



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 31st December 2020

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 2020 until the date this report was approved are:-

Name	Role	Additional Notes
James Stevenson	Priest in Charge	
Wayne Massey	Team Vicar and Chair of PCC	
Jeremy Peters	Warden	
Denise Ko	Warden	Co-opted as PCC member and Deputy Warden 4 th January 2020. Elected as Warden 12 th October 2020
Karen Broussine	Warden	Retired 12 th October 2020
Anne Iles	Vice Chair and Elected Member	
Julia O'Shea	Secretary and Elected Member	
Jacki Uren	Treasurer and Elected Member	
Wil Bevan	Elected Member	
Claire Pengelley-Scott	Elected Member	
Jerry Dart	Elected Member	Retired 12 th October 2020

The Parochial Church Council Bankers:

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

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

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

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

Independent 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 Andrews 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. The Parish is part of the Diocese of Bristol.

The Parish Vision and Strategy remains focussed upon discipleship, mission and evangelism. In 2020 the title of the strategy was changed from 'Everyone's Invited' to 'Follow Jesus Together'. The parish values remain that we follow Jesus together as a people who 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.

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.

The Impact of COVID-19

As 2020 began, the PCC was committed to a series of objectives (Ending the Beginning of B&A) focussed on establishing the new identity of B&A as a church, its structures and culture. The key components that made up the series of objectives were 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.

In March 2020 the UK was placed into lockdown and public worship in Church of England churches was suspended. Prior to lockdown the leadership of the parish had prepared for the necessary changes that would be required for when a form of COVID lockdown came to the United Kingdom. It was recognised that the parish strategy and structures would enable a pivot through the delivery of online material, the strengthening and support of Little Churches and their leadership and continuing to focus on core activities that remained possible under COVID restrictions.

Prior to lockdown three areas were prioritised:

Content Delivery - the creation of processes, procedures and the development of the B&A website to enable delivery of content for Little Churches, households and individuals.

Little Church - ensuring every Little Church knew who their members were, encouraging those on the fringe of church life to join Little Churches and creating support networks for the members of the 9.30 Congregation.

Activities - reviewing activities in order to enable necessary support activities to continue during lockdown where appropriate.

There was an immediate impact upon parish finances. Approximately 20% of parish income is derived from hall lets to a range of local community groups. All of these were paused with immediate effect in March 2020 and when restrictions were initially lifted in the summer of 2020 only a small number of groups were able to return. Significant changes had to be made to the parish budgets across all cost areas in order to achieve a balanced budget in 2020.

Whilst it is clear that COVID-19 has an adverse effect upon much of church life, the church leadership have identified that COVID-19 has acted as a catalyst for further cultural growth and change in the life of B&A. In order to enable further growth and development in line with the parish strategy the parish playbook was revised in Autumn 2020.

B&A priority in COVID era - leading people from lukewarm to white-hot discipleship.

A number of cultural commentators noted that post-Christendom combined with COVID would make it harder not easier to be a Christian. As one commentator stated that whilst we might be beaming church into your homes, you still have to get past Netflix, Disney+ et al to find your local church! Therefore, a key task for churches in this season is to enable people to grow as disciples and followers of Jesus.

It was also noted by the parish leadership that COVID-19 was bringing into focus wider changes in society that would have an impact upon culture and therefore church for many years to come. To ignore the advent of these changes would have an adverse impact upon the strategy of the church over the coming years.

To enable this 5 key areas were identified for the leadership of the parish to focus on.

Communication

Discipleship

Little Churches

Support Team

Bullet Proof Processes

All of these are to support the development of the ongoing B&A priorities:

Live with God

Love others as family

Give your life away

Go and share

Organise

Communication - developing a strategy and processes that are prophetic, clear and consistent.

The loss of a centralised gathering point (Sunday Service) with lockdown brought into sharp focus the need for a fully coherent communications strategy that all staff and church leadership can participate in. Put simply, if we are to enable people to go from luke-warm to white hot they need to hear what God is saying to us, be able to remember that and know how to join in.

In 2020 the parish entered into a short term contract with Choosemore to assist with the development and delivery of a communications strategy. The plan is that in 2021 a part-time Communications role will continue to develop this work. The focus of this work will be on developing the parish website and communication channels.

In addition, there is an increased emphasis upon enabling and encouraging church leaders to discern what God is saying to the church. This is achieved through prayer, reading of the scriptures and by paying attention to the voices of the worldwide church and culture.

Discipleship - enabling people to encounter God at home and talk about it.

COVID-19 had brought into sharp focus the need for churches to enable people to be active disciples in their homes and everyday lives. The loss of central meetings and in person small groups has intensified the need to ensure church members are trained and enabled to follow rhythms and practices that lead to growth in discipleship without the need to go to an event, group or gathering. The development of 'Closed on Sunday', later renamed 'The Weekly Service' focussed on engagement in the home and through Little Churches. Our Youth and Kids Team have also sought to develop material that enables discipleship as families and is not segregated across ages.

An ongoing priority is the need to develop tools that promote rhythms and practices that lead to a growth in discipleship. This work, initially slated for 2020, will continue in 2021.

Whilst Little Churches remain the key vehicle for discipleship, mission and pastoral care the staff and leadership team began a process of calling and speaking with every household in the church. This work, ongoing at the time of writing, is proving to be fruitful in creating connections, building support and hearing concerns.

Little Churches - functional and missional

Little Church remains the core vehicle for the delivery of the parish strategy. During COVID-19 priority has been given to enabling Little Churches to meet around centrally produced material and engage with the wider community through mission and social action.

Little Church leadership teams and the Little Church leaders have continued to meet with the clergy over Zoom. A strategy for how the church meets as Little Church under various restrictions has been drawn up to enable Little Churches to gather together online and, where appropriate, physically.

In the past year a number of Little Churches have refined their leadership teams and refocused their acts of service in the light of COVID-19. For example, Fairground Little Church changed leadership team and has adopted a strategy focussed around the provision of a community food pantry supporting Soul Food, Boxes of Hope and other activities.

COVID-19 has highlighted a strength of the parish's Little Church model. Belonging to a smaller community has enabled a high degree of pastoral care under COVID-19 restrictions.

Support Team - resourced for the COVID era

As an organisation we have experienced a high degree of change in 2020 as a result of COVID-19. Whilst it might be the case that some of this change is temporary whilst we are under COVID restrictions there is a growing awareness that many of these changes will remain and that COVID has hastened some changes that were already being experienced in culture and the church. The parish leadership has recognised the need to respond to these changes and ensure that moving forward the church is resourced appropriately for the coming years. The two key areas are in operations and communications. In order to fully release Little Churches into mission and discipleship we need to ensure they are well supported by administrative functions. In addition, the removal of a central gathering on Sunday mornings has highlighted the need for more effective communications.

In Autumn 2020 the parish PCC approved the reorganisation of the Operations Team with the appointment of Matti Shannon as Operations Manager and the creation of an additional Administrator role. From Spring 2021 the parish will seek to employ a Communications Manager to oversee the development and implementation of a new communications strategy.

Bullet Proof Processes

Initial operational work from Spring 2020 concentrated on supporting the development of the new material for Little Church worship and discipleship. As restrictions eased in the summer of 2020 the Operations Team focussed on preparing the parish buildings for partial reopening for community and parish events. All risk assessments were revised, updated and approved by the PCC.

A refresh of the Parish GDPR policy was implemented in line with the development of a new communications strategy. Much of this work was concentrated on the use of social media messaging channels (WhatsApp) and ensuring that processes are correct and GDPR compliant.

The PCC has begun a review of its processes that cover key areas of responsibilities:

- Governance & Anglican Liaisons

- Finance

- Safeguarding

- Building Strategy and Buildings

- Human Resources

- Operations

Finance Review

The 2020 Parish Accounts reflect the complications of COVID-19 restrictions. Over recent years the parish has relied less upon hall lettings for revenue, however, this still remains a core income line for the parish. In 2020 there was a significant reduction in hall lets income due to restrictions and lockdowns. This was combined with increased costs in order to ensure our spaces met COVID safety standards.

In addition, the ongoing uncertainty regarding the timing of the sale of The Church of The Good Shepherd site continued to impact upon the setting of PCC budgets. Planned Giving through standing orders remained strong in 2020.

The total income for 2020 was £438k. This was a reduction of £90k from 2019 income of £528k. Unrestricted income (i.e. that which is not given to a specific project) decreased by £42k from £370k following a 60% drop in hall let income of £52k to £36k. This was partially offset by a gracious increase in planned giving of £22k, an increase of 10% in 2020. The finance team recalculated the budget across 2020 to reflect the changing situations regarding income under COVID with reductions made across the majority of cost areas, most notably salaries and Parish Share and the running of the buildings where this was possible.

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 2020 was £137,556. 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 2021. 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: 26 April 2021

Independent examiner's report to the trustees of The PCC of Bishopston & St Andrews

I report to the trustees on my examination of the accounts of The PCC of Bishopston & St Andrews (the Charity) for the year ended 31 December 2020.

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: 26 April 2021

Bishopston and St Andrews PCC
Statement of Financial Activities
For the year ended 31 December 2020

		2020	2020	2020	2019	2019	2019
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Note	Funds	Funds	Funds	Funds	Funds	Funds
		£	£	£	£	£	£
Income From:							
Donations and Legacies	2a	282,378	110,134	392,512	279,807	158,305	438,112
Charitable Activities	2d	687	-	687	826	-	826
Other Trading Activities	2b	36,397	-	36,397	88,058	-	88,058
Investments	2c	465	415	880	591	86	677
Other income	2e	7,415	-	7,415	324	356	680
Total Income and Endowments		327,342	110,549	437,891	369,606	158,747	528,353
Expenditure On:							
Charitable Activities	3a	330,733	48,752	379,485	347,552	44,235	391,787
Total Expenditure		330,733	48,752	379,485	347,552	44,235	391,787
Net gains on investments:	4b	-	948	948	-	2,225	2,225
Net (expense)/ income		(3,391)	62,745	59,354	22,054	116,737	138,791
Net Movement In Funds		(3,391)	62,745	59,354	22,054	116,737	138,791
Reconciliation Of Funds							
Total Funds Brought Forward:	7	140,947	766,409	907,356	118,893	649,672	768,565
Balance Carried Forward	7	137,556	829,154	966,710	140,947	766,409	907,356

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 12 to 18 form part of these Financial Statements

Bishopston and St Andrews PCC
Balance Sheet
As at 31 December 2020

	Note	2020	2019
		£	£
Fixed Assets			
Tangible Assets	4a	598,438	623,902
Investments	4b	15,516	14,568
Total Fixed Assets		613,954	638,470
Current Assets			
Debtors	5	24,449	15,726
Other Deposit Accounts		313,325	222,030
Cash at Bank and in Hand			
Petty Cash		159	200
General Current Accounts		29,608	43,160
Total Current Assets		367,541	281,116
Current Liabilities			
Creditors: Amounts Falling Due Within One Year	6	14,785	12,230
Net Current Assets		352,756	268,886
Total Assets Less Current Liabilities		966,710	907,356
Total Net Assets		966,710	907,356
The Funds of the Charity:			
Restricted Income Funds	8	829,154	766,409
Unrestricted Funds	8	137,556	140,947
Total Charity Funds		966,710	907,356

Approved by the Parochial Church Council on 26 April 2021 and signed on their behalf by:

The Revd Wayne Massey Chair of PCC

Jacqueline Uren Treasurer

The notes on pages 12 to 18 form part of these Financial Statements.

Bishopston and St Andrews PCC
Cash Flow Statement
For the year ended 31 December 2020

	2020	2019
	£	£
Cash flows from operating activities	88,866	170,173
Cash flows from investing activities		
Investment income	880	677
Purchase of tangible fixed assets	(12,044)	(16,642)
Net cash inflow for the year	77,702	154,208

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

	2020	2019
	£	£
Statement of Financial Activities: Net movement in funds	59,354	138,791
Depreciation charges	37,508	34,180
Gains on investments	(948)	(2,225)
Investment income	(880)	(677)
Increase in creditors	2,555	1,214
Increase in debtors	(8,723)	(1,110)
Net cash inflow from operating activities	88,866	170,173

Analysis of changes in cash during the year

	2020	2019	Change
	£	£	£
Other Deposit Accounts	313,325	222,030	91,295
Petty Cash	159	200	(41)
General Current Accounts	29,608	43,160	(13,552)
	343,092	265,390	77,702
	2019	2018	Change
	£	£	£
Other Deposit Accounts	222,030	80,658	141,372
Petty Cash	200	100	100
General Current Accounts	43,160	30,424	12,736
	265,390	111,182	154,208

The notes on pages 12 to 18 form part of these Financial Statements.

PARISH OF BISHOPSTON AND ST ANDREWS NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st December 2020

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. There are no material uncertainties about the charity's ability to continue as a going concern, despite the significant uncertainty being caused by the worldwide COVID-19 pandemic. Whilst the Trustees expect there to be a significant impact on the charity's operations and reserves in the coming months and years, the charity has sufficient reserves to be able to meet these challenges.

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.

Debtors

Trade and other debtors are recognised at transaction price, less any impairment. Accrued income is recognised when the rights to the income are held. Prepayments are valued at the amount prepaid net of any discounts due.

Creditors

Short term trade creditors are measured at the transaction price. Other financial liabilities are recognised when there is a present obligation, legal or constructive, as a result of a past event, it is probable that it will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

PARISH OF BISHOPSTON AND ST ANDREWS NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st December 2020

Note 2 - Income

	2020			2019		
	Unrestricted £	Restricted £	Total Funds £	Unrestricted £	Restricted £	Total Funds £
2a Donations and legacies						
Planned giving	227,425	-	227,425	205,810	975	206,785
Income Tax recoverable on Gift Aid	49,668	30,155	79,823	50,158	191	50,349
Donations and Appeals	4,380	72,765	77,145	20,907	149,890	170,797
Soul Food	-	7,214	7,214	-	7,249	7,249
Other giving	905	-	905	2,932	-	2,932
	282,378	110,134	392,512	279,807	158,305	438,112
2b Other trading activities						
Church and Hall lettings	36,397	-	36,397	88,058	-	88,058
	36,397	-	36,397	88,058	-	88,058
2c Income from investments						
Bank interest	465	-	465	591	-	591
Dividends received	-	415	415	-	86	86
	465	415	880	591	86	677
2d Income from charitable activities						
Fees	687	-	687	826	-	826
	687	-	687	826	-	826
2e Other Income						
Sale of electrical equipment	-	-	-	324	-	324
Insurance Proceeds	7,415	-	7,415	-	356	356
	7,415	-	7,415	324	356	680
TOTAL INCOME	327,342	110,549	437,891	369,606	158,747	528,353

2f Planned giving and donations received from Trustees and Related Parties in 2020 were: £29,701 (2019: £31,995)

PARISH OF BISHOPSTON AND ST ANDREWS NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st December 2020

Note 3 - Expenditure

		2020			2019		
		Unrestricted	Restricted	Total Funds	Unrestricted	Restricted	Total Funds
		£	£	£	£	£	£
3a	Expenditure on charitable activities						
Grants:	Mission giving	12,120	-	12,120	12,358	-	12,358
Ministry:	Parish Share	132,000	-	132,000	144,000	-	144,000
	Staff remuneration	79,409	-	79,409	87,539	975	88,514
	Clergy expenses	2,058	-	2,058	4,756	-	4,756
	Volunteer expenses	95	-	95	243	-	243
Church:	Worship	1,423	-	1,423	7,552	-	7,552
	Little Church	316	47	363	4,479	-	4,479
	Premises	35,931	-	35,931	21,393	-	21,393
	Outreach	-	10,493	10,493	-	1,240	1,240
	Hospitality	538	-	538	3,047	-	3,047
	Communications	13,766	-	13,766	-	-	-
	Soul Food	-	4,032	4,032	-	7,840	7,840
	Youth & Children's work	1,188	-	1,188	7,076	-	7,076
	Training and resources	2,832	-	2,832	7,735	-	7,735
	Depreciation	3,328	34,180	37,508	-	34,180	34,180
	Fees	1,373	-	1,373	563	-	563
Hall:	Running and upkeep	24,728	-	24,728	36,627	-	36,627
Support:	Independent examination	1,986	-	1,986	1,890	-	1,890
	General expenses	17,642	-	17,642	8,294	-	8,294
TOTAL EXPENDITURE		330,733	48,752	379,485	347,552	44,235	391,787

3b Mission Giving Breakdown

	2020	2019
	£	£
Diocese of Bristol	132,000	144,000
Fusion (Tree of Life)	2,000	2,000
Tread	2,000	2,000
Changing Tunes	2,000	2,000
Beloved	2,000	2,000
Upper Reaches	2,000	2,000
Move UK	2,000	2,000
Other	120	358
	144,120	156,358

3c The Independent Examination Fee is £1,986 (2019: £1,890)

3d Expenses reimbursed to Trustees (Clergy) in 2020 were £2,798 (2019: £4,756). No other expenses to Trustees were reimbursed.

PARISH OF BISHOPSTON AND ST ANDREWS NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st December 2020

Note 4 - Fixed Assets used by the PCC

4a Tangible Fixed Assets	Freehold Buildings £	Fixtures & Fittings £	Total £
Brought Forward	979,361	41,468	1,020,829
Additions	12,044	-	12,044
Carried Forward	991,405	41,468	1,032,873
Depreciation			
Brought Forward	372,101	24,826	396,927
Charge in year	34,180	3,328	37,508
Carried Forward	406,281	28,154	434,435
Net book value at 31.12.2020	585,124	13,314	598,438
Net book value at 01.01.2020	607,260	16,642	623,902

4b Investments

	2020 £	2019 £
Sunday School Trust (No. 479)	2,663	2,492
Richard's Poor - Flannel Petticoats (041310001T)	3,218	3,023
Richard's Poor - Coal (041310002T)	8,035	7,550
Richard's Prize (041310003T)	1,600	1,503
Investment Market Value	15,516	14,568
Brought Forward	14,568	12,343
Gains in year	948	2,225
Carried Forward	15,516	14,568

PARISH OF BISHOPSTON AND ST ANDREWS NOTES TO THE FINANCIAL STATEMENTS
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Note 5 - Debtors

	2020	2019
	£	£
Gift Aid Tax reclaim	20,785	8,179
Collections & Fees	24	1,834
Planned giving	450	-
Hall	-	2,478
Prepayments	3,190	3,235
	24,449	15,726

Note 6 - Creditors

	2020	2019
	£	£
Outreach	5,541	31
Church premises	438	434
Hall	2,245	1,836
HMRC	553	1,194
Worship	-	3,000
Other accruals	3,642	2,770
Deferred Income	380	1,075
Independent Examination	1,986	1,890
	14,785	12,230

PARISH OF BISHOPSTON AND ST ANDREWS NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st December 2020

Note 7 - Reconciliation of Funds

2020

Fund Name	Fund balances brought forward	Income	Expenditure	Gains	Fund Balances carried forward
Richard's Poor Fund	10,572	-	-	680	11,252
Richard's Prize Fund	1,503	-	-	97	1,600
Sunday School Funds	2,492	-	-	171	2,663
St Andrew's Charity Fund	5,219	415	-	-	5,634
Buildings programme Fund	149,890	91,063	-	-	240,953
Restricted Funds	596,733	19,071	(48,752)	-	567,052
Total Restricted Funds	766,409	110,549	(48,752)	948	829,154
Unrestricted Funds	140,947	327,342	(330,733)	-	137,556
Total Unrestricted Funds	140,947	327,342	(330,733)	-	137,556
Total Funds	907,356	437,891	(379,485)	948	966,710

2019

Fund Name	Fund balances brought forward	Income	Expenditure	Transfers	Gains	Fund Balances carried forward
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
Total Restricted Funds	649,672	158,747	(44,235)	-	2,225	766,409
Unrestricted Funds	118,893	369,606	(347,552)	-	-	140,947
Total Unrestricted Funds	118,893	369,606	(347,552)	-	-	140,947
Total Funds	768,565	528,353	(391,787)	-	2,225	907,356

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 for the programme of works at 8 Walsingham Road.

PARISH OF BISHOPSTON AND ST ANDREWS NOTES TO THE FINANCIAL STATEMENTS
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Note 8 - Analysis of Net Assets

2020 Analysis of Net Assets by Fund	Unrestricted Funds	Restricted Funds	Total Funds
Fixed Assets	-	613,954	613,954
Current Assets	152,341	215,200	367,541
Current Liabilities	(14,785)	-	(14,785)
Fund balance	137,556	829,154	966,710

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)
Fund balance	140,947	766,409	907,356

Note 9 - Related parties

Jerry Dart is Director of Jerry Dart Ltd. In 2020 Jerry Dart Ltd was paid £15,228 (2019: £11,460) in respect of completing repairs and maintenance across the parish. Jerry Dart was not involved in the selection of contractors.

Note 10 - Staff Costs

	2020	2019
Wages & Salaries	74,513	88,514
Employer's National Insurance	4,896	5,241
	79,409	93,755

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

Number of full time equivalent employees

	2020	2019
	No.	No.
Ministry	2.1	2.6
Support	1.4	1.4
	3.5	4.0

Average head count (number of staff employed) during the reporting period: 2020: 6 (2019: 7)