



The Parish of St Matthew and St Nathanael, Bristol

**ANNUAL REPORT & FINANCIAL STATEMENTS OF THE PAROCHIAL CHURCH COUNCIL  
FOR THE YEAR ENDED 31 DECEMBER 2015**

*Registered Charity Number 1134719*

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST MATTHEW  
AND ST NATHANAEL, BRISTOL'**

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**THE VISION OF ST MATTHEW'S CHURCH**

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'Living for Jesus; Knowing, Growing and Going'

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**STATEMENT OF PUBLIC BENEFIT**

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St Matthews benefits the local and wider community by:

1. Providing Christian religious worship services through two services each Sunday and special services at times of celebration (e.g. Easter, Christmas etc)
2. Providing resources for moral, spiritual and intellectual development for its members and anyone who wishes to benefit from what the Church offers
3. Enabling Christians to be able to give to, and practically support, their local community through a broad range of activities organised by the church. These include: Sunday school, youth groups, playgroup, home groups, prayer groups, community events, social outreach, arts events etc
4. Allowing third party organisations to use church buildings and facilities to run activities that help build a healthier community, including: toddlers, brownies, guides, choirs, local interest groups, work with ex-prisoners and environmental groups
5. Providing weddings, funerals and baptisms
6. Providing a place for prayer and support

The Trustees (Parochial Church Council) are aware of the Charity Commission's guidance on public benefit in *The Advancement of Religion for the Public Benefit* and have had regard to it in their administration of the Ecclesiastical Parish of St Matthew and St Nathanael.

The Trustees believe that this report, taken as a whole, provides further evidence that St Matthew and St Nathanael's work in 2015 furthered its charitable purposes for the public benefit.

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## THE TRUSTEES

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The Trustees of St Matthew's Church are the PCC, which has the responsibility of co-operating with the incumbent, when in post (a vacancy existed for the first half of 2015), in promoting the whole work of the Church in the ecclesiastical parish. The PCC is governed by two pieces of Church of England legislation, called Measures. These are the Parochial Church Council (Powers) Measure 1956 and the Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969, as amended)

### PCC Membership

Members of the PCC are either ex-officio or elected at the Annual Parochial Church Meeting in accordance with the Church Representation Rules. After the APCM, the following served as members:

Incumbent	Rev Marcus Nelson (Chairperson)from July 2015	
Wardens	Dr Alison Edmonds	from April 2014
	Mr Nigel Currie	from April 2014
Representatives on the Deanery Synod		
	Mrs Ann Baker	from April 2014
	Mrs Vanessa Conte	from April 2013
	Mr John Swainston (vice chair)	from April 2013
Elected members	Ms Margie Adams	from April 2013 until 2015
	Mr Kyle Douglas	from April 2013 until 2016
	Mr Kevin Froud	from April 2015 until 2016
	Mr Philip May	from April 2014 until 2017
	Mr James Rimmer	from April 2014 until 2017
	Mr Chris Smith	from April 2013 until 2016
	Mr Richard Wheeler	from April 2014 until 2017
	Miss Polly Wingate-Saul	from April 2015 until 2016
Co-opted	Mr Andrew Wood (Treasurer)	from April 2012 until 2018
Co-opted	Katheryn Caithness	from January 2015
Assistant Curate	Rev Dr Minty Hull	

**Banks**                      National Westminster Bank plc, 106 Whiteladies Road, Bristol  
CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent,  
ME19 4JQ

**Independent Examiner:**    Ed Marsh ACA DChA, Burton Sweet Chartered Accountants,  
Pembroke House, 15 Pembroke Road, Clifton, Bristol BS8 3BA

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## THE COMMITTEE STRUCTURE

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The full PCC met 7 times during 2015 with an average attendance of 11.

The PCC operates through a number of sub-committees, which meet between full meetings of the PCC. All these teams report to, and are overseen by PCC.

**Standing Committee :** It has the power to transact the business of the PCC between its meetings, subject to any directions given by the Council. It meets as part of Leadership team (see below)

**Missions Committee:** It co-ordinates the church's support to its mission partners. As well as sending financial support, it aims to keep in touch with their news, writes to them, and prays for them on a regular basis. The group also promotes awareness of mission in the church by keeping the congregation up to date with news and encouraging members of the church who sense a calling to mission.

**Playgroup Management Committee:** It has responsibility for the management of the Playgroup on behalf of the PCC.

**Building Team:** It works with the wardens in the co-ordination and implementation of the care of the fabric of the church building and grounds including oversight of the audio-visual and computer equipment.

### **Leadership Team and Vision Delivery Teams**

The Leadership Team meets 10 times per annum with the Vicar to oversee the day to day business of the church on behalf of the PCC. The Leadership Team consists of the Standing Committee and the leaders of the Vision Delivery Teams.

The PCC delegated the leading of the three areas of vision, Knowing, Growing, and Going, to the three Vision Delivery Teams. Each team contains at least two members of PCC.

**Staff Team;** The staff team comprises the Vicar (Marcus Nelson, from July 2015), Assistant Curate Minty Hull, Children's, Families and Youth Minister Miriam Dann (from January to March 2015), followed by Kirsty Johns (from September 2015), Administrator Emma Humphries (until January 2015), followed by Jackie Burnell (from February 2015 until March 2015) and Hannah Taylor (from March 2015), Youth Coordinator Rachel Clarke (until September 2015), and Music Co-ordinator Fran Key.

**Growth;** The PCC is seeking to encourage growth in Christ through the strategic leadership and oversight. We are thankful to God for the growth provided during the past year and continue to pray and prioritise areas of ministry to ensure efficient and proper use of resources to enable that growth.

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## Knowing Team Report

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The Knowing Team's remit is 'Living for Jesus by seeking to know God the Father in Jesus through the power of the Holy Spirit'. Growth in discipleship is key to our growth in other areas as it is only in God's strength that we will be able to build God's kingdom.

### Worship

In 2015, our 9a.m. and 10.30a.m. Sunday worship services continued to be well attended. Our preaching continued to be a source of challenge and encouragement. We are very blessed by the large number of creative and talented musicians in our church community, supported by a paid (8hrs p.w.) Worship Coordinator to organise this key area of worship throughout 2015. . We continued to hold an additional monthly evening service, 'The Well', designed to help those '*struggling in life*' to meet with God.

### Prayer

Prayer remains an important element of church life. A church prayer meeting is held monthly, the prayer cycle is widely used, and our prayer chains continue to be well used.

### Children's and Youth Work

In Sunday we have excellent children's and youth groups. Our Easter Eggsplare and our Christmas Christingle services continue to be well attended.

### Midweek Discipleship

Our mid-week groups give an opportunity to share, worship, pray, and learn together. During 2015, there were six groups meeting midweek with around half our regular adult attenders taking part in them. These groups include a Friday late afternoon group (TGIF) aimed at Families.

### Attendance Figures

The Church of England assesses the size of the church community by counting the Electoral Roll and Average Sunday Attendance (ASA). ASA is our October average. Figures are set out below.

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Electoral Roll	147	127*	124	135	134	133	143	158*	155	141
All Age ASA	141	142	158	150	174	178	167	172	133	131
Adult ASA	108	116	124	120	136	149	140	145	115	108
Child ASA	22	25	34	30	38	29	27	27	18	23

\*indicates complete renewal of the Electoral Roll

A different measure of attendance is usual Sunday attendance. This is calculated by looking at the attendance across the whole year and taking out '*unusual*' figures (e.g. Festivals, Baptisms). This figure decreased, from 111 in 2014 to 101 in 2015, and child attendance reduced slightly, from 23 in 2014 to 20 in 2015. A number of regular attendees have moved from Bristol during 2015 (4 adults) and 9 adults and 7 children joined during 2015.

## Festival and Messy Church Attendance

Service	2011		2012		2013		2014		2015	
Average attendance	Under 16	Adult	Under 16	Adult	Under 16	Adult	Under 16	Adult	Under 16	Adult
Messy Church	43	32	32	28	32	21	20	17	0	0
Eggsplore	60	45	59	60	38	41	43	37	32	28
Easter Day	42	258	51	199	32	234	59	223	34	152
Carol Service	34	311	15	195	20	245	29	255	24	206
Christingle	144	206	170	250	161	178	122	190	111	224
Christmas Day	42	189	35	165	28	158	39	123	32	144

For completeness our occasional office numbers are also set out below.

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Baptisms	3	6	3	7	15	6	7	7	10	2
Confirmations	0	0	5	0	5	1	1	0	0	0
Weddings	0	4	0	7	8	7	4	1	3	1
Funerals	3	1	2	3	5	4	4	3	1	1

## Partnership

In 2015 we continued to host the Bristol International Church which continues to meet and worship in our church building from 12.30p.m until 4.30p.m each Sunday. We continue to work in partnership with other local churches of all denominations when the opportunity arises, and to share office space with Cotham and St Pauls.

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## Growing Team Report

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Living for Jesus by growing in numbers and depth of community.

### Welcome

We continue working to create a culture of welcome within the whole congregation to encourage the church community to welcome others and draw them into the life and ministry of St Matthews.

### Small Groups (between 5-12 members) and Pastorates (between 12-30 Members)

We currently have 6 small groups, including one for young women (based in St Andrew's & Bishopston) and 2 pastorates meeting regularly. The small groups meet in members homes. One of the pastorates meets in the Church. Each group meets for fellowship, prayer and worship and seeks to work out a missional focus.

### Pastoral Care

Pastoral Care of the church community continues to be led by the staff team alongside members of the Pastoral Care Group and the small group and pastorate leaders. The first line of pastoral care is through the mid-week groups. A Pastoral Visiting Team, first commissioned in April 2013, continues to provide care for those not in groups or pastorates and those in the wider parish community. The vicar and curate also support a number of other individuals in the parish. Pre-wedding and baptism visits and preparation continued to be undertaken by the Vicar and the Curate.

## **Church Community Lunches**

Over the past year we have gathered together at church for breakfast at Easter, cake & coffee celebrations, refreshments after the service to licence Marcus and in homes for hospitality lunches.

In August, many of the church family shared a picnic together in the grounds of Blaise Castle. This provided an opportunity for an impromptu welcome for the new Trinity students and their families and a slightly belated hello to the Nelson family.

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## **Going Team Report**

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Living for Jesus by going into the world to make disciples and serve those in need.

### **Knightstone House**

Our links with Knightstone House, a supported living complex in the parish, have continued to strengthen. A small team has been involved with running coffee mornings and other one off events, including a Christmas party.

### **Tea and Chat**

This is an older adults group that now meets on two Thursday afternoons a month. The group undertakes various activities, some led by workers from Alive, and occasional outings. Some of the residents of Knightstone House also attend this group.

### **Stay and Play**

This ethnically diverse group meets weekly and outgrew its home in one of the blocks of flats on Dove Street. It now meets in The Elim Centre on King Square. It is led by volunteers from St Matthew's and run in partnership with the St Paul's Children's Centre who provide a play specialist to work specifically with the children. St Matthew's volunteers provide chat, tea and cakes for the parents.

### **Toddlers**

St Matthew's provides a Toddler's group for young children and their parents or carers on a weekly basis under the leadership of our Children's, Young People's and Families' Minister. It is a lively, fun filled morning which provides a great point of connection to the local community.

### **St Matthew's Playgroup**

St Matthew's PCC runs an OFSTED-regulated playgroup that remains popular in the local area. The excellent staff team is led by Linda Mallard. The playgroup is managed by a sub-committee of the PCC.

### **Party in The Garden**

In June 2015, St Matthews hosted a party in the church garden for the congregation and local community with games, teas and stalls which was a happy and sunny occasion.

### **Colston's Primary School**

St Matthews and the Vicar supported the local school by providing space for their curriculum visits, and hosting the school Christmas Carol service that had an attendance in excess of 400. In the Autumn of 2015 the Curate and the Children's, Young Peoples and Families Minister attended the official opening day celebrations of the new Reception and Year 1 block.

### **Support for Work Outside the Parish**

Overseas and home mission continues to be a priority for us. The Going Team (covering work formally undertaken by the Missions Committee) recommended to the PCC the allocation of the Missions budget, which remained at 10% of the giving to the general fund. In 2015, seven missionaries or societies were supported. Through use of our building and resources we also actively supported a number of locally based charities including b.friend (befriending Asylum

seekers), Sisters of the Church (based in St Paul's and serving those in need in the local community) and Friends of Alalay (Santa Cruz) (Children's charity).

### **Other**

Nick Stroud and Will Hull continue to be involved with the Ashley House Probation Hostel community liaison and management group respectively.

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## **Child Protection and Vulnerable Adults**

A Parish Safeguarding Officer (Alison Taylor) was available to deal with any concerns whilst an Administrator for Disclosure and Barring Service checks (Alison Taylor) dealt with the applications from those wishing to be involved with vulnerable adults, youth and children's work.

The church has a nominated person for Vulnerable Adults (Val Jeal).

The Safeguarding policy, which covers Children and Vulnerable adults and children and addresses all areas of safeguarding in line with the Diocese of Bristol's policies, was last reviewed in March 2015. The updated St Matthews Safeguarding Policy can be obtained from our website ([www.stmatthews-bristol.org.uk](http://www.stmatthews-bristol.org.uk)) or from the church office.

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## **Communications**

Our website ([www.stmatthews-bristol.org.uk](http://www.stmatthews-bristol.org.uk)) continued to be well used and well managed.

The welcome packs are also well used.

As well as our monthly paper bulletins, weekly e-bulletins are sent to those who have requested them and all our sermons are now available as a podcast.

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## **The Building**

The maintenance of the building was pursued with the usual care. Full details are to be found in the fabric report at the end of this document.

On weekdays, the building was used regularly by our Playgroup, Toddlers Groups, and Music Group and for Worship Band practices, prayer and other church group meetings. Our regular outside users were Brownies, Rainbows, Guides, the City of Bristol Choir and Phoenix Choir. These weekly/fortnightly meetings meant not only that we had a regular income but that we maintained our links with a different sectors of the community. On many Saturdays, the hall was booked for children's parties.

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## **Lay and Licensed Ministry in the Parish**

In 2015 we enjoyed the ministry of our vicar (Rev Marcus Nelson, from July 2015), Assistant Curate (Rev Minty Hull Ordained Local Minister), and one Lay Minister (Richard Pendlebury). All continued to offer their considerable gifts through preaching, teaching and leading of all ages.

In addition to our clergy and Licensed Lay Minister, the PCC employed four part-time members of staff during 2015. Fran Key (1 day a week) was our Music and Worship Co-ordinator and Rachel Clarke (1 day a week) was our Youth Coordinator until September 2015. Emma Humphries was our Administrator in January 2015, succeeded by Hannah Taylor from March 2015, and Miriam Dann was our Children's, Families and Youth Minister until March 2015, succeeded by Kirsty Johns from September 2015.

We are also very grateful to God to have a congregation of people who minister in a wide variety of ways both in the church and across the City. Among them are musicians, intercessors, youth and children's group leaders, vergers, social event organisers, home-group leaders, sacristans, assistants at Communion, cleaners, flower arrangers, pastoral visitors and others who contributed

to the ongoing ministry of the church, by quietly offering acts of service and prayer. They are all very much appreciated.

We are very thankful for all the church community and for the contribution they make to worship and the life of the church, some in public and visible ways, some hidden and unseen.

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## **Finance**

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This year we saw a 7% decrease in the planned giving of our donors. In turn, we have decreased our designated missionary and charitable giving together with no increase in our Diocesan Parish Share given to the Diocese of Bristol.

Our Playgroup had a much more challenging year in 2015, financially, with reduced income and higher payroll costs than in 2014, and is being reviewed by the PCC for sustainability, despite having achieved an Outstanding rating from OFSTED in 2015. Please see the full accounts for more information.

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## **Reserves Policy**

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The PCC endeavours to carry such reserves as it considers necessary to finance the work of the church, and also recognises that its largest outgoing, the Parish Share, is not a contractual obligation, and therefore could be reduced in the event of a material reduction in donated income from members, currently sufficient to maintain this intended commitment.

Because of this flexibility, if necessary, in paying the Parish Share each year, the Trustees believe the charity is a going concern.

Free reserves at 31<sup>st</sup> December 2015 were £30,283.

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## **Grant making policy**

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As set out in note 8 to the accounts, the PCC adopts a policy of setting aside 10% of its regular income from donations for the support of mission partners, who further the ministry and charitable objectives of the charity, both in the UK and abroad, and details of these organisations are set out in Note 8.

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## **The Future**

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Following the appointment of the Revd Marcus Nelson as our new Vicar from July 2015, we are positive about the future and look forward to all that God is calling us into and will fulfil in and through us in this new phase of the Church's life. We pray that 2016 will bring challenges of growth.

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## FINALLY

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This Annual Report is a composite document prepared collaboratively by the officers and members of the PCC, in line with the terms of the Charities Act 2011. We hope that it gives a clear picture of the life of the church and the way in which the PCC has administered the task placed on them as trustees of St Matthew's Church.

On behalf of the PCC

Nigel Currie  
Churchwarden

Alison Edmonds  
Churchwarden

**Date:** 30<sup>th</sup> October 2016

### St Matthew's Prayer

*Heavenly Father, pour out your Holy Spirit upon St. Matthew's. Grant us a new vision of your Glory, a new experience of your power, a new faithfulness to your Word, a new consecration to your service so that, through our renewed witness your Holy Name may be glorified and your Kingdom advanced, through Jesus Christ our Lord. Amen*

## Appendix 1: Fabric Report

The Quinquennial Inspection undertaken in 2013 concluded that the building was 'structurally sound and generally in good condition'. However, the Architect also reported that the tower roof was 'nearing the end of its life'. An application for a grant towards the cost of repairing the tower roof, supported by the Diocese, was made to the Department for Culture, Media and Sport in January 2015, but proved unsuccessful. (A second bid has recently been submitted (March 2016) to the second round of the grant scheme.)

Certain routine maintenance work was undertaken throughout the last year in relation to the external signage, internal lights, taps, lift and toilets. A vision panel has been fitted to the Lounge Door.

Our electrical equipment, emergency lighting and alarm system have been brought up to current safety standards. The hot water/boiler system was upgraded during the year with a new cylinder and pump.

The gardens have been well maintained. A dedicated group has attended to regular mowing, weeding and tending of the flower beds. The overall appearance is now extremely attractive and the gardens enhance the amenity of the neighbourhood significantly. They are well used not only for church events but also by a number of other groups, including the playgroup.

**PAROCHIAL CHURCH COUNCIL OF ST MATTHEW AND ST NATHANAEAL,  
BRISTOL**

**INDEPENDENT EXAMINER'S REPORT  
For the year ended 31 December 2015**

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This report on the financial statements of the PCC for the year ended 31 December 2015, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ("the Regulations") and section 145 of the Charities Act 2011 ("the Act").

**Respective responsibilities of the PCC and the examiner**

As members of the PCC you are responsible for the preparation of the financial statements. You consider that the audit requirement of the Regulations and section 144(2) of the Act do not apply. It is my responsibility to issue this report on those financial statements in accordance with the terms of the Regulations.

**Basis of this report**

My examination was carried out in accordance with the General Directions given by the Charity Commission under section 145(5)(b) of the Act and to be found in the *Church Guidance*, 2006 edition, issued by the Finance Division of the Archbishops' Council. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with section 130 of the Act; and
  - to prepare financial statements, which accord with the accounting records and comply with the requirements of the Act and the Regulationshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Ed Marsh ACA DChA  
Burton Sweet Chartered Accountants  
The Clock Tower  
5 Farleigh Court  
Old Weston Road  
Flax Bourton  
Bristol BS48 1UR

Date: 30<sup>th</sup> October 2016

**PAROCHIAL CHURCH COUNCIL OF ST MATTHEW & ST NATHANAEAL, BRISTOL**  
**Charity Commission Registration Number 1134719.**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**For the year ending 31 December 2015**

		<b>General Fund</b>	<b>Designated Funds</b>	<b>Restricted Funds</b>	<b>TOTAL FUNDS</b>	
	<b>Note</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>2015 £</b>	<b>2014 £</b>
<b>INCOME FROM:</b>						
Donations and legacies	2(a)	145,531	558	4,055	150,144	161,434
Charitable activities	2(b)	8,658	9,946	61,063	79,667	86,713
Investments	2(c)	12	94	616	722	742
<b>TOTAL INCOME</b>		<u>154,201</u>	<u>10,598</u>	<u>65,734</u>	<u>230,533</u>	<u>248,889</u>
<b>EXPENDITURE ON:</b>						
Charitable activities						
Grants	3(a)	-	15,520	1143	16,663	16,875
Activities directly relating to the work of the church	3(b)	139,812	15,117	64,183	219,112	209,985
Church management & administration	3(c)	21,896	-	-	21,896	16,555
<b>TOTAL EXPENDITURE</b>		<u>161,708</u>	<u>30,637</u>	<u>65,326</u>	<u>257,671</u>	<u>243,415</u>
 NET EXPENDITURE BEFORE TRANSFERS		(7,507)	(20,039)	408	(27,138)	5,474
<b>TRANSFERS BETWEEN FUNDS</b>	8	(5,553)	5,553	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		<u>(13,060)</u>	<u>(14,486)</u>	<u>408</u>	<u>(27,138)</u>	<u>5,474</u>
 BALANCES BROUGHT FORWARD AT 1 JANUARY		<u>34,747</u>	<u>23,082</u>	<u>6,543</u>	<u>64,372</u>	<u>58,898</u>
<b>BALANCES CARRIED FORWARD AT 31 DECEMBER</b>		<u>21,687</u>	<u>8,596</u>	<u>6,951</u>	<u>37,234</u>	<u>64,372</u>

The notes on pages 14 to 21 form part of these accounts.

The comparatives funds are shown in note 5

None of the charity's activities were acquired or discontinued during the year.

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

**PAROCHIAL CHURCH COUNCIL OF ST MATTHEW & ST NATHANAEL, BRISTOL**  
**Charity Commission Registration Number 1134719.**

**BALANCE SHEET AT 31 DECEMBER 2015**

	Note	2015 £	2014 £
<b>CURRENT ASSETS</b>			
Debtors	6	14,874	8,638
Short term deposits			
CBF - PCC Deposit		17,375	17,281
CBF - Educational Foundation		2,568	2,534
CBF - Mission Fund		7,186	6,604
CAF Cheque Account		935	23,921
Nat West Current Account		3,221	7,624
Playgroup Current Account		340	2,359
		<u>46,499</u>	<u>68,961</u>
 <b>LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	 7	 (9,265)	 (4,589)
		<u>          </u>	<u>          </u>
 <b>NET ASSETS</b>		 <u><u>37,234</u></u>	 <u><u>64,372</u></u>
 <b>FUNDS</b>			
Unrestricted:			
General		21,687	34,747
Designated	8	8,596	23,082
Restricted	8	6,951	6,543
		<u><u>37,234</u></u>	<u><u>64,372</u></u>

Approved by the Parochial Church Council on 16th March 2016 and signed on its behalf by:

Nigel Currie  
Churchwarden

Alison Edmonds  
Churchwarden

The notes on pages 14 to 21 form part of these accounts

## PAROCHIAL CHURCH COUNCIL OF ST MATTHEW & ST NATHANIEL, BRISTOL

### NOTES TO THE FINANCIAL STATEMENTS

For the year ending 31 December 2015

#### 1 ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006, together with the Charities Statement of Recommended Practice (FRSSE).

The financial statements have been prepared under the historical cost convention except for investment assets, which are shown at market value.

##### **Funds**

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

The accounts include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of Church members.

##### **Incoming Resources**

###### *Voluntary income and capital sources*

Collections are recognised when received by or on behalf of the PCC.

Planned giving receivable under Gift Aid is recognised only when received.

Income tax recoverable on Gift Aid donations is recognised when the income is recognised.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement and the amount due.

Sales of books and magazines from the church bookstall are accounted for gross.

###### *Other ordinary income*

Rental income from the letting of church premises is accounted for when the rental is due.

###### *Income from investments*

Dividends and interest are accounted for when receivable.

##### **Resources used**

###### *Grants*

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC.

###### *Activities directly related to the work of the Church*

The Diocesan Parish Share is accounted for when payable. Any Parish Share unpaid at 31 December is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the Balance Sheet.

##### **Assets**

###### *Consecrated land and buildings and movable church furnishings*

Consecrated and beneficed property is excluded from the accounts by s.10(2)(c) of the Charities Act 2011.

No value is placed on movable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or benefice buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure in the SOFA and separately disclosed.

###### *Other fixtures, fittings and office equipment*

Equipment used within the church premises, costing less than £10,000, is expensed in the year in which it is incurred, for clarity. Any equipment above this limit is depreciated on a straight line basis over 4 years.

###### *Investments*

Investments are valued at market value at 31 December.

###### *Current assets*

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectible.

Short-term deposits include cash held on deposit either with the CBF Church of England Funds or at the bank.

**PAROCHIAL CHURCH COUNCIL OF ST MATTHEW & ST NATHANAEL, BRISTOL**  
**Charity Commission Registration Number 1134719.**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**For the year ending 31 December 2015**

	Unrestricted			TOTAL FUNDS	
	General Fund	Designated Funds	Restricted Funds	2015	2014
	£	£	£	£	£
<b>2. INCOME</b>					
2(a) <i>Donations and legacies</i>					
Planned giving:					
Standing Orders	107,415	-	2,690	110,105	114,657
Envelopes	756	-	-	756	792
CAF donations	3,612	-	-	3,612	3,556
Income tax recoverable on Standing Orders, Envelopes, and Sundry Donations	28,262	-	430	28,692	31,273
Cash Collections	3,232	-	935	4,167	6,051
Sundry Donations	2,254	558	-	2,812	5,105
	<u>145,531</u>	<u>558</u>	<u>4,055</u>	<u>150,144</u>	<u>161,434</u>
2(b) <i>Charitable activities</i>					
Bookstall	64	-	-	64	80
Church and Hall lettings	7,767	-	-	7,767	11,517
Fees	827	-	-	827	997
Playgroup	-	9,946	61,063	71,009	74,119
	<u>8,658</u>	<u>9,946</u>	<u>61,063</u>	<u>79,667</u>	<u>86,713</u>
2(c) <i>Investments</i>					
Dividends and interest	12	94	616	722	742
	<u>12</u>	<u>94</u>	<u>616</u>	<u>722</u>	<u>742</u>
<b>TOTAL INCOME</b>	<u>154,201</u>	<u>10,598</u>	<u>65,734</u>	<u>230,533</u>	<u>248,889</u>

Note that this statement includes cash receipts as well as accruals for income tax recoverable

**PAROCHIAL CHURCH COUNCIL OF ST MATTHEW & ST NATHANAEAL, BRISTOL**  
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**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**For the year ending 31 December 2015**

	Unrestricted General Fund £	Designated Funds £	Restricted Funds £	TOTAL FUNDS 2015 £	2014 £
<b>3. EXPENDITURE ON</b>					
3(a) <i>Grants (see note 8)</i>					
Missionary and charitable giving:					
Church overseas					
- missionary societies	-	5,520	-	5,520	5,820
- relief and development agencies	-	6,000	-	6,000	4,500
Home mission & other Church societies	-	4,000	-	4,000	4,000
Other PCC grants	-	-	1,143	1,143	2,555
	<u>-</u>	<u>15,520</u>	<u>1,143</u>	<u>16,663</u>	<u>16,875</u>
3(b) <i>Activities directly relating to the work of the Church</i>					
<i>Ministry:</i>					
Diocesan Parish Share	90,180	-	-	90,180	85,075
Incumbent's expenses	1,537	-	-	1,537	875
Messy Church	-	-	-	-	455
Sundry Support	55	-	-	55	35
Assistant Staff :					
Salary	14,414	-	3,120	17,534	17,629
Expenses	-	-	-	-	2110
D&W/Community Minister:					
Salary	-	-	-	-	-
Expenses	-	-	-	-	-
Playgroup:					
Salaries	-	13,123	61,063	74,186	68,243
Other expenses	-	1,086	-	1,086	2,220
<i>Church running expenses:</i>					
Heating and lighting	6,299	-	-	6,299	8,345
Cleaning & domestic	4,790	-	-	4,790	5,654
Insurance	5,071	-	-	5,071	5,164
Church maintenance	12,929	-	-	12,929	6,127
New sounddesk system	-	-	-	-	-
<i>Books &amp; publications:</i>					
Books & other materials	205	-	-	205	194
<i>Upkeep of services:</i>					
Music	1,438	-	-	1,438	1,744
Altar & other requisites	454	-	-	454	292
<i>Support costs:</i>					
Training	77	-	-	77	200
Children's & Young People's Work	497	908	-	1,405	1,188
Church Events	-69	-	-	-69	1,271
Church meals	180	-	-	180	708
Independent Examiner's Fees	912	-	-	912	788
Equipment	843	-	-	843	1,668
	<u>139,812</u>	<u>15,117</u>	<u>64,183</u>	<u>219,112</u>	<u>209,985</u>

**PAROCHIAL CHURCH COUNCIL OF ST MATTHEW & ST NATHANAEAL, BRISTOL**  
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**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**For the year ending 31 December 2015**

	Unrestricted General Fund £	Designated Funds £	Restricted Funds £	TOTAL FUNDS 2015 £	2014 £
<b>3. EXPENDITURE ON (continued)</b>					
3(c) <i>Church Management and administration</i>					
Bank Charges	440	-	-	440	511
Printing, stationery and office expenses	2,367	-	-	2,367	2,482
Telephone	1,428	-	-	1,428	1,393
Sundry Administrative Costs	2,288	-	-	2,288	1,940
Salaries	15,373	-	-	15,373	10,229
	<u>21,896</u>	<u>-</u>	<u>-</u>	<u>21,896</u>	<u>16,555</u>
<b>TOTAL EXPENDITURE</b>	<u>161,708</u>	<u>30,637</u>	<u>65,326</u>	<u>257,671</u>	<u>243,415</u>

<b>4. STAFF COSTS</b>	<b>2015 £</b>	<b>2014 £</b>
Wages & Salaries	105,140	95,436
Employer's National Insurance contributions	<u>1,953</u>	<u>665</u>
	<u>107,093</u>	<u>96,101</u>

No employee was paid more than £60,000 per annum (2014: none). No Trustee, including the Incumbent, was paid, or waived, any expenses during the year.

The average number of staff, paid by the PCC and employed during the year, was as follows:

	<b>2015</b>	<b>2014</b>
Playgroup	3.63	3.51
Administration (Office Administrator))	0.48	0.44
Ministry (Youth and Children worker & Music Co-ordinator)	<u>0.72</u>	<u>0.83</u>
Total	<u>4.83</u>	<u>4.78</u>

**PAROCHIAL CHURCH COUNCIL OF ST MATTHEW & ST NATHANAEL, BRISTOL**  
Charity Commission Registration Number 1134719.

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
For the year ending 31 December 2015

**5. COMPARATIVE FUNDS**

	General Fund £	Designated Funds £	Restricted Funds £	2014 £
<b>INCOME FROM:</b>				
Donations and legacies	155,690	460	5,284	161,434
Charitable activities	12,594	7,381	66,738	86,713
Investments	44	92	606	742
<b>TOTAL INCOME</b>	<u>168,328</u>	<u>7,933</u>	<u>72,628</u>	<u>248,889</u>
<b>EXPENDITURE ON:</b>				
Charitable activities				
Grants	-	14,320	2,555	16,875
Activities directly relating to the work of the church	136,152	4,133	69,700	209,985
Church management & administration	16,555	-	-	16,555
<b>TOTAL EXPENDITURE</b>	<u>152,707</u>	<u>18,453</u>	<u>72,255</u>	<u>243,415</u>
 NET EXPENDITURE BEFORE TRANSFERS	 15,621	 (10,520)	 373	 5,474
<b>TRANSFERS BETWEEN FUNDS</b>	8,432	(8,432)	-	-
<b>NET MOVEMENT IN FUNDS</b>	<u>24,053</u>	<u>(18,952)</u>	<u>373</u>	<u>5,474</u>
 BALANCES BROUGHT FORWARD AT 1 JANUARY	 10,694	 42,034	 6,170	 58,898
<b>BALANCES CARRIED FORWARD AT 31 DECEMBER</b>	<u>34,747</u>	<u>23,082</u>	<u>6,543</u>	<u>64,372</u>

**PAROCHIAL CHURCH COUNCIL OF ST MATTHEW & ST NATHANAEAL, BRISTOL**  
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**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**For the year ending 31 December 2015**

**6. DEBTORS**

	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
Income tax recoverable	2,166	2,609
Other debtors	11,986	4,834
Prepayments	722	1,195
	<u>14,874</u>	<u>8,638</u>

**7. LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
Tax and Social Security	1,517	-
Diocesan Parish Share	-	-
Other creditors	7,748	4,589
	<u>9,265</u>	<u>4,589</u>

**8. FUND DETAILS**

The restricted and designated funds comprise:

- a) The Special Collections Fund (restricted) relates to funds raised at special collections to support the work of certain individuals, societies and agencies
- b) The Youth Worker Fund (restricted) holds monies collected for application in the area of youth work and to fund a youth worker.
- c) The Educational Foundation (restricted) holds monies on deposit with the Central Board of Finance under certain historic trusts (trustees including City Council representation) relating to the parish of Kingsdown. Income is in the form of dividends and interest.
- d) The St Matthews Mission Fund (restricted) is monies held on deposit with the Central Board of Finance under a trust relating to mission within the parish of Kingsdown.
- e) The Bell-ringing Fund (restricted) holds funds specifically donated for maintenance of the bells.
- f) The Playgroup Fund (restricted) relates to revenues from the Local Education Authority.
- g) The Mission Fund holds funds specifically designated for external mission.
- h) The Building Fund holds funds designated for upkeep of the church building.
- i) The Legacies Fund holds the balance of funds remaining on legacies received.
- j) The Toddler Funds holds funds raised from donations, designated to be spent on Toddler activities.
- k) The Playgroup Fund holds the balance of income from parents and expenditure on childcare activity.

**PAROCHIAL CHURCH COUNCIL OF ST MATTHEW & ST NATHANAEAL, BRISTOL**  
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**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**For the year ending 31 December 2015**

**8. FUND DETAILS (continued)**

Restricted Funds: Movement on these funds was as follows:

	<b>Balance at 1.1.15 £</b>	<b>Income £</b>	<b>Transfers to General Fund £</b>	<b>Expenditure £</b>	<b>Balance at 31.12.15 £</b>
Special collections	2,753	935	-	(1,143)	2,545
Youth Worker	-	3,120	-	(3,120)	-
Educational Foundation	2,534	34	-	-	2,568
St Matthews Mission	1,122	582	-	-	1,704
Bell-ringing Fund	134	-	-	-	134
Playgroup	-	61,063	-	(61,063)	-
	<u>6,543</u>	<u>65,734</u>	<u></u>	<u>(65,326)</u>	<u>6,951</u>

The designated funds comprise those funds where the PCC has decided to put monies aside for administrative purposes only. Such monies may be redesignated at the discretion of the PCC.

Designated Funds: Movement on these funds was as follows:

	<b>Balance at 1.1.15 £</b>	<b>Income £</b>	<b>Transfers from/(to) General Fund £</b>	<b>Expenditure £</b>	<b>Balance at 31.12.15 £</b>
Mission Fund	2,885	-	14,553	(15,520)	1,918
Building Fund	604	94	-	-	698
Legacies	1,538	-	-	-	1,538
Toddlers	1,197	558	-	(908)	847
Playgroup	16,858	9,946	(9,000)	(14,209)	3,595
	<u>23,082</u>	<u>10,598</u>	<u>5,553</u>	<u>(30,637)</u>	<u>8,596</u>

The Missions Group allocated £15,520 in grants this year, allocating to overseas mission societies and individuals: £2,000 to each of the Busoga Trust, A Rocha Trust, and Peter Kent, £2,000 to Richard Thompson, £3,520 to Church Mission Society, plus to home missions: £2,000 to each of Changing Tunes & CPAS

The balance of the Mission Fund is reviewed on an annual basis by the Mission Committee. The Transfer of £14,553 from the General Fund follows a policy, set by the PCC, of allocating 10% of General Giving to mission support

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**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**For the year ending 31 December 2015**

**10. INVESTMENTS HELD AS CUSTODIAN TRUSTEES**

The incumbent and wardens are administrative trustees of the following investments held with the Central Board of Finance:

	Market Value	
	<b>2015</b>	<b>2014</b>
	£	£
54 CBF Fixed Interest Fund Shares	87	90
40 CBF Investment Fund Shares	541	534

Income from these investments is applied to the church's General Fund.

The incumbent and wardens, together with City Council representatives, are trustees of an Educational Foundation associated with the parish of St. Matthews, Kingsdown. It holds 1,054 income shares in the CBF Church of England Investment Fund, with a market value of £14,265 at 31st December 2015 (2014: £14,074).

This Educational Foundation does not form part of the assets under the direct ownership and control of the PCC.