



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