



Portishead Church of England

Charity Registration No. 1145151

Trustees' Report and Financial Statements
of
The Parochial Church Council of the Ecclesiastical
Parish of Portishead

Year Ended
31 December 2025

The Parochial Church Council of the Ecclesiastical Parish of Portishead

**Report of the Trustees
Year ending 31 December 2025**

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The Parochial Church Council of the Ecclesiastical Parish of Portishead

Report of the Trustees Year ending 31 December 2025

Administrative Information

St Peter's Church is situated between Church Road North and Church Road South, Portishead, and St Nicholas' Church is situated on Nore Road, Portishead. The correspondence address is The Church Office, St Barnabas Centre, West Hill, Portishead, Bristol, BS20 6LN.

We are part of Bath and Wells Diocese and sit within the Deanery of Portishead (Portishead, Nailsea, Clevedon, Long Ashton, Backwell, Yatton and the surrounding villages).

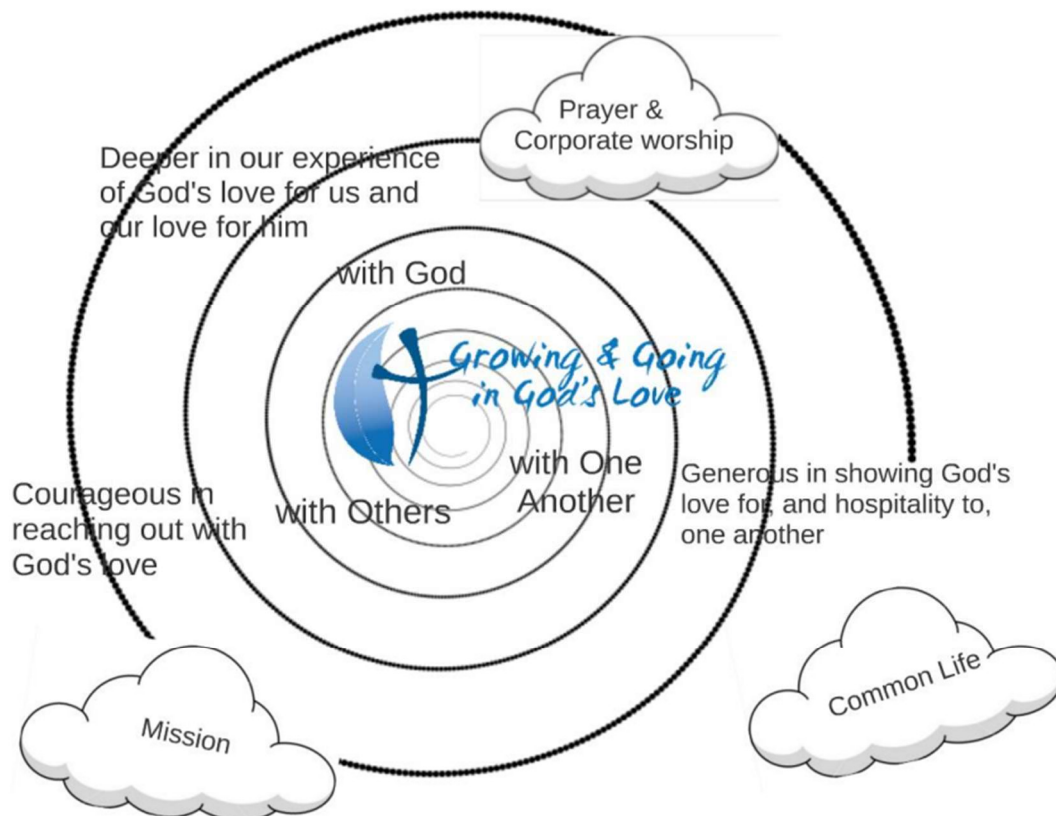
Aim and Purposes

Our aims and purposes reflect those set by the Church of England.

'The primary aim of all PCCs is promotion of the gospel of our Lord Jesus Christ according to the doctrine and practices of the Church of England.'

Our Vision Statement

'Growing and Going in God's Love'



The Parochial Church Council of the Ecclesiastical Parish of Portishead

Report of the Trustees Year ending 31 December 2025

Vision, Values and Strategic Direction

The parish continues to live into a shared vision shaped around worship, discipleship, mission, and care for creation. A growing emphasis has been placed on what is often described as a “mixed ecology” of church, recognising that faith is nurtured not only through traditional Sunday worship but also through gatherings, community projects, schools work, and informal spaces.

Particularly significant has been our intentional focus on children, young people, and families. As one report challenged the PCC:

“The voices of children, young people and families need to be at the centre of delivery and our decision making rather than them being relatively passive recipients.”

This emphasis has increasingly shaped worship planning, outreach, and decision making processes.

Objectives and Activities

Portishead Church of England is, by choice, a diverse and inclusive church. We are busy, with many people involving themselves in a range of different congregations, activities and acts of mission and service.

Our vision statement is ***‘Growing and Going in God’s Love’***

We are a Christ-centred community. We live this through our generosity, compassion, courage and joy.

Over the course of 2024 we had the following priorities:

- Growing Deeper
- Growing a Culture of Mission
- Growing Younger
- Growing our Care for One Another
- Improving our Finance and Buildings
- Developing Leadership

Expanded details of these priorities are incorporated in the Parish Development Plan.

The PCC members confirm that they have considered the Charity Commission’s guidance on public benefit in carrying out the works of the charity.

**Report of the Trustees
Year ending 31 December 2025**

Achievements and Performance

This Annual Report is offered to the Annual Parochial Church Meeting as a reflection on the life, worship, mission, and governance of Portishead Church of England over the past year. It has been a period marked by both deep joy and significant challenge. Throughout, we have sought to remain attentive to God's presence among us, nurturing faith, serving the community entrusted to us, and stewarding faithfully the people and resources of the parish.

As a clergy team we are deeply grateful for the commitment, generosity, and prayerful support of the whole church community. We have been reminded repeatedly that ministry is never the work of individuals alone, but of the whole people of God.

One of the defining themes of the year has been the importance of prayer. As one report noted, "God does seem to have been reminding us that prayer needs to be at the heart of all that we do." This conviction continues to shape our priorities as we look to the future.

Our Parish at a Glance

Portishead Church of England serves the town of Portishead through the two worshipping centres of St Peter's Church and St Nicholas' Church. Together we seek to be a welcoming, outward looking parish, committed to worship that is faithful and accessible, to caring for one another and our wider community, and to nurturing faith across all generations.

Our ministry takes place in a context of growth and change. Portishead's recent growth continues to bring opportunities and challenges as we seek to engage with new residents while remaining rooted in long established communities. The year has seen sustained engagement with children, families, schools, care homes, and those facing hardship, alongside the ongoing responsibilities of meeting our financial commitments, maintaining historic buildings and supporting parish governance.

Summary of Activities

Worship and Spiritual Life

2Worship across the parish remains varied and vibrant, reflecting different spiritual needs and expressions. Regular services at both churches are complemented by Café Church, Messy Church, "9.45 Special", and intentionally intergenerational services.

Christmas continues to be a major point of engagement with the wider community. The year saw strong attendance at Star Trail, Christingle, Carol Services, Crib Services, and community based worship opportunities. Reflecting on the season, the PCC noted:

"Lots of people want what we have to offer... we see faces we don't normally see."

A particular highlight was the Campfire Christingle, described as "a joyful picture of the community being formed among families both within the church and at its fuzzy edge."

Alongside celebration, the parish has sought to deepen prayer. The Prayer Course, house group engagement, and shared rhythms of morning and evening prayer have all contributed to a renewed sense that prayer is foundational to our common life.

The Parochial Church Council of the Ecclesiastical Parish of Portishead

Report of the Trustees Year ending 31 December 2025

Growing Faith: Children, Young People, Families, and Schools

A central development this year has been the strengthening of links between church, households, and schools. Ministry has focused on enabling children and young people not only to participate but to exercise leadership in worship and faith exploration.

Children from St Peter's School have helped to plan and lead worship, with one service involving twelve pupils who shaped prayers, readings, and music. It was noted that "they all brought their parents to the service," providing valuable opportunities for connection with households.

The parish's commitment to Growing Faith has been affirmed through becoming a Growing Faith Learning Hub, supported by a national grant. This initiative enables the parish to act as a community of practice, experimenting, learning, and sharing insights with other churches and schools.

Messy Church (The Gathering), Refresh, LLaDs, Tots, and Holiday activities continue to form significant points of contact. Many families now describe these spaces as "our church" even when Sunday attendance is irregular, highlighting the importance of nurturing faith at the edges as well as at the centre.

Pastoral Care And Community Support

Pastoral care remains a vital ministry within the parish. Home communions, care home services, informal pastoral conversations, and the work of the Pastoral Team have provided support to those who are isolated, unwell, or grieving.

The Bereavement Support Group continues to offer space for remembrance and conversation, while acknowledging that its format and future need ongoing review. The ministry of presence — described simply as "loitering... having either intense pastoral conversations or just chats with those who pass by" — has been especially valued.

The parish has also responded to increasing hardship within the community. The rising cost of living has led to significantly higher demand for foodbank support, with clergy and volunteers supporting families facing crisis, particularly during colder months.

Mission and Outreach

Mission is woven through the life of the parish rather than confined to specific activities. Initiatives such as Setting Sail, designed for those exploring faith, provide structured opportunities for questioning and conversation. Although group sizes have been small, feedback suggests these spaces are deeply valued.

Community events, including North Weston Carols, the Summer Show presence, and the Charity Abseil, have strengthened relationships and raised the church's profile within the town. The Abseil raised over £11,000 for mission partners, described as "a huge success" and a reminder that generosity can flow outward as well as inward.

Eco Church and Care for Creation

Care for creation is an integral outworking of faith within the parish. Both churches have achieved Bronze Eco Church Awards and Fairtrade Place of Worship status. Practical steps include composting, wildlife friendly grounds management, wildflower planting, and plans for swift boxes.

Prayer and environmental awareness have been integrated into school engagement, with children encouraged to reflect on the land and environment around them. The Willow Gardens project has become a gentle, accessible space offering wellbeing, community, and connection with creation.

The Parochial Church Council of the Ecclesiastical Parish of Portishead

Report of the Trustees Year ending 31 December 2025

Safeguarding

Safeguarding remains a fundamental priority. The parish continues to work in line with national and diocesan policies, supported by dedicated Parish Safeguarding Officers. Regular reviews, training, and surveys have been undertaken, with an emphasis on creating a culture where safeguarding is understood as integral to discipleship and care.

Amid wider challenges within the national church, the parish has continued to pray for survivors of abuse and for the church's witness to be marked by humility, accountability, and justice.

Buildings and Facilities

Maintaining two historic church buildings continues to be a significant responsibility. During the year the PCC has addressed immediate repairs, quinquennial works, health and safety issues, and longer-term concerns, particularly structural issues at St Peter's Church, where some ominous cracks appeared in the Summer – which will be of significance into the future.

These challenges have prompted reflection on how buildings are used and how they might serve the mission of the parish more effectively in the future. As one reflection noted, "we hope that this will create an opportunity to reflect on how we might use the building in the future."

Financial Review

The parish continues to operate in a context where regular expenditure exceeds income. While generous giving in time, talent, and finance is deeply appreciated, the PCC recognises the pressures faced by many households.

The introduction of Parish Giving aims to support sustainable and inflation-linked giving. However, recent giving appeals have had a more limited impact than hoped, prompting renewed discussion about generosity, stewardship, and priorities.

Legacies and grants have provided vital support, particularly in enabling the continuation of community-focused ministry. The PCC remains committed to transparency, prudence, and prayerfulness in financial decision-making.

Reserves Policy

The PCC has sought to build up free reserves to a level, both to support the operations of the church during any temporary reduction in income and also to enable a controlled rundown of activities, if it is no longer feasible to continue its operations. The Trustees have mandated holding free reserves at a level equal to 4 months' staffing liabilities, 1 month's Parish Share and 3 months' running costs. This is of the order of £32,000 to £34,000 based on FY25 outturn. Free reserves are very substantially above this figure at which are £130,000 as at the year end, excluding the designated funds set aside to meet essential future spending. The Trustees have a reserve policy which safeguards funds above this minimum level which continues to be met and will look next year to consider a policy ensuring free reserves are not depleted unsustainably quickly in future.

The Parochial Church Council of the Ecclesiastical Parish of Portishead

Report of the Trustees Year ending 31 December 2025

Risk Management

The parish has developed a risk management framework to guide its activities. This is reviewed each year, and updated where changes are deemed appropriate.

Looking Ahead

As we look to the year ahead, several priorities shape our common life:

- Deepening prayer as the foundation of everything we do
- Clarifying pathways to faith and discipleship
- Sustaining and developing ministry with children, young people, and families
- Responding faithfully to financial and buildings challenges
- Continuing to serve the town of Portishead with generosity and hope

The year has reminded us that while the challenges are real, so too is the evidence of God at work among us. As one reflection put it, “while these tensions may sometimes feel uncomfortable, they are precisely the kind of challenges that will shape us into the church God is calling us to be.”

Thanks and Acknowledgements

The PCC and clergy team gratefully acknowledge all who contribute to the life of the parish: volunteers, wardens, PCC members, staff, musicians, children and youth leaders, pastoral visitors, safeguarding officers, administrators, and all who give so generously of themselves.

Above all, we give thanks to God for faithfulness through another year, trusting His guidance as we continue the journey together.

Governance and Leadership

The PCC is a corporate body established by the Church of England. The appointment of PCC members is governed by and set out in the Church Representation Rules (Church House Publishing, revised 2020).

The Parochial Church Council has met regularly, supported by action groups covering safeguarding, finance, buildings, worship and welcome, mission, and pastoral life. The PCC has worked to balance day to day operational decisions with longer term strategic reflection, including the future configuration of action groups to ensure clarity and effectiveness.

Leadership transitions during the year included the stepping down of a long serving Churchwarden and the appointment of new wardens, together with changes in the Treasurer role. The PCC expresses gratitude to all who have served faithfully during times of change.

Trustees are either appointed ex-officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules. All Trustees are given the Charity Commission publication CC3 'The Essential Trustee - What You Need to Know' for awareness of their legal responsibilities. The Diocese provides essential training and all new PCC members are obliged to attend.

The Parochial Church Council of the Ecclesiastical Parish of Portishead

**Report of the Trustees
Year ending 31 December 2025**

PCC Members, Deanery Synod and Office Holders from 1st January 2025 until the date this report.

Team Rector	Revd Rob Eastwood Dewing	
Team Pastor	Revd Tonya Nixon	
Team Pilgrim	Revd Mark Fuller	
Assistant Curate	Revd Lindsay Smith	
Church Wardens	Paul Jeffery	<i>Until 8 May 2025</i>
	Kathryn Phillips	<i>Re-elected 8 May 2025</i>
	John Knightbridge	<i>From 8 May 2025</i>
Deputy Wardens	Olwyn Kiero Watson	<i>Re-elected 8 May 2025</i>
	Jennie McDuff	<i>Re-elected 8 May 2025</i>
	Diane Yeoman	<i>Re-elected 8 May 2025</i>
Assistant Wardens	Chris Harries #	<i>Re-elected 8 May 2025</i>
	Sue Giles #	<i>Elected 8 May 2025</i>
Secretary	Gill Colston #	
Elected Members	Kathryn Benjamin	<i>Re-elected 8 May 2025</i>
	Amy Broyd	
	Chiamaka Chidomere	<i>Elected 8 May 2025</i>
	Rosey Dimond	
	Graham Fiddler	
	Beth Hobbs	
	Tricia Margerison	<i>Elected 8 May 2025</i>
	Funso Ojo	
	Linda Taylor	
Representatives on Deanery Synod	Mary Duncan	<i>Reader Representative</i>
	Sylvia Knightbridge	
	Gill Ogden	
	Sarah Stevens	
Treasurer	Adrian Cocker	<i>Until 8 May 2025</i>
	Claire Aston #	<i>From 8 May 2025</i>
URC Representative (<i>invited</i>)	Rosie Weekes	
Safeguarding Officers	Sarah Stevens	
	Linda Taylor	

- Parish office holders but not PCC members/trustees

Report of the Trustees
Year ending 31 December 2025

Reference and Administrative details

Registered Charity number

1145151

Principal address

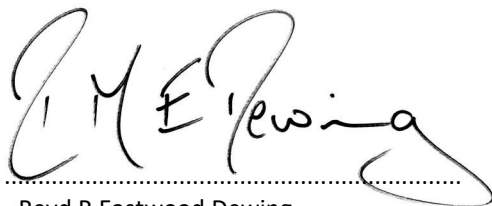
The Church Office,
St Barnabas Centre,
West Hill,
Portishead,
Bristol, BS20 6LN

Independent Examiner

Matthew Bracher BSc FCA
ICAEW

Chartered Accountants
2nd Floor, South
One Castle Park, Tower Hill
Bristol BS2 0JA

Approved by order of the board of trustees on 26th March 2026 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'R Eastwood Dewing', written over a horizontal dotted line.

Revd R Eastwood Dewing
Team Rector

The Parochial Church Council of the Ecclesiastical Parish of Portishead

**Report of the Trustees
Year ending 31 December 2025**

Independent Examiner's Report

I report to the charity trustees on my examination of the accounts of The Parochial Church Council of the Ecclesiastical Parish of Portishead (the Charity) for the year ended 31 December 2025.

Responsibilities and basis of report

As trustees of the Charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of those accounts, and confirm I have followed all applicable directions given by the Charity Commission under Section 145(5)(b) of the Act.


Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I confirm that I am qualified to undertake the examination because I am a registered member of ICAEW, one of the approved listed bodies.

I have completed my review and confirm that no material matters have come to my attention, or give me cause to believe that in any material respect:

1. accounting records of the Trust have not been kept in accordance with the requirements of Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the form and content requirements, as set out in the Charities (Accounts and Reports) Regulations 2008, other than to ensure a true and fair view in respect to matters that are not considered part of the scope this independent examination.

I have no concerns, and have come across no other matters in connection with the examination, to which attention should be drawn in this report, in order to enable a proper understanding of the accounts to be reached.


.....

Matthew Bracher BSc FCA
Institute of Chartered Accountants in England and Wales
Gravita
Chartered Accountants
2nd Floor, South
1 Castle Street
Tower Hill
Bristol
BS2 0JA

Date: 16 April 2026

The Parochial Church Council of the Ecclesiastical Parish of Portishead

Financial Statements

Year ending 31 December 2025

STATEMENT of FINANCIAL ACTIVITIES	Note	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
INCOME & ENDOWMENTS					
Voluntary income	2a	258,204	1,150	259,354	226,278
Fundraising activities	2b	1,915	16,630	18,545	4,481
Property and investments	2c	14,273	-	14,273	12,996
Church activities	2d	22,235	-	22,235	26,983
Other incoming funds	2e	-	-	-	12,412
TOTAL INCOME		296,627	17,780	314,407	283,150
EXPENDITURE					
Church activities	3a	273,500	598	274,098	281,432
Raising funds	3b	0	16,630	16,630	337
TOTAL EXPENDITURE		273,500	17,228	290,728	281,769
NET INCOME		23,127	552	23,679	1,381
Transfers between funds		-	-	-	-
NET MOVEMENT IN FUNDS		23,127	552	23,679	1,381
Total funds brought forward		185,432	27,886	213,318	211,937
TOTAL FUNDS CARRIED FORWARD		208,559	28,438	236,997	213,318

The Parochial Church Council of the Ecclesiastical Parish of Portishead

Financial Statements

Year ending 31 December 2025

BALANCE SHEET at 31 December 2025		Note	2025 £	2024 £
FIXED ASSETS				
Audio equipment	4a		2,273	3,053
			2,273	3,053
CURRENT ASSETS				
Debtors and prepayments	4b/c		7,076	6,689
Short term deposits			215,000	190,000
Bank balances	4d		19,011	16,800
Un-deposited sums			3,884	1,635
			244,971	215,124
CURRENT LIABILITIES				
Creditors and accruals - sums falling due within one year	4e/f		(10,247)	(4,859)
			236,997	213,318
TOTAL NET ASSETS				
PARISH FUNDS				
Unrestricted Funds				
General	5a		132,079	111,131
Designated Funds				
Operational Reserve			32,500	32,500
Charitable Giving			0	-
Building Reserves			22,638	23,300
Repairs			18,938	16,097
Communications			2,404	2,404
			208,559	185,432
Restricted Funds				
Gordano Chaplain	5b		2,655	2,655
Children and Family Worker			13,233	13,233
Church Fabric			3,860	2,710
St Peter's Bells			0	-
Counselling Scheme			3,474	3,474
Play With God			1,441	1,819
St Peters Legacy			3,107	3,107
Lee Abbey Bursary			280	500
Phelps Sunday School Trust			388	388
			28,438	27,886
FUNDS TOTAL				
			236,997	213,318

These financial statements have been approved by the Board of Trustees on 26th March 2026 and authorised for issue, having been signed on its behalf by:



Revd R Eastwood Dewing
Team Rector

Notes to Financial Statements

Year ending 31 December 2024

1

ACCOUNTING POLICIES

Basis of preparing the financial statements

These have been prepared, under the historical cost convention, in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP FRS 102 - effective 1 January 2019), The Financial Reporting Standard applicable in the UK and Republic of Ireland (*FRS 102*) and the Charities Act 2011.

The charity meets the definition of a public benefit entity under FRS 102.

Figures are denominated sterling and rounded to the nearest £.

Judgements and key sources of estimation uncertainty

No subjectivity (*apart from those involving estimates*) has been necessary in the process of applying these accounting policies.

Going concern

There are no material uncertainties about the charity's ability to continue as a going concern, which the trustees consider appropriate given the current level of unrestricted reserves.

Taxation

The charity is exempt from tax on its charitable activities.

Income

Fees and other forms of income are recognised in the Statement of Financial Activities once the charity is entitled to these monies, or it is probable that income will be received, and that the expected amounts can be measured reliably.

- * Collections and planned giving under gift aid are recognised when received.
- * Income tax recoverable on gift aid donations is recognised when the related income is recognised.
- * Grants and legacies are accounted for as soon as the PCC is notified of its legal entitlement and the amount due.
- * Fees from letting of church premises are recognised when rental sums are due.
- * Other income is recognised on a receipts basis.
- * The value of services provided by volunteers aren't included.

Grants

These are recognised in the year in which they are receivable, and when all conditions have been met. And, if conditions are not yet satisfied, the grant is treated as a liability until these have been (*substantially*) met.

Notes to Financial Statements

Year ending 31 December 2024

1

ACCOUNTING POLICIES

Expenditure

Spending is recognised as soon as there is a legal or constructive commitment, or it is probable there is an obligation to make settlement and the amount due can be measured reliably. Expenditure is accounted for on an accruals basis, and related Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Fund accounting

Unrestricted Funds are monies available for spending on the general purposes of the PCC, including amounts designated for fixed assets for its own use, or for spending on future projects and which are therefore not included in its 'free reserves' as disclosed in the trustees' report.

Restricted Funds can only be applied for specific purposes as set out by the donor. Expenditure which meets these criteria is charged to the fund. Details of these are shown in the notes to the accounts.

Donated goods, services and facilities

These are recognised as income when the charity has control over a donated item, any associated conditions have been met, the receipt of economic benefit from the use of the item is probable and that economic benefit can be measured reliably. They are recognised on the basis of the value of the gift, which is the amount the charity would have been willing to pay to obtain similar services or facilities on the open market. A corresponding amount is then recognised as expenditure in the period of receipt. Volunteer time is not recognised, in accordance with SORP guidelines.

Fixed assets

Consecrated and beneficed property is not capitalised within this financial statement, in accordance with Section S.10(2) (a) and (c) of the Charities Act 2011.

Moveable church furnishings are capitalised at cost and depreciated over their useful economic life, other than where insufficient information is available to support this approach.

Tangible fixed assets (*items costing at least £1,000*) are capitalised if they can be used for more than one year. They are valued at cost or else, for gifts-in-kind, at a reasonable estimate of their open market value on receipt. Depreciation is applied on a straight-line basis, at 20% per annum for capitalised assets with an operational life of 5 years or more. Any items with shorter duration operational lives are depreciated at rates commensurate with their utility.

Notes to Financial Statements

Year ending 31 December 2024

1

ACCOUNTING POLICIES

Debtors

Debtors are measured, on initial recognition, at settlement amount. Subsequently, they are measured at the cash or other consideration expected to be received.

Creditors

The charity has creditors which are measured at settlement amounts.

Financial instruments

The charity applies the provisions of Section 11 'Basic Financial Instruments', and Section 12 'Other Financial Instruments Issues', of FRS 102. These are recognised when the charity becomes party to the contractual provisions of an instrument. Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to that set off and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Short term liquid investments and cash

Cash (bank) balances are held to meet short-term commitments, as they fall due, and includes cash equivalents held in the form of short-term highly liquid investments, that are readily convertible to known amounts of cash and are not liable to significant risk of changes in value.

The Parochial Church Council of the Ecclesiastical Parish of Portishead

Notes to Financial Statements

Year ending 31 December 2025

2	INCOME & ENDOWMENTS	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
2a	FROM VOLUNTARY SOURCES				
	Planned giving	177,014	-	177,014	178,321
	Gift aid contribution	42,025	-	42,025	37,178
	Parish service collections	10,118	-	10,118	10,779
	Donations & legacies	29,046	1,150	30,196	-
		<u>258,204</u>	<u>1,150</u>	<u>259,354</u>	<u>226,278</u>
2b	FROM FUND RAISING ACTIVITIES				
	Appeals & fundraising	1,915	16,630	18,545	3,605
	Fetes & events	-	-	-	876
		<u>1,915</u>	<u>16,630</u>	<u>18,545</u>	<u>4,481</u>
2c	FROM PROPERTY AND INVESTMENTS				
	Dividends & interest	11,199	-	11,199	10,187
	Lettings & rents	3,074	-	3,074	2,809
		<u>14,273</u>	<u>-</u>	<u>14,273</u>	<u>12,996</u>
2d	FROM CHURCH ACTIVITIES				
	Weddings & funerals fees	16,050	-	16,050	16,738
	Parish magazine	2,926	-	2,926	3,041
	Other parish activities	347	-	347	327
	Recovered vat and grants	1,582	-	1,582	4,633
	Receipts for activity groups	1,329	-	1,329	2,244
		<u>22,235</u>	<u>-</u>	<u>22,235</u>	<u>26,983</u>
2e	OTHER INCOME				
	Adjustment to prior year debtors	-	-	-	12,412
	TOTAL INCOME	<u>296,627</u>	<u>17,780</u>	<u>314,407</u>	<u>283,150</u>

The Parochial Church Council of the Ecclesiastical Parish of Portishead

Notes to Financial Statements

Year ending 31 December 2025

3	EXPENDITURE	Note	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
3a CHURCH ACTIVITIES						
	<u>Organisation and Employment</u>					
	Benefice share		203,910	-	203,910	196,639
	Employee costs	7a	19,589	-	19,589	20,722
	Clergy expenses		4,104	-	4,104	6,321
			<u>227,603</u>	<u>-</u>	<u>227,603</u>	<u>223,682</u>
	<u>Delivery of Core Activities</u>					
	Provision of music at parish services		3,405	-	3,405	2,052
	Other parish services expenses		934	598	1,532	2,298
	Wedding and funeral service overheads		4,128	-	4,128	3,985
	Magazine production		4,252	-	4,252	3,982
	Outreach and evangelism		697	-	697	1,533
			<u>13,416</u>	<u>598</u>	<u>14,014</u>	<u>13,850</u>
	<u>Administration & Support</u>					
	Parish office		4,038	-	4,038	5,005
	Other parish expenses		1,157	-	1,157	1,473
	Purchases managed for activity groups		824	-	824	616
			<u>6,019</u>	<u>-</u>	<u>6,019</u>	<u>7,094</u>
	<u>Property and Fixtures</u>					
	Maintenance & upkeep		2,159	-	2,159	5,629
	Major repairs		6,012	-	6,012	4,000
	Improvements		-	-	-	1,376
			<u>8,171</u>	<u>-</u>	<u>8,171</u>	<u>11,005</u>
	<u>Running Costs</u>					
	Utilities (Energy / Water / Telecoms)		8,544	-	8,544	8,692
	Professional and financial services	7e	5,762	-	5,762	5,591
	Depreciation		780	-	780	780
			<u>15,086</u>	<u>-</u>	<u>15,086</u>	<u>15,063</u>
	<u>Charitable Giving</u>					
	To partnership organisations	8a	2,050	-	2,050	5,250
	Other appeals and donations	8b	1,155	-	1,155	5,488
			<u>3,205</u>	<u>-</u>	<u>3,205</u>	<u>10,738</u>
	Total church activities		273,500	598	274,098	281,432
3b RAISING FUNDS						
	Fundraising & event costs		-	16,630	16,630	337
	TOTAL EXPENDITURE		273,500	17,228	290,728	281,769
3c NET INCOME / (EXPENDITURE FOR THE YEAR)						
	This is stated after charging					
					2025	2024
					£	£
	Depreciation				780	780
	Independent examiners fee				1,100	1,040

Notes to Financial Statements
Year ending 31 December 2025

4	ASSETS & LIABILITIES	2025 £	2024 £
	TANGIBLE ASSETS		
4a	AV equipment		
	Cost		
	At year start	3,898	3,898
	Additions	-	-
	Disposals	-	-
	At year end	3,898	3,898
	Depreciation		
	At year start	845	65
	Provided in year	780	780
	Amount written off re disposals	-	-
	At year end	1,625	845
	Net book value		
	At year start	3,053	3,833
	At year end	2,273	3,053
	CURRENT ASSETS		
4b	Debtors		
	Unrestricted funds	6,806	6,689
	Restricted funds	-	-
4c	Prepayments		
	Unrestricted funds	270	-
	Restricted funds	-	-
		7,076	6,689
4d	Bank Balances		
	General A/C	9,190	14,641
	Charity A/C	8,988	-
	Magazine A/C	833	2,159
		19,011	16,800
	CURRENT LIABILITIES - Amounts falling due within one year		
4e	Creditors		
	Unrestricted funds	4,090	859
	Restricted funds	-	-
4f	Accruals		
	Unrestricted funds	-	4,000
	Restricted funds	6,157	-
		10,247	4,859

The Parochial Church Council of the Ecclesiastical Parish of Portishead

Notes to Financial Statements
Year ending 31 December 2025

5	FUNDS MOVEMENTS	Year Start £	Incoming £	Transfers £	Outgoing £	Year End £
		01/01/25				31/12/25
5a	Unrestricted Funds					
	General	111,131	296,627	- 10,000	(265,679)	132,079
	Designated Funds					
	Operational Reserve	32,500	-	-	-	32,500
	Building Reserves	23,300	-	5,000	(5,662)	22,638
	Repairs	16,097	-	5,000	(2,159)	18,938
	Communications	2,404	-	-	-	2,404
		185,432	296,627	0	(273,500)	208,559
5b	Restricted Funds					
	Gordano Chaplain	2,655	-	-	-	2,655
	Charitable Giving *	-	16,630	-	(16,630)	-
	Children and Family Worker	13,233	-	-	-	13,233
	Church Fabric	2,710	1,150	-	-	3,860
	St Peter's Bells	0	-	-	-	-
	Counselling Scheme	3,474	-	-	-	3,474
	Play With God	1,819	-	-	(378)	1,441
	St Peter's Legacy	3,107	-	-	-	3,107
	Lee Abbey Bursary	500	-	-	(220)	280
	Phelps Sunday School Trust	388	-	-	-	388
		27,886	17,780	0	(17,228)	28,438
	Total Funds - 2025	213,318	314,407	0	(290,728)	236,997
	Prior Year Comparatives	01/01/24				01/12/24
5a	Unrestricted Funds					
	General	118,422	266,502	(6,638)	(267,155)	111,131
	Designated Funds					
	Operational Reserve	32,500	-	-	-	32,500
	Charitable Giving	8,388	-	-	(8,388)	-
	Building Reserves	18,300	-	5,000	-	23,300
	Repairs	4,597	10,500	5,000	(4,000)	16,097
	Communications	2,404	-	-	-	2,404
	Children and Family Worker *	14,683	-	(14,683)	-	-
		199,294	277,002	(11,321)	(279,543)	185,432
5b	Restricted Funds					
	Gordano Chaplain	3,505	-	-	(850)	2,655
	Children and Family Worker *	-	-	13,233	-	13,233
	Church Fabric	2,710	-	-	-	2,710
	St Peter's Bells	(2,860)	4,236	-	(1,376)	-
	Counselling Scheme	3,474	-	-	-	3,474
	Play With God	1,819	-	-	-	1,819
	Lee Abbey Bursary	500	-	-	-	500
	St Peter's Legacy	3,107	-	-	-	3,107
	Phelps Sunday School Trust	388	-	-	-	388
	Clock Fund	-	1,912	(1,912)	-	-
		12,643	6,148	11,321	(2,226)	27,886
	Total Funds - 2024	211,937	283,150	-	(281,769)	213,318

* Re-classified during year to reflect limitation on application and usage of donated funds

Notes to Financial Statements
Year ending 31 December 2025

6	DESCRIPTIONS & APPLICATIONS OF FUNDS	
	UNRESTRICTED FUNDS	Purpose
	General	The PCC's vehicle for managing operational receipts and expenses.
	Operational Reserve	The notional minimum reserves required to meet expenditure policy.
	Building Reserves *	For maintenance and repairs identified through Quinquennial inspections.
	Repairs *	For routine maintenance of St. Peter's and St. Nicholas' churches.
	Communications *	To maintain and upgrade the audio visual systems in church buildings.
<i>* Designated for purposes outlined</i>		
	RESTRICTED FUNDS	Purpose
	Gordano Chaplain	Schools' youth ministry, funded with Portishead Churches Together.
	Charitable Giving	Management of sums approved for distribution to recipient organisations.
	Children and Family Worker	Fundraising for the future costs of employing a Children & Youth worker.
	Church Fabric	For parishioner funds raised and reserved for improvements St Nicholas.
	St Peter's Bells	To manage donations for renovation and maintenance of church bells.
	Counselling Scheme	To support Relate Counsellors at St Barnabas. Currently paused.
	Play With God	Spending connected with church organised activities for young children.
	St Peter's Legacy	Bequest from a parishioner for provision of music at St Peter's church.
	Lee Abbey Bursary	Financial assistance for individuals attending the annual parish weekend.
	Phelps Sunday School Trust	A long standing trust to underwrite the costs of Sunday school activities.

Notes to Financial Statements

Year ending 31 December 2025

7	EMPLOYEES & TRUSTEES	2025 £	2024 £
7a	EMPLOYEE COSTS		
	To individuals in salaried positions ¹⁻³		
	- supporting parish administration	14,233	13,707
	- in music services roles	5,356	7,015
		<u>19,589</u>	<u>20,722</u>
	Average number of employees	3	3
	Fees paid to individuals for specific operational activities		
	- to musicians deputising for permanent role holders	795	630
	- acting in Verger roles at special services	1,224	1,315
		<u>2,019</u>	<u>1,945</u>
	Notes:		
	1 - Totals shown comprise pay or fees, pension, national Insurance and tax as applicable.		
	2 - No salaried role holders received emoluments in excess of £60,000. Other than the trustees there are no key management personnel, the costs associated with key management personnel were £nil in the year (2024: £nil)		
	3 - Pension contributions are made to the Church Workers Pension Fund, administered through the CoE Pensions Board.		
7b	TRUSTEES EMOLUMENTS		
	No trustees received fees from parish funds, or claimed expenses for services, in respect of their PCC duties.		
7c	RELATED PARTIES		
	There were no related party transactions during the year (2024 - £nil).		
	Sums totalling £2,250 (2024 - £2,400) were paid to charities where there are trustees in common with the PCC.		
	The is no overall controlling party, as the members consider that the PCC has control		
7d	AMOUNTS DONATED BY TRUSTEES		
	Planned giving	35,801	38,435
	Gift aid contribution	7,053	7,687
		<u>42,854</u>	<u>46,122</u>
7e	PROFESSIONAL & FINANCIAL SERVICES		
	Of which - Independent examination of the charity's accounts		1,100 1,040

The Parochial Church Council of the Ecclesiastical Parish of Portishead

Notes to Financial Statements

Year ending 31 December 2025

8	GIVING	2025 £	2024 £
Donations from PCC funds (see footnote)			
To PARTNERSHIP ORGANISATIONS - long term funding arrangements			
	- Kanamai Dev Trust * - education, healthcare and sanitation improvements in coastal Kenya	-	850
	- Vula Amehlo Trust * - medical and poverty support for communities in southern Africa	850	1,100
	- St Peters Church (Uganda) # - maintaining Anglican faith and worship	500	450
	- Christians Against Poverty - tackling the causes of poverty and providing free debt help	2,000	2,850
		3,350	5,250
<i>Recipient organisations marked * have at least one trustee in common with this charity, or a stake holder interest #</i>			
To OVERSEAS RECIPIENTS - Organisations providing aid to communities in locations beyond the UK			
To specified recipients - sums of £500 or more			
	- Christian Aid - enabling people, restricted by poverty, to lead fuller lives	7,430	-
	- Embrace the Middle East - partnering activities restoring dignity to the excluded and marginalised		1,100
	- Disasters Emergency Committee (Myanmar appeal)	1,450	-
	To various recipients - sums less than £500	200	301
To NATIONAL CHARITIES - supporting individuals and groups with special needs throughout the UK			
To specified recipients - sums of £500 or more			
	- The Childrens' Society - empowering the young to make positive changes and rediscover hope	549	1,432
	To various recipients - sums less than £500	220	130
To LOCAL ORGANISATIONS -			
To specified recipients - sums of £500 or more			
	- Lighthouse Carers - fellowship and activities for individuals delivered via St Nicholas church	315	500
	- St Peters and Trinity Schools - delivering faith aligned education	-	900
	- St Peters Hospice - care and support to adults living with progressive life-limiting illnesses	-	500
	- Wellspring Counselling - affordable and professional counselling for young people	-	500
	- Christians Against Poverty (Gordano Branch) - debt advice and support	2,014	-
	- Clevedon foodbank	4,226	-
	To various recipients - sums less than £500	326	125
		6,881	5,488
	Donated during year	20,080	10,738

During the year donations to Christians Against Poverty (£2,000) and DEC (£,1450) were made directly from the PCC funds

The Parochial Church Council of the Ecclesiastical Parish of Portishead

Notes to Financial Statements

Year ending 31 December 2025

9	2024 SOFA - COMPARATIVE	Unrestricted £	Restricted £	Total 2024 £
INCOME & ENDOWMENTS				
	Voluntary income	226,278	-	226,278
	Activities for generating funds	4,481	-	4,481
	Property and investments	12,996	-	12,996
	Church activities	22,747	4,236	26,983
	Other incoming funds	10,500	1,912	12,412
	TOTAL INCOME	277,002	6,148	283,150
EXPENDITURE				
	Church activities	279,206	2,226	281,432
	Raising funds	337	-	337
	Other expenditure	-	-	-
	TOTAL EXPENDITURE	279,543	2,226	281,769
	NET INCOME	(2,541)	3,922	1,381
	Transfers between funds	(11,321)	11,321	-
	NET MOVEMENT IN FUNDS	(13,862)	15,243	1,381
	Total funds brought forward	199,294	12,643	211,937
	TOTAL FUNDS CARRIED FORWARD	185,432	27,886	213,318

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Notes to Financial Statements

Year ending 31 December 2025

10	Analysis of net assets	2025			2024
		£			£
10a	Current year				
		Unrestricted	Designated	Restricted	Total funds
		£	£	£	£
	Tangible Fixed Assets	2,273	-	-	2,273
	Current assets	140,053	76,480	28,438	244,971
	Current liabilities	(10,247)	-	-	(10,247)
		132,079	76,480	28,438	236,997
10b	Prior year				
		Unrestricted	Designated	Restricted	Total funds
		£	£	£	£
	Tangible Fixed Assets	3,053	-	-	3,053
	Current assets	112,937	74,301	27,886	215,124
	Current liabilities	(4,859)	-	-	(4,859)
		111,131	74,301	27,886	213,318