



All Saints



Clifton Church of England

**Twenty Fifth Annual Report and Financial Statements
of the
Parochial Church Council**

(Registered Charity 1134667)

Year ended 31 December 2022

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Our Purpose

We are partners with God in the *missio Dei*, as such the whole Church is best seen as an instrument for that mission. It is for us to participate in the movement of God's love toward people. In this sense we are rooted in God's purposes to restore and heal creation.

The question for us is how best we translate this into our own context. Currently, we express our purpose, here at All Saints, in the following terms:

- To proclaim the catholic faith within the Church of England.
- To be a faithful and lively house of prayer, praise, teaching and sacrament.
- To respond generously to issues and needs at home and abroad.
- To be a church that is open and accessible to everyone, all day, every day.

This differs little, in overall terms, to the purpose as expressed nearly one hundred and fifty years ago at the foundation of the 'old church' within the developing tradition of catholic renewal and the Oxford Movement.

We need to cast our minds back to the challenging years of 2020 and 2021, the first Covid outbreaks were recorded at the close of 2019. As 2020 progressed there was increasing and clear evidence of a global pandemic taking root that would impact all things. Not just locally, nor simply nationally but 'all things' around our globe. The year 2020 was a year of loss and lamentation; it was also a year of learning, in which we developed flexibility and adaptability to meet frequently changing needs and requirements. Significant disruption continued in 2021 due to the pandemic. Interestingly, as we have moved on from the social restrictions and guidance that have been developed and adopted to keep us safe, there has been some evidence of frustration and irritation with increased levels of isolation and anxiety across society and, of course, within our churches.

This year, 2022, has been a more settled year. However, across the whole church there have been significant impacts as a direct result of these years of disruption and of continuing pressures and divisions:

- **Decreased income.** Church income has significantly reduced across all churches. Planned giving has mostly continued, but 'plate' has decreased to almost nothing. Income from the letting of plant and church space has gradually recovered. The full impact of this varies with geography and some parishes have been very significantly hurt.
- **Reduced attendance.** Most parishes have reported a significant reduction in numbers in a comparison between pre and post Covid. Interestingly Cathedrals have withstood this rather better than parishes. Parish churches have been reporting a reduction in attendance of about one third and the impact of Covid is seen to have accelerated some national trends in church attendance.
- **Learned behaviours.** The period of several years of social restrictions has led to many changing patterns of behaviour – probably on account of becoming used to a more isolated existence and also a degree of increased anxiety.

- **Volunteer reduction.** Across churches and charities there has been a significant and noticeable decline in volunteers.
- **Cost of living.** Inflation rose to around 6% early in 2022 and rose to above 10% within the year. This, associated with issues concerned with fuel prices have had widespread impact on the way people live and how they spend.
- **‘Living in Love and Faith’.** The Church of England programme, Living in Love and Faith (LLF), set out to inspire people to think more deeply about what it means to be human and to live in love and faith with one another. It tackled the tough questions and the divisions among Christians about what it means to be Christian in a society in which understandings and practices of gender, sexuality and marriage continue to change. This has had a profound effect on some parts of the church.

In short, 2022 was not a straightforward year. Considerable disruption continued. This continues to be a painful reminder to us that whilst the purpose of ‘The Church’, and this church, remains constant, there will be significant changes in how we engage with the *missio Dei* to express the Gospel in a rapidly changing context.

Simpler, Humbler, Bolder

As the Church of England ‘emerged’ from the Covid period of disruption and reflected upon the changes taking place in society, both nationally and more widely, it became clear that the National church, the Dioceses, the Deaneries and Parishes need to rethink our purpose.

General Synod (2021) confirmed that ‘In following Christ, we are enlisted in his service. All of us. We all have a part to play in God’s mission of love to the world. In the darkness and difficulty of our current situation, we need a renewal and reappraisal of what this means and how we live and bear the light of Christ to the world through the Church, evangelising a culture which knows little of the Gospel and has only very limited experience of the Church.’

Simpler, Humbler, Bolder

**A Church for the whole nation
which is Christ centred
and shaped by the Five Marks of Mission**

Transforming Church. Together

As we are aware, Bristol Diocese has embarked on a major strategic review, entitled '**Transforming Church. Together**'. There has been considerable engagement across the Diocese and with a wide variety of groupings, communities and organizations that shape and build our communities. This work has been and will be funded by the National Church. It has not yet had an impact upon what actually happens within the Diocese but it will do.

There are four strategic imperatives:

- To have a form of church in every community, and churches in which all can participate, thrive and belong
- To have people who worship God in every aspect of their lives, and throughout their whole lives
- For the Diocese to be recognised as a powerful force for gospel change
- For the Diocese and Parishes to be environmentally and financially sustainable

To achieve these there are a number (five) of projects, some or all of which will have various impacts upon the life of Deaneries and parishes. There is one in particular of which we, at All Saints, should be aware as it fits very closely with our own vision and place within the community. This is the first of the Projects:

Missional Communities Project:

- ★ Ensure that we create forms of church that best serve our communities
- ★ Enable our church buildings to best serve our communities

How this will impact All Saints.....

The Diocesan Strategy is still in formation and the grants awarded by National Church will not be approved until 2023.

However, as we look toward 2023 we will have the opportunity to work with the more developed outcomes to see how they might help shape our thinking as a parish, and our relationship with neighbouring parishes and other denominations and Faith Communities, and in the Deanery.

Whilst Diocesan Strategy is overarching it is from the ground that real change can be made. Our opportunity in the coming years will be to actively shape (and translate) what the Missional Communities Projects might look like for us within this context and working in conjunction with others.

To do this we will undertake some work and hold a Parish Conference in 2023.

Ministry and Numbers: Digital Presence and On-Line Worship - Attendance, Communicants and Occasional Offices

This year, as with last year, has continued with the Covid impact upon numbers of worshippers attending church. It has also significantly reduced the number of Occasional Offices (Baptisms, Weddings and Funerals).

Normally we would describe ASC as having an eclectic congregation, of all ages, which is attracted from within the parish, all over Bristol and beyond. In some ways this has become more so. During 2021 we recorded worship and placed this on-line within our Facebook page and on our Website – this has continued throughout 2022.

This has meant that we now have people ‘gathered’ for worship from a much wider geography than Bristol. It also means that the liturgy, music and word have become available to many who would otherwise be unable to attend church physically.

Attendance, Communicants and Occasional Offices

Table showing attendance figures between 2019 and 2022

	2019	2020	2021	2022
Electoral roll	109	111	109	109
Resident	33	33	34	34
Normal Sunday:				
Adult	103	71	65	74
Under 16	12	5	6	7
Baptisms	10	5	2	5
Confirmations	0	0	0	0
Funerals (including memorial services)	4	4	2	4
Weddings	2	0	2	0

Table showing Communicant numbers between 2019 and 2022

	2019	2020	2021	2022
Sunday	4079	2140	3361	3934
Monday – Saturday	2042	903	919	1472
Easter	225	2	142	101
Christmas	177	113	115	182
Total annual communicants*	6523	3158	4537	5689

*Includes home communicants, but excludes funeral requiems.

Ministry and Worship

Part of our diversity is the range of ‘voice’ we have in the preaching and teaching at All Saints. This brings a real strength in the variety and quality of our preaching which ranges through meditative and contemplative homilies, all-age presentations, and scholarly and challenging sermons. Our Ordained and Licensed Lay Ministers, and members of our worshipping community provide a rich and varied source of insight, inspiration and direction. This is further enhanced through the contributions of Ordinands from Trinity College – and in particular **Lisa Price**.

In addition to the incumbent, there are a number of priests who are Licensed or have Permission to Officiate and who regularly minister at the altars of All Saints. All members of this ‘team’ have other responsibilities and duties, so we readily recognise our good fortune in having their contribution and the variety of gifts they offer, and the level of experience they bring, add greatly to the richness and depth of our worship community. The regular ordained team is: **Revds. Paul Hawkins, Paul Roberts and Paul Tiernan**; and soon to be joined by **Clive Welham**. Additional support is provided by **Revds. Peter Dill, John Hadley and John Pedlar**. Fr John (P) who is also ‘chorister chaplain’ and, with John Davenport, shapes a number of choral worship events through the year. Fr John (H) continues to have responsibility for the parish of St Anne (Eastville).

Additionally, we have three Lay Ministers (LLM) who are currently Licensed to All Saints, **Liz Badman, Jessica Smith, and Helen Clifton**. Jessica has continued to provide support for All Hallows Easton and Helen for Abbots Leigh and Leigh Woods. **Sister Teresa Mary CSC** continues as an Ordinand at Sarum College Salisbury (as well as Sister in Charge of the St Pauls Community Project ‘Loaves and Fishes’). Sister Teresa will be made Deacon at Petertide in 2023.

Amongst our Community **Janice Callow** and the **Early Worship Group** add to the richness of preaching and presenting.

In addition to the LLMs we have a number of lay people licenced to take home communion to those unable to attend Mass at church. This is a much appreciated and important ministry delivered by **Janice Hopkins** and **Jean Bradford**.

A fundamental aspect of our worship and liturgy is the music. Our Director of Music, **John Davenport**, maintains a standard and quality that is outstanding within a parish church. (We have twice been muted on on-line in the incorrect assumption that we are playing recorded music from Kings College Cambridge!).

Liturgy, maintaining the seasons and worship structure of the church, continuing the modern and accessible flow of worship rooted in our Anglo Catholic heritage, is an important characteristic of All Saints. Our Head Server, **Simon Davison**, ensures that this is maintained and provided significant opportunity for ordinands to learn and appreciate ‘good practice’.

We extend our thanks and appreciation to all those who engage in preaching, teaching and leading worship; and those who maintain a standard of music and liturgy that maintains the All Saints reputation and strength.

Requiescat in Pace

During the year a significant number of our worshipping community, and those connected with us, have moved into God's nearer presence.

These include:

Marjorie Polyblanc, James Souter, Roy Beckworth, Jill Masefield, Peter Jones, Douglas Henderson, Nina Thorp, David Andrews, Rita Plaice, Wendy Roberts, Jean Weeks, Barbara Collins, Wendy Bray (Pr) , Brenda Davison, Stephen Halford, Hilary Blanchard (Pr), Eunice Langley, Margaret Swindale, Kerri Harvey, Queen Elizabeth II, Drusilla Esam, Peter Butterfield, Molly Sharpley, James Johnson-Brown, Jane Selby, Rio Fisher.

*Rest eternal grant them, O Lord,
and let light perpetual shine upon them.*

(Ps 65)

Resources – Finance Review

Planned Stewardship

Pledged giving via Standing Orders, Gift Aid giving via the white envelopes and card donations through the card reader are the three main sources of income. In order for the PCC to manage its budget efficiently, it is important that as many as possible give on a regular and committed basis. Other Gift Aid donations are received by collections at various events including concerts and one-off donations.

Table showing summary of Stewardship Giving, Gift Aid and the Parish Share over six years (jt indicates a joint husband and wife pledge)

	2017	2018	2019	2020	2021	2022
Pledged givers	46+10jt	45+7jt	43+7jt	51+3jt	50+3jt	52+4jt
Regular Gift Aid envelope subscribers	11	11	14	25	7	3
Total Gift Aid subscribers	249	278	222	107	80	229
Parish Share paid	£60,000	£62,000	£64,000	£66,900	£66,900	£68,570

Definition of ‘Stewardship’

Stewardship is defined as those who pledge through our Stewardship pledge scheme. Paying through:

- Regular Standing order or gift aid envelope regardless of attendance
 - An attendance basis through gift aid envelopes or card donation slips
- Gift aid is an important aspect of stewardship and we are able to claim 25p for every £1 donated under the gift aid scheme.

Sources of Income

Our income is derived from the following sources (see accounts for details):

- Stewardship planned giving
- Open plate giving
- Gift Aid including up to £2,000 through the small gifts scheme. (Tax recovered is significant. In 2022 £15,332 was recovered, enhanced through the new gift aid donation slips for use with the card reader)
- Parish room and church lettings for activities, events and concerts
- All Saints Arts profits
- Ad hoc donations
- Grants from Trust funds
- Legacies

Following the relaxation of the Covid restrictions our income from parish room and church lettings has now exceeded pre pandemic levels.

Parish Share 2022

We have met the total sum agreed and pledged by the PCC in 2022 for the Parish Share - £68,570.

Resources - Building and Equipment

All Saints, including the War Memorial, is a Grade 2 Listed Building.

Building - Generally

All Saints is a very visible feature of Pembroke Road and an important part of Clifton. The church and its facilities are in constant, daily demand. They attract an annual footfall of some 35,000 people. This is a cause for celebration as it has long been the ambition of the church to engage as fully as possible with the local neighbourhood, to become in effect left, right and centre the focal point of community life. In this the PCC is greatly encouraged by the fact that its ambitions for the church are fully aligned both with the Church of England's national Vision and Strategy and the Diocese of Bristol's Transforming Church agenda. It welcomes especially the Diocesan commitment to providing safe, accessible, kind and welcoming spaces for everyone and to the creation of an environmentally supporting environment. It wishes to make a positive contribution to both these policy objectives: they are at the forefront of the various initiatives explained below.

The work undertaken recently by the PCC has been widely appreciated. The renovation of the forecourts has been the subject of much favourable local comment whilst the work proposed for the conservation of the internationally famous Piper windows and the lighting scheme for the sacristy have been recognised with an award by the Diocesan Advisory Committee for the contribution made by the PCC to the parish's growth and mission. Yet as will be seen there is still much to be done.

Forecourts

With generous funding from the trustees of All Saints Endowments [Charity overview, ALL SAINTS CHURCH CLIFTON ENDOWMENTS - 254943, Register of Charities - The Charity Commission](#) the work on the forecourts of the church and Richard chapel has been completed. All that remains is to install a new and much improved notice board on the grass near the War Memorial and to adjust the lighting of the stonework. Anti-skateboarding studs have been acquired should there be any problems but none have been reported.

Lighting

A faculty has been secured for a new system for the lighting of the sacristy. The work will be undertaken as soon as the balance of materials (on order since January) is available. The effect will be transformative in doing full justice to this beautiful part of the church thus enabling it to be put to greater use.

The John Piper windows

Planning permission and a faculty have been granted for a substantial scheme designed to conserve these major works of art. In January 2022, a quotation was received in the sum of £664,430 plus VAT for the work which was open for acceptance for 9 months. A request was

made to the trustees for a contribution to the cost of this and the atrium development but they were reluctant to incur significant expenditure at that stage so the work has not yet been undertaken. It will however be the subject of a further application to the trustees to be made in conjunction with an application for funding of the atrium development once tenders are received for the latter (see below).

The PCC is grateful for two significant contributions from members of the congregation to the cost of these works.

It should be assumed that the cost will increase beyond the January 2022 quotation by the time a contract is placed.

The latest accounts for the PCC include an amount of £564,346 as a restricted fund for repairs which it is intended will be used in part to help fund the two major projects (the Piper windows and the atrium) as well as the more minor works of renovation that are necessary.

The atrium development

The success which All Saints has enjoyed in recent times in its engagement with the local community has meant that the demand for its facilities has proved increasingly difficult to satisfy. It needs therefore to make better use of the atrium, the inner courtyard and the external garden.

The redevelopment of the atrium is crucial to this. At present the single storey roof to the cloisters leaks; the internal courtyard is singularly unprepossessing; the single glazing, 1960s windows and cold concrete floor combine to ensure that it is impossible to retain any warmth: there is a consequential waste of energy which impacts significantly on the heating of the church; and there is neither provision for accessible toilets nor an accessible entrance to the gardens. The lack of accessible facilities is a serious shortcoming. (By way of example, it meant that the church has been precluded from participating in the Warm Spaces initiative).

The PCC is conscious that to achieve this its existing facilities need upgrading to provide a warm, welcoming and comfortable space for those visiting the church. There is a need to open up the atrium so that it can become a less congested area: the church can house substantially more than 250 people but the atrium can safely accommodate only a fraction of that number. It is considered that better use should be made of the internal courtyard – it presently gives a very tired appearance - so that it can become a garden for rest and reflection. And there is a need to complement the new, accessible entrance to the church with equivalent facilities within it.

A planning application has therefore been made for refurbishment including

- The installation of Air Source Heat Pumps and Photovoltaics on the church roofs;
- The thermal upgrade of the building fabric;

- The extension of one bay of the cloister into the courtyard to provide additional circulation space;
- A rear extension to provide accessible and ambulant WC's and access improvements.

Computer generated images of the proposed appearance of the cloisters following the completion of the work are available for inspection.

At the same time a faculty application has been completed and an informal approach made to the DAC. This resulted in a visit by its lead members who met the church architect and PCC representatives on site. The meeting was very productive: the PCC is confident that the project will meet with the enthusiastic support of the diocese.

The proposed scheme would complete the process of ensuring that the church achieves its objectives:

- Reduction of 40% energy loss (heat) from the church building with consequential increase in heat and decrease in Carbon based fuel use
- Climate Emergency activity in the provision of air source heat pumps and solar panel array
- Provision of proper up to date accessible features for the elderly and disabled community
- A warm meeting area in the atrium for all users
- An enhanced area for receptions, exhibitions, meetings, Dementia Friendly events and much more
- A landscaped garden of well-being within the atrium quadrangle.

There will however be a delay. The application for planning was validated in November 2022 and should have been determined by mid-January but the Planning Department of the local authority is significantly under-staffed and no case officer has yet been allocated.

On the assumption that permission will be granted the project will then be put out to tender. The latest estimate for build cost and professional fees was £1,172,000 plus VAT but it is to be expected that with a subsequent increase in material costs this amount will be exceeded.

Display stands and Piper Windows leaflet

These have been created within the last year to give to visitors an explanation of some of the rich heritage of the church. They have met with many favourable comments.

Toilets

The substantial number of visitors to the church has meant that over time the toilets need refurbishment and it is anticipated that this will be done within the next 3 months.

Porch noticeboard.

This will be renewed shortly with possibly new lighting.

Memorial tablets

A faculty has been secured to recognise the significant contribution to church life made by two departed organists and the memorial plaques should be installed shortly.

Equipment

A triennial Archdeacon's visit is due to be completed during the calendar year. This is standard procedure whereby he inspects all registers and records, the inventory and log book, the minute and account books, insurance policies, policies on child protection, employees' contracts, and insurance policies; to review progress on quinquennial works; and to inspect the storage of valuables and buildings, security and safety systems. Thanks to the excellent work undertaken by Wendy Mortimer we are, as previously, well placed for this visit.

Trustees of All Saints Endowments

The Trustees provide and maintain the vicarage at 68 Pembroke Road, free of charge, which is acknowledged as a major contribution to the diocese.

The Trustees also own and maintain the major part of the gardens to the rear of the church. In addition, they maintain the lawns to the front of the church and the trees in Alma Vale Road which fall within the church boundary.

Most importantly the trustees have made significant financial contributions to ensure the upkeep of the fabric of the church paying, in particular, for the external repairs to the St Richard chapel masonry and agreeing to fund the work on the forecourts.

The trustees have managed their investments very successfully and the PCC is extremely grateful to them for their support.

Administrative Information

THE PAROCHIAL CHURCH COUNCIL

The PCC of All Saints has duties defined in the Parochial Church Councils (Powers) Measure 1956 and is also responsible for co-operating with the Incumbent in promoting the whole work of the Church in the ecclesiastical parish.

PCC Membership 2022

Incumbent	Revd Charles Sutton
Associate Priests (Licensed)	Revd Paul Hawkins
Churchwardens	Adam Chivers (Lay Vice Chairman) Annette Young
Secretary	Stephen O'Keefe
Treasurer	Eric Tyson

Elected Deanery Synod Representatives:

Liz Badman (to APCM 2023)
Brendan Biggs (to APCM 2023)

Elected members:

Stephen O'Keefe	(until APCM 2023)
Sister Teresa Mary CSC	(until APCM 2023)
Susan Perry	(until APCM 2024)
James Norman	(until APCM 2024)
Georgina Harford	(until APCM 2024)
Eric Tyson	(until APCM 2025)
John Davenport	(until APCM 2025)
Simon Davison	(until APCM 2025)
Mary Benton	(until APCM 2025)

Co-opted member (LLM Annually elected):

Liz Badman (until 2022)

Ex Officio Members

Brendan Biggs (General Synod)
Helen Clifton (Deanery Synod Lay Chair)

The PCC meets at least 6 times a year. One third of the PCC constitutes a quorum.
The PCC, as now required by law, is registered as an independent charity.

Bank: Co-Operative Bank, PO Box 200, Skelmersdale, Lancashire
WN8 6NY

Independent Examiner: J. F. BALSRAW & CO, Chartered Accountants, 20 Old Kiln Lane,
Heaton, Bolton, BL1 5PD

PCC COMMITTEES AND THEIR RESPONSIBILITIES

The PCC has the following **Committees**:

Standing Committee (the only committee required by law):

Power to transact the business of the PCC between meetings, subject to any directions given by the council. In 2022 the members were the incumbent Revd Charles Sutton, Churchwardens Adam Chivers and Annette Young, Stephen O'Keefe (PCC Secretary) and Eric Tyson (PCC Treasurer) . The Standing Committee meets at least six times each year between meetings of the PCC, for which it sets the agenda.

Fabric Committee

Meets as required to manage, discuss and plan current and future projects related to the fabric of our buildings.

Stewardship Committee

Established from time to time to plan and implement stewardship renewal.

All Saints Arts

Responsible for organising musical and artistic events.

The PCC has the following **Action Groups**:

Social and Welcoming Committee (Hospitality)

Responsibilities include organising parish social events such as parish lunches, and entertaining/catering after festival Masses and the fostering of a welcoming environment.

Early Worship Group

Have taken responsibility for the planning, managing and (often) delivery of the growing Early Worship congregation.

Creating Connections

Responsible for exploring and creating opportunities for developing connections with the community. For example: 'Friends Together Cafe', the 'Alma Vale Road Association of Independent Retailers', business network and Summer/Christmas Community Drinks, and other similar activities.

In addition to these committees and groups there is a **Ministry Group** which is increasingly taking on the role of 'Growth in Faith', and a **Pastoral Visitors Group** focusing on matters of pastoral ministry.

Safeguarding and Child Protection Policy

Nominated Safeguarding and Child Protection Officer

The Nominated Persons for Safeguarding and Child Protection are Caroline Davenport and Stephen O'Keefe. They are responsible for driving the process within the church, providing advice to the PCC, acting as contacts for any Child Protection or Vulnerable Adults issues, and liaison with the Diocese.

Safeguarding Actions

Considerable progress has been made in **embedding child protection** throughout our church life. A new Safeguarding Policy has been approved by the PCC. The national system of CRB checks has been replaced with **Disclosure and Barring** and we continue to ensure that all procedures are followed to maintain the ongoing protection of children and vulnerable adults within our church community.

CONCLUSION OF ANNUAL REPORT AND INTRODUCTION TO FINANCIAL STATEMENTS

The Twenty Fifth Annual Report

This is the twenty fifth annual report prepared under the terms of the Charities Act 1993. We believe it gives a clear picture of the life of the Church at All Saints and the way in which the PCC has discharged its responsibilities.

The Financial Statement

The financial statements follow as part two of this document and are introduced by the Report of the Independent Examiner.

On behalf of the PCC –

The Reverend Charles Sutton, *Chairperson*

Adam Chivers, *Churchwarden*

Annette Young, *Churchwarden*

April 2022

**INDEPENDENT EXAMINER'S REPORT TO THE PAROCHIAL CHURCH COUNCIL OF THE PARISH
OF ALL SAINTS, CLIFTON**

I report on the accounts of the parish of All Saints, Clifton for the year ended 31 December 2022.

Respective responsibilities of PCC and examiner

As members of the PCC 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 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.

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 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 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

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 Trust 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.

Name: Kathryn Hodgkiss FCA Date: 27th February, 2023
Relevant professional qualification or body: ICAEW
Address: J F Balshaw & Co, 20 Old Kiln Lane, Heaton, Bolton. BL1 5PD



PAROCHIAL CHURCH COUNCIL OF ALL SAINTS WITH ST JOHN CLIFTON
NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 December 2022

1. ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the SORP 2005.

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

Funds

Endowment and Trust funds are funds, the capital of which must be maintained; only income arising from investment of the endowment and trust funds may be used either as restricted or unrestricted funds depending on the purpose for which the endowment was established.

Restricted funds represent (a) income from trust or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest, and (b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. The PCC does not usually invest separately for each fund. Where there is no separate investment, interest is apportioned to individual funds on an average balance basis.

Unrestricted funds are general funds which can be used for PCC ordinary purposes.

Incoming Resources

Planned giving receivable under covenant is recognised only when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. Dividends are accounted for when receivable. Interest is accrued. All other income is recognised when it is receivable. All incoming resources are accounted for gross except in certain instances where funds raised through fundraising events are accounted for net.

Resources expended

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish share is accounted for when due. Amounts received specifically for mission are dealt with as restricted funds. All other expenditure is generally recognised when it is incurred and is accounted for gross.

Fixed Assets

Consecrated and benefice property is not included in the accounts in accordance with s.96(2)(a) of the Charities Act 1993.

Movable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church's inventory, which can be inspected (at any reasonable time). For anything acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements. Subsequently no individual item has cost more than £1,000 so all such expenditure has been written off when incurred.

Equipment used within the church premises is depreciated on a straight line basis over four years. Individual items of equipment with a purchase price of £1000 or less are written off when the asset is acquired.

Investments

Investments are valued at market value at 31 December.

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CLIFTON							
STATEMENT OF FINANCIAL ACTIVITIES							
For the year ended 31 December 2022							
		Unrestricted	Restricted	Trust	Endowment	TOTAL	Funds
	Note	Funds	Funds	Funds	Funds	2022	2021
INCOMING RESOURCES							
Voluntary Income	2(a)	69923	108188	0		178111	100803
Activities for generating funds	2(b)	0	3817	0		3817	2167
Income from investments	2(c)	4910	24861	4138		33909	33375
Income from church activities	2(d)	25690	148	0		25838	15001
Other incoming resources	2(e)	0	0	0		0	14574
TOTAL INCOMING RESOURCES		100523	137014	4138	0	241675	165920
RESOURCES USED							
Grants	3(a)	4000	12093	0		16093	8915
Activities directly relating to the running costs of the church	3(b)	104579	132207	11778		248564	163543
Church management and administration	3(c)	8166	4553	0		12719	7885
Fund raising and publicity	3(d)	2235	0	0		2235	947
Bank charges and loan interest	3(e)	0	0	0		0	5
Staff costs	4(a)	16325	0	0	0	16325	15675
TOTAL RESOURCES USED		135305	148853	11778	0	295936	196970
NET INCOMING/(OUTGOING) RESOURCES		-34782	-11839	-7640	0	-54261	-31050
GAINS AND LOSSES ON INVESTMENTS							
Realised (Unrealised)		-22125	-112045	-18650		-152820	164958
Trust Funds Received						0	0
Endowment Funds Held by Diocese	7				-2843	-2843	2469
NET MOVEMENT IN FUNDS		-56907	-123884	-26290	-2843	-209924	136376
BALANCES BROUGHT FORWARD AT 1 JANUARY 2022 (2021)		377009	854325	142202	24850	1398386	1262010
Transfer to restricted funds							
BALANCES CARRIED FORWARD AT 31 DECEMBER 2022 (2021)		320102	730441	115912	22007	1188462	1398386

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CLIFTON						
BALANCE SHEET AT 31 DECEMBER 2022						
		Note	2022 £	2021 £		
FIXED ASSETS						
	Investment assets	5	£ 1,059,362	£ 1,312,183		
	Property	6	£ -	£ -		
	Endowment Funds held by Diocese	7	£ 22,007	£ 24,850		
			<u>£ 1,081,369</u>	<u>£ 1,337,033</u>		
CURRENT ASSETS						
	Debtors	9	£ 15,744	£ 29,606		
	Short term deposits		£ 63,323	£ 49,413		
	Cash at Bank and in hand		£ 42,524	£ 11,168		
			<u>£ 121,591</u>	<u>£ 90,187</u>		
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR						
		10	£ 14,498	£ 28,834		
NET CURRENT ASSETS			£ 107,093	£ 61,353		
NET ASSETS			<u>£ 1,188,462</u>	<u>£ 1,398,386</u>		
FUNDS						
	Unrestricted	11	£ 320,102	£377,009		
	Restricted	12	£ 730,441	£854,325		
	Trust Funds	13	£ 115,912	£142,202		
	Endowment	7	£ 22,007	£24,850		
		8	<u>£ 1,188,462</u>	<u>£1,398,386</u>		
Approved by the Parochial Church Council on xxx 2023						
and signed on its behalf by:						

The notes on pages 19 to 25 form part of these accounts

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CLIFTON

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

2 INCOMING RESOURCES		Unrestricted Funds	Restricted Funds	Trust Funds	Endowment Funds	TOTAL FUNDS	
						2022	2021
2(a) Voluntary Income							
	Tax Recoverable Giving:						
	Pledged Giving	43,740				43,740	47,949
	Gift Aid Collections	8,608				8,608	2,406
	Tax Recoverable	12,908				12,908	12,950
	Collections (open plate)	2,322				2,322	3,444
	Grants		93,250			93,250	15,459
	Donations, appeals, etc.	2,345	2,825			5,170	13,662
	Other		20			20	18
	Missions		12,093			12,093	4,915
	Legacies					0	0
		69,923	108,188	0	0	178,111	100,803
2(b) Activities for generating funds							
*	Concert Income		2,898			2,898	1,295
	Fund raising events		813			813	697
	Festival Receipts					0	15
	Traidcraft Income		106			106	160
		0	3,817	0	0	3,817	2,167
2(c) Income from investments							
	Dividends and interest including any reclaimed tax	4,910	24,861	4,138		33,909	33,375
		4,910	24,861	4,138	0	33,909	33,375
2(d) Income from church activities							
	Magazines					0	0
	Coffee					0	0
	Church hall lettings etc	24,895				24,895	13,573
	Social events		84			84	0
	Deanery support		64			64	383
	Fees	795				795	1,045
		25,690	148	0	0	25,838	15,001
2(e) Other ordinary incoming resources							
	Insurance claims					0	14,574
		0	0	0	0	0	14,574
	TOTAL INCOMING RESOURCES	100,523	137,014	4,138	0	241,675	165,920
*2(b)	Note: Profits from events hosted by All Saints Arts should be split 50:50 between All Saints and the Lighting Fund. Minuted PCC meeting 17th January 2017 Item 9.						

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CLIFTON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31 December 2022

3	RESOURCES USED	Unrestricted Funds	Restricted Funds	Trust Funds	Endowment Funds	TOTAL FUNDS	
						2022	2021
	Church activities						
3(a)	Missionary and charitable giving:						
	Home missions and other:						
	Unseen					0	2,000
	St Mungos					0	694
	Trussell Trust		72			72	0
	Julian trust		975			975	619
	McMillan					0	195
	Beloved					0	500
	Christians against poverty		150			150	
	Bristol NW food bank		1,703			1,703	
	Church Overseas:						
	Water Aid					0	907
	DEC Ukraine		8,964			8,964	0
	Jane Toodera		229			229	
	Church Societies:						
	5% Giving	4,000				4,000	4,000
		4,000	12,093	0	0	16,093	8,915
3(b)	Activities directly relating to the running costs of the church						
	Ministry: diocesan parish share	68,570				68,570	66,900
	clergy expenses	4,040				4,040	2,112
	lay ministry		166			166	0
	Church - expenses						
	Altar & Sanctuary	2,000				2,000	1,448
	Light & Heat	11,363				11,363	11,841
	Flow ers		466			466	564
	Water Rates	630				630	417
	General Expenses	633				633	810
	Music	255	3,145			3,400	2,628
	Church maintenance						
	Organ tuning & Repairs	731				731	710
	Cleaning	4,390				4,390	4,414
	Insurance	7,261				7,261	7,036
	Repairs	4,706	127,687			132,393	60,601
	Training/ Education		743	11,778		12,521	4,062
		104,579	132,207	11,778	0	248,564	163,543
3(c)	Church management and administration						
	Printing, Stationery and Telephone						
	Printing	3,344				3,344	3,221
	Stationery	773				773	450
	Postage	70				70	84
	Broadband & Telephone	1,044				1,044	1,087
	Computer & Website	1,911				1,911	1,281
	Sundries	524				524	164
	Wardens discretionary		174			174	289
	Audit	500				500	500
	Legal & Professional					0	0
	Social & Welcoming		4,379			4,379	809
		8,166	4,553	0	0	12,719	7,885

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CLIFTON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31 December 2022

		Unrestricted Funds	Restricted Funds	Trust Funds	Endowment Funds	TOTAL FUNDS	
						2022	2021
3(d)	Fund-raising and publicity	2,235				2,235	947
		2,235	0	0	0	2,235	947
3(e)	Bank charges and loan interest					0	5
		0	0	0	0	0	5
4	STAFF COSTS						
4(a)	Salary of organists	4,540				4,540	4,615
	Office Manager's wages	11,785				11,785	11,060
		16,325	0	0	0	16,325	15,675
	TOTAL RESOURCES USED	135,305	148,853	11,778	0	295,936	196,970

During the year the PCC employed a Music Director and a Parish Office Manager.

The Musical Director is a member of the PCC.

5	FIXED ASSETS FOR USE BY THE PCC		2022	2021
			£	£
	Investments			
	Valuation as at 1 January 2022		1,312,183	1,147,225
	Draw down		-100,000	0
	Adjustment to market value		-152,821	164,958
	Valuation as at 31 December 2022		1,059,362	1,312,183

Investment at cost (£903,000) comprises 51,311.03 shares in The CBF Church of England Investment Fund – Income Shares. £100,000 were converted to cash in May 2022

6	PROPERTY - LEGACY		2022	2021
			£	£
	No property was owned by the PCC in 2022		0	0

7	FIXED ASSETS HELD AS TRUST FUNDS BY THE DIOCESE		2022	2021
		Trust No	£	£
	Valuation at 31.12.22			
	All Saints with St John, Clifton	156	1,283	1,436
		178	298	293
		321	1,311	1,466
		5	768	859
		571	6,364	7,213
		688	578	656
	These funds are administered by the St John's Trust			
	All Saints with St John, Vaughan Trust			
		169	11,405	12,927
	This fund is administered by the Vaughan Trust			
	Total		22,007	24,850

8	ANALYSIS OF NET ASSETS BY FUND		Unrestricted Funds	Restricted Funds	Trust Funds	Endowment Funds	TOTAL	
							2022	2021
	Fixed Assets		209,965	732,239	115,912	22,007	1,080,123	1,336,261
	Current Assets		107,093				107,093	61,353
	Current Debtors		13,398	2,346			15,744	29,606
	Current Liabilities		-10,354	-4,144			-14,498	-28,834
	Fund balance		320,102	730,441	115,912	22,007	1,188,462	1,398,386

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CLIFTON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31 December 2022

13 TRUST FUNDS (Trustees: Vicar and Churchwardens)

		B/fwd	Gains (losses)	Expenditure	Interest/Div	Balance C/fwd
(a)	St John's National School	104,312	-13,681	-11,778	3,035	81,889
	Fund (see below)					
	Education Fund	37,889	-4,969		1,103	34,023
		142,202	-18,650	-11,778	4,138	115,912

13 Trust Funds notes:

(a) £66,982 was received in September 2000 being a transfer of funds from the St John's National School, Clifton which is no longer in use. A Trust fund has been created to receive the assets to be known as the St John's National School Religious Education Fund. The Vicar and Churchwardens have been appointed Trustees.

The terms of the Educational Endowment Order made September 1999 are that the trustees 'shall apply the income and may apply the capital thereof, for educational purposes related to the Parish of Clifton in connection with the provision of religious education in accordance with the tenets of the Church of England by means of a Sunday School or otherwise'.

(b) Interest accrued to the trust funds and not committed within the accounting year are transferred to restricted funds to be used in accordance with the terms of the trust.