

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF HOLY TRINITY WITH ST. GABRIEL AND ST. LAWRENCE AND ST. JUDE; EASTON

England & Wales · Charity number 1197246

Details

Other names	EASTON CHRISTIAN FAMILY CENTRE
Status	Registered
Legal form	Other
Registered	2021-12-21
Register	View on the Charity Commission register

Contact

Address Easton Christian Family Centre
Beaufort Street
Easton
Bristol
BS5 0SQ

Phone 01179554255

Email office@ecfc.org.uk

Website www.ecfc.org.uk

Activities

Objects: PROMOTING IN THE ECCLESIASTICAL PARISH THE WHOLE MISSION OF THE CHURCH.

Activities: Easton Christian Family Centre is a church in the heart of Easton, a multi-cultural part of Bristol with many needs. We hold services for worship on Sundays, and midweek groups and activities for prayer and discipleship. We run a community Cafe in the church building, which is also well used for a wide range of community groups and has offices for a number of partner organisations and charities.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- Bristol City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£205,947	£210,632	-	-
2023-12-31	£181,909	£182,647	-	-
2022-12-31	£263,634	£266,846	-	-

Trustees

Name	Role	Appointed
rev David James Paton Moore	Chair	2008-04-02
Derek John Pike		2011-04-10
Harry Jonathan Peppiatt Fenner Crawley		2023-05-21
Maryam Pashaei		2024-05-12
Paul Fletcher		1997-04-09
RACHAEL ALICE BEE BA MSC		2017-04-23
Richard Boyes		2024-05-12
Simon Edward Atkins		2023-07-01
Soraya Najafishalamzari		2025-05-18

Accounts



Trustees' Annual Report and Accounts

For the year ended 31st December 2024

**Parochial Church Council of Holy Trinity with
St. Gabriel, St. Lawrence and St. Jude
(Commonly known as Easton Christian Family Centre)**

Charity Registration Number: 1197246

Easton Christian Family Centre

Trustees' Annual Report: year ended 31st December 2024



Contents

	Page
Trustees' Annual Report	1-9
Independent Examiner's Report to the Trustees	10
Statement of Financial Activities	11
Balance Sheet	12
Notes to the Financial Statements	13-19

Aim and purposes

The Parochial Church Council (PCC) of Holy Trinity with St. Gabriel, St. Lawrence and St. Jude (commonly known as Easton Christian Family Centre) has the responsibility of cooperating with the incumbent, the Reverend Canon David Moore, in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. The PCC is also specifically responsible for the maintenance of the church building, Easton Christian Family Centre, Beaufort Street, Bristol, BS5 0SQ.

Objectives and Activities

The PCC is committed to enabling ECFC to be a family-friendly multicultural Anglican church in Easton, Bristol. We desire to be a place of welcome, meeting and refuge for all, inspired by the generous, loving, non-violent life of Jesus.

The PCC maintains an overview of the life of the church, including Sunday services and midweek activities, and our relationships with other groups and churches locally, especially those who use our buildings, and with our neighbouring school.

We have considered how we act in the public benefit. We enable ordinary people to live out their faith as part of our parish community through:

- Worship and prayer; learning and sharing the good news of Jesus in word and deed; and helping others to develop their knowledge and trust in Jesus.
- Provision of pastoral care for the church community, including a significant number of asylum seekers and refugees and other vulnerable people in the wider community.
- Our extensive ministry amongst refugees and asylum seekers, particularly from Iran.
- Our community chaplain working with our local school, with a shelter for women experiencing homelessness, local GP Practices offering a listening service and with other local groups.
- Our community café is open to all in our community, offering a warm space and free meals to those who need it and training up volunteers with work-ready skills.
- Working in partnership across our community to meet the needs of the most vulnerable.

To facilitate this work, it is important that we maintain the fabric of the Easton Christian Family Centre buildings.

Achievements and Performance

Sunday Worship

We continue to open our church for worship on Sundays and at various other times during the week. During 2024 we have been joined by many people (more than before) seeking asylum and with refugee status, particularly (but not exclusively) from Iran. Our Sunday morning gatherings are for us to bring our lives to Jesus. We also spend a lot of energy ensuring that our services are accessible to those with English as an additional language, and continue to offer Zoom links to enable those who are unable to come to the building to join our services.

Ministry to Asylum Seekers and Refugees

Due to the significant increase in the number of asylum dispersals by the Home Office recently, we have found a consequent increase in the number of asylum seekers finding their way to our church.

Wednesday Night Persian Bible Study

We have been meeting with enquirers to the faith from Persian and Kurdish background who have been finding their way to church – most through personal recommendation from fellow asylum seekers and refugees. During 2024 21 people were baptised (February, April and October.) Prior to Baptism we insist that people are with us for 6 months and within that time we offer Bible study on a range of topics and then specific Baptism preparation. Post-Baptism we encourage continued attendance at our growing and vibrant group which sometimes numbers up to 45.

Pastoral care

We have continued to support people in the asylum system via our Refugee Support Team which meets every month, and at the end of 2023 appointed a part-time Refugee and Asylum Seeker Support Worker. We have good partnerships with local charities for any advice needs we identify and are able to help asylum seekers through the stresses of the asylum system and after they get leave to remain to resettle in Bristol. Many good personal relationships have been formed with long term benefit to both asylum seekers and those working alongside them. We have written a large number of support letters to assist people in their asylum claims. Many of our Refugee and asylum-seeking congregants have integrated into the life of the church and they have got involved in volunteering in church rotas, community café and midweek groups.

Baraka Community Café

Baraka offers meals and drinks and a warm welcome to people from our community at affordable prices (with free meals available, funded by a pay it forward system). The cafe was open 3 days a week during School terms, until September when it started to be open for 4 days a week. In 2024 the café developed its volunteering programme, offering volunteers opportunity to develop skills which improve their employability, and was led by the part-time volunteer coordinator. We also employ an assistant manager in a fixed-term development and training role.

Community Chaplaincy

Our community chaplain has been busy this year listening to the needs of our community and gradually building partnerships and relationships to inspire positive change.

She has a good connection with our neighbouring primary school, with whom we have a long standing and very strong relationship. Last term, a group of us from ECFC joined together with some parents from the school to host a prayer space in the playground. We had over 140 of the pupils come and pray creatively in pop-up tents. It was a privilege to meet and work together with Muslim parents to pray and invite the children to explore the theme of friendship through prayer activities. We have hosted prayer tents each term with a different theme. The Chaplain also reads with some of the children each week, as a way of serving the school and getting to know pupils and teachers.

The community chaplain also partners with the 'Spring of Hope' shelter for women experiencing homelessness. The shelter is within a stone's throw of ECFC and she has started a drop-in session for the women to come and talk, be listened to and receive prayer. She also provides a well-received 'listening and wellbeing service' with the local GP surgery and social prescribing services.

Community use of the building

Our building is extensively used during the week at affordable prices for our community. We are home to two local refugee charities, Bristol Hospitality Network (BHN) and Bridges for Communities, and to Central Bristol Children's Centres who offer family support services to families in crisis. Three large 'drop-ins' are run in our building every week: BHN run a drop-in, which includes support services, for destitute asylum seekers on Mondays (100-150 people), Refugee Women of Bristol run a drop-in (60 – 120 people) on Tuesdays, and on Fridays a large Arabic Speaking women's group including young children (30 -50 people) meet in in our building. We run our own Stay and Play, Group, an English Conversation Class, and our Midweek Meetup (see below).

Bristol City Council's Learning Communities Team run one or two groups each week, usually English teaching. Bridges for Communities also regularly hire spaces for different events and meetings, including a weekly sewing class, and the NHS ran a vaccine clinic in the first part of the year.

In response to the summer 'riots' the police initiated monthly community meetings which take place in our building, attended by up to 80 members of the local community as well as police and City Council workers.

Church run groups

Midday Monday Zoom Prayers

A group of 5 or 6 meet on Zoom on Monday at midday to pray for the life and work of ECFC.

Midweek Meetup

Greatly inspired by the Monday Group which had been running for over 28 years and stopped meeting in July 2024, this new adult group began meeting weekly during term time in the ECFC building on Wednesdays in October 2024. A group open to all and consisting of people from the church and the wider community who are exploring faith and finding friendship, support and belonging.

Easton Christian Family Centre

Trustees' Annual Report: year ended 31st December 2024



New 'Home Groups'

During 2024 a new weekly home group began to meet on Monday evenings. Members alternated between two different homes, for Bible study and prayer. The group is normally attended by 5 or 6 adults.

A similar online 'Zoom' group also began around the same time.

Stay and Play

Stay and Play meets weekly during term time at ECFC on Wednesday mornings. We welcome parents and pre-school children from the local community and aim to provide a friendly and relaxed environment where we can connect with parents and children while they play. We particularly like to give the children the opportunity to get messy with a variety of textures such as foam, cornflour and jelly! We finish with a snack, singing and story time. Numbers attending have varied from 6 to 20 and the proportion who come from the local area compared with further afield also fluctuates. The families really appreciate the group, and we all have a lot of fun.

A staff member of the central children's team is able to offer advice and support to the families on a range of issues, and we have been able to signpost members to parenting courses and to help finding nursery places.

Kids Matter parenting courses

During 2024 the parenting course has been delivered to 3 cohorts of local Mums from our local church school. Each cohort consists of 6 or 7 mothers who are grappling with the challenges of bringing up their children without the usual support available in their home countries: Somalia, Sudan, Pakistan. The course is delivered by trained volunteer facilitators from local churches and is very popular. Many of those who have attended the course have spoken very warmly of the help it has been for them. The Head teacher has shared how mothers who have attended the parenting course have become more engaged in their children's learning and development and that there is a noticeable difference in mothers' own self confidence and self belief.

English Conversation Class

This group runs every Friday morning in term-time – attracting refugee women and those from the settled communities hailing from a range of different countries - Somalia, Pakistan, Sudan, Bangladesh, Eritrea, Ethiopia, Egypt, Turkey. Led by a small team of volunteers, we focus on extending vocabulary and sentence usage, building confidence in engaging in conversation with native speakers of English and having fun together as we learn. In 2024 we took the class participants to the City of Bath for a summer outing using money from an ESOL fund held by the church. Travelling by train and walking around the centre of the city, which was beautifully "decorated" with flower displays for the summer season, was a real treat for all who had never been to this city. We hope that its proximity and the ease of getting there will introduce women to inexpensive and interesting places to take their children in the school holidays.

There are natural opportunities which arise and are taken to share faith conversations as a group and these are a point of positive engagement where we learn to listen well to each other even though different faith backgrounds are represented.

Easton Christian Family Centre

Trustees' Annual Report: year ended 31st December 2024



Eritrean Drop-in/Support

In 2023 the PCC agreed to support an Eritrean Drop-in group that now meets weekly in the building on Fridays. The volunteers in this group have provided asylum support, in-house IT training, registration at City of Bristol ESOL courses, parenting skills, and referrals to groups for assistance with accommodation and employment.

Fabric of the building

The bookings of our building have been managed by our Buildings Development Worker (who supports hirers and develops groups using the building) for several years but she moved on in June. In May 2024 we appointed an Operations Manager who is growing teams to manage and oversee all the aspects of running the building. Our parttime Buildings Manager is responsible for fabric and day to day repairs.

Church Maintenance and Cleaning Mornings happen monthly to manage minor repairs and additional cleaning of the building. Usually about a dozen church members and other volunteers gather on the second Saturday morning of each month to look after the building.

Building redevelopment project

In 2024 we completed a few elements carried over from stage 1 of the building project and moved forwards with planning for stage 2, which will focus on improving the energy efficiency of the building and steps towards carbon neutrality.

Financial Review

God continues to bless us at ECFC, financially as He does in so many other ways. Thanks to the ongoing generosity of those who give to the church through bank transfers or the collection plate, regular giving rose again (from £36,733 in 2023 to £45,139 in 2024.). This enabled us to pay our full 'Parish Share' to the Diocese for the shared cost of clergy salaries and of support for training, church schools and leadership. We also continued to pass on 10% of our 'unrestricted' donations (and some other income) to the charities we support. In 2024 we began financial support for Bristol Schools Connection, for The Reconciled Church and for Refugee Welcome Homes, in place of our previous support for InterServe. We continued to support TearFund, A Rocha and In Hope.

Café sales increased significantly from 2023 (although so did costs, mainly for goods sold) and rental income remained strong. We continue to attract grants and gifts, and our total income increased from £181,909 in 2023 to £205,947 in 2024.

Expenditure on the Building Redevelopment project was reduced compared to 2023, as we work towards the next phase in summer 2025 but the increased staff numbers appointed part-way through 2023 mean higher employment costs, both in the Café and the wider ministry team.

The following table summarises the main sources of income, and areas of expenditure.

Easton Christian Family Centre
Trustees' Annual Report: year ended 31st December 2024



Income	2024		2023		Change
Unrestricted giving (inc. Gift Aid)	£57,321	28%	£43,652	24%	31%
Legacies	£0	0%	£0	0%	N/A
Rent	£58,474	28%	£60,249	33%	-3%
Baraka Café Sales	£33,682	16%	£14,718	8%	129%
Other (inc. investment income, fees and income from solar panels)	£5,226	3%	£4,130	2%	26%
Total unrestricted income	£154,703	75%	£122,749	67%	

Income	2024		2023		Change
Gifts, grants and fundraising for Building Redevelopment Fund	£22,793	11%	£36,247	20%	-37%
Gifts for Café	£10,250	5%	£12,000	7%	-15%
Gifts and grants to support non-Café salaries	£14,695	7%	£8,874	5%	66%
Other grants	£0	0%	£0	0%	N/A
Trust income	£1,969	1%	£1,939	1%	2%
Other restricted income (inc. donations for youth work)	£1,537	1%	£100	0%	1437%
Total restricted income	£51,244	25%	£59,160	33%	
Grand Total	£205,947		£181,909		

Expenditure	2024		2023		Change
Mission Giving	£5,845	3%	£5,090	3%	15%
Parish Share	£26,000	12%	£26,000	14%	0%
Other ministry costs (inc. Youth & Children's work)	£14,746	7%	£10,959	6%	35%
Building costs (regular)	£28,756	14%	£24,149	13%	19%
Building Redevelopment Project	£14,726	7%	£38,103	21%	-61%
Employment costs (Non-Café)	£50,159	24%	£36,319	20%	38%
Employment costs (Café staff)	£42,166	20%	£31,212	17%	35%
Other costs for the Café	£15,071	7%	£5,960	3%	153%
Other costs (inc. admin)	£13,163	6%	£4,854	3%	171%
Grand Total	£210,632		£182,647		

Net Surplus -£4,685 -£737

Reserves policy

It is the policy of the church to hold in reserves the equivalent of three months general running costs and a further three months (i.e. six months total) payroll costs. It is also our policy to hold an amount for likely building works at the next quinquennial inspection.

- Average expenditure (excluding salaries) Oct – Dec 2024 was £14,830 per month.
 - Average payroll costs (including salary, pension, and tax) came to £6,910.
 - The quinquennial review is not expected to reveal any major works, but minor ones are likely to need doing and it would be prudent to allow £5k for this.
 - The reserves policy stated above therefore indicates that we should hold reserves of ~£90,950.
-
- At the end of 2024 we held £7,843 in restricted funds specifically to support staff salaries.
 - We also held £10,250 in a restricted fund for the Café which will be spent on salaries.
 - And our General Fund stood at £66,259.
 - These three together come to £84,352, which is ~£6,600 short of the target reserves.
 - However, we also held £28,398 in designated funds (including £5,891 in the 'fabric fund', which would be used for quinquennial review work, and £12,748 in the 'Outreach/Youth projects fund', which is used among other things for the salary of the Community Chaplain) more than reaching the level of target reserves.

Optional Information

Volunteers

Many of the key workers in our organisation are volunteers who give huge amounts of time and energy to their work at ECFC. We depend on them, and are amazed by their generosity. We're so grateful to them.

We constantly seek to identify opportunities for those wishing to volunteer and use their gifts and energy within ECFC. We now have dedicated volunteer coordination for the café and have worked hard on our safer recruitment processes for volunteers.

Structure, governance and management

The Trustees of the charity are the members of the Parochial Church Council (PCC).

The method of appointment of PCC members is set out in the Church Representation Rules. At ECFC the membership of the PCC consists of the incumbent (our priest-in-charge), our curates, the churchwarden and members elected by those members of the congregation who are on the electoral roll of the church. All those who attend our services / 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 to the parish, including ensuring the safety of the building and that our Safeguarding is up-to-date and working. They have a rolling programme of reviewing and updating policies and are responsible for deciding how the funds of the PCC are to be spent. New members receive initial training into the workings of the PCC and are encouraged to read "The Essential Trustee" and attend additional training, including training provided by the Charity Commission and the Diocese of Bristol.

Easton Christian Family Centre

Trustees' Annual Report: year ended 31st December 2024



The full PCC meets most months and deals with the strategic development and oversight and governance of the church. There is a Standing Committee, consisting of the incumbent, the curates, the churchwarden, the lay chair and the treasurer, which also meets most months and has delegated responsibility for practical details and refers any governance decisions back to the PCC.

During the year we appointed an Operations Manager (30 hrs/week) to oversee the administration of our organisation. We now have established five teams with responsibility for aspects of our life which report to the PCC: Safeguarding team, Building Refurbishment Team, Fundraising Team, Refugee Support Team, Baraka Café Management Team.

Administrative information

Easton Christian Family Centre is situated in Easton, Bristol. It is part of the Diocese of Bristol within the Church of England. The correspondence address is Easton Christian Family Centre, Beaufort Street, Bristol. BS5 0SQ.

The PCC is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2006) and a charity registered with the Charity Commission, Number 1197246.

PCC members or Trustees who served from 1st January 2024 until 31st December 2024 are:

Ex Officio members:

- Incumbent: The Reverend Canon David Moore (Chairman)
- Curate: The Reverend Sarah Matthews
- Curate: The Reverend Simon Atkins
- Warden: Mr Paul Fletcher (representative on Deanery Synod)

Elected members:

- Ms Rachael Bee
- Mr Peter Bee (representative on Deanery Synod)
- Mrs Chris Bertram (Lay Chair)
- Mr Martin Clarkson Webb (Treasurer)
- Mr Derek Pike
- Mr Harry Fenner-Crawley (co-opted from May 2023, elected member from May 2024)
- Mrs Maryam Pashaei (from May 2024)
- Mr Richard Boyes (from May 2024)



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.

Approved by order of the PCC (Board of Trustees) on13 May 2025..... and signed on its behalf by the Reverend Canon David Moore (PCC chairman):

A handwritten signature in black ink that reads "David JPMoore".

.....



Independent examiner's report to the trustees of the Parochial Church Council of Easton Christian Family Centre

I report to the trustees on my examination of the accounts of the Parochial Church Council of Easton Christian Family Centre (the Charity) for the year ended 31 December 2024.

Responsibilities and basis of report

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

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

Joshua Kingston

Joshua Kingston BSc, ACA
Burton Sweet Limited
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

Date: 13 May 2025

PAROCHIAL CHURCH COUNCIL OF EASTON CHRISTIAN FAMILY CENTRE
Annual Accounts: year ended 31st December 2024

STATEMENT OF FINANCIAL ACTIVITIES

For the year ending 31 December 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
INCOMING RESOURCES					
Voluntary income	2 (a)	57,321	48,743	106,064	99,866
Income from investments	2 (b)	1,919	1,969	3,888	3,332
Church activities	2 (c)	92,405	532	92,937	76,074
Other incoming resources	2 (d)	3,058	-	3,058	2,637
TOTAL INCOMING RESOURCES		<u>154,703</u>	<u>51,244</u>	<u>205,947</u>	<u>181,909</u>
RESOURCES EXPENDED					
Expenditure on charitable activities					
Mission giving and donations	3 (a)	6,003	-	6,003	5,140
Church ministry	3 (b)	39,011	1,577	40,588	36,910
Baraka Community Café	3 (c)	57,236	-	57,236	37,172
Church running expenses	3 (d)	73,258	18,821	92,079	65,322
Building redevelopment	3 (e)	156	14,570	14,726	38,103
TOTAL RESOURCES EXPENDED		<u>175,664</u>	<u>34,968</u>	<u>210,632</u>	<u>182,647</u>
NET INCOMING RESOURCES		(20,961)	16,276	(4,685)	(737)
NET MOVEMENT IN FUNDS	4	(20,961)	16,276	(4,685)	(737)
Balances b/fwd 1st January 2024		115,618	17,579	133,197	133,935
Balances c/fwd 31st December 2024		<u>94,657</u>	<u>33,855</u>	<u>128,512</u>	<u>133,197</u>

The comparative Statement of Financial Activities from 2023 is detailed in note 6.

The Charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

The notes on pages 13 to 19 form part of these accounts

PAROCHIAL CHURCH COUNCIL OF EASTON CHRISTIAN FAMILY CENTRE
Annual Accounts: year ended 31st December 2024

BALANCE SHEET AT 31 DECEMBER 2024

	Notes	Total Funds 2024 £	Total Funds 2023 £
FIXED ASSETS	7	-	-
CURRENT ASSETS			
Debtors	8	7,560	15,450
Cash at bank and in hand		<u>128,856</u>	<u>125,460</u>
Total - Current Assets		<u>136,416</u>	<u>140,910</u>
LIABILITIES			
Creditors - amounts falling due in one year	9	<u>(7,904)</u>	<u>(7,713)</u>
NET CURRENT ASSETS/(LIABILITIES)		<u>128,512</u>	<u>133,197</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>128,512</u>	<u>133,197</u>
TOTAL NET ASSETS		<u>128,512</u>	<u>133,197</u>
PARISH FUNDS			
Unrestricted			
General	10	66,259	76,487
Designated	10	28,398	39,131
Restricted	10	33,855	17,579
		<u>128,512</u>	<u>133,197</u>

The Diocese holds endowment trust funds for the benefit of the ECFC, the income from which is passed to the church to be used for the following purposes:

		Capital Value at 31st December	
Trust		2024 £	2023 £
Bible Prizes		1,526	1,492
Easton Family Centre poor		5,734	5,606
Upkeep of Church		65,288	63,827

Approved by the Parochial Church Council on 13 May 2025 and signed on its behalf by



Paul Fletcher (Churchwarden)

The notes on pages 13 to 19 form part of these accounts

PAROCHIAL CHURCH COUNCIL OF EASTON CHRISTIAN FAMILY CENTRE
Annual Accounts: year ended 31st December 2024

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2024

1. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared in accordance with the historical cost convention (except where otherwise stated in the accounting policy note) and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The trustees have reviewed the financial statements and ongoing income and expenditure and are satisfied that the charity is an ongoing concern.

Funds

Restricted funds represent a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest, and b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund.

Unrestricted funds are general funds which can be used for PCC ordinary purposes.

Incoming resources: Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and Legacies are accounted for when the PCC is legally entitled to the amounts due. Dividends are accounted for when receivable, interest is accrued. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

Resources expended: Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish share is accounted for when due. Amounts received specifically for mission are dealt with as restricted funds. All other expenditure is generally recognised when it is incurred and is accounted for gross.

Fixed assets

Consecrated and benefice property is not included in the accounts by s.96(2)(a) of the Charities Act 1993. Solar panels were depreciated at a rate of 10% per annum starting in the month they were installed.

Cash and cash equivalents

Cash and cash equivalents comprise cash in hand and other short-term highly liquid investments that readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade Debtors

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

PAROCHIAL CHURCH COUNCIL OF EASTON CHRISTIAN FAMILY CENTRE
Annual Accounts: year ended 31st December 2024

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2024 (continued)

2. INCOMING RESOURCES

	2024			2023		
	Unrestricted funds £	Restricted funds £	Total Funds £	Unrestricted funds	Restricted funds	Total Funds £
2(a) Voluntary income						
Regular giving	44,883	-	44,883	36,294	-	36,294
Collections at services	256	-	256	439	-	439
Other voluntary giving	3,001	27,855	30,856	2,113	31,882	33,995
Gift Aid recovered	9,181	3,579	12,760	4,806	4,332	9,138
Legacies	-	-	-	-	-	-
Grants	-	17,309	17,309	-	20,000	20,000
Total - Voluntary Income	<u>57,321</u>	<u>48,743</u>	<u>106,064</u>	<u>43,652</u>	<u>56,214</u>	<u>99,866</u>
2(b) Income from investments						
Income from trusts	-	1,969	1,969	-	1,939	1,939
Bank interest	1,022	-	1,022	734	-	734
Income from CBF account	897	-	897	659	-	659
Total - Income from investments	<u>1,919</u>	<u>1,969</u>	<u>3,888</u>	<u>1,393</u>	<u>1,939</u>	<u>3,332</u>
2(c) Income from church activities						
Fees for weddings, funerals etc.	249	-	249	99	-	99
Building lettings	58,474	-	58,474	60,249	-	60,249
Fundraising activities	-	282	282	-	1,008	1,008
Baraka Café sales	33,682	250	33,932	14,718	-	14,718
Total - Income from church activities	<u>92,405</u>	<u>532</u>	<u>92,937</u>	<u>75,066</u>	<u>1,008</u>	<u>76,074</u>
2(d) Other incoming resources						
Solar panels	1,903	-	1,903	2,515	-	2,515
Miscellaneous	1,155	-	1,155	122	-	122
Total - Other incoming resources	<u>3,058</u>	<u>-</u>	<u>3,058</u>	<u>2,637</u>	<u>-</u>	<u>2,637</u>
Total incoming resources	<u>154,703</u>	<u>51,244</u>	<u>205,947</u>	<u>122,749</u>	<u>59,160</u>	<u>181,909</u>

PAROCHIAL CHURCH COUNCIL OF EASTON CHRISTIAN FAMILY CENTRE
Annual Accounts: year ended 31st December 2024

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2024 (continued)

3. RESOURCES EXPENDED

	2024			2023		
	Unrestricted funds £	Restricted funds £	Total Funds £	Unrestricted funds £	Restricted funds £	Total Funds £
3(a) Mission giving and donations						
Missionary and charitable giving	5,845	-	5,845	5,090	-	5,090
Discretionary fund	158	-	158	50	-	50
Total - Mission giving and donations	<u>6,003</u>	<u>-</u>	<u>6,003</u>	<u>5,140</u>	<u>-</u>	<u>5,140</u>
3(b) Church ministry						
Diocesan parish share	26,000	-	26,000	26,000	-	26,000
Clergy and staff expenses & training	150	-	150	552	-	552
Youth and children's work	1,779	460	2,239	1,738	1,081	2,819
Community events & outreach	778	580	1,358	857	623	1,480
Other ministry expenses	10,304	537	10,841	3,359	2,700	6,059
Total - Church ministry	<u>39,011</u>	<u>1,577</u>	<u>40,588</u>	<u>32,506</u>	<u>4,404</u>	<u>36,910</u>
3(c) Baraka Café						
Café Staff	42,166	-	42,166	1,890	29,322	31,212
Cost of goods sold	12,308	-	12,308	4,671	-	4,671
Repairs and maintenance - Café	610	-	610	391	-	391
Miscellaneous - Café	2,152	-	2,152	898	-	898
Total - Baraka Café	<u>57,236</u>	<u>-</u>	<u>57,236</u>	<u>7,850</u>	<u>29,322</u>	<u>37,172</u>
3(d) Church running expenses						
Fundraising	496	1,837	2,333	170	-	170
Staff salaries and wages (excl. Café)	34,963	15,196	50,159	35,789	530	36,319
Office, computer and administration	10,830	-	10,830	4,684	-	4,684
Insurance	1,931	-	1,931	1,836	-	1,836
Electricity	8,221	-	8,221	7,574	-	7,574
Gas	2,513	-	2,513	2,710	-	2,710
Refuse	586	-	586	552	-	552
Water rates	2,043	-	2,043	1,642	-	1,642
Repairs & maintenance	7,328	1,788	9,116	2,720	1,693	4,413
Other building costs	4,347	-	4,347	5,421	-	5,421
Total - Church running expenses	<u>73,258</u>	<u>18,821</u>	<u>92,079</u>	<u>63,099</u>	<u>2,223</u>	<u>65,322</u>
3(e) Building redevelopment						
Professional Fees	156	-	156	1,812	840	2,652
Building work and materials	-	14,570	14,570	8,312	27,139	35,451
Total - Building redevelopment	<u>156</u>	<u>14,570</u>	<u>14,726</u>	<u>10,124</u>	<u>27,979</u>	<u>38,103</u>
Total resources expended	<u>175,664</u>	<u>34,968</u>	<u>210,632</u>	<u>118,719</u>	<u>63,928</u>	<u>182,647</u>

4. NET INCOME FOR THE YEAR

This is stated after charging:

Independent Examiner's remuneration
- Independent Examination

2024	2023
£	£
1,440	1,140

PAROCHIAL CHURCH COUNCIL OF EASTON CHRISTIAN FAMILY CENTRE
Annual Accounts: year ended 31st December 2024

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2024 (continued)

5. STAFF COSTS

	2024			2023		
	Unrestricted funds	Restricted funds	Total Funds	Unrestricted funds	Restricted funds	Total Funds
	£	£	£	£	£	£
Wages and salaries	75,210	15,726	90,936	36,620	28,749	65,368
Employer's National Insurance contributions	-	-	-	-	-	-
Employer's Pension contributions	1,918	-	1,918	1,059	1,103	2,162
	<u>77,128</u>	<u>15,726</u>	<u>92,854</u>	<u>37,679</u>	<u>29,852</u>	<u>67,531</u>

	2024	2023
Average number of employees during the year	8	6
Number of employees at 31st December	8	8

No employee was paid more than £60,000 per annum, and no members of staff received any monetary benefit other than statutory employer pension contributions, during the current or previous year.

The Priest in Charge is remunerated by the Bristol Diocesan Board of Finance, to which Parish Share is paid. No members of the PCC (Trustees) received any employee benefits from ECFC during the current or previous year.

One employee would be considered 'Key Management Personnel' as defined in FRS 102. The Operations Manager was appointed in May 2024 and received £11,501 total employment benefits in 2024 (2023: Nil).

5(b) Payments to PCC members

A small immaterial portion of the expenses paid to the Incumbent may have related to his services as chairman of the PCC.

6. COMPARATIVE FUNDS - Statement of Financial Activities for the year to 31st December 2023

	Unrestricted Funds	Restricted Funds	2023
	£	£	£
INCOMING RESOURCES			
Voluntary income	43,652	56,214	99,866
Income from investments	1,393	1,939	3,332
Church activities	75,066	1,008	76,074
Other incoming resources	2,637	-	2,637
TOTAL INCOMING RESOURCES	<u>122,749</u>	<u>59,160</u>	<u>181,909</u>
RESOURCES EXPENDED			
Mission giving and donations	5,140	-	5,140
Church ministry	32,506	4,404	36,910
Baraka Community Café	7,850	29,322	37,172
Church running expenses	63,099	2,223	65,322
Building redevelopment	10,124	27,979	38,103
TOTAL RESOURCES EXPENDED	<u>118,719</u>	<u>63,928</u>	<u>182,647</u>
NET INCOMING RESOURCES BEFORE OTHER RECOGNISED GAINS AND LOSSES	4,030	(4,768)	(737)
NET MOVEMENT IN FUNDS	4,030	(4,768)	(737)
Balances b/fwd 1st January 2023	111,588	22,347	133,935
Balances c/fwd 31st December 2023	<u>115,618</u>	<u>17,579</u>	<u>133,197</u>

PAROCHIAL CHURCH COUNCIL OF EASTON CHRISTIAN FAMILY CENTRE
Annual Accounts: year ended 31st December 2024

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2024 (continued)

7. FIXED ASSETS	Plant and machinery	2024 £
Cost brought forward at 1st January	12,600	12,600
Additions	-	-
Disposals	-	-
Cost carried forward at 31st December	12,600	12,600
Depreciation brought forward at 1st January	(12,600)	(12,600)
Depreciation charge for the year	-	-
Depreciation elimination at disposal	-	-
Depreciation carried forward at 31st December	(12,600)	(12,600)
Net book value as at 31st December 2024	<u>-</u>	<u>-</u>
Net book value as at 31st December 2023	<u>-</u>	<u>-</u>

8. DEBTORS	2024 £	2023 £
Tax recoverable	2,176	1,028
Accrued income	-	5,599
Other debtors	5,384	8,823
Total - Debtors	<u>7,560</u>	<u>15,450</u>

9. CREDITORS - AMOUNTS FALLING DUE IN ONE YEAR	2024 £	2023 £
Accruals	4,735	7,713
Other creditors	3,169	-
Total - Amounts falling due in one year	<u>7,904</u>	<u>7,713</u>

10. FUND DETAILS

The Restricted funds comprise:

- a) The Baraka Café Fund holds monies specifically given for development and support of the Community Café.
- b) The Bibles Fund holds income received from an endowment trust held by the Diocese of Bristol for 'Bible Prizes'.
- c) The Building Redevelopment Fund holds monies specifically given for the Building Redevelopment project.
- d) The Community Chaplain Fund holds monies specifically given to support the work of our Community Chaplain.
- e) The ECFC Poor Fund holds income received from an endowment trust held by the Diocese of Bristol for 'Easton Family Centre poor'.
- f) The English Teaching Fund holds monies specifically given for english language teaching at ECFC.
- g) The Food Poverty Fund holds monies specifically given to help those suffering from food poverty in the parish.
- h) The Refugee/AS Support Worker Fund holds monies specifically given to enable recruitment and employment of someone to develop our work with refugees and asylum seekers.
- i) The Refugee Emergency Fund holds monies specifically given to help with emergency needs of Asylum Seekers and Refugees who are members of ECFC.
- j) The Site Fund holds income received from an endowment trust held by the Diocese of Bristol for 'Upkeep of the Church'.
- k) The Staff Salaries Fund holds monies specifically given to support the salaries of ECFC staff.
- l) The Transforming Lives for Good Fund holds monies specifically given to support a mentoring programme for struggling children, run in partnership with our church school, Easton Academy.
- m) The Youth Fund holds monies specifically given to support work with children and young people.

The Designated funds comprise:

- a) The Building Redevelopment Fund holds monies designated by the PCC for the Building Redevelopment project.
- b) The Fabric Fund holds monies designated by the PCC for maintenance and development of the buildings.
- c) The Mission Fund holds monies designated by the PCC for mission work.
- d) The Outreach/Youth Projects Fund holds monies designated by the PCC for outreach and youth work locally.
- e) The Vicar's Discretion Fund holds monies designated by the PCC to enable the Vicar to respond to urgent needs.

PAROCHIAL CHURCH COUNCIL OF EASTON CHRISTIAN FAMILY CENTRE
Annual Accounts: year ended 31st December 2024

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2024 (continued)

10. FUND DETAILS (continued)

	Movement in funds - 2024				Balance at 31.12.2024 £
	Balance at 01.01.2024 £	Income £	Expenditure £	Transfers in/(out) £	
Restricted funds					
R - Baraka Cafe	-	10,250	-	-	10,250
R - Bibles	41	41	(20)	-	62
R - Building redevelopment	8,268	22,793	(16,407)	-	14,654
R - Community Chaplain	-	2,000	-	-	2,000
R - ECFC Poor	153	156	-	-	309
R - English teaching	208	500	(230)	-	478
R - Food poverty	24	-	(24)	-	-
R - Refugee/AS support worker	8,344	7,695	(15,196)	-	843
R - Refugee Emergency Fund	-	624	(504)	-	120
R - Site	52	1,772	(1,788)	-	36
R - Staff Salaries	-	5,000	-	-	5,000
R - Transforming Lives for Good	490	-	(450)	-	40
R - Youth	-	413	(350)	-	63
Total - Restricted funds	<u>17,579</u>	<u>51,244</u>	<u>(34,968)</u>	<u>-</u>	<u>33,855</u>
Unrestricted funds					
U - General	76,487	154,703	(150,312)	(14,619)	66,259
D - Building redevelopment	9,591	-	(476)	-	9,115
D - Fabric	6,688	-	(15,416)	14,619	5,891
D - Mission	200	-	-	-	200
D - Outreach/Youth projects	22,051	-	(9,303)	-	12,748
D - Vicar's discretion	602	-	(158)	-	444
Total - Unrestricted funds	<u>115,618</u>	<u>154,703</u>	<u>(175,664)</u>	<u>-</u>	<u>94,657</u>
Total funds	<u>133,197</u>	<u>205,947</u>	<u>(210,632)</u>	<u>-</u>	<u>128,512</u>
Movement in funds - Comparative year 2023					
	Balance at 01.01.2023 £	Income £	Expenditure £	Transfers in/(out) £	Balance at 31.12.2023 £
Restricted funds					
R - Baraka Cafe	17,322	12,000	(29,322)	-	-
R - Bibles	-	41	-	-	41
R - Building redevelopment	-	36,247	(27,979)	-	8,268
R - ECFC Poor	-	153	-	-	153
R - English teaching	830	-	(623)	-	208
R - Food poverty	2,723	-	(2,700)	-	24
R - Refugee/AS support worker	-	8,874	(530)	-	8,344
R - Site	-	1,745	(1,693)	-	52
R - Transforming Lives for Good	1,390	-	(900)	-	490
R - Youth	81	100	(181)	-	-
Total - Restricted funds	<u>22,347</u>	<u>59,160</u>	<u>(63,928)</u>	<u>-</u>	<u>17,579</u>
Unrestricted funds					
U - General	58,752	121,749	(88,889)	(15,125)	76,487
D - Building redevelopment	10,645	-	(10,129)	9,075	9,591
D - Fabric	11,247	1,000	(11,610)	6,050	6,688
D - Mission	211	-	(11)	-	200
D - Outreach/Youth projects	30,080	-	(8,030)	-	22,051
D - Vicar's discretion	652	-	(50)	-	602
Total - Unrestricted funds	<u>111,588</u>	<u>122,749</u>	<u>(118,718)</u>	<u>-</u>	<u>115,618</u>
Total funds	<u>133,935</u>	<u>181,909</u>	<u>(182,647)</u>	<u>-</u>	<u>133,197</u>

PAROCHIAL CHURCH COUNCIL OF EASTON CHRISTIAN FAMILY CENTRE
Annual Accounts: year ended 31st December 2024

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2024 (continued)

11. ANALYSIS OF NET ASSETS BY FUND

	31st December 2024			Total funds
	General funds £	Designated funds £	Restricted funds £	
Fixed Assets	-	-	-	-
Other net assets/(liabilities)	66,259	28,398	33,855	128,512
	<u>66,259</u>	<u>28,398</u>	<u>33,855</u>	<u>128,512</u>

Analysis of net assets by fund - Comparative year 2023

	31st December 2023			Total funds
	General funds £	Designated funds £	Restricted funds £	
Fixed Assets	-	-	-	-
Other net assets/(liabilities)	76,487	39,132	17,579	133,197
	<u>76,487</u>	<u>39,132</u>	<u>17,579</u>	<u>133,197</u>

12. RELATED PARTY TRANSACTIONS

During the year the Trustees made donations totalling £16,140 (comparative figure for 2023: £10,702).



During the year Systec Services Ltd, owned by the Trustee Derek Pike, made a donation of £2,000 (2023: £3,000) for the Building Project.

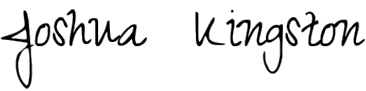
There were no other related party transactions in the year or the prior year other than those disclosed elsewhere in these financial statements.

Document Details

Title	Accounts for signature
File Name	ECFC Draft Financial Statements 2024.pdf
Document ID	e1b4f2cba02b43a4a438b033cbfaf46b
Fingerprint	ed814cfaec332c33dcd33ccad54e5c5f
Status	Completed

Document History

Document Created	Document Created by Karen Chelton (karen@burton-sweet.co.uk) Fingerprint: 6544982d9ba36c83ccbd49811e27cbbc	May 12 2025 09:00AM UTC
Document Sent	Document Sent to David Moore (David.Moore@ecfc.org.uk)	May 12 2025 09:00AM UTC
Document Viewed	Document Viewed by David Moore (David.Moore@ecfc.org.uk) IP: 104.47.85.62	May 12 2025 10:50AM UTC
Document Viewed	Document Viewed by David Moore (David.Moore@ecfc.org.uk) IP: 86.144.99.209	May 12 2025 10:50AM UTC
Document Signed	Document Signed by David Moore (David.Moore@ecfc.org.uk) IP: 86.144.99.209 	May 12 2025 10:52AM UTC
Document Sent	Document Sent to Paul Fletcher (paulfletch5@gmail.com)	May 12 2025 10:52AM UTC
Document Viewed	Document Viewed by Paul Fletcher (paulfletch5@gmail.com) IP: 165.120.222.100	May 12 2025 03:37PM UTC
Document Viewed	Document Viewed by Paul Fletcher (paulfletch5@gmail.com) IP: 165.120.222.100	May 13 2025 06:41AM UTC
Document Signed	Document Signed by Paul Fletcher (paulfletch5@gmail.com) IP: 165.120.222.100 	May 13 2025 07:50AM UTC

Document Sent	Document Sent to Joshua Kingston (josh.kingston@burton-sweet.co.uk)	May 13 2025 07:50AM UTC
Document Viewed	Document Viewed by Joshua Kingston (josh.kingston@burton-sweet.co.uk) IP: 185.249.213.98	May 13 2025 08:23AM UTC
Document Signed	Document Signed by Joshua Kingston (josh.kingston@burton-sweet.co.uk) IP: 185.249.213.98 	May 13 2025 08:29AM UTC
Document Completed	This document has been completed. Fingerprint: ed814cfaec332c33dcd33ccad54e5c5f	May 13 2025 08:29AM UTC

Accounts



Trustees' Annual Report and Accounts

For the year ended 31st December 2023

**Parochial Church Council of Holy Trinity with
St. Gabriel, St. Lawrence and St. Jude
(Commonly known as Easton Christian Family Centre)**

Charity Registration Number: 1197246

Easton Christian Family Centre

Trustees' Annual Report: year ended 31st December 2023



Contents

	Page
Trustees' Annual Report	1-8
Independent Examiner's Report to the Trustees	9
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Financial Statements	12-18

Aim and purposes

The Parochial Church Council (PCC) of Holy Trinity with St. Gabriel, St. Lawrence and St. Jude (commonly known as Easton Christian Family Centre) has the responsibility of cooperating with the incumbent, the Reverend David Moore, in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. The PCC is also specifically responsible for the maintenance of the church building, Easton Christian Family Centre, Beaufort Street, Bristol.

Objectives and Activities

The PCC is committed to enabling ECFC to be a family-friendly multicultural Anglican church in Easton, Bristol. We desire to be a place of welcome, meeting and refuge for all, inspired by the generous, loving, non-violent life of Jesus.

The PCC maintains an overview of the life of the church, including Sunday services and midweek activities, and our relationships with other groups and churches locally, especially those who use our buildings, and with our neighbouring school.

We have considered how we act in the public benefit. We enable ordinary people to live out their faith as part of our parish community through:

- Worship and prayer; learning and sharing the good news of Jesus in word and deed; and helping others to develop their knowledge and trust in Jesus.
- Provision of pastoral care for the church community, including a significant number of asylum seekers and refugees and other vulnerable people in the wider community.
- Our extensive ministry amongst refugees and asylum seekers, particularly from Iran.
- Our community chaplain working with our local school, with a shelter for women experiencing homelessness and with other local groups.
- Our community café is open to all in our community, offering a warm space and free meals to those who need it and training up volunteers with work-ready skills.
- Working in partnership across our community to meet the needs of the most vulnerable.

To facilitate this work, it is important that we maintain the fabric of the Easton Christian Family Centre buildings.

Achievements and Performance

Sunday Worship

We continue to open our church for worship on Sundays and at various other times during the week. During 2023 we have been joined by many people (more than before) seeking asylum and with refugee status, particularly (but not exclusively) from Iran. Our Sunday morning gatherings are for us to bring our lives to Jesus. We also spend a lot of energy ensuring that our services are accessible to those with English as an additional language, and continue to offer Zoom links to enable those who are unable to come to the building to join our services.

Ministry to Asylum Seekers and Refugees

Due to the significant increase in the number of asylum dispersals by the Home Office recently, we have found a consequent increase in the number of asylum seekers finding their way to our church.

Wednesday Night Persian Bible Study

We have been meeting with enquirers to the faith from Persian and Kurdish background who have been finding their way to church – most through personal recommendation from fellow asylum seekers and refugees. During 2023 22 people were baptised (February, April and October.) Prior to Baptism we insist that people are with us for 6 months and within that time we offer Bible study on a range of topics and then specific Baptism preparation. Post-Baptism we encourage continued attendance at our growing and vibrant group which sometimes numbers up to 45.

Pastoral care

We have continued to support people in the asylum system via our Persian support volunteer team and at the end of 2023 appointed a part-time Refugee and Asylum Seeker Support Worker. We have good partnerships with local charities for any advice needs we identify and are able to help asylum seekers through the stresses of the asylum system and after they get leave to remain to resettle in Bristol. Many good personal relationships have been formed with long term benefit to both asylum seekers and those working alongside them. We have written a large number of support letters to assist people in their asylum claims. Our Refugee and asylum-seeking congregants have integrated into the life of the church and they have got involved in volunteering in church rotas, community café and midweek groups.

Baraka Community Café

Baraka offers meals and drinks and a warm welcome to people from our community at affordable prices (with free meals available, fundraised for by a pay it forward system). The cafe was open 3 days a week during School terms all year. In 2023 the café developed its volunteering programme, led by the part-time volunteer coordinator, and later in the year appointed an assistant manager in a fixed-term development and training role.

Community Chaplaincy

Our community chaplain has been busy this year listening to the needs of our community and gradually building partnerships and relationships to inspire positive change.

Easton Christian Family Centre Trustees' Annual Report: year ended 31st December 2023



She has made a good connection with our neighbouring primary school. Last term, a group of us from ECFC joined together with some parents from the school to host a prayer space in the playground. We had over 140 of the pupils come and pray creatively in pop-up tents. It was a privilege to meet and work together with Muslim parents to pray and invite the children to explore the theme of friendship through prayer activities. We have hosted prayer tents each term with a different theme. She is also reading with some of the children each week, as a way of serving the school and getting to know pupils and teachers.

The community chaplain has also begun to partner with the 'spring of hope' shelter for women experiencing homelessness. The shelter is within a stone's throw of ECFC and she has started a drop-in session for the women to come and talk, be listened to and receive prayer. She has also started a 'listening and wellbeing service' with the local GP surgery and social prescribing services.

Community use of the building

Our building is extensively used during the week at affordable prices for our community. We are home to two local refugee charities, Bristol Hospitality Network (BHN) and Bridges for Communities, and to St Paul's Children's Centre (who offer family support services to families in crisis.) We also host 3 refugee drop ins on Monday (with BHN), Tuesday and Friday (for women of refugee background and children.) We run our own stay and play, conversation class, drop in for Arabic speaking women and older people's group.

Bristol City Council's Learning Communities Team run one or two groups each week, usually English teaching. Bridges for Communities also regularly hire spaces for different events and meetings, including a weekly sewing class, and the NHS sometimes run a vaccine clinic.

Church run groups

Monday afternoon group

A friendly adult group, consisting of people from the church and the wider community, who meet to sing, share and learn about Jesus through fun activities. They have enjoyed being able to return to the church building, following the building work in 2022.

Stay and Play

Stay and Play meets weekly during term time at ECFC on Wednesday mornings. We welcome parents and pre-school children from the local community and aim to provide a friendly and relaxed environment where we can connect with parents and children while they play. We particularly like to give the children the opportunity to get messy with a variety of textures such as foam, cornflour and jelly! We finish with a snack, singing and story time. Numbers attending have varied from 6 to 20 and the proportion who come from the local area compared with further afield also fluctuates. The families really appreciate the group, and we all have a lot of fun.

A staff member of the central children's team is able to offer advice and support to the families on a range of issues, and we have been able to signpost members to parenting courses and to help finding nursery places

Easton Christian Family Centre

Trustees' Annual Report: year ended 31st December 2023



English Conversation Class

This group runs every Friday morning in term-time – attracting refugee women and those from the settled communities hailing from a range of different countries - Somalia, Pakistan, Sudan, Bangladesh, Eritrea, Ethiopia, Egypt, Turkey. Led by a small team of volunteers, we focus on extending vocabulary and sentence usage, building confidence in engaging in conversation with native speakers of English and having fun together as we learn. In 2024 we hope to take the participants on a couple of summer outings to local beauty spots using money from an ESOL fund held by the church. This will introduce women to inexpensive and interesting places to take their children in the school holidays.

There are natural opportunities which arise and are taken to share faith conversations as a group and these are a point of positive engagement where we learn to listen well to each other even though different faith backgrounds are represented.

Fabric of the building

Our building is managed by our Buildings development worker (who supports hirers and develops groups using the building) and buildings manager (responsible for fabric and day to day repairs) who have done an excellent job providing support and coordinating our various volunteer teams.

Church Care mornings happen monthly to manage minor repairs and additional cleaning. Usually about a dozen church members and other volunteers gather on the second Saturday morning of each month to look after the building.

Building redevelopment project

In 2023 we completed a few elements carried over from stage 1 of the building project and moved forwards with planning for stage 2, which will focus on replacing the leaking roof, improving the energy efficiency of the building and steps towards carbon neutrality.

Financial Review

God continues to bless us at ECFC, financially as He does in so many other ways. Thanks to the ongoing generosity of those who give to the church through bank transfers or the collection plate, regular giving rose again (from £33,628 in 2022 to £36,733 in 2023.). This enabled us to pay our full 'Parish Share' to the Diocese for the shared cost of clergy salaries and of support for training, church schools and leadership. We also continued to pass on 10% of our 'unrestricted' donations (and some other income) to the charities we support: in 2023 we began financial support for Bristol Schools Connection and The Reconciled Church, in place of our previous support for InterServe, and continued to support TearFund, A Rocha, In Hope and the City Deanery partnership with the church in Uganda.

Rental income and Café sales remained strong, but total income shows a reduction compared to 2022, largely due to exceptional factors in 2022: the appeal for the Building Redevelopment project, the balance on a legacy and a few other large one-off unrestricted donations.

Expenditure on the Building Redevelopment project was similarly reduced compared to 2022, but as an investment for the future we have increased staff numbers, and thus employment costs, both in the Café and the wider ministry team.

Easton Christian Family Centre Trustees' Annual Report: year ended 31st December 2023



The following table summarises the main sources of income, and areas of expenditure.

Income	2023		2022		Change
Unrestricted giving (inc. Gift Aid)	£43,652	24%	£53,539	20%	-18%
Legacies	£0	0%	£27,324	10%	-100%
Rent	£60,249	33%	£61,435	23%	-2%
Baraka Café Sales	£14,718	8%	£12,398	5%	19%
Other (inc. investment income, fees and income from solar panels)	£4,130	2%	£3,513	1%	18%
Total unrestricted income	£122,749	67%	£158,209	60%	
Gifts, grants and fundraising for Building Redevelopment Fund	£36,247	20%	£100,513	38%	-64%
Gifts for Café (inc. kitchen refurb and Café development plan)	£12,000	7%	£0	0%	N/A
Gift to employ Refugee / Asylum Seeker support worker	£8,874	5%	£0	0%	N/A
Other grants	£0	0%	£2,920	1%	-100%
Trust income	£1,939	1%	£1,922	1%	1%
Other restricted income (inc. donations for youth work)	£100	0%	£70	0%	43%
Total restricted income	£59,160	33%	£105,425	40%	
Grand Total	£181,909		£263,634		
Expenditure	2023		2022		
Mission Giving	£5,090	3%	£7,937	3%	-36%
Parish Share	£26,000	14%	£25,920	10%	0%
Coronavirus response	£0	0%	£5,700	2%	-100%
Other ministry costs (inc. Youth & Children's work)	£10,959	6%	£5,345	2%	105%
Building costs (regular)	£24,149	13%	£26,991	10%	-11%
Building Redevelopment Project	£38,103	21%	£145,960	55%	-74%
Employment costs (Non-Cafe)	£36,319	20%	£20,814	8%	74%
Employment costs (Café staff)	£31,212	17%	£17,466	7%	79%
Other costs for the Café	£5,960	3%	£6,855	3%	-13%
Other costs (inc. admin)	£4,854	3%	£3,859	1%	+26%
Grand Total	£182,647		£266,846		
Net Surplus	-£737		-£3,213		

Reserves policy

It is the policy of the church to hold in reserves the equivalent of three months general running costs and a further three months (i.e. six months total) payroll costs. It is also our policy to hold an amount for likely building works at the next quinquennial inspection.

- Average expenditure (excluding building redevelopment work and salaries) Oct – Dec 2023 was £9,255 per month.
- Payroll costs in December 2023 (including salary, pension, and tax) came to £7,430.
- The quinquennial review is not expected to reveal any major works, but minor ones are likely to need doing and it would be prudent to allow £5k for this.
- The reserves policy stated above therefore indicates that we should hold reserves of ~£77,350.
- At the end of 2023, our General Fund stood at £76,487.
- We also held £39,131 in designated funds (including £6,688 in the 'fabric fund', which would be used for quinquennial review work, and £22,051 in the 'Outreach/Youth projects fund', which is used among other things for the salary of the Community Chaplain) meaning total Unrestricted Funds stood at £115,618.
- At the end of 2023 we also held £8,344 in a restricted fund specifically to support the salary of the Refugee and Asylum Seeker Support Worker.

Optional Information

Volunteers

We have developed our volunteer programme this year and expanded the number of volunteers across the church life and mid-week activities. We now have dedicated volunteer coordination for the café and have worked hard on our safer recruitment processes for volunteers.

Structure, governance and management

The Trustees of the charity are the members of the Parochial Church Council (PCC).

The method of appointment of PCC members is set out in the Church Representation Rules. At ECFC the membership of the PCC consists of the incumbent (our priest-in-charge), our curates, the churchwarden and members elected by those members of the congregation who are on the electoral roll of the church. All those who attend our services / 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 to the parish, including ensuring the safety of the building and that our Safeguarding is up-to-date and working. They have a rolling programme of reviewing and updating policies and are responsible for deciding how the funds of the PCC are to be spent. New members receive initial training into the workings of the PCC and are encouraged to read "The Essential Trustee" and attend additional training, including training provided by the Charity Commission and the Diocese of Bristol.

Easton Christian Family Centre

Trustees' Annual Report: year ended 31st December 2023



The full PCC meets most months and deals with the strategic development and oversight and governance of the church. There is a Standing Committee, consisting of the incumbent, the curates, the churchwarden, the lay chair and the treasurer, which also meets most months and has delegated responsibility for practical details and refers any governance decisions back to the PCC. The Café has a separate management committee which reports to the PCC.

Administrative information

Easton Christian Family Centre is situated in Easton, Bristol. It is part of the Diocese of Bristol within the Church of England. The correspondence address is Easton Christian Family Centre, Beaufort Street, Bristol. BS5 0SQ.

The PCC is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2006) and a charity registered with the Charity Commission, Number 1197246.

PCC members or Trustees who served from 1st January 2023 until 31st December 2023 are:

Ex Officio members:

- Incumbent: The Reverend David Moore (Chairman)
- Curate: The Reverend Sarah Matthews
- Curate: The Reverend Simon Atkins (from July 2023)
- Warden: Mr Paul Fletcher (representative on Deanery Synod)

Elected members:

- Ms Rachael Bee
- Mr Peter Bee (representative on Deanery Synod)
- Mrs Chris Bertram (Lay Chair)
- Mr Martin Clarkson Webb (Treasurer)
- Mrs Hilary Hennell (until May 2023)
- Mr Derek Pike

Co-Opted member:

- Mr Harry Fenner-Crawley (from May 2023)

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.

Approved by order of the PCC (Board of Trustees) on ~~10 May 2024~~..... and signed on its behalf by the Reverend David Moore (PCC chairman):


.....

Independent examiner's report to the trustees of the Parochial Church Council of Easton Christian Family Centre

I report to the trustees on my examination of the accounts of the Parochial Church Council of Easton Christian Family Centre (the Charity) for the year ended 31 December 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

Joshua Kingston

Joshua Kingston BSc, ACA
Burton Sweet Limited
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

Date: ..10..May..2024.....

PAROCHIAL CHURCH COUNCIL OF EASTON CHRISTIAN FAMILY CENTRE
Annual Accounts: year ended 31st December 2023

STATEMENT OF FINANCIAL ACTIVITIES

For the year ending 31 December 2023

	<i>Note</i>	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
INCOMING RESOURCES					
Voluntary income	2 (a)	43,652	56,214	99,866	183,941
Income from investments	2 (b)	1,393	1,939	3,332	2,152
Church activities	2 (c)	75,066	1,008	76,074	74,607
Other incoming resources	2 (d)	2,637	-	2,637	2,934
TOTAL INCOMING RESOURCES		122,749	59,160	181,909	263,634
RESOURCES EXPENDED					
Expenditure on charitable activities					
Mission giving and donations	3 (a)	5,140	-	5,140	8,195
Church ministry	3 (b)	32,506	4,404	36,910	37,303
Baraka Community Café	3 (c)	7,850	29,322	37,172	24,321
Church running expenses	3 (d)	63,099	2,223	65,322	51,067
Building redevelopment	3 (e)	10,124	27,979	38,103	145,960
TOTAL RESOURCES EXPENDED		118,719	63,928	182,647	266,846
NET INCOMING RESOURCES		4,030	(4,768)	(737)	(3,213)
NET MOVEMENT IN FUNDS	4	4,030	(4,768)	(737)	(3,213)
Balances b/fwd 1st January 2023		111,588	22,347	133,935	137,148
Balances c/fwd 31st December 2023		115,618	17,579	133,197	133,935

The comparative Statement of Financial Activities from 2022 is detailed in note 6.

The Charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

The notes on pages 12 to 18 form part of these accounts

PAROCHIAL CHURCH COUNCIL OF EASTON CHRISTIAN FAMILY CENTRE
Annual Accounts: year ended 31st December 2023

BALANCE SHEET AT 31 DECEMBER 2023

	Notes	Total Funds 2023 £	Total Funds 2022 £
FIXED ASSETS	7	-	-
CURRENT ASSETS			
Debtors	8	15,450	23,799
Cash at bank and in hand		125,460	120,108
Total - Current Assets		140,910	143,906
LIABILITIES			
Creditors - amounts falling due in one year	9	(7,713)	(9,972)
NET CURRENT ASSETS/(LIABILITIES)		133,197	133,935
TOTAL ASSETS LESS CURRENT LIABILITIES		133,197	133,935
TOTAL NET ASSETS		133,197	133,935
 PARISH FUNDS			
Unrestricted			
General	10	76,487	58,752
Designated	10	39,131	52,836
Restricted	10	17,579	22,347
		133,197	133,935

The Diocese holds endowment trust funds for the benefit of the ECFC, the income from which is passed to the church to be used for the following purposes:

		Capital Value at 31st December	
Trust		2023 £	2022 £
Bible Prizes		1,492	1,364
Easton Family Centre poor		5,606	5,124
Upkeep of Church		63,827	57,911

Approved by the Parochial Church Council on 10 May 2024 and signed on its behalf by



Paul Fletcher (Churchwarden)

The notes on pages 12 to 18 form part of these accounts

PAROCHIAL CHURCH COUNCIL OF EASTON CHRISTIAN FAMILY CENTRE
Annual Accounts: year ended 31st December 2023

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2023

1. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared in accordance with the historical cost convention (except for investments which have been included at fair value and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The trustees have reviewed the financial statements and ongoing income and expenditure and are satisfied that the charity is an ongoing concern.

Funds

Restricted funds represent a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest, and b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund.

Unrestricted funds are general funds which can be used for PCC ordinary purposes.

Incoming resources: Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and Legacies are accounted for when the PCC is legally entitled to the amounts due. Dividends are accounted for when receivable, interest is accrued. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

Resources expended: Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish share is accounted for when due. Amounts received specifically for mission are dealt with as restricted funds. All other expenditure is generally recognised when it is incurred and is accounted for gross.

Fixed assets

Consecrated and benefice property is not included in the accounts by s.96(2)(a) of the Charities Act 1993. Solar panels were depreciated at a rate of 10% per annum starting in the month they were installed.

Cash and cash equivalents

Cash and cash equivalents comprise cash in hand and other short-term highly liquid investments that readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade Debtors

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

PAROCHIAL CHURCH COUNCIL OF EASTON CHRISTIAN FAMILY CENTRE
Annual Accounts: year ended 31st December 2023

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2023 (continued)

2. INCOMING RESOURCES

	Unrestricted funds £	2023 Restricted funds £	Total Funds £	Unrestricted funds	2022 Restricted funds	Total Funds £
2(a) Voluntary income						
Regular giving	36,294	-	36,294	32,949	-	32,949
Collections at services	439	-	439	679	-	679
Other voluntary giving	2,113	31,882	33,995	7,360	99,412	106,772
Gift Aid recovered	4,806	4,332	9,138	10,551	746	11,297
Legacies	-	-	-	27,324	-	27,324
Grants	-	20,000	20,000	2,000	2,920	4,920
Total - Voluntary Income	<u>43,652</u>	<u>56,214</u>	<u>99,866</u>	<u>80,863</u>	<u>103,078</u>	<u>183,941</u>
2(b) Income from investments						
Income from trusts	-	1,939	1,939	-	1,922	1,922
Bank interest	734	-	734	116	-	116
Income from CBF account	659	-	659	115	-	115
Total - Income from investments	<u>1,393</u>	<u>1,939</u>	<u>3,332</u>	<u>230</u>	<u>1,922</u>	<u>2,152</u>
2(c) Income from church activities						
Fees for weddings, funerals etc.	99	-	99	-	-	-
Building lettings	60,249	-	60,249	61,435	-	61,435
Fundraising activities	-	1,008	1,008	348	426	773
Baraka Café sales	14,718	-	14,718	12,398	-	12,398
Total - Income from church activities	<u>75,066</u>	<u>1,008</u>	<u>76,074</u>	<u>74,181</u>	<u>426</u>	<u>74,607</u>
2(d) Other incoming resources						
Solar panels	2,515	-	2,515	2,919	-	2,919
Miscellaneous	122	-	122	15	-	15
Total - Other incoming resources	<u>2,637</u>	<u>-</u>	<u>2,637</u>	<u>2,934</u>	<u>-</u>	<u>2,934</u>
Total incoming resources	<u>122,749</u>	<u>59,160</u>	<u>181,909</u>	<u>158,209</u>	<u>105,425</u>	<u>263,634</u>

Note: For comparative reasons 2022 figures have been restated following the changes in the classification in 2023.

PAROCHIAL CHURCH COUNCIL OF EASTON CHRISTIAN FAMILY CENTRE
Annual Accounts: year ended 31st December 2023

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2023 (continued)

3. RESOURCES EXPENDED

	Unrestricted funds £	2023 Restricted funds £	Total Funds £	Unrestricted funds £	2022 Restricted funds £	Total Funds £
3(a) Mission giving and donations						
Missionary and charitable giving	5,090	-	5,090	7,937	-	7,937
Discretionary fund	50	-	50	258	-	258
Total - Mission giving and donations	<u>5,140</u>	<u>-</u>	<u>5,140</u>	<u>8,195</u>	<u>-</u>	<u>8,195</u>
3(b) Church ministry						
Diocesan parish share	26,000	-	26,000	25,920	-	25,920
Clergy and staff expenses & costs	552	-	552	597	-	597
Youth and children's work	1,738	1,081	2,819	-	2,337	2,337
Coronavirus response	-	-	-	2,306	3,394	5,700
Community events & outreach	857	623	1,480	215	-	215
Other ministry expenses	3,359	2,700	6,059	2,184	351	2,535
Total - Church ministry	<u>32,506</u>	<u>4,404</u>	<u>36,910</u>	<u>31,221</u>	<u>6,082</u>	<u>37,303</u>
3(c) Baraka Café						
Capital expenditure - Café	-	-	-	29	-	29
Café Staff	1,890	29,322	31,212	17,466	-	17,466
Cost of goods sold	4,671	-	4,671	2,516	-	2,516
Repairs and maintenance - Café	391	-	391	359	-	359
Miscellaneous - Café	898	-	898	1,273	2,678	3,951
Total - Baraka Café	<u>7,850</u>	<u>29,322</u>	<u>37,172</u>	<u>21,644</u>	<u>2,678</u>	<u>24,321</u>
3(d) Church running expenses						
Fundraising	170	-	170	-	-	-
Staff salaries and wages (excl. Café)	35,789	530	36,319	20,814	-	20,814
Office, computer and administration	4,684	-	4,684	3,468	-	3,468
Insurance	1,836	-	1,836	1,781	-	1,781
Electricity	7,574	-	7,574	4,671	-	4,671
Gas	2,710	-	2,710	2,810	-	2,810
Refuse	552	-	552	499	-	499
Water rates	1,642	-	1,642	1,747	-	1,747
Repairs & maintenance	2,720	1,693	4,413	3,456	529	3,985
Other building costs	5,421	-	5,421	10,091	1,200	11,291
Total - Church running expenses	<u>63,099</u>	<u>2,223</u>	<u>65,322</u>	<u>49,338</u>	<u>1,729</u>	<u>51,067</u>
3(e) Building redevelopment						
Professional Fees	1,812	840	2,652	9,306	-	9,306
Building work and materials	8,312	27,139	35,451	36,141	100,513	136,654
Total - Building redevelopment	<u>10,124</u>	<u>27,979</u>	<u>38,103</u>	<u>45,447</u>	<u>100,513</u>	<u>145,960</u>
Total resources expended	<u>118,719</u>	<u>63,928</u>	<u>182,647</u>	<u>155,844</u>	<u>111,002</u>	<u>266,846</u>

Note: For comparative reasons 2022 figures have been restated following the changes in the classification in 2023.

4. NET INCOME FOR THE YEAR

This is stated after charging:

Independent Examiner's remuneration
- Independent Examination

2023
£
1,140

2022
£
-

PAROCHIAL CHURCH COUNCIL OF EASTON CHRISTIAN FAMILY CENTRE
Annual Accounts: year ended 31st December 2023

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2023 (continued)

5. STAFF COSTS

	2023			2022		
	Unrestricted funds	Restricted funds	Total Funds	Unrestricted funds	Restricted funds	Total Funds
	£	£	£	£	£	£
Wages and salaries	36,620	28,749	65,368	41,615	-	41,615
Employer's National Insurance contributions	-	-	-	1,700	-	1,700
Employer's Pension contributions	1,059	1,103	2,162	1,449	-	1,449
	37,679	29,852	67,531	44,764	-	44,764

	2023	2022
Average number of employees during the year	6	4
Number of employees at 31st December	8	6

No employee was paid more than £60,000 per annum, and no members of staff received any monetary benefit other than statutory employer pension contributions, during the current or previous year.

The Priest in Charge is remunerated by the Bristol Diocesan Board of Finance, to which Parish Share is paid. No members of the PCC (Trustees) received any employee benefits from ECFC during the current or previous year.

No employees would be considered 'Key Management Personnel' as defined in FRS 102 during the current or previous year.

5(b) Payments to PCC members

A small immaterial portion of the expenses paid to the Incumbent may have related to his services as chairman of the PCC.

6. COMPARATIVE FUNDS - Statement of Financial Activities for the year to 31st December 2022

	Unrestricted Funds	Restricted Funds	2022
	£	£	£
INCOMING RESOURCES			
Voluntary income	80,863	103,078	183,941
Income from investments	230	1,922	2,152
Church activities	74,181	426	74,607
Other incoming resources	2,934	-	2,934
TOTAL INCOMING RESOURCES	158,209	105,425	263,634
RESOURCES EXPENDED			
Mission giving and donations	8,195	-	8,195
Church ministry	31,221	6,082	37,303
Baraka Community Café	21,644	2,678	24,321
Church running expenses	49,338	1,729	51,067
Building redevelopment	45,447	100,513	145,960
TOTAL RESOURCES EXPENDED	155,844	111,002	266,846
NET INCOMING RESOURCES BEFORE OTHER RECOGNISED GAINS AND LOSSES	2,364	(5,577)	(3,213)
Depreciation	-	-	-
NET MOVEMENT IN FUNDS	2,364	(5,577)	(3,213)
Balances b/fwd 1st January 2022	109,223	27,924	137,148
Balances c/fwd 31st December 2022	111,588	22,347	133,935

PAROCHIAL CHURCH COUNCIL OF EASTON CHRISTIAN FAMILY CENTRE
Annual Accounts: year ended 31st December 2023

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2023 (continued)

7. FIXED ASSETS	Plant and machinery	2023 £
Cost brought forward at 1st January	12,600	12,600
Additions	-	-
Disposals	-	-
Cost carried forward at 31st December	12,600	12,600
Depreciation brought forward at 1st January	(12,600)	(12,600)
Depreciation charge for the year	-	-
Depreciation elimination at disposal	-	-
Depreciation carried forward at 31st December	(12,600)	(12,600)
Net book value as at 31st December 2023	<u>-</u>	<u>-</u>
Net book value as at 31st December 2022	<u>-</u>	<u>-</u>

8. DEBTORS	2023 £	2022 £
Tax recoverable	1,028	10,482
Accrued income	5,599	-
Other debtors	8,823	13,317
Total - Debtors	<u>15,450</u>	<u>23,799</u>

9. CREDITORS - AMOUNTS FALLING DUE IN ONE YEAR	2023 £	2022 £
Accruals	7,713	9,972
Total - Amounts falling due in one year	<u>7,713</u>	<u>9,972</u>

10. FUND DETAILS

The Restricted funds comprise:

- a) The Baraka Café Fund holds monies specifically given for development and support of the Community Café.
- b) The Bibles Fund holds income received from an endowment trust held by the Diocese of Bristol for 'Bible Prizes'.
- c) The Building Redevelopment Fund holds monies specifically given for the Building Redevelopment project.
- d) The Coronavirus Hardship Fund held donations received for community support during lockdown and beyond, including distribution of food boxes.
- e) The ECFC Poor Fund holds income received from an endowment trust held by the Diocese of Bristol for 'Easton Family Centre poor'.
- f) The English teaching fund holds monies specifically given for english language teaching at ECFC.
- g) The Food poverty fund holds monies specifically given to help those suffering from food poverty in the parish.
- h) The Refugee/AS support worker fund holds monies specifically given to enable recruitment and employment of someone to develop our work with refugees and asylum seekers.
- i) The Site Fund holds income received from an endowment trust held by the Diocese of Bristol for 'Upkeep of the Church'.
- j) The Transforming Lives for Good fund holds monies specifically given to support a mentoring programme for struggling children, run in partnership with our church school, Easton Academy.
- k) The Youth fund holds monies specifically given to support work with children and young people.

The Designated funds comprise:

- a) The Building Redevelopment Fund holds monies designated by the PCC for the Building Redevelopment project.
- b) The Fabric Fund holds monies designated by the PCC for maintenance and development of the buildings.
- c) The Mission Fund holds monies designated by the PCC for mission work.
- d) The Outreach/Youth Projects Fund holds monies designated by the PCC for outreach and youth work locally.
- e) The Vicar's discretion Fund holds monies designated by the PCC to enable the Vicar to respond to urgent needs.

PAROCHIAL CHURCH COUNCIL OF EASTON CHRISTIAN FAMILY CENTRE
Annual Accounts: year ended 31st December 2023

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2023 (continued)

10. FUND DETAILS (continued)

	Movement in funds - 2023				Balance at 31.12.2023 £
	Balance at 01.01.2023 £	Income £	Expenditure £	Transfers in/(out) £	
Restricted funds					
R - Baraka Cafe	17,322	12,000	(29,322)	-	-
R - Bibles	-	41	-	-	41
R - Building redevelopment	-	36,247	(27,979)	-	8,268
R - ECFC Poor	-	153	-	-	153
R - English teaching	830	-	(623)	-	208
R - Food poverty	2,723	-	(2,700)	-	24
R - Refugee/AS support worker	-	8,874	(530)	-	8,344
R - Site	-	1,745	(1,693)	-	52
R - Transforming Lives for Good	1,390	-	(900)	-	490
R - Youth	81	100	(181)	-	-
Total - Restricted funds	<u>22,347</u>	<u>59,160</u>	<u>(63,928)</u>	<u>-</u>	<u>17,579</u>
Unrestricted funds					
U - General	58,752	121,749	(88,889)	(15,125)	76,487
U - Building redevelopment	10,645	-	(10,129)	9,075	9,591
U - Fabric	11,247	1,000	(11,610)	6,050	6,688
U - Mission	211	-	(11)	-	200
U - Outreach/Youth projects	30,080	-	(8,030)	-	22,051
U - Vicar's discretion	652	-	(50)	-	602
Total - Unrestricted funds	<u>111,588</u>	<u>122,749</u>	<u>(118,718)</u>	<u>-</u>	<u>115,618</u>
Total funds	<u>133,935</u>	<u>181,909</u>	<u>(182,647)</u>	<u>-</u>	<u>133,197</u>

	Movement in funds - Comparative year 2022				Balance at 31.12.2022 £
	Balance at 01.01.2022 £	Income £	Expenditure £	Transfers in/(out) £	
Restricted funds					
R - Baraka Cafe	20,000	-	(2,678)	-	17,322
R - Bibles	114	41	(154)	-	-
R - Building redevelopment	-	100,513	(100,513)	-	-
R - Coronavirus Hardship Fund	3,242	-	(3,242)	-	-
R - ECFC Poor	-	152	(152)	-	-
R - English teaching	830	-	-	-	830
R - Food poverty	-	2,920	(197)	-	2,723
R - Site	-	1,729	(1,729)	-	-
R - Transforming Lives for Good	2,290	-	(900)	-	1,390
R - Youth	1,449	70	(1,437)	-	81
Total - Restricted funds	<u>27,924</u>	<u>105,425</u>	<u>(111,002)</u>	<u>-</u>	<u>22,347</u>
Unrestricted funds					
U - General	40,277	118,258	(84,425)	(15,359)	58,752
U - Building redevelopment	31,500	24,592	(45,447)	-	10,645
U - Fabric	4,825	-	(8,937)	15,359	11,247
U - Mission	211	-	-	-	211
U - Outreach/Youth projects	31,500	-	(1,420)	-	30,080
U - Vicar's discretion	910	-	(258)	-	652
Total - Unrestricted funds	<u>109,223</u>	<u>142,850</u>	<u>(140,485)</u>	<u>-</u>	<u>111,588</u>
Total funds	<u>137,148</u>	<u>248,275</u>	<u>(251,488)</u>	<u>-</u>	<u>133,935</u>

PAROCHIAL CHURCH COUNCIL OF EASTON CHRISTIAN FAMILY CENTRE
Annual Accounts: year ended 31st December 2023

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2023 (continued)

11. ANALYSIS OF NET ASSETS BY FUND

	31st December 2023			31st December 2022		
	Unrestricted funds £	Restricted funds £	Total funds £	Unrestricted funds £	Restricted funds £	Total funds £
Fixed Assets	-	-	-	-	-	-
Other net assets/(liabilities)	115,618	17,579	133,197	111,588	22,347	133,935
	115,618	17,579	133,197	111,588	22,347	133,935

12. RELATED PARTY TRANSACTIONS

During the year the Trustees made donations totalling £10,702 (comparative figure for 2022: £48,675.)

During the year Systec Services Ltd, owned by the Trustee Derek Pike, made a donation of £3,000 (2022: £2,000) for the Building Project.

There were no other related party transactions in the year or the prior year other than those disclosed elsewhere in these financial statements.

Accounts

Aim and purposes

The Parochial Church Council (PCC) of Holy Trinity with St. Gabriel, St. Lawrence and St. Jude (commonly known as Easton Christian Family Centre) has the responsibility of cooperating with the incumbent, the Reverend David Moore, in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. The PCC is also specifically responsible for the maintenance of the church building, Easton Christian Family Centre, Beaufort Street, Bristol.

Objectives and Activities

The PCC is committed to enabling ECFC to be a family-friendly multicultural Anglican church in Easton, Bristol. We desire to be a place of welcome, meeting and refuge for all, inspired by the generous, loving, non-violent life of Jesus.

The PCC maintains an overview of the life of the church, including Sunday services and midweek activities, and our relationships with other groups and churches locally, especially those who use our buildings, and with our neighbouring school.

We have considered how we act in the public benefit. We enable ordinary people to live out their faith as part of our parish community through:

- Worship and prayer; learning and sharing the good news of Jesus in word and deed; and helping others to develop their knowledge and trust in Jesus.
- Provision of pastoral care for the church community, including a significant number of asylum seekers and refugees and other vulnerable people in the wider community.
- Our extensive ministry amongst refugees and asylum seekers, particularly from Iran.
- Our community chaplain working with our local school, with a shelter for women experiencing homelessness and with other local groups.
- Our community café is open to all in our community, offering a warm space and free meals to those who need it and training up volunteers with work-ready skills.
- Working in partnership across our community to meet the needs of the most vulnerable.

To facilitate this work, it is important that we maintain the fabric of the Easton Christian Family Centre buildings.

Achievements and Performance

Sunday Worship

We continue to open our church for worship on Sundays and at various other times during the week. During 2022 we have been joined by many people (more than before) seeking asylum and with refugee status, particularly from Iran. Our Sunday morning gatherings are for us to bring our lives to Jesus. We also spend a lot of energy ensuring that our services are accessible to those with English as an additional language, and continue to offer Zoom links to enable those who are unable to come to the building to join our services.

Easton Christian Family Centre

Trustees' Annual Report: January to December 2022



Ministry to Asylum Seekers and Refugees

'Monday Night' English and Farsi speaking Bible Study Group

We've had good social gatherings in the church over the year on the first Monday evening of the month with games and food. There have also been some prayer reflection times on the third of the month in the evenings.

Wednesday Night Persian Bible Study

We have been meeting with enquirers to the faith from Persian and Kurdish background who have been finding their way to church – most through personal recommendation from fellow asylum seekers and refugees. During 2022 6 people were baptised (January and July) and 10 were confirmed in June. Prior to Baptism we insist that people are with us for 6 months and within that time we offer Bible study on a range of topics and then specific Baptism preparation. Post-Baptism we encourage continued attendance at our growing and vibrant group which sometimes numbers up to 26. For the latter part of the year, we were able to use a room at St Michael's Stoke Gifford to make transport easier for asylum seekers from the hotel on the edge of town.

Pastoral care

We have continued to support people in the asylum system via our Persian support volunteer team. We have good partnerships with local charities for any advice needs we identify and are able to help asylum seekers through the stresses of the asylum system and after they get leave to remain to resettle in Bristol. Many good personal relationships have been formed with long term benefit to both asylum seekers and those working alongside them. We have written a large number of support letters to assist people in their asylum claims.

Baraka Community Café

Baraka offers meals and drinks and a warm welcome to people from our community at affordable prices (with free meals available, fundraised for by a pay it forward system). The cafe was open 3 days a week from January to June 2022 and then was closed over the summer months due to building redevelopment. After a listening process about what the cafe needs to be offering, we re-envisioned the cafe and appointed a Cafe Manager and a Volunteer Support Coordinator who both started work at the end of November 2022 and the cafe re-opened with a focus on affordable and free food for those who need it and volunteer opportunities for asylum seekers and refugees.

Community Chaplaincy

Our community chaplain has been busy this year listening to the needs of our community and gradually building partnerships and relationships to inspire positive change.

She has made a good connection with our neighbouring primary school. Last term, a group of us from ECFC joined together with some parents from the school to host a prayer space in the playground. We had over 140 of the pupils come and pray creatively in pop-up tents. It was a privilege to meet and work together with Muslim parents to pray and invite the children to explore the theme of friendship through prayer activities. We are hoping to host another prayer tent day later in the term. She is also reading with some of the children each week, as a way of serving the school and getting to know pupils and teachers.

The community chaplain has also begun to partner with 'spring of hope' shelter for women experiencing homelessness. The shelter is within a stone's throw of ECFC and she has started a drop-in session for the women to come and talk, be listened to and receive prayer. She has also had a

conversation with the local GP surgery about whether chaplaincy can become a social prescribing service offered to those in our parish. GP surgeries are watering wells in our community, where people gather needing nourishment and healing. She is building the partnership this year with a view to starting to offer social prescribing chaplaincy services next year.

Community use of the building

Our building is extensively used during the week at affordable prices for our community. We are home to two local refugee charities: Bristol Hospitality Network (BHN) and Bridges for Communities, and to St Paul's Children's Centre (who offer family support services to families in crisis). We also host 3 refugee drop ins on Monday (with BHN), Tuesday and Friday (for women of refugee background and children). We host a free evening meal for homeless and food insecure people on a Wednesday run by Food cycle and a number of ESOL classes and a sewing class for refugees run by local groups.

Bristol City Council's Learning Communities Team run one or two groups each week, usually English or Maths. Bridges for Communities also regularly hire spaces for different events and meetings, and the NHS have run a regular vaccine clinic.

Church run groups

Monday afternoon group

A friendly adult group who meet to sing, share and learn about Jesus through fun activities. Their theme this year has been 'stories': God's Big Story, looking at the stories of Elijah, Elisha, Samuel, Ruth, David, Philemon and Onesimus in the Bible; and Our Stories, hearing from (and learning a lot about) each other.

Stay and Play

Stay and Play meets weekly during term time at ECFC on Wednesday mornings. We welcome parents and pre-school children from the local community and aim to provide a friendly and relaxed environment where we can connect with parents and children while they play. We particularly like to give the children the opportunity to get messy with a variety of textures such as foam, cornflour and jelly! We finish with a snack, singing and story time. Numbers attending have varied from 4 to 25 and the proportion who come from the local area compared with further afield also fluctuates. The families really appreciate the group, and we all have a lot of fun.

The group stopped in July 2022 whilst the building work was in progress and recommenced in January 2023 on a different day and time with a new team of volunteers and a member of the central children's team, who is able to offer advice and support to the families on a range of issues.

English Conversation Class

This group runs every Friday morning in term-time – attracting refugee women and those from the settled communities hailing from a range of different countries - Somalia, Pakistan, India, Bangladesh, Eritrea, Ethiopia, Egypt, Turkey. We focus on extending vocabulary and sentence usage, building confidence in engaging in conversation with native speakers of English and having fun together as we learn. In 2023 we hope to take the participants on a couple of summer outings to local beauty spots using money from an ESOL fund held by the church. This will introduce women to inexpensive and interesting places to take their children in the school holidays.

We look for opportunities to share Jesus stories with the class and these come up naturally from time to time.

Fabric of the building

Our building is managed by our Buildings development worker (supports hirers and develops groups using the building) and buildings manager (responsible for fabric and day to day repairs) who have done an excellent job through the disruption caused by the building work to provide support and coordinate our various volunteer teams.

Church Care mornings happen monthly to manage minor repairs and additional cleaning. Usually about a dozen church members and other volunteers gather on the second Saturday morning of each month to look after the building. Tasks completed in the last year include: regular cleaning and tidying inside the building and clearing of litter and leaves and trimming of shrubs outdoors; repairs to hinges, locks, catches and outdoor play equipment; adjustments to the emergency access gate to the car park, the corridor child safety gate and the fire exit from the Worship space; and installation of fire notices, privacy mesh on the playground fence and small shelves in toilets.

Building redevelopment project

July to December 2022 saw the completion of stage 1 of our building redevelopment project. This was the first stage of 3 or more (to come in the next years) to ensure our community building is well cared for and able to meet the needs of our diverse community. In the first stage we made a new large community kitchen to help our building users running large scale food projects from the building, installed new toilets (with culturally appropriate additions), made our disabled toilet larger and more accessible, installed a community shower for our building users and made new multi-use learning and social spaces to facilitate more ESOL and other courses in the building. This project ran over schedule and budget but it does provide the spaces we envisioned and is well used.

Financial Review

God continues to bless us at ECFC, financially as He does in so many other ways. Thanks to the ongoing generosity of those who give to the church through bank transfers or the collection plate, general giving rose again (from £32,747 in 2021 to £33,628 in 2022) and we received the balance from a legacy, a further sum of £27,324. This enabled us to pay our full contribution to the Diocese for the shared cost of clergy salaries and of support for training, church schools and leadership. We also continued to pass on 10% of our 'unrestricted' income, including the legacy, to the 5 charities we support: Tear Fund, A Rocha, In Hope, Inter Serve and the City Deanery partnership with the church in Uganda.

Of course, one of the main stories in ECFC finances last year, as in the life of the church as a whole, has been the building redevelopment project: through the generosity of God and His people, we received just over £100,000 in donations and fundraising for this project in 2022. Together with funds set aside for it the previous year, and the balance of the legacy, this more than covered the costs during the year of nearly £146,000 – although we must remember that the work was not completed by the end of December, and therefore the costs of this phase will spill over into next year's accounts.

Rental income was up 80% on 2021 levels, to over £61,000 in 2022, thanks in large part to the Building Development worker's ongoing work supporting hirers and making sure our buildings are serving the community well. Income for the Café was naturally affected by the departure of the

Easton Christian Family Centre Trustees' Annual Report: January to December 2022



previous café manager at the end of June, and the Café remaining closed for 5 months until the new manager and support worker were in place in December. But the fact that income under those circumstances was only 18% down on the previous year is testament to the work the previous manager and her team had done, and the value of the Café to the community.

The following table summarises the main sources of income, and areas of expenditure.

Income	2022		2021		Change
Unrestricted giving (inc. Gift Aid)	£53,539	20%	£38,727	17%	38%
Legacies	£27,324	10%	£70,000	30%	-61%
Rent	£61,435	23%	£34,049	15%	80%
Baraka Café Sales	£12,398	5%	£15,181	7%	-18%
Other (inc. investment income, fees and income from solar panels)	£3,513	1%	£1,863	1%	89%
Total unrestricted income	£158,209	60%	£159,821	69%	
Gifts and fundraising for Building Redevelopment Fund	£100,513	38%	£0	0%	N/A
Grants	£2,920	1%	£8,000	3%	-64%
Easton Coronavirus Hardship Fund	£0	0%	£8,509	4%	-100%
Gifts for Café (inc. kitchen refurb and Café development plan)	£0	0%	£52,323	23%	-100%
Trust income	£1,922	1%	£1,819	1%	6%
Other restricted income (inc. donations for youth work)	£70	0%	£1,203	1%	-94%
Total restricted income	£105,425	40%	£71,854	31%	
Grand Total	£263,634		£231,675		

Expenditure	2022		2021		Change
Mission Giving	£7,937	3%	£11,150	7%	-29%
Parish Share	£25,920	10%	£25,540	16%	1%
Coronavirus response	£5,700	2%	£5,668	4%	1%
Other ministry costs (inc. Youth & Children's work)	£5,345	2%	£3,840	2%	39%
Building costs (regular)	£26,991	10%	£26,642	17%	1%
Building Redevelopment Project	£145,960	55%	£0	0%	N/A
Salary (Non-Cafe)	£20,814	8%	£10,759	7%	93%
Salary (Café Manager)	£17,466	7%	£28,126	18%	-38%
Other costs for the Café	£6,855	3%	£39,228	25%	-83%
Other costs (inc. admin)	£3,859	1%	£4,719	3%	-18%
Grand Total	£266,846		£155,671		

Net Surplus **-£3,213** £76,003

Our thanks go to our previous Bookkeeper, who finished in early 2022 after 5 years or so of faithful support in this role, and to her replacement who has had quite a steep learning curve getting up to speed, also to those who help with banking and oversight, and to our Independent Examiner. But above all to our faithful and generous God, and to all His people who make the work of the church possible through your response to His generosity and love.

Reserves policy

It is the policy of this church to hold in reserves the equivalent of three months general running costs and a further three months payroll costs. It is also our policy to hold an amount for likely building works at the next quinquennial inspection.

- Average expenditure (excluding building redevelopment work and salaries) Oct – Dec 2022 was £6,650 per month.
- Payroll costs in December 2022 (including salary, pension, and tax) came to £5,663.
- The quinquennial review, due in a year or so, is not expected to reveal any major works, but minor ones are likely to need doing and it would be prudent to allow £5k for this.
- The reserves policy stated above therefore indicates that we should hold reserves of ~£59,000.
- At the end of 2022, our General Fund stood at £58,752. We also held £52,836 in designated funds (including £11,247 in the 'fabric fund', which would be used for quinquennial review work, as well as £10,654 in the 'building redevelopment fund' and £30,080 in the 'Outreach/Youth projects fund') meaning total Unrestricted Reserves stood at £111,588.
- Our general reserves are therefore approximately £11,000 higher than required by the policy and the PCC will consider how these funds might best be used.
- Note: at the end of 2022 we also held £22,347 in restricted funds (including £17,322 in the 'Baraka Café development fund' and £2,723 in the 'Coronavirus Hardship Fund'.)

Optional Information

Volunteers

We would like to thank all the volunteers who work so hard to enable the church to function and to make it the vibrant community it is. The leaders of different midweek groups; those who lead our music on Sundays and those who lead prayers, do readings or preach; those who help with tea and coffee and with cooking for our church meals; our Safeguarding Team. We also want to thank our churchwarden Paul Fletcher, our PCC Vice Chair Christine Bertram, our treasurer Martin Clarkson Webb and the other members of the PCC.

In particular we would like to thank our Café volunteers, without whom the café could not operate. They have played a vital role in enabling and maintaining this service for the community.

Structure, governance and management

The method of appointment of PCC members is set out in the Church Representation Rules. At ECFC the membership of the PCC consists of the incumbent (our priest-in-charge), our curate, the churchwarden and members elected by those members of the congregation who are on the electoral roll of the church. All those who attend our services / 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 to the parish, including ensuring the safety of the building and that our Safeguarding is up-to-date and working. They have a rolling programme of reviewing and updating policies and are responsible for deciding how the funds of the PCC are to be spent. New members receive initial training into the workings of the PCC and are encouraged to read "The Essential Trustee" and attend additional training, including training provided by the Charity Commission and the Diocese of Bristol.

The full PCC meets most months and deals with the strategic development and oversight and governance of the church. There is a Standing Committee, consisting of the incumbent, the curate, the churchwarden, the lay chair and the treasurer, which also meets most months and has delegated responsibility for practical details and refers any governance decisions back to the PCC. The Café has a separate management committee which reports to the PCC.

Administrative information

Easton Christian Family Centre is situated in Easton, Bristol. It is part of the Diocese of Bristol within the Church of England. The correspondence address is Easton Christian Family Centre, Beaufort Street, Bristol. BS5 0SQ.

The PCC is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2006) and a charity registered with the Charity Commission, Number 1197246.

PCC members who served from 1st January 2022 until 31st December 2022 are:

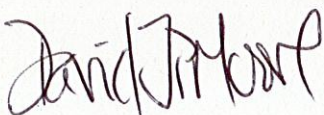
Ex Officio members:

- Incumbent: The Reverend David Moore (Chairman)
- Curate: The Reverend Sarah Matthews
- Warden: Mr Paul Fletcher (representative on Deanery Synod)

Elected members:

- Ms Rachael Bee
- Mr Peter Bee (representative on Deanery Synod)
- Mrs Chris Bertram (Lay Chair)
- Mr Martin Clarkson Webb (Treasurer)
- Mrs Hilary Hennell
- Mr Derek Pike

Report approved by the PCC on 19th September 2023 and signed on their behalf by the Reverend David Moore (PCC chairman.)

A handwritten signature in black ink, appearing to read 'David Moore', is written over the printed name of the PCC chairman.

**PAROCHIAL CHURCH COUNCIL OF EASTON CHRISTIAN FAMILY CENTRE
(HOLY TRINITY WITH ST GABRIEL, ST LAWRENCE AND ST JUDE)**

CHARITY INFORMATION

YEAR ENDED 31 DECEMBER 2022

Charity Name	Parochial Church Council of Easton Christian Family Centre (Holy Trinity with St Gabriel, St Lawrence & St Jude)
Address	Beaufort Street Easton Bristol BS5 0SQ
Incumbent	The Rev. David Moore
Curate	The Rev. Sarah Matthews
Members of PCC	Mr Paul Fletcher (Churchwarden) Ms Rachael Bee Mrs Chris Bertram Mr Martin Clarkson Webb Mrs Hilary Hennell Mr Derek Pike
Independent Examiner	Mr David Cottrell FCA

**PAROCHIAL CHURCH COUNCIL OF EASTON CHRISTIAN FAMILY CENTRE
(HOLY TRINITY WITH ST GABRIEL, ST LAWRENCE AND ST JUDE)**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

YEAR ENDED 31 DECEMBER 2022

Charity law 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 its financial activities for that period and adequately distinguish any material special trust or other restricted fund of the Charity.

In preparing those financial statements the Trustees are required to:

- (a) select suitable accounting policies and then apply them consistently;
- (b) make judgements and estimates that are reasonable and prudent;
- (c) state whether the policies adopted are in accordance with the appropriate SORP on Accounting by Charities and the Accounting Regulations and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements; and
- (d) prepare the financial statements on the going concern basis unless it is inappropriate to assume that the activities of the Charity will continue.

The Trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the Charity, and enable them to ensure that the financial statements comply with applicable Accounting Standards and Statements of Recommended Practice and the regulations made under s44 of the Charities Act 1993. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Independent Examiner's Report to the Parochial Church Council of Easton Christian Family Centre

This report on the financial statements of the Parochial Church Council for the year ended 31 December 2022 which are set out on pages 4 and 5, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ("The Regulations") and s.43 of the Charities Act 1993 ("the Act").

Respective responsibilities of Parochial Church Council and Examiner

As members of the Parochial Church Council you are responsible for the preparation of the financial statements; you consider that the audit requirement of the Regulations and section 43(2) of the Act do not apply. It is my responsibility to issue this report on those financial statements in accordance with the terms of the Regulations.

Basis of this Report

My examination was carried out in accordance with the General Directions given by the Charity Commission under section 43(7)(b) of the Act and to be found in the Church guidance, 2006 edition. That examination includes a review of the accounting records kept by the PCC and a comparison of the financial statements with those records. It also includes considering any unusual items or disclosures in the financial statements 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 I do not express an audit opinion on the view given by the financial statements.

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 41 of the Act; and to prepare financial statements, which accord with the accounting records and comply with the requirements of the Act and the Regulations have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



David Cottrell FCA
5 Henleaze Park
Bristol, BS9 4LR

**PAROCHIAL CHURCH COUNCIL OF EASTON CHRISTIAN FAMILY CENTRE
(HOLY TRINITY WITH ST GABRIEL, ST LAWRENCE AND ST JUDE)**

STATEMENT OF FINANCIAL ACTIVITIES

For the year ending 31 December 2022

	<i>Note</i>	Unrestricted Funds £	Restricted Funds £	2022	2021
INCOMING RESOURCES					
Voluntary income	2 (a)	80,863	103,078	183,941	178,763
Income from investments	2 (b)	230	1,922	2,152	1,843
Church activities	2 (c)	74,181	426	74,607	49,276
Other incoming resources	2 (d)	2,934	-	2,934	1,793
TOTAL INCOMING RESOURCES		158,209	105,425	263,634	231,675
RESOURCES EXPENDED					
Mission giving and donations	3 (a)	8,195	-	8,195	11,150
Church ministry	3 (b)	31,221	6,082	37,303	35,119
Baraka Community Café	3 (c)	21,644	2,678	24,321	67,354
Church running expenses	3 (d)	49,338	1,729	51,067	39,901
Building redevelopment	3 (e)	45,447	100,513	145,960	2,148
TOTAL RESOURCES EXPENDED		155,844	111,002	266,846	155,671
NET INCOMING RESOURCES BEFORE OTHER RECOGNISED GAINS AND LOSSES					
		2,364	(5,577)	(3,213)	76,003
Depreciation	3 (f)	0	0	0	(1,050)
NET MOVEMENT IN FUNDS		2,364	(5,577)	(3,213)	74,953
Balances b/fwd 1st January 2022		109,223	27,924	137,148	62,194
Balances c/fwd 31st December 2022		111,588	22,347	133,935	137,148

The notes on pages 6 to 10 form part of these accounts

**PAROCHIAL CHURCH COUNCIL OF EASTON CHRISTIAN FAMILY CENTRE
(HOLY TRINITY WITH ST GABRIEL, ST LAWRENCE AND ST JUDE)**

BALANCE SHEET AT 31 DECEMBER 2022

	Notes	2022 £	2021 £
FIXED ASSETS	5	0	0
CURRENT ASSETS			
Debtors	6	23,799	2,998
Cash at bank and in hand		120,108	148,895
Total - Current Assets		<u>143,906</u>	<u>151,893</u>
LIABILITIES			
Creditors - amounts falling due in one year	7	<u>9,972</u>	<u>14,746</u>
NET CURRENT ASSETS/(LIABILITIES)		133,935	137,148
TOTAL ASSETS LESS CURRENT LIABILITIES		133,935	137,148
Creditors - amounts falling due after one year	8	0	0
TOTAL NET ASSETS		<u>133,935</u>	<u>137,148</u>
PARISH FUNDS			
Unrestricted	11	111,588	109,223
Restricted	11	22,347	27,924
		<u>133,935</u>	<u>137,148</u>

The Diocese holds trust funds on behalf of the Church, the income from which is passed to the church to be used for the following purposes:

Trust	Capital Value at 31/12/2022
Bible Prizes	1,364
Easton Family Centre poor	5,124
Upkeep of Church	57,911

Approved by the Parochial Church Council on 18th April 2023 and signed on its behalf by



Paul Fletcher (Churchwarden)

The notes on pages 6 to 10 form part of these accounts

**PAROCHIAL CHURCH COUNCIL OF EASTON CHRISTIAN FAMILY CENTRE
(HOLY TRINITY WITH ST GABRIEL, ST LAWRENCE AND ST JUDE)**

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2022

1. ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the SORP (2005).

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 financial statements 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 main affiliation to another body nor those that are informal gatherings of Church members.

Funds

Restricted funds represent a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest, and b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund.

Unrestricted funds are general funds which can be used for PCC ordinary purposes.

Incoming resources: Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and Legacies are accounted for when the PCC is legally entitled to the amounts due. Dividends are accounted for when receivable, interest is accrued. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

Resources expended: Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish share is accounted for when due. Amounts received specifically for mission are dealt with as restricted funds. All other expenditure is generally recognised when it is incurred and is accounted for gross.

Fixed assets

Consecrated and benefice property is not included in the accounts by s.96(2)(a) of the Charities Act 1993.

Solar panels are depreciated at a rate of 10% per annum starting in the month they were installed.

**PAROCHIAL CHURCH COUNCIL OF EASTON CHRISTIAN FAMILY CENTRE
(HOLY TRINITY WITH ST GABRIEL, ST LAWRENCE AND ST JUDE)**

**NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2022
(continued)**

2. INCOMING RESOURCES	Unrestricted funds £	Restricted funds £	2022 £	2021 £
2(a) Voluntary income				
Planned giving: Gift aid donations	28,979	0	28,979	26,284
Planned giving: Other	3,970	0	3,970	6,190
Collections (open plate)	679	0	679	273
Donations, appeals etc.: Gift aid donations	5,800	70,421	76,221	6,157
Donations, appeals etc.: Other	1,560	28,991	30,551	55,477
Tax recoverable	10,551	746	11,297	6,382
Legacies	27,324	0	27,324	70,000
Grants	2,000	2,920	4,920	8,000
Total - Voluntary Income	<u>80,863</u>	<u>103,078</u>	<u>183,941</u>	<u>178,763</u>
2(b) Income from investments				
Income from trusts	0	1,922	1,922	1,819
Bank interest	116	0	116	7
Income from CBF account	115	0	115	17
Total - Income from investments	<u>230</u>	<u>1,922</u>	<u>2,152</u>	<u>1,843</u>
2(c) Income from church activities				
Fees	0	0	0	46
Church hall lettings	61,435	0	61,435	34,049
Events	348	426	773	0
Baraka Café sales	12,398	0	12,398	15,181
Total - Income from church activities	<u>74,181</u>	<u>426</u>	<u>74,607</u>	<u>49,276</u>
2(d) Other incoming resources				
Solar panels	2,919	0	2,919	1,470
Miscellaneous	15	0	15	323
Total - Other incoming resources	<u>2,934</u>	<u>0</u>	<u>2,934</u>	<u>1,793</u>
Total incoming resources	<u>158,209</u>	<u>105,425</u>	<u>263,634</u>	<u>231,675</u>

**PAROCHIAL CHURCH COUNCIL OF EASTON CHRISTIAN FAMILY CENTRE
(HOLY TRINITY WITH ST GABRIEL, ST LAWRENCE AND ST JUDE)**

**NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2022
(continued)**

3. RESOURCES EXPENDED	Unrestricted funds £	Restricted funds £	2022 £	2021 £
3(a) Mission giving and donations				
Missionary and charitable giving	7,937	0	7,937	11,150
Discretionary fund	258		258	0
Total - Mission giving and donations	<u>8,195</u>	<u>0</u>	<u>8,195</u>	<u>11,150</u>
3(b) Church ministry				
Diocesan parish share	25,920	0	25,920	25,540
Clergy and staff expenses & costs	597	0	597	70
Youth and children's work	0	2,337	2,337	425
Coronavirus response	2,306	3,394	5,700	5,668
Community events & outreach	215	0	215	2,578
Other ministry expenses	2,184	351	2,535	837
Total - Church ministry	<u>31,221</u>	<u>6,082</u>	<u>37,303</u>	<u>35,119</u>
3(c) Baraka Café				
Capital expenditure - Café	29	0	29	31,841
Café Staff	17,466	0	17,466	28,126
Cost of goods sold	2,516	0	2,516	6,574
Repairs and maintenance - Café	359	0	359	233
Miscellaneous - Café	1,273	2,678	3,951	580
Total - Baraka Café	<u>21,644</u>	<u>2,678</u>	<u>24,321</u>	<u>67,354</u>
3(d) Church running expenses				
Centre Management and Development staff	20,814	0	20,814	10,759
Staff training	0	0	0	35
Accountancy	1,651	0	1,651	3,405
Postage & telephone	899	0	899	693
Printing and stationery	712	0	712	328
Other Admin expenses	206	0	206	188
Insurance	1,781	0	1,781	1,730
Electricity	4,671	0	4,671	3,568
Gas	2,810	0	2,810	4,352
Refuse	499	0	499	494
Water rates	1,747	0	1,747	1,521
Cleaning	8,434	0	8,434	6,689
Equipment	468	1,200	1,668	0
Health & hygiene	1,189	0	1,189	1,807
Repairs & maintenance	3,456	529	3,985	4,332
Total - Church running expenses	<u>49,338</u>	<u>1,729</u>	<u>51,067</u>	<u>39,901</u>
3(e) Building redevelopment				
Professional Fees	9,306	0	9,306	2,148
Building work and materials	36,141	100,513	136,654	0
Total - Building redevelopment	<u>45,447</u>	<u>100,513</u>	<u>145,960</u>	<u>2,148</u>
Total expenses	<u>155,844</u>	<u>111,002</u>	<u>266,846</u>	<u>155,671</u>

**PAROCHIAL CHURCH COUNCIL OF EASTON CHRISTIAN FAMILY CENTRE
(HOLY TRINITY WITH ST GABRIEL, ST LAWRENCE AND ST JUDE)**

**NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2022
(continued)**

	Unrestricted funds £	Restricted funds £	2022 £	2021 £
3(f) Depreciation	0	0	0	1,050
Total resources expended	<u>155,844</u>	<u>111,002</u>	<u>266,846</u>	<u>156,721</u>
4(a) Staff costs				
Wages and salaries	44,764	0	<u>44,764</u>	40,505
Staff numbers			<u>6</u>	<u>4</u>

4(b) Payments to PCC members

A small immaterial portion of the expenses paid to the Incumbent may have related to his services as chairman of the PCC.

	2022 £	2021 £
5. FIXED ASSETS		
Cost brought forward	12,600	12,600
Depreciation brought forward	(12,600)	(11,550)
Depreciation charge for the year	0	(1,050)
Net book value	<u>0</u>	<u>0</u>

6. DEBTORS

Tax recoverable	10,482	1,075
Donations receivable	0	0
Other debtors	13,317	1,923
Total - Debtors	<u>23,799</u>	<u>2,998</u>

7. AMOUNTS FALLING DUE IN ONE YEAR

Accruals for utility and other costs	1,750	3,128
Other creditors & accrued income	8,222	11,618
Total - Amounts falling due in one year	<u>9,972</u>	<u>14,746</u>

8. AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

BDBF loan	<u>0</u>	<u>0</u>
-----------	----------	----------

**PAROCHIAL CHURCH COUNCIL OF EASTON CHRISTIAN FAMILY CENTRE
(HOLY TRINITY WITH ST GABRIEL, ST LAWRENCE AND ST JUDE)**

**NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2022
(continued)**

9. FUNDS	2022	2021
	£	£
Restricted fund movements		
Balance at 1st January 2022	27,925	6,551
Incoming resources	105,425	71,854
Transfer to general fund	0	0
Resources expended	<u>(111,002)</u>	<u>(50,480)</u>
Balance at 31st December 2022	<u>22,347</u>	<u>27,925</u>

10. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Fixed Assets	0		0
Current assets	121,559	22,347	143,906
Liabilities	9,972	0	9,972
	<u>111,588</u>	<u>22,347</u>	<u>133,935</u>

11. ANALYSIS OF FUNDS

	2022	2021
	£	£
Unrestricted		
U - General	58,752	40,277
U - Building redevelopment	10,645	31,500
U - Fabric	11,247	4,825
U - Mission	211	211
U - Outreach/Youth projects	30,080	31,500
U - Vicar's discretion	652	910
Total - Unrestricted funds	<u>111,588</u>	<u>109,223</u>
Restricted		
R - Baraka Cafe	17,322	20,000
R - Bibles	0	114
R - Building redevelopment	0	0
R - Coronavirus Hardship Fund	0	3,242
R - ECFC Poor	0	0
R - English teaching	830	830
R - Food poverty	2,723	0
R - Site	0	0
R - Transforming Lives for Good	1,390	2,290
R - Youth	81	1,449
Total - Restricted funds	<u>22,347</u>	<u>27,924</u>

Paul Fletcher, Churchwarden

18 April 2023



**PAROCHIAL CHURCH COUNCIL OF EASTON CHRISTIAN FAMILY CENTRE
(HOLY TRINITY WITH ST GABRIEL, ST LAWRENCE AND ST JUDE)**

CHARITY INFORMATION

YEAR ENDED 31 DECEMBER 2022

Charity Name	Parochial Church Council of Easton Christian Family Centre (Holy Trinity with St Gabriel, St Lawrence & St Jude)
Address	Beaufort Street Easton Bristol BS5 0SQ
Incumbent	The Rev. David Moore
Curate	The Rev. Sarah Matthews
Members of PCC	Mr Paul Fletcher (Churchwarden) Ms Rachael Bee Mrs Chris Bertram Mr Martin Clarkson Webb Mrs Hilary Hennell Mr Derek Pike
Independent Examiner	Mr David Cottrell FCA

**PAROCHIAL CHURCH COUNCIL OF EASTON CHRISTIAN FAMILY CENTRE
(HOLY TRINITY WITH ST GABRIEL, ST LAWRENCE AND ST JUDE)**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

YEAR ENDED 31 DECEMBER 2022

Charity law 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 its financial activities for that period and adequately distinguish any material special trust or other restricted fund of the Charity.

In preparing those financial statements the Trustees are required to:

- (a) select suitable accounting policies and then apply them consistently;
- (b) make judgements and estimates that are reasonable and prudent;
- (c) state whether the policies adopted are in accordance with the appropriate SORP on Accounting by Charities and the Accounting Regulations and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements; and
- (d) prepare the financial statements on the going concern basis unless it is inappropriate to assume that the activities of the Charity will continue.

The Trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the Charity, and enable them to ensure that the financial statements comply with applicable Accounting Standards and Statements of Recommended Practice and the regulations made under s44 of the Charities Act 1993. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Independent Examiner's Report to the Parochial Church Council of Easton Christian Family Centre

This report on the financial statements of the Parochial Church Council for the year ended 31 December 2022 which are set out on pages 4 and 5, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ("The Regulations") and s.43 of the Charities Act 1993 ("the Act").

Respective responsibilities of Parochial Church Council and Examiner

As members of the Parochial Church Council you are responsible for the preparation of the financial statements; you consider that the audit requirement of the Regulations and section 43(2) of the Act do not apply. It is my responsibility to issue this report on those financial statements in accordance with the terms of the Regulations.

Basis of this Report

My examination was carried out in accordance with the General Directions given by the Charity Commission under section 43(7)(b) of the Act and to be found in the Church guidance, 2006 edition. That examination includes a review of the accounting records kept by the PCC and a comparison of the financial statements with those records. It also includes considering any unusual items or disclosures in the financial statements 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 I do not express an audit opinion on the view given by the financial statements.

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 41 of the Act; and to prepare financial statements, which accord with the accounting records and comply with the requirements of the Act and the Regulations have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



David Cottrell FCA
5 Henleaze Park
Bristol, BS9 4LR

**PAROCHIAL CHURCH COUNCIL OF EASTON CHRISTIAN FAMILY CENTRE
(HOLY TRINITY WITH ST GABRIEL, ST LAWRENCE AND ST JUDE)**

STATEMENT OF FINANCIAL ACTIVITIES

For the year ending 31 December 2022

	<i>Note</i>	Unrestricted Funds £	Restricted Funds £	2022	2021
INCOMING RESOURCES					
Voluntary income	2 (a)	80,863	103,078	183,941	178,763
Income from investments	2 (b)	230	1,922	2,152	1,843
Church activities	2 (c)	74,181	426	74,607	49,276
Other incoming resources	2 (d)	2,934	-	2,934	1,793
TOTAL INCOMING RESOURCES		158,209	105,425	263,634	231,675
RESOURCES EXPENDED					
Mission giving and donations	3 (a)	8,195	-	8,195	11,150
Church ministry	3 (b)	31,221	6,082	37,303	35,119
Baraka Community Café	3 (c)	21,644	2,678	24,321	67,354
Church running expenses	3 (d)	49,338	1,729	51,067	39,901
Building redevelopment	3 (e)	45,447	100,513	145,960	2,148
TOTAL RESOURCES EXPENDED		155,844	111,002	266,846	155,671
NET INCOMING RESOURCES BEFORE OTHER RECOGNISED GAINS AND LOSSES					
		2,364	(5,577)	(3,213)	76,003
Depreciation	3 (f)	0	0	0	(1,050)
NET MOVEMENT IN FUNDS		2,364	(5,577)	(3,213)	74,953
Balances b/fwd 1st January 2022		109,223	27,924	137,148	62,194
Balances c/fwd 31st December 2022		111,588	22,347	133,935	137,148

The notes on pages 6 to 10 form part of these accounts

**PAROCHIAL CHURCH COUNCIL OF EASTON CHRISTIAN FAMILY CENTRE
(HOLY TRINITY WITH ST GABRIEL, ST LAWRENCE AND ST JUDE)**

BALANCE SHEET AT 31 DECEMBER 2022

	Notes	2022 £	2021 £
FIXED ASSETS	5	0	0
CURRENT ASSETS			
Debtors	6	23,799	2,998
Cash at bank and in hand		120,108	148,895
Total - Current Assets		<u>143,906</u>	<u>151,893</u>
LIABILITIES			
Creditors - amounts falling due in one year	7	<u>9,972</u>	<u>14,746</u>
NET CURRENT ASSETS/(LIABILITIES)		133,935	137,148
TOTAL ASSETS LESS CURRENT LIABILITIES		133,935	137,148
Creditors - amounts falling due after one year	8	0	0
TOTAL NET ASSETS		<u>133,935</u>	<u>137,148</u>
PARISH FUNDS			
Unrestricted	11	111,588	109,223
Restricted	11	22,347	27,924
		<u>133,935</u>	<u>137,148</u>

The Diocese holds trust funds on behalf of the Church, the income from which is passed to the church to be used for the following purposes:

Trust	Capital Value at 31/12/2022
Bible Prizes	1,364
Easton Family Centre poor	5,124
Upkeep of Church	57,911

Approved by the Parochial Church Council on 18th April 2023 and signed on its behalf by



Paul Fletcher (Churchwarden)

The notes on pages 6 to 10 form part of these accounts

**PAROCHIAL CHURCH COUNCIL OF EASTON CHRISTIAN FAMILY CENTRE
(HOLY TRINITY WITH ST GABRIEL, ST LAWRENCE AND ST JUDE)**

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2022

1. ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the SORP (2005).

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 financial statements 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 main affiliation to another body nor those that are informal gatherings of Church members.

Funds

Restricted funds represent a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest, and b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund.

Unrestricted funds are general funds which can be used for PCC ordinary purposes.

Incoming resources: Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and Legacies are accounted for when the PCC is legally entitled to the amounts due. Dividends are accounted for when receivable, interest is accrued. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

Resources expended: Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish share is accounted for when due. Amounts received specifically for mission are dealt with as restricted funds. All other expenditure is generally recognised when it is incurred and is accounted for gross.

Fixed assets

Consecrated and benefice property is not included in the accounts by s.96(2)(a) of the Charities Act 1993.

Solar panels are depreciated at a rate of 10% per annum starting in the month they were installed.

**PAROCHIAL CHURCH COUNCIL OF EASTON CHRISTIAN FAMILY CENTRE
(HOLY TRINITY WITH ST GABRIEL, ST LAWRENCE AND ST JUDE)**

**NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2022
(continued)**

2. INCOMING RESOURCES	Unrestricted funds £	Restricted funds £	2022 £	2021 £
2(a) Voluntary income				
Planned giving: Gift aid donations	28,979	0	28,979	26,284
Planned giving: Other	3,970	0	3,970	6,190
Collections (open plate)	679	0	679	273
Donations, appeals etc.: Gift aid donations	5,800	70,421	76,221	6,157
Donations, appeals etc.: Other	1,560	28,991	30,551	55,477
Tax recoverable	10,551	746	11,297	6,382
Legacies	27,324	0	27,324	70,000
Grants	2,000	2,920	4,920	8,000
Total - Voluntary Income	<u>80,863</u>	<u>103,078</u>	<u>183,941</u>	<u>178,763</u>
2(b) Income from investments				
Income from trusts	0	1,922	1,922	1,819
Bank interest	116	0	116	7
Income from CBF account	115	0	115	17
Total - Income from investments	<u>230</u>	<u>1,922</u>	<u>2,152</u>	<u>1,843</u>
2(c) Income from church activities				
Fees	0	0	0	46
Church hall lettings	61,435	0	61,435	34,049
Events	348	426	773	0
Baraka Café sales	12,398	0	12,398	15,181
Total - Income from church activities	<u>74,181</u>	<u>426</u>	<u>74,607</u>	<u>49,276</u>
2(d) Other incoming resources				
Solar panels	2,919	0	2,919	1,470
Miscellaneous	15	0	15	323
Total - Other incoming resources	<u>2,934</u>	<u>0</u>	<u>2,934</u>	<u>1,793</u>
Total incoming resources	<u>158,209</u>	<u>105,425</u>	<u>263,634</u>	<u>231,675</u>

**PAROCHIAL CHURCH COUNCIL OF EASTON CHRISTIAN FAMILY CENTRE
(HOLY TRINITY WITH ST GABRIEL, ST LAWRENCE AND ST JUDE)**

**NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2022
(continued)**

3. RESOURCES EXPENDED	Unrestricted funds £	Restricted funds £	2022 £	2021 £
3(a) Mission giving and donations				
Missionary and charitable giving	7,937	0	7,937	11,150
Discretionary fund	258		258	0
Total - Mission giving and donations	8,195	0	8,195	11,150
3(b) Church ministry				
Diocesan parish share	25,920	0	25,920	25,540
Clergy and staff expenses & costs	597	0	597	70
Youth and children's work	0	2,337	2,337	425
Coronavirus response	2,306	3,394	5,700	5,668
Community events & outreach	215	0	215	2,578
Other ministry expenses	2,184	351	2,535	837
Total - Church ministry	31,221	6,082	37,303	35,119
3(c) Baraka Café				
Capital expenditure - Café	29	0	29	31,841
Café Staff	17,466	0	17,466	28,126
Cost of goods sold	2,516	0	2,516	6,574
Repairs and maintenance - Café	359	0	359	233
Miscellaneous - Café	1,273	2,678	3,951	580
Total - Baraka Café	21,644	2,678	24,321	67,354
3(d) Church running expenses				
Centre Management and Development staff	20,814	0	20,814	10,759
Staff training	0	0	0	35
Accountancy	1,651	0	1,651	3,405
Postage & telephone	899	0	899	693
Printing and stationery	712	0	712	328
Other Admin expenses	206	0	206	188
Insurance	1,781	0	1,781	1,730
Electricity	4,671	0	4,671	3,568
Gas	2,810	0	2,810	4,352
Refuse	499	0	499	494
Water rates	1,747	0	1,747	1,521
Cleaning	8,434	0	8,434	6,689
Equipment	468	1,200	1,668	0
Health & hygiene	1,189	0	1,189	1,807
Repairs & maintenance	3,456	529	3,985	4,332
Total - Church running expenses	49,338	1,729	51,067	39,901
3(e) Building redevelopment				
Professional Fees	9,306	0	9,306	2,148
Building work and materials	36,141	100,513	136,654	0
Total - Building redevelopment	45,447	100,513	145,960	2,148
Total expenses	155,844	111,002	266,846	155,671

**PAROCHIAL CHURCH COUNCIL OF EASTON CHRISTIAN FAMILY CENTRE
(HOLY TRINITY WITH ST GABRIEL, ST LAWRENCE AND ST JUDE)**

**NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2022
(continued)**

	Unrestricted funds £	Restricted funds £	2022 £	2021 £
3(f) Depreciation	0	0	0	1,050
Total resources expended	<u>155,844</u>	<u>111,002</u>	<u>266,846</u>	<u>156,721</u>
4(a) Staff costs				
Wages and salaries	44,764	0	<u>44,764</u>	40,505
Staff numbers			<u>6</u>	<u>4</u>

4(b) Payments to PCC members

A small immaterial portion of the expenses paid to the Incumbent may have related to his services as chairman of the PCC.

	2022 £	2021 £
5. FIXED ASSETS		
Cost brought forward	12,600	12,600
Depreciation brought forward	(12,600)	(11,550)
Depreciation charge for the year	0	(1,050)
Net book value	<u>0</u>	<u>0</u>

6. DEBTORS

Tax recoverable	10,482	1,075
Donations receivable	0	0
Other debtors	13,317	1,923
Total - Debtors	<u>23,799</u>	<u>2,998</u>

7. AMOUNTS FALLING DUE IN ONE YEAR

Accruals for utility and other costs	1,750	3,128
Other creditors & accrued income	8,222	11,618
Total - Amounts falling due in one year	<u>9,972</u>	<u>14,746</u>

8. AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

BDBF loan	<u>0</u>	<u>0</u>
-----------	-----------------	----------

**PAROCHIAL CHURCH COUNCIL OF EASTON CHRISTIAN FAMILY CENTRE
(HOLY TRINITY WITH ST GABRIEL, ST LAWRENCE AND ST JUDE)**

**NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2022
(continued)**

9. FUNDS	2022	2021
	£	£
Restricted fund movements		
Balance at 1st January 2022	27,925	6,551
Incoming resources	105,425	71,854
Transfer to general fund	0	0
Resources expended	<u>(111,002)</u>	<u>(50,480)</u>
Balance at 31st December 2022	<u>22,347</u>	<u>27,925</u>

10. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Fixed Assets	0		0
Current assets	121,559	22,347	143,906
Liabilities	9,972	0	9,972
	<u>111,588</u>	<u>22,347</u>	<u>133,935</u>

11. ANALYSIS OF FUNDS

	2022	2021
	£	£
Unrestricted		
U - General	58,752	40,277
U - Building redevelopment	10,645	31,500
U - Fabric	11,247	4,825
U - Mission	211	211
U - Outreach/Youth projects	30,080	31,500
U - Vicar's discretion	652	910
Total - Unrestricted funds	<u>111,588</u>	<u>109,223</u>
Restricted		
R - Baraka Cafe	17,322	20,000
R - Bibles	0	114
R - Building redevelopment	0	0
R - Coronavirus Hardship Fund	0	3,242
R - ECFC Poor	0	0
R - English teaching	830	830
R - Food poverty	2,723	0
R - Site	0	0
R - Transforming Lives for Good	1,390	2,290
R - Youth	81	1,449
Total - Restricted funds	<u>22,347</u>	<u>27,924</u>

Paul Fletcher, Churchwarden

18 April 2023

