



The Parish of St Matthew and St Nathanael, Bristol

**ANNUAL REPORT & FINANCIAL STATEMENTS OF THE PAROCHIAL CHURCH COUNCIL  
FOR THE YEAR ENDED 31 DECEMBER 2016**  
*Registered Charity Number 1134719*

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST MATTHEW  
AND ST NATHANAEL, BRISTOL (REFERRED TO IN THIS REPORT AS 'ST MATTHEW'S  
CHURCH' OR 'ST MATTHEW'S')**

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

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'Living for Jesus'

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**STATEMENT OF PUBLIC BENEFIT**

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St Matthew's benefits the local and wider community by:

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

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

The Trustees believe that this report, taken as a whole, provides further evidence that St Matthew's work in 2016 furthered its charitable purposes for the public benefit.

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## THE TRUSTEES

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

### PCC Membership

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

Incumbent	Rev Marcus Nelson (Chairperson)	from July 2015
Wardens	Dr Alison Edmonds Mr Nigel Currie Mr Philip May	from April 2014 from April 2014 until April 2016 from April 2016
Representatives on the Diocesan Synod		
	Mrs Vanessa Conte Mr Andrew Lucas Mrs Ruth Rimmer	from September 2015 Chair of the Diocesan Board of Finance from September 2015 until Dec 2016
Representatives on the Deanery Synod		
	Mrs Ann Baker Mrs Vanessa Conte Mr John Swainston (vice chair)	from April 2014 from April 2013 from April 2013
Elected members	Mrs Helen Aberdeen Mr Nigel Currie Mr Kyle Douglas Mr Philip May Mr Simon Pugh-Jones Mr James Rimmer Mr Chris Smith Mrs Sally Taylor Mr Richard Wheeler Miss Polly Wingate-Saul Mr Andrew Wood (Treasurer)	from April 2016 until 2018 from April 2016 until 2017 from April 2013 until 2019 from April 2014 until 2016 from April 2016 until 2019 from April 2014 until 2017 from April 2013 until 2019 from April 2016 until 2017 from April 2014 until 2016 from April 2015 until 2018 from April 2012 until 2018
Co-opted	Katheryn Caithness (Secretary)	from January 2015 until 2018
Assistant Curate	Rev Dr Minty Hull	
Assistant Curate	Rev Dr Richard Pendlebury	from November 2016

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

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

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## THE COMMITTEE STRUCTURE

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The full PCC met 6 times during 2016 with an average attendance of 16.

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

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

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

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

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

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

The Leadership Team met 5 times in 2016 with the Vicar to oversee the day to day business of the church on behalf of the PCC. The Leadership Team consists of the Standing Committee and the leaders of the Vision Delivery Teams (**the Knowing Team, the Growing Team and the Going Team - see below**) .

The PCC delegated the leading of the three areas of vision, Knowing, Growing, and Going, to the three Vision Delivery Teams.

**Staff Team:** The staff team comprises the Vicar, Marcus Nelson, Assistant Curates, Minty Hull, and Richard Pendlebury (from November 2016), Children's, Families and Youth Minister, Kirsty Chapple, Administrator Hannah Taylor (until September 2016) followed by Helen Djenguet (from September 2016), Musical Worship Co-ordinator Fran Key (until April 2016) and Young Adults and Worship Minister Sam Chapple (from September 2016)..

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

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## Knowing Team Report

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

### Worship

In 2016, our 9a.m. and 10.30a.m. Sunday worship services continued to be well attended. Our preaching continued to be a source of challenge and encouragement. We are very blessed by the large number of creative and talented musicians in our church community, supported by a paid Worship Coordinator and then a Worship Minister to organise this key area of worship throughout 2016.

### Prayer

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

### Children's and Youth Work

On Sunday morning we have excellent children's and youth groups. In September the TAB was launched meeting on Sunday evenings for Youth Alpha, games and food.

Our Easter Eggsplare and our Christmas Christingle services continue to be well attended.

### Midweek Discipleship

Our mid-week groups give an opportunity to share, worship, pray, and learn together. During 2016, there were six groups meeting midweek with around half our regular adult attendees taking part in them.

In September a new monthly mid week group TNT (subsequently renamed STAT) was launched for Students, 20s and 30s and a monthly group was launched for women called Gather, which aims to be an informal and relaxed time for women to explore God's heart through worship, creativity, discussion and friendship.

### Attendance Figures

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Electoral Roll	127*	124	135	134	133	143	158*	155	141	149
All Age ASA	142	158	150	174	178	167	172	147	129	128
Adult ASA	116	124	120	136	149	140	145	129	108	103
Child ASA	25	34	30	38	29	27	27	18	21	25

\*indicates complete renewal of the Electoral Roll

A different measure of attendance is usual Sunday attendance. This is calculated by looking at the attendance across the whole year and taking out 'unusual' figures (e.g. Festivals, Baptisms). This figure decreased for adults from 101 in 2015 to 98 in 2016, and child attendance increased, from 20 in 2015 to 25 in 2016. A number of regular attendees have left during 2016 (21 adults and 4 children) and 14 new adults and 9 new children have joined.

## Festival and Messy Church Attendance

Service	2012		2013		2014		2015		2016	
	Under 16	Adult	Under 16	Adult	Under 16	Adult	Under 16	Adult	Under 16	Adult
Average attendance										
Messy Church	32	28	32	21	20	17	0	0	0	0
Eggsplare	59	60	38	41	43	37	32	28	27	20
Easter Day	51	199	32	234	59	223	34	152	31	99
Carol Service	15	195	20	245	29	255	24	206	25	182
Christingle	170	250	161	178	122	190	111	224	113	173
Christmas Day	35	165	28	158	39	123	32	144	44	166

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Baptisms	6	3	7	15	6	7	7	10	2	3
Confirmations	0	5	0	5	1	1	0	0	0	0
Weddings	4	0	7	8	7	4	1	3	1	2
Funerals	1	2	3	5	4	4	3	1	1	2

### Partnership

In 2016 we continued to host the Bristol International Church which continues to meet and worship in our church building from 12.30p.m until 4.30p.m each Sunday. We continue to work in partnership with other local churches of all denominations when the opportunity arises, and to share office space with Cotham and St Pauls. This arrangement continued until November 2016 when they found alternative office space.

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### Growing Team Report

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

#### Welcome

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

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

We currently have 5 small groups, and 2 pastorates meeting regularly. The small groups meet in members homes. One of the pastorates meets in the Church. Each group meets for fellowship, prayer and worship and seeks to work out a missional focus.

#### Pastoral Care

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

## **Church Community Lunches**

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

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

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## **Going Team Report**

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

### **Knightstone House**

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

### **Tea and Chat**

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

### **Stay and Play**

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

### **King's Kids**

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

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

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

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

Overseas and home mission continues to be a priority for us. The Going Team (covering work formally undertaken by the Missions Committee) recommended to the PCC the allocation of the Missions budget, which remained at 10% of the giving to the general fund. In 2016, seven missionaries or societies were supported. Through use of our building and resources we also actively supported a number of locally based charities including b.friend (befriending Asylum seekers), Sisters of the Church (based in St Paul's and serving those in need in the local community) and Friends of Alalay (Santa Cruz) (Children's charity).

### **Other**

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

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## **Child Protection and Vulnerable Adults**

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

St Matthew's also has a nominated person for Vulnerable Adults (Val Jeal).

The Safeguarding policy, which covers Children and Vulnerable adults and children and addresses all areas of safeguarding in line with the Diocese of Bristol's policies, was last reviewed in July 2016. The updated St Matthew's Safeguarding Policy can be obtained from our website ([www.stmatthews-bristol.org.uk](http://www.stmatthews-bristol.org.uk)) or from the church office.

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## **Communications**

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

The welcome packs were also well used.

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

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## **The Building**

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

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

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

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In 2016 we enjoyed the ministry of our vicar (Rev Marcus Nelson, ), Assistant Curate (Rev Dr Minty Hull Ordained Local Minister), and one Licensed Lay Minister (Dr Richard Pendlebury) who was ordained to Assistant Curate in November (Ordained Local Minister). All continued to offer their considerable gifts through preaching, teaching and leading of all ages.

In addition the PCC employed two part-time and two full time members of staff during 2016. Fran Key (1 day a week) was our Musical Worship Co-ordinator until April and in September Sam Chapple was appointed Young Adults and Worship Minister. Hannah Taylor was our Administrator until September 2016, and succeeded by Helen Djenguet from September 2016. Kirsty Johns was our Children's, Families and Youth Minister. She married during the year and is now Kirsty Chapple.

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

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

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## Finance

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This year we saw a 27.7% increase in the planned giving of our donors, including some large one-off donations and a legacy gift, along with a Gift Day. Our designated missionary and charitable giving decreased by 6.5%, as this is based on a policy of 10% of regular giving, excluding one-off gifts, and our Diocesan Parish Share, given to the Diocese of Bristol, was left at the same level as in 2015.

Our Playgroup, after a challenging year in 2015, financially, with reduced income and higher payroll costs than in 2014, recovered in 2016 to deliver a strong surplus, due to higher child numbers and lower payroll costs, but remains under critical review by the PCC for sustainability, despite having achieved an Outstanding rating from OFSTED in 2015, and as government funding for free childcare increases from 15 to 30 hours per week from September 2017. Please see the full accounts for more information.

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## Reserves Policy

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

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

Free reserves at 31<sup>st</sup> December 2016 were £67,695.

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## Grant making policy

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

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## The Future

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Following the appointment of the Revd Marcus Nelson as our new Vicar from July 2015, we are positive about the future and look forward to all that God is calling us into and will fulfil in and through us in this new phase of the Church's life. We pray that 2017 will bring challenges of growth.



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## FINALLY

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

On behalf of the PCC

Philip May  
Churchwarden

Alison Edmonds  
Churchwarden

**Date:** 9<sup>th</sup> April 2017

### **St Matthew's Prayer**

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

## Appendix 1: Fabric Report

The Quinquennial Inspection undertaken in 2013 concluded that the building was 'structurally sound and generally in good condition'. However, the Architect also reported that the tower roof was 'nearing the end of its life'. Applications for grants towards the cost of repairing the tower roof, supported by the Diocese, were made to the Department for Culture, Media and Sport in January 2015 and March 2016 but were unsuccessful. The position will be reviewed at the next Quinquennial Inspection but in the meantime the tower roof continues to be serviceable, with regular careful maintenance and minor repair works.

It has been noticed that some of the external stonework has deteriorated. After taking professional advice it has been concluded that this is not of any structural significance and certain cosmetic stone dressing works will be required. It is anticipated that these will be completed in the coming year.

Other standard routine maintenance work on the building was undertaken throughout the year but there were no major projects.

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

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

**INDEPENDENT EXAMINER'S REPORT  
For the year ended 31 December 2016**

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This report on the financial statements of the PCC for the year ended 31 December 2016, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ("the Regulations") and section 145 of the Charities Act 2011 ("the Act").

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

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

**Basis of this report**

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

**Independent examiner's statement**

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

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

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

Date: 30<sup>th</sup> April 2017

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

**STATEMENT OF FINANCIAL ACTIVITIES**  
For the year ending 31 December 2016

	Note	TOTAL FUNDS				
		General Fund £	Designated Funds £	Restricted Funds £	2016 £	2015 £
<b>INCOMING RESOURCES</b>						
Incoming resources from donors	2(a)	172,694	18,059	975	191,728	150,144
Income from charitable & ancillary trading	2(b)	12,230	18,341	60,958	91,529	79,667
Income from investments	2(c)	9	82	526	617	722
<b>TOTAL INCOMING RESOURCES</b>		<u>184,933</u>	<u>36,482</u>	<u>62,459</u>	<u>283,874</u>	<u>230,533</u>
<b>RESOURCES USED</b>						
Grants	3(a)	-	14,520	84	14,604	16,663
Activities directly relating to the work of the church	3(b)	147,680	3,186	61,933	212,799	219,112
Church management & administration	3(c)	18,617	-	-	18,617	21,896
<b>TOTAL RESOURCES USED</b>		<u>166,297</u>	<u>17,706</u>	<u>62,017</u>	<u>246,020</u>	<u>257,671</u>
NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS		18,636	18,776	442	37,854	(27,138)
<b>TRANSFERS BETWEEN FUNDS</b>	8	(5,520)	5,520	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		<u>13,116</u>	<u>24,296</u>	<u>442</u>	<u>37,854</u>	<u>(27,138)</u>
BALANCES BROUGHT FORWARD AT 1 JANUARY 2016 (2015)		21,687	8,596	6,951	37,234	64,372
<b>BALANCES CARRIED FORWARD AT 31 DECEMBER 2016 (2015)</b>		<u>34,803</u>	<u>32,892</u>	<u>7,393</u>	<u>75,088</u>	<u>37,234</u>

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

**BALANCE SHEET AT 31 DECEMBER 2016**

	Note	2016 £	2015 £
<b>CURRENT ASSETS</b>			
Debtors	6	15,851	14,874
Short term deposits			
CBF - PCC Deposit		17,456	17,375
CBF - Educational Foundation		2,598	2,568
CBF - Mission Fund		7,683	7,186
CAF Cheque Account		31,902	935
Nat West Current Account		3,196	3,221
Playgroup Current Account		1,697	340
		<u>80,383</u>	<u>46,499</u>
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR	7	(5,294)	(9,265)
		<u>                    </u>	<u>                    </u>
NET ASSETS		<u>75,089</u>	<u>37,234</u>
<b>FUNDS</b>			
Unrestricted:			
General		34,803	21,687
Designated	8	32,893	8,596
Restricted	8	7,393	6,951
		<u>75,089</u>	<u>37,234</u>

Approved by the Parochial Church Council on 7th April 2017 and signed on its behalf by:

Philip May  
Churchwarden

Alison Edmonds  
Churchwarden

The notes on pages 13 to 19 form part of these accounts

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

### NOTES TO THE FINANCIAL STATEMENTS

For the year ending 31 December 2016

#### 1 ACCOUNTING POLICIES

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

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

##### **Funds**

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

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

##### **Incoming Resources**

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

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

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

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

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

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

###### *Other ordinary income*

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

###### *Income from investments*

Dividends and interest are accounted for when receivable.

##### **Resources used**

###### *Grants*

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

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

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

##### **Assets**

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

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

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

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

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

###### *Investments*

Investments are valued at market value at 31 December.

###### *Current assets*

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

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

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

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**For the year ending 31 December 2016**

	Unrestricted			TOTAL FUNDS	
	General Fund £	Designated Funds £	Restricted Funds £	2016 £	2015 £
<b>2. INCOMING RESOURCES</b>					
2(a) <i>Incoming resources from donors</i>					
Planned giving:					
Standing Orders	104,282	-	780	105,062	110,105
Envelopes	312	-	-	312	756
CAF donations	4,112	-	-	4,112	3,612
Income tax recoverable on Standing Orders, Envelopes, and Sundry Donations	32,077	-	195	32,272	28,692
Cash Collections	3,001	-	-	3,001	4,167
Gift Day	11,770	-	-	11,770	-
Sundry Donations	17,140	18,059	-	35,199	2,812
	<u>172,694</u>	<u>18,059</u>	<u>975</u>	<u>191,728</u>	<u>150,144</u>
2(b) <i>Income from charitable &amp; ancillary trading</i>					
Bookstall	64	-	-	64	64
Church and Hall lettings	11,105	-	-	11,105	7,767
Fees	1,061	-	-	1,061	827
Playgroup	-	18,341	60,958	79,299	71,009
	<u>12,230</u>	<u>18,341</u>	<u>60,958</u>	<u>91,529</u>	<u>79,667</u>
2(c) <i>Income from investments</i>					
Dividends and interest	9	82	526	617	722
	<u>9</u>	<u>82</u>	<u>526</u>	<u>617</u>	<u>722</u>
<b>TOTAL INCOMING RESOURCES</b>	<u>184,933</u>	<u>36,482</u>	<u>62,459</u>	<u>283,874</u>	<u>230,533</u>

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

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**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
For the year ending 31 December 2016

	Unrestricted		Restricted	TOTAL FUNDS	
	General	Designated	Funds	2016	2015
	Fund	Funds	Funds	£	£
	£	£	£		
<b>3. RESOURCES USED</b>					
3(a) <i>Grants (see note 8)</i>					
Missionary and charitable giving:					
Church overseas					
- missionary societies	-	4,520	-	4,520	5,520
- relief and development agencies	-	5,000	-	5,000	6,000
Home mission & other Church societies	-	5,000	-	5,000	4,000
Other PCC grants	-	-	84	84	1,143
	<u>-</u>	<u>14,520</u>	<u>84</u>	<u>14,604</u>	<u>16,663</u>
3(b) <i>Activities directly relating to the work of the Church</i>					
<i>Ministry:</i>					
Diocesan Parish Share	90,180	-	-	90,180	90,180
Incumbent's expenses	1,688	-	-	1,688	1,537
Messy Church	-	-	-	-	-
Sundry Support	74	-	-	74	55
<i>Assistant Staff :</i>					
Salary	28,491	-	975	29,466	17,534
Expenses	-	-	-	-	-
<i>D&amp;W/Community Minister:</i>					
Salary	-	-	-	-	-
Expenses	-	-	-	-	-
<i>Playgroup:</i>					
Salaries	-	1,846	60,958	62,804	74,186
Other expenses	-	983	-	983	1,086
<i>Church running expenses:</i>					
Heating and lighting	6,205	-	-	6,205	6,299
Cleaning & domestic	5,542	-	-	5,542	4,790
Insurance	5,126	-	-	5,126	5,071
Church maintenance	3,984	-	-	3,984	12,929
<i>Books &amp; publications:</i>					
Books & other materials	-	-	-	-	205
<i>Upkeep of services:</i>					
Music	2,004	-	-	2,004	1,438
Altar & other requisites	133	-	-	133	454
<i>Support costs:</i>					
Training	-	-	-	-	77
Children's & Young People's Work	1,185	357	-	1,542	1,405
Church Events	271	-	-	271	-69
Church meals	220	-	-	220	180
Independent Examiner's Fees	972	-	-	972	912
Equipment	1,605	-	-	1,605	843
	<u>147,680</u>	<u>3,186</u>	<u>61,933</u>	<u>212,799</u>	<u>219,112</u>



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**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
For the year ending 31 December 2016

	Unrestricted			TOTAL FUNDS	
	General Fund £	Designated Funds £	Restricted Funds £	2016 £	2015 £
<b>3. RESOURCES USED (continued)</b>					
3(c) <i>Church Management and administration</i>					
Bank Charges	450	-	-	450	440
Printing, stationery and office expenses	2,029	-	-	2,029	2,367
Telephone	1,694	-	-	1,694	1,428
Sundry Administrative Costs	2,215	-	-	2,215	2,288
Salaries	12,229	-	-	12,229	15,373
	<u>18,617</u>	<u>-</u>	<u>-</u>	<u>18,617</u>	<u>21,896</u>
<b>TOTAL RESOURCES USED</b>	<u>166,297</u>	<u>17,706</u>	<u>62,017</u>	<u>246,020</u>	<u>257,671</u>

<b>4. STAFF COSTS</b>	<b>2016</b>	<b>2015</b>
	£	£
Wages & Salaries	102,943	105,140
Social Security costs	<u>1,556</u>	<u>1,953</u>
	<u>104,499</u>	<u>107,093</u>

No employee was paid more than £60,000 per annum. The Incumbent, who is a Trustee, was paid £1,688 in expenses.

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

	<b>2016</b>	<b>2015</b>
Playgroup	3.10	3.63
Administration (Office Administrator)	0.56	0.48
Ministry (Youth and Children worker & Music Co-ordinator)	<u>1.42</u>	<u>0.72</u>
Total	<u>5.08</u>	<u>4.83</u>

	Unrestricted	Restricted	2016	2015
	Funds £	Funds £	£	£
<b>5. ANALYSIS OF NET ASSETS BY FUND</b>				
Current Assets	72,990	7,393	80,383	46,499
Current Liabilities	(5,294)	-	(5,294)	(9,265)
Final balance	<u>67,696</u>	<u>7,393</u>	<u>75,089</u>	<u>37,234</u>

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**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**For the year ending 31 December 2016**

**6. DEBTORS**

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Income tax recoverable	2,078	2,166
Other debtors	12,923	11,986
Prepayments	850	722
	<b>15,851</b>	<b>14,874</b>

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

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Tax and Social Security	-	1,517
Diocesan Parish Share	-	0
Other creditors	5,294	7,748
	<b>5,294</b>	<b>9,265</b>

**8. FUND DETAILS**

The restricted and designated funds comprise:

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

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**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**For the year ending 31 December 2016**

**8. FUND DETAILS (continued)**

Restricted Funds: Movement on these funds was as follows:

	<b>Balance at 1.1.16 £</b>	<b>Income £</b>	<b>Transfers to General Fund £</b>	<b>Expenditure £</b>	<b>Balance at 31.12.16 £</b>
Special collections	2,545	-	-	(84)	2,461
Youth Worker	-	975	-	(975)	-
Educational Foundation	2,568	30	-	-	2,598
St Matthews Mission	1,704	496	-	-	2,200
Bell-ringing Fund	134	-	-	-	134
Playgroup	-	60,958	-	(60,958)	-
	<u>6,951</u>	<u>62,459</u>	<u></u>	<u>(62,017)</u>	<u>7,393</u>

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

Designated Funds: Movement on these funds was as follows:

	<b>Balance at 1.1.16 £</b>	<b>Income £</b>	<b>Transfers from/(to) General Fund £</b>	<b>Expenditure £</b>	<b>Balance at 31.12.16 £</b>
Mission Fund	1,918	-	14,520	(14,520)	1,918
Building Fund	698	82	-	-	780
Legacies	1,538	17,209	-	-	18,747
Toddlers	847	851	-	(357)	1,341
Playgroup	3,595	18,341	(9,000)	(2,829)	10,107
	<u>8,596</u>	<u>36,483</u>	<u>5,520</u>	<u>(17,706)</u>	<u>32,893</u>

The Missions Group allocated £14,520 in grants this year, allocating to overseas mission societies and individuals: £2,000 to each of the Busoga Trust, Crosslink, A Rocha Trust, £1,000 to each of Peter Kent, b.Friend, and Alalay, and £1,520 to Church Mission Society, plus to home missions: £2,000 to each of Changing Tunes & CPAS

The balance of the Mission Fund is reviewed on an annual basis by the Mission Committee. The Transfer of £14,520 from the General Fund follows a policy, set by the PCC, of allocating 10% of General Giving to mission support

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**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**For the year ending 31 December 2016**

**9. INVESTMENTS**

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

	Market Value	
	<b>2016</b>	<b>2015</b>
	£	£
54 CBF Fixed Interest Fund Shares	91	90
40 CBF Investment Fund Shares	601	534

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

The incumbent and wardens, together with City Council representatives, are trustees of an Educational Foundation associated with the parish of St. Matthews, Kingsdown. It holds 1,054 income shares in the CBF Church of England Investment Fund, with a market value of £15,849 at 31st December 2016 (2015: £14,265).

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