



All Saints



Clifton Church of England

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

(Registered Charity 1134667)

Year ended 31 December 2023

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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.

The Wider Context

Following the challenging years of 2020 and 2021, last year, 2022, was a little more settled. However, across the whole church there have been significant impacts as a direct result of these years of disruption, the cost-of-living crisis, the significant increase in energy prices and of continuing pressures and divisions on an international scale (Ukraine, Sudan and Gaza/Israel to name but a few).

So, in 2023, we have continued to see the impact of:

- **Decreased income.** Church income has significantly reduced across all churches. This reflects the financial pressures felt by all. Planned giving has mostly continued, but 'plate' has decreased. 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 a peak of 11% within this year. This, associated with issues concerned with fuel prices have had widespread impact on the way people live and how they spend.

The Church Context

Several initiative and events within the wider and local church have impact upon us at parish level.

- **‘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.

During 2023 the House of Bishops worked up prayers of blessing and draft liturgies for the use in ‘same sex relationships’. Many feel that these were less than satisfactory and did not achieve what the majority hoped for. However, here at All Saints the PCC confirmed (in 2024) their support of the Incumbent in their use.

- **‘Net Zero Carbon’ by 2030.** General Synod voted to achieve net zero by 2030 in 2020 and a route plan was approved in 2022. This is a target that has been adopted by the Diocese of Bristol. Bristol Diocese is a ‘Bronze Level Eco Diocese’ and we at All Saints are one of the 18 parishes to hold a ‘Silver Eco Award’. Work continues in the parish to achieve our target and we have been recognised for our work to achieve this in the ‘Atrium Development Programme’ with:

- Installation of solar array on south facing roof
- Provision of air-source heat pump
- Significant improvement of insulation and energy loss reduction

It is hoped that we shall obtain planning permission in 2024.

- **‘Transforming Church. Together’.** 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.’*

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

Bristol Diocese has embarked on this 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.

The strategic imperatives are:

- **Cultivating belonging in our communities** by nurturing open, generous, creative, and brave partnerships with all our neighbours, and being more inclusive.
- **Introducing people to the powerful message of Jesus** by releasing, empowering and equipping our leaders and parishes to reach out and spread the Good News.
- **Being recognised as a force for Gospel change** by working within our communities to relieve hardship and amplify unheard voices.
- **Building an environmentally sustainable diocese** by encouraging worshippers to hear the cry of the Earth and work with us towards net zero carbon emissions by 2030.
- **Securing the future of the Church** by working with partners to generate funding, which maximises the impact of our transformation.

This impacts All Saints in a number of ways. In terms of resource, Fr Charles is the Chair of Missional Leadership with the Diocese. This is one of the four major programmes that will be running across the years 2023 to 2027 and will impact all Diocesan Clergy, Lay Readers and those with leadership responsibilities. Additionally, Dr Mary Benton, is providing support in the technical role of a 'Reverse Mentor'.

In 2023 we held our **Parish Conference** where we had the opportunity to develop our thinking as a parish, and our relationship with neighbouring parishes and other denominations and Faith Communities, and in the Deanery. The outcomes of the Parish Conference are circulated with this report and will increasingly shape our activities in 2024.

- **Bristol West Deanery.** Father Charles is the Area Dean for Bristol West which covers an area from Clifton to the Severn Estuary and from South Gloucestershire to North Somerset - more than twenty United Benefices and very many more parishes.

Over the last couple of years, we have had six vacancies for incumbents and two for Assistant Vicars. The last two incumbent roles will, hopefully, be appointed in 2024.

This role, as Area Dean, does have an impact on the parish and the Diocese and Fr Charles thank the parish for the support they are willing give for this role to be fulfilled satisfactorily.

Additionally, Helen Clifton LLM, is the Lay Chairperson for Bristol West Deanery. Thank you Helen. The Annual Report for Bristol West is circulated with this Report.

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

This year, as with the last two years, 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.

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 2023

	2019	2020	2021	2022	2023
Electoral roll	109	111	109	109	117
Resident	33	33	34	34	33
Normal Sunday:					
Adult	103	71	65	74	84
Under 16	12	5	6	7	7
Baptisms	10	5	2	5	9
Confirmations	0	0	0	0	0
Funerals (including memorial services)	4	4	2	4	8
Weddings	2	0	2	0	0

Table showing Communicant numbers between 2019 and 2023

	2019	2020	2021	2022	2023
Sunday	4079	2140	3361	3934	3415
Monday – Saturday	2042	903	919	1472	1615
Easter	225	2	142	101	203
Christmas	177	113	115	182	190
Total annual communicants*	6523	3158	4537	5689	5423

*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.

During 2023 we had no Ordinands from Trinity College Bristol on Annual Placement. This reflects the reduction in the number of students attending all theological training in England – this we trust is a short-term drop. We did, however, have four students on Summer Placement; Lizzy Brothwood and Sophie Brown from Trinity College; Helena Whitwell from Sarum College, and Su Bowman as an LLM in Training.

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, Paul Tiernan, and 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**. **Sister Teresa Mary CSC** is Sister in Charge of the St Pauls Community Project ‘Loaves and Fishes’. Sister Teresa is also the Assistant Curate at Holy Trinity Hotwells and will be ordained Priest at Petertide in 2024.

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:

Malcolm Davis Jeanne Callow Mileno Graca Rory Young Ros Hawkins Ron Gale
Valerie Donkin Hugh Barron Chris Benton Helen Campbell Chris Chamberlain
Rob Dalton Tom Duncan Joanne Wilkins Eileen Davies Len Hughes
John Morley-Bunker (Pr) Erna Sacof Betty Shaw Richard Sleaford Irene Cameron

*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)

	2018	2019	2020	2021	2022	2023
Pledged givers	45+7jt	43+7jt	51+3jt	50+3jt	52+4jt	50+4jt
Regular Gift Aid envelope subscribers	11	14	25	7	3	2
Total Gift Aid subscribers	278	222	107	80	229	164
Parish Share paid	£62,000	£64,000	£66,900	£66,900	£68,570	£74,185

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 2023 £15,196 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

Parish Share 2022

We have met the total sum agreed and pledged by the PCC in 2023 for the Parish Share - £74,185.

Resources - Building and Equipment

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

Missional priorities

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. 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, the maintenance of the gardens and the appearance of the trees in Alma Vale Road continue to be the subject of much favourable local comment. 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. The PCC was represented at the awards ceremony. Yet as will be seen there is still much to be done.

Forecourts

The work on the forecourts of the church and Richard chapel has been completed and the final retention released. A new and much improved notice board has been installed on the grass near the War Memorial and the lighting of the stonework has been adjusted..

Lighting

The new system for the lighting of the sacristy has been completed.. The effect has been transformative in doing full justice to this beautiful part of the church thus enabling it to be put to greater use. The PCC has also secured advice and a quotation for a new lighting system in the porch which would highlight some of its best features and provide for a warm and welcoming appearance. Bearing in mind other building schemes the PCC has not committed to this project.

The Atrium Development

All Saints is a busy church. It has an annual footfall of approximately 35,000. 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.

So the PCC is pressing ahead with its development project. The principal features of the scheme are

- An Increased circulation/social area
- New stainless steel covers on cloister roofs; new concrete roof extension on south cloister
- 3 air source heat pumps (ASHPs). Note: ASC is one of 20 highest emitters in the diocese.
- new metal/glass balustrade on western cloister
- A PV array on the main church roof – designed to minimise effect on street scene
- An internal garden of well-being (courtyard raised to provide level access).
- New sliding doors in east, south and west cloisters
- New accessible and ambulatory toilets
- New lift provision for wheelchairs to access gardens
- Insulated walls, ceilings and floors; heat curtain between atrium and porch
- New underfloor heating
- New demountable panels for exhibitions/church publicity etc
- New cast stone floor slabs
- New external glass protection of 3 west cloister windows; removal of leading
- Improved maintenance access to church roof

The planning application was lodged in October 2022 and has been delayed ever since. Steps are being taken to expedite the process of securing permission and it is hoped that it will be determined shortly so that the PCC can move forward with a faculty application and thereafter arrange for tenders to be received.

The latest accounts for the PCC include an amount of £640,084 as a restricted fund for repairs which it is intended will be used in part to help fund the two major projects (the atrium development and the Piper windows) as well as the more minor works of repair and renovation that are necessary.

Once a contract price is known the PCC will be making a grant application to the endowment trustees.

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. The PCC has prioritised the completion of the atrium development over the conservation of the Piper windows but is conscious of the need for conservation and will be reverting to this project in due course.

Memorial tablets

Plaques have been installed in the St Richard Chapel in recognition of the significant contribution to church life made by two departed organists.

Toilets

The 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.

Cleaning

The substantial use made of the church and its facilities has created a need for a review of the current cleaning arrangements and a working group has been established to make proposals for improvement.

Equipment

A triennial Archdeacon's visit is due. This is standard procedure whereby (s)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 PCC is enormously grateful to the trustees of All Saints Endowments [Charity overview, ALL SAINTS CHURCH CLIFTON ENDOWMENTS - 254943, Register of Charities - The Charity Commission](#) for their continued support of the church. 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 and do so to the highest standards.

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 funding the work on the forecourts. That the church presents such a beautiful appearance and adds so much to the street scene in Pembroke Road is substantially, if not entirely, due to the trustees.

The trustees have managed their investments very successfully and the PCC is extremely grateful to them for their outstanding contribution to the life of All Saints.

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:

Brendan Biggs (General Synod)

Elected members:

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)
Stephen O'Keefe	(until APCM 2026)
Janice Robinson	(until APCM 2026)
Vicky Gordon	(until APCM 2026)
Ruth Baker	(until APCM 2026)

Co-opted member (LLM Annually elected):

Liz Badman (until 2024)

Ex Officio Members

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

The PCC meets 5 or 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 repairs and maintenance 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**:

Church and Community Group (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.

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 Sixth Annual Report

This is the twenty sixth 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 28th 2024

**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 2023.

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.

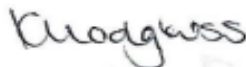
Independent examiner's statement

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: 13th March, 2024
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 2023**

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 2023							
	Note	Unrestricted Funds	Restricted Funds	Trust Funds	Endowment Funds	TOTAL 2023	Funds 2022
INCOMING RESOURCES							
Voluntary Income	2(a)	76267	42322	0		118589	178111
Activities for generating funds	2(b)	1487	2551	0		4038	3817
Income from investments	2(c)	10816	19540	3101		33457	33909
Income from church activities	2(d)	23342	-1637	0		21705	25838
Other incoming resources	2(e)	0	0	0		0	0
TOTAL INCOMING RESOURCES		111912	62776	3101	0	177789	241675
RESOURCES USED							
Grants	3(a)	4000	2014	0		6014	16093
Activities directly relating to the running costs of the church	3(b)	117521	33759	1441		152721	248564
Church management and administration	3(c)	6391	1589	0		7980	12719
Fund raising and publicity	3(d)	3340	0	0		3340	2235
Bank charges and loan interest	3(e)	0	0	0		0	0
Staff costs	4(a)	17366	0	0	0	17366	16325
TOTAL RESOURCES USED		148618	37362	1441	0	187421	295936
NET INCOMING/(OUTGOING) RESOURCES		-36706	25414	1660	0	-9632	-54261
GAINS AND LOSSES ON INVESTMENTS							
Realised (Unrealised)		32503	58718	9318		100538	-152820
Trust Funds Received						0	0
Endowment Funds Held by Diocese	7				1845	1845	-2843
NET MOVEMENT IN FUNDS		-4203	84132	10978	1845	92751	136376
BALANCES BROUGHT FORWARD AT 1 JANUARY 2023 (2022)		320102	730441	115912	22007	1188462	1398386
Transfer to restricted funds							
BALANCES CARRIED FORWARD AT 31 DECEMBER 2023 (2022)		315899	814573	126890	23852	1281213	1188462

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CLIFTON						
BALANCE SHEET AT 31 DECEMBER 2023						
		Note	2023 £	2022 £		
FIXED ASSETS						
	Investment assets	5	£ 1,159,901	£ 1,059,362		
	Property	6	£ -	£ -		
	Endowment Funds held by Diocese	7	£ 23,852	£ 22,007		
			<u>£ 1,183,753</u>	<u>£ 1,081,369</u>		
CURRENT ASSETS						
	Debtors	9	£ 16,613	£ 15,744		
	Short term deposits		£ 66,780	£ 63,323		
	Cash at Bank and in hand		£ 24,026	£ 42,524		
			<u>£ 107,419</u>	<u>£ 121,591</u>		
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR						
		10	£ 9,959	£ 14,498		
NET CURRENT ASSETS						
			<u>£ 97,460</u>	<u>£ 107,093</u>		
NET ASSETS						
			<u>£ 1,281,213</u>	<u>£ 1,188,462</u>		
FUNDS						
	Unrestricted	11	£ 315,899	£320,102		
	Restricted	12	£ 814,573	£730,441		
	Trust Funds	13	£ 126,890	£115,912		
	Endowment	7	£ 23,852	£22,007		
		8	<u>£ 1,281,213</u>	<u>£1,188,462</u>		
Approved by the Parochial Church Council on 9 April 2024 and signed on its behalf by:						
The notes on the following pages form part of these accounts						

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CLIFTON

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2023

2 INCOMING RESOURCES

	Unrestricted Funds	Restricted Funds	Trust Funds	Endowment Funds	TOTAL FUNDS	
					2023	2022
2(a) Voluntary Income						
Tax Recoverable Giving:						
Pledged Giving	47,587				47,587	43,740
Gift Aid Collections	3,043				3,043	8,608
Tax Recoverable	12,955				12,955	12,908
Collections (open plate)	1,055				1,055	2,322
Grants	466	32,918			33,384	93,250
Donations, appeals, etc.	5,661	4,724			10,385	5,170
Other					0	20
* Missions		4,680			4,680	12,093
Legacies	5,500				5,500	0
	76,267	42,322	0	0	118,589	178,111
2(b) Activities for generating funds						
* Concert Income	1,487	1,487			2,974	2,898
Fund raising events		1,064			1,064	813
Festival Receipts					0	0
Traidcraft Income					0	106
	1,487	2,551	0	0	4,038	3,817
2(c) Income from investments						
Dividends and interest including any reclaimed tax	10,816	19,540	3,101		33,457	33,909
	10,816	19,540	3,101	0	33,457	33,909
2(d) Income from church activities						
Magazines					0	0
Coffee					0	0
Church hall lettings etc	22,256				22,256	24,895
Social events		57			57	84
Deanery support		-1,694			-1,694	64
Fees	1,086				1,086	795
	23,342	-1,637	0	0	21,705	25,838
2(e) Other ordinary incoming resources						
Insurance claims					0	0
	0	0	0	0	0	0
TOTAL INCOMING RESOURCES	111,912	62,776	3,101	0	177,789	241,675

*2(a) Note: Includes income to AS Food Bank

*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 2023

3	RESOURCES USED	Unrestricted Funds	Restricted Funds	Trust Funds	Endowment Funds	TOTAL FUNDS	
						2023	2022
	Church activities						
3(a)	Missionary and charitable giving:						
	Home missions and other:						
	Bristol DAA		75			75	0
	Trussell Trust					0	72
	Julian trust					0	975
	Christians against poverty					0	150
	Bristol NW food bank		1,452			1,452	1,703
	AS food bank		261			261	0
	DEC Turkey		225			225	0
	Church Overseas:						
	Water Aid					0	0
	DEC Ukraine		1			1	8,964
	Jane Tooderia					0	229
	Church Societies:						
	5% Giving	4,000				4,000	4,000
		4,000	2,014	0	0	6,014	16,093
3(b)	Activities directly relating to the running costs of the church						
	Ministry: diocesan parish share	74,185				74,185	68,570
	clergy expenses	3,898				3,898	4,040
	lay ministry		860			860	166
	Church - expenses						
	Altar & Sanctuary	3,010				3,010	2,000
	Light & Heat	15,058				15,058	11,363
	Flow ers		3,167			3,167	466
	Water Rates	682				682	630
	General Expenses	807				807	633
	Music	549	4,737			5,286	3,400
	Church maintenance						
	Organ tuning & Repairs	770				770	731
	Cleaning	4,379				4,379	4,390
	Insurance	7,535				7,535	7,261
	Repairs	6,648	24,071			30,719	132,393
	Training/ Education		924	1,441		2,365	12,521
		117,521	33,759	1,441	0	152,721	248,564
3(c)	Church management and administration						
	Printing, Stationery and Telephone						
	Printing	3,724				3,724	3,344
	Stationery	472				472	773
	Postage	78				78	70
	Broadband & Telephone	869				869	1,044
	Computer & Website	457				457	1,911
	Sundries	291				291	524
	Wardens discretionary		93			93	174
	Audit	500				500	500
	Legal & Professional					0	0
	Social & Welcoming		1,496			1,496	4,379
		6,391	1,589	0	0	7,980	12,719

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CLIFTON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31 December 2023

		Unrestricted Funds	Restricted Funds	Trust Funds	Endowment Funds	TOTAL FUNDS	
						2023	2022
3(d)	Fund-raising and publicity	3,340				3,340	2,235
		3,340	0	0	0	3,340	2,235
3(e)	Bank charges and loan interest					0	0
		0	0	0	0	0	0
4	STAFF COSTS						
4(a)	Salary of organists	4,670				4,670	4,540
	Office Manager's wages	12,696				12,696	11,785
		17,366	0	0	0	17,366	16,325
	TOTAL RESOURCES USED	148,618	37,362	1,441	0	187,196	295,936

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		2023	2022
			£	£
	Investments			
	Valuation as at 1 January 2023		1,059,362	1,312,183
	Draw down		0	-100,000
	Adjustment to market value		100,539	-152,821
	Valuation as at 31 December 2023		1,159,901	1,059,362

Investment at cost (£903,000) comprises 51,311.03 shares in The CBF Church of England Investment Fund – Income Shares.

6	PROPERTY - LEGACY		2023	2022
			£	£
	No property was owned by the PCC in 2023		0	0

7	FIXED ASSETS HELD AS TRUST FUNDS BY THE DIOCESE		2023	2022
		Trust No	£	£
	Valuation at 31.12.23			
	All Saints with St John, Clifton	156	1,325	1,283
		178	308	298
		321	1,353	1,311
		5	793	768
		571	6,962	6,364
		688	633	578
	These funds are administered by the St John's Trust All Saints with St John, Vaughan Trust			
		169	12,478	11,405
	This fund is administered by the Vaughan Trust			
	Total		23,852	22,007

8	ANALYSIS OF NET ASSETS BY FUND		Unrestricted Funds	Restricted Funds	Trust Funds	Endowment Funds	TOTAL	
							2023	2022
	Fixed Assets		209,980	816,378	126,890	23,852	1,177,099	1,080,123
	Current Assets		97,460				97,460	107,093
	Current Debtors		14,418	2,195			16,613	15,744
	Current Liabilities		-5,959	-4,000			-9,959	-14,498
	Fund balance		315,899	814,573	126,890	23,852	1,281,213	1,188,462

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS CLIFTON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31 December 2023

13 TRUST FUNDS (Trustees: Vicar and Churchwardens)						
		B/fwd	Gains (losses)	Expenditure	Interest/Div	Balance C/fwd
(a)	St John's National School Fund (see below)	81,889	6,583	-1,441	2,191	89,221
	Education Fund	34,023	2,735		910	37,668
		<u>115,912</u>	<u>9,318</u>	<u>-1,441</u>	<u>3,101</u>	<u>126,890</u>
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.					