



PARISH OF  
**BISHOPSTON  
& ST.ANDREWS**

Annual Report and the Financial Statements  
of the Parochial Church Council  
of the Ecclesiastical Parish of  
Bishopston and St Andrews, Bristol  
for the year ended 31<sup>st</sup> December 2019

## Parish Information

The Parish is part of the Diocese of Bristol within the Church of England. The correspondence address is:  
The PCC Secretary, c/o The Parish Office, St. Michael's Church 160a Gloucester Road Bristol BS7 8NT

The Parochial Church Council (PCC) is a charity with the Registration Number 1133747.

PCC members (the trustees of the parish) who have served from 1 January 2019 until the date this report was approved are:-

<b>Name</b>	<b>Role</b>	<b>Additional Notes</b>
James Stevenson	Priest in Charge	
Wayne Massey	Team Vicar and Chair of PCC	
Karen Broussine	Warden	
Jeremy Peters	Warden	
Anne Iles	Vice Chair and Elected Member	
Julia O'Shea	Secretary and Elected Member	Co-opted member until April 2019 then elected member
Jacqueline Uren	Treasurer and Elected Member	
William Bevan	Elected Member	
Jerry Dart	Elected Member	
Claire Pengelley-Scott	Elected Member	
Tom Hampton	Warden	Until 1 <sup>st</sup> April 2019
Emily Astbury-Head	Elected Member	Until 1 <sup>st</sup> April 2019
Sara Morley	Elected Member	Until 25 <sup>th</sup> February 2019

## The Parochial Church Council Bankers:

Lloyds Bank plc  
Westbury on Trym Branch  
PO Box 1000  
BX1 1LT

The Co-operative Bank plc  
1 Balloon Street  
Manchester  
M60 6EP

CCLA Investment Management Ltd  
The CBF Church of England Funds  
Senator House  
85 Queen Victoria St  
London  
EC4V 4ET

Charities Aid Foundation Bank Ltd  
25 Kings Hill Avenue  
Kings Hill  
West Mailing  
Kent  
ME19 4JQ

## INDEPENDENT FINANCIAL EXAMINER:

Neil Kingston FCA  
Burton Sweet Chartered Accountants and Business Advisers  
The Clock Tower  
5 Farleigh Court  
Old Weston Road  
Flax Bourton  
Bristol  
BS48 1UR

## Objectives & Activities For The Public Benefit

The Parish of Bishopston and St Andrew's has responsibility of co-operating with the clergy to promote the whole mission of the church in the ecclesiastical parish. The PCC oversees the activities of B&A Church and the Church of The Good Shepherd. It also has maintenance responsibility for the parish buildings.

Over recent years the Parish Vision and Strategy, Everyone's Invited, has been refined and can be summarised in the following statement: we are passionate about discipleship, together we are learning to live simple rhythms and practices that enable us to follow Jesus. We seek to pursue the presence of God in all things and share stories that inspire, equip and bring people closer. Our values are that we are all-in, fun, welcoming and submitted.

This is to be achieved through the growth and establishment of communities called Little Churches. Little Churches are the foundational structures of our church community. Little Churches are smaller groups enabling members of the church family to do life together, grow as disciples and invite others to encounter the Lord Jesus through the activities and people of the local church.

We have set five standard objectives to track and assess progress under the strategy: live, love, give, go and organise.

We aim to help one another to:

live before God;  
love others as family;  
give our lives away;  
go and share the good news of Jesus; and  
organise ourselves in order to enable growth.

The Parish is part of the Diocese of Bristol and its strategy is aligned with the Diocesan Priorities as outlined in the Diocesan Strategy.

The strategy is primarily delivered through the activities of B&A Church. In addition the PCC oversees the activities of the congregation meeting at The Church of The Good Shepherd. This congregation maintains what may be described as a traditional Anglican presence in the parish, and as such its activities are not measured by the PCC under either the parish or diocesan strategies.

# Review of Achievements & Performance

The PCC reviews achievements and performance using the Parish Playbook. Each version of the playbook contains the standard objectives of the PCC and current priorities as identified by the senior leadership and the PCC.

For 2019/20 the PCC has identified a series of priorities under the title: **Ending the beginning of B&A**. The PCC identified that the period autumn 2017 to autumn 2019 was key for establishing the new identity of B&A as a church, its new structures and culture. In this season the church has seen significant growth and development. Ending the beginning recognises that work is required to bring this first season in the life of B&A to a close in order to ensure that future growth is possible and can be sustained.

The key components that make up this project are as follows:

- Being confident and clear in what we do at B&A;
- Launching the discipleship strategy;
- Enabling Spirit-powered invitation;
- Breaking cultural homogeneity;
- Buildings for the strategy.

## **Being confident and clear in what we do at B&A**

The purpose of this component is to bring clarity across the whole church enabling people to understand the parish's priorities and therefore enabling clear decision making and use of resources. This builds on the work of recent years in establishing Little Churches, growing the 10.30 Gathering and growth in kids and youth work.

Increased clarity in 2019 enabled the PCC to take clear decisions regarding services at both Easter and Christmas, assisted the PCC in making decisions regarding the parish buildings and has aided the PCC in taking staffing decisions for 2019 and 2020.

## **Launching the discipleship strategy**

Led by the clergy, the PCC has embarked on developing a discipleship strategy for all members of B&A. Live, Love, Give, Go will be a range of teaching tools and resources that will lead to the development of common language and rhythms for all members of the church. The aim of this is to enable people to grow as disciples but also enabling people to teach others to follow Jesus.

In the Autumn of 2019 work was started on developing the strategy. Initial work was focussed on developing rhythms and patterns of daily prayer and prayer with others. A trial of a diary download was launched at the end of 2019. This work will be completed in 2020.

## **Enabling Spirit-powered invitation**

Through the Diocese of Bristol the PCC invited Michael Harvey of 'Back To Church Sunday' to lead an evening on the importance of invitation in the life of a church family. Alongside this we use '6 Knots', based on the 5 Knots of Thy Kingdom Come, and 6 Word Stories to enable people to pray for others to come to faith and to know how to share their faith story with others.

We recognise that inviting others is a real challenge for many Christians and have set this as a priority to ensure that we continue to promote invitation, 6 Knots and 6 Word Stories.

## **Breaking cultural homogeneity**

The PCC recognises that as a church family B&A very much reflects the immediate local area of the Gloucester Road. As a church we are within easy reach of a wide range of communities and wish to ensure the church does not simply represent one culture in the city of Bristol. We are working to ensure those in leadership represent the breadth of the church family, that we intentionally offer a welcome to all people.

Life Group Little Church has been a real asset to us. Made up of foreign students, this means when we gather we need to be mindful of those for whom English is not their first language. Working with St James' Lockleaze has enabled young people from Lockleaze to take part in Ignite Youth Group on Friday nights.

### **Buildings for the strategy**

One of the biggest challenges in recent years has been managing our buildings and completing the proposed sale of The Good Shepherd site. In 2019 agreements were reached with the Diocesan Board of Finance and Emmanuel Church Bristol for the sale of The Good Shepherd to Emmanuel and the purchase of a 12m strip of land at 8 Walsingham Road from the DBF to enable the development of B&A St Andrew's Park. These sales will be completed in 2020 and the PCC will work to ensure that necessary works are completed at both remaining sites in addition to initial works to enable further growth of Sunday Gatherings.

### **Five objectives to track and assess progress under the strategy**

The current priorities of the parish are set to enable further development with regard to the standard objectives. In the last year the standard objectives have been refined and clarified.

### **Live With God**

This is a development of the previous objective: an identity rooted in the love of Jesus. This objective recognises that the best way to enable church family members to grow as followers of Jesus is to enable the growth of rhythms and practices that develop practices of daily prayer, and to consciously pursue the presence of God when we gather for worship, prayer and in our Little Churches.

At the heart of the Christian faith is the concept of grace. Our identity as forgiven children of God is not something we have earned through hard work or acquiring knowledge nor is it something that we have received as a result of where we were born or to whom we were born. Rather it is a gift from God. We grow in our experience and understanding of this new identity through choosing to embrace rhythms and practices of worship, prayer and service.

In 2019 we continued to work on developing the Thirst prayer days as part of the life of B&A. Every first Thursday we hold a number of prayer meetings for members of the church family to attend. The purpose of the first five meetings of the day is to pray together and teach tools and patterns that people can use in their own daily prayer. The final meeting of the day is a longer prayer and worship meeting.

As part of the development of rhythms and practices to enable discipleship we have begun developing the resources we can use to encourage people to live with God. A key component is a commitment to daily prayer. We have trialed a diary download of daily prayer that was emailed to the church family and will use feedback from this and other resources to develop this part of the life of B&A.

Sunday Gatherings remain key to enabling one to live with God. The teaching theme for the academic year 2019/20 is based on the book of Genesis. This teaching programme is designed to enable the church family to engage with a whole range of theological concepts, to engage with mission in a post-Christian culture and to learn how to apply the New Testament message of Jesus to some of the difficult Old Testament passages. A key focus of our gatherings is encounter, enabling people to meet with the living God.

There are many challenges to meeting this standard objective. Thirst has taken a while to bed into the life of the church family. Given the wide range of options available, we had hoped for a higher attendance across the day. In developing rhythms and tools to enable daily prayer there is a recognition that this requires an ongoing dialogue with the church family in order to ensure that tools are developed that are used and make a difference. Previously we have launched tools that have not lasted and the lessons from those experiences need to be applied as we work to enable growth in daily prayer. Another challenge is how to promote the importance of regular attendance and service at the Sunday Gathering.

## **Love Others As Family**

Key to the parish strategy is the development and growth of Little Churches. Little Churches are the key foundational communities in the life of B&A. It is in Little Churches that community is formed, and discipleship & pastoral care occurs. Little Churches are our primary vehicles for mission and evangelism. Every Little Church is tasked with developing a plausible vision for mission.

In 2019 Little Churches continued their engagement with a wide range of people through their activities and relationships. New Little Churches have been formed with new visions. Soul Food is a community built around a weekly community meal to which anyone is welcome. From early conversations in the summer of 2018 through to launch in 2019 Soul Food has grown a strong core team and communicated a clear vision and purpose. In addition Little Churches have formed or are forming with visions focussed on young people, ex-offenders from Bristol prison and a love of baking. The formation of new Little Churches enable us to foster a culture that embraces change and the fact that Little Churches will form, will end and their membership will not be fixed. One area of success has been how in the past few years Little Church Plus has gathered young adults and then enabled them to move to other Little Churches at a later date.

A key role for the church leadership team is to enable Little Church leaders to build strong teams for each Little Church. Team night, held monthly, is designed to enable Little Church teams to come together for input, for planning as teams and for worship and prayer ministry. The aim of the evening is to create space for a culture to develop and grow that will spread throughout the whole church family. Attendance at team night has been good. There have been a few quiet evenings, the focus is on making team night something people look forward to and do not want to miss out on.

In the summer of 2019 over 100 of the church family attend the Focus Festival for churches in the HTB Network. We are making this a priority in the calendar of B&A. A week away achieves a lot under this objective. Relationships are formed and deepened. People have an opportunity to focus on their walk with Jesus and that as part of a wider church family. The growth in numbers attending Focus has been one of the success stories of recent years. We have identified that Focus is not easy for everyone, for some the costs are prohibitive whilst for others a camping holiday presents a range of difficulties that are not easily overcome. In 2019 the addition of a central marquee had a positive impact upon the week.

Moving forward under this objective we will aim to develop this objective as both a gathering tool and a missional tool. As well as loving others from our church family as family how do we spend time regularly with others who are not yet followers of Jesus so that they begin to experience the transforming power of true Christian community? We recognise that in busy North West Bristol, this is a key challenge for us to think through.

## **Give Your Life Away**

The previous two objectives have emerged from previous objectives. Give Your Life Away as an objective has emerged from thinking around the marks of discipleship and following Jesus. This objective as it is developed will be measured through the development of shared rhythms with regard to financial giving and serving, both in the life of B&A and the wider community.

The first steps under this objective have been to work on growing the financial giving to B&A. In order to do this well, giving must be taught as a spiritual discipline that flows from an understanding of the sacrificial nature of how God has given to us in Jesus. As a church we have identified the Biblical discipline of the tithe as a benchmark for our communications. Tithing is not something Christians must do but a response to God who gives everything for us. The concept of the tithe makes a good mark to aim to work towards or grow from. There is also high anecdotal evidence from church history that many of those who embrace tithing and radical generosity also embrace serving in the life of a church and on mission. Generosity with one's wallet leads to generosity with one's time and talents.

As a church family B&A is an increasingly generous church. The financial giving received compares favourably with many other evangelical churches of similar sizes. That said, we are still a way from becoming a church where tithing is seen as standard and many people have chosen to move beyond that as their giving level.

A constant challenge in the life of the church is ensuring we have enough volunteers to sustain and develop the mission of the church and to ensure we enough resources for the 'back office' activities of administration, safeguarding, health and safety et cetera. One of the main challenges we have faced is aiming to release church family members into service on mission as a priority over service in the 'back office'. In order to achieve this we need to invest in staff and a small number of key volunteers.

Give Your Life Away is a key discipleship challenge for all Christians. Learning to make decisions that are focussed on the call of God before our own needs and the challenges of culture is not easy.

### **Go And Share The Good News Of Jesus**

This is a refining of the previous objective: everyone empowered to lead people to Jesus. Key to this objective is an understanding that this is the task and responsibility of the whole church to witness to the love of God and share the good news of Jesus.

To enable this we have developed language from the '5 Knots' prayer tool as part of 'Thy Kingdom Come'. '6 Knots' is designed to encourage every church family member to be regularly praying for 6 people to come to know Jesus as Lord and Saviour. In addition we have taught 6 Word Stories as a simple tool to enable people to share faith stories with their friends.

The Alpha Course has run regularly throughout the year through Little Churches and one central course ran in B&A St Andrew's Park. At Christmas, members are encouraged to invite friends to B&A services. Little Church Sundays, when there is no 10.30 Sunday Gathering, are designed to enable invitation.

Over the year we have seen people come to faith or return to faith through our Little Churches, through Alpha and through relationships with church family members. We recognise that these numbers are low and through prayer, teaching and equipping will seek to see this number grow. Further work is required to embed the prayer and faith sharing tools. In addition we need to continue sharing stories of obedience in sharing and invitation in order to help shape and grow a culture where this is standard practice.

### **Organise Ourselves In Order To Enable Growth.**

The PCC aims to keep the core activities of the church clear and simple with an aim to maintaining fit-for-purpose buildings that support gatherings and outreach. If this objective is achieved it then enables the church to achieve the other objectives focussed on discipleship and mission.

Of the charity's standard objectives this has continued to prove to be the most problematic and consequently has had a detrimental effect on the activities of the PCC and the wider mission of the church.

With regard to buildings, the last annual report reported that the parish had received legal advice from the Diocesan lawyers that the sale of The Good Shepherd site as a church for continued use was not possible. In 2019 a route to sale that enabled the continued use of the building as a church was identified and an agreement for a sale to Emmanuel Church was confirmed. To enable this sale the existing congregation will remain meeting in the building continuing a parish presence. The PCC sought to purchase the former vicarage at 8 Walsingham Road from the Diocesan Board of Finance. Funds of over £200,000 were pledged in one month. The PCC were unable to meet the DBF's valuation of the whole site and a purchase of garden land was agreed. This land will give the PCC the ability to develop the site at St Andrew's Park to enable increased community engagement and accommodate growing children and youth work.

The Operations Team of the PCC have identified key works that are required across the remaining two sites. A history of under investment in the buildings means that some major works are required. It is expected that following the sale of The Good Shepherd these works will be completed in 2020.

In addition a team from the PCC will work to develop the long term plan for the St Andrew's Park site. As part of this a first phase will be identified that will enable continued growth of the 10.30 Gathering.

This overall objective presents the largest challenge to the PCC. The delay in the sale of The Good Shepherd has distracted energy and effort and also caused distraction for the wider church family. The

parish buildings require a significant amount of time and effort to maintain and are in need of some significant works. There are increased expectations upon the parish with regard to safeguarding, health and safety, parish share etc. A growing church also faces growing administrative burdens. In order to ensure these needs are met and the church family is not distracted from mission and discipleship the PCC needs to ensure that a strong staff and small volunteer team is in place to oversee these activities. We have recognised that as the parish grows the proportion of finance used for staffing costs needs to increase in order to consolidate and maintain the growth.

The PCC continues to make its buildings available to the local community for hire. A number of groups use our facilities for a range of activities including exercise classes, community groups and choirs. Whilst this provides the PCC with a valuable source of income the PCC aims to grow the church so that building lets are not required in order for the church to maintain both its buildings and core activities.

## **Younger Generations**

Whilst not listed as a core objective it is important to record the achievements of the church with regard to reaching younger generations.

The church continues to grow with new members who can be counted as young adults (those 30 and under). In recent years we have seen a number of young adults join the church and move into a number of Little Churches.

Our Youth Work (School Years 7 to 11) continues to grow. In 2019 The Ignite Youth Club held a successful weekend away, Ignite Sundays grew in number and work began on reaching older youth in the church family and on the fringe of church life.

Kids' Church continues to grow. At the end of 2019 the PCC took the decision to appoint a part time Kids Minister in addition to the current paid Kids Worker role. This will allow for increased consistency on Sunday mornings and enable further engagement with local schools. This appointment is expected to be made early in 2020.

## **9.30 Congregation at The Church of The Good Shepherd**

The annual report focusses on the aims and objectives of the parish. These aims and objectives are delivered through B&A Church and the ongoing development of Little Churches. In addition the PCC is responsible for overseeing the 9.30 Congregation at The Church of The Good Shepherd. Whilst a number of this congregation are involved in Little Churches the congregation seeks to maintain an expression of church that is different to that of B&A and is therefore not assessed by the PCC under the aims and objectives of both the parish and Diocese of Bristol strategies.

In 2019 the congregation maintained a Common Worship service at 9.30am. With the decision regarding the sale of site allowing for the continuation of the service the congregation has reverted to meeting weekly, alternating between Communion and Morning Worship. Numbers have remained steady in 2019 and the congregation caters for the small number of children who occasionally attend.

## **Finance Review**

The Parish Accounts continue to reflect the complicated nature of a growing church in transition. The uncertainty surrounding the sale of the Church of the Good Shepherd has had an effect on setting budgets. The PCC is committed to growing giving from new and existing members in order to achieve its strategic objectives and to offset the loss in giving from the 9.30 congregation and the loss of hall lets revenue that will follow the sale of the Church of the Good Shepherd and to provide sustainable long term funding for the strategic vision.



The financial position and performance of the parish in 2019 are both in line with the expectations of the Trustees based on their careful planning and monitoring of income and expenditure; fully relying on God's provision.

The total income for 2019 was £528,353 compared with £376,974 in 2018, an increase of 40% (£151,379). However, of this £149,890 relates to income for the strategic building programme. Excluding this, the income for 2019 is in line with 2018.

Income from regular giving increased by 11% from £187,043 in 2018 to £206,785 in 2019. This is driven by a growing 10:30 congregation and growth in planned giving from numerous individuals across the church family.

In early 2019 we were informed that the Church of the Good Shepard church and hall boiler had been condemned. During the year £16,600 has been spent on installing a new heating system for the hall and for the church. This incident serves again to highlight the significant challenges posed from an aging estate split across three sites. The PCC is cognisant of the risk posed by the substantial backlog of repairs and maintenance tasks needing to be delivered, and the funding gap to deliver them.

The increase in the balance held in other deposit accounts at the end of the year reflects £149k of restricted donations to the strategic building programme.

The Finance Team have sought to maintain a policy of operating a balanced budget. In 2019 a deficit budget was set and yet the results show a positive return (excluding the boiler costs), praise God! The 2020 budget has been set to include the potential impact of the sale of the Church of the Good Shepherd and the PCC's decision to invest in future growth by recruiting an Assistant Minister Role for Youth.

The trustees aim to maintain free reserves within unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure, excluding parish share. The trustees consider that this level will provide sufficient funds to cover payments and requirements and consider that a level of three months is sufficient due to the nature of expenditure. The balance held as unrestricted funds as at 31 December 2019 was £140,947. The reserve policy requires a level of £50,000. The current level of reserves includes funds set aside to cover deficit budgets for 24 months to allow for growth in the church and required building costs. Therefore the level of unrestricted funds is considered appropriate due to the possible forecast position of 2020. Should this not be required to cover this loss we will utilise the funds against kingdom building programmes.

## Structure: Governance & Management

The PCC is the body with the responsibility for setting the strategic direction of the parish. The members of the PCC consider the clergy to be the key management personnel. All PCC members give of their time freely and no trustee received remuneration for the role of being a Trustee. Please see the related party note for further details. New trustees receive an induction, including an outline of the role of the PCC in the life of the church and associated responsibilities.

The roles of the PCC, its sub-committees, the clergy and wardens are consistent with those set out in Canon Law and other relevant documents.

PCC members are recruited for three-year terms (except in the case of replacing people mid-term) on a rotating basis and are elected annually at the APCM.

The PCC is served by the staff team led by the clergy. This team is both paid and unpaid. The staff team takes responsibility for the day to day running of the parish.

## 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.

This annual report was approved by the Parochial Church Council and signed on their behalf by

The Reverend Wayne Massey Team Vicar  
Chair of the PCC

Date: 11<sup>th</sup> May 2020

## Independent Examiners to the Trustees of the PCC of the Parish The PCC of Bishopston & St Andrews, Bristol

I report to the trustees on my examination of the accounts of The PCC of Bishopston & St Andrews, Bristol (the Charity) for the year ended 31<sup>st</sup> December 2019.

### 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

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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.

Neil Kingston FCA  
Burton Sweet Chartered Accountants  
The Clock Tower  
5 Farleigh Court  
Old Weston Road  
Flax Bourton  
Bristol BS48 1UR

Date: 11<sup>th</sup> May 2020

**Bishopston and St Andrews PCC**  
**Statement of Financial Activities**  
**For the year ended 31 December 2019**

		2019	2019	2019	2018	2018	2018
	Note	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
		£	£	£	£	£	£
<b>Income From:</b>							
Donations and Legacies	2a	279,807	158,305	<b>438,112</b>	249,337	30,877	280,214
Charitable Activities	2d	826	-	<b>826</b>	1,338	-	1,338
Other Trading Activities	2b	88,058	-	<b>88,058</b>	83,041	-	83,041
Investments	2c	591	86	<b>677</b>	473	356	829
Other income	2e	324	356	<b>680</b>	-	11,552	11,552
<b>Total Income and Endowments</b>		<b>369,606</b>	<b>158,747</b>	<b>528,353</b>	334,189	42,785	376,974
<b>Expenditure On:</b>							
Charitable Activities	3a	347,552	44,235	<b>391,787</b>	335,055	68,563	403,618
<b>Total Expenditure</b>		<b>347,552</b>	<b>44,235</b>	<b>391,787</b>	335,055	68,563	403,618
Net gains/ (losses) on investments:	4b	-	2,225	<b>2,225</b>	-	(137)	(137)
<b>Net Income/(expenditure)</b>		<b>22,054</b>	<b>116,737</b>	<b>138,791</b>	(866)	(25,915)	(26,781)
<b>Net Movement In Funds</b>		<b>22,054</b>	<b>116,737</b>	<b>138,791</b>	(866)	(25,915)	(26,781)
<b>Reconciliation Of Funds</b>							
Total Funds Brought Forward:	7	118,893	649,672	<b>768,565</b>	119,759	675,587	795,346
<b>Balance Carried Forward</b>	7	<b>140,947</b>	<b>766,409</b>	<b>907,356</b>	118,893	649,672	768,565

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

All of the activities of the charity are classed as continuing

The notes on pages 14 to 20 form part of these Financial Statements.

**Bishopston and St Andrews PCC**  
**Balance Sheet**  
**As at 31 December 2019**

	Note	2019 £	2018 £
<b>Fixed Assets</b>			
Tangible Assets	4a	<b>623,902</b>	641,440
Investments	4b	<b>14,568</b>	12,343
<b>Total Fixed Assets</b>		<b>638,470</b>	653,783
<b>Current Assets</b>			
Debtors	5	<b>15,726</b>	14,616
Other Deposit Accounts		<b>222,030</b>	80,658
<b>Cash at Bank and in Hand</b>			
Petty Cash		<b>200</b>	100
General Current Accounts		<b>43,160</b>	30,424
<b>Total Current Assets</b>		<b>281,116</b>	125,798
<b>Current Liabilities</b>			
Creditors: Amounts Falling Due Within One Year	6	<b>12,230</b>	11,016
<b>Net Current Assets</b>		<b>268,886</b>	114,782
<b>Total Assets Less Current Liabilities</b>		<b>907,356</b>	768,565
<b>Total Net Assets</b>			
<b>The Funds of the Charity:</b>			
Restricted Income Funds	8	<b>766,409</b>	649,672
Unrestricted Funds	8	<b>140,947</b>	118,893
<b>Total Charity Funds</b>		<b>907,356</b>	768,565

Approved by the Parochial Church Council on 9<sup>th</sup> March 2020 and signed on their behalf by:

The Revd Wayne Massey ..... Chair of PCC

Date: 11<sup>th</sup> May 2020

Jacqueline Uren ..... Treasurer

Date: 11<sup>th</sup> May 2020

The notes on pages 14 to 20 form part of these Financial Statements.

**Bishopston and St Andrews PCC**  
**Cash Flow Statement**  
**For the year ended 31 December 2019**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>	170,173	(37,293)
<b>Cash flows from investing activities</b>		
Investment income	677	829
Purchase of tangible fixed assets	(16,642)	-
<b>Net cash (outflow) / inflow for the year</b>	<u>154,208</u>	<u>(36,464)</u>

**Cash flow Restrictions**

Charity law prohibits the use of net cash inflows on any endowed or other restricted fund to offset net cash outflows on any fund outside its own objects, except on special authority. In practice, this restriction has not had any effect on cash flows for the year.

**Reconciliation of net movement in funds to net cash inflow from operating activities**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Statement of Financial Activities: Net movement in funds	138,791	(26,781)
Depreciation charges	34,180	34,180
(Gains) / losses on investments	(2,225)	137
Investment income	(677)	(829)
Increase / (decrease) in creditors	1,214	(54,532)
(Increase) / decrease in debtors	(1,110)	10,532
<b>Net cash (outflow) / inflow from operating activities</b>	<u>170,173</u>	<u>(37,293)</u>

**Analysis of changes in cash during the year**

	<b>2019</b>	<b>2018</b>	<b>Change</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Other Deposit Accounts	222,030	80,658	141,372
Petty Cash	200	100	100
General Current Accounts	43,160	30,424	12,736
	<u>265,390</u>	<u>111,182</u>	<u>154,208</u>

	<b>2018</b>	<b>2017</b>	<b>Change</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Other Deposit Accounts	80,658	117,539	(36,881)
Petty Cash	100	79	21
General Current Accounts	30,424	30,028	396
	<u>111,182</u>	<u>147,646</u>	<u>(36,464)</u>

The notes on pages 14 to 20 form part of these Financial Statements.

# **BISHOPSTON AND ST ANDREWS PCC NOTES TO THE FINANCIAL STATEMENTS**

## **For the year ended 31<sup>st</sup> December 2019**

### **Note 1 - ACCOUNTING POLICIES**

#### **Basis of preparation and assessment of going concern**

The accounts have been prepared 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 on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The accounts have been prepared under the historic cost convention modified by the revaluation of investments. The PCC constitutes a public benefit entity as defined by FRS 102. The PCC consider that there are no material uncertainties about the parish's ability to continue as a going concern.

#### **Income**

All income is recognised when the PCC has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. Collections, gift aid and planned giving received are recognised when received.

Income Tax recoverable on donations under gift aid is recognised when the income is recognised and allocated to the fund appropriate to the original donation. Grants and legacies are accounted for when notification is received of the PCC's entitlement and the amount due. Funds raised by social events are accounted for gross.

Dividends and interest are all received without the deduction of tax, and are accounted for when received.

Fees and rental income are recognised when due and are accounted for gross.

Realised gains or losses on investments are recognised when the sale takes place. Unrealised gains or losses are accounted for on revaluation at 31 December. Investments are valued at market value at 31 December each year.

#### **Expenditure**

Donations are accounted for when they can be quantified and the PCC has approved the donation. Expenditure is accounted for when payable. Governance costs include those costs incurred in the governance of the church and its assets and are primarily associated with constitutional and statutory matters.

#### **Fixed Assets**

##### **Consecrated land and buildings and moveable Church furnishings**

Consecrated and benefice property is excluded from the accounts, as required by s.10(2)(a) and (c) of the Charities Act 2011.

No value is placed on moveable Church furnishings which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure on such property is written off as incurred.

##### **Other land and buildings**

The St Michael's Church Centre is valued by the PCC at historic cost.

#### **Depreciation**

Depreciation is calculated to write off the cost or re-valued amount less estimated residual value of fixed assets on a straight line basis over their estimated life, as follows: Freehold buildings 5 - 50 years Fixtures and fittings 7 years. De Minimus: Fixed Assets under £3,000 are not capitalised. No depreciation is charged in the year of acquisition.

#### **Investments**

Investments comprise a holding in the Charities Official Investment Fund (COIF) unit trust and are valued at market rate at 31 December. Any gains or losses on investments are included in the Statement of Financial Activities.

BISHOPSTON AND ST ANDREWS PCC NOTES TO THE FINANCIAL STATEMENTS  
For the year ended 31<sup>st</sup> December 2019

**Note 2 - Income**

	2019			2018		
	Unrestricted £	Restricted £	Total Funds £	Unrestricted £	Restricted £	Total Funds £
<b>2a Donations and legacies</b>						
Planned giving	205,810	975	<b>206,785</b>	184,703	2,340	187,043
Income Tax recoverable on Gift Aid	50,158	191	<b>50,349</b>	46,709	2,000	48,709
Grants from trusts	-	-	-	-	7,083	7,083
Donations and Appeals	20,907	149,890	<b>170,797</b>	8,552	19,454	28,006
Soul Food	-	7,249	<b>7,249</b>	-	-	-
Legacies	-	-	-	5,000	-	5,000
Other giving	2,932	-	<b>2,932</b>	4,373	-	4,373
	<b>279,807</b>	<b>158,305</b>	<b>438,112</b>	<b>249,337</b>	<b>30,877</b>	<b>280,214</b>
<b>2b Other trading activities</b>						
Church and Hall lettings	88,058	-	<b>88,058</b>	83,041	-	83,041
	<b>88,058</b>	<b>-</b>	<b>88,058</b>	<b>83,041</b>	<b>-</b>	<b>83,041</b>
<b>2c Income from investments</b>						
Bank interest	591	-	<b>591</b>	473	-	473
Dividends received	-	86	<b>86</b>	-	356	356
	<b>591</b>	<b>86</b>	<b>677</b>	<b>473</b>	<b>356</b>	<b>829</b>
<b>2d Income from charitable activities</b>						
Fees	826	-	<b>826</b>	1,338	-	1,338
	<b>826</b>	<b>-</b>	<b>826</b>	<b>1,338</b>	<b>-</b>	<b>1,338</b>
<b>2e Other Income</b>						
Sale of electrical equipment	324	-	<b>324</b>	-	-	-
Insurance Proceeds	-	356	<b>356</b>	-	11,552	11,552
	<b>324</b>	<b>356</b>	<b>680</b>	<b>-</b>	<b>11,552</b>	<b>11,552</b>
<b>TOTAL INCOME</b>	<b>369,606</b>	<b>158,747</b>	<b>528,353</b>	<b>334,189</b>	<b>42,785</b>	<b>376,974</b>



BISHOPSTON AND ST ANDREWS PCC NOTES TO THE FINANCIAL STATEMENTS  
For the year ended 31<sup>st</sup> December 2019

**Note 3 - Expenditure**

	2019			2018		
	Unrestricted £	Restricted £	Total Funds £	Unrestricted £	Restricted £	Total Funds £
<b>3a Expenditure on charitable activities</b>						
Grants: Mission giving	12,358	-	<b>12,358</b>	14,102	-	14,102
Ministry: Parish Share	144,000	-	<b>144,000</b>	145,000	-	145,000
Staff remuneration	87,539	975	<b>88,514</b>	78,495	8,340	86,835
Clergy expenses	4,756	-	<b>4,756</b>	3,619	-	3,619
Volunteer expenses	243	-	<b>243</b>	53	-	53
Church: Worship	7,552	-	<b>7,552</b>	4,358	-	4,358
Little Church	4,479	-	<b>4,479</b>	3,351	-	3,351
Premises	21,393	-	<b>21,393</b>	25,585	15,000	40,585
Outreach & Hospitality	3,047	1,240	<b>4,287</b>	2,485	-	2,485
Soul Food	-	7,840	<b>7,840</b>	-	-	-
Youth & Children's work	7,076	-	<b>7,076</b>	4,209	-	4,209
Training and resources	7,735	-	<b>7,735</b>	2,741	2,872	5,613
Depreciation	-	34,180	<b>34,180</b>	-	34,180	34,180
Fees	563	-	<b>563</b>	1,262	-	1,262
Hall: Running and upkeep	36,627	-	<b>36,627</b>	42,295	-	42,295
Support: Independent examination	1,890	-	<b>1,890</b>	2,118	-	2,118
General expenses	8,294	-	<b>8,294</b>	5,382	-	5,382
Everyone's Invited	-	-	-	-	8,171	8,171
<b>TOTAL EXPENDITURE</b>	<b>347,552</b>	<b>44,235</b>	<b>391,787</b>	<b>335,055</b>	<b>68,563</b>	<b>403,618</b>

**3b Mission Giving Breakdown**

	2019 £	2018 £
Diocese of Bristol	144,000	145,000
Fusion (Tree of Life)	2,000	2,000
Tread	2,000	2,000
Changing Tunes	2,000	2,000
Tearfund	-	932
Hope 18	-	1,000
Beloved	2,000	2,000
Upper Reaches	2,000	2,000
Move UK	2,000	2,000
Other	358	170
	<b>156,358</b>	<b>159,102</b>

**3c** The Independent Examination Fee is £1,890 ( 2018: £1,800)

**3d** Expenses reimbursed to Trustees (Clergy) in 2019 were £4,756 (2018:£3,619). No other expenses to Trustees were reimbursed.

BISHOPSTON AND ST ANDREWS PCC NOTES TO THE FINANCIAL STATEMENTS  
For the year ended 31<sup>st</sup> December 2019

**Note 4 - Fixed Assets used by the PCC**

<b>4a Tangible Fixed Assets</b>	Freehold	Fixtures &	2019	2018
	Buildings	Fittings		
	£	£	£	£
Brought Forward	979,361	24,826	1,004,187	1,004,187
Additions	-	16,642	16,642	-
Carried Forward	<b>979,361</b>	<b>41,468</b>	<b>1,020,829</b>	<b>1,004,187</b>
Depreciation				
Brought Forward	337,921	24,826	362,747	328,567
Charge in year	34,180	-	34,180	34,180
Carried Forward	<b>372,101</b>	<b>24,826</b>	<b>396,927</b>	<b>362,747</b>
Net book value at 31.12.2019	<b>607,260</b>	<b>16,642</b>	<b>623,902</b>	<b>641,440</b>
Net book value at 01.01.2019	641,440	-	641,440	675,620

**4b Investments**

	<b>2019</b>	<b>2018</b>
	£	£
Sunday School Trust (No. 479)	2,492	2,099
Richard's Poor - Flannel Petticoats (041310001T)	3,023	2,564
Richard's Poor - Coal (041310002T)	7,550	6,405
Richard's Prize (041310003T)	1,503	1,275
<b>Investment Market Value</b>	<b>14,568</b>	<b>12,343</b>
Brought Forward	12,343	12,480
Gains / (Losses) in year	2,225	(137)
Carried Forward	<b>14,568</b>	<b>12,343</b>

BISHOPSTON AND ST ANDREWS PCC NOTES TO THE FINANCIAL STATEMENTS  
 For the year ended 31<sup>st</sup> December 2019

**Note 5 - Debtors**

	<b>2019</b>	<b>2018</b>
	£	£
Gift Aid Tax reclaim	8,179	8,193
Collections & Fees	1,834	408
Hall	2,478	794
Prepayments	3,235	459
Insurance Claim	-	4,762
	<b>15,726</b>	<b>14,616</b>

**Note 6 - Creditors**

	<b>2019</b>	<b>2018</b>
	£	£
Mission Giving and Charity	-	932
Church premises	434	479
Soul Food	31	-
Hall	1,836	1,496
Office	104	25
HMRC	1,194	1,240
Staff costs	1,977	1,728
Parish Share	-	1,000
Deferred Income	1,075	1,175
Worship	3,000	-
Independent Examination	1,890	1,800
Kids and Youth	237	202
Training	360	-
Clergy expenses	-	319
General Expenses	92	620
	<b>12,230</b>	<b>11,016</b>

BISHOPSTON AND ST ANDREWS PCC NOTES TO THE FINANCIAL STATEMENTS  
For the year ended 31<sup>st</sup> December 2019

**Note 7 - Reconciliation of Funds**

2019

<b>Fund Name</b>	<b>Fund balances brought forward</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Gains and Losses</b>	<b>Fund Balances carried forward</b>
Richard's Poor Fund	8,968	-	-	-	1,604	10,572
Richard's Prize Fund	1,275	-	-	-	228	1,503
Sunday School Funds	2,099	-	-	-	393	2,492
St Andrew's Charity Fund	7,633	86	-	(2,500)	-	5,219
Buildings programme Fund	-	149,890	-	-	-	149,890
Restricted Funds	629,697	8,771	(44,235)	2,500	-	596,733
<b>Total Restricted Funds</b>	<b>649,672</b>	<b>158,747</b>	<b>(44,235)</b>	<b>-</b>	<b>2,225</b>	<b>766,409</b>
<b>Unrestricted Funds</b>	<b>118,893</b>	<b>369,606</b>	<b>(347,552)</b>	<b>-</b>	<b>-</b>	<b>140,947</b>
<b>Total Unrestricted Funds</b>	<b>118,893</b>	<b>369,606</b>	<b>(347,552)</b>	<b>-</b>	<b>-</b>	<b>140,947</b>
<b>Total Funds</b>	<b>768,565</b>	<b>528,353</b>	<b>(391,787)</b>	<b>-</b>	<b>2,225</b>	<b>907,356</b>

2018

<b>Fund Name</b>	<b>Fund balances brought forward</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Gains and Losses</b>	<b>Fund Balances carried forward</b>
Richard's Poor Fund	9,223	-	-	-	(255)	8,968
Richard's Prize Fund	1,311	-	-	-	(36)	1,275
Sunday School Funds	1,945	-	-	-	154	2,099
St Andrew's Charity Fund	7,278	355	-	-	-	7,633
Restricted Funds	655,830	42,430	(68,563)	-	-	629,697
<b>Total Restricted Funds</b>	<b>675,587</b>	<b>42,785</b>	<b>(68,563)</b>	<b>-</b>	<b>(137)</b>	<b>649,672</b>
<b>Unrestricted Funds</b>	<b>119,759</b>	<b>334,189</b>	<b>(335,055)</b>	<b>-</b>	<b>-</b>	<b>118,893</b>
<b>Total Unrestricted Funds</b>	<b>119,759</b>	<b>334,189</b>	<b>(335,055)</b>	<b>-</b>	<b>-</b>	<b>118,893</b>
<b>Total Funds</b>	<b>795,346</b>	<b>376,974</b>	<b>(403,618)</b>	<b>0</b>	<b>(137)</b>	<b>768,565</b>

**UNRESTRICTED FUNDS**

The General Fund and other unrestricted funds of the PCC are not subject to any restrictions regarding their use and are available for application to the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted. General funds encompass most of the day to day activities of the PCC. Designated funds are funds which have been designated for a particular purpose in accordance with the donors' wishes.

**RESTRICTED FUNDS**

The restricted funds held by the PCC are set out below, all restricted funds are those derived from gifts which are restricted to a particular purpose. The Richard's Poor Fund is to be allocated at the discretion of the wardens and clergy for needy parishioners. The Richard's Prize Fund is to be allocated at the discretion of the Sunday School Leaders. The fund is for the benefit of members of St Michael and All Angels or Church of the Good Shepherd who have attended each Sunday School group and have been confirmed. The prize is awarded to young people who are between 15 and 17 on the Advent Sunday on which the award is made. The Sunday School Funds are allocated at the discretion of the Sunday School Leaders to young people within St Michael and All Angels who are showing promising churchmanship. The St Andrew's Charity Fund is to be used for the religious education of the children of the parish of St Andrew's. The buildings programme fund is to be used for the buildings programme at the B&A Park site.

BISHOPSTON AND ST ANDREWS PCC NOTES TO THE FINANCIAL STATEMENTS  
For the year ended 31<sup>st</sup> December 2019

**Note 8 - Analysis of Net Assets**

2019 Analysis of Net Assets by Fund	Unrestricted Funds	Restricted Funds	Total Funds
Fixed Assets	-	638,470	638,470
Current Assets	131,226	149,890	281,116
Current Liabilities	9,721	(21,951)	(12,230)
<b>Fund balance</b>	<b>140,947</b>	<b>766,409</b>	<b>907,356</b>

2018 Analysis of Net Assets by Fund	Unrestricted Funds	Restricted Funds	Total Funds
Fixed Assets	-	653,783	653,783
Current Assets	125,798	-	125,798
Current Liabilities	(6,905)	(4,111)	(11,016)
<b>Fund balance</b>	<b>118,893</b>	<b>649,672</b>	<b>768,565</b>

**Note 9 - Related parties**

Jerry Dart is Director of Jerry Dart Ltd. In 2019 Jerry Dart Ltd was paid £11,460 (2018: £6,452) in respect of completing repairs and maintenance across the parish. Jerry Dart was not involved in the selection of contractors.

In 2018 Tom Hampton provided handyman services to the parish with a total value of £4,620. This appointment was made in line with Charity Commission Guidance CC11. The scope and quality of work was managed by the other Wardens. There have been no such services in 2019.

**Note 10 - Staff Costs**

	2019	2018
Wages & Salaries	88,514	86,835
Employer's National Insurance	5,241	2,159
	<b>93,755</b>	<b>88,994</b>

There were no employees who earned more than £60,000

Number of full time equivalent employees

	2019 No.	2018 No.
Ministry	2.6	1.7
Support	1.4	1.3
	<b>4.0</b>	<b>3.0</b>

Average head count (number of staff employed) during the reporting period: 2019: 7 (2018: 4)