



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