



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

(this page is intentionally blank)

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>
-----------------------------------	--------------------

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