



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

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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.

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):


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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		<u>115,618</u>	<u>17,579</u>	<u>133,197</u>	<u>133,935</u>

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:

Trust	Capital Value at 31st December 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 £	2022 £
1,140	-

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

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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	-	-
Net book value as at 31st December 2022	-	-

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

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

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.

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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	22,347	59,160	(63,928)	-	17,579
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	111,588	122,749	(118,718)	-	115,618
Total funds	133,935	181,909	(182,647)	-	133,197

	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	27,924	105,425	(111,002)	-	22,347
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	109,223	142,850	(140,485)	-	111,588
Total funds	137,148	248,275	(251,488)	-	133,935

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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.