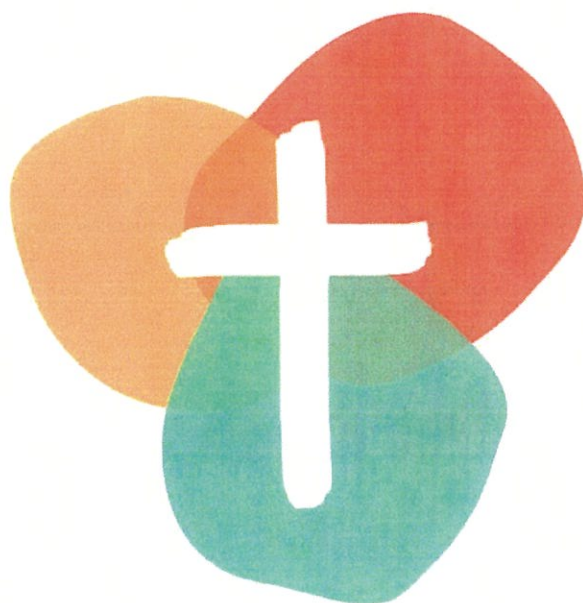


Parish of Long Ashton



2024 Annual Report and Accounts

For the year ended

31st December 2024

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 2024.

Ecclesiastical Parish:	Long Ashton - Charity Commission Number 1163733
Church Dedications:	(1) All Saints (2) Keedwell Church (Church of the Ascension)
Locations:	(1) Church Lane, Long Ashton, BS41 9LU (2) Keedwell Hill, Long Ashton, BS41 9DR
Rector:	Reverend James Harris
Correspondence Address:	Church Office, Keedwell Church, 10 Keedwell Hill, Long Ashton, Bristol, BS41 9DR
Members of the Parochial Church Council:	Revd James Harris (Chair) Revd Dr David Mumford, (Non-Stipendiary Minister) Revd Joanna Moule, (Curate) Tony Miles (Church Warden) Colin Havill (Treasurer) Fiona Cunningham (Deanery Synod Rep and Deputy Warden - Elected 21/4/24) 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 Collette Miyagawa (Elected 21/4/24)
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:	Mark Packham, 3 Ridgeway Rd, Long Ashton, BS41 9EX
Church Surveyor:	George Chedburn, Chedburn Dudley, Bath Brewery, Toll Bridge Rd, Bath, BA1 7DE.

The PCC is a charity registered with the Charity Commission (No 1163733)

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

The Long Ashton Churchyard and War 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 PCC provides three Foundation Governors for the Local Governing Body of Northleaze Church of England Primary School. These posts are currently held by Revd Joanna Moule, Nini Anamah and Gill Miles.

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 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, Curate, Churchwarden, Treasurer and another PCC member, Valerie Bond. It meets monthly and deals with business between full meetings of the PCC. Its work is to provide oversight and management of the parish.

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

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

A number of projects are undertaken by working groups which report regularly to the Rector and/or PCC - including Social Committee (Lunch Club), Warm Welcome Cafe, Emerge youth group and Choir.

Church Membership

There were 118 electoral roll members on 7th March 2024 (2023: 120). A full revision of the Electoral Roll is currently underway and a revised roll will be displayed in Church on 11th March 2025, in advance of the APCM on 27th March 2025.

The average adult Sunday attendance in October 2024 was 101 (2023 was 100) but this excludes those joining us online and at other gatherings during the course of the week.

Report on the proceedings of the Parish in 2024

Vision and Priorities

As a benefice, we have continued to work towards our vision, originally set out in 2020, 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. This vision has served us well for the last five years and opened up many new opportunities, particularly during and following the experience of the Covid-19 pandemic.

In October 2024, however, the PCCs of both Long Ashton and Barrow Gurney & Flax Bourton met together to begin the process of reviewing, discerning and planning priorities for the next season of the life of our churches.

Although still at an early stage, we will soon be sharing ideas with the wider church family and communities around how we build on the foundations of the past to ensure Jesus' promise of abundant life and flourishing for all (John 10:10) may be more widely realised.

Worship

It is our stated aim that our church services should be community focused and open to all. In the best tradition of a local, parish church, we endeavour that everyone should feel welcome at any of our services, wherever they are coming from and whatever they bring on their heart or mind.

Even so, we also recognise the variety of significant obstacles that may prevent people engaging with the life of the church and we continue to be vigilant to the need to build bridges into our wider communities, to establish relationships of trust, and to balance the needs of existing and new worshippers of all ages and stages of faith in a 'mixed economy' rooted in hospitality and welcome.

In practice, our worshipping life has evolved to include, for example:

- a greater variety of music
- opportunities to worship outdoors in Creation - especially within our Breakfast@9 community
- refreshed liturgies with new musical settings, space for silence and creative responses, and invitational prayers
- the prioritisation of children and young families with the movement of the children's activity area to the front of the church from the back
- the involvement of the Northleaze School Choir in contributing to musical worship within the main patterns of worship (not only at dedicated 'school services')

It has been so encouraging during 2024 to see these intentional developments begin to bear fruit and for new people to find ways to encounter the living God through the local church.

We have continued getting together with friends from Barrow Gurney and Flax Bourton for benefice-wide worship on at least a monthly basis, and for special occasions such as an outdoor celebration of Rogation - the 'Big Church Day Out'; the annual memorial service and for marking the key milestones of Lent and Holy Week.

The compilation of our 2024 Statistics for Mission confirmed the prominent role that pastoral ministry plays in serving our community, particularly funerals and burials, of which we conducted 25 during the year, either at church, at a crematorium or in the burial ground. We have also celebrated with the families of 27 infants and children at their baptisms as well as a young adult who was baptised by full immersion and whose testimony of faith encouraged the whole congregation.

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

We continue to be grateful for the ministry of our Curate, Revd Joanna Moule, who was ordained Priest in July 2024; our Associate Priest, Revd John Andrews and Deacon, Revd David Mumford; as well as the many lay members of the congregation who offer their gifts to enable our worship week by week - notably Tony and Gill Miles who have faithfully built up a team to nurture the Breakfast@9 community; and the leaders of our Emerge youth group: Henry and Annabel Moule, and Collete Miyagawa.

Having spent two years among us an Ordinand in training, we said goodbye to Charlotte Stansfield in July as she was ordained Deacon and moved to Swindon to take up her Curacy. In September, however, we were pleased to welcome Sophie Duncan, also an Ordinand from Sarum College, to spend a year training in context here. We consider it a privilege to receive the gifts these Ordinands bring during their placements and to support those God is calling to serve the Church in this way.

The Choir continues to offer faithful service week by week under the leadership of Annie Fowler, ably supported by Val Bond, and we are grateful for the ways they too are responding to the evolving shape and expression of our worship. We give thanks to God for the abundant gifts Colin Smith offers in many and varied ways to provide musical expression to our worship and prayers, on piano and organ, not least at funerals where countless grieving families have found comfort and inspiration in his offering.

Tony Miles was reappointed Church Warden and Fiona Cunningham was appointed as Assistant Churchwarden at the Annual Meeting in 2024. The role of Churchwarden is vital in providing lay leadership, prayerful counsel and insight alongside the Rector, and never more so than during challenging times for the established patterns and hierarchies of the national Church. We are most grateful to them for their diligent and faithful service in changing times.

Mission and outreach

Our partnership with Northleaze Church of England Academy continues to develop and flourish, both through involvement of clergy 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.

Revd Jo Moule has established a particularly strong link through the termly lunchtime Bible Club which always attracts an enthusiastic group of children who are keen to explore Bible texts more deeply; and through pastoral support for staff.

It has been a year of change for Northleaze as Headteacher Victoria Reyes moved on to a new post at the end of the summer term, but we have been delighted to find continued enthusiasm, co-operation and commitment for our partnership in our relationship with Executive Head, Jenny Campbell and Associate Head, Joe Thompson.

We have continued to develop and keep up to date the benefice website originally launched in Autumn 2023. It focuses on our identity as a community of those who are 'growing FIT (in faith and influence together) and on 'outward looking' content of interest to those in the communities we serve. There has been a notable upturn in the number of enquiries for baptism, weddings and other pastoral support which have been generated via the website contact form. Similarly the weekly Church News email newsletter has now reached 300 subscribers and provides a digest of news, information and resources, both practical and spiritual, for the church family and wider community.

The monthly Parish magazine, which provides a printed medium to celebrate life and faith in Long Ashton through a variety of articles and pictures, was recognised in a national award scheme for local church publications during 2024. Although subscription rates decreased during 2024, we are taking steps to understand the reasons for this and to explore ways in which the magazine can evolve to remain relevant. We continue to support the role of a publication of this sort in our overall mix of communications and outreach and thank the Editorial Team, led by David Mumford, for their hard work and creativity in producing it month by month.

Our weekly Warm Welcome Cafe at Keedwell, monthly Lunch Club and occasional Cream Teas continue to provide a vital meeting point and source of friendship, care and support for a diverse group of people from across our community, notably reaching a number of people for whom these gatherings are their primary engagement with the local church. We are grateful to Karen Barratt and Fiona Cunningham, who lead the running of Cafe with a dedicated team of volunteers; and to Beth Karsch and members of the Social Committee who run Lunch Club. North Somerset Council, Long Ashton Community Association and the Co-operative Society have all supported these projects with grants and facilities.

Sheila Crabtree continued to lead the development of a Pastoral Support group during 2024, with a remit to coordinate visiting and befriending services for church members or others following referral from the Ministry Team.

The monthly visits to Lampton House are hugely appreciated by the residents there who look forward to singing their favourite hymns, participating in seasonal quizzes, listening to poetry and praying together. We are hugely grateful to Beverly Crocker for co-ordinating and helping to lead these services alongside James and Jo.

There is also a growing community of worshippers at Audley Redwood retirement village, where we hold a monthly Communion service, augmented by a home group led by members of the community itself, and pastoral visits on request.

Finance and fabric

A full report on our finances is given in the accounts and the Treasurer's report but we note here how we have been most encouraged by the increased generous giving during 2024 and the particular blessing of a legacy from our former Lay Reader, Janet Turp. Together they enabled us to meet our ongoing expenditure. There was, however, an overall deficit after taking into account costs incurred prior to the disposal of Church House and roof repairs at Keedwell Church.

The PCC continued to progress its *Buildings for Mission* objectives during the course of the year, with the aim of ensuring our portfolio of buildings is sustainable and fit for purpose for the demands of mission in today's (and tomorrow's) church.

A particular focus in 2024 has been the disposal of Church House which was vacated at the end of 2023. Following extensive marketing by Maggs & Allen on our behalf an offer, subject to contract, was accepted in August and the PCC remains optimistic a contract will be exchanged shortly. The disposal of Church House will reimburse the costs of disposal and permit the PCC to pay its remaining 2024 Parish Share contribution.

It has been encouraging to see the increased use of Keedwell Church following the transfer of many activities from Church House. Keedwell remains first and foremost a place of worship - with regular weekly and monthly services taking place there, many of which are attended by those who consider it 'their church' and do not attend All Saints on a regular basis. However, it also provides an expression of God's love in the heart of our community through the hospitality, fellowship and support offered through various other outreach and community-building activities that take place there (see above).

The planning for the investment of the Jean Limmer legacy at All Saints has progressed with the PCC agreeing a vision and priorities and an architect briefed to provide options for what can be achieved within our budget. The three key priorities determined by the PCC are Aesthetics, Welcome & Hospitality and Worship. The PCC is currently working with the architect with a view to being able to present plans to the congregation for feedback in early summer 2025.

A number of fabric improvement, repair and maintenance projects have been undertaken at All Saints, co-ordinated on behalf of the PCC by John Britton, and we were pleased that the latest Quinquennial Inspection Report did not reveal any significant issues of which we were unaware. A programme of refurbishments and repairs has been formulated, to run alongside the investments above.

At Keedwell Church, the long outstanding work to repair the guttering and rainwater goods was completed. The work had to be extended to replace the roofing felt which was found to be in very poor condition. This additional work was originally paid for from legacy funds but these costs will be replenished from the Church House disposal proceeds. The remainder of the funds from the disposal of Church House (after the costs of disposal) will be available for the refurbishment of Keedwell - a project that we will turn our attention to, in consultation with those who regularly use the building, once the investment in All Saints has been progressed.

As noted in the Treasurer's report, the PCC is satisfied that the buffer created by the retention of Parish Share prior to the disposal of Church House will be sufficient to enable the PCC to meet its liabilities as they fall due in the year ahead.

The PCC remains grateful to Carolyn Conolly for the administrative support she provides.

Safeguarding

2024 has not been an easy year for the Church of England with regard to safeguarding, as the publication of the Makin Review and the subsequent resignation of the Archbishop of Canterbury shone a spotlight on just how significant is the cultural and procedural change needed to ensure the institution fulfils its responsibilities to protect the most vulnerable.

At a local level, however, there is such good practice to commend. Indeed the PCC had already given significant time and attention to this vital area of ministry and governance, having devoted the whole of its June 2024 meeting to refreshing training and awareness for PCC members and reviewing our safeguarding policies and practice. All PCC members had the opportunity to scrutinise our approach and to ask any

questions to aid understanding. The session was filmed and transmitted to those unable to be at the meeting in person.

We have embraced the diocesan 'dashboard' system, which facilitates monitoring of progress against requirements; and safeguarding remains a standing item on the PCC's agenda. All PCC members have valid DBS certificates and we regularly review and refresh compliance with 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 are hugely grateful to Gill Miles for the diligent way in which she undertakes the role of Parish Safeguarding Officer.

We remain committed to developing a culture where worshippers, volunteers and visitors 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 2024.

In conclusion, we look forward to 2025, 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.



Revd James Harris
Rector



Tony Miles
Churchwarden

On behalf of the Parochial Church Council
4th March 2025

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:

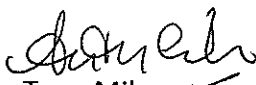
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material 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

4th March 2025

Portishead Deanery Report 2024

We met, as usual, four times in 2024; two of the meetings (June and November) were deanery-wide meetings, open to anyone to attend, while the March and September meetings were full Synods.

March – This Synod was held at the Church of the Ascension, Keedwell, and saw the approval of the 2023 Deanery accounts as well as a talk on “Caring for Creation & Net Zero, by Dan Wills, the Net Zero Enabler for the Diocese.

June – The venue for this Deanery-wide meeting was St Mary’s, Walton. It was a very well-attended meeting and we heard a fascinating talk from Bishop Mike Hill on “A letter to the Church today”, which gave much food for thought and was followed by an interesting Q&A session.

September – The September Synod took place at St George’s Church Hall, Easton, and was on the subject of Neurodiversity when the speakers were Mike Haslam, at the time the Diocese’s Chaplaincy Adviser, and our own Lindsay Smith. This was a very useful talk with group work designed to make us think about those attending our churches with neurodiverse needs.

November – The venue for the November Deanery-wide meeting was St Peter’s Portishead and saw a presentation by Sean Doherty, the Principal of Trinity College, Bristol, called “Money, Money, Money, is it a ‘Rich Man’s World?’”, which made us think hard about world economics.

We have enjoyed having Assistant Diocesan Secretary Peter Evans as our Deanery Accompanier. He has been present at most Deanery Mission and Pastoral Group (DMPG) meetings and Synods. Claire Horton, the Bath Archdeaconry Deanery & Parish Adviser, has also been very helpful. The DMPG has met every two months throughout 2024 while the Deanery Leadership Team has met every month.

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)

February 2025

Review of Financial Activities 2024 – Treasurer's Report

We continue to have much to give thanks for in 2024. We had a very generous response to our autumn 2023 Stewardship Appeal which resulted in total giving income being up 19% in 2024 to £119,000. We were again blessed with a significant legacy gift, without which we would not have been able to meet our ongoing expenditure from total income.

The disposal of Church House was agreed subject to contract in August 2024, and the disposal will be reflected in the accounts when the disposal is completed. The property has been revalued in the accounts for the first time at its anticipated disposal value of £340,000, and the accounts include professional and other Church House costs in 2024 totalling £23,000 (2023 £30,700).

The accounts show a deficit across all funds of £21,600 (2023 surplus £230,700) due primarily to the costs of disposal relating to Church House. The deficit is offset by the revaluation of Church House to give a net increase in funds of £319,000. The surplus in 2023 arose principally from total legacy income of £267,100.

Unrestricted Funds

Unrestricted funds represent the income and expenditure of the PCC excluding where the use of any income is legally restricted by the donor. The PCC historically established three separate unrestricted funds, which are detailed below, and in 2024 a new Fund has been established to show separately the revaluation of Church House. While the total Unrestricted Funds at 31st December 2024 were £347,200 (2023 - £24,600) this includes the new Revaluation Fund of £340,000 leaving just £7,000 of other unrestricted reserves. The PCC has therefore been deferring payment of 40% (£31,200) of its Parish Share until the Church House disposal proceeds are received.

General Fund

Our General Fund voluntary income increased 18% from £102,900 to £121,600. Our regular giving income increased by 17% (2023 up 2%) to £92,900, and we received Lump Sum Gifts of £4,500 (2023 £1,000) and Gift Aid of £19,300 (2023 - £16,800).

Our other unrestricted church income was up from £10,100 to £14,200, with a full year of Keedwell Church lettings following the transfer of many activities from Church House. We received grants from the Listed Places of Worship Grant Scheme, North Somerset Council, for heating the Warm Cafe, and a grant from the Co-op for the Lunch Club.

The accounts provide for the full 2024 Parish Share of £79,200 (2023 £72,000) but, as noted above, £31,200 of this remained unpaid at 31st December 2024 while we await the disposal proceeds from Church House. While Parish Share is not a legal liability, the PCC intends to pay its Share once funds become available. The Diocese is introducing a new method of calculating Share, calculated by benefice rather than by Parish, and we expect Long Ashton's Parish Share to reduce before inflation by up to £10,000 over the next five years.

Our General Fund other costs rose to £67,800 (2023 £56,400) due to a combination of inflation, higher heating costs, long outstanding repairs to the Keedwell roof and increased activity. Church services and evangelism expenditure includes the cost of the new pew bibles paid for from a special collection in November.

Overall the deficit on the General Fund is £12,300 (2023 deficit £17,200). This has again been offset by legacy income received into the Legacy Fund. The balance on the General Fund is £5,800 (2023 - £12,200). This will be increased by approximately £60,000 following the disposal of Church House in order to reimburse the General Fund with the expenses of disposal.

Legacy Fund

We are grateful for an unrestricted legacy gift of £16,400 from the estate of Janet Turp (2023 Pam Horler £25,000) most of which has been used to offset the shortfall of income against expenditure on the General Fund.

Church House Fund

Church House was vacant throughout 2024. In 2024 this Fund therefore reflects the costs incurred during the year comprising professional fees relating to disposal and its running costs (£21,500 net of sundry proceeds from sale of contents etc.) There were no Hall lettings or rental income, which totalled £17,000 in 2023 prior to the vacation of the building.

Following a transfer of £10,000 to the Fund, it had a balance of £900 at 31st December 2024. This balance, less any further costs, will be transferred to the General Fund when the disposal is completed.

Revaluation Fund

This represents the PCC's valuation of Church House based on the offer received, subject to contract. On disposal, the proceeds will be unrestricted income. The PCC has agreed that the General Fund should be 'reimbursed' with the total costs prior to disposal (which by 31 December 2024 totalled £65,600) and that the Limmer legacy fund should be reimbursed with £14,600 of Keedwell Church repair costs incurred during 2024. This will therefore leave a balance of approximately £260,000 which the PCC intends to designate for the refurbishment of Keedwell Church.

Restricted Funds

Limmer Legacy Fund (Balance £241,400) We received a 'restricted' legacy of £242,130 during 2023 which is available for the upkeep and renewal of Church Fabric (excluding day to day running expenses). £17,000 has been expended during the year and £12,000 of interest has been earned on the monies on deposit. As noted above, £14,600 of the expenditure will be reimbursed to this fund when the Church House disposal proceeds are received. The PCC intends to utilise this Fund for the upkeep and renewal of All Saints Church.

Future Facilities Fund The balance on the Fund has increased from £18,000 to £19,200 with investment income. It is anticipated that much of this fund will be used, in combination with the Limmer Legacy Fund, on improvements to All Saints Church.

Bells Fund. This fund is specifically for work to the bells and bell ringing facilities of All Saints Church. The fund value stands at £1,300.

Graveyard Fund. This fund is for the upkeep of specific graves in the churchyard. The fund is mainly held as investments with CCLA. The fund valuation of £8,300 (2023 - £8,000) includes the value of the investments at £5,700 (2023 - £5,500).

Looking ahead

We entered 2025 facing an ongoing deficit of almost £20,000. We have had a very encouraging response to the Stewardship Appeal launched in January following which we anticipate increased giving of £15,000 (including Gift Aid). The remaining shortfall could largely be met from interest to be earned on the sale proceeds of Church House.

However, at 4th March 2025, a contract had not been exchanged on the disposal of Church House and leaves the PCC responsible for the ongoing costs of owning the fully vacated building. Until such time as the sale is concluded we have had to hold back the outstanding £31,200 Parish Share contributions to the Diocese for 2024. We are also holding back an additional £2,000 per month in respect of 2025 as we fund the ongoing costs of retaining Church House. As noted above, Parish Share is not a legal liability but it remains the PCC's intention to paying its Share when funds permit.

We are most grateful to the Diocese for its understanding while we navigate these difficult times. The PCC is satisfied that the buffer created by the holding back of Parish Share will be sufficient to enable it to meet its liabilities as they fall due and to remain a 'going concern' in the year ahead.

Colin Havill, Treasurer 4th March 2025

PAROCHIAL CHURCH OF ALL SAINTS LONG ASHTON
STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2024


Note

	Unrestricted funds £	Restricted funds £	2024 Total funds £	Unrestricted funds £	Restricted funds £	2023 Total funds £
INCOMING RESOURCES						
<u>Income and endowments from:</u>						
(1) Donations and legacies	137,907	240	138,147	127,889	242,147	370,036
(2) Other trading activities	14,216	-	14,216	10,144	-	10,144
(3) Investments	2,803	13,205	16,008	18,401	5,223	23,624
(4) Church Fees	3,040	-	3,040	3,319	-	3,319
Total Incoming Resources	<u>157,966</u>	<u>13,445</u>	<u>171,411</u>	<u>159,753</u>	<u>247,370</u>	<u>407,123</u>
RESOURCES EXPENDED:						
(5) Church activities	147,050	17,589	164,639	128,445	2,304	130,749
(7) Costs of generating income	28,392	-	28,392	45,673	-	45,673
Total Resources Expended	<u>175,442</u>	<u>17,589</u>	<u>193,031</u>	<u>174,118</u>	<u>2,304</u>	<u>176,422</u>
Net incoming/(outgoing) resources before transfers and other gains/(losses)	(17,476)	(4,144)	(21,620)	(14,365)	245,066	230,701
Transfers between funds	-	-	-	-	-	-
	(17,476)	(4,144)	(21,620)	(14,365)	245,066	230,701
(8) Gains/(losses) on investment assets	<u>340,000</u>	<u>489</u>	<u>340,489</u>	<u>1,161</u>	<u>461</u>	<u>1,622</u>
NET MOVEMENT IN FUNDS	<u>322,524</u>	<u>(3,655)</u>	<u>318,869</u>	<u>(13,204)</u>	<u>245,527</u>	<u>232,323</u>
Reconciliation of funds:						
(9) Total funds brought forward	<u>24,634</u>	<u>275,903</u>	<u>300,537</u>	<u>37,838</u>	<u>30,376</u>	<u>68,214</u>
Total funds carried forward	<u>347,158</u>	<u>272,248</u>	<u>619,406</u>	<u>24,634</u>	<u>275,903</u>	<u>300,537</u>

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS, LONG ASHTON
Balance sheet at 31 December 2024

	Note	<u>2024</u>		<u>2023</u>	
		£	£	£	£
INVESTMENTS					
Market value at 31/12/2024	(8)		359,436		18,947
CURRENT ASSETS					
Debtors and prepayments		5,748		1,450	
Cash at Bank and in hand		19,549		21,443	
Cash on Deposit		<u>282,389</u>		<u>271,428</u>	
		<u>307,686</u>		<u>294,321</u>	
CURRENT LIABILITIES					
Creditors and accrued charges:					
Charities control	(10)	1,143		350	
Church general creditors		<u>46,573</u>		<u>12,381</u>	
		<u>47,716</u>		<u>12,731</u>	
Net current assets/(liabilities)			259,970		281,590
<u>NET ASSETS</u>			<u><u>619,406</u></u>		<u><u>300,537</u></u>
Represented by:					
FUNDS					
<u>Unrestricted Funds</u>	(12)				
Legacy		395		42	
Church House		934		12,412	
Property revaluation fund		340,000		-	
General Fund		<u>5,829</u>		<u>12,180</u>	
			347,158		24,634
<u>Restricted Funds</u>	(13)				
Future facilities		19,208		17,945	
Limmer legacy		241,428		246,294	
Lighting		2,006		2,006	
Bells		1,303		1,656	
Churchyard		<u>8,303</u>		<u>8,002</u>	
			272,248		275,903
<u>TOTAL FUNDS</u>			<u><u>619,406</u></u>		<u><u>300,537</u></u>

Approved on behalf of the Parochial Church Council


 Revd. James Harris 29th January 2025

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS, LONG ASHTON

Notes to the Financial Statements for the year ended 31 December 2024

Note	2024			2023		
	£	£	£	£	£	£
	Unrestricted	Restricted	Totals	Unrestricted	Restricted	Totals
<u>INCOMING RESOURCES</u>						
(1) <u>Voluntary income</u>						
Giving	92,853	240	93,093	79,303	-	79,303
Lump sum gifts (excluding Gift Aid)	4,500	-	4,500	1,000	-	1,000
Other non-recurring donations	424	-	424	380	-	380
Other charitable giving/donations	1,582	-	1,582	1,970	-	1,970
	99,359	240	99,599	82,653	-	82,653
Tax recovered through Gift Aid	19,258	-	19,258	16,806	-	16,806
Total giving (excluding legacies)	118,617	240	118,857	99,459	-	99,459
Grants	2,937	-	2,937	3,430	-	3,430
Legacies	16,353	-	16,353	25,000	242,147	267,147
	137,907	240	138,147	127,889	242,147	370,036
(2) <u>Trading activities</u>						
Parish Magazine - subscriptions/advertising	4,378	-	4,378	3,975	-	3,975
Keedwell - hall lettings	5,359	-	5,359	1,641	-	1,641
Solar electricity generation (All Saints)	1,427	-	1,427	1,309	-	1,309
Other activities	3,052	-	3,052	3,219	-	3,219
	14,216	-	14,216	10,144	-	10,144
(3) <u>Investment income</u>						
Deposit interest	1,307	12,728	14,035	952	5,086	6,038
Investment income		477	477	367	137	504
Church House - tenancies		-	-	11,005	-	11,005
Church House - hall lettings and other income	1,496	-	1,496	6,077	-	6,077
	2,803	13,205	16,008	18,401	5,223	23,624
(4) <u>Fees</u>						
Statutory PCC Fees	2,389	-	2,389	2,629	-	2,629
Heating of the Church and other fees	651	-	651	690	-	690
	3,040	-	3,040	3,319	-	3,319
<u>RESOURCES EXPENDED</u>						
(5) <u>Church activities</u>						
Diocesan Parish share	79,200	-	79,200	72,000	-	72,000
Clergy expenses	1,430	-	1,430	1,316	-	1,316
PCC staff salary and cleaning costs Note 6	25,197	-	25,197	22,247	-	22,247
Church office costs	3,778	-	3,778	2,640	-	2,640
Utilities and insurance						
All Saints	11,521	-	11,521	10,159	-	10,159
Keedwell	3,679	-	3,679	2,950	-	2,950
Maintenance						
All Saints	5,477	2,937	8,414	6,351	2,345	8,696
Keedwell	9,258	14,652	23,910	5,071	-	5,071
Church Services and evangelism	5,878	-	5,878	3,692	41	3,651
Charitable giving	1,632	-	1,632	2,019	-	2,019
	67,850	17,589	85,439	56,445	2,304	58,749
	147,050	17,589	164,639	128,445	2,304	130,749

- (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 2024 or 2023. Employer contributions to the Church Workers Pension Fund were £595 in 2024 (£541 in 2023).

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS, LONG ASHTON

Notes to the Financial Statements for the year ended 31 December 2024

Note	2024			2023		
	£	£	£	£	£	£
	Unrestricted	Restricted	Totals	Unrestricted	Restricted	Totals
<u>INCOMING RESOURCES</u>						
(7) <u>Costs of generating income</u>						
Church House:						
Utilities, business rates and insurance	12,302	-	12,302	5,911	-	5,911
Repairs and maintenance	1,375	-	1,375	1,088	-	1,088
Professional fees	9,297	-	9,297	30,718	-	30,718
Caretaker and cleaning costs		-	-	1,500	-	1,500
	22,974	-	22,974	39,217	-	39,217
Sundry costs	1,660	-	1,660	1,880	-	1,880
Parish magazine - printing	3,758	-	3,758	4,576	-	4,576
	<u>28,392</u>	<u>-</u>	<u>28,392</u>	<u>45,673</u>	<u>-</u>	<u>45,673</u>

Note	2021			2020		
	£	£	£	£	£	£
	Unrestricted	Restricted	Totals	Unrestricted	Restricted	Totals
(8) <u>Gains/(losses) on investment assets</u>						
	<u>Cost</u>	<u>2024 Market Value</u>	<u>2023 Market Value</u>	<u>Gain/(loss)</u>		
<u>Restricted - Churchyard</u>						
222 shares - CBF Investment Fund	1,379	5,147	5,018	129		
347 shares - CBF Fixed Interest	499	517	502	15		
	<u>1,878</u>	<u>5,664</u>	<u>5,520</u>	<u>144</u>		
<u>Restricted - Future facilities</u>						
2023 - 594 shares - CBF Investment Fund	460	13,772	13,427	345		
<u>Unrestricted - General</u>						
2022 - 594 shares - CBF Investment Fund	-					
	<u>2,338</u>	<u>19,436</u>	<u>18,947</u>	<u>489</u>		
Church House (investment property)	see note	340,000	-	340,000		
		<u>359,436</u>	<u>18,947</u>	<u>340,489</u>		

During 2024, the PCC received an offer, subject to contract for the disposal of Church House which has been used at the basis for the property's valuation. The PCC was previously unable to attribute a value to the property.

(10) CHARITIES - control account	<u>2024</u>	<u>2023</u>
	£	£
Creditor balance at 1st January	350	928
<u>Receipts:-</u>		
Donations (Note 11)	1,582	2,020
<u>Payments:-</u>		
Charities	(789)	(2,598)
Creditor balance at 31st December	<u>1,143</u>	<u>350</u>

(11) <u>Charities - Donations raised and received</u>	<u>2024</u>	<u>2023</u>
	£	£
St Pauls School, Ndola, Zambia	-	402
The Heart Institute	-	215
Sisters of the Church	289	489
Royal British Legion	150	160
Disasters Emergency Committee Middle East	1,143	-
Disasters Emergency Committee Syria/Turkey	-	430
Other (under £150)		324
	<u>1,582</u>	<u>2,020</u>

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS, LONG ASHTON
Notes to the Financial Statements for the year ended 31 December 2024

Note

FUNDS ANALYSIS - UNRESTRICTED FUNDS

	General		Church		Church		Revaluation		Legacy		Legacy Fund		Total 2024		Total 2023	
	2024	2023	House 2024	House 2023	Reserve 2024	Fund 2024	2023									
Incoming Resources:-																
Donations and legacies	121,554	102,889				16,353	25,000							137,907	127,889	
Other trading activities	14,216	10,144				-	-							14,216	10,144	
Investments - letting	-	-		17,082		-	-							-	17,082	
Investments - other income	1,307	1,319	1,496			-	-							2,803	1,319	
Church Fees	3,040	3,319	-	-		-	-							3,040	3,319	
Total Incoming Resources	140,117	117,671	1,496	17,082		16,353	25,000							157,966	159,753	
Resources expended:-																
Church activities	(147,050)	(128,445)				-	-							(147,050)	(128,445)	
Costs re voluntary income	(5,418)	(6,456)	(22,974)	(39,217)		-	-							(28,392)	(45,673)	
Other - Building costs	(152,468)	(134,901)	(22,974)	(39,217)		-	-							(175,442)	(174,118)	
Total Resources Expended	(12,351)	(17,230)	(21,478)	(22,135)		16,353	25,000							(17,476)	(14,365)	
Net incoming/(outgoing)	-	1,161	(21,478)	(22,135)		340,000	25,000							340,000	1,161	
Gains/(losses) on investment assets	6,000	18,000	10,000	30,000		(16,000)	(48,000)							-	-	
Fund transfers	(6,351)	1,931	(11,478)	7,865		340,000	353	(23,000)						322,524	(13,204)	
Net incoming/(outgoing) resources																
Fund balance at 01/01/2024	12,180	10,249	12,412	4,547		42	23,042							24,634	37,838	
Fund balance at 31/12/2024	5,829	12,180	934	12,412		340,000	395	42						347,158	24,634	
Represented by:																
Investments at market value	-	-	-	-		340,000	-	-						340,000	-	
Debtors and prepayments	5,748	1,450				-	-	-						5,748	1,450	
Cash at Bank and on deposit	40,097	19,761	8,634	16,112		-	395	42						49,126	35,915	
Creditors	(40,016)	(9,031)	(7,700)	(3,700)		-	-	-						(47,716)	(12,731)	
Fund Value	5,829	12,180	934	12,412		340,000	395	42						347,158	24,634	
Fund Value excluding Investments	5,829	12,180	934	12,412		-	395	42						7,158	24,634	

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS, LONG ASHTON
Notes to the Financial Statements for the year ended 31 December 2024

Note

(13) **FUNDS ANALYSIS - RESTRICTED FUNDS**

	<u>Future Facilities Fund**</u>	<u>Limmer legacy</u>	<u>Bells</u>	<u>Churchyard</u>	<u>Lighting</u>	<u>Total 2024</u>	<u>Total 2023</u>
Donations, grants and legacies	-		240			240	242,147
Activities for generating funds						-	-
Investment income	918	12,090	40	157		13,205	5,223
Total Incoming Resources	918	12,090	280	157	-	13,445	247,370
Resources expended:-							
Church activities		16,956	633			17,589	(2,304)
Total Resources Expended	-	16,956	633	-	-	17,589	(2,304)
Net Incoming/(outgoing)	918	(4,866)	(353)	157	-	(4,144)	245,066
Gains/(losses) on investment assets	345			144		489	461
Fund transfers	-			-		-	-
Net Incoming/(outgoing) resources	1,263	(4,866)	(353)	301	-	(3,655)	245,527
Fund balance at 01/01/2024	17,945	246,294	1,656	8,002	2,006	275,903	30,376
Fund balance at 31/12/2024	19,208	241,428	1,303	8,303	2,006	272,248	275,903

** 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	13,772		-	5,664	-	19,436	18,947
Debtors and prepayments	-		-	-	-	-	-
Cash at Bank and on deposit	5,436	241,428	1,303	2,639	2,006	252,812	256,956
Fund Value	19,208	241,428	1,303	8,303	2,006	272,248	275,903
Fund Value excluding Investments	5,436	241,428	1,303	2,639	2,006	252,812	256,956
Total restricted and unrestricted	619,406		300,537	68,214			

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 2024.

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. The unrestricted revaluation fund is in respect of the market value of Church House.

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 received.

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 based on the net receipts to the PCC. Accrual is made for outstanding expenditure

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 gains and losses are accounted for in 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. Professional fees in respect of the disposal of Church House are disclosed separately.

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 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 Examiner's Report to the Parochial Church Council of All Saints Long Ashton

I report on the accounts for the year ended 31 December 2024, which are set out in the financial statements for 2024.

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 Examiner's 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

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an 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.

Mark Packham
3 Ridgeway Road
Long Ashton
BS41 9EX
Independent Examiner



Mark Packham

11 March 2025

