(533,748)	-
	<u>797,768</u>	<u>-</u>	<u>(4,105)</u>	<u>(773,532)</u>	<u>20,131</u>
Unrestricted funds					
General funds	757,998	442,805	(468,506)	773,532	1,505,829
	<u>757,998</u>	<u>442,805</u>	<u>(468,506)</u>	<u>773,532</u>	<u>1,505,829</u>
Total funds	<u>1,555,766</u>	<u>442,805</u>	<u>(472,611)</u>	<u>-</u>	<u>1,525,960</u>
Prior year comparative					
	At 1 Jan 2021 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 Dec 2021 £
Restricted fund					
Richard's Poor fund	11,252	1,604	-	-	12,856
Richard's prize fund	1,600	228	-	-	1,828
Sunday school fund	2,663	381	-	-	3,044
St Andrew's charity fund	5,634	378	-	(2,000)	4,012
Buildings programme fund	240,953	5,467	(4,140)	-	242,280
Other restricted funds	567,052	33,058	(66,362)	-	533,748
	<u>829,154</u>	<u>41,116</u>	<u>(70,502)</u>	<u>(2,000)</u>	<u>797,768</u>
Unrestricted funds					
General funds	137,556	960,318	(341,876)	2,000	757,998
	<u>137,556</u>	<u>960,318</u>	<u>(341,876)</u>	<u>2,000</u>	<u>757,998</u>
Total funds	<u>966,710</u>	<u>1,001,434</u>	<u>(412,378)</u>	<u>-</u>	<u>1,555,766</u>

BISHOPSTON AND ST ANDREWS PCC

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2022

17 Movement in funds (*continued*)

Richard's Poor fund

The Richard's Poor Fund is to be allocated at the discretion of the wardens and clergy for needy parishioners.

Richard's prize fund

The Richard's Prize Fund is to be allocated at the discretion of the Sunday School Leaders. The fund is for the benefit of members of St Michael and All Angels or Church of the Good Shepherd who have attended each Sunday School Leaders. The prize is awarded to young people who are between 15 and 17 on the Advent Sunday on which the award is made.

Sunday school fund

The Sunday School Funds are allocated at discretion of the Sunday School Leaders to young people within St Michael and All Angels who are showing promising churchmanship.

St Andrew's charity fund

The St Andrew's Charity Fund is to be used for the religious education of the children of the parish of St Andrew's.

Buildings programme fund

The buildings programme fund is for the programme works at 8 Walsingham Road. During the year the charity purchased 8 Walsingham Road with total cost of £252,369 which is reflected by the transfer from the fixed asset fund.

Other restricted funds

Other restricted funds are the depreciated value of the property at 160A Gloucester Road and the remaining funds available for outreach programmes including Love Christmas and Soul Food. The transfer in the year amounting to £533,748 represents £531,253 de-restriction of 160a Gloucester Road and the remaining £2,496 has be reclassified into single restricted funds.

Love christmas

(Please insert text here)

Soul food

(Please insert text here)

BISHOPSTON AND ST ANDREWS PCC
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2022

18 Analysis of net assets between funds

	Restricted Funds £	Unrestricted Funds £	Total 2022 £
Investments	15,373	590,453	605,826
Tangible fixed assets	-	768,496	768,496
Other net assets	4,758	146,880	151,638
	<u>20,131</u>	<u>1,505,829</u>	<u>1,525,960</u>

	Restricted Funds £	Unrestricted Funds £	Total 2021 £
Investments	17,728	-	17,728
Tangible fixed assets	-	550,944	550,944
Other net assets	780,040	207,054	987,094
	<u>797,768</u>	<u>757,998</u>	<u>1,555,766</u>

19 Related party transactions

There are no transactions with trustees or other related parties other than those disclosed as required by the SORP elsewhere in the financial statements.

Accounts



Annual Report and the Financial Statements
of the Parochial Church Council
of the Ecclesiastical Parish of
Bishopston and St Andrews, Bristol
for the year ended 31st December 2021

Parish Information

The Parish is part of the Diocese of Bristol within the Church of England. The correspondence address is: The PCC Secretary, c/o The Parish Office, St. Michael's Church 160a Gloucester Road Bristol BS7 8NT

The Parochial Church Council (PCC) is a charity with the Registration Number 1133747.

PCC members (the trustees of the parish) who have served from 1 January 2021 until the date this report was approved are:-

Name	Role	Additional Notes
James Stevenson	Priest in Charge	
Wayne Massey	Team Vicar and Chair of PCC	
Denise Ko	Warden	
Jeremy Peters	Warden	
Will Bevan	Vice Chair and Elected Member	
Julia O'Shea	Secretary and Elected Member	
Jacki Uren	Treasurer and Elected Member	
Gayle Bryant	Elected Member	Appointed 24 May 2021
Kirstin Dykes	Elected Member	Appointed 24 May 2021
Claire Pengelley-Scott	Elected Member	
Anne Iles	Vice Chair and Elected Member	Retired 24 May 2021

The Parochial Church Council Bankers

Lloyds Bank plc
Westbury on Trym Branch
PO Box 1000
BX1 1LT

Charities Aid Foundation Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Mailing
Kent
ME19 4JQ

CCLA Investment Management Ltd
The CBF Church of England Funds
Senator House
85 Queen Victoria St
London
EC4V 4ET

The Co-operative Bank Plc
1 Balloon Street
Manchester
M60 6EP

Independent Examiner

Joshua Kingston ACA
Burton Sweet Limited Chartered Accountants and Business Advisers
The Clock Tower
5 Farleigh Court, Old Weston Road
Flax Bourton
Bristol
BS48 1UR

Objectives & Activities for the Public Benefit

The Parish of Bishopston and St Andrews has responsibility of co-operating with the clergy to promote the whole mission of the church in the ecclesiastical parish. In 2021 the PCC oversaw the activities of B&A Church and the Church of The Good Shepherd. It also has maintenance and responsibility for the parish buildings.

The Parish is part of the Diocese of Bristol. The Parish Vision and Strategy is focussed upon discipleship, mission and evangelism. This is summarised in the phrase 'Following Jesus Together and Making A Difference In The Lives Of Others'. The parish values are that we are a people who are all-in, fun, welcoming and submitted.

The strategy is to be achieved through the growth and establishment of communities called Little Churches. Little Churches are the foundational structures of our church community. Little Churches are smaller groups enabling members of the church family to do life together, grow as disciples and invite others to encounter the Lord Jesus through the activities and people of the local church.

We have set five standard objectives to track and assess progress under the strategy: live, love, give, go and organise.

We aim to help one another to:

- live before God;
- love others as family;
- give our lives away;
- go and share the good news of Jesus;
- and organise ourselves in order to enable growth.

Review of Achievements & Performance

In 2021 the PCC focussed on achieving the aims and objectives of the strategy within the constraints of the unfolding COVID pandemic. A key lesson applied in 2021 was to see the pandemic not as a threat but as an opportunity. Therefore, changes in legislation and restrictions were approached as opportunities to enable further development as opposed to obstacles to the parish strategy.

In 2021 the PCC continued to use the Parish Playbook to review achievements and performance. Each version of the playbook contains the standard objectives of the PCC and the current priorities as identified by the senior leadership and the PCC.

Entering into 2021, the PCC set an initial deficit budget. In setting the budget there was a recognition that as the pandemic unfolded there were uncertainties concerning growth in church membership and therefore giving, ongoing costs and the amount of rental income the PCC could expect across the year. Generous giving by church family members, continued hall rental income and careful management of expenditure ensured the 2021 accounts ended in surplus.

In addition, in 2021 the PCC completed the sale of The Good Shepherd Church to Emmanuel Church. The sale of this site will enable the PCC to better focus on its core activities and objectives. A PCC review in 2016 had identified that The Good Shepherd site was not required for the ongoing building strategy.

B&A Priorities in 2021

In 2021 a new Playbook was created to reflect how best the PCC can respond and lead through the COVID pandemic. The key task identified was ensuring the parish emerges from COVID shaped for mission and discipleship for the years ahead. This means applying the lessons of the recent years and ensuring the parish is structured for where the PCC identify God is taking the parish. The playbook identified five key areas. Those areas are listed in order of priority with regard to the church vision & strategy.

LITTLE CHURCH: 12 functioning Little Churches, each with clear leadership, team, vision & strategy.

Establishing healthy functional missional Little Churches is our number one priority. Little Churches are the communities where people will discover faith and grow in faith and are our vehicles for how we make a difference in the lives of others. At the end of 2021 there were 12 Little Churches each with a specific vision focussed on following Jesus and meeting the needs of others. A full list of Little Churches and details about their activities can be found on the church website (babristol.org/littlechurch).

Little Church teams and their leaders meet regularly on 'Team Night' for training, prayer and support. In 2021 the format of team night varied from in person to zoom meetings. This mixed mode of meeting enables a larger number of team members to be present.

One key lesson we have learned over the pandemic is the requirement for the church to enable Little Churches to meet in 'third spaces' that are not either a large church worship space or a local home. Many of our Little Churches have outgrown local homes and a number of Little Churches require 'natural space' in order to meet and serve. One hall at the Gloucester Road site was set aside for Little Church use throughout the week. This has enabled growth and further mission.

The COVID pandemic has enabled the further growth of Little Churches as the primary place of belonging in the church family. People have been able to meet to serve the wider city and support one another as they serve together. Increased growth in church membership is evidenced through the activities of the various Little Churches.

DISCIPLESHIP: the development of Live, Love, Give, Go. Growing a culture of shared values, rhythms and practices.

A number of commentators have noted that one effect of the COVID pandemic has been to highlight the western church's failure in growing mature disciples in a post-Christian and post-modern culture. Prior to the pandemic the PCC had identified the establishment of shared rhythms and practices as key to growing a culture of discipleship.

In time the aim is to release teaching material and resources under the overall streamline of Live, Love, Give, Go. Live with God, Love others as family, Give your life away, Go and share. They are also four of the five standard objectives of the PCC.

In 2021 the focus of discipleship was on teaching, equipping and releasing Little Church leaders through team night and the remainder of the church family through teaching and other resources. Training sessions have been held on key practices that form the life of a mature disciple.

GATHERINGS: develop a coherent plan for Sunday gatherings, celebrations and THIRST prayer. Creating spaces to 'keep the centre hot' through worship, celebration and storytelling.

'Keeping the centre hot' is a key term used by other churches that have a similar structure to B&A. Gatherings of the whole church family enable us to worship as one body, celebrate with others, share stories etc.

"Sundays are for the mission" is another key phrase we have been challenged by. What does it look like to ensure that when we gather it is to truly enable discipleship and mission through our Little Churches?

In Autumn 2021 we began a new pattern for Sunday Gatherings focussed on this priority. Gatherings are now divided into two parts; Part 1 and Part 2. Part 1 is intergenerational and allows the whole church family to worship, learn and pray together. Following a short break, in Part 2 Kids Church and Youth meet alongside a changing pattern of meetings focussed on enabling growth in discipleship. THIRST, the church family prayer meeting, now runs on the first Sunday of the month in Part 2. Twice a month 'Little into Big' enables Little Church members to meet together as Little Churches to reflect on Bible teaching and pray for one another and the mission of each Little Church. Additionally, the other Sundays have been used for a range of activities.

This new format brings the activities of Little Churches to the centre of gatherings and also supports the mission of the Little Churches through the freeing up of other time in the week.

COMMUNICATIONS: creating clarity for everyone at B&A

The COVID pandemic has further highlighted the importance of clear communications. In 2021 the PCC appointed a Communications Officer to lead on the implementation of the Communications Strategy. This appointment has enabled greater clarity on regular communications to the church family in addition to increased engagement on social media and continued production of online resources for the church family.

BACK OFFICE: ensuring the parish back office serves the strategy of the church.

The PCC identified a number of tasks that needed to be completed in order to ensure the back office serves the church strategy. In 2021 the PCC completed the sale of The Good Shepherd Church to Emmanuel and began the process of purchasing land at 8 Walsingham Road from the Diocese of Bristol board of Finance (DBF). During the COVID pandemic, work on the long term building strategy was paused. In 2022 the PCC will review and renew the strategy applying the lessons from the pandemic.

A new role, Buildings & Office Manager, has been created and we have now completed recruitment into this role. Working with the Operations lead and the admin team the expectation is that this role will enable a greater centralised focus on a range of areas including hall lets, maintenance and health and safety.

The PCC has completed and continues to review regularly the parish Dashboard for Safeguarding. This tool enables the PCC to monitor safer recruitment and safeguarding in parish activities.

Finance Review

The 2021 Parish Accounts reflect both the complications of a second year of COVID uncertainty and the completed sale of The Good Shepherd Church. In 2021 regular giving from church members remained steady and was supplemented by generous one off donations and gifts throughout the year. In addition there was generous giving to support the ongoing work of our Little Churches that work with the vulnerable and for the Love Christmas campaign. Hall lets revenue remained level with 2020, and at a significantly reduced rate compared to the year prior to the pandemic. This is due to a relaxation of some COVID restrictions but a change in use of the space by the church in addition to COVID uncertainty.

The total income for 2021 was £999k. This includes £600k income from the sale of the Church of the Good Shepherd. Excluding this income, total income shows a decrease of £39k to £399k from 2020 income of £438k due to donations income for the 8 Walsingham Road project being made in 2020. Unrestricted income (i.e. that which is not given to a specific project) increased by £33k to £360k (excluding income from the sale of the church) from £327k in 2020. Hall lets income was £38k, which was in line with 2020 income. The Finance Team recalculated the budget to reflect changes and the PCC approved an amended budget at 6 months as per standard parish policy.

The trustees aim to maintain free reserves within unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure, excluding parish share. The trustees consider that this level will provide sufficient funds to cover payments and requirements and consider that a level of three months is sufficient due to the nature of expenditure. The balance held as unrestricted funds as at 31 December 2021 was £757,999 (2020: £137,556). The reserve policy requires a level of £53,000. The current level of reserves includes the proceeds of £600k from the sale of the Church of the Good Shepherd as well as funds set aside to cover deficit budgets for 24 months to allow for growth in the church and required building costs. Therefore, the level of unrestricted funds is considered appropriate due to the possible forecast position of 2022. Should this not be required to cover this loss we will utilise the funds against kingdom building programmes.

Structure: Governance & Management

The PCC is the body with the responsibility for setting the strategic direction of the parish. The members of the PCC consider the clergy to be the key management personnel. All PCC members give of their time freely and no trustee received remuneration for the role of being a Trustee. Please see the related party note for further details. New trustees receive an induction, including an outline of the role of the PCC in the life of the church and associated responsibilities.

The roles of the PCC, its sub-committees, the clergy and wardens are consistent with those set out in Canon Law and other relevant documents.

PCC members are recruited for three-year terms (except in the case of replacing people mid-term) on a rotating basis and are elected annually at the APCM.

The PCC is served by the staff team led by the clergy. This team is both paid and unpaid. The staff team takes responsibility for the day to day running of the parish.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed/constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This annual report was approved by the Parochial Church Council and signed on their behalf by

The Reverend Wayne Massey Team Vicar
Chair of the PCC
Date: 7th April 2022

Independent examiner's report to the trustees of The PCC of Bishopston & St Andrews

I report to the trustees on my examination of the accounts of The PCC of Bishopston & St Andrews (the Charity) for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Joshua Kingston ACA
Burton Sweet Limited Chartered Accountants and Business Advisers
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

Date: 7th April 2022

Bishopston and St Andrews PCC
Statement of Financial Activities
For the year ended 31 December 2021

		2021	2021	2021	2020	2020	2020
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Note	Funds	Funds	Funds	Funds	Funds	Funds
		£	£	£	£	£	£
Income From:							
Donations and Legacies	2a	277,595	38,525	316,120	282,378	110,134	392,512
Charitable Activities	2d	861	-	861	687	-	687
Other Trading Activities	2b	37,644	-	37,644	36,397	-	36,397
Investments	2c	298	378	676	465	415	880
Other income	2e	643,921	-	643,921	7,415	-	7,415
Total Income		960,319	38,903	999,222	327,342	110,549	437,891
Expenditure On:							
Charitable Activities	3a	331,891	70,502	402,393	330,733	48,752	379,485
Other	3b	9,985	-	9,985	-	-	-
Total Expenditure		341,876	70,502	412,378	330,733	48,752	379,485
Net gains on investments:	4b	-	2,212	2,212	-	948	948
Net (expenditure)/ income		618,443	(29,387)	589,056	(3,391)	62,745	59,354
Transfers between funds		2,000	(2,000)	-	-	-	-
Net Movement In Funds		620,443	(31,387)	589,056	(3,391)	62,745	59,354
Reconciliation Of Funds							
Total Funds Brought Forward:	7	137,556	829,154	966,710	140,947	766,409	907,356
Balance Carried Forward	7	757,999	797,767	1,555,766	137,556	829,154	966,710

The charity has no recognised gains or losses other than the results for the period as set out above.
All of the activities of the charity are classed as continuing
The notes on pages 11 to 17 form part of these Financial Statements

Bishopston and St Andrews PCC
Balance Sheet
As at 31 December 2021

	Note	2021 £	2020 £
Fixed Assets			
Tangible Assets	4a	550,944	598,438
Investments	4b	<u>17,728</u>	<u>15,516</u>
Total Fixed Assets		568,672	613,954
Current Assets			
Debtors	5	624,500	24,449
Other Deposit Accounts		368,361	313,325
Cash at Bank and in Hand			
Petty Cash		159	159
General Current Accounts		<u>22,177</u>	<u>29,608</u>
Total Current Assets		1,015,197	367,541
Current Liabilities			
Creditors: Amounts Falling Due Within One Year	6	28,103	14,785
Net Current Assets		<u>987,094</u>	<u>352,756</u>
Total Assets Less Current Liabilities		<u>1,555,766</u>	<u>966,710</u>
Total Net Assets			
The Funds of the Charity:			
Restricted Funds	8	797,767	829,154
Unrestricted Funds	8	<u>757,999</u>	<u>137,556</u>
Total Charity Funds		<u>1,555,766</u>	<u>966,710</u>

Approved by the Parochial Church Council on 7th April 2022 and signed on their behalf by:

The Revd Wayne Massey Chair of PCC

Jacqueline Uren Treasurer

The notes on pages 11 to 17 form part of these Financial Statements.

Bishopston and St Andrews PCC
Cash Flow Statement
For the year ended 31 December 2021

	2021	2020
	£	£
Cash flows from operating activities	46,929	88,866
Cash flows from investing activities		
Investment income	676	880
Purchase of tangible fixed assets	-	(12,044)
Net cash inflow for the year	<u>47,605</u>	<u>77,702</u>

Cash flow Restrictions

Charity law prohibits the use of net cash inflows on any endowed or other restricted fund to offset net cash outflows on any fund outside its own objects, except on special authority. In practice, this restriction has not had any effect on cash flows for the year.

Reconciliation of net movement in funds to net cash inflow from operating activities

	2021	2020
	£	£
Statement of Financial Activities: Net movement in funds	589,056	59,354
Depreciation charges	37,509	37,508
Loss on disposal of fixed assets	9,985	-
Gains on investments	(2,212)	(948)
Investment income	(676)	(880)
Increase in creditors	13,318	2,555
Increase in debtors	(600,051)	(8,723)
Net cash inflow from operating activities	<u>46,929</u>	<u>88,866</u>

Analysis of changes in cash during the year

	2021	2020	Change
	£	£	£
Other Deposit Accounts	368,361	313,325	55,036
Petty Cash	159	159	-
General Current Accounts	22,177	29,608	(7,431)
	<u>390,697</u>	<u>343,092</u>	<u>47,605</u>
	2020	2019	Change
	£	£	£
Other Deposit Accounts	313,325	222,030	91,295
Petty Cash	159	200	(41)
General Current Accounts	29,608	43,160	(13,552)
	<u>343,092</u>	<u>265,390</u>	<u>77,702</u>

The notes on pages 11 to 17 form part of these Financial Statements.

Parish of Bishopston and St Andrews notes to the financial statements

For the year ended 31st December 2021

Note 1 – Accounting policies

Basis of preparation and assessment of going concern

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following 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) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The charity is a public benefit entity as defined under FRS102.

The PCC consider that there are no material uncertainties about the parish's ability to continue as a going concern. There are no material uncertainties about the charity's ability to continue as a going concern, despite the significant uncertainty being caused by the worldwide COVID-19 pandemic. Whilst the Trustees expect there to be a significant impact on the charity's operations and reserves in the coming months and years, the charity has sufficient reserves to be able to meet these challenges.

Income

All income is recognised when the PCC has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. Collections, gift aid and planned giving received are recognised when received.

Income Tax recoverable on donations under gift aid is recognised when the income is recognised and allocated to the fund appropriate to the original donation. Grants and legacies are accounted for when notification is received of the PCC's entitlement and the amount due. Funds raised by social events are accounted for gross.

Dividends and interest are all received without the deduction of tax, and are accounted for when received.

Fees and rental income are recognised when due and are accounted for gross.

Realised gains or losses on investments are recognised when the sale takes place. Unrealised gains or losses are accounted for on revaluation at 31 December. Investments are valued at market value at 31 December each year.

Expenditure

Donations are accounted for when they can be quantified and the PCC has approved the donation. Expenditure is accounted for when payable. Governance costs include those costs incurred in the governance of the church and its assets and are primarily associated with constitutional and statutory matters.

Fixed Assets

Consecrated land and buildings and moveable Church furnishings

Consecrated and benefice property is excluded from the accounts, as required by s.10(2)(a) and (c) of the Charities Act 2011.

No value is placed on moveable Church furnishings which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure on such property is written off as incurred.

Other land and buildings

The St Michael's Church Centre is valued by the PCC at historic cost.

Depreciation

Depreciation is calculated to write off the cost or re-valued amount less estimated residual value of fixed assets on a straight line basis over their estimated life, as follows: Freehold buildings 5 - 50 years Fixtures and fittings 5 years. De Minimus: Fixed Assets under £3,000 are not capitalised. No depreciation is charged in the year of acquisition.

Investments

Investments comprise a holding in the Charities Official Investment Fund (COIF) unit trust and are valued at market rate at 31 December. Any gains or losses on investments are included in the Statement of Financial Activities.

Parish of Bishopston and St Andrews notes to the financial statements
For the year ended 31st December 2021

Note 1 – Accounting policies (continued)

Debtors

Trade and other debtors are recognised at transaction price, less any impairment. Accrued income is recognised when the rights to the income are held. Prepayments are valued at the amount prepaid net of any discounts due.

Creditors

Short term trade creditors are measured at the transaction price. Other financial liabilities are recognised when there is a present obligation, legal or constructive, as a result of a past event, it is probable that it will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

Note 2 - Income

	2021			2020		
	Unrestricted £	Restricted £	Total Funds £	Unrestricted £	Restricted £	Total Funds £
2a Donations and legacies						
Planned giving	212,963	-	212,963	227,425	-	227,425
Income Tax recoverable on Gift Aid	46,209	1,272	47,481	49,668	30,155	79,823
Donations and Appeals	18,169	28,070	46,239	4,380	72,765	77,145
Serving the City	-	9,183	9,183	-	7,214	7,214
Other giving	254	-	254	905	-	905
	277,595	38,525	316,120	282,378	110,134	392,512
2b Other trading activities						
Church and Hall lettings	37,644	-	37,644	36,397	-	36,397
	37,644	-	37,644	36,397	-	36,397
2c Income from investments						
Bank interest	298	-	298	465	-	465
Dividends received	-	378	378	-	415	415
	298	378	676	465	415	880
2d Income from charitable activities						
Fees	861	-	861	687	-	687
	861	-	861	687	-	687
2e Other Income						
Sale of land	41,863	-	41,863	-	-	-
Sale of The Good Shepherd Church	600,000	-	600,000	-	-	-
Insurance Proceeds	2,058	-	2,058	7,415	-	7,415
	643,921	-	643,921	7,415	-	7,415
TOTAL INCOME	960,319	38,903	999,222	327,342	110,549	437,891

2f Planned giving and donations received from Trustees and Related Parties in 2021 were: £31,839 (2020: £29,701)

Parish of Bishopston and St Andrews notes to the financial statements
For the year ended 31st December 2021

Note 3 - Expenditure

		2021			2020		
		Unrestricted	Restricted	Total Funds	Unrestricted	Restricted	Total Funds
		£	£	£	£	£	£
3a	Expenditure on charitable activities						
Grants:	Mission giving	15,544	-	15,544	12,120	-	12,120
Ministry:	Parish Share	120,000	-	120,000	132,000	-	132,000
	Staff remuneration	88,261	-	88,261	79,409	-	79,409
	Clergy expenses	2,435	-	2,435	2,058	-	2,058
	Volunteer expenses	366	-	366	95	-	95
Church:	Worship	4,944	-	4,944	1,423	-	1,423
	Little Church	1,638	-	1,638	316	47	363
	Serving the City	-	11,371	11,371	-	4,032	4,032
	Outreach	-	20,811	20,811	-	10,493	10,493
	Hospitality	616	-	616	538	-	538
	Communications	5,119	-	5,119	13,766	-	13,766
	Youth & Children's work	1,258	-	1,258	1,188	-	1,188
	Training and resources	3,515	-	3,515	2,832	-	2,832
	Premises	24,759	4,140	28,899	35,931	-	35,931
	Depreciation	3,329	34,180	37,509	3,328	34,180	37,508
	Fees	1,245	-	1,245	1,373	-	1,373
Hall:	Running and upkeep	26,880	-	26,880	24,728	-	24,728
Support:	Independent examination	2,100	-	2,100	1,986	-	1,986
	General expenses	29,882	-	29,882	17,642	-	17,642
		331,891	70,502	402,393	330,733	48,752	379,485
3b	Other expenditure						
	Loss on disposal of fixed assets	9,985	-	9,985	-	-	-
		9,985	-	9,985	-	-	-
	TOTAL EXPENDITURE	341,876	70,502	412,378	330,733	48,752	379,485

3c Mission Giving Breakdown

	2021	2020
	£	£
Diocese of Bristol	120,000	132,000
Fusion (Tree of Life)	2,500	2,000
Tread	2,500	2,000
Changing Tunes	-	2,000
Beloved	2,500	2,000
Upper Reaches	2,500	2,000
Move UK	-	2,000
One Life	2,500	-
Home for Good	2,500	-
Other	544	120
	135,544	144,120

3d The Independent Examination Fee is £2,100 (2020: £1,986)

3e Expenses reimbursed to Trustees (Clergy) in 2021 were £5,340 (2020: £2,798). No other expenses to Trustees were reimbursed.

Parish of Bishopston and St Andrews notes to the financial statements
For the year ended 31st December 2021

Note 4 - Fixed Assets used by the PCC

4a Tangible Fixed Assets	Freehold	Fixtures &	Total
	Buildings	Fittings	
	£	£	£
Brought Forward	991,405	41,468	1,032,873
Disposals	-	(16,642)	(16,642)
Carried Forward	991,405	24,826	1,016,231
Depreciation			
Brought Forward	406,281	28,154	434,435
Charge in year	34,180	3,329	37,509
Disposal	-	(6,657)	(6,657)
Carried Forward	440,461	24,826	465,287
Net book value at 31.12.2021	550,944	-	550,944
Net book value at 31.12.2020	585,124	13,314	598,438

4b Investments

	2021	2020
	£	£
Sunday School Trust (No. 479)	3,044	2,663
Richard's Poor - Flannel Petticoats (041310001T)	3,676	3,218
Richard's Poor - Coal (041310002T)	9,180	8,035
Richard's Prize (041310003T)	1,828	1,600
Investment Market Value	17,728	15,516
Brought Forward	15,516	14,568
Gains in year	2,212	948
Carried Forward	17,728	15,516

Parish of Bishopston and St Andrews notes to the financial statements
For the year ended 31st December 2021

Note 5 - Debtors

	2021	2020
	£	£
Sale proceeds	600,000	-
Gift Aid Tax reclaim	20,641	20,785
Prepayments	1,806	3,190
Planned giving	960	450
Hall	725	-
Other debtors	368	24
	624,500	24,449

Note 6 - Creditors

	2021	2020
	£	£
COGS sale costs	20,318	-
Outreach	445	5,541
Church premises	2,520	438
Hall	1,211	2,245
HMRC	803	553
Other accruals	706	3,642
Deferred Income	-	380
Independent Examination	2,100	1,986
	28,103	14,785

Parish of Bishopston and St Andrews notes to the financial statements
For the year ended 31st December 2021

Note 7 - Reconciliation of Funds

2021

Fund Name	Fund balances				Fund Balances	
	brought forward	Income	Expenditure	Transfer	Gains	carried forward
Richard's Poor Fund	11,252	-	-	-	1,603	12,855
Richard's Prize Fund	1,600	-	-	-	228	1,828
Sunday School Funds	2,663	-	-	-	381	3,044
St Andrew's Charity Fund	5,634	378	-	(2,000)	-	4,012
Buildings programme Fund	240,953	5,467	(4,140)	-	-	242,280
Other restricted Funds	567,052	33,058	(66,362)	-	-	533,748
Total Restricted Funds	829,154	38,903	(70,502)	(2,000)	2,212	797,767
Unrestricted Funds	137,556	960,319	(341,876)	2,000	-	757,999
Total Unrestricted Funds	137,556	960,319	(341,876)	2,000	-	757,999
Total Funds	966,710	999,222	(412,378)	0	2,212	1,555,766

2020

Fund Name	Fund balances				Fund Balances	
	brought forward	Income	Expenditure	Gains	carried forward	
Richard's Poor Fund	10,572	-	-	680	11,252	
Richard's Prize Fund	1,503	-	-	97	1,600	
Sunday School Funds	2,492	-	-	171	2,663	
St Andrew's Charity Fund	5,219	415	-	-	5,634	
Buildings programme Fund	149,890	91,063	-	-	240,953	
Other restricted Funds	596,733	19,071	(48,752)	-	567,052	
Total Restricted Funds	766,409	110,549	(48,752)	948	829,154	
Unrestricted Funds	140,947	327,342	(330,733)	-	137,556	
Total Unrestricted Funds	140,947	327,342	(330,733)	-	137,556	
Total Funds	907,356	437,891	(379,485)	948	966,710	

UNRESTRICTED FUNDS

The General Fund and other unrestricted funds of the PCC are not subject to any restrictions regarding their use and are available for application to the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted. General funds encompass most of the day to day activities of the PCC. Designated funds are funds which have been designated for a particular purpose in accordance with the donors' wishes.

RESTRICTED FUNDS

The restricted funds held by the PCC are derived from gifts which are restricted to a particular purpose. The Richard's Poor Fund is to be allocated at the discretion of the wardens and clergy for needy parishioners. The Richard's Prize Fund is to be allocated at the discretion of the Sunday School Leaders. The fund is for the benefit of members of St Michael and All Angels or Church of the Good Shepherd who have attended each Sunday School group and have been confirmed. The prize is awarded to young people who are between 15 and 17 on the Advent Sunday on which the award is made. The Sunday School Funds are allocated at the discretion of the Sunday School Leaders to young people within St Michael and All Angels who are showing promising churchmanship. The St Andrew's Charity Fund is to be used for the religious education of the children of the parish of St Andrew's. The buildings programme fund is for the programme of works at 8 Walsingham Road. Other restricted funds are the depreciated value of the property at 160A Gloucester Road and remaining funds available for outreach programmes including Love Christmas and Soul Food.

Parish of Bishopston and St Andrews notes to the financial statements
For the year ended 31st December 2021

Note 8 - Analysis of Net Assets

2021 Analysis of Net Assets by Fund	Unrestricted Funds	Restricted Funds	Total Funds
Fixed Assets	-	568,672	568,672
Current Assets	786,102	229,095	1,015,197
Current Liabilities	(28,103)	-	(28,103)
Fund balance	757,999	797,767	1,555,766

2020 Analysis of Net Assets by Fund	Unrestricted Funds	Restricted Funds	Total Funds
Fixed Assets	-	613,954	613,954
Current Assets	152,341	215,200	367,541
Current Liabilities	(14,785)	-	(14,785)
Fund balance	137,556	829,154	966,710

Note 9 - Related parties

There were no related party transactions during the year.

Note 10 - Staff Costs

	2021	2020
Wages & Salaries	84,027	74,513
Employer's National Insurance	4,234	4,896
	88,261	79,409

There were no employees who earned more than £60,000

Number of full time equivalent employees

	2021	2020
	No.	No.
Ministry	1.5	2.1
Support	2.3	1.4
	3.8	3.5

Average head count (number of staff employed) during the reporting period: 2021: 7 (2020: 6)

Accounts



PARISH OF
**BISHOPSTON
& ST.ANDREWS**

Annual Report and the Financial Statements
of the Parochial Church Council
of the Ecclesiastical Parish of
Bishopston and St Andrews, Bristol
for the year ended 31st December 2020

Parish Information

The Parish is part of the Diocese of Bristol within the Church of England. The correspondence address is: The PCC Secretary, c/o The Parish Office, St. Michael's Church 160a Gloucester Road Bristol BS7 8NT

The Parochial Church Council (PCC) is a charity with the Registration Number 1133747.

PCC members (the trustees of the parish) who have served from 1 January 2020 until the date this report was approved are:-

Name	Role	Additional Notes
James Stevenson	Priest in Charge	
Wayne Massey	Team Vicar and Chair of PCC	
Jeremy Peters	Warden	
Denise Ko	Warden	Co-opted as PCC member and Deputy Warden 4 th January 2020. Elected as Warden 12 th October 2020
Karen Broussine	Warden	Retired 12 th October 2020
Anne Iles	Vice Chair and Elected Member	
Julia O'Shea	Secretary and Elected Member	
Jacki Uren	Treasurer and Elected Member	
Wil Bevan	Elected Member	
Claire Pengelley-Scott	Elected Member	
Jerry Dart	Elected Member	Retired 12 th October 2020

The Parochial Church Council Bankers:

Lloyds Bank plc
Westbury on Trym Branch
PO Box 1000
BX1 1LT

Charities Aid Foundation Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Mailing
Kent
ME19 4JQ

CCLA Investment Management Ltd
The CBF Church of England Funds
Senator House
85 Queen Victoria St
London
EC4V 4ET

The Co-operative Bank Plc
1 Balloon Street
Manchester
M60 6EP

Independent Examiner:

Neil Kingston FCA
Burton Sweet Chartered Accountants and Business Advisers
The Clock Tower
5 Farleigh Court, Old Weston Road
Flax Bourton
Bristol
BS48 1UR

Objectives & Activities for the Public Benefit

The Parish of Bishopston and St Andrews has responsibility of co-operating with the clergy to promote the whole mission of the church in the ecclesiastical parish. The PCC oversees the activities of B&A Church and the Church of The Good Shepherd. It also has maintenance responsibility for the parish buildings. The Parish is part of the Diocese of Bristol.

The Parish Vision and Strategy remains focussed upon discipleship, mission and evangelism. In 2020 the title of the strategy was changed from 'Everyone's Invited' to 'Follow Jesus Together'. The parish values remain that we follow Jesus together as a people who are all-in, fun, welcoming and submitted.

This is to be achieved through the growth and establishment of communities called Little Churches. Little Churches are the foundational structures of our church community. Little Churches are smaller groups enabling members of the church family to do life together, grow as disciples and invite others to encounter the Lord Jesus through the activities and people of the local church.

We have set five standard objectives to track and assess progress under the strategy: live, love, give, go and organise.

We aim to help one another to:

live before God;
love others as family;
give our lives away;
go and share the good news of Jesus;

and organise ourselves in order to enable growth.

Review of Achievements & Performance

The PCC reviews achievements and performance using the Parish Playbook. Each version of the playbook contains the standard objectives of the PCC and current priorities as identified by the senior leadership and the PCC.

The Impact of COVID-19

As 2020 began, the PCC was committed to a series of objectives (Ending the Beginning of B&A) focussed on establishing the new identity of B&A as a church, its structures and culture. The key components that made up the series of objectives were as follows:

Being confident and clear in what we do at B&A;

Launching the discipleship strategy;

Enabling spirit-powered invitation;

Breaking cultural homogeneity;

Buildings for the strategy.

In March 2020 the UK was placed into lockdown and public worship in Church of England churches was suspended. Prior to lockdown the leadership of the parish had prepared for the necessary changes that would be required for when a form of COVID lockdown came to the United Kingdom. It was recognised that the parish strategy and structures would enable a pivot through the delivery of online material, the strengthening and support of Little Churches and their leadership and continuing to focus on core activities that remained possible under COVID restrictions.

Prior to lockdown three areas were prioritised:

Content Delivery - the creation of processes, procedures and the development of the B&A website to enable delivery of content for Little Churches, households and individuals.

Little Church - ensuring every Little Church knew who their members were, encouraging those on the fringe of church life to join Little Churches and creating support networks for the members of the 9.30 Congregation.

Activities - reviewing activities in order to enable necessary support activities to continue during lockdown where appropriate.

There was an immediate impact upon parish finances. Approximately 20% of parish income is derived from hall lets to a range of local community groups. All of these were paused with immediate effect in March 2020 and when restrictions were initially lifted in the summer of 2020 only a small number of groups were able to return. Significant changes had to be made to the parish budgets across all cost areas in order to achieve a balanced budget in 2020.

Whilst it is clear that COVID-19 has an adverse effect upon much of church life, the church leadership have identified that COVID-19 has acted as a catalyst for further cultural growth and change in the life of B&A. In order to enable further growth and development in line with the parish strategy the parish playbook was revised in Autumn 2020.

B&A priority in COVID era - leading people from lukewarm to white-hot discipleship.

A number of cultural commentators noted that post-Christendom combined with COVID would make it harder not easier to be a Christian. As one commentator stated that whilst we might be beaming church into your homes, you still have to get past Netflix, Disney+ et al to find your local church! Therefore, a key task for churches in this season is to enable people to grow as disciples and followers of Jesus.

It was also noted by the parish leadership that COVID-19 was bringing into focus wider changes in society that would have an impact upon culture and therefore church for many years to come. To ignore the advent of these changes would have an adverse impact upon the strategy of the church over the coming years.

To enable this 5 key areas were identified for the leadership of the parish to focus on.

Communication

Discipleship

Little Churches

Support Team

Bullet Proof Processes

All of these are to support the development of the ongoing B&A priorities:

Live with God

Love others as family

Give your life away

Go and share

Organise

Communication - developing a strategy and processes that are prophetic, clear and consistent.

The loss of a centralised gathering point (Sunday Service) with lockdown brought into sharp focus the need for a fully coherent communications strategy that all staff and church leadership can participate in. Put simply, if we are to enable people to go from luke-warm to white hot they need to hear what God is saying to us, be able to remember that and know how to join in.

In 2020 the parish entered into a short term contract with Choosemore to assist with the development and delivery of a communications strategy. The plan is that in 2021 a part-time Communications role will continue to develop this work. The focus of this work will be on developing the parish website and communication channels.

In addition, there is an increased emphasis upon enabling and encouraging church leaders to discern what God is saying to the church. This is achieved through prayer, reading of the scriptures and by paying attention to the voices of the worldwide church and culture.

Discipleship - enabling people to encounter God at home and talk about it.

COVID-19 had brought into sharp focus the need for churches to enable people to be active disciples in their homes and everyday lives. The loss of central meetings and in person small groups has intensified the need to ensure church members are trained and enabled to follow rhythms and practices that lead to growth in discipleship without the need to go to an event, group or gathering. The development of 'Closed on Sunday', later renamed 'The Weekly Service' focussed on engagement in the home and through Little Churches. Our Youth and Kids Team have also sought to develop material that enables discipleship as families and is not segregated across ages.

An ongoing priority is the need to develop tools that promote rhythms and practices that lead to a growth in discipleship. This work, initially slated for 2020, will continue in 2021.

Whilst Little Churches remain the key vehicle for discipleship, mission and pastoral care the staff and leadership team began a process of calling and speaking with every household in the church. This work, ongoing at the time of writing, is proving to be fruitful in creating connections, building support and hearing concerns.

Little Churches - functional and missional

Little Church remains the core vehicle for the delivery of the parish strategy. During COVID-19 priority has been given to enabling Little Churches to meet around centrally produced material and engage with the wider community through mission and social action.

Little Church leadership teams and the Little Church leaders have continued to meet with the clergy over Zoom. A strategy for how the church meets as Little Church under various restrictions has been drawn up to enable Little Churches to gather together online and, where appropriate, physically.

In the past year a number of Little Churches have refined their leadership teams and refocused their acts of service in the light of COVID-19. For example, Fairground Little Church changed leadership team and has adopted a strategy focussed around the provision of a community food pantry supporting Soul Food, Boxes of Hope and other activities.

COVID-19 has highlighted a strength of the parish's Little Church model. Belonging to a smaller community has enabled a high degree of pastoral care under COVID-19 restrictions.

Support Team - resourced for the COVID era

As an organisation we have experienced a high degree of change in 2020 as a result of COVID-19. Whilst it might be the case that some of this change is temporary whilst we are under COVID restrictions there is a growing awareness that many of these changes will remain and that COVID has hastened some changes that were already being experienced in culture and the church. The parish leadership has recognised the need to respond to these changes and ensure that moving forward the church is resourced appropriately for the coming years. The two key areas are in operations and communications. In order to fully release Little Churches into mission and discipleship we need to ensure they are well supported by administrative functions. In addition, the removal of a central gathering on Sunday mornings has highlighted the need for more effective communications.

In Autumn 2020 the parish PCC approved the reorganisation of the Operations Team with the appointment of Matti Shannon as Operations Manager and the creation of an additional Administrator role. From Spring 2021 the parish will seek to employ a Communications Manager to oversee the development and implementation of a new communications strategy.

Bullet Proof Processes

Initial operational work from Spring 2020 concentrated on supporting the development of the new material for Little Church worship and discipleship. As restrictions eased in the summer of 2020 the Operations Team focussed on preparing the parish buildings for partial reopening for community and parish events. All risk assessments were revised, updated and approved by the PCC.

A refresh of the Parish GDPR policy was implemented in line with the development of a new communications strategy. Much of this work was concentrated on the use of social media messaging channels (WhatsApp) and ensuring that processes are correct and GDPR compliant.

The PCC has begun a review of its processes that cover key areas of responsibilities:

Governance & Anglican Liaisons

Finance

Safeguarding

Building Strategy and Buildings

Human Resources

Operations

Finance Review

The 2020 Parish Accounts reflect the complications of COVID-19 restrictions. Over recent years the parish has relied less upon hall lettings for revenue, however, this still remains a core income line for the parish. In 2020 there was a significant reduction in hall lets income due to restrictions and lockdowns. This was combined with increased costs in order to ensure our spaces met COVID safety standards.

In addition, the ongoing uncertainty regarding the timing of the sale of The Church of The Good Shepherd site continued to impact upon the setting of PCC budgets. Planned Giving through standing orders remained strong in 2020.

The total income for 2020 was £438k. This was a reduction of £90k from 2019 income of £528k. Unrestricted income (i.e. that which is not given to a specific project) decreased by £42k from £370k following a 60% drop in hall let income of £52k to £36k. This was partially offset by a gracious increase in planned giving of £22k, an increase of 10% in 2020. The finance team recalculated the budget across 2020 to reflect the changing situations regarding income under COVID with reductions made across the majority of cost areas, most notably salaries and Parish Share and the running of the buildings where this was possible.

The trustees aim to maintain free reserves within unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure, excluding parish share. The trustees consider that this level will provide sufficient funds to cover payments and requirements and consider that a level of three months is sufficient due to the nature of expenditure. The balance held as unrestricted funds as at 31 December 2020 was £137,556. The reserve policy requires a level of £50,000. The current level of reserves includes funds set aside to cover deficit budgets for 24 months to allow for growth in the church and required building costs. Therefore, the level of unrestricted funds is considered appropriate due to the possible forecast position of 2021. Should this not be required to cover this loss we will utilise the funds against kingdom building programmes.

Structure: Governance & Management

The PCC is the body with the responsibility for setting the strategic direction of the parish. The members of the PCC consider the clergy to be the key management personnel. All PCC members give of their time freely and no trustee received remuneration for the role of being a Trustee. Please see the related party note for further details. New trustees receive an induction, including an outline of the role of the PCC in the life of the church and associated responsibilities.

The roles of the PCC, its sub-committees, the clergy and wardens are consistent with those set out in Canon Law and other relevant documents.

PCC members are recruited for three-year terms (except in the case of replacing people mid-term) on a rotating basis and are elected annually at the APCM.

The PCC is served by the staff team led by the clergy. This team is both paid and unpaid. The staff team takes responsibility for the day to day running of the parish.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed/constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This annual report was approved by the Parochial Church Council and signed on their behalf by

The Reverend Wayne Massey
Team Vicar
Chair of the PCC
Date: 26 April 2021

Independent examiner's report to the trustees of The PCC of Bishopston & St Andrews

I report to the trustees on my examination of the accounts of The PCC of Bishopston & St Andrews (the Charity) for the year ended 31 December 2020.

Responsibilities and basis of report

As the charity trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Neil Kingston FCA
Burton Sweet Chartered Accountants
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

Date: 26 April 2021

Bishopston and St Andrews PCC
Statement of Financial Activities
For the year ended 31 December 2020

		2020	2020	2020	2019	2019	2019
	Note	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
		£	£	£	£	£	£
Income From:							
Donations and Legacies	2a	282,378	110,134	392,512	279,807	158,305	438,112
Charitable Activities	2d	687	-	687	826	-	826
Other Trading Activities	2b	36,397	-	36,397	88,058	-	88,058
Investments	2c	465	415	880	591	86	677
Other income	2e	7,415	-	7,415	324	356	680
Total Income and Endowments		327,342	110,549	437,891	369,606	158,747	528,353
Expenditure On:							
Charitable Activities	3a	330,733	48,752	379,485	347,552	44,235	391,787
Total Expenditure		330,733	48,752	379,485	347,552	44,235	391,787
Net gains on investments:	4b	-	948	948	-	2,225	2,225
Net (expense)/ income		(3,391)	62,745	59,354	22,054	116,737	138,791
Net Movement In Funds		(3,391)	62,745	59,354	22,054	116,737	138,791
Reconciliation Of Funds							
Total Funds Brought Forward:	7	140,947	766,409	907,356	118,893	649,672	768,565
Balance Carried Forward	7	137,556	829,154	966,710	140,947	766,409	907,356

The charity has no recognised gains or losses other than the results for the period as set out above.
All of the activities of the charity are classed as continuing
The notes on pages 12 to 18 form part of these Financial Statements

Bishopston and St Andrews PCC**Balance Sheet****As at 31 December 2020**

	Note	2020	2019
		£	£
Fixed Assets			
Tangible Assets	4a	598,438	623,902
Investments	4b	15,516	14,568
Total Fixed Assets		613,954	638,470
Current Assets			
Debtors	5	24,449	15,726
Other Deposit Accounts		313,325	222,030
Cash at Bank and in Hand			
Petty Cash		159	200
General Current Accounts		29,608	43,160
Total Current Assets		367,541	281,116
Current Liabilities			
Creditors: Amounts Falling Due Within One Year	6	14,785	12,230
Net Current Assets		352,756	268,886
Total Assets Less Current Liabilities		966,710	907,356
Total Net Assets		966,710	907,356
The Funds of the Charity:			
Restricted Income Funds	8	829,154	766,409
Unrestricted Funds	8	137,556	140,947
Total Charity Funds		966,710	907,356

Approved by the Parochial Church Council on 26 April 2021 and signed on their behalf by:

The Revd Wayne Massey Chair of PCC

Jacqueline Uren Treasurer

The notes on pages 12 to 18 form part of these Financial Statements.

Bishopston and St Andrews PCC
Cash Flow Statement
For the year ended 31 December 2020

	2020	2019
	£	£
Cash flows from operating activities	88,866	170,173
Cash flows from investing activities		
Investment income	880	677
Purchase of tangible fixed assets	(12,044)	(16,642)
Net cash inflow for the year	<u>77,702</u>	<u>154,208</u>

Cash flow Restrictions

Charity law prohibits the use of net cash inflows on any endowed or other restricted fund to offset net cash outflows on any fund outside its own objects, except on special authority. In practice, this restriction has not had any effect on cash flows for the year.

Reconciliation of net movement in funds to net cash inflow from operating activities

	2020	2019
	£	£
Statement of Financial Activities: Net movement in funds	59,354	138,791
Depreciation charges	37,508	34,180
Gains on investments	(948)	(2,225)
Investment income	(880)	(677)
Increase in creditors	2,555	1,214
Increase in debtors	(8,723)	(1,110)
Net cash inflow from operating activities	<u>88,866</u>	<u>170,173</u>

Analysis of changes in cash during the year

	2020	2019	Change
	£	£	£
Other Deposit Accounts	313,325	222,030	91,295
Petty Cash	159	200	(41)
General Current Accounts	29,608	43,160	(13,552)
	<u>343,092</u>	<u>265,390</u>	<u>77,702</u>

	2019	2018	Change
	£	£	£
Other Deposit Accounts	222,030	80,658	141,372
Petty Cash	200	100	100
General Current Accounts	43,160	30,424	12,736
	<u>265,390</u>	<u>111,182</u>	<u>154,208</u>

The notes on pages 12 to 18 form part of these Financial Statements.

PARISH OF BISHOPSTON AND ST ANDREWS NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st December 2020

Note 1 - ACCOUNTING POLICIES

Basis of preparation and assessment of going concern

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The accounts have been prepared under the historic cost convention modified by the revaluation of investments. The PCC constitutes a public benefit entity as defined by FRS 102. There are no material uncertainties about the charity's ability to continue as a going concern, despite the significant uncertainty being caused by the worldwide COVID-19 pandemic. Whilst the Trustees expect there to be a significant impact on the charity's operations and reserves in the coming months and years, the charity has sufficient reserves to be able to meet these challenges.

Income

All income is recognised when the PCC has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. Collections, gift aid and planned giving received are recognised when received.

Income Tax recoverable on donations under gift aid is recognised when the income is recognised and allocated to the fund appropriate to the original donation. Grants and legacies are accounted for when notification is received of the PCC's entitlement and the amount due. Funds raised by social events are accounted for gross.

Dividends and interest are all received without the deduction of tax, and are accounted for when received.

Fees and rental income are recognised when due and are accounted for gross.

Realised gains or losses on investments are recognised when the sale takes place. Unrealised gains or losses are accounted for on revaluation at 31 December. Investments are valued at market value at 31 December each year.

Expenditure

Donations are accounted for when they can be quantified and the PCC has approved the donation. Expenditure is accounted for when payable. Governance costs include those costs incurred in the governance of the church and its assets and are primarily associated with constitutional and statutory matters.

Fixed Assets

Consecrated land and buildings and moveable Church furnishings

Consecrated and benefice property is excluded from the accounts, as required by s.10(2)(a) and (c) of the Charities Act 2011.

No value is placed on moveable Church furnishings which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure on such property is written off as incurred.

Other land and buildings

The St Michael's Church Centre is valued by the PCC at historic cost.

Depreciation

Depreciation is calculated to write off the cost or re-valued amount less estimated residual value of fixed assets on a straight line basis over their estimated life, as follows: Freehold buildings 5 - 50 years Fixtures and fittings 7 years. De Minimus: Fixed Assets under £3,000 are not capitalised. No depreciation is charged in the year of acquisition.

Investments

Investments comprise a holding in the Charities Official Investment Fund (COIF) unit trust and are valued at market rate at 31 December. Any gains or losses on investments are included in the Statement of Financial Activities.

Debtors

Trade and other debtors are recognised at transaction price, less any impairment. Accrued income is recognised when the rights to the income are held. Prepayments are valued at the amount prepaid net of any discounts due.

Creditors

Short term trade creditors are measured at the transaction price. Other financial liabilities are recognised when there is a present obligation, legal or constructive, as a result of a past event, it is probable that it will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

PARISH OF BISHOPSTON AND ST ANDREWS NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st December 2020

Note 2 - Income

	2020			2019		
	Unrestricted £	Restricted £	Total Funds £	Unrestricted £	Restricted £	Total Funds £
2a Donations and legacies						
Planned giving	227,425	-	227,425	205,810	975	206,785
Income Tax recoverable on Gift Aid	49,668	30,155	79,823	50,158	191	50,349
Donations and Appeals	4,380	72,765	77,145	20,907	149,890	170,797
Soul Food	-	7,214	7,214	-	7,249	7,249
Other giving	905	-	905	2,932	-	2,932
	282,378	110,134	392,512	279,807	158,305	438,112
2b Other trading activities						
Church and Hall lettings	36,397	-	36,397	88,058	-	88,058
	36,397	-	36,397	88,058	-	88,058
2c Income from investments						
Bank interest	465	-	465	591	-	591
Dividends received	-	415	415	-	86	86
	465	415	880	591	86	677
2d Income from charitable activities						
Fees	687	-	687	826	-	826
	687	-	687	826	-	826
2e Other Income						
Sale of electrical equipment	-	-	-	324	-	324
Insurance Proceeds	7,415	-	7,415	-	356	356
	7,415	-	7,415	324	356	680
TOTAL INCOME	327,342	110,549	437,891	369,606	158,747	528,353

2f Planned giving and donations received from Trustees and Related Parties in 2020 were: £29,701 (2019: £31,995)

PARISH OF BISHOPSTON AND ST ANDREWS NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st December 2020

Note 3 - Expenditure

		2020			2019		
		Unrestricted	Restricted	Total Funds	Unrestricted	Restricted	Total Funds
		£	£	£	£	£	£
3a	Expenditure on charitable activities						
Grants:	Mission giving	12,120	-	12,120	12,358	-	12,358
Ministry:	Parish Share	132,000	-	132,000	144,000	-	144,000
	Staff remuneration	79,409	-	79,409	87,539	975	88,514
	Clergy expenses	2,058	-	2,058	4,756	-	4,756
	Volunteer expenses	95	-	95	243	-	243
Church:	Worship	1,423	-	1,423	7,552	-	7,552
	Little Church	316	47	363	4,479	-	4,479
	Premises	35,931	-	35,931	21,393	-	21,393
	Outreach	-	10,493	10,493	-	1,240	1,240
	Hospitality	538	-	538	3,047	-	3,047
	Communications	13,766	-	13,766	-	-	-
	Soul Food	-	4,032	4,032	-	7,840	7,840
	Youth & Children's work	1,188	-	1,188	7,076	-	7,076
	Training and resources	2,832	-	2,832	7,735	-	7,735
	Depreciation	3,328	34,180	37,508	-	34,180	34,180
	Fees	1,373	-	1,373	563	-	563
Hall:	Running and upkeep	24,728	-	24,728	36,627	-	36,627
Support:	Independent examination	1,986	-	1,986	1,890	-	1,890
	General expenses	17,642	-	17,642	8,294	-	8,294
TOTAL EXPENDITURE		330,733	48,752	379,485	347,552	44,235	391,787

3b Misson Giving Breakdown

	2020	2019
	£	£
Diocese of Bristol	132,000	144,000
Fusion (Tree of Life)	2,000	2,000
Tread	2,000	2,000
Changing Tunes	2,000	2,000
Beloved	2,000	2,000
Upper Reaches	2,000	2,000
Move UK	2,000	2,000
Other	120	358
	144,120	156,358

3c The Independent Examination Fee is £1,986 (2019: £1,890)

3d Expenses reimbursed to Trustees (Clergy) in 2020 were £2,798 (2019: £4,756). No other expenses to Trustees were reimbursed.

PARISH OF BISHOPSTON AND ST ANDREWS NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st December 2020

Note 4 - Fixed Assets used by the PCC

4a Tangible Fixed Assets	Freehold Buildings £	Fixtures & Fittings £	Total £
Brought Forward	979,361	41,468	1,020,829
Additions	12,044	-	12,044
Carried Forward	991,405	41,468	1,032,873
Depreciation			
Brought Forward	372,101	24,826	396,927
Charge in year	34,180	3,328	37,508
Carried Forward	406,281	28,154	434,435
Net book value at 31.12.2020	585,124	13,314	598,438
Net book value at 01.01.2020	607,260	16,642	623,902

4b Investments

	2020 £	2019 £
Sunday School Trust (No. 479)	2,663	2,492
Richard's Poor - Flannel Petticoats (041310001T)	3,218	3,023
Richard's Poor - Coal (041310002T)	8,035	7,550
Richard's Prize (041310003T)	1,600	1,503
Investment Market Value	15,516	14,568
Brought Forward	14,568	12,343
Gains in year	948	2,225
Carried Forward	15,516	14,568

PARISH OF BISHOPSTON AND ST ANDREWS NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st December 2020

Note 5 - Debtors

	2020	2019
	£	£
Gift Aid Tax reclaim	20,785	8,179
Collections & Fees	24	1,834
Planned giving	450	-
Hall	-	2,478
Prepayments	3,190	3,235
	24,449	15,726

Note 6 - Creditors

	2020	2019
	£	£
Outreach	5,541	31
Church premises	438	434
Hall	2,245	1,836
HMRC	553	1,194
Worship	-	3,000
Other accruals	3,642	2,770
Deferred Income	380	1,075
Independent Examination	1,986	1,890
	14,785	12,230

PARISH OF BISHOPSTON AND ST ANDREWS NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st December 2020

Note 7 - Reconciliation of Funds

2020

Fund Name	Fund balances				Fund Balances carried forward
	brought forward	Income	Expenditure	Gains	
Richard's Poor Fund	10,572	-	-	680	11,252
Richard's Prize Fund	1,503	-	-	97	1,600
Sunday School Funds	2,492	-	-	171	2,663
St Andrew's Charity Fund	5,219	415	-	-	5,634
Buildings programme Fund	149,890	91,063	-	-	240,953
Restricted Funds	596,733	19,071	(48,752)	-	567,052
Total Restricted Funds	766,409	110,549	(48,752)	948	829,154
Unrestricted Funds	140,947	327,342	(330,733)	-	137,556
Total Unrestricted Funds	140,947	327,342	(330,733)	-	137,556
Total Funds	907,356	437,891	(379,485)	948	966,710

2019

Fund Name	Fund balances					Fund Balances carried forward
	brought forward	Income	Expenditure	Transfers	Gains	
Richard's Poor Fund	8,968	-	-	-	1,604	10,572
Richard's Prize Fund	1,275	-	-	-	228	1,503
Sunday School Funds	2,099	-	-	-	393	2,492
St Andrew's Charity Fund	7,633	86	-	(2,500)	-	5,219
Buildings programme Fund	-	149,890	-	-	-	149,890
Restricted Funds	629,697	8,771	(44,235)	2,500	-	596,733
Total Restricted Funds	649,672	158,747	(44,235)	-	2,225	766,409
Unrestricted Funds	118,893	369,606	(347,552)	-	-	140,947
Total Unrestricted Funds	118,893	369,606	(347,552)	-	-	140,947
Total Funds	768,565	528,353	(391,787)	-	2,225	907,356

UNRESTRICTED FUNDS

The General Fund and other unrestricted funds of the PCC are not subject to any restrictions regarding their use and are available for application to the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted. General funds encompass most of the day to day activities of the PCC. Designated funds are funds which have been designated for a particular purpose in accordance with the donors' wishes.

RESTRICTED FUNDS

The restricted funds held by the PCC are set out below, all restricted funds are those derived from gifts which are restricted to a particular purpose. The Richard's Poor Fund is to be allocated at the discretion of the wardens and clergy for needy parishioners. The Richard's Prize Fund is to be allocated at the discretion of the Sunday School Leaders. The fund is for the benefit of members of St Michael and All Angels or Church of the Good Shepherd who have attended each Sunday School group and have been confirmed. The prize is awarded to young people who are between 15 and 17 on the Advent Sunday on which the award is made. The Sunday School Funds are allocated at the discretion of the Sunday School Leaders to young people within St Michael and All Angels who are showing promising churchmanship. The St Andrew's Charity Fund is to be used for the religious education of the children of the parish of St Andrew's. The buildings programme fund is for the programme of works at 8 Walsingham Road.

PARISH OF BISHOPSTON AND ST ANDREWS NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st December 2020

Note 8 - Analysis of Net Assets

2020 Analysis of Net Assets by Fund	Unrestricted Funds	Restricted Funds	Total Funds
Fixed Assets	-	613,954	613,954
Current Assets	152,341	215,200	367,541
Current Liabilities	(14,785)	-	(14,785)
Fund balance	137,556	829,154	966,710

2019 Analysis of Net Assets by Fund	Unrestricted Funds	Restricted Funds	Total Funds
Fixed Assets	-	638,470	638,470
Current Assets	131,226	149,890	281,116
Current Liabilities	9,721	(21,951)	(12,230)
Fund balance	140,947	766,409	907,356

Note 9 - Related parties

Jerry Dart is Director of Jerry Dart Ltd. In 2020 Jerry Dart Ltd was paid £15,228 (2019: £11,460) in respect of completing repairs and maintenance across the parish. Jerry Dart was not involved in the selection of contractors.

Note 10 - Staff Costs

	2020	2019
Wages & Salaries	74,513	88,514
Employer's National Insurance	4,896	5,241
	79,409	93,755

There were no employees who earned more than £60,000

Number of full time equivalent employees

	2020	2019
	No.	No.
Ministry	2.1	2.6
Support	1.4	1.4
	3.5	4.0

Average head count (number of staff employed) during the reporting period: 2020: 6 (2019: 7)