

Trustees' Annual Report and Accounts

Parish of Pucklechurch and Abson

1 January – 31 December 2022

Aim and purpose

The Parochial Church Council of the Ecclesiastical Parish of Pucklechurch and Abson (PCC) has the responsibility of cooperating with the incumbent, the Rev Matthew Stone in promoting the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

The PCC is also especially responsible for the maintenance of the churches of St Thomas a Becket, Pucklechurch and St James, Abson. It has a special interest in Pucklechurch CE VC Primary School.

Objectives and activities

The PCC is committed to enabling as many people as possible to worship at our churches and to become part of the parish community. The PCC maintains an overview of worship throughout the parish and makes suggestions on how our services can involve the groups that live within the parish. Our services and worship put faith into practice through prayer, scripture, music and sacrament.

When planning our activities for the year, the incumbent and PCC has considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. We try to enable ordinary people to live out their faith as part of our parish community through:

- Worship and prayer.
- Learning about the Gospel and developing their knowledge and trust in Jesus
- Provision of pastoral care for people living in the parish
- Missionary and outreach work

To facilitate this work it is important that we maintain the fabric of our two church buildings.

Achievements and Performance

Worship and Prayer

The PCC has been keen to offer a range of services during the week and over the course of the year that our community find both beneficial and spiritually fulfilling. As an example, we offer prayer time outside of the traditional services and have trialled a less formal service at times throughout the calendar.

We trialled opening the church during the day so we could encourage people to visit at will and enjoy the peaceful surroundings and provide an environment for thought and prayer.

This year also saw the return of our Scarecrow Trail and the very popular Christmas Nativity. The former as well as encouraging families into the church environment from the village and beyond also

raised vital funds for the church. The nativity service again opens our door to families in our communities and helps enrich our relationship with Pucklechurch CE VC School.

For the first time we held a very well supported Carol Service in a local public house raising fund and bringing the Christian message to the wider community.

All are welcome to attend our regular services. At present there are 41 parishioners on the church electoral roll. In 2022 there were 2 baptisms, 0 weddings and 5 funeral services in the parish. Average Sunday attendance across both churches was 25, we see increased attendance at festivals for example Easter, Remembrance and Christmas.

Deanery and Diocesan Synod

One member of the parish sits on both the Deanery and Diocesan Synods. This provides the PCC with an important link between the parish and the wider structures of the church. One member also represented the parish on the Uganda Link which connects the parish with churches in Uganda.

Pastoral care

The incumbent and volunteers carry out pastoral visits to support the community at home and when needed in hospitals. The incumbent and one volunteer are church governors at the village primary school. The church continues to let out the church room to the village playgroup to support this village need.

Mission and Outreach

The church holds services to appeal to non-church members to enable mission and evangelism. Contributions are made to Bristol Diocese via Parish Share to support the diocese's mission in other parts of Bristol including university students. It is PCC's policy to make annual tithing to local and national charities which normally amounted circa £1100. Specific donations were made to Deanery Uganda Link, Haven Day Centre, Church Mission Society and The Church Army.

Financial review

The PCC made the decision to contribute £23670 to support the work of the diocese through Parish Share.

For the year, expenditure exceeded income by £20779.81 with the biggest items of expenditure being the Parish Share payments. Our investment finances were also impacted by market conditions and at year end our Investment fund was reduced in value by £11498.30. We continue to raise funds via events such as Scarecrow Trail and personal donations. The shortfall between income and expenditure was made good from transfers from investment reserves. A detailed breakdown of our assets and liabilities is attached in the financial statement which has been independently examined.

Reserves policy

It is our policy to invest our legacy funds balances with the CBF Church of England Deposit Fund. The PCC maintains a capital priorities register for St Thomas' building.

Volunteers

We would like to thank our volunteers who are the lifeblood of the church community.

Structure, governance and management

The method of appointment of PCC members is set out in the Church Representation Rules. In the parish, the membership of the PCC consists of the incumbent, churchwardens, lay reader, vergers, deanery synod representatives and members elected by those members of the congregation who

are on the electoral role of the parish. All members of the congregation are encouraged to register on the Electoral Roll and stand for election to the PCC.

The PCC members are responsible for making decisions on all matters of general concern and importance in the parish including how the funds of the PCC are to be spent.

The PCC met 8 times in 2022 with an average attendance of 9.

Administrative information

The Parish of Pucklechurch and Abson is in South Gloucestershire and in the Diocese of Bristol. The correspondence address is The Vicarage, Westerleigh Road, Pucklechurch BS16 9RD.

The PCC is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2006) and a registered charity since 31 August 2017 (Reg No: 1174449).

There are no significant incidents to report.

PCC Members who have served from 1 January – 31 December 2021 are:

Incumbent:	Rev Matthew Stone
Warden (St Thomas):	Bill Skidmore (1/2 year only)
Verger:	Mrs Elizabeth Webb
Elected Members:	Mrs Joanne Fern (Minute Secretary)
	Mr Alan Holder
	Mr Kevin Watkins
	Ms Gill Kavanagh
	Ms Julie Young
	Mr Mark Priest
	Ms Julie Gibbs
	Mrs L Silk
	Mrs Jackie Yates
	Mrs Joyce Harris
	Approved by the PCC on 26/10/2023

ST. THOMAS A BECKET CHURCH, PUCKLECHURCH

ST. JAMES THE GREAT, ABSON

ANNUAL REPORT

and

FINANCIAL STATEMENTS

of the

PAROCHIAL CHURCH COUNCIL

for the year ended

31 DECEMBER 2022

Incumbent:

Rev. M. Stone
The Vicarage
Westerleigh Road
Pucklechurch
Bristol

Bank:

Lloyds TSB
124 High Street
Staple Hill
Bristol

Independent Examiner:

Mr J Sexton
44 Birch Drive
Pucklechurch
Bristol

ST. THOMAS A BECKET CHURCH, PUCKLECHURCH ST. JAMES THE GREAT, ABSON

Independent Examiner's Report to the PCC

This report of the accounts of the PCC of St. Thomas a Becket, Pucklechurch and St. James the Great, Abson for the year ended 31 December 2022 which are set out in the following pages, is in respect of an examination carried out under Regulation 3(3) of the Church Accounting Regulations, 1997 and Section 43 of the Charities Act 1993.

As members of the PCC you are responsible for the preparation of the accounts; you consider that the audit requirement of Regulation 3(3) of the Church Accounting Regulations 1997 and Section 43(2) of the Charities Act do not apply. It is my responsibility to issue this report on those accounts in accordance with the terms of Regulation 25 of the Church Accounting Regulations 1997 and Regulation 7 of the Charities (Accounts and Reports) Regulations 1995.

My examination was carried out in accordance with the general directions given by the Charity Commission under Section 43(7)(b) of the Act to be found in the guidance from the CBF. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering 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 I would require in an audit; consequently I do not express an audit opinion on the view given by the accounts.

In connection with my examination no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with Section 41 of the Act; and to prepare accounts which accord with the accounting records and to comply with the requirements of the Act, as also contained in the Church Accounting Regulations 1997 have not been met.

Mr J Sexton
44 Birch Drive
Pucklechurch
Bristol

ST. THOMAS A BECKET CHURCH, PUCKLECHURCH ST. JAMES THE GREAT, ABSON

CONSOLIDATED FINANCIAL STATEMENTS: YEAR ENDED 31 DECEMBER 2022

GENERAL FUND RECEIPTS AND PAYMENTS ACCOUNT (UNRESTRICTED)

<u>Receipts</u>	<u>Pucklechurch</u>	<u>Abson</u>	<u>Total 2022</u>	<u>Total 2021</u>
	£	£	£	£
<u>Incoming Resources from Donors</u>				
Standing Orders	8,737.74		8,737.74	9,673.10
Envelope Giving			0.00	30.00
HMRC Gift Aid	2,979.63	552.50	3,532.13	3,644.76
Collections	4,499.47	1,544.86	6,044.33	5,398.70
Collections for Charities	376.46		376.46	780.90
Other	63.05		63.05	
Harvest Supper		384.00	384.00	
Hire of Boards		50.00	50.00	
Market Rent		112.00	112.00	
Art Exhibition		258.00	258.00	
Rose Sunday		255.50	255.50	
	<u>16,656.35</u>	<u>3,156.86</u>	<u>19,813.21</u>	<u>19,527.46</u>
<u>Other Voluntary Incoming Sources</u>				
Donations/Wall Safe	1,362.30	510.00	1,872.30	2,499.95
Grants	380.00		380.00	
	<u>1,742.30</u>	<u>510.00</u>	<u>2,252.30</u>	<u>2,499.95</u>
<u>Income from Charitable and Ancillary Trading</u>				
Room/Church Rent	3,695.00		3,695.00	3,743.00
PCC Fees (gross)	1,613.00		1,613.00	2,258.00
	<u>5,308.00</u>	<u>0.00</u>	<u>5,308.00</u>	<u>6,001.00</u>
<u>Transfer from Restoration Fund</u>	5,000.00		5,000.00	
<u>Transfer from Barnett Legacy Fund</u>				
<u>Transfer from Knight Legacy Fund</u>	20,000.00		20,000.00	26,000.00
<u>Transfer from CBF Investment Fund Shares</u>				
<u>Transfer from Organ Fund (Abson)</u>				370.43
Total Receipts	48,706.65	3,666.86	52,373.51	54,398.84

<u>Payments</u>	<u>Pucklechurch</u>	<u>Abson</u>	<u>Total 2022</u>	<u>Total 2021</u>
	£	£	£	£
<u>Charitable Giving</u>				
Overseas, Home & Secular Charities	1,126.66		1,126.66	2,277.96
	<u>1,126.66</u>	<u>0.00</u>	<u>1,126.66</u>	<u>2,277.96</u>
<u>Activities Relating to the Work of the Church</u>				
Parish Share	23,670.00		23,670.00	31,713.87
Church Running Expenses	5,398.24	(1,292.61)	4,105.63	5,444.60
Diocesan Fees	731.00		731.00	1,210.00
Clergy Expenses	1,677.84		1,677.84	1,162.16
Maintenance	6,024.01	4,326.00	10,350.01	1,545.66
Service Expenses/Stationery	849.15		849.15	694.11
Churchyard	3,600.00	220.00	3,820.00	4,192.00
Honoraria/Organist	2,696.00		2,696.00	1,967.00
Miscellaneous	149.55	59.51	209.06	208.99
Bookkeeping Fees	1,060.00	90.00	1,150.00	1,074.00
Organ Tuning		238.87	238.87	450.68
	<u>45,855.79</u>	<u>3,641.77</u>	<u>49,497.56</u>	<u>49,663.07</u>
Total Payments	46,982.45	3,641.77	50,624.22	51,941.03
 Excess of Receipts over Payments	 1,724.20	 25.09	 1,749.29	 2,457.81
 <u>General Fund Balance</u>	 <u>Pucklechurch</u>	 <u>Abson</u>	 <u>Total 2022</u>	 <u>Total 2021</u>
1 January	2,791.15	4,420.40	7,211.55	9,355.21
31 December	4,515.35	4,445.49	8,960.84	4,753.74
Increase/(Decrease) in Fund	1,724.20	25.09	1,749.29	(4,601.47)

PUCKLECHURCH & ABSON STATEMENT OF FUNDS, ASSETS & LIABILITIES

Bank Statements at 31/12/22

Pucklechurch

	£
Lloyds TSB Current a/c	4,799.21
Lloyds TSB Deposit a/c (2 year fixed)	0.00
CBF Deposit a/c	107,294.54
CBF Organ a/c	5,596.40
CBF Share Account	113,011.36
Cash in Hand	179.00
	<u>230,880.51</u>

Uncleared Cheques	
Cash not yet paid in	2,979.63

Pucklechurch Total	<u>233,860.14</u>
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Fund Totals at 31/12/22

	£
General	4,515.35
Restoration	6,174.04
Organ	5,596.40
Barnett Legacy	95,734.04
Knight Legacy	116,821.23
Knight Endowment	5,019.08

<u>233,860.14</u>

Abson

	£
Santander Current a/c	4,483.49
Cash in Hand	0.00
	<u>4,483.49</u>

Uncleared Cheques	(280.00)
Cash not yet paid in	242.00

Abson Total	<u>4,445.49</u>
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	£
Unrestricted	4,445.49

<u>4,445.49</u>

Grand Total	<u>238,305.63</u>
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<u>238,305.63</u>

Fund Totals at 31/12/21 (for comparison)

<u>270,583.74</u>

ST. THOMAS A BECKET CHURCH, PUCKLECHURCH ST. JAMES THE GREAT, ABSON

CONSOLIDATED ACCOUNTS

Notes to the Consolidated Accounts:

1. The Central Board of Finance of the Church of England has issued regulations and guidance following the introduction of the 1993 Charity Act which says (para 1.3) that from 1 January 1997 the Act will be implemented for all PCCs. The two most significant consequences for Pucklechurch and Abson are that:-

- a) we are required to present consolidated accounts for the two parishes and
- b) that accounts must be separated out into restricted (where money is given for a specific purpose and cannot be used for any other purpose) and unrestricted (where funds can be used for any purpose).

2. Although there is a requirement to present consolidated accounts for Pucklechurch and Abson in fact they are financially independent and maintain their own bank accounts and practices. It is anticipated that this will continue.

3. The Joyce Barnett Legacy Fund represents a bequest to the St. Thomas a Becket Church. It is a restricted fund designated "for such objects connected with the fabric fund for the building of the church or other services provided by the church".

RESTORATION FUND (DESIGNATED FUND) PUCKLECHURCH

<u>Receipts</u>	2022	2021
	£	£
Scarecrow Trail	3,235.22	
Revel Refreshments	73.50	
Christmas Tree Festival & Fair	226.60	221.00
Carols in Pub	137.40	
Memorials	79.00	821.10
Transfer from Barnett Legacy Fund		14,000.00
Total Income	3,751.72	15,042.10

<u>Payments</u>	2022	2021
	£	£
Advent Lighting	576.00	540.00
Ceiling Repairs	1,085.00	
Scarecrow Expenses	506.55	
Audio Visual works		10,363.20
Other Maintenance		3,747.40
Piano/Organ Expenses	642.64	711.98
Transfer to General Fund	5,000.00	
Total Expenditure	7,810.19	15,362.58

Excess of Receipts over Payments	(4,058.47)	(320.48)
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<u>Restoration Fund Balance</u>	2022	2021
1 January	10,232.51	10,552.99
31 December	6,174.04	10,232.51
Increase/(Decrease) in Fund	(4,058.47)	(320.48)

ORGAN FUND (DESIGNATED FUND) PUCKLECHURCH

<u>Receipts</u>	2022	2021
	£	£
Bank Interest	72.64	2.87

Total Income	72.64	2.87
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<u>Payments</u>	2022	2021
	£	£

Total Expenditure	0.00	0.00
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Excess of Receipts over Payments	72.64	2.87
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<u>Organ Fund Balance</u>	2022	2021
1 January	5,523.76	5,520.89
31 December	5,596.40	5,523.76
Increase/(Decrease) in Fund	72.64	2.87

BARNETT LEGACY FUND

<u>Receipts</u>	2022	2021
	£	£
Interest	627.17	31.14
Revaluation of Investment	(11,498.30)	18,722.02

Total Income	(10,871.13)	18,753.16
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<u>Payments</u>	2022	2021
	£	£
Transfer to Restoration Fund		14,000.00
Total Expenditure	0.00	14,000.00

Excess of Receipts over Payments	(10,871.13)	4,753.16
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<u>Barnett Legacy Fund Balance</u>	2022	2021
1 January	106,605.17	101,852.01
31 December	95,734.04	106,605.17
Increase/(Decrease) in Fund	(10,871.13)	4,753.16

KNIGHT LEGACY FUND

<u>Receipts</u>	2022	2021
	£	£
Interest	800.21	49.51

Total Income	800.21	49.51
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<u>Payments</u>	2022	2021
	£	£
To General Fund for Parish Share	20,000.00	26,000.00

Total Expenditure	20,000.00	26,000.00
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Excess of Receipts over Payments	(19,199.79)	(25,950.49)
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<u>Knight Legacy Fund Balance</u>	2022	2021
1 January	136,021.02	161,971.51
31 December	116,821.23	136,021.02
Increase/(Decrease) in Fund	(19,199.79)	(25,950.49)

KNIGHT ENDOWMENT FUND

<u>Receipts</u>	2022	2021
	£	£
Interest	29.35	1.52

Total Income	29.35	1.52
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<u>Payments</u>	2022	2021
	£	£

Total Expenditure	0.00	0.00
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Excess of Receipts over Payments	29.35	1.52
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<u>Knight Endowment Fund Balance</u>	2022	2021
1 January	4,989.73	4,988.21
31 December	5,019.08	4,989.73
Increase/(Decrease) in Fund	29.35	1.52

ORGAN FUND (RESTRICTED FUND) ABSON

<u>Receipts</u>	2022	2021
	£	£
Interest		0.14

Total Income	0.00	0.14
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<u>Payments</u>	2022	2021
	£	£
Transfer to General Fund		370.43

Total Expenditure	0.00	370.43
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Excess of Receipts over Payments	0.00	(370.29)
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<u>Organ Fund Balance</u>	2022	2021
1 January	0.00	370.29
31 December	0.00	0.00
Increase/(Decrease) in Fund	0.00	(370.29)

ST. THOMAS A BECKET CHURCH PUCKLECHURCH

INDEPENDENT EXAMINATION 2022 COMMENTS. DATED 10 MARCH 2023

- a) During my examination no matter has come to my attention to believe that the accounting records have not complied with the regulations, however even though the excess expenditure over income is little changed from £22k in 2021 to £21k in year 2022, and ignoring the £11,498 reduction in the investments which suffered during 2022 but is anticipated they will recover in 2023 serious consideration should be given to the finances going forward.
- b) In analysing the accounts the largest expenditure is 50.38% which is the Parish Share which I understand is already being increased by 10% for 2023, an estimated energy increase of approximately 215% means the Church immediately has to find an additional £7,660 in 2023 with limited other activities to increase income and/or reduce expenditure.
- c) Each year the losses are made good by transfers from unrestricted funds but if the losses continue at the current levels these funds will be exhausted within 4 years 2 months.
- d) For example all maintenance costs could fairly be attributed to the Barnett Legacy (which is restricted to the Church Building) which accounted for £18k since 2018, and consideration maybe given to some savings in the Churchyard upkeep.

Independent Examiner.

A handwritten signature in black ink, appearing to read 'John R Sexton', with a long horizontal line extending to the right.

John R Sexton G.C.M.A.