

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH, NAILSEA

England & Wales · Charity number 1145020

Details

Other names CHRIST CHURCH NAILSEA PCC

Status Registered

Legal form Previously excepted

Registered 2011-12-13

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

Contact

Address 15 Allington Gardens
Nailsea
Bristol
BS48 4RQ

Phone 01275855605

Email church.office@christchurchnailsea.org.uk

Website www.christchurchnailsea.org.uk

Activities

Objects: PROMOTING IN THE ECCLESIASTICAL PARISH THE WHOLE MISSION OF THE CHURCH.

Activities: Regular public worship open to all. The provision of a sacred place for personal prayer and contemplation. Pastoral work including visiting the sick and bereaved. Teaching of Christianity through sermons and small groups. Taking of religious assemblies in schools. Promoting the whole mission of the Church through the provision of activities. Supporting other charities in the UK and overseas.

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- Bristol City
- North Somerset

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£143,304	£120,590	-	-
2023-12-31	£137,092	£135,678	-	-
2022-12-31	£130,935	£124,895	-	-
2021-12-31	£135,704	£118,863	-	-
2020-12-31	£104,520	£115,970	-	-

Trustees

Name	Role	Appointed
Rev Nicola Diane Bradford	Chair	2024-04-11
Annette Lucas		2025-04-28
BOBBIE SHANNON		2011-12-13
Brian Richard Slater		2026-04-13
Caren Jasmine Mitchell		2025-04-28
Chris Mahony		2015-05-25
Christina Hellawell		2021-04-26
Christopher James Watts		2026-04-27
Elizabeth Ann Everitt		2020-10-19
Gemma Leanne Searle		2023-04-24
Jillian Martin		2020-10-19
MARGARET ELIZABETH ROSE STANTON		2026-04-27
Malcolm Colin Pemble		2020-10-19
Rebecca Collard		2020-10-19
Rhona Elizabeth Winter		2026-04-27
Rich Wheller		2014-04-27
Sandra Ellen Whiting		2023-04-24
Valerie Ann Clifton		2026-04-27
Valerie Jane Pirie		2026-04-27

Accounts



CHRIST CHURCH NAILSEA PCC
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE
YEAR ENDED 31 DECEMBER 2024

Registered Charity No. 1145020

John Bickerstaffe (PCC Treasurer)
15 Allington Gardens
Nailsea
North Somerset
BS48 4RQ

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CHRIST CHURCH NAILSEA PCC

ANNUAL REPORT FOR THE YEAR ENDING 31 DECEMBER 2024

The Parochial Church Council of Christ Church, Nailsea ("the PCC") presents its Annual Report and Financial Statements for the year ended 31 December 2024.

ADMINISTRATIVE INFORMATION

Full Parochial Name and Location:	Christ Church, Nailsea (in the Benefice of Christ Church, Nailsea and St Quiricus and St Julietta, Tickenham). The church is located on the corner of Stock Way North and Christ Church Close, Nailsea, North Somerset.
Charitable Status:	The PCC (whose members act as Trustees) is a Registered Charity Number 1145020.
Correspondence:	The Church Office, Christ Church Close, Nailsea, North Somerset, BS48 1RT
Bankers:	HSBC Bank plc, 62 White Street, Cabot Circus, Bristol, BS1 3BA
Independent Examiner:	Mr P J C Winter, Winters Consulting, 59A North Street, Nailsea, North Somerset, BS48 4BS

MEMBERSHIP OF THE PAROCHIAL CHURCH COUNCIL (PCC)

Members of the PCC are nominated and elected annually by the Annual Parochial Church Meeting in accordance with the Church Representation Rules. During 2024 the following served as members of the PCC. Members who also sat on the Standing Committee (SC) are indicated.

Rector	Reverend Nicki Bradford
Reader	Richard Wheller
Churchwarden	Elizabeth Everitt (PCC) (SC)
Deanery Synod (to serve up to 31 May 2026)	Elizabeth Everitt Chris Mahony Val Clifton
Elected members (to serve up to 2025 APCM)	Bobbie Shannon Brian Slater Derek Slee
Elected Members (served up to 2026 APCM)	John Bickerstaffe (PCC Treasurer) (SC) Rebecca Collard (SC) Jill Martin (PCC and SC Secretary) Sandra Whiting
Elected members (to serve up to 2027 APCM)	Tina Hellawell Malcolm Pemble Gemma Searle Margaret Stanton

STRUCTURE, GOVERNANCE & MANAGEMENT

The PCC aims to meet bi-monthly to discuss matters of Council policy and to consider wider issues concerning the church and its role within society. The Standing Committee, appointed by the PCC after the APCM, meets between full PCC meetings to discuss and deal with items relating to the day-to-day running of the parish. The PCC met regularly in January, March, April (immediately after the APCM to

elect the Secretary and Treasurer), June, July, September and November and the Annual Parochial Church Meeting (APCM) was held on Monday 22 April 2024.

The PCC operates through a number of committees, which normally meet between full meetings of the PCC. The Standing Committee is the only committee with the legal power to transact the business of the Council between full PCC meetings. Other committees that met during the year and reported back to the PCC were the Fabric and Buildings committee, the Social and Events group and the Children's Ministry team. Further reports are normally provided to the PCC from representatives who attend the meetings of Christians Together in Nailsea and District and Deanery Synod.

AIM AND PURPOSE

The PCC has the responsibility of co-operating with the minister in promoting the whole mission of the Church, pastoral, evangelistic, social and ecumenical, in the ecclesiastic parish.

Our Mission Statement is *'To know Christ and to make Him known'*.

OBJECTIVES

The PCC is committed to enabling as many people as possible to worship at our church and to become part of the Christ Church community. The PCC maintains an overview of worship and tries to enable ordinary people to live out their faith as part of our parish community. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

When planning our activities for the year, the Charity Commission's guidance on public benefit is considered and, in particular, the supplementary guidance on charities for the advancement of religion. We try to enable ordinary people to live out their faith as part of our parish community through:

- Worship and prayer; learning about the Gospel; and developing their knowledge and trust in Jesus
- Provision of pastoral care for people living in the parish
- Missional and outreach work

ACTIVITIES AND PERFORMANCE

Worship, Prayer and Mission

We were very pleased to install our new Rector, the Reverend Nicki Bradford, in April. Nicki previously served as a Curate in the Quantock Villages benefice.

The PCC are keen to offer a range of services during each week and over the course of the year that our community find both beneficial and spiritually fulfilling. We held services at 8.30am and 10.00am each Sunday together with a short service of Morning Prayer on Mondays and Saturdays. Some of our services provide a quiet, intimate and reflective environment for worship whilst at the other end of the spectrum opportunities are provided for families to engage in more outgoing worship at our 'first Sunday of the month' 10.00am services. Short services held on Thursdays were also introduced in the Autumn to immediately follow the 'Come in from the Cold' lunches referred to in the next section of this report.

All are welcome to attend our regular services. At the end of 2024 there were 129 parishioners on the Church Electoral Roll of whom 82 were resident in the parish. The Electoral Roll is due a major revision in April 2025. The number of Sunday worshippers is assessed each year. In 2024 it was assessed that 100 adults attended a Sunday service at least once over a monthly period. In 2023 the equivalent figure was 110.

We enable our community to celebrate and thank God at the milestones through life. We celebrated 6 baptisms, 3 weddings, held 4 funerals or memorial services in church and officiated at 2 funerals at local crematoria.

Activities and Teaching

A number of successful events were organised during the year which were locally advertised and open to the public. They raised funds for the day to day running the Church. They included several musical events and concerts and our regular summer fete. These activities were well attended by people who were not members of our congregation.

The 'Tots at Christ Church' group met twice a week during term time on Tuesday and Thursday mornings. This is a very popular parent/carer and toddler initiative and in the latter part of the year it was so popular it had a waiting list for both mornings. At the other end of the age range we held a 'Game On' event fortnightly on Tuesday afternoons where activities are provided for the more elderly parishioners and, where appropriate, their carers. These events are open to all-comers and are managed and staffed by volunteers from the wider church family.

Visits to Argentum Lodge care home recommenced during the year. A number of Christ Church members visit and hold a service generally on alternative months with members of the church assisting with the services. Regrettably outbreaks of Covid have sometimes caused a cancellation of a visit, but they are well attended and enjoyed by the residents. Regular Holy Communion services were also held at Silver Trees Care Home and Bucklands Retirement Apartments.

We continued to open the Vestry Hall on Thursday lunchtimes to provide a free Soup and a Roll lunch for anyone who was finding winter a difficult time. This was part of a national 'Come in from the Cold' initiative and continued throughout the year. As mentioned above, a short service in church was introduced in the autumn to follow on from the lunch.

A six week Lent Course was held prior to Easter and a Book Club studying selected books from a Christian perspective met throughout the year.

Three regular bible study groups met during the year.

Further information on the numerous activities and events that are held throughout the year can be found in the annual '*Christ Church Story*' which is published immediately prior to the Annual Parochial Church Meeting (APCM) held in April each year. Copies can be requested from the parish office.

Deanery Synod

Three members of the PCC sit on the Deanery Synod. This provides the PCC with an important link between the parish and the wider structures of the church. They provide feedback to the PCC.

Safeguarding

The PCC has complied with its duty to have regard to House of Bishop's guidance on safeguarding children and vulnerable adults. There have been no serious incidents of the type requiring us to report to the Charity Commission.

The Church Building

The PCC would like the church to be open to our community for private prayer. Unfortunately, because of its town centre location, it is not considered possible to leave the church open at all times. However, the Church is open for private prayer each weekday morning when the adjacent benefice office is open and on Saturday mornings when the Vestry Hall is open to the public for morning refreshments.

Some years ago, the PCC resolved to re-order the Nave of the church to enable more flexible use of the building by church and other groups and organisations. The key element was to remove the remaining fixed pews to provide a more useable, open, interior. Considerable preparatory work by a small working party assisted by our architect took place and has been reported on in previous annual reports. This finally culminated in a faculty for the work being granted by the Diocese in March 2021. It has now been decided to implement the scheme in stages due to difficulties with fund raising. The estimated cost of the first stage of the works is in the order of £120,000 and work has been continuing with fund raising for the project.

A faculty for the installation of two wall mounted fan assisted radiators in the Vestry Hall has been applied for and is currently being considered by the Diocese.

Pastoral Care

Some members of our parish are unable to attend church due to sickness or age. There is an active Pastoral Care team who work under the guidance of the Rector when in post. The team members visit, phone, listen to and pray with the house bound, the bereaved and anyone of the church family who needs a listening ear. There are also teams of two who take communion to homes after a Communion service held on the morning of the second Wednesday of each month.

Ecumenical Relationships

The church is a member of Christians Together in Nailsea and District (CTIND). This organisation includes the Baptist Church, the Methodist Church, Southfield Road Evangelical Church, United Reformed Church, the Roman Catholic Church of St Francis and the Anglican churches of Tickenham, Holy Trinity, Trendlewood, Christ Church and All Saints, Wraxall & Failand. 'Prayers for Nailsea' takes place on the first Tuesday of the month at Holy Trinity church.

CTIND undertake a wide range of joint projects, holiday clubs, support for Wellspring a local counselling service and many other activities during the year. All their activities are open to members of the public. The Town Chaplaincy Team, led by Nicki and including members of our congregation and other churches, continued its outreach work in the area.

FINANCIAL REVIEW

Introduction and Overview

2024 was another challenging year financially. In the spring, prior to the installation of our new Rector, the PCC contacted all members of the congregation setting out our precarious financial situation and appealed to them to review their giving. This resulted in a welcome boost to our regular donor income and several significant one-off donations. This enabled us to meet all our financial obligations and end the year with unrestricted financial reserves of £20,536.

All our costs are met by personal donations, gift aid rebates, occasional legacies and charitable trading. No financial support is received from the Diocese or any other sources. Joint Benefice costs are shared between Christ Church and Tickenham based on respective church membership.

During 2024, we had a deficit of nearly £16,000 on the operational part of the accounts which was able to be met from our financial reserves together with some significant one-off donations made as a result of the appeal. Our total financial assets at the end of 2024, excluding debtors, were £98,856. When restricted and designated funds were taken away from this total, £20,536 remained in the General Fund for general use and represented our free reserves at the end of 2024.

Income

Our overall income in 2024 was £143,304. However, this included £24,187 of restricted funds which the PCC cannot use for general purposes. Regular income from all donors, which is our major source of unrestricted income and includes planned giving, cash collections, regular personal donations and gift aid claimed was £71,206. This was a significant increase over 2023 when the equivalent figure was £65,801 and was largely the result of the appeal made early in the year. The net income from fund raising events was a very satisfactory increase on last year at just over £5,000. The income from hiring the Vestry Hall at £4,370 was slightly lower than in 2023 due to the loss of a regular booking.

Expenditure

Overall total expenditure in 2024 was £120,590. This included our Parish Share for 2024 of £75,977. This was around 70% of our operational outgoings. The Parish Share is money that we pay to the Diocese to fund the employment of clergy across the Diocese. For many years up until 2024 it was calculated using a number of subjective factors but from 2025 onwards the method of calculation has been significantly revised and is referred to below. Running costs of the Church and Vestry Hall were significantly lower than in 2023 due to the large reduction in energy costs. Total charitable donations made during the year were £4,832 which represented 6.8% of our donor income which was below our target of 10%. A breakdown of the giving can be found in Note 5 of the accounts on p12.

Looking Forward to 2025

2025 will be a further challenging year for our finances when I forecast that there will be a deficit on our operational income/expenditure although I anticipate that this can be met from our available cash reserves. However, they will then be severely depleted. I anticipate that our energy cost will be a little lower than in 2024 and a new, more rational, method of calculating our Parish Share has been introduced following extensive consultation. There are three elements to the new process, the cost of ministry in the benefice, a share of the diocesan costs per the number of worshippers in the benefice and a generosity portion of 13.86% to support the poorest parishes. There is to be a five year transitional period of adjustment. Our parish share for 2025 is slightly greater than the 2024 figure but should reduce slowly over the remaining four years of transition.

The General fund contains a restricted sum of £1,150 which is being carried forward into 2025. This comprises £159 in a bursary fund donated in connection with parish weekends away at Lee Abbey, £390 held on behalf of the flower fund, £469 held on behalf of the choir, £68 on behalf of the Children's Society and £63 held on behalf of Tots.

RESERVES

At the September 2020 meeting of the PCC it was resolved that the PCC should have Reserves Policy of trying to maintain a balance of free reserves equivalent to at least three months of unrestricted payments. At the end of 2024 this amounted to about £28,000. Our free reserves at the end of 2023 stood at just over £13,000 which, together with some significant one-off donations, enabled us to fund our operational deficit in 2024. These one-off donations enabled our free reserves at the end of 2024 to be £20,536 which was still well below our target of £28,000.

RESERVE ACCOUNTS

Financial details of these reserve accounts can be found on p8 of this report and are reported below.

Other Church Groups (restricted)

This is a reserve fund where money from other church groups is identified. The Other Church Groups comprise the After 8s, Tots at Christ Church, Church Flowers and the Piecemakers. All these groups operate under the auspice of the PCC and hold separate monies in individual accounts which are restricted for use by each particular group. Accounts for each group are submitted to the PCC treasurer every year and are then compounded as a single entry in the PCC accounts. Income in 2024 was £3181 and expenditure was £2901. The fund held £2028 at the end of 2024.

Pastoral Fund (restricted)

The Pastoral Fund was created by the winding-up of the Thatcher Charity set up in 1918. The investment remains in place (see Note 4) but is no longer a trust asset. Distributions of income from this investment are now credited quarterly to the Pastoral Fund. The fund has also been augmented by the occasional donation. The fund held £774 at the start of the year. Income from investments in the year amounted to £22. There was no expenditure leaving £796 to be carried forward into 2025

Improvements to the Vestry Hall and Signage (designated)

The money held in this fund is held for proposed improvements to the Vestry Hall heating and lighting and new signage using money arising from a legacy from the late John Chivers. £20,000 was designated. There was no new expenditure during the year and therefore £8,523 was carried forward into 2025.

Maintenance Reserve (designated)

The amount brought forward in the Maintenance account from 2023 was £22,299. There was no expenditure during the year and so the fund remains at £22,299 to be carried forward to 2025.

Church Reordering (restricted and designated)

A project for reordering the Church by the removal of the pews together with other improvement works was commenced in 2016. The fund stood at £7,964 at the commencement of 2024. £15,211 was added to the fund as a result of various donations made during 2024. The fund stood at £43,525 at the end of 2022. £37,378 was restricted and the remaining £6,417 was designated.

APPROVAL OF THE ANNUAL REPORT FOR 2024 INCLUDING THE FINANCIAL STATEMENTS

The Annual Report for 2024, including the Financial Statements, was approved by the Parochial Church Council on 10 March 2025

And signed on its behalf by:

Revd Nicki Bradford

 (Rector)

CHRIST CHURCH NAILSEA PCC
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

STATEMENT OF ASSETS AND LIABILITIES

	(Reserve funds - see p8)							
	General Fund	Other Church Groups	Pastoral Fund	Vestry Hall & Signage Improvements	Maintenance Reserve	Church Reordering	Total 2024	Total 2023
	(restricted)	(restricted)	(designated)	(designated)	(restricted & designated)			
	£	£	£	£	£	£	£	£
MONETARY ASSETS AT 31 DEC								
Cash and bank balances:								
HSBC Current (less uncleared cheques)	1904	0	0	0	0	0	1904	3387
HSBC Deposit	18968	0	796	8523	22299	18525	69112	44956
Scottish Widows Deposit	0	0	0	0	0	25000	25000	25000
Cash	1	0	0	0	0	0	1	237
Other investments (note 4)	812	0	0	0	0	0	812	794
Other Church group's funds (various accounts)	0	2028	0	0	0	0	2028	1748
Per Receipts and Payments accounts	21686	2028	796	8523	22299	43525	98856	76123
Debtors:								
Arthur E Davey & Sons Ltd	460	0	0	0	0	0	460	856
TOTAL MONETARY ASSETS	22146	2028	796	8523	22299	43525	99316	76979
CURRENT LIABILITIES								
	0	0	0	0	0	0	0	0
OTHER INVESTMENTS								
	Nil							
OTHER ASSETS								
	- Moveable church furnishings as listed in the terrier and inventory (held by the church wardens on special trust for the PCC and which require a faculty for their disposal)							
	- HM Revenue & Customs tax refund not yet claimed for the period 1 October 2024 to 31 December 2024							

CHRIST CHURCH NAILSEA PCC
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

GENERAL FUND
RECEIPTS AND PAYMENTS ACCOUNT

	<i>Note</i>	<i>Unrestricted funds £</i>	<i>Designated funds £</i>	<i>Restricted funds £</i>	<i>Total 2024 £</i>	<i>Total 2023 £</i>
RECEIPTS						
Income from donors	2a	71206	0	0	71206	65801
Other voluntary income	2b	27481	0	20877	48358	36886
Income from charitable and ancillary trading	2c	13962	0	3288	17250	14653
Income from investments	2d	1542	0	22	1564	837
Other ordinary income	2e	4427	0	0	4427	4414
Extraordinary income	2f	500	0	0	500	14500
TOTAL RECEIPTS		119117	0	24187	143304	137092
PAYMENTS						
<u>Direct charitable costs:</u>						
Charitable donations	3a	20	0	4812	4832	6401
Ministry costs	3b	96039	0	4101	100140	114684
		96059	0	8913	104972	121085
<u>Other expenditure:</u>						
Church management & administration	3c	15618	0	0	15618	14593
		15618	0	0	15618	14593
TOTAL PAYMENTS		111676	0	8913	120590	135678
NET SURPLUS / (DEFICIT) FOR THE YEAR BEFORE TRANSFERS		7441	0	15274	22715	1414
NET TRANSFERS TO/FROM RESERVE ACCTS		0	0	-15513	-15513	-12228
GAINS AND LOSSES ON INVESTMENTS	18	0	0	18	103	67
NET (DEFICIT)/ SURPLUS AFTER TRANSFERS AND GAINS/(LOSSES) ON INVESTMENTS		7459	0	-239	7220	-10747
BANK AND CASH BALANCES BROUGHT FORWARD AT 1 JANUARY 2024		13077	0	1389	14466	25213
PREVIOUS YEAR ADJUSTMENT		0	0	0	0	0
REVISED BALANCES BROUGHT FORWARD		13077	0	1389	14466	25213
BANK AND CASH BALANCES CARRIED FORWARD AT 31 DECEMBER 2024		20536	0	1150	21686	14466

CHRIST CHURCH NAILSEA PCC
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

RESERVE FUNDS

OTHER CHURCH GROUPS

RECEIPTS AND PAYMENT ACCOUNT

	<i>Unrestricted funds</i>	<i>Designated funds</i>	<i>Restricted funds</i>	Total 2024	Total 2023
	£	£	£	£	£
Receipts					
Income	0	0	3181	3181	2797
Transfer from general fund	0	0	0	0	0
Payments					
Expenditure	0	0	2901	2901	3357
Transfer to general fund:	0	0	0	0	0
Net surplus/deficit for the year	0	0	280	280	-560
Balance b/f at 1 January	0	0	1748	1748	2308
Balance c/f at 31 December	0	0	2028	2028	1748

PASTORAL FUND

RECEIPTS AND PAYMENT ACCOUNT

	<i>Unrestricted funds</i>	<i>Designated funds</i>	<i>Restricted funds</i>	Total 2024	Total 2023
	£	£	£	£	£
Receipts					
Income	0	0	0	0	0
Transfer from general fund	0	0	22	22	22
Payments					
Expenditure	0	0	0	0	0
Transfer to general fund:	0	0	0	0	0
Net surplus/deficit for the year	0	0	22	22	22
Balance b/f at 1 January	0	0	774	774	752
Balance c/f at 31 December	0	0	796	796	774

**VESTRY HALL AND SIGNAGE
IMPROVEMENTS**

RECEIPTS AND PAYMENT ACCOUNT

	<i>Unrestricted funds</i>	<i>Designated funds</i>	<i>Restricted funds</i>	Total 2024	Total 2023
	£	£	£	£	£
Receipts					
Income	0	0	0	0	0
Transfer from general fund	0	0	0	0	0
Payments					
Expenditure	0	0	0	0	0
Transfer to general fund:	0	0	0	0	7584
Net surplus/deficit for the year	0	0	0	0	7584
Balance b/f at 1 January	0	8523	0	8523	16107
Balance c/f at 31 December	0	8523	0	8523	8523

MAINTENANCE RESERVE

RECEIPTS AND PAYMENT ACCOUNT

	<i>Unrestricted funds</i>	<i>Designated funds</i>	<i>Restricted funds</i>	Total 2024	Total 2023
	£	£	£	£	£
Receipts					
Income	0	0	0	0	0
Transfer from general fund:	0	0	0	0	0
Payments					
Expenditure	0	0	0	0	0
Transfer to general fund:	0	0	0	0	0
Net surplus/deficit for the year	0	0	0	0	0
Balance b/f at 1 January	0	22299	0	22299	22299
Balance c/f at 31 December	0	22299	0	22299	22299

REORDERING OF CHURCH

RECEIPTS AND PAYMENT ACCOUNT

	<i>Unrestricted funds</i>	<i>Designated funds</i>	<i>Restricted funds</i>	Total 2024	Total 2023
	£	£	£	£	£
Receipts					
Income	0	0	0	0	0
Transfer from general fund:	0	0	15211	15211	20235
Payments					
Expenditure	0	0	0	0	0
Transfer to general fund:	0	0	0	0	0
Net surplus/deficit for the year	0	0	15211	15211	20350
Balance b/f at 1 January	0	6147	22167	28314	7964
Balance c/f at 31 December	0	6147	37378	43525	28314

**CHRIST CHURCH NAILSEA PCC
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024**

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 ACCOUNTING POLICIES

1a) Accounting conventions

The financial statements for the year ended 31 December 2024 have been prepared in accordance with the Church Accounting Regulations 2006 together with the applicable accounting standards and the Charities Statement of Recommended Practice (SORP) using the Receipts and Payments basis of accounting.

1b) Segregation of funds as required by the Charities Act

Unrestricted funds represent the funds of the PCC that are not subject to any restriction by the donor regarding their use and which are freely available for furthering the general mission and ministry of the church. Unrestricted funds may be *designated* for a particular purpose by PCC.

Restricted funds represent the funds of the PCC that have been donated for a specific purpose. Such funds may only be applied for the purpose for which they were donated. Restricted funds are identified in the Financial Statements to ensure proper control.

Endowment funds. The PCC has no endowment funds.

1c) Recognition of accounting transactions

The financial statements include all monetary transactions, assets and liabilities for which the PCC is responsible in law, including those of recognised church groups. They do not include the accounts of church groups which owe their main affiliation to another body, or which are merely informal gatherings of church members. Subject to the above, receipts and payments include income as received and expenditure when irrevocably paid.

1d) Statement of Assets and Liabilities

The following assets are recognised in the Statement of Assets and Liabilities:

- Moveable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal;
- Land and buildings held on behalf of the PCC;
- Other fixtures, fittings and equipment which the PCC may freely sell without a faculty, where the original cost exceeded £1,000;
- Amounts owing from HM Revenue & Customs where a formal repayment claim has not yet been made;
- Amounts owing from Funeral Directors not credited before 31 December 2024;
- Legacies where formal notification of entitlement and amount has been received before 31 December 2024 by the PCC;
- Investments held beneficially by the PCC;
- Closing bank and cash balances as shown in the Receipts and Payments accounts.

The following liabilities are recognised in the Statement of Assets and Liabilities:

- Any loans, overdrafts and advances to the PCC;
- Any arrears of Diocesan Common Fund;
- Creditors for goods and services received and invoiced by 31 December 2024

CHRIST CHURCH NAILSEA PCC
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

NOTE 2 GENERAL FUND RECEIPTS

	<i>Unrestricted funds</i>	<i>Designated funds</i>	<i>Restricted funds</i>	Total 2024	Total 2023
	£	£	£	£	£
2a) Income from donors					
Planned giving	50159	0	0	50159	46325
Income tax refund	14224	0	0	14224	12600
Cash collections	6158	0	0	6158	6186
General gifts and donations	665	0	0	665	691
	71206	0	0	71206	65801
2b) Other voluntary income					
Saturday/Sunday coffee	2042	0	0	2042	1759
Children's Work	0	0	786	786	682
Re-ordering of the Church	0	0	15211	15211	20350
Miscellaneous	25439	0	0	25439	7719
Specific gifts, donations and events	0	0	4613	4613	5789
Income tax refund (Gift Day and specific donations)	0	0	267	267	587
	27481	0	20877	48358	36886
2c) Income from charitable trading					
Bible notes & books	170	0	0	170	148
Magazine	607	0	0	607	493
Other church groups' income	0	0	3181	3181	2797
Choir income	0	0	0	0	0
Flower income	0	0	107	107	76
Events	5362	0	0	5362	1998
Hire of Vestry Hall	4370	0	0	4370	4923
Wedding & funeral fees	3454	0	0	3454	4219
	13962	0	3288	17250	14653
2d) Income from investments					
HSBC Deposit interest	1155	0	0	1155	621
Scottish Widows income	386	0	0	386	194
Dividend income COIF	0	0	22	22	22
	1542	0	22	1564	837
2e) Other ordinary income					
Tickenham share of Benefice costs	4427	0	0	4427	4414
	4427	0	0	4427	4414
2f) Extraordinary income					
Grants	500	0	0	500	1000
Legacies & gifts	0	0	0	0	13500
	500	0	0	500	14500
TOTAL RECEIPTS	119117	0	24187	143304	137092

CHRIST CHURCH NAILSEA PCC
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

NOTE 3 GENERAL FUND PAYMENTS

	<i>Unrestricted funds</i>	<i>Designated funds</i>	<i>Restricted funds</i>	Total 2024	Total 2023
	£	£	£	£	£
Direct charitable expenditure:					
3a) Donations					
Home missions	20	0	2981	3001	3194
Overseas aid	0	0	1832	1832	3207
Discretionary / Pastoral aid	0	0	0	0	0
	20	0	4812	4832	6401
3b) Activities relating to direct ministry					
Staff expenses of office	412	0	0	412	61
Interregnum Costs	-257	0	0	-257	1094
Joint Benefice Sundries	370	0	0	370	336
Tickenham sole costs	0	0	0	0	115
Books & Bible Notes	170	0	0	170	149
Churches Together in Nailsea and District	240	0	0	240	280
Cleaning	2078	0	0	2078	1746
Diocesan Common Fund	75977	0	0	75977	76375
Magazine	218	0	0	218	242
Maintenance & repairs	2094	0	0	2094	11018
Miscellaneous costs	723	0	0	723	823
Music costs	4791	0	0	4791	4564
Choir	0	0	0	0	23
Events Costs	280	0	0	280	110
Sanctuary & service supplies	224	0	0	224	207
Utilities & church running costs	5537	0	0	5537	8947
Vestry Hall running expenses	1841	0	0	1841	3162
Children and Families	1339	0	1200	2539	2076
Church Reordering	0	0	0	0	0
Other church groups	0	0	2901	2901	3357
	96039	0	4101	100140	114684
Total direct expenditure	96059	0	8913	104972	121085
Other expenditure:					
3c) Church management & administration					
Parish office	1614	0	0	1614	1705
Administrator costs	13923	0	0	13923	12773
Stewardship expenses	81	0	0	81	116
	15618	0	0	15618	14593
3d) Extraordinary expenses	0	0	0	0	0
Total other expenditure	15618	0	0	15618	14593
TOTAL PAYMENTS	111676	0	8913	120590	135678

CHRIST CHURCH NAILSEA
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

NOTE 4 OTHER INVESTMENTS

	<i>Holding</i>	<i>Value</i>	<i>Income</i>
COIF Charities Fund - Income Units	40	812	22

NOTE 5 CHARITABLE DONATIONS

Home		Overseas	
Connect Youth Worker	860	Leprosy Mission	1067
Wellspring Counselling	860	Christian Aid	715
Clevedon Food Bank	335	Mercy Ships (After 8s)	50
Children's Society	320		1832
Macmillan Cancer Support (Tots)	230		
Be More Ben (Tots)	204		
Children in Need (Tots)	171		
British Legion	20		
Connect Youth Worker	3000		
Total charitable donations	4832		

NOTE 6 REMUNERATION AND EXPENSES

Salaries, fees and remuneration of PCC members

During the year the PCC paid casual fees to some members of the PCC who undertook verger duties at weddings and funerals. These verger payments are reimbursed from fees charged for weddings and funerals.

The PCC reimbursed members for personal expenditure incurred in connection with areas of work such as maintenance, youth work, pastoral care and general administrative costs. Members of the PCC, other than the clergy, who incurred expenses on behalf of the PCC in this way, were reimbursed as follows:

John Bickerstaffe	60
Val Clifton	35
Rebecca Collard	26
Robin Lambert	168

Independent Examiner's Report to the Trustees of Christ Church Nailsea Parochial Church Council

This report on the accounts of the PCC for the year ended 31 December 2024, which are set out in the Annual Report, is in respect of an examination carried out in accordance with section 145 of the Charities Act 2011 (the Act).

Respective responsibilities of the trustees and examiner

As members of the PCC, you act as trustees and are responsible for:

- the preparation of the accounts,
- keeping proper accounting records,
- safeguarding the PCC assets and
- instituting such measures as are reasonably required to enable the prevention and detection of fraud.

You consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Act,
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

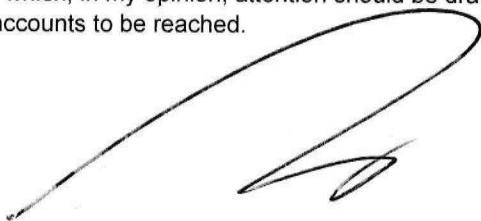
My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the PCC and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept in accordance with section 130 of the Act; and
 - accounts are prepared which accord with these accounting records and comply with the accounting requirements of the Act; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



Date: 28 February 2025

Philip J C Winter
Winters Consulting
59A North Street
Nailsea
North Somerset
BS48 4BS

Accounts



CHRIST CHURCH NAILSEA PCC
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE
YEAR ENDED 31 DECEMBER 2023

Registered Charity No. 1145020

John Bickerstaffe (PCC Treasurer)
15 Allington Gardens
Nailsea
North Somerset
BS48 4RQ

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CHRIST CHURCH NAILSEA PCC

ANNUAL REPORT FOR THE YEAR ENDING 31 DECEMBER 2023

The Parochial Church Council of Christ Church, Nailsea ("the PCC") presents its Annual Report and Financial Statements for the year ended 31 December 2023.

ADMINISTRATIVE INFORMATION

Full Parochial Name and Location:	Christ Church, Nailsea (in the Benefice of Christ Church, Nailsea and St Quiricus and St Julietta, Tickenham). The church is located on the corner of Stock Way North and Christ Church Close, Nailsea, North Somerset.
Charitable Status:	The PCC (whose members act as Trustees) is a Registered Charity Number 1145020.
Correspondence:	The Church Office, Christ Church Close, Nailsea, North Somerset, BS48 1RT
Bankers:	HSBC Bank plc, 62 White Street, Cabot Circus, Bristol, BS1 3BA
Independent Examiner:	Mr P J C Winter, Winters Consulting, 59A North Street, Nailsea, North Somerset, BS48 4BS

MEMBERSHIP OF THE PAROCHIAL CHURCH COUNCIL (PCC)

Members of the PCC are nominated and elected annually by the Annual Parochial Church Meeting in accordance with the Church Representation Rules. During 2023 the following served as members of the PCC. Members who also sat on the Standing Committee (SC) are indicated.

Rector	Reverend Jules Harris up to the end of February Vacant post from beginning of March
Reader	Richard Wheller
Churchwarden	Elizabeth Everitt (SC) (PCC and SC Vice-Chairperson)
Deanery Synod (to serve up to 31 May 2026)	Elizabeth Everitt Chris Mahony Val Clifton (from the APCM) Jo Hatcliffe (up to the APCM)
Elected members (served up to 2023 (APCM))	Linda Randall Peter Stock
Elected members (to serve up to 2024 APCM)	Tina Hellawell Malcolm Pemble Colin Rockett (resigned June 2023) Gemma Searle (from the APCM)
Elected members (to serve up to 2025 APCM)	Jim Brooks-Hulin (resigned December 2023) Bobbie Shannon Brian Slater Derek Slee
Elected Members (served up to 2026 APCM)	John Bickerstaffe (PCC Treasurer) (SC) Rebecca Collard (SC) Jill Martin (PCC and SC Secretary) Sandra Whiting (from the APCM)
Co-opted Members (Co-opted in August 2023 to serve up to 2024 APCM)	Robin Lambert

STRUCTURE, GOVERNANCE & MANAGEMENT

The PCC aims to meet bi-monthly to discuss matters of Council policy and to consider wider issues concerning the church and its role within society. The Standing Committee, appointed by the PCC after the APCM, meets between full PCC meetings to discuss and deal with items relating to the day-to-day running of the parish. The PCC met regularly in January, March, April (immediately after the APCM to elect the Secretary and Treasurer), June, July, September and November together with two additional meetings in August (the first joint with Tickenham) in connection with the appointment process for a new Rector. The Annual Parochial Church Meeting (APCM) was held on Monday 24 April 2023.

The PCC operates through a number of committees, which normally meet between full meetings of the PCC. The Standing Committee is the only committee with the legal power to transact the business of the Council between full PCC meetings. Other committees that have met during the year and reported back to the PCC are the Fabric and Buildings, Worship, World Wide Church committees and the Children's Ministry Team. Further reports are normally provided to the PCC from representatives who attend the meetings of Christians Together in Nailsea and District and Deanery Synod.

AIM AND PURPOSE

The PCC has the responsibility of co-operating with the minister (when in post) in promoting the whole mission of the Church, pastoral, evangelistic, social and ecumenical, in the ecclesiastical parish.

Our Mission Statement is *'To know Christ and to make Him known'*.

OBJECTIVES

The PCC is committed to enabling as many people as possible to worship at our church and to become part of the Christ Church community. The PCC maintains an overview of worship and tries to enable ordinary people to live out their faith as part of our parish community. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

When planning our activities for the year, the Charity Commission's guidance on public benefit is considered and, in particular, the supplementary guidance on charities for the advancement of religion. We try to enable ordinary people to live out their faith as part of our parish community through:

- Worship and prayer; learning about the Gospel; and developing their knowledge and trust in Jesus
- Provision of pastoral care for people living in the parish
- Missional and outreach work

ACTIVITIES AND PERFORMANCE

Worship, Prayer and Mission

After largely recovering from the effects of the Covid pandemic, 2023 turned out to be a challenging year due to the unexpected resignation of our Rector which took effect from the end of February. As a consequence we were in a Vacancy for most of the year. We advertised for new incumbent and following interviews in November, an appointment was made and we are delighted to be installing our new Rector, the Reverend Nicki Bradford, in April 2024. Nicki is currently serving as a Curate in the Quantock Villages benefice.

The PCC are keen to offer a range of services during each week and over the course of the year that our community find both beneficial and spiritually fulfilling. We held services at 8.30am and 10.00am each Sunday together with a service of Morning Prayer on Saturdays. Services were also held monthly on Wednesdays at 10.00am and monthly at Silver Trees Care Home, Argentum and Bucklands Retirement Apartments.

All are welcome to attend our regular services when the church is open. At the end of 2023 there were 137 parishioners on the Church Electoral Roll of whom 90 were resident in the parish.

The number of Sunday worshippers is assessed each year. In 2023 it was assessed that 110 adults attended a Sunday service at least once over a monthly period. In 2022 the equivalent figure was 121.

We enable our community to celebrate and thank God at the milestones through life. We celebrated 4 baptisms, held 2 weddings, held 9 funerals or memorial services in church and 2 interments of ashes in the churchyard.

Activities and Teaching

A number of successful events were organised during the year which were locally advertised and open to the public. They raised funds for the day to day running the Church. They included two musical concerts, our regular summer fete and various smaller fund raising initiatives

The 'Tots at Christ Church' group met twice a week during term time on Tuesday and Thursday mornings. This is a very popular parent/carer and toddler initiative. At the other end of the age range we held a 'Game On' event fortnightly on Tuesday afternoons where activities are provided for the more elderly parishioners and, where appropriate, their carers. These events are open to all-comers and are managed and staffed by volunteers from the wider church family.

Prior to the Covid pandemic events were organised at the nearby Argentum Lodge which is a home for elderly residents with dementia and other nursing needs but these had to be stopped as a result of the pandemic, further outbreaks of Covid and their Activity co-ordinator leaving. A cautious return occurred during the latter part of the year by holding bi-monthly services although this activity was further interrupted by another outbreak of Covid.

We continued our liaison with Kingshill Church School where we have a Foundation Governor. We assist with a lunchtime club, help children with reading and are involved with assemblies.

We continued to open the Vestry Hall on Thursday lunchtimes to provide a free Soup and a Roll lunch for anyone who was finding winter a difficult time. This was part of a national 'Come in from the Cold' initiative and will continue until Spring 2024 when it will be reviewed.

A six week Lent Course was held prior to Easter and a Book Club studying selected books from a Christian perspective recommenced and met at monthly intervals in the second half of the year.

Deanery Synod

Three members of the PCC sit on the Deanery Synod. This provides the PCC with an important link between the parish and the wider structures of the church.

The Church Building

The PCC would like the church to be open to our community for private prayer. Unfortunately, because of its town centre location, it is not considered possible to leave the church open at all times. However, the Church is open for private prayer each weekday morning when the adjacent benefice office is open and on Saturday mornings when the Vestry Hall is open to the public for morning refreshments.

Some years ago the PCC resolved to re-order the Nave of the church to enable more flexible use of the building by church and other groups and organisations. The key element was to remove the remaining fixed pews to provide a more useable, open, interior. Considerable preparatory work by a small working party assisted by our architect took place over the last few years and has been reported on in previous annual reports. This finally culminated in a faculty for the work being granted by the Diocese in March 2021. It has now been decided to implement the scheme in stages due to difficulties with fund raising. The estimated cost of the first stage of the works is in the order of £120,000 and work has been continuing with fund raising for the project.

Pastoral Care

Some members of our parish are unable to attend church due to sickness or age. There is an active Pastoral Care team who work under the guidance of the Rector when in post. The team members visit, phone, listen to and pray with the house bound, the bereaved and anyone of the church family who needs a listening ear. There are also teams of two who take communion to homes after the monthly morning Wednesday Communion service.

Ecumenical Relationships

The church is a member of Christians Together in Nailsea and District (CTIND). This organisation includes the Baptist Church, the Methodist Church, Southfield Road Evangelic Church, United Reformed Church, the Roman Catholic Church of St Francis and the Anglican churches of Tickenham, Holy Trinity, Trendlewood, Christ Church and All Saints, Wraxall with Failand. 'Prayers for Nailsea' takes place on the first Tuesday of the month and rotates around the churches.

CTIND undertake a wide range of joint projects, holiday clubs, support for Wellspring a local counselling service and many other activities during the year. All their activities are open to members of the public. The Town Chaplaincy Team, an initiative of CTIND, has continued its outreach work in the area.

FINANCIAL REVIEW

Introduction and Overview

2023 was a difficult year financially. We were able to end the year having met all our financial obligations by using our modest reserves together with the proceeds of two legacies and a few one-off donations which enabled us to end the year with unrestricted financial reserves of £14,466 at the commencement

of 2024. This was well short of our policy of retaining a financial reserve of 25% of our unrestricted expenditure.

All our costs are met by personal donations, Gift Aid rebates, occasional legacies and charitable trading. No financial support is received from the Diocese or any other sources apart from a Benefice Ministry Allowance (BMA) which has reduced our Parish Share payments since 2018. Joint Benefice costs are shared between Christ Church and Tickenham based on respective church membership.

During 2023, we had a deficit of nearly £32,000 on the operational part of the accounts which was able to be met from our free financial reserves, legacies and one-off donations. The total financial assets at the end of 2023, excluding debtors, were £76,123. When restricted and designated funds were taken away from this total, £13,077 remained in the General Fund for general use and represented our free reserves at the beginning of 2024.

Income

Our overall income in 2023 was £137,092. However, this included £29,597 of restricted funds which the PCC cannot use for general purposes. Regular income from all donors, which includes planned giving, cash collections, regular personal donations and gift aid claimed was £65,801. This was considerably less than the figure of £73,789 in 2022 and was due a reduction in the number of regular worshippers due to death or moving away. The income from fund raising events suffered a reduction of around £3,000 compared to 2022. The annual Summer Fair together with two concerts raised around £2,000 compared to nearly £5,000 in 2022.

The one-off donations referred to above included a legacy from the estate of Nicola Bickerstaffe, anonymous donations, Gift Aid claimed on donations made in the last quarter of 2022 and a Warm Space grant from North Somerset Council.

Expenditure

Overall total expenditure in 2023 was £135,678. This included our full Parish Share for 2023 of £76,375. This was around 65% of our operational outgoings. The Parish Share is money that we pay to the Diocese to fund the employment of clergy across the Diocese. It is calculated using a number of factors including the rolling average of individual church membership. Running costs of the Church and Vestry Hall were significantly higher than in 2022 due to the huge increase in energy costs. Total charitable donations made during the year were £6,829 which represented 10.4% of our donor income which slightly exceeded our target of 10%. A breakdown of the giving can be found in Note 5 of the accounts on p12.

Looking Forward to 2024

2024 will be another difficult year for our finances when I anticipate that the deficit on our operational income/costs will exceed our available cash reserves unless action is taken. Fortunately our energy cost will be significantly lower than the excessive costs during 2023 and, at their November meeting, the PCC resolved to hold a stewardship campaign early in 2024 to try and increase our donor income.

The General fund contains a restricted sum of £1,389 which is being carried forward into 2024. This comprises £159 in a bursary fund donated in connection with the parish weekends away at Lee Abbey, £283 held on behalf of the flower fund, £469 held on behalf of the choir and £477 held on behalf of Tots.

RESERVES

At the September 2020 meeting of the PCC it was resolved that the PCC should have Reserves Policy of trying to maintain a balance of free reserves equivalent to at least three months of unrestricted payments. At the end of 2023 this was approximately £30,000. Our free reserves at the end of 2022 stood at just over £24,000 which, together with a couple of legacies and some one-off donations, enabled us to fund our operational deficit in 2023. These legacies and one-off donations enabled our free reserves to be £13,077 at the end of 2023 which was well below our target of £30,000.

RESERVE ACCOUNTS

Financial details of these reserve accounts can be found on p8 of this report and are reported below.

Other Church Groups (restricted)

This is a reserve fund where money from other church groups is identified. The Other Church Groups comprise the After 8s, Tots at Christ Church, Church Flowers and the Piecemakers. All these groups operate under the auspice of the PCC and hold separate monies in individual accounts which are restricted for use by each particular group. Accounts for each group are submitted to the PCC treasurer

each year and are then compounded as a single entry in the PCC accounts. Income in 2023 was £2797 and expenditure was £3357. The fund held £1748 at the end of 2023.

Pastoral Fund (restricted)

The Pastoral Fund was created by the winding-up of the Thatcher Charity set up in 1918. The investment remains in place (see Note 4) but is no longer a trust asset. Distributions of income from this investment are now credited quarterly to the Pastoral Fund. The fund has also been augmented by the occasional donation. The fund held £752 at the start of the year. Income from investments in the year amounted to £22. There was no expenditure leaving £774 to be carried forward into 2024

Improvements to the Vestry Hall and Signage (designated)

The money held in this fund is held for proposed improvements to the Vestry Hall heating and lighting together with a new front door and new signage using money arising from a legacy from the late John Chivers. £20,000 was designated and £7,584 was expended on a replacement boiler during 2023. This leaves £8,523 to be carried forward into 2024.

Maintenance Reserve (designated)

The amount brought forward in the Maintenance account from 2022 was £22,299. There was no expenditure during the year and so the fund remains at £22,299 to be carried forward to 2024.

Church Reordering (restricted and designated)

A project for reordering the Church by the removal of the pews together with other improvement works was commenced in 2016. The fund stood at £7,984 at the commencement of 2023. £20,350 was added to the fund as a result of various donations made during 2023. The fund stood at £28,314 at the end of 2022. £21,091 was restricted and the remaining £7,223 was designated.

APPROVAL OF THE ANNUAL REPORT FOR 2022 INCLUDING THE FINANCIAL STATEMENTS

The Annual Report for 2023, including the Financial Statements, was approved by the Parochial Church Council on 11 March 2024

And signed on its behalf by:

Elizabeth Everitt

..... *E. A. Everitt*

(Churchwarden)

CHRIST CHURCH NAILSEA PCC
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

STATEMENT OF ASSETS AND LIABILITIES

	(See p7)	(Reserve funds - see p8)						
	General Fund	Other Church Groups	Pastoral Fund	Vestry Hall & Signage Improvements	Maintenance Reserve	Church Reordering	Total 2023	Total 2022
	(restricted)	(restricted)	(designated)	(designated)	(restricted & designated)			
	£	£	£	£	£	£	£	£
MONETARY ASSETS AT 31 DEC								
Cash and bank balances:								
HSBC Current (less uncleared cheques)	3387	0	0	0	0	0	3387	3271
HSBC Deposit	10047	0	774	8523	22299	3314	44956	43336
Scottish Widows Deposit	0	0	0	0	0	25000	25000	25000
Cash	237	0	0	0	0	0	237	1
Other investments (note 4)	794	0	0	0	0	0	794	727
Other Church group's funds (various accounts)	0	1748	0	0	0	0	1748	2308
Per Receipts and Payments accounts	14466	1748	774	8523	22299	28314	76123	74643
Debtors:								
Arthur E Davey & Sons Ltd	856	0	0	0	0	0	856	997
TOTAL MONETARY ASSETS	15322	1748	774	8523	22299	28314	76979	75640
CURRENT LIABILITIES	0	0	0	0	0	0	0	0
OTHER INVESTMENTS	Nil							
OTHER ASSETS	- Moveable church furnishings as listed in the terrier and inventory (held by the church wardens on special trust for the PCC and which require a faculty for their disposal) - HM Revenue & Customs tax refund not yet claimed for the period 1 October 2023 to 31 December 2023							

CHRIST CHURCH NAILSEA PCC
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

GENERAL FUND
RECEIPTS AND PAYMENTS ACCOUNT

	<i>Note</i>	<i>Unrestricted funds £</i>	<i>Designated funds £</i>	<i>Restricted funds £</i>	<i>Total 2023 £</i>	<i>Total 2022 £</i>
RECEIPTS						
Income from donors	2a	65801	0	0	65801	73789
Other voluntary income	2b	9683	500	26703	36886	18809
Income from charitable and ancillary trading	2c	11781	0	2872	14653	21420
Income from investments	2d	815	0	22	837	115
Other ordinary income	2e	4414	0	0	4414	4553
Extraordinary income	2f	14500	0	0	14500	12250
TOTAL RECEIPTS		106995	500	29597	137092	130935
PAYMENTS						
<u>Direct charitable costs:</u>						
Charitable donations	3a	25	0	6376	6401	5223
Ministry costs	3b	103721	7584	3379	114684	105370
		103746	7584	9755	121085	110593
<u>Other expenditure:</u>						
Church management & administration	3c	14593	0	0	14593	14303
		14593	0	0	14593	14303
TOTAL PAYMENTS		118339	7584	9755	135678	124896
NET SURPLUS / (DEFICIT) FOR THE YEAR BEFORE TRANSFERS		-11344	-7084	19842	1414	6039
NET TRANSFERS TO/FROM RESERVE ACCTS		0	7084	-19312	-12228	3228
GAINS AND LOSSES ON INVESTMENTS		67	0	0	67	0
NET (DEFICIT)/ SURPLUS AFTER TRANSFERS AND GAINS/(LOSSES) ON INVESTMENTS		-11277	0	530	-10747	9267
BANK AND CASH BALANCES BROUGHT FORWARD AT 1 JANUARY 2023		24354	0	859	25213	15940
PREVIOUS YEAR ADJUSTMENT		0	0	0	0	0
REVISED BALANCES BROUGHT FORWARD		24354	0	859	25213	15946
BANK AND CASH BALANCES CARRIED FORWARD AT 31 DECEMBER 2023		13077	0	1389	14466	25213

CHRIST CHURCH NAILSEA PCC
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

RESERVE FUNDS

OTHER CHURCH GROUPS

RECEIPTS AND PAYMENT ACCOUNT

	<i>Unrestricted funds</i>	<i>Designated funds</i>	<i>Restricted funds</i>	Total 2023	Total 2022
	£	£	£	£	£
Receipts					
Income	0	0	2797	2797	3255
Transfer from general fund	0	0	0	0	0
Payments					
Expenditure	0	0	3357	3357	3949
Transfer to general fund:	0	0	0	0	0
Net surplus/deficit for the year	0	0	-560	-560	-694
Balance b/f at 1 January	0	0	2308	2308	3002
Balance c/f at 31 December	0	0	1748	1748	2308

PASTORAL FUND

RECEIPTS AND PAYMENT ACCOUNT

	<i>Unrestricted funds</i>	<i>Designated funds</i>	<i>Restricted funds</i>	Total 2023	Total 2022
	£	£	£	£	£
Receipts					
Income	0	0	0	0	0
Transfer from general fund	0	0	22	22	22
Payments					
Expenditure	0	0	0	0	0
Transfer to general fund:	0	0	0	0	0
Net surplus/deficit for the year	0	0	22	22	22
Balance b/f at 1 January	0	0	752	752	730
Balance c/f at 31 December	0	0	774	774	752

**VESTRY HALL AND SIGNAGE
IMPROVEMENTS**

RECEIPTS AND PAYMENT ACCOUNT

	<i>Unrestricted funds</i>	<i>Designated funds</i>	<i>Restricted funds</i>	Total 2023	Total 2022
	£	£	£	£	£
Receipts					
Income	0	0	0	0	0
Transfer from general fund	0	0	0	0	0
Payments					
Expenditure	0	0	0	0	0
Transfer to general fund:	0	7584	0	7584	3893
Net surplus/deficit for the year	0	7584	0	7584	3893
Balance b/f at 1 January	0	16107	0	16107	20000
Balance c/f at 31 December	0	8523	0	8523	16107

MAINTENANCE RESERVE

RECEIPTS AND PAYMENT ACCOUNT

	<i>Unrestricted funds</i>	<i>Designated funds</i>	<i>Restricted funds</i>	Total 2023	Total 2022
	£	£	£	£	£
Receipts					
Income	0	0	0	0	0
Transfer from general fund:	0	0	0	0	0
Payments					
Expenditure	0	0	0	0	0
Transfer to general fund:	0	0	0	0	0
Net surplus/deficit for the year	0	0	0	0	0
Balance b/f at 1 January	0	22299	0	22299	22299
Balance c/f at 31 December	0	22299	0	22299	22299

REORDERING OF CHURCH

RECEIPTS AND PAYMENT ACCOUNT

	<i>Unrestricted funds</i>	<i>Designated funds</i>	<i>Restricted funds</i>	Total 2023	Total 2022
	£	£	£	£	£
Receipts					
Income	0	0	0	0	0
Transfer from general fund:	0	500	19850	20350	1241
Payments					
Expenditure	0	0	0	0	0
Transfer to general fund:	0	0	0	0	0
Net surplus/deficit for the year	0	500	19850	20350	-2135
Balance b/f at 1 January	0	5647	2317	7964	6723
Balance c/f at 31 December	0	6147	22167	28314	7964

**CHRIST CHURCH NAILSEA PCC
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023**

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 ACCOUNTING POLICIES

1a) Accounting conventions

The financial statements for the year ended 31 December 2023 have been prepared in accordance with the Church Accounting Regulations 2006 together with the applicable accounting standards and the Charities Statement of Recommended Practice (SORP) using the Receipts and Payments basis of accounting.

1b) Segregation of funds as required by the Charities Act

Unrestricted funds represent the funds of the PCC that are not subject to any restriction by the donor regarding their use and which are freely available for furthering the general mission and ministry of the church. Unrestricted funds may be *designated* for a particular purpose by PCC.

Restricted funds represent the funds of the PCC that have been donated for a specific purpose. Such funds may only be applied for the purpose for which they were donated. Restricted funds are identified in the Financial Statements to ensure proper control.

Endowment funds. The PCC has no endowment funds.

1c) Recognition of accounting transactions

The financial statements include all monetary transactions, assets and liabilities for which the PCC is responsible in law, including those of recognised church groups. They do not include the accounts of church groups which owe their main affiliation to another body, or which are merely informal gatherings of church members. Subject to the above, receipts and payments include income as received and expenditure when irrevocably paid.

1d) Statement of Assets and Liabilities

The following assets are recognised in the Statement of Assets and Liabilities:

- Moveable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal;
- Land and buildings held on behalf of the PCC;
- Other fixtures, fittings and equipment which the PCC may freely sell without a faculty, where the original cost exceeded £1,000;
- Amounts owing from HM Revenue & Customs where a formal repayment claim has not yet been made;
- Amounts owing from Funeral Directors not credited before 31 December 2023;
- Legacies where formal notification of entitlement and amount has been received before 31 December 2023 by the PCC;
- Investments held beneficially by the PCC;
- Closing bank and cash balances as shown in the Receipts and Payments accounts.

The following liabilities are recognised in the Statement of Assets and Liabilities:

- Any loans, overdrafts and advances to the PCC;
- Any arrears of Diocesan Common Fund;
- Creditors for goods and services received and invoiced by 31 December 2023

CHRIST CHURCH NAILSEA PCC
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

NOTE 2 GENERAL FUND RECEIPTS

	<i>Unrestricted funds</i>	<i>Designated funds</i>	<i>Restricted funds</i>	Total 2023	Total 2022
	£	£	£	£	£
2a) Income from donors					
Planned giving	46325	0	0	46325	51142
Income tax refund	12600	0	0	12600	15287
Cash collections	6186	0	0	6186	6756
General gifts and donations	691	0	0	691	604
	65801	0	0	65801	73789
2b) Other voluntary income					
Saturday/Sunday coffee	1759	0	0	1759	1656
Children's Work	205	0	477	682	2190
Re-ordering of the Church	0	500	19850	20350	1241
Miscellaneous	7719	0	0	7719	8545
Specific gifts, donations and events	0	0	5789	5789	4706
Income tax refund (Gift Day and specific donations)	0	0	587	587	471
	9683	500	26703	36886	18809
2c) Income from charitable trading					
Bible notes & books	148	0	0	148	29
Magazine	493	0	0	493	877
Other church groups' income	0	0	2797	2797	3255
Choir income	0	0	0	0	492
Flower income	0	0	76	76	98
Events Group	1998	0	0	1998	5005
Hire of Vestry Hall	4923	0	0	4923	5061
Wedding & funeral fees	4219	0	0	4219	6603
	11781	0	2872	14653	21420
2d) Income from investments					
HSBC Deposit interest	621	0	0	621	49
Scottish Widows income	194	0	0	194	44
Dividend income COIF	0	0	22	22	22
	815	0	22	837	115
2e) Other ordinary income					
Tickenham share of Benefice costs	4414	0	0	4414	4553
	4414	0	0	4414	4553
2f) Extraordinary income					
Grants	1000	0	0	1000	2250
Legacies & gifts	13500	0	0	13500	10000
	14500	0	0	14500	12250
TOTAL RECEIPTS	106995	500	29597	137092	130935

CHRIST CHURCH NAILSEA PCC
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

NOTE 3 GENERAL FUND PAYMENTS

	<i>Unrestricted funds</i>	<i>Designated funds</i>	<i>Restricted funds</i>	Total 2023	Total 2022
	£	£	£	£	£
Direct charitable expenditure:					
3a) Donations					
Home missions	25	0	3169	3194	3221
Overseas aid	0	0	3207	3207	2002
Discretionary / Pastoral aid	0	0	0	0	0
	25	0	6376	6401	5223
3b) Activities relating to direct ministry					
Staff expenses of office	61	0	0	61	451
Interregnum Costs	1094	0	0	1094	0
Jt Ben Sundries	336	0	0	336	1024
Tickenham sole costs	115	0	0	115	125
Books & Bible Notes	149	0	0	149	46
Churches Together in Nailsea and District	280	0	0	280	320
Cleaning	1746	0	0	1746	1757
Diocesan Common Fund	76375	0	0	76375	74760
Magazine	242	0	0	242	240
Maintenance & repairs	3434	7584	0	11018	4880
Miscellaneous costs	823	0	0	823	1151
Music costs	4564	0	0	4564	4143
Choir	0	0	23	23	0
Events Group Costs	110	0	0	110	683
Sanctuary & service supplies	207	0	0	207	28
Utilities & church running costs	8947	0	0	8947	5232
Vestry Hall running expenses	3162	0	0	3162	1210
Wedding and funerals	0	0	0	0	3406
Children and Families	2076	0	0	2076	1965
Church Reordering	0	0	0	0	0
Other church groups	0	0	3357	3357	3949
	103721	7584	3379	114684	105370
Total direct expenditure	103746	7584	9755	121085	110593
Other expenditure:					
3c) Church management & administration					
Parish office	1705	0	0	1705	2323
Administrator costs	12773	0	0	12773	11871
Stewardship expenses	116	0	0	116	108
	14593	0	0	14593	14303
3d) Extraordinary expenses	0	0	0	0	0
Total other expenditure	14593	0	0	14593	14303
TOTAL PAYMENTS	118339	7584	9755	135678	124895

CHRIST CHURCH NAILSEA
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

NOTE 4 OTHER INVESTMENTS

	<i>Holding</i>	<i>Value</i>	<i>Income</i>
COIF Charities Fund - Income Units	40	794	22

NOTE 5 CHARITABLE DONATIONS

Home

The Julian Trust	765
Clevedon Food Bank	643
Connect Youth Worker	500
Wellspring Counselling	500
CAP - Christians Against Poverty	500
Children's Society	260
Be More Ben (Tots)	230
Children in Need (Tots)	201
British Legion	25
	<u>3625</u>

Overseas

Leprosy Mission	1148
Christian Aid	990
CMS	500
Christian Aid - Turkey Appeal	<u>569</u>
	<u>3207</u>

Total charitable donations	<u><u>6832</u></u>
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NOTE 6 REMUNERATION AND EXPENSES

Salaries, fees and remuneration of PCC members

During the year the PCC paid casual fees to some members of the PCC who undertook verger duties at weddings and funerals. These verger payments are reimbursed from fees charged for weddings and funerals.

The PCC reimbursed members for personal expenditure incurred in connection with areas of work such as maintenance, youth work, pastoral care and general administrative costs. Members of the PCC, other than the clergy, who incurred expenses on behalf of the PCC in this way, were reimbursed as follows:

John Bickerstaffe	55
Liz Everitt	30
Robin Lambert	87
Malcolm Pemble	30

Staff expenses of office

The PCC reimbursed expenses of office to the Staff Team together with fees and expenses to visiting clergy. Expenses and fees were reimbursed as below.

	2023	2022
Priest-in-Charge	61	343
LMG clergy	0	61
Totals	<u>61</u>	<u>404</u>

Independent Examiner's Report to the Trustees of Christ Church Nailsea Parochial Church Council (PCC)

This report on the accounts of the PCC for the year ended 31 December 2023, which are set out in the Annual Report, is in respect of an examination carried out in accordance with section 145 of the Charities Act 2011 (the Act).

Respective responsibilities of the trustees and examiner

As the members of the PCC, you act as trustees and are responsible for:

- the preparation of the accounts,
- keeping proper accounting records,
- safeguarding the PCC assets and
- instituting such measures as are reasonably required to enable the prevention and detection of fraud.

You consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Act,
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the PCC and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept in accordance with section 130 of the Act; and
 - accounts are prepared which accord with these accounting records and comply with the accounting requirements of the Act; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Philip J C Winter
Winters Consulting
59A North Street
Nailsea
North Somerset
BS48 4BS

Date: 3 March 2024

Accounts



CHRIST CHURCH NAILSEA PCC
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE
YEAR ENDED 31 DECEMBER 2022

Registered Charity No. 1145020

John Bickerstaffe (PCC Treasurer)
15 Allington Gardens
Nailsea
North Somerset
BS48 4RQ

CHRIST CHURCH NAILSEA PCC

ANNUAL REPORT FOR THE YEAR ENDING 31 DECEMBER 2022

The Parochial Church Council of Christ Church, Nailsea ("the PCC") presents its Annual Report and Financial Statements for the year ended 31 December 2022.

ADMINISTRATIVE INFORMATION

Full Parochial Name and Location:	Christ Church, Nailsea (in the Benefice of Christ Church, Nailsea and St Quiricus and St Julietta, Tickenham). The church is located on the corner of Stock Way North and Christ Church Close, Nailsea, North Somerset.
Charitable Status:	The PCC (whose members act as Trustees) is a Registered Charity Number 1145020.
Correspondence:	The Church Office, Christ Church Close, Nailsea, North Somerset, BS48 1RT
Bankers:	HSBC Bank plc, 62 White Street, Cabot Circus, Bristol, BS1 3BA
Independent Examiner:	Mr P J C Winter, Winters Consulting, 59A North Street, Nailsea, North Somerset, BS48 4BS

MEMBERSHIP OF THE PAROCHIAL CHURCH COUNCIL (PCC)

Members of the PCC are nominated and elected annually by the Annual Parochial Church Meeting in accordance with the Church Representation Rules. During 2022 the following served as members of the PCC. Members who also sat on the Standing Committee (SC) are indicated.

Rector	Rev. Julie Harris (PCC Chair and SC)
Readers	Richard Wheller
Churchwarden	Robin Lambert (SC) (up to 2022 APCM) Elizabeth Everitt (SC) (from 2022 APCM)
Deanery Synod (to serve up to 30 June 2023)	Elizabeth Everitt Chris Mahony Jo Hatcliffe
Elected Members (served up to 2022 APCM)	John Bickerstaffe (PCC Treasurer) (SC) Skye Reid-Smith
Elected members (to serve up to 2023 APCM)	Jill Martin (PCC and SC Secretary from APCM 2020) Linda Randall (SC) Rebecca Collard (SC) Pete Stock (SC)
Elected members (to serve up to 2024 APCM)	Tina Hellawell Malcolm Pemble Colin Rockett Margaret Stanton
Elected members (to serve up to 2025 APCM)	Jim Brooks-Hulin Bobbie Shannon Brian Slater Derek Slee
Elected Members (Co-opted to serve up to 2023 APCM)	John Bickerstaffe (PCC Treasurer) (SC)

STRUCTURE, GOVERNANCE & MANAGEMENT

The PCC aims to meet bi-monthly to discuss matters of Council policy and to consider wider issues concerning the church and its role within society. The Standing Committee, appointed by the PCC after the APCM, meets between full PCC meetings to discuss and deal with items relating to the day-to-day running of the parish. The PCC met regularly in January, March, April (immediately after the APCM to elect the Secretary and Treasurer), June, July, September and November together with an Extraordinary meeting in July to discuss the church's finances. The Annual Parochial Church Meeting (APCM) was held on Monday 25 April 2022.

The PCC operates through a number of committees, which normally meet between full meetings of the PCC. The Standing Committee is the only committee with the legal power to transact the business of the Council between full PCC meetings. Other committees that have met during the year and reported back to the PCC are the Fabric and Buildings, Worship, World Wide Church committees, the Welcome and Events Team and the Children's Ministry Team. Further reports are normally provided to the PCC from representatives who attend the meetings of Christians Together in Nailsea and District and Deanery Synod.

AIM AND PURPOSE

The PCC has the responsibility of co-operating with the minister in promoting the whole mission of the Church, pastoral, evangelistic, social and ecumenical, in the ecclesiastical parish.

Our Mission Statement is ***'To know Christ and to make Him known'***.

OBJECTIVES

The PCC is committed to enabling as many people as possible to worship at our church and to become part of the Christ Church community. The PCC maintains an overview of worship and tries to enable ordinary people to live out their faith as part of our parish community. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

When planning our activities for the year, the Charity Commission's guidance on public benefit is considered and, in particular, the supplementary guidance on charities for the advancement of religion. We try to enable ordinary people to live out their faith as part of our parish community through:

- Worship and prayer; learning about the Gospel; and developing their knowledge and trust in Jesus
- Provision of pastoral care for people living in the parish
- Missional and outreach work

ACTIVITIES AND PERFORMANCE

Worship, Prayer and Mission

2022 was the year when the situation returned to a degree of normality after two abnormal years of the Covid pandemic. Even so, there were a significant number of our older congregation who were still reluctant to resume regular attendance at services because of underlying medical issues and concerns about vulnerability and infection. Our previous outreach work and all other activities returned to normal during the year.

The PCC are keen to offer a range of services during each week and over the course of the year that our community find both beneficial and spiritually fulfilling. We held services at 8.30am and 10.00am each Sunday together with services of Morning Prayer on Mondays, Thursdays and Saturdays. The first two of these Morning Prayer services were held on Zoom whereas the Saturday services were held in church.

Some of our services provide a quiet, intimate and reflective environment for worship whilst at the other end of the spectrum opportunities are provided for families to engage in more outgoing worship at our 'first Sunday of the month' 10.00am services. As a result of these first Sunday services and the teaching/activities we provide for children in the Vestry Hall at other morning services, we have continued to be successful in welcoming and retaining families with young children into our church.

A proposed Vision for Christ Church over the next few years was approved in 2018 which supported our mission work in the parish and included a proposal to adapt our church building to enable us to minister better to the changing population of our parish. This is referred to below under the heading of 'The Church Building'. The overall Vision is *'That in 5 years' time there would be no recognisable group of people in Christ Church parish who felt that Christ Church excluded or marginalised them'*.

All are welcome to attend our regular services when the church is open. At the end of 2022 there were 147 parishioners on the Church Electoral Roll of whom 96 were resident in the parish.

The number of Sunday worshippers is assessed each year in January. In 2022 it was assessed that 121 adults attended a Sunday service at least once over a monthly period. In 2021 the equivalent figure was 138.

We enable our community to celebrate and thank God at the milestones through life. We celebrated 2 baptisms and held 30 funerals or memorial services in church or at local crematoria.

It is with great sadness that we were informed at the end of November that our Rector, the Reverend Jules Harris, had given her notice of resignation to the Diocese and will be leaving us in February 2023. She has been appointed to a post in North Devon.

Activities and Teaching

Following the prolonged period of the Covid pandemic, church activities began to return to normal. A number of successful events were organised during the year which were locally advertised and open to the public. They raised funds for the day to day running the Church and for the re-ordering project. They included three musical concerts, our regular summer fete, a book and puzzle sale, a winter fair and various smaller fund raising initiatives in support of the reordering project.

The 'Tots at Christ Church' group met twice a week during term time on Tuesday and Thursday mornings. This is a very popular parent/carer and toddler initiative. At the other end of the age range we held a 'Game On' event fortnightly on Tuesday afternoons where activities are provided for the more elderly parishioners and, where appropriate, their carers. In October a new monthly 'First Wednesday Film' initiative started in conjunction with Trendlewood Church. All these events are open to all-comers and are managed and staffed by volunteers from the wider church family.

Prior to the Covid pandemic events were also organised at the nearby Argentum Lodge which is a home for elderly residents with dementia but these had to be stopped as a result of the pandemic and further outbreaks of Covid and their Activity co-ordinator leaving. It is hoped to continue with activities in 2023 when a new co-ordinator is appointed.

In the last three months of the year we opened the Vestry Hall on Thursday lunchtimes to provide a free Soup and a Roll lunch for anyone who was finding winter a difficult time. This was part of a national 'Come in from the Cold' initiative and will continue until Spring 2023.

A six week Lent Course was held prior to Easter and a Book Club studying selected books from a Christian perspective met at monthly intervals.

Deanery Synod

Three members of the PCC sit on the Deanery Synod. This provides the PCC with an important link between the parish and the wider structures of the church.

The Church Building

The PCC would like the church to be open to our community for private prayer. Unfortunately, because of its town centre location, it is not considered possible to leave the church open at all times. However, the Church is open for private prayer each weekday morning when the adjacent benefice office is open and on Saturday mornings when the Vestry Hall is open to the public for morning refreshments.

As mentioned above one of the key elements of our Vision is the re-ordering of the church to enable more flexible use of the building by church and other groups and organisations. Considerable preparatory work by small working party assisted by our architect took place over the last couple of years and has been reported on in previous annual reports. This finally culminated in a faculty for the work being granted by the Diocese in March 2021. The estimated cost of the works is in the order of £200,000 and work has been continuing with fund raising for the project.

Pastoral Care

Some members of our parish are unable to attend church due to sickness or age. There is an active Pastoral Care team who work under the guidance of the Rector. Together with the Rector and the Reader, the team members visit, phone, listen to and pray with the house bound, the bereaved and anyone of the church family who needs a listening ear. There are also teams of two who take communion to homes after the monthly morning Wednesday Communion service.

Ecumenical Relationships

The church is a member of Christians Together in Nailsea and District (CTIND). This organisation includes the Baptist Church, the Methodist Church, Southfield Road Evangelic Church, United Reformed Church, the Roman Catholic Church of St Francis and the Anglican churches of Tickenham, Holy Trinity,

Trendlewood, Christ Church and All Saints, Wraxall. 'Prayers for Nailsea' takes place on the first Tuesday of the month at Holy Trinity Church.

CTIND undertake a wide range of joint projects, holiday clubs, support for Wellspring a local counselling service and many other activities during the year. All their activities are open to members of the public. The Town Chaplaincy Team has continued its outreach work in the area.

FINANCIAL REVIEW

Introduction and Overview

2022 was a year when there was a cautious return to a reasonable level of 'normality' after a couple of years of the Covid pandemic and closure of the church premises for extended periods of time. We were able to end the year having met all our financial obligations by using a substantial part of our modest reserves. We were then fortunate in receiving significant one off gifts amounting to £16,000 and were able to apply a previous legacy of £2,000 during the year which enabled us to end the year with unrestricted financial reserves of £25,213 at the commencement of 2023. This was marginally short of our policy of retaining a financial reserve of 25% of our unrestricted expenditure.

All our costs are met by personal donations, Gift Aid rebates, occasional legacies and charitable trading. No financial support is received from the Diocese or any other sources apart from a Benefice Ministry Allowance (BMA) which has reduced our Parish Share payments since 2018. Joint Benefice costs are shared between Christ Church and Tickenham in proportion to the three-year rolling average of worshippers attending each church which is used by the Diocese as the basis for calculating the Parish Share.

During 2022, we had a deficit of around £10,000 on the operational part of the accounts which was able to be met from our free financial reserves. The total financial assets at the end of 2022, excluding debtors, were £74,643. When restricted and designated funds were taken away from this total, £25,213 remained in the General Fund for general use and represented our free reserves at the beginning of 2023.

Income

Our overall income in 2022 was £130,935. This included one off donations of £18,250 from significant gifts and from grants. General income from all donors, which is planned giving, cash collections, personal donations and gift aid claimed was £73,789 which was a reduction of £1,770 from 2021. Income from planned giving was £2,202 less than in 2021. General cash received at Sunday services increased by £2,253 to £6,756 which reflected a return to a regular pattern of services. The annual Summer Fair was held in July together with two concerts, a book and puzzle sale later in the year and a Christmas fair resulting in a net contribution of just over £4,300 to church funds. Proceeds from the hiring of the Vestry Hall returned to a pre-pandemic level of just over £5,000

The one off gifts referred to above comprised a £10,000 gift from Norman Clewer, two anonymous gifts totalling £6,000, a heating grant from the Church of England, a cost of living grant from the Diocese and a Warm Space grant from North Somerset Council. Furthermore a legacy of £2,000 for music purposes that was carried over from 2021 was used to offset the salary of the Director of Music.

Expenditure

Overall total expenditure in 2022 was £107,717. The full Parish Share for 2022 was maintained at the level set in 2021 and was £80,981 but this was reduced to £74,760 as a consequence of receiving the BMA grant of £5,978 and a 1.25% reduction by paying monthly. This was just over 70% of our operational outgoings. The Parish Share is money that we pay to the Diocese to fund the employment of clergy across the Diocese. It is calculated using a number of factors including the rolling average of individual church membership. Running costs of the Church and Vestry Hall returned to normal levels following the partial closure of the premises during 2020 and 2021. Total charitable donations made during the year were £5,223 which was similar to 2021 and represented 7% of our donor income. A breakdown of the giving can be found in Note 5 of the accounts on p12.

Looking Forward to 2023

2023 will be another year when our financial resources will be strained. Although we are fortunate that our net Parish Share for 2023 has been held at the same level as in 2022 and 2021, there will be the inevitable inflationary increases in our other costs together with an enormous increase in our gas and electricity charges largely as a result of the effect of the invasion of Ukraine. While I am reasonably confident that our financial reserves of around £25,000 at the end of 2022 will cover any deficit on our

operational income/expenditure during 2023, they will nevertheless be severely depleted by the end of the year.

The General fund contains a restricted sum of £859 which is being carried forward into 2023. This comprises £159 in a bursary fund donated in connection with the parish weekends away at Lee Abbey, £208 held on behalf of the flower fund and £492 held on behalf of the choir.

RESERVES

At the September 2020 meeting of the PCC it was resolved that the PCC should have Reserves Policy of trying to maintain a balance of free reserves equivalent to at least three months of unrestricted payments. At the end of 2022 this was approximately £27,000. Our free reserves at the end of 2021 stood at just over £13,000 which enabled us to fund our operational deficit in 2022. It is fortunate that we received a significant one off gifts during the year and applied a legacy of £2,000 received in 2021 which enabled our free reserves to be £25,213 at the end of 2022 which was just below our target of £27,000.

RESERVE ACCOUNTS

Financial details of these reserve accounts can be found on p8 of this report and are reported below. The choir funds that were previously held separately by the choir and formed part of Other Church Groups entry in the accounts was incorporated in the main PCC account with effect from 1 January 2022.

Other Church Groups (restricted)

This is a reserve fund where money from other church groups is identified. The Other Church Groups comprise the After 8s, Breakfast Run, Tots at Christ Church, Church Flowers and the Piecemakers. All these groups operate under the auspice of the PCC and hold separate monies in individual accounts which are restricted for use by each particular group. Accounts for each group are submitted to the PCC treasurer each year and are then compounded as a single entry in the PCC accounts. Income in 2022 was £3,255 and expenditure was £3,949. The fund held £2,308 at the end of 2022.

Pastoral Fund (restricted)

The Pastoral Fund was created by the winding-up of the Thatcher Charity set up in 1918. The investment remains in place (see Note 4) but is no longer a trust asset. Distributions of income from this investment are now credited quarterly to the Pastoral Fund. The fund has also been augmented by the occasional donation. The fund held £730 at the start of the year. Income from investments in the year amounted to £22. There was no expenditure leaving £752 to be carried forward into 2023

Improvements to the Vestry Hall and Signage (designated)

The money held in this fund is held for proposed improvements to the Vestry Hall heating and lighting together with a new front door and new signage using money arising from a legacy from the late John Chivers. £20,000 was designated and £3,893 was expended on new signage and a notice board during 2022. This leaves £16,107 to be carried forward into 2023.

Maintenance Reserve (designated)

The amount brought forward in the Maintenance account from 2021 was £22,299. There was no expenditure during the year and so the fund remains at £22,299 to be carried forward to 2023.

Church Reordering (restricted and designated)

A project for reordering the Church by the removal of the pews together with other improvement works was commenced in 2016. The fund stood at £6,723 at the commencement of 2022. £1,241 was added to the fund as a result of various fund raising initiatives during 2022. The fund stood at £7,984 at the end of 2022. £1,241 was restricted and the remaining £6,723 was designated.

APPROVAL OF THE ANNUAL REPORT FOR 2022 INCLUDING THE FINANCIAL STATEMENTS

The Annual Report for 2022, including the Financial Statements, was approved by the Parochial Church Council on 13 March 2023

And signed on its behalf by:

Elizabeth Everitt



(Churchwarden)

CHRIST CHURCH NAILSEA PCC
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

STATEMENT OF ASSETS AND LIABILITIES

	(See p7) General Fund	Other Church Groups	Pastoral Fund	(Reserve funds - see p8) Vestry Hall & Signage Improvements	Maintenance Reserve	Church Reordering	Total 2022	Total 2021
	(restricted)	(restricted)	(designated)	(designated)	(restricted & designated)			
	£	£	£	£	£	£	£	£
MONETARY ASSETS AT 31 DEC								
Cash and bank balances:								
HSBC Current (less uncleared cheques)	3271	0	0	0	0	0	3271	4588
HSBC Deposit	21214	0	752	16107	0	5263	43336	35287
Scottish Widows Deposit	0	0	0	0	22299	2701	25000	25000
Cash	1	0	0	0	0	0	1	0
Other investments (note 4)	727	0	0	0	0	0	727	823
Other Church group's funds (various accounts)	0	2308	0	0	0	0	2308	3002
Per Receipts and Payments accounts	25213	2308	752	16107	22299	7964	74643	68699
Debtors:								
Arthur E Davey & Sons Ltd	997	0	0	0	0	0	997	865
Tickenham re-charge December 2022	0	0	0	0	0	0	0	292
TOTAL MONETARY ASSETS	26210	2308	752	16107	22299	7964	75640	69564
CURRENT LIABILITIES	0	0	0	0	0	0	0	0
OTHER INVESTMENTS	Nil							
OTHER ASSETS	- Moveable church furnishings as listed in the terrier and inventory (held by the church wardens on special trust for the PCC and which require a faculty for their disposal) - HM Revenue & Customs tax refund not yet claimed for the period 1 October 2022 to 31 December 2022							

CHRIST CHURCH NAILSEA PCC
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

GENERAL FUND
RECEIPTS AND PAYMENTS ACCOUNT

	<i>Note</i>	<i>Unrestricted funds £</i>	<i>Designated funds £</i>	<i>Restricted funds £</i>	<i>Total 2022 £</i>	<i>Total 2021 £</i>
RECEIPTS						
Income from donors	2a	73789	0	0	73789	75559
Other voluntary income	2b	10552	0	8257	18809	12308
Income from charitable and ancillary trading	2c	17575	0	3845	21420	12570
Income from investments	2d	93	0	22	115	47
Other ordinary income	2e	4553	0	0	4553	3957
Extraordinary income	2f	12250	0	0	12250	31262
TOTAL RECEIPTS		118811	0	12124	130935	135704
PAYMENTS						
<u>Direct charitable costs:</u>						
Charitable donations	3a	25	0	5198	5223	5578
Ministry costs	3b	93389	3893	8088	105370	99112
		93414	3893	13286	110593	104690
<u>Other expenditure:</u>						
Church management & administration	3c	14303	0	0	14303	14173
		14303	0	0	14303	14173
TOTAL PAYMENTS		107717	3893	13286	124895	118863
NET SURPLUS / (DEFICIT) FOR THE YEAR BEFORE TRANSFERS		11094	-3893	-1162	6040	16840
NET TRANSFERS TO/FROM RESERVE ACCTS		-96	3893	-569	3228	-16997
GAINS AND LOSSES ON INVESTMENTS		0	0	0	0	103
NET (DEFICIT)/ SURPLUS AFTER TRANSFERS AND GAINS/(LOSSES) ON INVESTMENTS		10998	0	-1731	9268	-54
BANK AND CASH BALANCES BROUGHT FORWARD AT 1 JANUARY 2022		13356	0	2590	15946	16000
PREVIOUS YEAR ADJUSTMENT		0	0	0	0	0
REVISED BALANCES BROUGHT FORWARD		13356	0	2590	15946	16000
BANK AND CASH BALANCES CARRIED FORWARD AT 31 DECEMBER 2022		24354	0	859	25214	15946

CHRIST CHURCH NAILSEA PCC
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

RESERVE FUNDS

OTHER CHURCH GROUPS

RECEIPTS AND PAYMENT ACCOUNT

	<i>Unrestricted funds</i>	<i>Designated funds</i>	<i>Restricted funds</i>	Total 2022	Total 2021
	£	£	£	£	£
Receipts					
Income	0	0	3255	3255	1901
Transfer from general fund	0	0	0	0	0
Payments					
Expenditure	0	0	3949	3949	2009
Transfer to general fund:	0	0	0	0	0
Net surplus/deficit for the year	0	0	-694	-694	-108
Balance b/f at 1 January	0	0	3002	3002	3110
Balance c/f at 31 December	0	0	2308	2308	3002

PASTORAL FUND

RECEIPTS AND PAYMENT ACCOUNT

	<i>Unrestricted funds</i>	<i>Designated funds</i>	<i>Restricted funds</i>	Total 2022	Total 2021
	£	£	£	£	£
Receipts					
Income	0	0	0	0	0
Transfer from general fund	0	0	22	22	21
Payments					
Expenditure	0	0	0	0	0
Transfer to general fund:	0	0	0	0	0
Net surplus/deficit for the year	0	0	22	22	21
Balance b/f at 1 January	0	0	730	730	709
Balance c/f at 31 December	0	0	752	752	730

VESTRY HALL AND SIGNAGE IMPROVEMENTS

RECEIPTS AND PAYMENT ACCOUNT

	<i>Unrestricted funds</i>	<i>Designated funds</i>	<i>Restricted funds</i>	Total 2022	Total 2021
	£	£	£	£	£
Receipts					
Income	0	0	0	0	0
Transfer from general fund	0	0	0	0	20000
Payments					
Expenditure	0	0	0	0	0
Transfer to general fund:	0	3893	0	3893	0
Net surplus/deficit for the year	0	3893	0	3893	0
Balance b/f at 1 January	0	20000	0	20000	0
Balance c/f at 31 December	0	16107	0	16107	20000

MAINTENANCE RESERVE

RECEIPTS AND PAYMENT ACCOUNT

	<i>Unrestricted funds</i>	<i>Designated funds</i>	<i>Restricted funds</i>	Total 2022	Total 2021
	£	£	£	£	£
Receipts					
Income	0	0	0	0	0
Transfer from general fund:	0	0	0	0	0
Payments					
Expenditure	0	0	0	0	0
Transfer to general fund:	0	0	0	0	780
Net surplus/deficit for the year	0	0	0	0	-780
Balance b/f at 1 January	0	22299	0	22299	23079
Balance c/f at 31 December	0	22299	0	22299	22299

REORDERING OF CHURCH

RECEIPTS AND PAYMENT ACCOUNT

	<i>Unrestricted funds</i>	<i>Designated funds</i>	<i>Restricted funds</i>	Total 2022	Total 2021
	£	£	£	£	£
Receipts					
Income	0	0	0	0	0
Transfer from general fund:	0	0	1241	1241	2705
Payments					
Expenditure	0	0	0	0	0
Transfer to general fund:	0	0	0	0	4840
Net surplus/deficit for the year	0	0	1241	1241	-2135
Balance b/f at 1 January	0	6723	0	6723	8858
Balance c/f at 31 December	0	6723	1241	7964	6723

**CHRIST CHURCH NAILSEA PCC
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022**

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 ACCOUNTING POLICIES

1a) Accounting conventions

The financial statements for the year ended 31 December 2022 have been prepared in accordance with the Church Accounting Regulations 2006 together with the applicable accounting standards and the Charities Statement of Recommended Practice (SORP) using the Receipts and Payments basis of accounting.

1b) Segregation of funds as required by the Charities Act

Unrestricted funds represent the funds of the PCC that are not subject to any restriction by the donor regarding their use and which are freely available for furthering the general mission and ministry of the church. Unrestricted funds may be *designated* for a particular purpose by PCC.

Restricted funds represent the funds of the PCC that have been donated for a specific purpose. Such funds may only be applied for the purpose for which they were donated. Restricted funds are identified in the Financial Statements to ensure proper control.

Endowment funds. The PCC has no endowment funds.

1c) Recognition of accounting transactions

The financial statements include all monetary transactions, assets and liabilities for which the PCC is responsible in law, including those of recognised church groups. They do not include the accounts of church groups which owe their main affiliation to another body, or which are merely informal gatherings of church members. Subject to the above, receipts and payments include income as received and expenditure when irrevocably paid.

1d) Statement of Assets and Liabilities

The following assets are recognised in the Statement of Assets and Liabilities:

- Moveable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal;
- Land and buildings held on behalf of the PCC;
- Other fixtures, fittings and equipment which the PCC may freely sell without a faculty, where the original cost exceeded £1,000;
- Amounts owing from HM Revenue & Customs where a formal repayment claim has not yet been made;
- Amounts receivable from Tickenham PCC not credited before 31 December 2022;
- Amounts owing from Funeral Directors not credited before 31 December 2022;
- Legacies where formal notification of entitlement and amount has been received before 31 December 2022 by the PCC;
- Investments held beneficially by the PCC;
- Closing bank and cash balances as shown in the Receipts and Payments accounts.

The following liabilities are recognised in the Statement of Assets and Liabilities:

- Any loans, overdrafts and advances to the PCC;
- Any arrears of Diocesan Common Fund;
- Creditors for goods and services received and invoiced by 31 December 2022

CHRIST CHURCH NAILSEA PCC
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

NOTE 2 GENERAL FUND RECEIPTS

	<i>Unrestricted funds</i>	<i>Designated funds</i>	<i>Restricted funds</i>	Total 2022	Total 2021
	£	£	£	£	£
2a) Income from donors					
Planned giving	51142	0	0	51142	53344
Income tax refund	15287	0	0	15287	15235
Cash collections	6756	0	0	6756	5503
General gifts and donations	604	0	0	604	1478
	73789	0	0	73789	75559
2b) Other voluntary income					
Saturday/Sunday coffee	1656	0	0	1656	517
Children's Work	351	0	1839	2190	1919
Re-ordering of the Church	0	0	1241	1241	2705
Miscellaneous	8545	0	0	8545	1606
Specific gifts, donations and events	0	0	4706	4706	5026
Income tax refund (Gift Day and specific donations)	0	0	471	471	536
	10552	0	8257	18809	12308
2c) Income from charitable trading					
Bible notes & books	29	0	0	29	166
Magazine	877	0	0	877	853
Other church groups' income	0	0	3255	3255	1901
Choir income	0	0	492	492	0
Flower income	0	0	98	98	0
Welcome and Events Group	5005	0	0	5005	3008
Traidcraft	0	0	0	0	854
Hire of Vestry Hall	5061	0	0	5061	2569
Wedding & funeral fees	6603	0	0	6603	3220
	17575	0	3845	21420	12570
2d) Income from investments					
HSBC Deposit interest	49	0	0	49	1
Scottish Widows income	44	0	0	44	25
Dividend income COIF	0	0	22	22	21
	93	0	22	115	47
2e) Other ordinary income					
Tickenham share of Benefice costs	4553	0	0	4553	3957
	4553	0	0	4553	3957
2f) Extraordinary income					
Grants	2250	0	0	2250	0
Legacies & gifts	10000	0	0	10000	31262
	12250	0	0	12250	31262
TOTAL RECEIPTS	118811	0	12124	130935	135704

NOTE 3 GENERAL FUND PAYMENTS

	<i>Unrestricted funds £</i>	<i>Designated funds £</i>	<i>Restricted funds £</i>	Total 2022 £	Total 2021 £
Direct charitable expenditure:					
3a) Donations					
Home missions	25	0	3196	3221	2838
Overseas aid	0	0	2002	2002	2741
Discretionary / Pastoral aid	0	0	0	0	0
	25	0	5198	5223	5578
3b) Activities relating to direct ministry					
Staff expenses of office	451	0	0	451	350
Jt Ben Sundries	724	0	300	1024	383
Tickenham sole costs	125	0	0	125	53
Books & Bible Notes	46	0	0	46	272
Churches Together in Nailsea and District	320	0	0	320	320
Cleaning	1757	0	0	1757	1315
Diocesan Common Fund	74760	0	0	74760	74760
Magazine	240	0	0	240	222
Maintenance & repairs	987	3893	0	4880	2332
Miscellaneous costs	1151	0	0	1151	595
Music costs	2143	0	2000	4143	3135
Welcome and Events Group Costs	683	0	0	683	525
Sanctuary & service supplies	28	0	0	28	186
Utilities & church running costs	5232	0	0	5232	2837
Vestry Hall running expenses	1210	0	0	1210	930
Wedding and funerals	3406	0	0	3406	1932
Children and Families	126	0	1839	1965	2115
Church Reordering	0	0	0	0	4840
Other church groups	0	0	3949	3949	2009
	93389	3893	8088	105370	99112
Total direct expenditure	93414	3893	13280	110593	104690
Other expenditure:					
3c) Church management & administration					
Parish office	2323	0	0	2323	1909
Administrator costs	11871	0	0	11871	12159
Stewardship expenses	108	0	0	108	105
	14303	0	0	14303	14173
3d) Extraordinary expenses	0	0	0	0	0
Total other expenditure	14303	0	0	14303	14173
TOTAL PAYMENTS	107717	3893	13286	124895	118863

CHRIST CHURCH NAILSEA
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

NOTE 4 OTHER INVESTMENTS

	<i>Holding</i>	<i>Value</i>	<i>Income</i>
COIF Charities Fund - Income Units	40	727	22

NOTE 5 CHARITABLE DONATIONS

Home

Clevedon Food Bank	580
Connect Youth Worker	500
Wellspring Counselling	500
CAP - Christians Against Poverty	500
Children's Society	376
Sisters of the Church	69
British Legion	25
	<u>2550</u>

Overseas

Christian Aid	1146
CMS	670
Christian Aid - Ukraine	
Appeal	644
Leprosy Mission	213
	<u>2673</u>

Total charitable donations	<u>5223</u>
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NOTE 6 REMUNERATION AND EXPENSES

Salaries, fees and remuneration of PCC members

During the year the PCC paid casual fees to some members of the PCC who undertook verger duties at weddings and funerals. These verger payments are reimbursed from fees charged for weddings and funerals.

The PCC reimbursed members for personal expenditure incurred in connection with areas of work such as maintenance, youth work, pastoral care and general administrative costs. Members of the PCC, other than the clergy, who incurred expenses on behalf of the PCC in this way, were reimbursed as follows:

John Bickerstaffe	40
Liz Everitt	6
Robin Lambert	34
Malcolm Pemble	50
Linda Randall	70

Staff expenses of office

The PCC reimbursed expenses of office to the Staff Team together with fees and expenses to visiting clergy. Expenses and fees were reimbursed as below.

	2022	2021
Priest-in-Charge	343	213
Reader Training	0	0
LMG clergy	61	138
Totals	<u>406</u>	<u>351</u>

Independent Examiner's Report to the Trustees of Christ Church Nailsea Parochial Church Council (PCC)

This report on the accounts of the PCC for the year ended 31 December 2022, which are set out in the Annual Report, is in respect of an examination carried out in accordance with section 145 of the Charities Act 2011 (the Act).

Respective responsibilities of the trustees and examiner

As the members of the PCC, you act as trustees and are responsible for:

- the preparation of the accounts,
- keeping proper accounting records,
- safeguarding the PCC assets and
- instituting such measures as are reasonably required to enable the prevention and detection of fraud.

You consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Act,
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the PCC and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept in accordance with section 130 of the Act; and
 - accounts are prepared which accord with these accounting records and comply with the accounting requirements of the Act; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Date: 24 February 2023

Philip J C Winter
Winters Consulting
59A North Street
Nailsea
North Somerset
BS48 4BS

Accounts



CHRIST CHURCH NAILSEA PCC
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE
YEAR ENDED 31 DECEMBER 2021

Registered Charity No. 1145020

John Bickerstaffe (PCC Treasurer)
15 Allington Gardens
Nailsea
North Somerset
BS48 4RQ

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CHRIST CHURCH NAILSEA PCC

ANNUAL REPORT FOR THE YEAR ENDING 31 DECEMBER 2021

The Parochial Church Council of Christ Church, Nailsea ("the PCC") presents its Annual Report and Financial Statements for the year ended 31 December 2021.

ADMINISTRATIVE INFORMATION

Full Parochial Name and Location:	Christ Church, Nailsea (in the Benefice of Christ Church, Nailsea and St Quiricus and St Julietta, Tickenham). The church is located on the corner of Stock Way North and Christ Church Close, Nailsea, North Somerset.
Charitable Status:	The PCC (whose members act as Trustees) is a Registered Charity Number 1145020.
Correspondence:	The Church Office, Christ Church Close, Nailsea, North Somerset, BS48 1RT
Bankers:	HSBC Bank plc, 62 White Street, Cabot Circus, Bristol, BS1 3BA
Independent Examiner:	Mr P J C Winter, Winters Consulting, 59A North Street, Nailsea, North Somerset, BS48 4BS

MEMBERSHIP OF THE PAROCHIAL CHURCH COUNCIL (PCC)

Members of the PCC are nominated and elected annually by the Annual Parochial Church Meeting in accordance with the Church Representation Rules. During 2021 the following served as members of the PCC. Members who also sat on the Standing Committee (SC) are indicated.

Rector	Revd. Julie Harris (PCC Chair and SC)
Associate Vicar (shared within the LMG)	Revd. Steve Tilley
Readers	Bobbie Shannon Richard Wheller
Churchwarden	Robin Lambert (SC)
Deanery Synod (to serve to 31 May 2023)	Valerie Clifton (SC) (Up to 28 November) Elizabeth Everitt Chris Mahony
Elected Members (served up to 2021 APCM)	Louise Maby
Elected members (to serve up to 2022 APCM)	John Bickerstaffe (PCC Treasurer) (SC) Derek Slee Skye Reid-Smith Brian Slater (seconded from September) Margaret Stanton
Elected members (to serve up to 2023 APCM)	Jill Martin (PCC and SC Secretary from APCM 2020) Linda Randall (SC) Rebecca Collard Pete Stock (SC)
Elected Members (to serve up to APCM 2024)	Tina Hellawell Malcolm Pemble Colin Rockett

STRUCTURE, GOVERNANCE & MANAGEMENT

The PCC aims to meet bi-monthly to discuss matters of Council policy and to consider wider issues concerning the church and its role within society. The Standing Committee, appointed by the PCC after the APCM, meets between full PCC meetings to discuss and deal with items relating to the day-to-day running of the parish. The PCC met in February (on Zoom), March (on Zoom), April (immediately after the APCM to elect the Secretary and Treasurer), June, September and November. The Annual Parochial Church Meeting (APCM) was held on Monday 29 April 2021.

The PCC operates through a number of committees, which normally meet between full meetings of the PCC. The Standing Committee is the only committee with the legal power to transact the business of the Council between full PCC meetings. Other committees that have met during the year and reported back to the PCC are the Fabric and Buildings, Worship, World Wide Church committees, the Welcome and Events Team and the Children's Ministry Team. Further reports are normally provided to the PCC from representatives who attend the meetings of Christians Together in Nailsea and District and Deanery Synod although there were few meetings in 2021 due to the impact of the Covid 19 Coronavirus pandemic.

AIM AND PURPOSE

The PCC has the responsibility of co-operating with the minister in promoting the whole mission of the Church, pastoral, evangelistic, social and ecumenical, in the ecclesiastic parish.

Our Mission Statement is *'To know Christ and to make Him known'*.

OBJECTIVES

The PCC is committed to enabling as many people as possible to worship at our church and to become part of the Christ Church community. The PCC maintains an overview of worship and tries to enable ordinary people to live out their faith as part of our parish community. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

When planning our activities for the year, the Charity Commission's guidance on public benefit is considered and, in particular, the supplementary guidance on charities for the advancement of religion. We try to enable ordinary people to live out their faith as part of our parish community through:

- Worship and prayer; learning about the Gospel; and developing their knowledge and trust in Jesus
- Provision of pastoral care for people living in the parish
- Missional and outreach work

ACTIVITIES AND PERFORMANCE

Worship, Prayer and Mission

2021 was another difficult year due to the effects of the Covid pandemic. Regular Sunday morning services in the Benefice were held on Zoom jointly with our sister benefice church at Tickenham between January and the beginning of May which were well supported. The Church reopened for regular Sunday services early in May. Our outreach work and all other activities were severely disrupted until after the summer break when activities began to return to a degree of normality although there was considerable caution shown by the older and more vulnerable members of our congregation.

Throughout the whole of the year, weekly services of Morning prayers on Mondays, Morning prayers and Compline on Wednesdays and Morning prayers on Saturdays were held. All of these services were held on Zoom between January and May. From May onwards, Saturday prayers were held in Church whereas the other services remained on Zoom.

In normal times, the PCC are keen to offer a range of services during each week and over the course of the year that our community find both beneficial and spiritually fulfilling. When not affected by the pandemic some of our services provide a quiet, intimate and reflective environment for worship whilst at the other end of the spectrum opportunities are provided for families to engage in more outgoing worship at our 'first Sunday of the month' 10.15am services. As a result of these services and the teaching/activities we provide for children in the Vestry Hall at other morning services, we have continued to be successful in welcoming and retaining families with young children into our church. Children's services returned to being held in Church from June onwards. A part time Family and Children's worker, Beverley Kelly, was appointed in December 2020 to support and co-ordinate children's activities.

A proposed Vision for Christ Church over the next few years was approved early in 2018 which supported our mission work in the parish and included a proposal to adapt our church building to enable

us to minister better to the changing population of our parish. This is referred to below under the heading of 'The Church Building'. The overall Vision is *'That in 5 years' time there would be no recognisable group of people in Christ Church parish who felt that Christ Church excluded or marginalised them'*.

All are welcome to attend our regular services when the church is open. At the end of 2021 there were 147 parishioners on the Church Electoral Roll of whom 96 were resident in the parish.

The number of Sunday worshippers is assessed each year in January. In 2021 it was assessed that 133 adults attended a Sunday service at least once over a monthly period. In 2020 the equivalent figure was 140.

During this difficult year, we enable our community to celebrate and thank God at the milestones through life. We celebrated 4 baptisms, held 3 funeral or memorial services in church and officiated at 8 funerals at local crematoria.

We were very pleased that the Reverend Julie Harris was formally installed as Rector by Bishop Ruth at a joyous service and celebration that was held in August. This followed her appointment as Priest-in-Charge via Zoom in June 2020 which was a temporary expedient pending the reopening of the church building.

It is with sadness that one of our Readers, Bobbie Shannon, decided to retire from the role with effect from the end of 2021. She has been awarded Reader Emeritus status by Bishop Ruth in recognition of the considerable support given to the clergy over the last 22 years.

Activities and Teaching

It was with great regret that all normal Church activities ceased between January and April as a result of the Covid pandemic. A cautious return of some activities began late in April and increased further following the summer break. We held our annual Summer Fair in July in the Rectory garden for the first time in two years which raised much needed funds for the church.

'Tuesday Tots' merged with 'Tiddlers Toddlers' from the beginning of 2021 to become 'Tots at Christ Church' which is a parent/carer and toddler group. Tots normally meet twice weekly during term time and were able to recommence operating with suitable Covid precautions once the Vestry Hall was reopened. A new 'Z club' for secondary school pupils started in 2020. This is a meeting held fortnightly on Zoom. At the other end of the age range we used to hold a 'Game On' event fortnightly on Tuesday afternoons where activities are provided for the more elderly parishioners and, where appropriate, their carers. This activity was suspended at the onset of the Covid pandemic but recommenced in September. These events are open to all-comers and are managed and staffed by volunteers from the wider church family. They are very popular in the locality. Prior to the Covid pandemic events were also organised at the nearby Argentum Lodge which is a home for elderly residents with dementia but these had to be stopped as a result of the pandemic. It is intended to continue with this outreach activity when conditions allow.

A range of teaching and study took place during the year starting with a Lent Course prior to Easter, a Book Club studying selected books from a Christian perspective from April onwards and course of Bible Study in September/October based on Living in Love and Faith.

Deanery Synod

Three members of the PCC sit on the Deanery Synod. This provides the PCC with an important link between the parish and the wider structures of the church.

The Church Building

The PCC would like the church to be open to our community for private prayer. Unfortunately, because of its town centre location, it is not considered possible to leave the church open at all times. However, in normal times it is open for private prayer each weekday morning when the adjacent benefice office is open and on Saturday mornings when the Vestry Hall is open to the public for morning refreshments. Early in the year, the Church was reopened for private prayer on a limited basis whenever possible within the limitations of Church of England and central government guidance at the time. From May onwards it was open whenever the office was in use.

As mentioned above one of the key elements of our Vision is the re-ordering of the church to enable more flexible use of the building by church and other groups and organisations. Considerable preparatory work by small working party assisted by our architect took place over the last couple of years and has been reported on in previous annual reports. This finally culminated in a faculty for the work being approved following a meeting of the Diocesan Advisory Committee (DAC) in March. The estimated cost of the works is in the order of £200,000 and work has now commenced on fund raising for the project.

Pastoral Care

There is an active Pastoral Care team who work under the guidance of the Rector. Work has continued but has had to adapt during the pandemic. The team members make regular phone calls, listen to and pray with the house bound, the bereaved, those shielding from the pandemic and anyone from the church family who needs a listening ear. There were also three teams of two who took communion to homes after the monthly morning Wednesday Communion service once these services recommenced in church.

Ecumenical Relationships

The church is a member of Christians Together in Nailsea and District (CTIND). This organisation includes the Baptist Church, the Methodist Church, Southfield Road Evangelic Church, United Reformed Church, the Roman Catholic Church of St Francis and the Anglican churches of Tickenham, Holy Trinity, Trendlewood, Christ Church and All Saints, Wraxall. In normal times prayers for Nailsea takes place on the first Tuesday of the month and rotates around the churches although this activity was curtailed during the period of the pandemic.

In normal times CTIND undertake a wide range of joint projects, holiday clubs, support for Wellspring a local counselling service and many other activities during the year although the Covid pandemic resulted in little activity during 2021. One project that did take place was the formation of a Town Chaplaincy Team of seven chaplains, one of whom will be Bobbie Shannon who retired as a Reader at Christ Church at the end of 2021.

FINANCIAL REVIEW

Introduction and Overview

2021 was another difficult year as England had further Covid 19 restrictions imposed with the closure of the church premises until May. This resulted in continuing reductions in cash collections on the plate, loss of income from fund raising events and from the letting of the Vestry Hall. There was a cautious return to some sort of 'normality' in the latter part of the year. However, we were able to end the year having met all our financial obligations by using up most of our modest reserves. We were fortunate in receiving two significant legacies during the year which enabled us to end the year with financial reserves of £13,356 to face the continuing pandemic issues at the commencement of 2022.

All our costs are met by personal donations, Gift Aid rebates, occasional legacies and charitable trading. No financial support is received from the Diocese or any other sources apart from a Benefice Ministry Allowance (BMA) which has reduced our Parish Share payments since 2018. Joint Benefice costs are shared between Christ Church and Tickenham in proportion to the three-year rolling average of worshippers attending each church which is used by the Diocese as the basis for calculating the Parish Share.

During 2021, we had a deficit of about £12,600 on the operational part of the accounts. This was partly due to the effects of the pandemic and was met from our free financial reserves. The total financial assets at the end of 2021, excluding debtors, were £68,699. When restricted and designated funds were taken away from this total, £13,356 remained in the General Fund for general use and represented our free reserves at the beginning of 2022.

Income

Our overall income in 2021 was £135,704. This included funds from two significant legacies. However, our regular income was, once again, affected by the closure of the Church and Vestry Hall in the first half of the year due to government restrictions linked to the Covid 19 pandemic. General income from all donors, that is planned giving, cash collections, personal donations and gift aid claimed was £75,559 which was a reduction of £3,394 from 2020 although the 2020 total included a one-off donation of £5,000. Income from planned giving was about the same as in 2020. There was a stewardship appeal in May which resulted in a slight increase in donor income although this was balanced by a reduction of income from deceased members. General cash received at Sunday services increased slightly by about £1,600 because the church was open for a longer period than in 2020. The Welcome and Events group were able to hold the annual Summer Fair in July together with a concert and book and puzzle sale later in the year resulting in a net contribution of nearly £2,500 to church funds. Proceeds from the hiring of the Vestry Hall began to improve in the second half of the year. We also received a windfall of £854 from accumulated profits from the Traidcraft stall that closed a couple of years ago.

We were fortunate in receiving £31,362 from three legacies. These were from the estates of John Chivers, Alan Baker and Daphne Saunders. £2,000 of this is restricted for the cost of running the choir and the PCC has designated a further £20,000 for improvements to the lighting and heating of the Vestry

Hall, a new front door and new signage. The remainder is retained in the General fund for as part of our financial reserves.

Expenditure

Overall total expenditure in 2021 was £118,863. The full Parish Share for 2021 was £80,981 but this was reduced to £74,760 as a consequence of receiving the BMA grant of £5,978 and a 1.25% reduction by paying monthly. This was an increase of £1,208 from 2020 and was by far our largest single item of expenditure at just over 70% of operational outgoings. The Parish Share is money that we pay to the Diocese to fund the employment of clergy across the Diocese. It is calculated using a number of factors including the rolling average of individual church membership. There continued to be some savings in expenditure as our Director of Music and cleaner were placed on furlough earlier in the year. There were also some small savings on church heating costs due to the closure of the building. Total charitable donations made during the year were £5,578. This was an increase from 2020 but at 7.4% of income from donors this fell short of our target of donating a sum equal to at least 10% to charitable causes. Nevertheless, this was a pleasing amount bearing in mind the continuing effects of the pandemic. A breakdown of the giving can be found in Note 5 of the accounts on p13.

Looking Forward to 2022

2022 will be another difficult year for finances as the effects of the pandemic linger on. Even though church services have returned to normal, there are a number of our more elderly congregation with underlying health issues who are reluctant to attend services. We are fortunate that our net Parish Share for 2022 has been held at the same level as in 2021. At the beginning of 2022 I am forecasting a deficit of just over £12,000 in operational income/expenditure for the year which can just be contained by our free financial reserves of £13,356.

The General fund contains a restricted sum of £2,590 which is being carried forward into 2022. This comprises £159 in a bursary fund donated in connection with the parish weekends away at Lee Abbey, a £300 donation to pay for a redesign of the website, £21 for the Children's Society, £110 in a flower fund and £2,000 for the cost of running the choir, part of the legacy from Alan Baker.

RESERVES

At the September 2020 meeting of the PCC it was resolved that the PCC should have Reserves Policy of trying to maintain a balance of free reserves equivalent to at least three months of unrestricted payments. At the end of 2020 this was approximately £25,500. Our free reserves at the end of 2020 were well below this and stood at just over £15,500 which enabled us to fund our operational deficit. It is fortunate that we received two significant legacies in 2021 which enabled our free reserves to be £13,256 at the end of 2021, well below our target of £25,500.

RESERVE ACCOUNTS

Financial details of these reserve accounts can be found on p9 of this report and reported below. The previous Annual Gift Day Appeal Fund & CMS fund has been discontinued as no monies are now carried forward over the year end and for the present we are not committed to ongoing funding of a CMS partner. A new fund has been created for the project for improving the Vestry Hall and new signage.

Other Church Groups (restricted)

This is a reserve fund where money from other church groups is identified. The Other Church Groups comprise the Choir, After 8, Breakfast Run, Tots at Christ Church, Church Flowers and the Piecemakers. All these groups operate under the auspice of the PCC and hold separate monies in individual accounts which are restricted for use by each particular group. Accounts for each group are submitted to the PCC treasurer each year and are then compounded as a single entry in the PCC accounts. Income in 2021 was £1,901 and expenditure was £2,019. The fund held £3,002 at the end of 2021.

Pastoral Fund (restricted)

The Pastoral Fund was created by the winding-up of the Thatcher Charity set up in 1918. The investment remains in place (see Note 4) but is no longer a trust asset. Distributions of income from this investment are now credited quarterly to the Pastoral Fund. The fund has also been augmented by the occasional donation. The fund held £709 at the start of the year. Income from investments in the year amounted to £21. There was no expenditure leaving £730 to be carried forward into 2022.

Improvements to the Vestry Hall and Signage (designated)

The money held in this fund is held for proposed improvements to the Vestry Hall heating and lighting together with a new front door and new signage using money arising from a legacy from the late John

Chivers. £20,000 was designated and there was no expenditure in 2021 leaving £20,000 to be carried forward into 2022.

Maintenance Reserve (designated)

The amount brought forward in the Maintenance account from 2021 was £23,079. Expenditure in 2021 was £780. The fund stood at £22,299 at the end of 2021 to be carried forward to 2022.

Church Reordering (restricted and designated)

A project for reordering the Church by the removal of the pews together with other improvement works was commenced in 2016. The fund stood at £8,858 at the commencement of 2021. £2,705 was added to the fund in 2021. £4,840 was expended on architect's fees. This leaves £6,723 in the fund at the end of 2021 which is all designated.

APPROVAL OF THE ANNUAL REPORT FOR 2021 INCLUDING THE FINANCIAL STATEMENTS

The Annual Report for 2021, including the Financial Statements, was approved by the Parochial Church Council on 14 March 2022

And signed on its behalf by:

Robin Lambert  (Churchwarden)

Reverend Julie Harris  (Rector)

CHRIST CHURCH NAILSEA PCC
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

STATEMENT OF ASSETS AND LIABILITIES

	(See p8)	(Reserve funds - see p9)						
	General Fund	Other Church Groups	Pastoral Fund	Vestry Hall & Signage Improvements	Maintenance Reserve	Church Reordering	Total 2021	Total 2020
	(restricted)	(restricted)	(designated)	(designated)	(restricted & designated)			
	£	£	£	£	£	£	£	£
MONETARY ASSETS AT 31 DEC								
Cash and bank balances:								
HSBC Current (less uncleared cheques)	4588	0	0	0	0	0	4588	9641
HSBC Deposit	10535	0	730	20000	0	4022	35287	13286
Scottish Widows Deposit	0	0	0	0	22299	2701	25000	25000
Other investments (note 4)	823	0	0	0	0	0	823	720
Other Church group's funds (various accounts)	0	3002	0	0	0	0	3002	3110
Per Receipts and Payments accounts	15946	3002	730	20000	22299	6723	68699	51756
Debtors:								
Arthur E Davey & Sons Ltd	865	0	0	0	0	0	865	0
Tickenham re-charge December 2021	292	0	0	0	0	0	292	109
TOTAL MONETARY ASSETS	17103	3002	730	20000	22299	6723	69856	51865
CURRENT LIABILITIES	0	0	0	0	0	0	0	0
OTHER INVESTMENTS	Nil							
OTHER ASSETS	- Moveable church furnishings as listed in the terrier and inventory (held by the church wardens on special trust for the PCC and which require a faculty for their disposal) - HM Revenue & Customs tax refund not yet claimed for the period 1 October 2021 to 31 December 2021							

CHRIST CHURCH NAILSEA PCC
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

GENERAL FUND
RECEIPTS AND PAYMENTS ACCOUNT

	<i>Note</i>	<i>Unrestricted funds</i>	<i>Designated funds</i>	<i>Restricted funds</i>	Total 2021	Total 2020
		£	£	£	£	£
RECEIPTS						
Income from donors	2a	75559	0	0	75559	78953
Other voluntary income	2b	3932	1528	6849	12308	11323
Income from charitable and ancillary trading	2c	10669	0	1901	12570	10219
Income from investments	2d	26	0	21	47	72
Other ordinary income	2e	3957	0	0	3957	3954
Extraordinary income	2f	9262	20000	2000	31262	0
TOTAL RECEIPTS		103405	21528	10771	135704	104520
PAYMENTS						
<u>Direct charitable costs:</u>						
Charitable donations	3a	17	0	5562	5578	4844
Ministry costs	3b	91483	982	6647	99112	97382
		91499	982	12209	104690	102226
<u>Other expenditure:</u>						
Church management & administration	3c	14173	0	0	14173	13744
		14173	0	0	14173	13744
TOTAL PAYMENTS		105672	982	12209	118863	1159716
NET SURPLUS / (DEFICIT) FOR THE YEAR BEFORE TRANSFERS		-2268	20546	-1438	16840	-11451
NET TRANSFERS TO/FROM RESERVE ACCTS		0	-20546	3548	-16997	297
GAINS AND LOSSES ON INVESTMENTS		103	0	0	103	44
NET (DEFICIT)/ SURPLUS AFTER TRANSFERS AND GAINS/(LOSSES) ON INVESTMENTS		-2165	0	2110	-54	-11111
BANK AND CASH BALANCES BROUGHT FORWARD AT 1 JANUARY 2021		15521	0	480	16000	27072
PREVIOUS YEAR ADJUSTMENT		0	0	0	0	39
REVISED BALANCES BROUGHT FORWARD		15521	0	480	16000	27111
BANK AND CASH BALANCES CARRIED FORWARD AT 31 DECEMBER 2021		13356	0	2590	15946	16000

CHRIST CHURCH NAILSEA PCC
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

RESERVE FUNDS

OTHER CHURCH GROUPS

RECEIPTS AND PAYMENT ACCOUNT

	<i>Unrestricted funds</i>	<i>Designated funds</i>	<i>Restricted funds</i>	Total 2021	Total 2020
	£	£	£	£	£
Receipts					
Income	0	0	1901	1901	1258
Transfer from general fund	0	0	0	0	0
Payments					
Expenditure	0	0	2009	2009	1853
Transfer to general fund:	0	0	0	0	0
Net surplus/deficit for the year	0	0	-108	-108	-595
Balance b/f at 1 January	0	0	3110	3110	3705
Balance c/f at 31 December	0	0	3002	3002	3110

PASTORAL FUND

RECEIPTS AND PAYMENT ACCOUNT

	<i>Unrestricted funds</i>	<i>Designated funds</i>	<i>Restricted funds</i>	Total 2021	Total 2020
	£	£	£	£	£
Receipts					
Income	0	0	0	0	0
Transfer from general fund	0	0	21	21	21
Payments					
Expenditure	0	0	0	0	0
Transfer to general fund:	0	0	0	0	0
Net surplus/deficit for the year	0	0	21	21	21
Balance b/f at 1 January	0	0	709	709	688
Balance c/f at 31 December	0	0	730	730	709

**VESTRY HALL AND SIGNAGE
IMPROVEMENTS**

RECEIPTS AND PAYMENT ACCOUNT

	<i>Unrestricted funds</i>	<i>Designated funds</i>	<i>Restricted funds</i>	Total 2021	Total 2020
	£	£	£	£	£
Receipts					
Income	0	0	0	0	0
Transfer from general fund	0	20000	0	0	0
Payments					
Expenditure	0	0	0	0	0
Transfer to general fund:	0	0	0	0	0
Net surplus/deficit for the year	0	20000	0	0	0
Balance b/f at 1 January	0	0	0	0	0
Balance c/f at 31 December	0	20000	0	0	0

MAINTENANCE RESERVE

RECEIPTS AND PAYMENT ACCOUNT

	<i>Unrestricted funds</i>	<i>Designated funds</i>	<i>Restricted funds</i>	Total 2021	Total 2020
	£	£	£	£	£
Receipts					
Income	0	0	0	0	0
Transfer from general fund:	0	0	0	0	250
Payments					
Expenditure	0	0	0	0	0
Transfer to general fund:	0	530	250	780	0
Net surplus/deficit for the year	0	-530	-250	-780	250
Balance b/f at 1 January	0	22829	250	23079	22829
Balance c/f at 31 December	0	22299	0	22299	23079

REORDERING OF CHURCH

RECEIPTS AND PAYMENT ACCOUNT

	<i>Unrestricted funds</i>	<i>Designated funds</i>	<i>Restricted funds</i>	Total 2021	Total 2020
	£	£	£	£	£
Receipts					
Income	0	0	0	0	0
Transfer from general fund:	0	1528	1177	2705	600
Payments					
Expenditure	0	0	0	0	0
Transfer to general fund:	0	452	4388	4840	326
Net surplus/deficit for the year	0	1076	-3211	-2135	274
Balance b/f at 1 January	0	5647	3211	8858	8584
Balance c/f at 31 December	0	6723	0	6723	8858

**CHRIST CHURCH NAILSEA PCC
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021**

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 ACCOUNTING POLICIES

1a) Accounting conventions

The financial statements for the year ended 31 December 2021 have been prepared in accordance with the Church Accounting Regulations 2006 together with the applicable accounting standards and the Charities Statement of Recommended Practice (SORP) using the Receipts and Payments basis of accounting.

1b) Segregation of funds as required by the Charities Act

Unrestricted funds represent the funds of the PCC that are not subject to any restriction by the donor regarding their use and which are freely available for furthering the general mission and ministry of the church. Unrestricted funds may be *designated* for a particular purpose by PCC.

Restricted funds represent the funds of the PCC that have been donated for a specific purpose. Such funds may only be applied for the purpose for which they were donated. Restricted funds are identified in the Financial Statements to ensure proper control.

Endowment funds. The PCC has no endowment funds.

1c) Recognition of accounting transactions

The financial statements include all monetary transactions, assets and liabilities for which the PCC is responsible in law, including those of recognised church groups. They do not include the accounts of church groups which owe their main affiliation to another body, or which are merely informal gatherings of church members. Subject to the above, receipts and payments include income as received and expenditure when irrevocably paid.

1d) Statement of Assets and Liabilities

The following assets are recognised in the Statement of Assets and Liabilities:

- Moveable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal;
- Land and buildings held on behalf of the PCC;
- Other fixtures, fittings and equipment which the PCC may freely sell without a faculty, where the original cost exceeded £1,000;
- Amounts owing from HM Revenue & Customs where a formal repayment claim has not yet been made;
- Amounts receivable from Tickenham PCC not credited before 31 December 2021;
- Amounts owing from Funeral Directors not credited before 31 December 2021;
- Legacies where formal notification of entitlement and amount has been received before 31 December 2021 by the PCC;
- Investments held beneficially by the PCC;
- Closing bank and cash balances as shown in the Receipts and Payments accounts.

The following liabilities are recognised in the Statement of Assets and Liabilities:

- Any loans, overdrafts and advances to the PCC;
- Any arrears of Diocesan Common Fund;
- Creditors for goods and services received and invoiced by 31 December 2021

CHRIST CHURCH NAILSEA PCC
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

NOTE 2 GENERAL FUND RECEIPTS

	<i>Unrestricted funds £</i>	<i>Designated funds £</i>	<i>Restricted funds £</i>	<i>Total 2021 £</i>	<i>Total 2020 £</i>
2a) Income from donors					
Planned giving	53344	0	0	53344	53986
Income tax refund	15235	0	0	15235	14261
Cash collections	5503	0	0	5503	3857
General gifts and donations	1478	0	0	1478	6848
	<u>75559</u>	<u>0</u>	<u>0</u>	<u>75559</u>	<u>78953</u>
2b) Other voluntary income					
Saturday/Sunday coffee	517	0	0	517	303
Children's Work	1919	0	0	1919	830
Re-ordering of the Church	0	1528	1177	2705	0
Miscellaneous	1496	0	110	1606	0
Specific gifts, donations and events	0	0	5026	5026	9696
Income tax refund (Gift Day and specific donations)	0	0	536	536	495
	<u>3932</u>	<u>1528</u>	<u>6849</u>	<u>12308</u>	<u>11323</u>
2c) Income from charitable trading					
Bible notes & books	166	0	0	166	290
Magazine	853	0	0	853	908
Other church groups' income	0	0	1901	1901	1258
Welcome and Events Group	3008	0	0	3008	0
Traidcraft	854	0	0	854	0
Hire of Vestry Hall	2569	0	0	2569	1900
Wedding & funeral fees	3220	0	0	3220	5863
	<u>10669</u>	<u>0</u>	<u>1901</u>	<u>12570</u>	<u>10219</u>
2d) Income from investments					
Deposit interest	1	0	0	1	26
Scottish Widows income	25	0	0	25	25
Dividend income COIF	0	0	21	21	21
	<u>26</u>	<u>0</u>	<u>21</u>	<u>47</u>	<u>72</u>
2e) Other ordinary income					
Tickenham share of Benefice costs	3957	0	0	3957	3954
	<u>3957</u>	<u>0</u>	<u>0</u>	<u>3957</u>	<u>3954</u>
2f) Extraordinary income					
Legacies & gifts	9262	20000	2000	31262	0
	<u>9262</u>	<u>20000</u>	<u>2000</u>	<u>31262</u>	<u>0</u>
TOTAL RECEIPTS	<u>103404</u>	<u>21528</u>	<u>10771</u>	<u>135704</u>	<u>104520</u>

CHRIST CHURCH NAILSEA PCC
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

NOTE 3 GENERAL FUND PAYMENTS

	<i>Unrestricted funds £</i>	<i>Designated funds £</i>	<i>Restricted funds £</i>	<i>Total 2021 £</i>	<i>Total 2020 £</i>
Direct charitable expenditure:					
3a) Donations					
Home missions & other Church societies	17	0	2821	2838	2499
Overseas aid	0	0	2741	2741	2345
Discretionary / Pastoral aid	0	0	0	0	0
	17	0	5562	5578	4844
3b) Activities relating to direct ministry					
Staff expenses of office	350	0	0	350	522
Benefice Sundries	383	0	0	383	555
Vacancy costs	0	0	0	0	-190
Tickenham sole costs	53	0	0	53	70
Books & Bible Notes	272	0	0	272	625
Churches Together in Nailsea and District	320	0	0	320	0
Cleaning	1315	0	0	1315	957
Diocesan Common Fund	74760	0	0	74760	73553
Magazine	222	0	0	222	216
Maintenance & repairs	1552	530	250	2332	680
Miscellaneous costs	595	0	0	595	597
Music costs	3135	0	0	3135	8791
Welcome and Events Group Costs	525	0	0	525	50
Sanctuary & service supplies	186	0	0	186	-31
Utilities & church running costs	2837	0	0	2837	3334
Vestry Hall running expenses	930	0	0	930	903
Wedding and funerals	1932	0	0	1932	3737
Children and Families	2115	0	0	2115	835
Church Reordering	0	452	4388	4840	326
Other church groups	0	0	2009	2009	1853
	91483	982	6647	99112	97382
Total direct expenditure	91499	982	12209	104690	102226
Other expenditure:					
3c) Church management & administration					
Parish office	1909	0	0	1909	1738
Administrator costs	12159	0	0	12159	11888
Stewardship expenses	105	0	0	105	119
	14173	0	0	14173	13744
3d) Extraordinary expenses	0	0	0	0	0
Total other expenditure	14173	0	0	14173	13744
TOTAL PAYMENTS	105672	982	12209	118863	115970

CHRIST CHURCH NAILSEA
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

NOTE 4 OTHER INVESTMENTS

	<i>Holding</i>	<i>Value</i>	<i>Income</i>
COIF Charities Fund - Income Units	40	823	21

NOTE 5 CHARITABLE DONATIONS

Home

Connect Youth Worker	1000
Wellspring Counselling	500
CAP - Christians Against Poverty	500
Children's Society	330
Clevedon Food Bank	149
Sisters of the Church	140
British Heart Foundation	51
Cancer Research	51
St Peter's Hospice	50
Woman's Refuge	50
British Legion	17
	<u>2838</u>

Overseas

Christian Aid	1414
Leprosy Mission	<u>1327</u>
	<u>2741</u>

Total charitable donations

5578

NOTE 6 REMUNERATION AND EXPENSES

Salaries, fees and remuneration of PCC members

During the year the PCC paid casual fees to some members of the PCC who undertook verger duties at weddings and funerals. These verger payments are reimbursed from fees charged for weddings and funerals.

The PCC reimbursed members for personal expenditure incurred in connection with areas of work such as maintenance, youth work, pastoral care and general administrative costs. Members of the PCC, other than the clergy, who incurred expenses on behalf of the PCC in this way, were reimbursed as follows:

John Bickerstaffe	45
Val Clifton	6
Liz Everitt	11
Robin Lambert	384
Malcolm Pemble	19
Linda Randall	73
Margaret Stanton	50

Staff expenses of office

The PCC reimbursed expenses of office to the Staff Team together with fees and expenses to visiting clergy. Expenses and fees were reimbursed as below.

	2021	2020
Priest-in-Charge	213	277
Reader Training	0	20
LMG clergy	138	25
Totals	<u>351</u>	<u>522</u>

Independent Examiner's Report to the Trustees of Christ Church Nailsea Parochial Church Council (PCC)

This report on the accounts of the PCC for the year ended 31 December 2021, which are set out in the Annual Report, is in respect of an examination carried out in accordance with section 145 of the Charities Act 2011 (the Act).

Respective responsibilities of the trustees and examiner

As the members of the PCC, you act as trustees and are responsible for:

- the preparation of the accounts,
- keeping proper accounting records,
- safeguarding the PCC assets and
- instituting such measures as are reasonably required to enable the prevention and detection of fraud.

You consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Act,
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the PCC and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept in accordance with section 130 of the Act; and
 - accounts are prepared which accord with these accounting records and comply with the accounting requirements of the Act; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Philip J C Winter
Winters Consulting
59A North Street
Nailsea
North Somerset
BS48 4BS

Date: 4 March 2022

Accounts

CHRIST CHURCH NAILSEA PCC
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE
YEAR ENDED 31 DECEMBER 2020

Registered Charity No. 1145020

John Bickerstaffe (PCC Treasurer)
15 Allington Gardens
Nailsea
North Somerset
BS48 4RQ

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CHRIST CHURCH NAILSEA PCC

ANNUAL REPORT FOR THE YEAR ENDING 31 DECEMBER 2020

The Parochial Church Council of Christ Church, Nailsea ("the PCC") presents its Annual Report and Financial Statements for the year ended 31 December 2020.

ADMINISTRATIVE INFORMATION

Full Parochial Name and Location:	Christ Church, Nailsea (in the Benefice of Christ Church, Nailsea and St Quiricus and St Julietta, Tickenham). The church is located on the corner of Stock Way North and Christ Church Close, Nailsea, North Somerset.
Charitable Status:	The PCC (whose members act as Trustees) is a Registered Charity Number 1145020.
Correspondence:	The Church Office, Christ Church Close, Nailsea, North Somerset, BS48 1RT
Bankers:	HSBC Bank plc, 62 White Street, Cabot Circus, Bristol, BS1 3BA
Independent Examiner:	Mr P J C Winter, Winters Consulting, 59A North Street, Nailsea, North Somerset, BS48 4BS

MEMBERSHIP OF THE PAROCHIAL CHURCH COUNCIL (PCC)

Members of the PCC are nominated and elected annually by the Annual Parochial Church Meeting in accordance with the Church Representation Rules. During 2020 the following served as members of the PCC. Members who regularly sat on the Standing Committee (SC) are indicated.

Priest-in-Charge	Rev. Julie Harris from June 2020 (PCC Chair and SC from June 2020)
Associate Vicar (shared within the LMG)	Rev. Steve Tilley
Readers	Bobbie Shannon Richard Wheller
Churchwardens	Robin Lambert (SC) Linda Randall (up to APCM 2020) (SC)
Deanery Synod (to serve to 31 May 2023)	Valerie Clifton (SC) Elizabeth Everitt (from APCM 2020) Peter Stock (up to APCM 2020) (SC) Chris Mahony
Elected Members (served up to APCM 2020)	Kath Bezzant (PCC and SC Secretary up to APCM 2020) Kate Gottschling
Elected Members (to serve up to APCM 2021)	Louise Maby (from APCM 2020) Malcolm Pemble (co-opted up to APCM 2020) Colin Rockett
Elected members (to serve up to 2022 APCM)	John Bickerstaffe (PCC Treasurer) (SC) Derek Slee Skye Reid-Smith Margaret Stanton
Elected members (to serve up to 2023 APCM)	Jill Martin (PCC and SC Secretary from APCM 2020) Linda Randall (from APCM 2020) (SC) Rebecca Collard (from APCM 2020) Pete Stock (from APCM 2020) (SC)

STRUCTURE, GOVERNANCE & MANAGEMENT

The PCC aims to meet bi-monthly to discuss matters of Council policy and to consider wider issues concerning the church and its role within society. The Standing Committee, appointed by the PCC after the APCM, meets between full PCC meetings to discuss and deal with items relating to the day-to-day running of the parish. The Covid-19 Coronavirus pandemic and the ensuing national lockdowns disrupted the usual meetings of the PCC which met in January, September, and November. The last meeting was held virtually using 'Zoom'. Following guidance from the Diocese, the APCM was delayed until Monday 19 October 2020.

The PCC operates through a number of committees, which normally meet between full meetings of the PCC. The Standing Committee is the only committee with the legal power to transact the business of the Council between full PCC meetings. Other committees that have met during the year and reported back to the PCC are the Fabric and Buildings, Worship, World Wide Church committees, the Welcome and Events Team and the Children's Ministry Team although the meetings have been very limited due to the Covid-19 pandemic. Further reports are normally provided to the PCC from representatives who attend the meetings of Christians Together in Nailsea and District and Deanery Synod.

AIM AND PURPOSE

The PCC has the responsibility of co-operating with the minister in promoting the whole mission of the Church, pastoral, evangelistic, social and ecumenical, in the ecclesiastical parish.

Our Mission Statement is ***'To know Christ and to make Him known'***.

OBJECTIVES

The PCC is committed to enabling as many people as possible to worship at our church and to become part of the Christ Church community. The PCC maintains an overview of worship and tries to enable ordinary people to live out their faith as part of our parish community. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

When planning our activities for the year, the Charity Commission's guidance on public benefit is considered and, in particular, the supplementary guidance on charities for the advancement of religion. We try to enable ordinary people to live out their faith as part of our parish community through:

- Worship and prayer; learning about the Gospel; and developing their knowledge and trust in Jesus
- Provision of pastoral care for people living in the parish
- Missional and outreach work

ACTIVITIES AND PERFORMANCE

Worship, Prayer and Mission

2020 has been an unprecedented year. Normal functioning of our church services, our outreach work and all other activities were severely disrupted by the effect of the Covid-19 coronavirus pandemic. The church premises were closed towards the end of March following instructions from the Church of England. The church was reopened on selected days for private prayer in June and for public worship late in July with limited attendance as a result of following 'coronavirus safe' seating arrangements. Services in church ceased again at the beginning of November following a second national lockdown but recommenced at the beginning of December.

Throughout the periods of church closure for services, we held services on Zoom jointly with our sister benefice church at Tickenham which were well supported. Weekly services of Morning Worship and Compline services were also held on Zoom from the beginning of March through to the end of the year.

In normal times, the PCC are keen to offer a range of services during each week and over the course of the year that our community find both beneficial and spiritually fulfilling. When not affected by the pandemic some of our services provide a quiet, intimate and reflective environment for worship whilst at the other end of the spectrum opportunities are provided for families to engage in more outgoing worship at our 'first Sunday of the month' 10am services and our venture of 'Fun@4 Food@5' services for the young at heart on selective Sunday afternoons during the year. As a result of these services and the teaching/activities we provide for children in the Vestry Hall at other 10am services, we have continued to be successful in welcoming and retaining families with young children into our church. We intend to return to a full range of these services some time in 2021 when the national situation allows.

A proposed Vision for Christ Church over the next few years was approved early in 2018 which supported our mission work in the parish and included a proposal to adapt our church building to enable us to minister better to the changing population of our parish. This is referred to below under the heading

of 'The Church Building'. The overall Vision is *'That in 5 years' time there would be no recognisable group of people in Christ Church parish who felt that Christ Church excluded or marginalised them'*.

All are welcome to attend our regular services when the church is open. At the end of 2020 there were 153 parishioners on the Church Electoral Roll of whom 99 were resident in the parish.

The number of Sunday worshippers is assessed each year at the end of December. This is then used by the Diocese to calculate our Parish Share. In 2019 it was assessed that 156 adults attended a Sunday service at least once over a monthly period. In 2020 the equivalent figure was 140.

During this difficult year, we enabled our community to celebrate and thank God at the milestones through life. We celebrated 2 baptisms, held 4 funerals or memorial services in church and officiated at 9 funerals at local crematoria.

We were also very pleased that the Reverend Julie Harris was appointed to the vacant post of Rector following a recruitment process towards the end of 2019. She was installed as Priest-in-Charge via Zoom in June 2020. This is a temporary expedient until she can be formally installed as our Rector by a Bishop when the Church can be fully reopened.

We were very pleased to appoint a part time Children's and Families Worker, Mrs Beverley Kelly, in December. This will enable us to embrace our vision of encouraging children into our church community and providing outreach at our weekly children's activities referred to below.

Activities

It was with great regret that all normal Church activities ceased at the onset of the Covid-19 pandemic in March when the buildings were closed. A limited number of children's activities under strict Covid social distancing controls have since been held for the short periods when the church buildings have been open.

Deanery Synod

Three members of the PCC sit on the Deanery Synod. This provides the PCC with an important link between the parish and the wider structures of the church.

The Church Building

The PCC would like the church to be open to our community for private prayer. Unfortunately, because of its town centre location, it is not considered possible to leave the church open at all times. However, in normal times it is open for private prayer each weekday morning when the adjacent benefice office is open and on Saturday mornings when the Vestry Hall is open to the public for morning refreshments. During the pandemic we have opened the church for private prayer on a limited basis whenever possible within the limitations of Church of England and central government guidance.

As mentioned above one of the key elements of our Vision is the re-ordering of the church to enable more flexible use of the building by church and other groups and organisations. Our architect prepared a set of proposals which were subject to consultation. There was overwhelming support for the project which involves the removal of the remaining pews, replacing them with flexible seating, together with a small alteration to the floor level in the Nave to aid wheelchair access. A faculty application for informal advice was submitted to the Diocesan Advisory Council (DAC). The committee made a site visit early in 2019 and subsequently informed us that they were very supportive of our proposals with no major objections. They said that our Mission case was compelling. Various minor amendments were then made to the scheme and a second application for informal advice was made in 2020. This, again, was supportive and our Architect was instructed to prepare set of detailed plans and supporting documentation with a view to seeking final DAC approval early in 2021.

Pastoral Care

Prior to the Covid-19 pandemic, the Vestry Hall was used on Tuesday mornings by 'Tuesday Tots' and on Friday afternoons by 'Tiddlers Toddlers' which are parent/carer and toddler groups. At the other end of the age range we held a 'Game On' event fortnightly on Tuesday afternoons where activities are provided for the more elderly parishioners and, where appropriate, their carers. These events were open to all-comers and were managed and staffed by volunteers from the wider church family. They were very popular in the locality. Events were also organised at the nearby Argentum Lodge which is a home for elderly residents with dementia. It is intended to continue with these outreach activities when the pandemic crisis is over.

There is an active Pastoral Care team who work under the guidance of the Priest-in-Charge. Work has continued but has had to adapt during the pandemic. The team members make regular phone calls, listen to and pray with the house bound, the bereaved, those shielding from the pandemic and anyone

from the church family who needs a listening ear. Until the first lockdown in March, there were also three teams of two who took communion to homes after the monthly morning Wednesday Communion service.

Ecumenical Relationships

The church is a member of Christians Together in Nailsea and District (CTIND). This organisation includes the Baptists, Methodists, Southfield Road Evangelical Church, United Reformed Church, the Roman Catholic Church of St Francis and the Anglican churches of Tickenham, Holy Trinity, Trendlewood, Christ Church and All Saints, Wraxall. In normal times prayers for Nailsea takes place on the first Tuesday of the month and rotates around the churches although this activity ceased during the period of the pandemic.

In normal times CTIND undertake a wide range of joint projects, holiday clubs, support for Wellspring a local counselling service and many other activities during the year. All their activities are open to members of the public.

FINANCIAL REVIEW

Introduction and Overview

2020 was a completely unprecedented year as the country faced the worldwide Covid-19 coronavirus pandemic which had the effect of closing our church premises from time to time and removing some of our normal sources of income. However, we were able to end the year having met all our financial obligations by using a large part of our modest reserves. This left us with a very much reduced level of reserves to face the continuing pandemic issues at the commencement of 2021.

All our costs are met by personal donations, Gift Aid rebates, occasional legacies and charitable trading. No financial support is received from the Diocese or any other sources apart from a Benefice Ministry Allowance (BMA) which has reduced our Parish Share payments since 2018. The BMA scheme is granted to support administrative costs subject to qualifying criteria and has been extended to 2021. Joint Benefice costs are shared between Christ Church and Tickenham in proportion to the three-year rolling average of worshippers attending each church which is used by the Diocese as the basis for calculating the Parish Share.

During 2020, we had a deficit of about £15,200 on the operational part of the accounts. This was mainly due to the effects of the pandemic and was met from our free reserves. The total financial assets at the end of 2020, excluding debtors, were £51,756. When restricted and designated funds are taken away from this total, £15,521 remains in the General Fund for general use and represent our free reserves at the end of 2020. This is about £8,000 less than at the end of 2019.

Income

Our overall income in 2020 was £104,520. This was significantly affected by the periodic closure of the Church and Vestry Hall due to the pandemic. General income from all donors, that is planned giving cash collections, personal donations, gift aid claimed together with donations from church groups, was £78,953 which was a reduction of £1,735 from 2019. However, £6,000 of this was from two one-off donations which will not be repeated. I am pleased to report that income from planned giving held up reasonably well although general cash received at Sunday services was very much reduced. The Welcome and Events group were unable to hold any functions and income from the hiring of the Vestry Hall was much less than in a normal year.

Expenditure

The full Parish Share for 2020 was £79,754 but this was reduced to £73,553 as a consequence of receiving the BMA grant of £5,952. This was an increase of £4,408 from 2019 and was by far our largest single item of expenditure at just over 70% of operational outgoings. The Parish Share is money that we pay to the Diocese to fund the employment of clergy across the Diocese. It is calculated using a number of factors including the rolling average of individual church membership. The effect of the pandemic did result in some savings in expenditure as we were able to place our Director of Music and cleaner on furlough for some periods of the year. There were some small savings on church heating costs although this was largely offset by a rise in the unit cost of gas. We purchased a new electronic organ during the year at a cost of £6,850. The cost of this was fully covered by restricted money brought forward from 2019 and an appeal for donations made during 2020. Total charitable donations made during the year were £4,845. At just over 6% of income from donors this didn't meet our target of donating a sum equal to at least 10% to charitable causes in 2020. This was partly due to the pandemic precluding any fund raising and partly because of a conscious decision by the PCC to be one of the three recipients of the annual Gift Day Appeal. A breakdown of the giving can be found in Note 5 of the accounts on p13.

Looking Forward to 2021

2021 will be another difficult year for finances with the Church buildings closed and a return to services on Zoom jointly with Tickenham at the beginning of 2021. There is considerable uncertainty about when the national situation will be able to return to some sort of normality. A stewardship campaign to address our shortfall in income was planned for January/February but this has been postponed until later in the year when we are able to hold services in each individual Church again. We are fortunate that our net Parish Share for 2021 has only increased by £1,200. At the beginning of 2021 I am forecasting a deficit of about £21,000 in operational income/expenditure for the year which is excess of our free reserves of £15,521. However, this is based on several uncertain assumptions which will be refined as the year progresses.

The General fund contains a restricted sum of £480 which is being carried forward into 2021 see p8. This comprises £159 in a bursary fund donated in connection with the parish weekends away at Lee Abbey, a £300 donation to pay for a redesign of the website and £21 for the Children's Society.

RESERVES

At the September 2020 meeting of the PCC it was resolved that the PCC should have a Reserves Policy of trying to maintain a balance of free reserves equivalent to at least three months of unrestricted payments. At the end of 2019 this would have been approximately £25,500. In the event we had £23,400 of free reserves. This enabled us to deal with the financial effects of the completely unforeseen Covid-19 pandemic and enabled us to meet all our financial obligations in 2020. Our free reserves stood at just over £15,500 at the end of 2020.

RESERVE ACCOUNTS

Financial details of these reserve accounts can be found on p9 of this report and reported below.

Other Church Groups (restricted)

This is a reserve fund where money from other church groups is identified. The Other Church Groups comprise the Choir, After 8, Breakfast Run, Tiddlers Toddlers, Tuesday Tots, Church Flowers and the Piecemakers. All these groups operate under the auspice of the PCC and hold separate monies in individual accounts which are restricted for use by each particular group. Accounts for each group are submitted to the PCC treasurer each year and are then compounded as a single entry in the PCC accounts. Income in 2020 was £1,258 and expenditure was £1,853. The fund held £3,110 at the end of 2020.

Pastoral Fund (restricted)

The Pastoral Fund was created by the winding-up of the Thatcher Charity set up in 1918. The investment remains in place (see Note 4) but is no longer a trust asset. Distributions of income from this investment are now credited quarterly to the Pastoral Fund. The fund has also been augmented by the occasional donation. The fund held £688 at the start of the year. Income from investments in the year amounted to £21. There was no expenditure leaving £709 to be carried forward into 2021.

Annual Gift Day Appeal Fund & CMS (restricted)

The money held in this fund is restricted for use in connection with the church's Charitable Giving. £247 was brought forward from 2019 restricted to CMS. £2,822 was raised during 2020 including Gift Aid receipts and £3,069 was expended. This fully expended the funds in this account. Further Gift Aid will be claimed in the first quarter of 2021 which will be transferred to the General fund for use by the PCC which was one of the recipients of the 2020 appeal.

Maintenance Reserve (designated)

The amount brought forward in the Maintenance account from 2020 was £22,829. There was no expenditure. The fund was augmented by a donation of £250 as a contribution to the repair of the Vestry Hall roof which is expected to be undertaken early in 2021. The fund stood at £23,079 at the end of 2020 to be carried forward to 2021.

Church Reordering (restricted and designated)

A project for reordering the Church by the removal of the pews together with other improvement works was commenced in 2016. The fund stood at £8,584 at the commencement of 2020. £600 was added to the fund in 2020, a donation of £500 from the Tiddlers/Toddlers group and £100 donation from the Scottish dancers, a group who use the Vestry Hall. £326 was expended on architect's fees. This leaves £8,858 in the fund at the end of 2020, of which £3,211 is restricted and £5,647 is designated.

APPROVAL OF THE ANNUAL REPORT FOR 2020 INCLUDING THE FINANCIAL STATEMENTS

The Annual Report for 2020, including the Financial Statements, was approved by the Parochial Church Council on 25 April 2021.

And signed on its behalf by:

Robin Lambert *Robin Lambert* (Churchwarden)

Date *26.4.21*

Reverend Julie Harris *Julie Harris* (Priest-in-Charge)

Date *26th April 2021*

CHRIST CHURCH NAILSEA PCC
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

STATEMENT OF ASSETS AND LIABILITIES

	(See p8)	(Reserve funds - see p9)						
	General Fund	Other Church Groups	Pastoral Fund	Annual Appeal Fund (incl CMS)	Maintenance Reserve (designated)	Church Reordering (restricted & designated)	Total 2020	Total 2019
	£	£	£	£	£	£	£	£
MONETARY ASSETS AT 31 DEC								
Cash and bank balances:								
HSBC Current (less uncleared cheques)	9641	0	0	0	0	0	9641	5483
HSBC Deposit	5639	0	709	0	0	6937	13286	28259
Scottish Widows Deposit	0	0	0	0	23079	1921	25000	25000
Other investments (note 4)	720	0	0	0	0	0	720	676
Other Church group's funds (various accounts)	0	3110	0	0	0	0	3110	3705
Per Receipts and Payments accounts	16000	3110	709	0	23079	8858	51756	63123
Debtors:								
Tickenham re-charge December 2020	109	0	0	0	0	0	109	369
Diocese of Bath & Wells – Retired Clergy	0	0	0	0	0	0	0	121
TOTAL MONETARY ASSETS	16109	3110	709	0	23079	8858	51865	63613
CURRENT LIABILITIES	0	0	0	0	0	0	0	0
OTHER INVESTMENTS	Nil							
OTHER ASSETS	- Moveable church furnishings as listed in the terrier and inventory (held by the church wardens on special trust for the PCC and which require a faculty for their disposal) - HM Revenue & Customs tax refund not yet claimed for the period 1 October 2020 to 31 December 2020							

CHRIST CHURCH NAILSEA PCC
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

GENERAL FUND
RECEIPTS AND PAYMENTS ACCOUNT

	<i>Note</i>	<i>Unrestricted funds £</i>	<i>Designated funds £</i>	<i>Restricted funds £</i>	<i>Total 2020 £</i>	<i>Total 2019 £</i>
RECEIPTS						
Income from donors	2a	78932	0	21	78953	80668
Other voluntary income	2b	2253	0	9070	11323	9485
Income from charitable and ancillary trading	2c	8961	0	1258	10219	18092
Income from investments	2d	51	0	21	72	92
Other ordinary income	2e	3954	0	0	3954	5057
Extraordinary income	2f	0	0	0	0	7898
TOTAL RECEIPTS		94150	0	10370	104520	121292
PAYMENTS						
<u>Direct charitable costs:</u>						
Charitable donations	3a	34	0	4810	4844	6721
Ministry costs	3b	88353	0	9029	97382	93792
		88387	0	13839	102226	100513
<u>Other expenditure:</u>						
Church management & administration	3c	13744	0	0	13744	13663
		13744	0	0	13744	13663
TOTAL PAYMENTS		102131	0	13839	115971	114176
NET SURPLUS / (DEFICIT) FOR THE YEAR BEFORE TRANSFERS		-7981	0	-3470	-11451	7116
NET TRANSFERS TO/FROM RESERVE ACCTS		0	0	297	297	-6077
GAINS AND LOSSES ON INVESTMENTS		44	0	0	44	102
NET (DEFICIT)/ SURPLUS AFTER TRANSFERS AND GAINS/(LOSSES) ON INVESTMENTS		-7937	0	-3173	-11111	1141
BANK AND CASH BALANCES BROUGHT FORWARD AT 1 JANUARY 2020		23419	0	3653	27072	25931
PREVIOUS YEAR ADJUSTMENT		39	0	0	39	0
REVISED BALANCES BROUGHT FORWARD		23458	0	3653	27111	25931
BANK AND CASH BALANCES CARRIED FORWARD AT 31 DECEMBER 2020		15521	0	480	16000	27072

CHRIST CHURCH NAILSEA PCC
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

RESERVE FUNDS

OTHER CHURCH GROUPS

RECEIPTS AND PAYMENT ACCOUNT

	<i>Unrestricted funds £</i>	<i>Designated funds £</i>	<i>Restricted funds £</i>	Total 2020 £	Total 2019 £
Receipts					
Income	0	0	1258	1258	3617
Transfer from general fund	0	0	0	0	0
Payments					
Expenditure	0	0	1853	1853	3284
Transfer to general fund:	0	0	0	0	0
Net surplus/deficit for the year	0	0	-595	-595	334
Balance b/f at 1 January	0	0	3705	3705	3371
Balance c/f at 31 December	0	0	3110	3110	3705

PASTORAL FUND

RECEIPTS AND PAYMENT ACCOUNT

	<i>Unrestricted funds £</i>	<i>Designated funds £</i>	<i>Restricted funds £</i>	Total 2020 £	Total 2019 £
Receipts					
Income	0	0	0	0	0
Transfer from general fund	0	0	21	21	20
Payments					
Expenditure	0	0	0	0	0
Transfer to general fund:	0	0	0	0	0
Net surplus/deficit for the year	0	0	21	21	20
Balance b/f at 1 January	0	0	688	688	668
Balance c/f at 31 December	0	0	709	709	688

ANNUAL GIFT DAY APPEAL FUND & CMS

RECEIPTS AND PAYMENT ACCOUNT

	<i>Unrestricted funds £</i>	<i>Designated funds £</i>	<i>Restricted funds £</i>	Total 2020 £	Total 2019 £
Receipts					
Income	0	0	0	0	0
Transfer from general fund	0	0	2822	2822	2596
Payments					
Expenditure	0	0	0	0	0
Transfer to general fund:	0	0	3069	3069	2567
Net surplus/deficit for the year	0	0	-247	-247	29
Balance b/f at 1 January	0	0	247	247	218
Balance c/f at 31 December	0	0	0	0	247

MAINTENANCE RESERVE

RECEIPTS AND PAYMENT ACCOUNT

	<i>Unrestricted funds £</i>	<i>Designated funds £</i>	<i>Restricted funds £</i>	Total 2020 £	Total 2019 £
Receipts					
Income	0	0	0	0	0
Transfer from general fund:	0	0	250	250	6500
Payments					
Expenditure	0	0	0	0	0
Transfer to general fund:	0	0	0	0	1620
Net surplus/deficit for the year	0	0	250	250	4880
Balance b/f at 1 January	0	22829	0	22829	17949
Balance c/f at 31 December	0	22829	250	23079	22829

REORDERING OF CHURCH

RECEIPTS AND PAYMENT ACCOUNT

	<i>Unrestricted funds £</i>	<i>Designated funds £</i>	<i>Restricted funds £</i>	Total 2020 £	Total 2019 £
Receipts					
Income	0	0	0	0	0
Transfer from general fund:	0	0	600	600	1399
Payments					
Expenditure	0	0	0	0	0
Transfer to general fund:	0	0	326	326	584
Net surplus/deficit for the year	0	0	274	274	815
Balance b/f at 1 January	0	5647	2937	8584	7769
Balance c/f at 31 December	0	5647	3211	8858	8584

**CHRIST CHURCH NAILSEA PCC
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020**

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 ACCOUNTING POLICIES

1a) Accounting conventions

The financial statements for the year ended 31 December 2020 have been prepared in accordance with the Church Accounting Regulations 2006 together with the applicable accounting standards and the Charities Statement of Recommended Practice (SORP) using the Receipts and Payments basis of accounting.

1b) Segregation of funds as required by the Charities Act

Unrestricted funds represent the funds of the PCC that are not subject to any restriction by the donor regarding their use and which are freely available for furthering the general mission and ministry of the church. Unrestricted funds may be *designated* for a particular purpose by PCC.

Restricted funds represent the funds of the PCC that have been donated for a specific purpose. Such funds may only be applied for the purpose for which they were donated. Restricted funds are identified in the Financial Statements to ensure proper control.

Endowment funds. The PCC has no endowment funds.

1c) Recognition of accounting transactions

The financial statements include all monetary transactions, assets and liabilities for which the PCC is responsible in law, including those of recognised church groups. They do not include the accounts of church groups which owe their main affiliation to another body, or which are merely informal gatherings of church members. Subject to the above, receipts and payments include income as received and expenditure when irrevocably paid.

1d) Statement of Assets and Liabilities

The following assets are recognised in the Statement of Assets and Liabilities:

- Moveable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal;
- Land and buildings held on behalf of the PCC;
- Other fixtures, fittings and equipment which the PCC may freely sell without a faculty, where the original cost exceeded £1,000;
- Amounts owing from HM Revenue & Customs where a formal repayment claim has not yet been made;
- Amounts receivable from Tickenham PCC not credited before 31 December 2020;
- Amounts owing from Funeral Directors not credited before 31 December 2020;
- Legacies where formal notification of entitlement and amount has been received before 31 December 2020 by the PCC;
- Investments held beneficially by the PCC;
- Closing bank and cash balances as shown in the Receipts and Payments accounts.

The following liabilities are recognised in the Statement of Assets and Liabilities:

- Any loans, overdrafts and advances to the PCC;
- Any arrears of Diocesan Common Fund;
- Creditors for goods and services received and invoiced by 31 December 2020

CHRIST CHURCH NAILSEA PCC
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

NOTE 2 GENERAL FUND RECEIPTS

	<i>Unrestricted funds</i> £	<i>Designated funds</i> £	<i>Restricted funds</i> £	Total 2020 £	Total 2019 £
2a) Income from donors					
Planned giving	53986	0	0	53986	56362
Income tax refund	14261	0	0	14261	14787
Cash collections	3836	0	21	3857	7731
General gifts and donations	6848	0	0	6848	1788
	<u>78932</u>	<u>0</u>	<u>21</u>	<u>78953</u>	<u>80668</u>
2b) Other voluntary income					
Saturday coffee	303	0	0	303	1396
Children's Work	830	0	0	830	480
Specific gifts, donations and events	1120	0	8576	9696	7389
Income tax refund (Gift Day and specific donations)	0	0	495	495	221
	<u>2253</u>	<u>0</u>	<u>9070</u>	<u>11323</u>	<u>9485</u>
2c) Income from charitable trading					
Bible notes & books	290	0	0	290	385
Magazine	908	0	0	908	887
Other church groups' income	0	0	1258	1258	3617
Welcome and Events Group	0	0	0	0	3079
Hire of Vestry Hall	1900	0	0	1900	6748
Wedding & funeral fees	5863	0	0	5863	3375
	<u>8961</u>	<u>0</u>	<u>1258</u>	<u>10219</u>	<u>18092</u>
2d) Income from investments					
Deposit interest	26	0	0	26	47
Scottish Widows income	25	0	0	25	25
Dividend income COIF	0	0	21	21	20
	<u>51</u>	<u>0</u>	<u>21</u>	<u>72</u>	<u>92</u>
2e) Other ordinary income					
Tickenham share of Benefice costs	3954	0	0	3954	5057
	<u>3954</u>	<u>0</u>	<u>0</u>	<u>3954</u>	<u>5057</u>
2f) Extraordinary income					
Legacies & gifts	0	0	0	0	7898
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>7898</u>
TOTAL RECEIPTS	<u>94150</u>	<u>0</u>	<u>10370</u>	<u>104520</u>	<u>121292</u>

CHRIST CHURCH NAILSEA PCC
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

NOTE 3 GENERAL FUND PAYMENTS

	<i>Unrestricted funds</i> £	<i>Designated funds</i> £	<i>Restricted funds</i> £	Total 2020 £	Total 2019 £
Direct charitable expenditure:					
3a) Donations					
Home missions & other Church societies	34	0	2465	2499	3058
Overseas aid	0	0	2345	2345	3663
Discretionary / Pastoral aid	0	0	0	0	0
	<u>34</u>	<u>0</u>	<u>4810</u>	<u>4844</u>	<u>6721</u>
3b) Activities relating to direct ministry					
Staff expenses of office	522	0	0	522	994
Benefice Sundries	555	0	0	555	422
Vacancy costs	-190	0	0	-190	1158
Mission costs	0	0	0	0	0
Tickenham sole costs	70	0	0	70	0
Books & Bible Notes	625	0	0	625	446
Churches Together in Nailsea and District	0	0	0	0	320
Cleaning	957	0	0	957	1730
Diocesan Common Fund	73553	0	0	73553	69145
Magazine	216	0	0	216	325
Maintenance & repairs	680	0	0	680	3329
Miscellaneous costs	597	0	0	597	1227
Music costs	1941	0	6850	8791	4188
Welcome and Events Group Costs	50	0	0	50	455
Sanctuary & service supplies	-31	0	0	-31	325
Utilities & church running costs	3334	0	0	3334	3425
Vestry Hall running expenses	903	0	0	903	706
Wedding and funerals	3737	0	0	3737	1607
Children and Families	835	0	0	835	705
Church Reordering	0	0	326	326	0
Other church groups	0	0	1853	1853	3284
	<u>88353</u>	<u>0</u>	<u>9029</u>	<u>97382</u>	<u>93792</u>
Total direct expenditure	<u>88387</u>	<u>0</u>	<u>13839</u>	<u>102226</u>	<u>100513</u>
Other expenditure:					
3c) Church management & administration					
Parish office	1738	0	0	1738	2311
Administrator costs	11888	0	0	11888	11237
Stewardship expenses	119	0	0	119	115
	<u>13744</u>	<u>0</u>	<u>0</u>	<u>13744</u>	<u>13663</u>
3d) Extraordinary expenses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total other expenditure	<u>13744</u>	<u>0</u>	<u>0</u>	<u>13744</u>	<u>13663</u>
TOTAL PAYMENTS	<u>102131</u>	<u>0</u>	<u>13839</u>	<u>115970</u>	<u>114176</u>

CHRIST CHURCH NAILSEA
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

NOTE 4 OTHER INVESTMENTS

	<i>Holding</i>	<i>Value</i>	<i>Income</i>
COIF Charities Fund - Income Units	40	720	21

NOTE 5 CHARITABLE DONATIONS

Home		Overseas	
Wellspring Counselling	1000	Christian Aid	1151
Connect Youth Worker	500	CMS Partner	548
Children's Society	463	Beirut Appeal	311
Lee Abbey	288	Leprosy Mission	335
Clevedon Food Bank	215		<u>2345</u>
Kingshill School	16		
British Legion	18		
	<u>2500</u>		
Total charitable donations	<u>4845</u>		

NOTE 6 REMUNERATION AND EXPENSES

Salaries, fees and remuneration of PCC members

During the year the PCC paid casual fees to some members of the PCC who undertook verger duties at weddings and funerals. These verger payments are reimbursed from fees charged for weddings and funerals.

The PCC reimbursed members for personal expenditure incurred on in connection with areas of work such as maintenance, youth work, pastoral care and general administrative costs. Members of the PCC, other than the clergy, who incurred expenses on behalf of the PCC in this way, were reimbursed as follows:

Val Clifton	£8
Robin Lambert	£25

Staff expenses of office

The PCC reimbursed expenses of office to the Staff Team together with fees and expenses to visiting clergy. Expenses and fees were reimbursed as below. The figures exclude the cost of retired clergy during the period of vacancy which are reimbursed by the Diocese.

	2020	2019
Priest-in-Charge	£277	£437
Readers	£0	£80
Reader Training	£20	£116
LMG clergy	£225	£228
Visiting/retired Clergy	£0	£133
Totals	<u>£522</u>	<u>£994</u>

Independent Examiner's Report to the Trustees of Christ Church Nailsea Parochial Church Council (PCC)

This report on the accounts of the PCC for the year ended 31 December 2020, which are set out in the Annual Report, is in respect of an examination carried out in accordance with section 145 of the Charities Act 2011 (the Act).

Respective responsibilities of the trustees and examiner

As the members of the PCC, you act as trustees and are responsible for:

- the preparation of the accounts,
- keeping proper accounting records,
- safeguarding the PCC assets and
- instituting such measures as are reasonably required to enable the prevention and detection of fraud.

You consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Act,
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the PCC and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept in accordance with section 130 of the Act; and
 - accounts are prepared which accord with these accounting records and comply with the accounting requirements of the Act; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Date: 10 February 2021

Philip J C Winter
Winters Consulting
59A North Street
Nailsea
North Somerset
BS48 4BS