



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 2022

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

**FINANCIAL STATEMENTS**

**YEAR ENDED 31 DECEMBER 2022**

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<b>Contents</b>	<b>Pages</b>
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

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### 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**

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**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**

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### **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**

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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](http://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.

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

## **TRUSTEES' ANNUAL REPORT**

### **YEAR ENDED 31 DECEMBER 2022**

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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**

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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 proceeds 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 others 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**

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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 mission 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 number 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.

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

## **TRUSTEES' ANNUAL REPORT**

### **YEAR ENDED 31 DECEMBER 2022**

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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**

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### **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**

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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

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### **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: .....

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# 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 £
<b>Income from:</b>					
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
<b>Total income</b>		<u>442,805</u>	<u>-</u>	<u>442,805</u>	<u>999,222</u>
<b>Expenditure on:</b>					
Charitable activities	5	468,506	1,750	470,256	402,393
Other		-	-	-	9,985
<b>Total expenditure</b>		<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
<b>Net income/(expenditure)</b>	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)	-	-
<b>Net movement in funds</b>		<u>747,831</u>	<u>(777,637)</u>	<u>(29,806)</u>	<u>589,056</u>
<b>Total funds at start of year</b>	17	757,998	797,768	1,555,766	966,710
<b>Total funds at end of year</b>	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 £
<b>Fixed assets</b>			
Tangible Assets	11	768,496	550,944
Investments	12	605,826	17,728
		<u>1,374,322</u>	<u>568,672</u>
<b>Current assets</b>			
Debtors	13	12,838	624,500
Cash at bank and in hand		156,308	390,697
		<u>169,146</u>	<u>1,015,197</u>
<b>Liabilities</b>			
Creditors: amounts falling due within one year	14	(17,508)	(28,103)
<b>Net current assets</b>		<u>151,638</u>	<u>987,094</u>
<b>Total assets</b>		<u>1,525,960</u>	<u>1,555,766</u>
<b>FUNDS</b>			
<b>Unrestricted funds</b>			
General funds	18	1,505,829	797,768
<b>Restricted funds</b>	18	20,131	757,998
<b>Total funds</b>		<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

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	Note	2022 £	2021 £
Net cash inflow from operating activities	15	607,019	46,929
<b>Non-operational cash flows:</b>			
<b>Investing activities</b>			
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**

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### **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**

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#### **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

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### 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*)**

<b>Prior year comparative</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2021 £</b>
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**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2022 £</b>	<b>Total Funds 2021 £</b>
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**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2022 £</b>	<b>Total Funds 2021 £</b>
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**

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**5 Expenditure on: Charitable activities**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2022 £</b>
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
	<b>468,506</b>	<b>1,750</b>	<b>470,256</b>

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

**5 Expenditure on: Charitable activities (*continued*)**

<b>Prior year comparative</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2021 £</b>
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
	<b>331,891</b>	<b>70,502</b>	<b>402,393</b>

**6 Analysis of grants**

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

	<b>2022 £</b>	<b>2021 £</b>
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
	<b>146,386</b>	<b>135,544</b>

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

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**6 Analysis of grants (*continued*)**

<b>Reconciliation of grants payable</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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**

	<b>Unrestricted Funds £</b>	<b>Unrestricted Funds £</b>	<b>Total Funds 2021 £</b>
<b>Income from:</b>			
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
<b>Total income</b>	<b>960,319</b>	<b>38,903</b>	<b>999,222</b>
<b>Expenditure on:</b>			
Charitable activities	331,891	70,502	402,393
Other	9,985	-	9,985
<b>Total expenditure</b>	<b>341,876</b>	<b>70,502</b>	<b>412,378</b>
Net gains on investments	-	2,212	2,212
<b>Net income/(expenditure)</b>	<b>618,443</b>	<b>(29,387)</b>	<b>589,056</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>Total funds at start of year</b>	<b>137,556</b>	<b>829,154</b>	<b>966,710</b>
<b>Total funds at end of year</b>	<b>757,999</b>	<b>797,767</b>	<b>1,555,766</b>



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

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**11 Tangible fixed assets**

	<b>Freehold Property £</b>	<b>Fixtures &amp; Fittings £</b>	<b>Total £</b>
<b>Cost or valuation</b>			
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>
<b>Depreciation</b>			
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>
<b>Net book value</b>			
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**

	<b>2022 £</b>	<b>2021 £</b>
<b>Listed investments</b>		
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**

	<b>2022 £</b>	<b>2021 £</b>
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**

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**14 Creditors**

	<b>2022</b>	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**

	<b>2022</b>	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**

	<b>2022</b>	2021	<b>Change</b>
	£	£	£
Cash at bank and in hand	<u>156,308</u>	<u>390,697</u>	<u>(234,389)</u>
	<b>2021</b>	2020	<b>Change</b>
	£	£	£
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 £
<b>Restricted fund</b>					
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>
<b>Unrestricted funds</b>					
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>
<b>Total funds</b>	<u>1,555,766</u>	<u>442,805</u>	<u>(472,611)</u>	<u>-</u>	<u>1,525,960</u>
<b>Prior year comparative</b>	<b>At 1 Jan 2021 £</b>	<b>Income &amp; gains £</b>	<b>Expenditure &amp; losses £</b>	<b>Transfers £</b>	<b>At 31 Dec 2021 £</b>
<b>Restricted fund</b>					
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>
<b>Unrestricted funds</b>					
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>
<b>Total funds</b>	<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**

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### **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**

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

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**18 Analysis of net assets between funds**

	<b>Restricted Funds</b>	<b>Unrestricted Funds</b>	<b>Total 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>
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>

	<b>Restricted Funds</b>	<b>Unrestricted Funds</b>	<b>Total 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>
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.