

Parish of Long Ashton



Annual Report and Accounts

For the year ended

31st December 2021

Parish of Long Ashton

ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2021
To fulfil the requirements of the Annual Parochial Church Meeting &
incorporating affairs up to March 2022

Ecclesiastical Parish: Long Ashton - Charity Commission Number 1163733

Church Dedications: (1) All Saints
(2) Church of the Ascension

Locations:

(1) Church Lane, Long Ashton, BS41 9LU
(2) Keedwell Hill, Long Ashton, BS41 9DP

Rector: The Reverend James Harris

Correspondence Address: The Parish Office, Church House, 74 Long Ashton Rd,
Long Ashton, Bristol, BS41 9LE

Members of the Parochial Church Council: The Reverend James Harris

Revd Dr David Mumford, Non-Stipendiary Minister
Revd Richard Greatrex, Associate Minister – up to July 2021
Janet Turp (Deanery Synod Representative, & Reader)
Francesca Elloway (Deanery Synod Representative)
Jill Watkins, (Reader Emeritus & PCC Representative)
Fiona Cunningham (Church Warden)
Tony Miles (Church Warden)
Gill Miles (Safeguarding Officer)
Nini Anamah (Health and Safety Officer)
Annie Hodgetts
Ian Skerratt
Angela Neale
Val Bond
Cliff Bond
Michael Crabtree
Sheila Crabtree
John Britton

PCC Secretary: Carolyn Conolly

Acting Treasurer: Colin Havill

Bankers: (1) National Westminster Bank: Clevedon; Queens Road, Clifton
(2) Santander UK Plc, Bootle
(3) Central Board of Finance of the Church of England, London

Independent Examiner: Lynette Morgan, 2 Woodhill Avenue, Portishead, BS20 7EX

Church Surveyor: George Chedburn, Chedburn Dudley, Bath Brewery, Toll Bridge Rd, Bath, BA1 7DE.

The P.C.C. is a charity which is not exempt from registration with the Charity Commission.

The P.C.C. is represented on two independent trusts, both of which are registered with the Charity Commission:

The Long Ashton Churchyard and Memorial Trust: The Rector (*ex officio*)

The Long Ashton Parochial Charity, whose main responsibility is care of the Almshouses: The Rector and Church Wardens *ex officio*.

All Saints Long Ashton Ringers: President - The Rector (*ex officio*)

Northleaze School: The Rector is *ex officio* Governor of Northleaze C of E VC Primary School. The PCC is represented by two Foundation Governors. These posts is currently held by Caroline Gimber and Nini Anamah. From December 2021, Gill Miles (PCC Member) was co-opted as a Governor.

AIMS AND ORGANISATION

The PCC exists to co-operate with the Rector in promoting in the parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It is responsible for keeping the buildings in good order. Full meetings are held at least every two months, with additional meetings if necessary.

Committees and associated administrations

Standing Committee, consists of Rector, Church Wardens, Treasurer & Janet Turp. It deals with business between PCC Meetings and makes proposals and recommendations to the full PCC.

Safeguarding Person. The Rector and Gill Miles serve on the interviewing panel set up for the purpose of fulfilling our obligations under the Children's Act.

Social Committee: responsible for the organisation of social and fundraising events. The Co-ordinator is Angela Neale.

Scout Group Executive. Heather Clark is the Chairperson.

Lunch Club. The Lunch Club is co-ordinated by Beth Karsch and Stasia Moss. Lunches are held monthly except during Lent and Harvest.

Church Membership

There were 121 members of the electoral roll in April 2022 (119 in 2021).

2021: rejoice and keep going!

St Paul, writing to the early Christian believers in Philippi, summons them to 'rejoice in the Lord always'. 'Easier said than done!' we might cry in response, particularly after a year like 2021.

But St Paul is someone who would have understood well what it was like to live and worship and minister as the community of Christ's church, through a year such as 2021 AD. And his message to us in the parish of Long Ashton, as to the church in Philippi, could be summarised as 'rejoice - and keep going!' Or perhaps: 'keep calm and carry on!'

Paul's joy in the Lord came from a deep experience of the peace of God - a peace which 'surpasses all understanding' and enables the recipient to 'do all things through him who strengthens me'. *

In this spirit of hopeful realism and joyful perseverance, we reflect on the year gone by with thanksgiving and a deep sense of God's presence with us.

Worship and prayer

Services in the churches across our benefice continued in lockdown mode through the first part of the year until the end of April when we joyfully, but cautiously, opened the doors of our buildings again and embraced a 'hybrid' pattern of in-person, online and outdoor services, continuing to work closely with the other churches in the benefice to ensure accessible worship week by week and opportunities to grow in faith and commitment.

Highlights of the year included:

- sustaining our monthly Breakfast@9 cafe-church gatherings throughout the year, whether online or in person
- a huge papier mache globe hovering in the chancel throughout our 'Season of Creation' to focus our worship and prayers on COP 26 and the crisis facing our shared home
- an outdoor Harvest Festival followed by an afternoon of sports and games in which the Rector's competitive streak was exposed.
- the Confirmation of seven of our young people at a joyful Patronal Festival on All Saints Day, with an inspiring message from Bishop Ruth
- the 'joyful noise' of an augmented Christmas Choir for the traditional Service of Lessons and Carols.

Audiovisual innovation continued to flourish as we learned how to work with livestock (Palm Sunday), film in darkness (Easter Eve) and worship together across international boundaries (notably for weddings, funerals and baptisms!). We express our deep thanks to the small team, led by Phil Hodgson and David Mumford, whose skill, creativity and perseverance made it all possible.

Partnerships and presence

Our focus was not entirely inwards during 2021 - far from it. In line with our vision to do more together with partners and to increase our visibility and influence beyond our own walls, we have enjoyed going out to find ways to serve the community, meet needs where we find them and expand our horizons through encounters with Christians in other places.

- A 'Summer of Service' enabled a number of our young people to volunteer their time and effort to serve the church and community in a variety of ways - from delivering magazines to decluttering buildings and garden maintenance.
- We continued to support the Sisters of the Church with car boot-loads of gifts for their Easter, Harvest and Christmas appeals, and with many volunteer hours spent serving at their central Bristol food bank.
- A new worshipping community was established at Audley Redwood retirement village during 2021, with a monthly service for residents, culminating in a joyful Christmas carol service. It's heartening to see this community growing in faith and witness.
- We marked Zambia Sunday on 4th July, learning more about life and church in that country and being prompted to explore a formal link between our local CofE schools and a community there.
- In October, we inaugurated a link with St Paul's Anglican Church in Athens by hosting 'Athens to LA' - an evening of Greek-themed food and drink, with shared reflections on the links between our two churches. Members of St Paul's joined in via Zoom (although sadly couldn't enjoy the food!) and we were able to send a significant sum to support their ministry among refugees in Athens.
- It was a privilege to host members of the UK's Polish community at the end of November to mark the 74th anniversary of the air crash in a field close to the church, in which seven Polish airmen lost their lives.

People

As ever, 2021 was a year of comings and goings. We delighted to welcome new worshippers into our congregation, and indeed to begin to welcome back those whom the pandemic had kept at home.

We have been particularly thankful for the faithful, warm and humorous ministry among the churches in our benefice of the Revd John Andrews - and we express our thanks formally for all he has generously given of his time, prayer and wisdom to support our services.

It was exciting to support Jo Moule, a member of our congregation, as she started her training for Ordination in September. Jo is already making a valuable contribution to the Ministry Team by sharing the gifts and calling God has given her.

We also said goodbye and Godspeed, however, to the Revd Richard Greatrex, who moved on from his post as Associate Priest here in July to become Rector of the Chew Valley East benefice. We thank Richard for all he contributed to the worshipping life of our benefice, particularly during the vacancy which preceded James' appointment. At least we can still see one of his churches at Dundry!

We marked the end of Heather Jenne's time as Choir Leader with a beautifully sunny outdoor churchyard service at which the choir did her proud with a sung blessing for the way.

No review of 2021 in Long Ashton could of course fail to mention the death in September of Ron Chorley, whose gentle, smiling presence, undergirded by a steely faith and commitment to service, has left an enduring imprint on both church and community.

Practical

The paragraphs above describe a rich programme of mission, ministry, community and care. This is all supported and enabled, however, by the practical infrastructure of parish life and the generous gifts of many, many people across our community who give of their time, skills and money in a variety of ways. We are particularly encouraged by the uplift in financial commitment to the life of the church (see Treasurer's report) - evidence of God's goodness and faithfulness, and of the joyful, open-handed response of God's people in this place. We are assured God is in this with us!

We particularly thank all the members of the PCC who have served faithfully through challenging times, ensuring that all our activities continue to be safe and welcoming, financially responsible and in line with our stated mission and vision. Many hours have been spent scrutinising risk assessments, policies and procedures as well as making prayerful decisions about the best use of the resources entrusted to our parish.

Our buildings remain a focus for much prayer and discussion as we discern the best ways to use them in support of our mission to the community.

- All Saints remains largely in good repair although we look forward to the opportunity an expected legacy will offer to invest more substantially in securing the fabric for the long term, and enhancing its potential to provide a first class environment for worship. We are grateful to Phil Hodgson and Colin Havill for many hours spent understanding and improving the operation of the heating system such that it is now working more efficiently in terms of heat and cost!

- Church House has received significant investment in 2021 to deal with the water ingress in the basement. That work was completed within budget and timescale, and with minimum disruption, by Cannon Clarke Ltd, making a huge difference to the ability of our tenant to operate his business.
- Keedwell (Church of the Ascension) continues to offer huge potential as a centre for worship, outreach and connection with the community in a variety of ways and we are particularly excited at the emerging prospect of making the building available more readily as a space for listening and pastoral care in response to the problems posed by isolation and loneliness, exacerbated by the pandemic.

We marked the retirement in September of Richard Duggan from his role as Caretaker and were able to thank him in a service at All Saints for his faithful service in that job over many years.

The Parish Office continues to be a vital hub at the centre of our life and activity. It has been good to be able to regularise and reflect the importance of the role of Parish Administrator with a fit-for-purpose contract and terms of employment, together with a programme of regular one-to-one supervision and investment in office equipment and training opportunities as required. We thank Carolyn Conolly for all she does in this role to support the smooth operation of the parish.

Conclusion

We end our review of 2021 where we started, with St Paul's words ringing in our ears: rejoice and carry on! A year of challenges, no doubt, but also of opportunities and great hope for the work God is doing among us and to which he graciously invites us to join in.

'I (we) can do all things through him who strengthens me (us)'.

Revd James Harris
Rector

Fiona Cunningham
Churchwarden

Tony Miles
Churchwarden

** PS: You can read St Paul's words for yourself in the fourth chapter of the Letter to the Philippians, in the latter part of the New Testament.*

Review of Financial Activities – Treasurer’s Report 2021

2021 was a challenging year financially and the accounts show a deficit across all funds of £15,100 which was partly offset by a £2,700 increase in the value of our investments. We praise God for the really encouraging response to the Epiphany Stewardship Appeal in January 2022 which should allow us to return close to balancing our income and expenditure in 2022.

Unrestricted Funds

Unrestricted funds represent all the income and expenditure of the PCC except where the use of any income is legally restricted by the donor. The PCC established three separate unrestricted funds, which are detailed below. Although unrestricted reserves have been split in three, the PCC retains full discretion over their future use. The total Unrestricted Funds at 31st December 2021 were £26,300 (2020 - £37,100)

General Fund

2021 started with receipts of £7,200 in January and early February from the 2020 Advent Appeal and along with two other gifts, our ‘one-off’ gifts including Gift Aid totalled £10,000 (2020 - £6,200) – including Gift Aid £11,600. Our regular giving of £57,900 was maintained at a level just below the £59,500 in 2020 and we thank everyone who has given generously again this year.

Our other church income was up in the latter part of the year totalling £8,400 (2020 - £4,600) but still below the income of £12,200 in 2019.

The accounts include Parish Share of £74,400 being the total allocated to us by the Diocese. This represents an £11,000 increase on the £63,446 paid in respect of 2020 which had been reduced by Parish Support of £7,420. As in previous years, the unpaid Share balance (of £14,400; 2020 - £13,446) has been accrued in the accounts, of which £7,600 has already been paid in 2022.

Inevitably our other costs of £40,900 (2020 - £36,200) increased with inflation and as we opened up our church activities after the lockdown.

Overall the deficit on the General Fund is £19,100 (2020 £9,600) but this has been partly offset by making a transfer of £10,000 from the Legacies Fund and investment gains of £2,000. In 2019 a transfer of £9,000 was made from the Church House Fund surplus. The balance on the General Fund is £9,000 (2019 £16,200).

Church House Fund

Hall letting and rental income was up £2,800 to £20,300 reflecting the impact of the opening up after the lockdown. Day to day running costs were broadly in line with the previous year. As anticipated in last year’s accounts, there have been some considerable repairs undertaken in the basement of Church House which have meant no surplus at Church House (2020 surplus - £8,600).

The accounts do not include an accrual for any further ‘catch up’ repair works to be undertaken in 2022. The Church House Fund remains at £5,200.

Legacy Fund

We are grateful for the three legacies totalling £7,000 received during the year which brought the total fund value of accumulated legacies up to £22,700. The PCC has discretion over how these monies are spent and utilised £600 towards the cost of the new livestreaming equipment and transferred £10,000 to the general fund to offset part of its deficit in the year leaving a Fund balance of £12,000.

Change of accounting policy

It should be noted that the accounts now include the Gift Aid recovered in the following year in respect of gifts in the last quarter and outstanding income from Church House lettings. Corresponding adjustments have been made to previous years.

Restricted Funds

There has been very relatively little movement on the Restricted Funds during the year.

Future Facilities Fund At 31st December 2020 there was £19,200 in the Fund and £3,000 of this has been used to pay for the new livestreaming equipment leaving a balance of £16,700. The Fund received a donation of £500 in the year.

Bells Fund. This fund is specifically for work to the bells and bell ringing facilities of All Saints Church. The fund value remains at £1,500 at 31st December 2021.

Graveyard Fund. This fund is for the upkeep of specific graves in the churchyard. The fund is mainly held as investments with CCLA. The interest and dividends are accumulated in church bank accounts. Income was £159 in the year. The fund valuation of £8,000 (2020 - £7,100) includes the value of the investments at £5,700 (2020 - £5,000).

Lighting Fund. This fund is to be used to offset the cost of renewing the lighting in All Saints Church. The current value remains at £2,000.

Colin Havill
Treasurer

The Life of the Church

Safeguarding

No safeguarding incidents have been reported between April 2021 and 2022.

Considerable work has been undertaken to bring the Safeguarding processes and procedures at All Saints into line with those expected by the Diocese. The Diocesan safeguarding dashboard is being used to monitor the progress being made. The safeguarding policy was reviewed in January 2022. Where necessary, safeguarding risk assessments for specific activities are now being undertaken. The parish administrator's role has been reviewed with regular supervision in place. DBS checks for those in leadership roles are being renewed every 3 years following changes in Diocesan policy. An outstanding area of work is renewing training for those in leadership positions, which will be undertaken in the coming months.

The Parish Safeguarding Officers for the churches within the benefice are now working together to give opportunities for support and to ensure that safeguarding practice is consistent across the Benefice.

Gill Miles

Ethos Committee

The Ethos Committee, which works alongside Headteacher Victoria Reyes, is made up of James Harris, Nini Anamah and myself. This year we have continued to monitor and evaluate the school's work to meet the needs of all pupils through its distinctive Christian character and ethos, meeting both virtually and face to face.

Four meetings have been held and a number of monitoring activities have been carried out. In order to keep everyone safe while doing this monitoring, a selection of RE books and Class Prayer books were ferried around Long Ashton to a variety of houses. In term 2 the committee enjoyed a week of watching and joining in with the daily Collective Worship. On one occasion it was led by James and live streamed from All Saints, another session was viewed on line via TEAMS. One day it was celebrated in the school hall, led by members of staff and watched by Governors on socially distanced chairs. All were inspirational, uplifting and enjoyed by both adults and children. Also during term 2 the Governors carried out a Christian Distinctiveness Learning walk and were delighted to see how much the life of the school is guided by its Christian Foundation. Exciting work has just begun with Flax Bourton C of E School where it is hoped that the two schools in the Benefice can work more closely together sharing activities, ideas and resources and supporting each other in the education of all the children. Watch this space!

Enormous thanks must go to Victoria Reyes and her staff for working so hard and diligently in such challenging times to maintain the well being of the children and the highest standards of education, both in the classroom and when necessary on line.

Caroline Gimber

Conservation area for wildlife in Churchyard

During the last twelve months, although little change in the variety, there were plenty of wild flowers to be seen in this area, particularly between the months of April to August. However even as early as February and March primroses were appearing in several areas of the churchyard. This is helped annually by Jason Collins only cutting the wildlife area twice during the year and by the major clearance that was undertaken over a few years by Harry Williams. An article was placed last summer in the Parish Magazine explaining about the conservation area and encouraging people to visit to appreciate the flowers, birds and insects which are thriving there.

Kathy Clark

Long Ashton Choir

The Choir had a busy 2021. When covid restrictions relaxed to allow singing in Church (choir only) we were limited to six socially distanced singers at a time, so split into two teams to attend alternate services. It was good to be back, but it wasn't long before we sadly had to say goodbye to Heather Jenne, our brilliant choir leader for ten years. On a glorious summer's weekend in July we held an outdoor leaving party on Saturday, and the Sunday service was held in the churchyard, so that the congregation could join in the singing. We miss Heather and so far don't have a replacement, but have managed to keep going. We've sung anthems during Communion at all the usual 1st, 3rd & 4th Sunday services, and at other services when required. We sang the Polish National Anthem (in Polish) on Remembrance Day at the new Long Ashton War Memorial, and again at the Polish Memorial Service in All Saints. At Christmas we were invited to sing at the Village Market, we led the singing at Carols Round the Crib, and welcomed a good number of extra singers for the Carol Service, where together we made a "joyful noise unto the Lord".

We are a great team and are delighted that Jos and May have joined us recently. Our grateful thanks to Colin for his wonderful playing and to all those who have supported and encouraged us over the past six months. New members are always welcome. Practices are on Monday evening in church at 7pm. For further information please contact Val (392148).

Val Bond

Bellringers

We are delighted to report that after 17 months of restricted ringing due to Covid we were able to hear all the bells in action again in August - just in time for a local band to ring a Quarter Peal of Stedman Triples to celebrate John Gilbert's 90th birthday! John was also presented with a plaque celebrating his birthday and recognising his dedication and commitment to ringing at All Saints for over 60 years.

We are now regularly meeting back in the tower (albeit with Lateral Flow Tests, face masks, hand sanitiser and open windows), and have resumed Friday evening practices and Sunday Service ringing. If anyone is interested in finding out more about the bells or learning to ring, please let us know – we would love to hear from you!

Judy Bridges

Social Committee

My report last year ended by me saying 'we may soon be back in full swing'. That has not been the case but we have managed to proceed with some social events then close them down again. We have started a new venture serving coffee and cake after the Friday morning Communion Service. This has been well received by all attending. We provided Greek nibbles for James' Greek Evening. We served weekly Harvest Lunches followed by a Harvest Supper in Church House, our first full social event in a long while.

Our monthly Lunch Club did not start until October. A wonderful Christmas Lunch was served in December only to have to close down lunch club again in January. We did manage to send out small Christmas boxes to a number of parishioners who were still not returning to church regularly. Lent lunches will be starting at Keedwell Church each Friday through Lent. We have not yet spoken to The Angel to see if we can resume our monthly Afternoon Teas there.

I must thank all those willing members of the Social Committee for all the hard work they put in – when things can happen. Here's hoping for a busy year to follow.

Angela Neale

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS, LONG ASHTON
Balance sheet at 31 December 2021

	Note	<u>2021</u>		<u>2020 restated</u>	
		£	£	£	£
INVESTMENTS					
Market value at 31/12/2021	(8)		19,635		16,943
CURRENT ASSETS					
Debtors and prepayments		5,691		10,212	
Cash at Bank and in hand		15,290		24,539	
Cash on Deposit		39,397		39,228	
		<u>60,378</u>		<u>73,979</u>	
CURRENT LIABILITIES					
Creditors and accrued charges:					
Loans due in 1 year	(10)	1,000		2,000	
Charities control	(12)	100		641	
Church general creditors		24,414		21,348	
		<u>25,514</u>		<u>23,989</u>	
Net current assets/(liabilities)			34,864		49,990
<u>NET ASSETS</u>			<u>54,499</u>		<u>66,933</u>
Represented by:					
FUNDS					
<u>Unrestricted Funds</u>	(13)				
Legacy		12,042		15,688	
Church House		5,241		5,254	
General Fund		9,041		16,177	
			26,324		37,119
<u>Restricted Funds</u>	(14)				
Future facilities		16,740		19,240	
Lighting		2,006		2,006	
Bells		1,479		1,479	
Churchyard		7,950		7,089	
			28,175		29,814
<u>TOTAL FUNDS</u>			<u>54,499</u>		<u>66,933</u>

Approved on behalf of the Parochial Church Council

Revd. James Harris

1st March 2022

PAROCHIAL CHURCH OF ALL SAINTS LONG ASHTON
STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2021

Note

	Unrestricted <u>funds</u> £	Restricted <u>funds</u> £	<u>Total funds</u> £	2020 restated <u>Total funds</u> £
INCOMING RESOURCES				
<u>Income and endowments from:</u>				
(1) Donations and legacies	91,414	500	91,914	86,677
(2) Other trading activities	8,387	-	8,387	4,553
(3) Investments	20,676	159	20,835	18,174
(4) Church Fees	3,007	-	3,007	2,556
Total Incoming Resources	<u>123,484</u>	<u>659</u>	<u>124,143</u>	<u>111,960</u>
RESOURCES EXPENDED:				
(5) Church activities	111,813	3,000	114,813	96,778
(7) Costs of generating income	24,456	-	24,456	12,869
Total Resources Expended	<u>136,269</u>	<u>3,000</u>	<u>139,269</u>	<u>109,647</u>
Net incoming/(outgoing) resources before transfers and other gains/(losses)	(12,785)	(2,341)	(15,126)	2,313
Transfers between funds	-	-	-	-
	(12,785)	(2,341)	(15,126)	2,313
(8) Gains/(losses) on investment assets	<u>1,990</u>	<u>702</u>	<u>2,692</u>	<u>769</u>
NET MOVEMENT IN FUNDS	<u>(10,795)</u>	<u>(1,639)</u>	<u>(12,434)</u>	<u>3,082</u>
Reconciliation of funds:				
(9) Total funds (restated) brought forward	<u>37,119</u>	<u>29,814</u>	<u>66,933</u>	<u>63,851</u>
Total funds carried forward	<u>26,324</u>	<u>28,175</u>	<u>54,499</u>	<u>66,933</u>

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS, LONG ASHTON
Notes to the Financial Statements for the year ended 31 December 2021

Note	2021			2020 restated
	£	£	£	£
	Unrestricted	Restricted	Totals	Totals
<u>INCOMING RESOURCES</u>				
(1) <u>Voluntary income</u>				
Giving	57,906	-	57,906	59,518
December 2020 Appeal (excl'd Gift Aid)	7,242	-	7,242	6,195
Other non-recurring donations for church	2,740	500	3,240	
Other charitable giving/donations	2,545	-	2,545	2,650
	70,433	500	70,933	68,363
Tax recovered through Gift Aid	13,690	-	13,690	14,875
Grants	291	-	291	439
Legacies	7,000	-	7,000	3,000
	91,414	500	91,914	86,677
(2) <u>Trading activities</u>				
Parish Magazine - subscriptions/advertising	4,613	-	4,613	2,549
Keedwell - hall lettings	710	-	710	90
Job Retention Scheme furlough grants	374	-	374	1,125
Solar electricity generation (All Saints)	1,636	-	1,636	789
Other activities	1,054	-	1,054	-
	8,387	-	8,387	4,553
(3) <u>Investment income</u>				
Deposit interest	17	27	44	110
Investment income	353	132	485	580
Church House - tenancies	12,240	-	12,240	11,071
Church House - hall lettings	8,066	-	8,066	6,413
	20,676	159	20,835	18,174
(4) <u>Fees</u>				
Statutory PCC Fees	2,811	-	2,811	2,154
Heating of the Church and other fees	196	-	196	402
	3,007	-	3,007	2,556
<u>RESOURCES EXPENDED</u>				
(5) <u>Church activities</u>				
Diocesan Parish share	74,400	-	74,400	63,446
Clergy expenses	245	-	245	120
PCC staff salaries Note 6	16,885	-	16,885	15,654
Church office costs	3,622	-	3,622	3,398
Utilities and insurance				
All Saints	5,980	-	5,980	4,175
Keedwell	1,386	-	1,386	1,100
Maintenance				
All Saints	4,051	-	4,051	3,024
Keedwell	-	-	-	271
Livestreaming equipment	646	3,000	3,646	688
Church Services and evangelism	2,030	-	2,030	2,482
Charitable giving	2,568	-	2,568	2,420
	111,813	3,000	114,813	96,778
(6) The PCC employed an administrator, a caretaker (9 months) and a cleaner. All were part time No employer National Insurance contributions were made in 2021 or 2020 Employer contributions to the Church Workers Pension Fund were £467 in 2021 (£457 in 2020).				
(7) <u>Costs of generating income</u>				
Church House:				
Utilities and insurance	3,767	-	3,767	4,522
Repairs, maintenance and cleaning	12,055	-	12,055	3,119
Legal fees	2,400	-	2,400	-
Caretaker costs	2,097	-	2,097	2,406
	20,319	-	20,319	10,047
Sundry costs	963	-	963	376
Parish magazine - printing	3,174	-	3,174	2,446
	24,456	-	24,456	12,869

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS, LONG ASHTON

Notes to the Financial Statements for the year ended 31 December 2021

Note	2021			2020 restated
	£	£	£	£
INCOMING RESOURCES	Unrestricted	Restricted	Totals	Totals
(8) <u>Gains/(losses) on investment assets</u>	Cost	2021 Market Value	2020 Market Value	Gain/(loss)
<u>Restricted - Churchyard</u>				
222 shares - CBF Investment Fund	1,379	5,193	4,449	744
347 shares - CBF Fixed Interest	499	548	590	(42)
	1,878	5,741	5,039	702
<u>Unrestricted - General</u>				
594 shares - CBF Investment Fund	460	13,894	11,904	1,990
	2,338	19,635	16,943	2,692

Note: The basis for the valuation of Church House has not been established. Its insured value in 2021 was £1.5 million

(9) PRIOR YEAR ADJUSTMENT

As explained in the accounting policies, outstanding lettings income and the Gift Aid recoverable on giving in the last quarter of the year are now included in 'Debtors and prepayments' and the comparatives have been restated accordingly. The impact of this prior year adjustment is to increase 'Debtors and prepayments' and 'Unrestricted reserves' at 31st December 2021 by £5,520 (2020 £6,352; 2019 £6,056).

The 2020 SOFA has been restated to increase Gift Aid received within 'Donations and legacies' by £924 and to reduce Church House lettings within 'Investment income' by £628.

BALANCE SHEET

(10) CHARITIES - control account	2021	2020
	£	£
Creditor balance at 1st January	641	880
<u>Receipts:-</u>		
Donations (Note 11)	2,540	2,370
<u>Payments:-</u>		
Charities	(3,081)	(2,609)
Creditor balance at 31st December	100	641

(11) Charities - Donations raised and received

	2021	2020
	£	£
St Pauls Church, Athens	1,296	-
Thy Kingdom Come appeal	-	1,075
Trussel Trust	580	-
Diocese Ordinands Fund (licensing service)	-	445
St Peters Hospice	270	-
Sisters of the Church	138	215
WaterAid	-	207
Royal British Legion	201	-
Disasters Emergency Committee	-	193
Christmas Boxes	-	150
Other (under £150)	60	85
	2,545	2,370

(12) LOANS

	2021	2020
Creditor balance at 01/01/2021	2,000	1,000
Loans (repaid)/received in year	(1,000)	1,000
Creditor balance at 31/12/2021	1,000	2,000
Repayable in less than 1 year	1,000	2,000
Repayable in more than 1 year	-	-

Note

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS, LONG ASHTON
Notes to the Financial Statements for the year ended 31 December 2021

(13) FUNDS ANALYSIS - UNRESTRICTED FUNDS

Incoming Resources:-	General 2021	General 2020	Church House 2020	Church House 2020	Legacy Fund	Legacy Fund 2020	Total 2021	Total 2020 as restated
Donations and legacies	84,414	83,612	-	-	7,000	3,000	91,414	86,612
Other trading activities	8,387	3,428	-	1,125	-	-	8,387	4,553
Investments - letting	-	-	20,306	17,484	-	-	20,306	17,484
Investments - other income	370	451	-	-	-	-	370	451
Church Fees	3,007	2,521	-	-	-	-	3,007	2,521
Total Incoming Resources	96,178	90,012	20,306	18,609	7,000	3,000	123,484	111,621
Resources expended:-								
Church activities	(111,167)	(96,778)			(646)		(111,813)	(96,778)
Costs re voluntary income	(4,137)	(2,822)	(20,319)	(10,047)	-	-	(24,456)	(12,869)
Other - Building costs			-	-	-	-	-	-
Total Resources Expended	(115,304)	(99,600)	(20,319)	(10,047)	(646)	-	(136,269)	(109,647)
Net incoming/(outgoing)	(19,126)	(9,588)	(13)	8,562	6,354	3,000	(12,785)	1,974
Gains/(losses) on investment assets	1,990	543	-	-	-	-	1,990	543
Fund transfers	10,000	9,000	(9,000)	(9,000)	(10,000)	-	-	-
Net incoming/(outgoing) resources	(7,136)	(45)	(13)	(438)	(3,646)	3,000	(10,795)	2,517
Fund balance at 01/01/2021 as previously stated	11,733	12,702	3,346	3,156	15,688	12,688	30,767	28,546
Prior year adjustment (note 11)	4,444	3,520	1,908	2,536	-	-	6,352	6,056
Fund balance at 01/01/2021 as restated	16,177	16,222	5,254	5,692	15,688	12,688	37,119	34,602
Fund balance at 31/12/2021	9,041	16,177	5,241	5,254	12,042	15,688	26,324	37,119
Represented by:								
Investments at market value	13,894	11,904	-	-	-	-	13,894	11,904
Debtors and prepayments	3,191	7,304	2,500	2,908	-	-	5,691	10,212
Cash at Bank and on deposit	8,270	14,058	10,941	8,246	12,042	15,688	31,253	37,992
Loans	(16,314)	(1,000)	-	-	-	-	-	(1,000)
Creditors		(16,089)	(8,200)	(5,900)	-	-	(24,514)	(21,989)
Fund Value	9,041	16,177	5,241	5,254	12,042	15,688	26,324	37,119
Fund Value excluding Investments	(4,853)	4,273	5,241	5,254	12,042	15,688	12,430	25,215

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS, LONG ASHTON
Notes to the Financial Statements for the year ended 31 December 2021

Note

(14) **FUNDS ANALYSIS - RESTRICTED FUNDS**

	<u>Future facilities Fund**</u>	<u>Bells</u>	<u>Churchyard</u>	<u>Lighting</u>	<u>Total 2021</u>	<u>Total 2020</u>
Incoming Resources:-						
Donations, grants and legacies	500				500	65
Activities for generating funds	-				-	35
Investment income	-		159		159	239
Total Incoming Resources	500	-	159	-	659	339
Resources expended:-						
Church activities - live-streaming equipment	(3,000)				(3,000)	-
Total Resources Expended	(3,000)	-	-	-	(3,000)	-
Net incoming/(outgoing)	(2,500)		159		(2,341)	339
Gains/(losses) on investment assets	-		702		702	226
Fund transfers	-		-		-	-
Net incoming/(outgoing) resources	(2,500)	-	861	-	(1,639)	565
Fund balance at 01/01/2021	19,240	1,479	7,089	2,006	29,814	29,249
Fund balance at 31/12/2021	16,740	1,479	7,950	2,006	28,175	29,814

**** The Future Facilities Fund (previously named The Fabric Fund) includes the former Heating and Access Fund of £14,279**

Represented by:

Investments at market value	-	-	5,741	-	5,741	5,039
Debtors and prepayments	-	-	-	-	-	-
Cash at Bank and on deposit	17,740	1,479	2,209	2,006	23,434	25,775
Loans	(1,000)	-	-	-	(1,000)	(1,000)
	16,740	1,479	7,950	2,006	28,175	29,814

Fund Value

	16,740	1,479	7,950	2,006	28,175	29,814
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Fund Value excluding Investments

	16,740	1,479	2,209	2,006	22,434	24,775
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Total restricted and unrestricted

	<u>2021</u>	<u>2020</u>	<u>2019</u>
	54,499	66,933	63,851

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS, LONG ASHTON ACCOUNTING POLICIES

The financial statements have been prepared in accordance with applicable accounting standards and the current Statement of Recommended Practice (SORP): Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Ireland (FRS102) issued on 16 July 2014, and the Financial Reporting Standard applicable in the UK and Ireland (FRS102) and the Charities Act 2011.

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value.

The trustees have considered the Church's ability to continue as a going concern. They are satisfied of its ability to do so as ultimately it has discretion over the amount paid in respect of Parish Share which represented over 50% of unrestricted expenditure in 2021.

The PCC constitutes a public benefit entity as defined by FRS102.

Funds

The General Fund represents the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted. Restricted funds are those derived from gifts which are restricted to a particular purpose.

The accounts include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body nor those that are informal gatherings of Church members.

Prior year adjustment

In previous years, debtors have not been included in the accounts for outstanding Church House letting income and the Gift Aid recoverable on receipts in the last quarter of the year. These have now been incorporated with a prior year adjustment so that comparatives are restated. Further details are given in Note 9.

Incoming Resources

All income is recognised once the PCC has entitlement to the income, there is sufficient certainty of receipt and it is therefore probable that the income will be received, and the amount of income can be measured reliably.

Income from gifts

Collections are recognised when received by or on behalf of the PCC.

Planned giving receivable by standing order under gift aid is recognised when received.

Planned giving received in lump sums designated for a particular year is deferred to that year.

Gift aid is accrued on donations according to the year to which the giving relates.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement and the amount due.

Funds raised at fund raising events are accounted for gross.

Rental and lettings income from the letting of the church properties is recognised when the rental is due.

Income from Investments

Dividends and interest are accounted for when receivable.

Gains and losses on Investments

Realised gains and losses are recognised when investments are sold. Unrealised losses are accounted for on the revaluation of investments at 31 December each year.

Resources expended

Activities directly related to the work of the Church

The diocesan parish share is accounted for in accordance with the agreed intention of the PCC.

Support costs

All of the support costs relate to the church's ministry and are included in the appropriate cost category in note **.

Grants

Grants and donations are accounted for when paid over, or when awarded if that award creates a binding obligation on the PCC.

Governance

These are the costs of the governance arrangements of the church and include audit, legal advice and cost related to statutory requirements.

Fixed Assets

Consecrated Land and Buildings and Moveable Church Furnishings

Consecrated and beneficed property is excluded from the accounts by s.96(2)(a) of the Charities Act 1993. No value is placed on moveable Church Furnishings held by the Church Wardens on special trust for the PCC and which requires a faculty for disposal since the PCC considers this to be inalienable property. Expenditure incurred during the year on consecrated or beneficed buildings and moveable church furnishings, whether maintenance or improvement is normally written off as expenditure in the SOFA and is separately disclosed. Major new capital items would be capitalised and are depreciated along with other equipment over their estimated useful working lives.

Properties owned by the PCC

Freehold premises are not depreciated as it is the PCC's policy to maintain the buildings to a high standard. As a result the properties maintain residual values at least equal to their book values. This means any depreciation charge for the year and cumulative depreciation is rendered immaterial.

Properties are reviewed for impairment at the end of each accounting period.

Other fixtures, fittings and office equipment

Office, IT and other equipment would be depreciated at 20% on a straight line basis. Individual equipment of £1,000 or less and fittings of £4,000 and less are written off as acquired.

Investments

Investments are valued at market value at 31 December each year.

Current Assets

Amounts owing to the PCC at 31 December in respect of Gift Aid, fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable. Short term deposits include cash held on deposit either at NatWest Bank or the CCLA.

Pensions

The church participates in the Pension Builder Scheme section of Church Workers Pension Fund for lay staff. The Scheme is administered by the Church of England Pensions Board, which holds the assets of the schemes separately from those of the Employer and the other participating employers. The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102.

Contributions payable are therefore charged to the statement of financial activities (SOFA) in the year to which they relate.

Creditors and provisions

Creditors and provisions are recognised when the PCC has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

**Independent Examiners Report to the Parochial Church Council of All Saints
Long Ashton**

I report on the accounts for the year ended 31 December 2021, which are set out in the financial statements for 2020

Respective responsibilities of trustees and examiner

The charity's trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to

- Examine the accounts under section 145 of the 2011 Act;
- Follow the procedures laid down in the general directions given by the Charity Commissioner (under section 145(5)(b) of the Charities Act 2011).
- State whether particular matters have come to my attention.

Basis of independent Examiners Statement

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity 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 no opinion is given as to whether the accounts offer a 'true and fair view' and my opinion is limited to those matters set out in the next statement

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements

to keep accounting records in accordance with section 130 of the 2011 Act;
and comply with the requirements of the 2011 Act

to prepare accounts which accord with the accounting records

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mrs Lynette Morgan FCCA CTA
2 Woodhill Avenue
Portishead
BS20 7EX
Independent Examiner

Signature



Date

13/04/22