



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 31st December 2017

## **1. Objectives & Activities For The Public Benefit**

The Parish of Bishopston & St Andrews' PCC has responsibility for 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 Vision and Strategy can be summarised in the following statement: we exist to put church within touching distance of people's lives and lead them to encounter the Lord Jesus. This is to be achieved through the growth and establishment of communities called Little Churches. Little Churches are smaller groups enabling members of the church family to do life together, to grow as disciples and invite people to encounter the local church and the Lord Jesus.

The aim is to develop a radical commitment to a culture in which everyone is empowered to lead people to encounter the Lord Jesus. In order to achieve this the PCC with the clergy will work to ensure that leaders are discipled and trained in order to build communities that bless the city through needs-based activities. In addition the PCC is committed to maintaining a clear and simple core of activities with fit-for-purpose buildings that support church gatherings and outreach. Alongside this the PCC aims to grow younger both in church membership and outlook in order to reach younger generations in the city.

The PCC measures this strategy under five standard objectives:

- An identity rooted in the love of Jesus.
- Everyone empowered to lead people to Jesus.
- Little Churches that make SPACE for disciples to make disciples.
- A simple and efficient core.
- Growing Young.

As a parish in the Diocese of Bristol the PCC remains fully committed to the Diocesan Priorities outlined in the Diocesan Strategy.

The Parish oversees the activities of The Church of The Good Shepherd and B&A Church. B&A The parish strategy is primarily delivered through the activities of B&A Church.

The PCC continues to be aware of the Charity Commission's guidance on Public Benefit. In promoting the Christian faith, the church is open to all and neither charges to attend any of its services and gatherings nor for most of the activities connected with public worship. Some optional courses are run with a small charge intended to cover the direct cost of the resources required in delivery.

## 2. Review of Achievements & Performance

### a. An Identity rooted in the Love of Jesus

At the heart of this objective is an understanding that the church is best described as family. A people who are rooted in the love of Jesus through worship, scripture and prayer, who know they are loved by God the Father and seek to love others with the love of God. In order to achieve this objective the PCC is committed to enabling church family members to grow as disciples of Jesus.

We believe that the best way to put church within touching distance of people's lives is through the transformed lives of disciples of Jesus Christ. Lives are transformed as people increasingly live as those whose identity is rooted in Jesus.

In 2017 the church leadership began a strategy promoting the importance of daily disciplines in the life of a disciple. We created a format called 1,2,3 to teach and enable people to begin and to grow in daily prayer focussed on time spent worshipping God, reading the Scriptures and in intercession. This format has been modelled in church at Sunday Gatherings. Prayer cards have been produced and distributed to remind and encourage people to develop a daily rhythm of worship, Bible reading and prayer.

Our communities have been encouraged to develop their rhythms of prayer so that it becomes normal for members of Little Churches to be praying for one another. One key development has been that a number of Little Churches have begun to use a social media platform to ensure that prayer requests are shared and responded to.

The key challenge we will be focussing on in 2018 under this objective is to continue to grow a culture of discipleship and prayer: enabling people to grow as those who make decisions for Jesus and who have a growing individual prayer life.

### b. Everyone empowered to lead people to Jesus.

Key to this objective is an understanding that it is the task of the whole church family to witness to the love of God and to share the good news of Jesus. It is individual Christians who will lead people to encounter Jesus in their everyday lives. A culture where everyone is empowered to lead people to Jesus will look like stories being shared of how people met Jesus through a variety of people.

At the Annual Meeting in 2017 it was announced that over the coming year the church would focus on enabling everyone to take their next steps in 'evangelism', in being able to share the good news of Jesus.

After Easter the church took part in 'The Turning' mission to Bristol. The mission ran for two weeks and was focussed on street evangelism in Bristol City Centre and other parts of the city. 23 church family members took part in the mission and were encouraged as a result.

In June as part of 'Thy Kingdom Come', the Archbishops of Canterbury and York's prayer initiative, the church adopted the '5 Knots' prayer tool. This tool encourages every member of church to

have five people they are regularly praying for to come to know Jesus as Lord & Saviour. This has been continued as a permanent prayer tool in the life of the church.

A teaching series on the Book of Acts is running from September 2017 to August 2018. The aim of this series is to show how mission and evangelism are core to the life of any church family.

The church is taking part in a Fruitfulness on the Frontline course run by the Diocese of Bristol and LICC (London Institute of Contemporary Christianity). We are encouraging those people to attend this course who seek to grow confidence in being a witness in their everyday lives on their own 'frontlines'.

We have begun a partnership with the MOVE Mission agency to train church family members to be able to share their faith and pray with and for other people. In November we held the first of four training weekends. This was well attended.

In 2018 we will be working to grow the number of members of the church family who are accessing the training events. We will also seek to develop a culture of invitation with a range of events people can be invited to. Through Little Churches, Sunday Gatherings and other channels we will share stories of how people are learning to share the good news of Jesus with their friends and family.

c. Little Churches that make SPACE for disciples to make disciples.

Key to the parish's strategy is the growth and development of Little Churches. The 2016 Annual Report described the role that Little Churches play in responding to sociological change and the advent of 'Post-Christendom'. Little Churches are the main vehicle by which we seek to put church within touching distance of people's lives. This is achieved through needs-based activities, and the creation of warm and welcoming communities.

In 2017 Little Churches were involved in a range of activities from serving in the local hospital and at a homeless cafe to running Marriage and Alpha Courses. Approximately once a term we hold Little Church Sundays, which are opportunities for the Little Churches to do something different on a Sunday and invite their friends to join them. All of the above have enabled our Little Churches to grow and to develop friendships with those who would not yet consider themselves followers of Jesus.

The clergy team take responsibility for leading, training and mentoring the leaders of Little Churches. This is primarily achieved through Huddles, small groups of Little Church leaders meeting approximately monthly for training and support.

The clergy team continued to receive training from Dr Nic Harding until the summer of 2017. In addition they met with Revd Jon McGinley of Holy Trinity Leicester and Steve Addison of MOVE to discuss the next steps in developing Little Churches.

There are some key challenges for 2018. We have noted that much of our recent growth has been through Sunday Gatherings. We have been able to help many people find a home in a Little

Church. We recognise the need to create Little Churches that are able to accommodate a wide variety of people and life situations and also work to encourage the Little Churches as they seek to grow with those who would otherwise not come to a Sunday Gathering.

d. A simple and efficient core.

The PCC aims to keep the core (gatherings, governance and church office functions) clear and simple with fit-for-purpose buildings that support gatherings and outreach. Aiming to keep central administrative functions light will release people into Little Church leadership and into mission. We recognise that many churches are burdened with the need for a large number of volunteers to keep the 'show on the road'. This can prevent churches from engaging fully in mission.

In 2017 the PCC adopted a new structure to enable a simple and efficient core. Three departments were created : Ministry, Movement and Operations. The Ministry Department, led by Tim Martin, is responsible for overseeing Sunday Gatherings, Seniors, Kids & Youth and seasonal events. The Movement Department, led by Rev James Stevenson and Rev Wayne Massey, is responsible for developing the church as a movement of missional communities with an additional focus on discipleship and teaching. The Operations Department, led by Ann Tizzard, is responsible for the operational life of the parish, finances and Hall Lets.

To reflect these changes the PCC meetings now focus on an individual department in each of their meetings.

In 2018 work will be undertaken to further develop the terms of reference of the PCC teams, ensuring that each team's terms of reference fully support the parish's aims and objectives.

At its February meeting the PCC took several decisions aimed at enabling a simple and efficient core and at further enabling the parish's strategy. Those decisions were as follows:

- Renaming the church as B&A Church with a new website and branding.
- Relocating the 10.30am Gathering to B&A St Andrew's Park (St Bart's Church).

The rename to B&A was adopted with immediate effect. The Church of The Good Shepherd remained unaffected by this change. At the same time a rebranding project was begun. This was completed in the Autumn with a new website that reflected the brand and the church's strategy.

Between March and September a project was undertaken to reorder and reopen St Bart's Church as B&A St Andrew's Park. Faculties were granted by the Chancellor of the Diocese of Bristol to enable the removal of the Victorian benches in order to reorder the church with the installation of a radiant heating system. At the same time improvements were made to the hall at St Andrew's Park to create the space required for Kids and Youth on Sundays.

Both of these decisions were taken to enable further growth. B&A St Andrew's Park has a significantly larger capacity than the Gloucester Road site where the 10.30 gathering previously met. Moving to St Andrew's Park has enabled growth to continue without the need to duplicate gatherings, kids & youth work etc. This keeps a clear and simple core.

The PCC remains committed to the 2016 decision to develop a building strategy focussed on mission and the parish strategy. As part of the building strategy the PCC voted to pursue the sale of The Good Shepherd site. In September 2017 the PCC agreed that this should be for continued use. Continued use means that the site will be sold to another church with the intent of continuing to be used for Christian worship and witness. The PCC's Building Strategy Team are continuing the work required to enable the sale.

At the end of 2017 the Bishop of Swindon appointed an independent consultant to review the PCC's process regarding consultation surrounding the sale of The Good Shepherd. This was to enable the Bishop to be able to take a decision regarding granting consent to sell. It is expected the result of this independent consultation will be known by the Annual Meeting in April.

The PCC recognises the need to ensure our buildings are fit for purpose, are well maintained and do not require a large amount of volunteer time to maintain. This is a key challenge for the PCC in the coming year, ensuring that good structures are put in place to enable both good maintenance and the mission of the church. The PCC also recognises that for many, church has been traditionally linked to a particular building and that a move away from this culture is difficult for quite a number of people.

#### e. Growing Young

Bristol has a young population. In the first 16 years the city's population grew by 70,000 following a decline of 50,000 over the preceding 50 years. Much of this growth is younger generations. The PCC has adapted a previous objective of reaching younger generations to a refined objective of growing young. This refined objective takes note of research from Fuller Seminary that reaching younger generations involves all the church family and in fact has a positive impact upon all ages. That said, this objective contains within it a core commitment to seeing the average of the church family drop close to the average age of our communities and the city of Bristol.

In 2017 we saw continued growth in Kids Church on Sundays, Youth on Sundays and the Ignite Youth Club. Events were held specifically to attract children and families, for example a Light Party at Halloween and Families Carols at Christmas. A new small group (Baby Steps) for parents and young babies has been trialled. The aim is to develop 'church for toddlers'!

As Sunday gatherings have grown, the numbers of children and youth accessing our Kids & Youth work has increased. At the end of 2017 an average Sunday saw between 50 and 60 children and youth attend the 10.30 gathering.

Now in its second year the fortnightly Ignite Youth Club continues to grow. In the summer of 2017 the members of Ignite attended the SPREE summer camp. In 2018 further work needs to be undertaken to enable youth work to continue to grow and to resource this key area in the life of the church.

In September the PCC appointed Adam Smith to the role of Assistant Minister. One of Adam's areas of responsibility is in leading our work with young adults. Over the past year our numbers of young adults have increased steadily. This is also on the back of nearly two years of prayers for growth in this demographic. Many church family members still have the prayer magnets for growth in the 20s stuck to fridges, radiators etc in their homes!

A new Little Church called 'Life Group' began in September with the aim of reaching unchurched students in the city. The group has begun well, gathering a good core of leaders and students. An Alpha Course began with these students prior to Christmas 2017.

The church's brand identity and communications strategy were both designed in order to appeal to a younger audience, those who typically live in the Parish. Some of those who have joined in the past year have commented that it was a result of seeing the website, a sign or a twitter post that they decided to visit B&A. The building project has also created a space at B&A St Andrew's Park that is clearly a church whilst also appealing to a younger demographic.

### **3. The Parish and the Diocesan Priorities**

The Diocese of Bristol has four priorities outlined in the Creating Connections Strategy. They are as follows:

- Making Disciples.
- Growing Leaders.
- Engaging Younger Generations.
- Encouraging Generosity.

The PCC is committed to playing its part in this Diocesan Strategy. The aims and objectives of the PCC are consistent with those of the Diocese. With regard to Encouraging Generosity the PCC is committed to generosity in Parish Share. Over 2016 and 2017 the PCC raised Parish Share by approximately 10%. In 2017 the PCC gifted the Diocese £5,000 of surplus in addition to share contributions.

#### **The Church Of The Good Shepherd**

With the PCC's decision to rename as B&A Church in early 2017 came an understanding that The Church of The Good Shepherd would remain in its current form and format under its current name. This was in recognition that The Good Shepherd contained a congregation that in general sought a different expression of church to that offered by B&A. This follows a 2013 strategy review at The Good Shepherd where it was recognised that the church family wished to pursue a different set of priorities and initiatives to those of both the parish and Diocese.

The Church of The Good Shepherd maintained a Common Worship 9.30 service. This alternated between Morning Prayer and Holy Communion. In September one Morning Prayer Service (3rd Sunday) at The Good Shepherd was ended. This was to enable members of the 9.30 Congregation to attend Communion at the 10.30 Gathering at B&A St Andrew's Park. The PCC expressed a desire to invite the whole church family to come together for worship monthly. In addition the PCC recognised that this fallow week would also enable those members who had indicated they would move church following the sale of The Good Shepherd site to be able to try out where they might wish to move to.

The Good Shepherd continues to cater for a small number of children on Sunday mornings, Lunch Club continues to run on Fridays.

#### **4. Buildings**

The Building Strategy team (BST) has continued its work in developing the long term building strategy for the parish buildings. The focus of this work is to enable the church to have buildings that enable the strategy. Work has continued on developing a Statement of Needs for the long-term building strategy. In addition the BST has continued to work with the Diocesan Board of Finance on the potential purchase of 8 Walsingham Road, a site adjoining B&A St Andrew's Park.

In February 2017 the PCC approved the development of B&A St Andrew's Park in order to facilitate and enable further growth. The key achievements were as follows:

- Raising £83,000 from the church family towards costs.
- Reordering main church space and installation of new staging and lighting.
- Installation of radiant heating system to replace condemned gas system.
- Creation of new space in existing vestry rooms.
- Reordering of Hall kitchen to create new kitchen and small meeting room.
- Damp-proof work and redecorating lower hall.
- Renewing the toilets in the hall.

This work was completed over the summer and early autumn of 2017. This enabled the 10.30 gathering to relocate from the Gloucester Road on September 24th.

The PCC continues to make its buildings available to the local community for hire. A number of local 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 funding, the PCC aims to grow the church so that building lets are not essential for the church to maintain both its buildings and core activities.

#### **5. Finance Review**

The Parish Accounts continue to reflect the complicated nature of a church in transition. This year, our Everyone's Invited project has increased our income and hidden the underlying income trends. Also due to accounting requirements, not all of the expenditure in relation to this project has been accounted for in 2017 and will instead be accounted as an expense (via depreciation) over the next five years. Growth in new members and in existing giving has been offset by continued decline in some quarters. This decline is largely due to an ageing population and some members leaving the church following change.



The financial position and performance of the parish in 2017 is in line with the expectations of the Trustees, based on their careful planning and monitoring of income and expenditure throughout the year. Total Income for 2017 was £401,738 compared to £328,464 in 2016. Of this, £82,897 related to generous giving by the congregation towards the Everyone's Invited project. Income from regular giving declined in 2017, however the responses to a giving campaign in Autumn 2017 indicates an increase in regular giving of approximately £20,000 for 2018.

The Finance Team maintained the policy of operating a balanced budget in 2017. Further work was undertaken to ensure costs were reduced. One off costs in relation to Everyone's Invited were in total £106,988. Of this £81,071 has been recognised as a tangible asset, and will be depreciated over the next 5 years (Note 4). There will be additional expenses for Everyone's Invited incurred in the 2018 accounts, estimated to be around £4,000 with monies allocated to this.

Looking to 2018, the Finance Team have planned in the budget for the sale of the Church of the Good Shepard, and have set a balanced budget for 2018 factoring in a drop in both income and expenses from the sale. Any monies generated by the sale of the Church of the Good Shepard will be restricted and not be allowed to be used to support the day to day activities of the Parish.

The Trustees aim to maintain free reserves in 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 2017 was £119,759. The reserve policy requires a level of £50,000. The current level of reserves is therefore higher than is needed and amounts above this are viewed as surplus and to be used wisely for the activities of the parish.

Forecasting our income and expenditure for 2018, and 2019 in light of the sale of the Church of the Good Shepard, there is a potential shortfall in income to support the planned activities of the Parish. The Trustees have allocated £20,000 of surplus to smooth the Parish's income as a result of the sale.

Furthermore in March 2018 the Trustees met and allocated £26,000 of surplus to underwrite the recruitment of a Youth, Worship and Communications Pastor, in recognition of the growing number of Youth in our Church family. The Trustees however are confident in God's provision, and will be encouraging the Church family to join in prayer & fasting for provision, and believe this allocation will not be required.

## **6. Structure: Governance & Management**

The PCC is the body with the responsibility for setting the strategic direction of the parish. The members of the PCC considered the clergy to be the key management personnel. All PCC members give of their time freely and no trustee remuneration was paid in the year. New trustees receive an induction, including an outline of the role of the PCC in the life of the church and associated responsibilities.

The role 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 Governance structure has 9 Teams reporting to the PCC.

HR (Human Resources); Gatherings Team; Children & Youth Team; Buildings Team; Buildings Strategy Team; Prayer Team; Finance Team; Mission Partners Team; Little Church Team.

At the end of 2017 the role of Mission Partners Team was being fulfilled by the clergy with the agreement of the PCC. The Buildings Team having lost many of its members requires urgent attention. 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.

## **7. Conclusion**

At the end of 2017 the Parish finds itself in an increasingly healthy position. There is a clear strategy and commitment to mission. We have seen growth in numbers and commitment across 2017.

For 2018 there are a number of key priorities as identified by the PCC.

- The further development of B&A St Andrew's Park to allow for continued growth in all ages attending the Sunday gatherings. A larger space enables growth whilst keeping the core clear and simple.
- Recognising the need to develop clear pathways for new people to join as the church grows in size. These pathways enable the church to draw people into communities where they will be encouraged to grow as disciples. The growth of disciples enables the mission of the church.
- Ensuring that the governance structures and the staffing meet the requirements of the next stage of growth. These structures will be focussed on keeping the core clear and simple so that growth does not deflect away from Little Churches and mission.
- Developing a culture that recognises the importance of 'growing young'.

- Continuing to enable church members to grow in their effectiveness as witnesses to the love of God in Jesus.
- Completing the first phase of the building strategy regarding the sale of The Good Shepherd site.

## **8. 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 charitable company 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

## 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 2017 until the date this report was approved are:-

James Stevenson	Priest in Charge	
Wayne Massey	Team Vicar	
Karen Broussine	Warden	
Jeremy Peters	Warden	
Emily Astbury-Head	Elected Member	
William Bevan	Elected Member	
Tom Hampton	Warden	From April 24th 2017
Claire Foster (Pengelley-Scott)	Elected Member	
Jon Rogers	Elected Member	Resigned 11th Sept 2017 (as PCC member)
Jon Rogers	Co-opted	From 11th September 2017 (as Deanery Synod Rep)
Anne Iles	Vice Chair and Elected member	
Jerry Dart	Co-opted	From 11th September 2017
Sara Morley	Elected Member	
Julia O'Shea	Secretary and Elected Member	
Ann Tizzard	Elected Member	
David Trist	Elected Member	
Jacqueline Uren	Treasurer and Elected Member	

**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

	2013	2014	2015	2016	2017
Parish Electoral Roll	276	278	268	244	236

## **Report of the Independent Examiner to the members of the PCC of the Parish of Bishopston and St Andrews**

I report on the accounts of the Trust for the year ended 31st December 2017 which are set out on pages 16 to 23.

### **RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND THE EXAMINER**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

### **BASIS OF INDEPENDENT EXAMINER'S REPORT**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of 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, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### **INDEPENDENT EXAMINER'S STATEMENT**

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

- Which gives me reasonable cause to believe that, in any material respect, the requirements:
  - (a) To keep accounting records in accordance with section 130 of the 2011 Act; and
  - (B) To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act and the regulations made there under have not been met;or
- To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Neil Kingston, FCA,

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

**Bishopston And St Andrews PCC**  
**Statement of Financial Activities**  
**For the year ended 31 December 2017**

		2017	2017	2017	2016	2016	2016
	Note	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
		£	£	£	£	£	£
<b>Income From:</b>							
Donations and Legacies	2a	223,042	94,631	<b>317,673</b>	244,016	14,730	258,746
Charitable Activities	2d	1,098	-	<b>1,098</b>	1,851	-	1,851
Other Trading Activities	2b	82,565	-	<b>82,565</b>	67,187	-	67,187
Investments	2c	274	127	<b>401</b>	356	324	680
<b>Total Income And Endowments</b>		<b>306,979</b>	<b>94,758</b>	<b>401,737</b>	313,410	15,054	328,464
<b>Expenditure On:</b>							
Charitable Activities	3a	304,195	52,905	<b>357,100</b>	282,242	31,871	314,113
Other	3b	-	-	-	6,588	-	6,588
<b>Total Expenditure</b>		<b>304,195</b>	<b>52,905</b>	<b>357,100</b>	288,830	31,871	320,701
Net Gains/(losses) On Investments:	4b	-	861	<b>861</b>	-	1,030	1,030
<b>Net Income/(expenditure)</b>		<b>2,784</b>	<b>42,714</b>	<b>45,498</b>	24,580	(15,787)	8,793
<b>Net Movement In Funds</b>		<b>2,784</b>	<b>42,714</b>	<b>45,498</b>	24,580	(15,787)	8,793
<b>Reconciliation Of Funds</b>							
Total Funds Brought Forward:	7	116,975	632,873	<b>749,848</b>	92,395	648,660	741,055
<b>Balance Carried Forward</b>	<b>7</b>	<b>119,759</b>	<b>675,587</b>	<b>795,346</b>	116,975	632,873	749,848

The notes on pages 18 to 23 form part of these Financial Statements.

**Bishopston And St Andrews PCC**  
**Balance Sheet**  
**As at 31 December 2017**

	Note	2017 £	2016 £
<b>Fixed Assets</b>			
Tangible Assets	4a	675,620	612,515
Investments	4b	12,480	11,619
<b>Total Fixed Assets</b>		<b>688,100</b>	624,134
<b>Current Assets</b>			
Debtors	5	25,148	46,627
Investments			
CBF Deposit Accounts		-	8,704
Other Deposit Accounts		117,539	61,903
<b>Cash at Bank and in Hand</b>			
Petty Cash		79	102
General Current Accounts		30,028	34,728
<b>Total Current Assets</b>		<b>172,794</b>	152,064
<b>Liabilities:</b>			
<b>Creditors: Amounts Falling Due Within One Year</b>	6	65,548	26,350
<b>Net Current Assets</b>		<b>107,246</b>	125,714
<b>Total Assets Less Current Liabilities</b>		<b>795,346</b>	749,848
<b>Total Net Assets</b>			
		<b>795,346</b>	749,848
<b>The Funds of the Charity:</b>			
Restricted Income Funds	8	675,587	632,873
Unrestricted Funds	8	119,759	116,975
Total Unrestricted Funds		119,759	116,975
<b>Total Charity Funds</b>		<b>795,346</b>	749,848

Approved by the Parochial Church Council on \_\_\_\_\_ and signed on their behalf

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

Jacqueline Uren..... Treasurer

The notes on pages 18 to 23 form part of these Financial Statements.



## **NOTES TO THE FINANCIAL STATEMENTS**

### **For the Year Ended 31 December 2016**

#### **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.

##### **Gains and losses on investments**

Realised gains or losses 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 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 2017. Any gains or losses on investments are included in the Statement of Financial Activities.

**BISHOPSTON AND ST ANDREWS PCC**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES**  
For the year ended 31 December 2017

**Note 2 - Income**

	Unrestricted £	Restricted £	Total Funds 2017 £	2016 £
<b>2a</b> Donations and legacies				
Planned giving	163,088	-	<b>163,088</b>	166,790
Income Tax recoverable on Gift Aid	39,160	13,513	<b>52,673</b>	45,878
Grants from trusts	-	8,900	<b>8,900</b>	-
Donations and Appeals	13,463	72,218	<b>85,681</b>	34,525
Legacies	2,790	-	<b>2,790</b>	5,000
Other giving	4,541	-	<b>4,541</b>	6,553
	<b>223,042</b>	<b>94,631</b>	<b>317,673</b>	<b>258,746</b>
<b>2b</b> Other trading activities				
Fundraising events	-	-	-	1,375
Church and Hall lettings	82,565	-	<b>82,565</b>	65,812
	<b>82,565</b>	<b>-</b>	<b>82,565</b>	<b>67,187</b>
<b>2c</b> Income from investments				
Bank interest	274	-	<b>274</b>	356
Dividends received	-	127	<b>127</b>	324
	<b>274</b>	<b>127</b>	<b>401</b>	<b>680</b>
<b>2d</b> Income from charitable activities				
Fees	1,098	-	<b>1,098</b>	1,851
	<b>1,098</b>	<b>-</b>	<b>1,098</b>	<b>1,851</b>
<b>TOTAL INCOME</b>	<b>306,979</b>	<b>94,758</b>	<b>401,737</b>	<b>328,464</b>

**2e** Donations received from Trustees and Related Parties in 2017 were: £64,041 (2016: £35,770)

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 December 2017

### Note 3 - Expenditure On

		Unrestricted	Restricted	Total Funds	
		£	£	2017	2016
				£	£
<b>3a</b>	<b>Expenditure on charitable activities</b>				
Grants:	Mission giving	13,585	-	<b>13,585</b>	16,037
Ministry:	Parish Share	145,000	-	<b>145,000</b>	150,000
	Staff remuneration	58,663	8,900	<b>67,563</b>	37,342
	Clergy expenses	4,461	-	<b>4,461</b>	4,861
	Volunteer expenses	130	-	<b>130</b>	924
Church:	Worship	6,111	-	<b>6,111</b>	14,367
	Little Church	1,263	-	<b>1,263</b>	3,058
	Premises	16,477	-	<b>16,477</b>	18,000
	Outreach & Hospitality	1,363	-	<b>1,363</b>	1,721
	Youth & Children's work	3,266	-	<b>3,266</b>	7,546
	Training and resources	3,247	-	<b>3,247</b>	2,782
	Depreciation	-	17,966	<b>17,966</b>	17,966
Hall:	Running and upkeep	36,012	-	<b>36,012</b>	25,669
Vicarage:	Running and set-up	-	-	-	(842)
Support:	Independent examination	1,602	-	<b>1,602</b>	1,560
	General expenses	9,415	-	<b>9,415</b>	7,422
	Other expenses	3,600	-	<b>3,600</b>	5,700
	Everyones Invited	-	26,039	<b>26,039</b>	-
		<b>304,195</b>	<b>52,905</b>	<b>357,100</b>	<b>314,112</b>
<b>3b</b>	<b>Other expenditure</b>				
	Other expenses.	-	-	-	6,588
		-	-	-	6,588
	<b>TOTAL EXPENDITURE</b>	<b>304,195</b>	<b>52,905</b>	<b>357,100</b>	<b>320,701</b>

### 3c Mission Giving Breakdown

	2017	2016
	£	£
Diocese of Bristol	145,000	150,000
One25	2,167	2,167
Fusion	2,167	2,167
Tread	2,358	2,167
Bristol Schools Connections	2,167	2,167
Wycliffe Bible Society	2,167	2,167
Chaning Tunes	2,167	2,167
Tearfund	-	1,955
Other	392	1,080
	<b>158,585</b>	<b>166,037</b>

**3d** The Independent Examination Fee is £1,602 ( 2016: £1,560)

**3e** Expenses reimbursed to Trustees in 2017 were £4,907 (2016:£4,861)

**BISHOPSTON AND ST ANDREWS PCC**  
**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 31 December 2017

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

<b>4a</b> Tangible Fixed Assets	Freehold Buildings	Fixtures & Fittings	2017 £	2016 £
Brought Forward	898,290	24,826	923,116	923,116
Additions	81,071	-	81,071	-
Carried Forward	<b>979,361</b>	<b>24,826</b>	<b>1,004,187</b>	<b>923,116</b>
Depreciation				
Brought Forward	285,775	24,826	310,601	292,635
Charge in year	17,966	-	17,966	17,966
Carried Forward	<b>303,741</b>	<b>24,826</b>	<b>328,567</b>	<b>310,601</b>
Net book value at 31.12.2017	<b>675,620</b>	-	<b>675,620</b>	<b>612,515</b>
Net book value at 01.01.2017	612,515	-	612,515	630,481
<b>4b</b> Investments			2017 £	2016 £
Sunday School Trust (No. 479)			1,945	1,955
Richard's Poor - Flannel Petticoats (041310001T)			2,637	2,419
Richard's Poor - Coal (041310002T)			6,586	6,042
Richard's Prize (041310003T)			1,312	1,203
<b>Investment Market Value</b>			<b>12,480</b>	<b>11,619</b>
Brough Forward			11,619	10,589
Gains ( Losses in year)			861	1,030
Carried Forward			<b>12,480</b>	<b>11,619</b>

**BISHOPSTON AND ST ANDREWS PCC**  
**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 31 December 2017

**Note 5 - Debtors**

	2017	2016
	£	£
Gift Aid Tax reclaim	20,080	41,296
Collections & Fees	1,373	1,955
Hall	3,505	2,963
Photocopier Rental Prepaid	-	224
Fuel Oil prepaid	-	189
Office Services	190	-
	<b>25,148</b>	<b>46,627</b>

**Note 6 - Creditors**

	2017	2016
	£	£
Mission Giving and Charity	-	1,955
Church premises	1,084	2,671
Hall	6,552	2,392
Office	384	798
HMRC	929	147
Staff costs	1,750	387
Parish Share	6,000	18,000
Deferred Income	6,000	-
Everyone's Invited	41,103	-
Independent Examination	1,602	-
Kids and Youth	144	-
	<b>65,548</b>	<b>26,350</b>

**BISHOPSTON AND ST ANDREWS PCC**  
**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 31 December 2017

**Note 7 - Reconciliation of Funds**  
**2017**

Fund Name	Fund balances Brought Forward				Transfers	Gains and Losses	Fund Balances carried forward
	Forward	Income	Expenditure				
Richard's Poor Fund	8,460	-	-	-	-	763	9,223
Richard's Prize Fund	1,203	-	-	-	-	108	1,311
Payne Prize and Sundry School Funds	1,955	-	-	-	-	(10)	1,945
St Andrew's Charity Fund	6,929	349	-	-	-	-	7,278
Restricted Funds	614,326	94,409	(52,905)	-	-	-	655,830
<b>Total Restricted Funds</b>	<b>632,873</b>	<b>94,758</b>	<b>(52,905)</b>	<b>-</b>	<b>-</b>	<b>861</b>	<b>675,587</b>
Unrestricted Funds	116,975	306,979	(304,195)	-	-	-	119,759
<b>Total Unrestricted Funds</b>	<b>116,975</b>	<b>306,979</b>	<b>(304,195)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>119,759</b>
<b>Total Funds</b>	<b>749,848</b>	<b>401,737</b>	<b>(357,100)</b>	<b>-</b>	<b>-</b>	<b>861</b>	<b>795,346</b>

**2016**

Fund Name	Fund balances Brought Forward				Transfers	Gains and Losses	Fund Balances carried forward
	Forward	Income	Expenditure				
Richard's Poor Fund	7,730	-	-	-	-	730	8,460
Richard's Prize Fund	1,098	-	-	-	-	105	1,203
Payne Prize and Sundry School Funds	1,760	-	-	-	-	195	1,955
St Andrew's Charity Fund	6,605	324	-	-	-	-	6,929
Restricted Funds	631,467	14,730	(31,871)	-	-	-	614,326
<b>Total Restricted Funds</b>	<b>648,660</b>	<b>15,054</b>	<b>(31,871)</b>	<b>-</b>	<b>-</b>	<b>1,030</b>	<b>632,873</b>
Unrestricted Funds	92,395	313,410	(288,830)	-	-	-	116,975
<b>Total Unrestricted Funds</b>	<b>92,395</b>	<b>313,410</b>	<b>(288,830)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>116,975</b>
<b>Total Funds</b>	<b>741,055</b>	<b>328,464</b>	<b>(320,701)</b>	<b>-</b>	<b>-</b>	<b>1,030</b>	<b>749,848</b>

**UNRESTRICTED FUNDS**

The General Fund and other unrestricted funds of the PCC are listed below. They 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. General funds encompass most of the day to day activities of the PCC. Designated funds – all designated funds have been designated for a particular purpose by the appropriate DCC. The St Bartholomew's Hall Fund deals with income and expenditure relating to the operation and maintenance of the St Bartholomew's Church Hall. The St Bartholomew's Reserve Fund relates to legacies bequeathed for the general purposes of the Church, to be decided by the PCC. The St Michael's Youth Fund is for the purpose of youth activities at St Michael's and Church of the Good Shepherd. The St Michael's Development Fund relates to income and expenditure for the development of the Church Centre on Gloucester Road. The St Michael's Fabric Fund relates to income and expenditure for the maintenance of the fabric of the Church Centre The Church of the Good Shepherd Hall Fund deals with income and expenditure relating to the operation and maintenance of the Church of the Good Shepherd Hall.

**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 St Andrew's Charity Fund is to be used for the religious education of the children of the parish of St Andrew's. The purposes of the Hedlam and the R.H. Carpenter Funds are not known to the current PCC. It is intended to request that these funds be released and applied to the Development Fund. 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 Payne Prize and 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 General Fund represents money that has been given to specific nominated charities.

**BISHOPSTON AND ST ANDREWS PCC**  
**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 31 December 2017

**Note 8 - Analysis of Net Assets**

<b>2017 Analysis of Net Assets by Fund</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>
Fixed Assets	-	688,100	<b>688,100</b>
Current Assets	125,691	47,103	<b>172,794</b>
Current Liabilities	(5,932)	(59,616)	<b>(65,548)</b>
<b>Fund balance</b>	<b>119,759</b>	<b>675,587</b>	<b>795,346</b>

  

<b>2016 Analysis of Net Assets by Fund</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>
Fixed Assets	-	624,134	<b>624,134</b>
Current Assets	143,325	8,739	<b>152,064</b>
Current Liabilities	(26,350)	-	<b>(26,350)</b>
<b>Fund balance</b>	<b>116,975</b>	<b>632,873</b>	<b>749,848</b>

**Note 9 - Related parties**

Expenses of £30,905 were paid to Jerry Dart Ltd in respect of Everyone's Invited and other building works. Jerry Dart is a Director of this company. Jerry Dart was coopted onto the PCC from the 11 September 2017.

**Note 10 - Staff Costs**

	2017 £	2016 £
Wages and salaries	67,563	33,456
Employer's National Insurance	929	3,886
	<u>68,492</u>	<u>37,342</u>

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

Number of full time equivalent employees

	2017 No	2016 No
Ministry	1.7	0.6
Support	1.3	1.1
	<u>3.0</u>	<u>1.7</u>

Average head count (number of staff employed) during the reporting period: 2017: 4 ( 2016: 4)