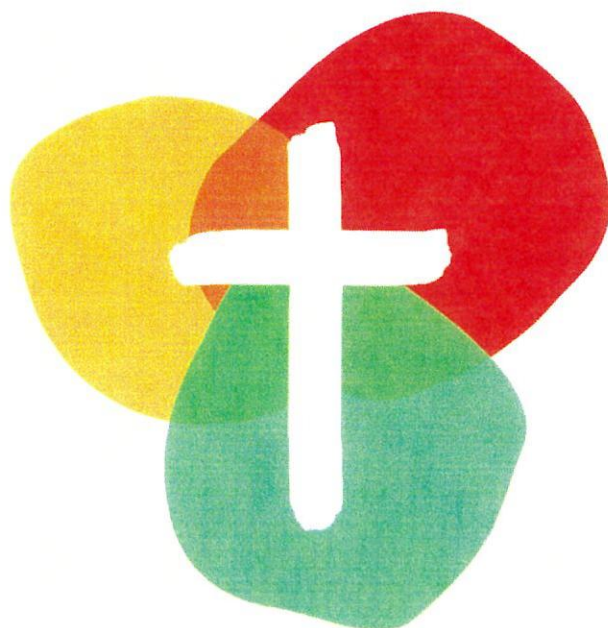


Parish of Long Ashton



2023 Annual Report and Accounts

For the year ended

31st December 2023

The Ecclesiastical Parish of Long Ashton

This is the annual report and accounts of the PCC of the Ecclesiastical Parish of Long Ashton, for the year ended 31st December 2023.

Ecclesiastical Parish:	Long Ashton - Charity Commission Number 1163733
Church Dedications:	(1) All Saints (2) Church of the Ascension (Keedwell Church)
Locations:	(1) Church Lane, Long Ashton, BS41 9LU (2) Keedwell Hill, Long Ashton, BS41 9DR
Rector:	The Reverend James Harris
Correspondence Address:	Church Office, Keedwell Church, 10 Keedwell Hill, Long Ashton, Bristol, BS41 9DR
Members of the Parochial Church Council:	The Revd James Harris (Chair) The Revd Dr David Mumford, (Non-Stipendiary Minister) The Revd Joanna Moule, (Curate) From June 2023 Janet Turp (Deanery Synod Representative, & Reader) -Deceased 28/1/24 Tony Miles (Church Warden) Colin Havill (Treasurer) John Britton (Fabric) Gill Miles (Safeguarding and Health & Safety) Nini Anamah Annie Hodgetts Val Bond Cliff Bond Michael Crabtree Sheila Crabtree Elizabeth Karsch Andrea Muxworthy
PCC Secretary:	Carolyn Conolly
Bankers:	(1) National Westminster Bank: Portishead; Bristol (2) Santander UK Plc, Bootle (3) CCLA Investment Management Limited, London, EC4R 3AB
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 PCC is a charity registered with the Charity Commission

The PCC 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*.

The Rector is an *ex officio* Foundation Governor of Northleaze C of E Primary School. The PCC also provides two Foundation Governors. These posts are currently held by Caroline Gimber until April 2023 and Nini Anamah. Gill Miles, a PCC member, also sits on the Governing Body as a Community Governor. In September 2023 transferred to a Foundation 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 normally monthly with the exception of April, August and December, with additional meetings as necessary.

Committees and associated administrations

Ministry Team – benefice-wide group consisting of all licensed Ministers, Ordinands and Churchwardens – has responsibility for co-ordinating the worship and teaching ministry of the parish and makes recommendations to the PCCs.

Standing Committee, consisted of Rector, Churchwardens, Treasurer & Janet Turp. It meets monthly and deals with business between full meetings of the PCC. Rev Joanna Moule and Valerie Bond were appointed to the Standing Committee in February 2024. The work is to provide oversight and management of the parish.

Health & Safety Committee. The H&S committee consists of Gill Miles, Churchwardens and John Britton – meets to review policy and procedures.

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 organization of social and fundraising events, including the monthly Lunch Club.

Church Membership

There were 118 electoral roll members on 7th March 2024 (2023: 120).

Report on the proceedings of the Parish in 2023

'Very truly, I tell you, unless a grain of wheat falls into the earth and dies, it remains just a single grain; but if it dies, it bears much fruit.' (John 12:24)

Whilst it is probably true in every year, it seems to have been a particularly dominant theme during 2023 that we have been called as a church to lay down and say goodbye to certain people and certain ways of doing things, and to embrace the new life and opportunities which God provides in their stead. It is no accident that Jesus so often uses the symbolism of the natural world, and plant life in particular, to illustrate this truth and to convey a vision of God's Kingdom of flourishing and abundance for all. As a benefice, we have continued during 2023 to work towards our vision of 'Growing FIT for Christ's Kingdom' - that is, growing in faith and influence together - so that we are more open to the possibility of, and ready to nurture, the green shoots of the Kingdom when we observe them.

You can read more fully of the examples we have observed of this growth in the *Celebrating Life and Faith* document which complements this report, including:

- A weekend summer camp for our Emerge youth group
- Investment in 'family friendly' worship and establishment of a church band
- Special services to celebrate the King's Coronation and the musical gifts and talents in our community
- Continued development of our Warm Welcome Cafe and Lunch Club outreach
- Launch of a new visual identity and website for the whole benefice

Worship

The weekly and monthly pattern of worship across the benefice in 2023 has continued to offer a variety of expressions to meet the needs of existing and new worshippers of all ages and stages of faith.

A consultation with young families at the beginning of the summer identified a number of ways in which we could adapt our worship to make it accessible and engaging for them. We recognise that this is an under-represented group within our wider congregation and want to ensure there is a genuine place for them in our community of faith. The Ministry Team used this and other feedback to develop an 'ethos' for all of our worship, regardless of the 'style' or expression, focused around four priorities of community, encounter, creativity and joy. We are gradually seeing the fruits of putting these principles into practice and noting in particular the growth in numbers and engagement at those services where there is intentional space for discussion, exploration and fellowship.

The establishment of a church band has broadened the variety of music we are able to offer, particularly at the monthly family service, whilst the choir has continued to grow in numbers and confidence through the year, supporting our worship week by week as well as performing at wider community events.

We have enjoyed getting together with friends from Barrow Gurney and Flax Bourton for benefice-wide worship on a monthly basis, as well as for special occasions such as an outdoor celebration of Rogation, the annual memorial service and for marking the events of Holy Week.

The compilation of our 2023 Statistics for Mission confirmed the prominent role that pastoral ministry plays in serving our community, particularly funerals, of which we conducted 21 during the year, either at church or at a crematorium. In common with reported trends across the country, worshipping numbers at the Easter and Christmas festivals showed a significant increase in 2023. It continues to be a joy and

privilege, as the parish church, to provide a sacred space for the marking of life events and community celebrations in this way.

Ministry

It became increasingly clear in the second half of 2023 that Janet Turp would not be in a position to return to active ministry as a Lay Reader in the benefice due to the progression of her terminal illness and indeed, at the time of writing, we have recently held her funeral and memorial service. The PCC records here its gratitude for Janet's faithful and generous ministry to church and community over many years and offers its prayers for her family in their grief.

In July, we were delighted to celebrate the Ordination of Joanna Moule as Deacon and to welcome her formally as a self-supporting Curate in the benefice. Together with Revd John Andrews, who was commissioned as an Associate Minister at the 2023 APCM, we are grateful to God for the variety of gifts we are able to call upon, both lay and ordained, to resource the ministry in our parishes.

The PCC bade farewell with grateful thanks to Francesca Elloway and Ian Skerratt who stood down as members during 2023 but were delighted to welcome Andrea Muxworthy and Beth Karsch, both of whom bring commitment, vision and expertise to our decision-making.

Fiona Cunningham also stood down as Churchwarden, having completed her term, and Tony Miles has served diligently and faithfully in the role throughout the year. We continue prayerfully to re-imagine the role of Churchwarden, and the organisation of responsibilities inherent in it, in order to make it a role others may feel able to take on.

Mission and outreach

Our partnership with Northleaze Church of England Academy continues to develop and flourish, both through involvement in the day-to-day teaching and worship at the school and through the commitment of the Governing Body, for which the church provides three Foundation Governors, who monitor and support its distinctively Christian ethos.

We were delighted to welcome the Northleaze community to worship at All Saints at various points during the year and especially for our inaugural Celebration of Music in October, where the school Choir stole the show.

A new logo and website for the benefice was launched in the Autumn, which conveys our identity as a community of those who are 'growing FIT (in faith and influence together) and focuses on 'outward looking' content of interest to those in the communities we serve. The site is dynamic, visual and easy to keep up-to-date with information about services and events.

A new Pastoral Support group was established towards the end of the year with a remit to coordinate visiting and befriending services for church members or others following referral from the Ministry Team. A monthly service of hymns and occasional Communion at Lampton House has now been resurrected following the Covid years and our Warm Welcome cafe and Lunch Club continue to provide a vital meeting point and source of friendship, care and support on a regular basis. The Cafe at Keedwell is developing a reputation as an advice hub, with regular visits from local organisations; and Lunch Club celebrated its Christmas gathering for the first time in its new home at the Community Centre, with the generous co-operation and support of the Long Ashton Community Association.

Finance and resources

From a financial perspective, the 2023 accounts represent another challenging year but one in which, by God's grace, expressed particularly in the form of generous legacies, we demonstrate a significant surplus across all funds, albeit much of it is restricted for certain purposes. Regular planned giving for day-to-day operations remained static in 2023 but a stewardship campaign during October resulted in an uplift in giving which will have an effect in 2024. We continue to pray for the breakthrough in generous giving which will enable us truly to invest in fundamental strategic priorities rather than maintain the status quo. See the Treasurer's report and financial statements for the detailed picture of our finances.

The PCC continued to progress its Buildings for Mission objectives during the course of the year, with particular focus on the future of Church House. In July, we announced that we were actively seeking a new future for Church House, which would release the PCC from its responsibility for the building (both financial and managerial) and enable us to focus resources at Keedwell Church and All Saints, both of which we believe hold great potential for our mission and ministry in line with our vision. All users and tenants of Church House had been able to relocate to new premises by the end of the calendar year, a number of them transferring to Keedwell. A new office space was created at Keedwell during December so that the Church Office would be ready to transfer in January. With vacant possession of Church House achieved in this way, the PCC is now able to enter into formal discussions with agents and interested parties who may have the vision and funding to take on the next chapter of the building's life.

As trustees of the parish's resources and mission, the PCC will continue to pursue this work with prayerfulness and diligence as we seek God's purposes for the future.

Fabric

On a day-to-day basis, a number of fabric improvement, repair and maintenance projects have been undertaken at All Saints during the year, including:

- installation of cycle stands in the churchyard
- replacement of the gable cross at the east end of the chancel
- repairs to the drainage moat wall
- cleaning of the solar panels to increase efficiency
- fault-finding and optimisation of the air-sourced heat pump to enable continuous operation of the heating system through the winter

We are grateful to members and leaders of the Long Ashton Scout Group - both Scouts and Beavers - who have given of their time on several evenings during the year to come and undertake maintenance and cleaning tasks in the church and churchyard.

At Keedwell Church, planned work during 2023 to repair the guttering and rainwater goods was delayed due to supplier issues but is ongoing at the time of writing in early 2024. The creation of the new Church Office brought the additional benefit of a permanent internet connection in the building and a much-needed rationalisation of contents and reorganisation of storage space. Outside, a new picnic bench was installed thanks to a grant for the Warm Welcome cafe, and a new partnership was established with the Long Ashton Nature Conservation and Environment Trust (Lance Trust) to take on responsibility for the community garden space to the rear.

The work to plan for the investment of the Jean Limmer legacy at All Saints got underway during 2023, with a small group meeting twice to identify vision and priorities which could be shared with the wider PCC.

Safeguarding

Safeguarding is a standing item on the PCC's agenda and all members have valid DBS certificates and have completed the Basic and Foundation level diocesan training as required. For those leading projects, leadership-level training has been completed where necessary under our Safer Recruitment guidelines.

We remain committed to developing a culture where both volunteers and service-users in our church are affirmed, equipped and protected from harm to the best of our ability - a reflection of the care God has for all his children.

We confirm that there have been no safeguarding incidents reported under the Safeguarding and Clergy Discipline Measure during 2023.

In conclusion, we look forward to 2024, encouraged by all we have seen of God's faithfulness in the past and enthused by God's promise to continue to walk closely with us. With all God's people in this place, we stand committed, by God's grace, to continue to discern and serve his mission in this parish in the year to come.

*Christ yesterday and today,
The beginning and the end,
Alpha and Omega:
All time belongs to him and all ages.
To Him be glory and power
Through every age and forever.
Amen.*

Rev'd James Harris
Rector

Tony Miles
Churchwarden

On behalf of the Parochial Church Council
March 2024

Portishead Deanery Report 2024

We met, as usual, four times in 2023; two of the meetings (June and November) were deanery-wide meetings, open to anyone to attend, while the February and September meetings were full Synods. There were 2 additional meetings in 2023. One, in April, was a full Synod meeting where the only agenda item was the presentation of the Deanery Stipendiary Deployment Plan, which had been worked on by the Deanery Mission & Pastoral Group (DMPG) since May 2022. This showed how Portishead Deanery could lose 2 posts, from a total of 15 down to 13, and the final deployment plan was approved at that Synod meeting by a majority vote.

The other meeting, in November, was one arranged by Bishop Michael to which clergy, DMPG, readers and churchwardens were invited, and was intended to introduce the Deanery to the Bishop and encourage attendees by giving examples of mission initiatives within the Deanery.

February – This Synod was held at Christchurch Clevedon and saw the approval of the 2022 Deanery accounts as well as group work on the Deanery Plan with a “Your Church & Mission” exercise.

June – The venue for this Deanery-wide meeting was St Peter’s Portishead, and the subject was Chaplaincy, Mission and the local Church. The meeting had a presentation from Mike Haslam, the Diocese’s Chaplaincy Advisor, and also heard from a panel of local Chaplains.

September – The September Synod took place at St George’s Church Hall, Easton, and saw the re-election of the Lay Dean, the election of a new DMPG, and the re-appointment of the Deanery Treasurer as well as the final approval and adoption of the Portishead Deanery Plan 2023-26. Bishop Michael was also present for this Synod and gave a presentation entitled “A year of being the Bishop of Bath & Wells”, which was much appreciated by all those present.

November – The venue for the November Deanery-wide meeting was St Andrew’s Church Hall, Clevedon and saw a presentation by Tony Cook, Head of Growing Faith & Everyday Faith, Bath and Wells Diocese, on Growing Faith and Everyday Faith. This deanery-wide meeting was very well attended and Tony agreed to come to individual churches in response to invitations to talk more about either one of these subjects. We have enjoyed having Assistant Diocesan Secretary Peter Evans as our Deanery Accompanier. He has been present at most DMPG meetings and Synods. Claire Horton, the Bath Archdeaconry Deanery & Parish Adviser, has also been very helpful.

We want to express our gratitude to the clergy and officials of all the deanery churches for their hard work and commitment during this difficult year, especially to those churches which have been in vacancy.

Rob Norman (Lay Dean)

Astrid Tiesema-Samsom (Co-Area Dean)

Rob Eastwood Dewing (Co-Area Dean)

Review of Financial Activities – Treasurer’s Report 2023

We have much to thank God for in 2023. The accounts show a surplus across all funds of £230,700 (2022 £16,000) due primarily to the £267,100 of legacies received during the year. Without these there would have been a significant deficit. Our regular giving remained at the same level as in 2022 and we give thanks for the encouraging response to the Autumn 2023 Stewardship Appeal, the benefits of which will be seen in 2024. During the year we incurred costs of £30,700 as we prepared Church House for disposal.

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 2023 were £24,600 (2022 £37,800).

General Fund

Our regular giving income increased by 2% to £79,300 but, together with Lump Sum Gifts of £1,000 and Gift Aid of £16,800, our total income fell to £97,100 (2022 - £104,200). The reduction of 7% is primarily due to fewer lump sum gifts during the year.

We received grants from the Listed Places of Worship Grant Scheme, the local authority for heating the Warm Cafe which together totalled £3,400 (2022 - £3,700). Our other unrestricted church income was down from £11,400 to £10,100 as it included an insurance claim in 2022.

The accounts include the 2023 Parish Share of £72,000 (2022 £69,800). The £69,800 was reduced by the release of an accrual of £6,400 in respect of the 2021 Share.

Our other costs rose with inflation and the costs of the office move to Keedwell to £56,400 (2022 £52,600). Last year's expenditure included one-off repairs to the piano and the Jubilee lunch which were offset by an insurance claim and grant respectively.

Overall, the deficit on the General Fund before the investment gain is £17,200 (2022 £2,800 surplus). This has been offset by making a £18,000 transfer from the Legacy Fund.

Church House Fund

Hall letting and rental income reduced to £17,000 (2022 - £25,200) following the vacation of the building. Routine running costs of £8,500 were much reduced as we minimised the spend on maintenance. As noted above, we incurred costs of £30,700 as we obtained vacant possession and prepared the building for disposal.

The accounts do not include an accrual for any future 'catch up' repair works. The Church House Fund balance is £12,400 following the transfer in of £30,000 from the Legacy Fund to provide for future costs prior to disposal.

Legacy Fund

We are grateful for an unrestricted legacy of £25,000 received during the year which brought the total of accumulated legacies up to £48,000. The PCC has discretion over how these monies are spent and has transferred £18,000 to the General Fund and £30,000 to the Church House Fund leaving no balance in the Legacy Fund at 31st December 2023.

Restricted Funds

We received a 'restricted' legacy of £242,130 during the year which is available for expenditure on Church Fabric. Interest of £4,500 has been earned on the monies on deposit.

Future Facilities Fund. We received a grant of £6,900 for external repairs at All Saints Church in 2022 of which £4,500 was spent last year. The remaining stonework repairs were undertaken in 2023. The balance on the Fund is £18,000.

Bells Fund. This fund is specifically for work to the bells and bell ringing facilities of All Saints Church. The fund value remains £1,600.

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 £137 in the year. The fund valuation of £8,000 (2022 - £7,400) includes the value of the investments at £5,500 (2022 - £5,100).

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed/constitution. They are also responsible for safeguarding the assets of the

charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Parochial Church Council

Revd James Harris
Rector

Tony Miles
Churchwarden

5 April 2024

PAROCHIAL CHURCH OF ALL SAINTS LONG ASHTON
STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2023

Note

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOMING RESOURCES				
<u>Income and endowments from:</u>				
(1) Donations and legacies	127,889	242,147	370,036	129,513
(2) Other trading activities	10,144	-	10,144	11,435
(3) Investments	18,401	5,223	23,624	26,174
(4) Church Fees	3,319	-	3,319	3,019
Total Incoming Resources	<u>159,753</u>	<u>247,370</u>	<u>407,123</u>	<u>170,141</u>
RESOURCES EXPENDED:				
(5) Church activities	128,425	2,304	130,729	121,107
(7) Costs of generating income	45,673	-	45,673	33,009
Total Resources Expended	<u>174,098</u>	<u>2,304</u>	<u>176,402</u>	<u>154,116</u>
Net incoming/(outgoing) resources before transfers and other gains/(losses)	(14,345)	245,066	230,721	16,025
Transfers between funds	-	-	-	-
	(14,345)	245,066	230,721	16,025
(8) Gains/(losses) on investment assets	<u>1,161</u>	<u>461</u>	<u>1,622</u>	<u>(2,310)</u>
NET MOVEMENT IN FUNDS	<u>(13,184)</u>	<u>245,527</u>	<u>232,343</u>	<u>13,715</u>
Reconciliation of funds:				
(9) Total funds brought forward	<u>37,838</u>	<u>30,376</u>	<u>68,214</u>	<u>54,499</u>
Total funds carried forward	<u>24,654</u>	<u>275,903</u>	<u>300,557</u>	<u>68,214</u>

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS, LONG ASHTON
Balance sheet at 31 December 2023

	Note	<u>2023</u>		<u>2022</u>	
		£	£	£	£
INVESTMENTS					
Market value at 31/12/2021	(8)		18,947		17,325
CURRENT ASSETS					
Debtors and prepayments		1,450		3,810	
Cash at Bank and in hand		21,443		41,224	
Cash on Deposit		<u>271,428</u>		<u>26,872</u>	
		<u>294,321</u>		<u>71,906</u>	
CURRENT LIABILITIES					
Creditors and accrued charges:					
Charities control	(12)	350		928	
Church general creditors		<u>12,381</u>		<u>20,089</u>	
		<u>12,731</u>		<u>21,017</u>	
Net current assets/(liabilities)			281,590		50,889
<u>NET ASSETS</u>			<u><u>300,537</u></u>		<u><u>68,214</u></u>
Represented by:					
FUNDS					
<u>Unrestricted Funds</u>	(13)				
Legacy		42		23,042	
Church House		12,412		4,547	
General Fund		<u>12,180</u>		<u>10,249</u>	
			24,634		37,838
<u>Restricted Funds</u>					
Future facilities		17,945		19,351	
Limmer legacy		246,294			
Lighting		2,006		2,006	
Bells		1,656		1,615	
Churchyard		8,002		7,404	
			275,903		30,376
<u>TOTAL FUNDS</u>			<u><u>300,537</u></u>		<u><u>68,214</u></u>

Approved on behalf of the Parochial Church Council

Revd. James Harris

13 February 2024

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS, LONG ASHTON

Notes to the Financial Statements for the year ended 31 December 2023

Note	2023			2022
	£	£	£	£
	Unrestricted	Restricted	Totals	Totals
<u>INCOMING RESOURCES</u>				
(1) <u>Voluntary income</u>				
Giving	79,303	-	79,303	77,620
Lump sum gifts (excluding Gift Aid)	1,000	-	1,000	8,525
Other non-recurring donations	380	-	380	1,714
Other charitable giving/donations	1,970	-	1,970	1,898
	82,653	-	82,653	89,757
Tax recovered through Gift Aid	16,806	-	16,806	18,126
Grants	3,430	-	3,430	10,630
Legacies	25,000	242,147	267,147	11,000
	127,889	242,147	370,036	129,513
(2) <u>Trading activities</u>				
Parish Magazine - subscriptions/advertising	3,975	-	3,975	4,307
Keedwell - hall lettings	1,641	-	1,641	545
Solar electricity generation (All Saints)	1,309	-	1,309	1,223
Insurance claim receivable	-	-	-	3,015
Other activities	3,219	-	3,219	2,345
	10,144	-	10,144	11,435
(3) <u>Investment income</u>				
Deposit interest	531	5,086	5,617	385
Investment income	788	137	925	501
Church House - tenancies	11,005	-	11,005	12,240
Church House - hall lettings	6,077	-	6,077	13,048
	18,401	5,223	23,624	26,174
(4) <u>Fees</u>				
Statutory PCC Fees	2,629	-	2,629	2,869
Heating of the Church and other fees	690	-	690	150
	3,319	-	3,319	3,019
<u>RESOURCES EXPENDED</u>				
(5) <u>Church activities</u>				
Diocesan Parish share	72,000	-	72,000	69,800
Adjustment to 2021 Parish Share (see below)		-	-	6,360
	72,000	-	72,000	63,440
Clergy expenses	1,316	-	1,316	935
PCC staff salary and cleaning costs Note 6	22,247	-	22,247	19,828
Church office costs	2,640	-	2,640	4,971
Utilities and insurance				
All Saints	10,159	-	10,159	7,435
Keedwell	2,950	-	2,950	1,688
Maintenance				
All Saints	6,351	2,345	8,696	12,002
Keedwell	5,071	-	5,071	3,010
Livestreaming equipment	-	-	-	-
Church Services and evangelism	3,672	41	3,631	4,421
Jubilee lunch	-	-	-	1,429
Charitable giving	2,019	-	2,019	1,948
	128,425	2,304	130,729	121,107

The 2022 Parish Share payments were reduced by £6,360 following a late adjustment to the 2021 Parish Share.

- (6) The PCC employs an administrator who is part time. In addition the PCC pays for cleaning services, an organist and a choir leader. No employer National Insurance contributions were made in 2022 or 2021. Employer contributions to the Church Workers Pension Fund were £541 in 2023 (£489 in 2022).

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS, LONG ASHTON

Notes to the Financial Statements for the year ended 31 December 2023

Note

	2023			2022
	£	£	£	£
	Unrestricted	Restricted	Totals	Totals
<u>INCOMING RESOURCES</u>				
(7) <u>Costs of generating income</u>				
Church House:				
Utilities and insurance	5,911	-	5,911	5,829
Repairs and maintenance	1,088	-	1,088	9,173
Professional fees	30,718	-	30,718	9,880
Caretaker and cleaning costs	1,500	-	1,500	2,100
	39,217	-	39,217	26,982
Sundry costs	1,880	-	1,880	1,238
Parish magazine - printing	4,576	-	4,576	4,789
	45,673	-	45,673	33,009
(8) <u>Gains/(losses) on investment assets</u>				
	Cost	2023 Market Value	2022 Market Value	Gain/(loss)
<u>Restricted - Churchyard</u>				
222 shares - CBF Investment Fund	1,379	5,018	4,584	434
347 shares - CBF Fixed Interest	499	502	475	27
	1,878	5,520	5,059	461
<u>Restricted - Future facilities</u>				
2023 - 594 shares - CBF Investment Fund	460	13,427	-	-
<u>Unrestricted - General</u>				
2022 - 594 shares - CBF Investment Fund	-	-	12,266	1,161
	2,338	18,947	17,325	1,622

Note 1: The basis for the valuation of Church House has not been established. Its insured value in 2023 was £1.5 million

Note 2: The investments held by the General Fund were transferred to the Future Facilities Fund on 31st December 2023

BALANCE SHEET

	2023	2022
	£	£
(10) <u>CHARITIES - control account</u>		
Creditor balance at 1st January	928	100
<u>Receipts:-</u>		
Donations (Note 11)	2,020	1,898
<u>Payments:-</u>		
Charities	(2,598)	(1,070)
Creditor balance at 31st December	350	928
(11) <u>Charities - Donations raised and received</u>		
	2023	2022
	£	£
St Pauls School, Ndola, Zambia	402	-
The Heart Institute	215	-
Sisters of the Church	489	749
Christian Aid Pakistan	-	355
Royal British Legion	160	274
Disasters Emergency Committee Pakistan	-	236
Disasters Emergency Committee Ukraine	-	187
Disasters Emergency Committee Syria/Turkey	430	-
Other (under £150)	324	97
	2,020	1,898

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS, LONG ASHTON
Notes to the Financial Statements for the year ended 31 December 2023

Note

(13) FUNDS ANALYSIS - UNRESTRICTED FUNDS

Incoming Resources:-	<u>General</u> <u>2023</u>	<u>General</u> <u>2022</u>	<u>Church</u> <u>House 2023</u>	<u>Church</u> <u>House 2022</u>	<u>Legacy</u> <u>Fund 2023</u>	<u>Legacy Fund</u> <u>2022</u>	<u>Total 2023</u>	<u>Total 2022</u>
Donations and legacies	102,889	109,919	1,000	1,000	25,000	11,000	127,889	121,919
Other trading activities	10,144	11,435	-	-	-	-	10,144	11,435
Investments - letting	-	-	17,082	25,288	-	-	17,082	25,288
Investments - other income	1,319	484	-	-	-	-	1,319	484
Church Fees	3,319	3,019	-	-	-	-	3,319	3,019
Total Incoming Resources	117,671	124,857	17,082	26,288	25,000	11,000	159,753	162,145
Resources expended:-								
Church activities	(128,425)	(115,994)					(128,425)	(115,994)
Costs re voluntary income	(6,456)	(6,027)	(39,217)	(26,982)	-	-	(45,673)	(33,009)
Other - Building costs			-	-	-	-	-	-
Total Resources Expended	(134,881)	(122,021)	(39,217)	(26,982)	-	-	(174,098)	(149,003)
Net incoming/(outgoing)	(17,210)	2,836	(22,135)	(694)	25,000	11,000	(14,345)	13,142
Gains/(losses) on investment assets	1,161	(1,628)	-	-	-	-	1,161	(1,628)
Fund transfers	18,000		30,000		(48,000)		-	-
Net incoming/(outgoing) resources	1,951	1,208	7,865	(694)	(23,000)	11,000	(13,184)	11,514
Fund balance at 01/01/2023	10,249	9,041	4,547	5,241	23,042	12,042	37,838	26,324
Fund balance at 31/12/2023	12,200	10,249	12,412	4,547	42	23,042	24,654	37,838
Represented by:								
Investments at market value	-	12,266	-	-	-	-	-	12,266
Debtors and prepayments	1,450	1,310	-	2,500	-	-	1,450	3,810
Cash at Bank and on deposit	19,761	9,490	16,112	10,247	42	23,042	35,915	42,779
Loans			-	-	-	-	-	-
Creditors	(9,031)	(12,817)	(3,700)	(8,200)	-	-	(12,731)	(21,017)
Fund Value	12,180	10,249	12,412	4,547	42	23,042	24,634	37,838
Fund Value excluding Investments	12,180	(2,017)	12,412	4,547	42	23,042	24,634	25,572

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS, LONG ASHTON
Notes to the Financial Statements for the year ended 31 December 2023

Note

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

	<u>Future facilities Fund**</u>	<u>Limmer legacy</u>	<u>Bells</u>	<u>Churchyard</u>	<u>Lighting</u>	<u>Total 2023</u>	<u>Total 2022</u>
Donations, grants and legacies	-	-	-	-	-	-	-
Activities for generating funds	-	242,147	-	-	-	242,147	7,594
Investment income	-	4,147	-	137	-	5,223	402
Total Incoming Resources	939	246,294	-	137	-	247,370	7,996
Resources expended:-							
Church activities	(2,345)	-	41	-	-	(2,304)	(5,113)
Total Resources Expended	(2,345)	-	41	-	-	(2,304)	(5,113)
Net income/(outgoing)	(1,406)	246,294	41	137	-	245,066	2,883
Gains/(losses) on investment assets	-	-	-	461	-	461	(682)
Fund transfers	-	-	-	-	-	-	-
Net income/(outgoing) resources	(1,406)	246,294	41	598	-	245,527	2,201
Fund balance at 01/01/2023	19,351	-	1,615	7,404	2,006	30,376	28,175
Fund balance at 31/12/2023	17,945	246,294	1,656	8,002	2,006	275,903	30,376

** 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	13,427	-	5,520	-	-	18,947	5,059
Debtors and prepayments	-	-	-	-	-	-	-
Cash at Bank and on deposit	4,518	246,294	1,656	2,482	2,006	256,956	25,317
Loans	-	-	-	-	-	-	-
	17,945	246,294	1,656	8,002	2,006	275,903	30,376

Fund Value

	17,945	246,294	1,656	8,002	2,006	275,903	30,376
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Fund Value excluding Investments

	4,518	246,294	1,656	2,482	2,006	256,956	25,317
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Total restricted and unrestricted

<u>2023</u>	<u>2022</u>	<u>2021</u>
300,557	68,214	54,499

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 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 2023.

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.

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 5.

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 2023, which are set out in the financial statements for 2023

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 25/3/2024