



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		
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) on 13 May 2025 and signed on its behalf by the Reverend Canon 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 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		154,703	51,244	205,947	181,909
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		175,664	34,968	210,632	182,647
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>	128,512	<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		128,856	125,460
Total - Current Assets		136,416	140,910
LIABILITIES			
Creditors - amounts falling due in one year	9	(7,904)	(7,713)
NET CURRENT ASSETS/(LIABILITIES)		128,512	133,197
TOTAL ASSETS LESS CURRENT LIABILITIES		128,512	133,197
TOTAL NET ASSETS		128,512	133,197
PARISH FUNDS			
Unrestricted			
General	10	66,259	76,487
Designated	10	28,398	39,131
Restricted	10	33,855	17,579
		128,512	133,197

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 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

P Fletcher

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

	Unrestricted funds £	2024 Restricted funds £	Total Funds £	Unrestricted funds £	2023 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
	77,128	15,726	92,854	37,679	29,852	67,531

	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	122,749	59,160	181,909
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	118,719	63,928	182,647
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	115,618	17,579	133,197

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	-	-
Net book value as at 31st December 2023	-	-

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

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	7,904	7,713

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 01.01.2024 £	Income £	Expenditure £	Transfers in/(out) £	Balance at 31.12.2024 £
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	17,579	51,244	(34,968)	-	33,855
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	115,618	154,703	(175,664)	-	94,657
Total funds	133,197	205,947	(210,632)	-	128,512

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

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			
	General funds £	Designated funds £	Restricted funds £	Total 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			
	General funds £	Designated funds £	Restricted funds £	Total 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.

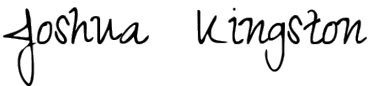
There were no other related party transactions in the year or the prior year other than those disclosed elsewhere in these financial statements.

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