

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
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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:

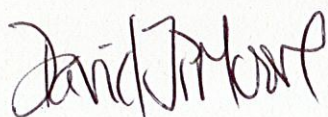
Ex Officio members:

- 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 dark ink, appearing to read "David Moore", is written over a light blue horizontal line.

**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)		<u>133,935</u>	<u>137,148</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>133,935</u>	<u>137,148</u>
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)**

	Unrestricted funds £	Restricted funds £	2022 £	2021 £
3. RESOURCES EXPENDED				
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	155,844	111,002	266,846	156,721
4(a) Staff costs				
Wages and salaries	44,764	0	44,764	40,505
Staff numbers			6	4

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>
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**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	(111,002)	(50,480)
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

	Note	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)		<u>133,935</u>	<u>137,148</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>133,935</u>	<u>137,148</u>
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)**

	Unrestricted funds £	Restricted funds £	2022 £	2021 £
3. RESOURCES EXPENDED				
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				
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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
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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
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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	155,844	111,002	266,846	156,721
4(a) Staff costs				
Wages and salaries	44,764	0	44,764	40,505
Staff numbers			6	4

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
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8. AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

BDBF loan	<u>0</u>	<u>0</u>
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**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	(111,002)	(50,480)
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
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U - Outreach/Youth projects	30,080	31,500
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Total - Unrestricted funds	<u>111,588</u>	<u>109,223</u>
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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

