



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<sup>st</sup> 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](http://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: 7<sup>th</sup> 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
		£	£	£	£	£	£
<b>Income From:</b>							
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
<b>Total Income</b>		<b>960,319</b>	<b>38,903</b>	<b>999,222</b>	<b>327,342</b>	<b>110,549</b>	<b>437,891</b>
<b>Expenditure On:</b>							
Charitable Activities	3a	331,891	70,502	402,393	330,733	48,752	379,485
Other	3b	9,985	-	9,985	-	-	-
<b>Total Expenditure</b>		<b>341,876</b>	<b>70,502</b>	<b>412,378</b>	<b>330,733</b>	<b>48,752</b>	<b>379,485</b>
Net gains on investments:	4b	-	2,212	2,212	-	948	948
<b>Net (expenditure)/ income</b>		<b>618,443</b>	<b>(29,387)</b>	<b>589,056</b>	<b>(3,391)</b>	<b>62,745</b>	<b>59,354</b>
Transfers between funds		2,000	(2,000)	-	-	-	-
<b>Net Movement In Funds</b>		<b>620,443</b>	<b>(31,387)</b>	<b>589,056</b>	<b>(3,391)</b>	<b>62,745</b>	<b>59,354</b>
<b>Reconciliation Of Funds</b>							
Total Funds Brought Forward:	7	137,556	829,154	966,710	140,947	766,409	907,356
<b>Balance Carried Forward</b>	<b>7</b>	<b>757,999</b>	<b>797,767</b>	<b>1,555,766</b>	<b>137,556</b>	<b>829,154</b>	<b>966,710</b>

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

Approved by the Parochial Church Council on 7<sup>th</sup> 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**

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

**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**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
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)
<b>Net cash inflow from operating activities</b>	<b>46,929</b>	<b>88,866</b>

**Analysis of changes in cash during the year**

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

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 31<sup>st</sup> 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 31<sup>st</sup> 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 £
<b>2a Donations and legacies</b>						
Planned giving	212,963	-	<b>212,963</b>	227,425	-	227,425
Income Tax recoverable on Gift Aid	46,209	1,272	<b>47,481</b>	49,668	30,155	79,823
Donations and Appeals	18,169	28,070	<b>46,239</b>	4,380	72,765	77,145
Serving the City	-	9,183	<b>9,183</b>	-	7,214	7,214
Other giving	254	-	<b>254</b>	905	-	905
	<b>277,595</b>	<b>38,525</b>	<b>316,120</b>	<b>282,378</b>	<b>110,134</b>	<b>392,512</b>
<b>2b Other trading activities</b>						
Church and Hall lettings	37,644	-	<b>37,644</b>	36,397	-	36,397
	<b>37,644</b>	<b>-</b>	<b>37,644</b>	<b>36,397</b>	<b>-</b>	<b>36,397</b>
<b>2c Income from investments</b>						
Bank interest	298	-	<b>298</b>	465	-	465
Dividends received	-	378	<b>378</b>	-	415	415
	<b>298</b>	<b>378</b>	<b>676</b>	<b>465</b>	<b>415</b>	<b>880</b>
<b>2d Income from charitable activities</b>						
Fees	861	-	<b>861</b>	687	-	687
	<b>861</b>	<b>-</b>	<b>861</b>	<b>687</b>	<b>-</b>	<b>687</b>
<b>2e Other Income</b>						
Sale of land	41,863	-	<b>41,863</b>	-	-	-
Sale of The Good Shepherd Church	600,000	-	<b>600,000</b>	-	-	-
Insurance Proceeds	2,058	-	<b>2,058</b>	7,415	-	7,415
	<b>643,921</b>	<b>-</b>	<b>643,921</b>	<b>7,415</b>	<b>-</b>	<b>7,415</b>
<b>TOTAL INCOME</b>	<b>960,319</b>	<b>38,903</b>	<b>999,222</b>	<b>327,342</b>	<b>110,549</b>	<b>437,891</b>

**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 31<sup>st</sup> December 2021**

**Note 3 - Expenditure**

		2021			2020		
		Unrestricted	Restricted	Total Funds	Unrestricted	Restricted	Total Funds
		£	£	£	£	£	£
<b>3a Expenditure on charitable activities</b>							
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
<b>3b Other expenditure</b>							
	Loss on disposal of fixed assets	9,985	-	9,985	-	-	-
		9,985	-	9,985	-	-	-
<b>TOTAL EXPENDITURE</b>		<b>341,876</b>	<b>70,502</b>	<b>412,378</b>	<b>330,733</b>	<b>48,752</b>	<b>379,485</b>

**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
	<b>135,544</b>	<b>144,120</b>

**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 31<sup>st</sup> December 2021**

**Note 4 - Fixed Assets used by the PCC**

<b>4a Tangible Fixed Assets</b>	Freehold Buildings £	Fixtures & Fittings £	Total £
Brought Forward	991,405	41,468	1,032,873
Disposals	-	(16,642)	(16,642)
Carried Forward	<b>991,405</b>	<b>24,826</b>	<b>1,016,231</b>
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	<b>440,461</b>	<b>24,826</b>	<b>465,287</b>
Net book value at 31.12.2021	<b>550,944</b>	-	<b>550,944</b>
Net book value at 31.12.2020	585,124	13,314	598,438

**4b Investments**

	<b>2021</b> £	<b>2020</b> £
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
<b>Investment Market Value</b>	<b>17,728</b>	<b>15,516</b>
Brought Forward	15,516	14,568
Gains in year	2,212	948
Carried Forward	<b>17,728</b>	<b>15,516</b>

**Parish of Bishopston and St Andrews notes to the financial statements**  
**For the year ended 31<sup>st</sup> December 2021**

**Note 5 - Debtors**

	<b>2021</b>	<b>2020</b>
	£	£
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
	<b>624,500</b>	<b>24,449</b>

**Note 6 - Creditors**

	<b>2021</b>	<b>2020</b>
	£	£
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
	<b>28,103</b>	<b>14,785</b>

# **Parish of Bishopston and St Andrews notes to the financial statements** **For the year ended 31<sup>st</sup> December 2021**

## **Note 7 - Reconciliation of Funds**

**2021**

<b>Fund Name</b>	<b>Fund balances brought forward</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfer</b>	<b>Fund Balances Gains carried forward</b>	
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
<b>Total Restricted Funds</b>	<b>829,154</b>	<b>38,903</b>	<b>(70,502)</b>	<b>(2,000)</b>	<b>2,212</b>	<b>797,767</b>
<b>Unrestricted Funds</b>	<b>137,556</b>	<b>960,319</b>	<b>(341,876)</b>	<b>2,000</b>	<b>-</b>	<b>757,999</b>
<b>Total Unrestricted Funds</b>	<b>137,556</b>	<b>960,319</b>	<b>(341,876)</b>	<b>2,000</b>	<b>-</b>	<b>757,999</b>
<b>Total Funds</b>	<b>966,710</b>	<b>999,222</b>	<b>(412,378)</b>	<b>0</b>	<b>2,212</b>	<b>1,555,766</b>

**2020**

<b>Fund Name</b>	<b>Fund balances brought forward</b>	<b>Income</b>	<b>Expenditure</b>	<b>Gains</b>	<b>Fund Balances carried forward</b>	
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	
<b>Total Restricted Funds</b>	<b>766,409</b>	<b>110,549</b>	<b>(48,752)</b>	<b>948</b>	<b>829,154</b>	
<b>Unrestricted Funds</b>	<b>140,947</b>	<b>327,342</b>	<b>(330,733)</b>	<b>-</b>	<b>137,556</b>	
<b>Total Unrestricted Funds</b>	<b>140,947</b>	<b>327,342</b>	<b>(330,733)</b>	<b>-</b>	<b>137,556</b>	
<b>Total Funds</b>	<b>907,356</b>	<b>437,891</b>	<b>(379,485)</b>	<b>948</b>	<b>966,710</b>	

## **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 31<sup>st</sup> December 2021**

**Note 8 - Analysis of Net Assets**

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

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

**Note 9 - Related parties**

There were no related party transactions during the year.

**Note 10 - Staff Costs**

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

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

Number of full time equivalent employees

	<b>2021</b>	<b>2020</b>
	No.	No.
Ministry	1.5	2.1
Support	2.3	1.4
	<b>3.8</b>	<b>3.5</b>

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

