

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JAMES, ANSTON

England & Wales · Charity number 1129033

## Details

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**Other names** ST JAMES CHURCH, ANSTON

**Status** Registered

**Legal form** Previously excepted

**Registered** 2009-04-07

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 6 Furness Close  
Dinnington  
Sheffield  
S25 2TT

**Phone** 01142753030

**Email** [PGHOWARD@SUPANET.COM](mailto:PGHOWARD@SUPANET.COM)

**Website** [www.anstonstjames.org.uk](http://www.anstonstjames.org.uk)

## Activities

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**Objects:** PROMOTING IN THE PARISH THE WHOLE MISSION OF THE CHURCH

**Activities:** Regular public worship open to all. The provision of sacred space for personal prayer and contemplation. Pastoral work, including visiting the sick and the bereaved. Teaching of Christianity through sermons, courses and small groups. Promotion of Christianity through the staging of events. Supporting other charities in the UK and overseas. Going into schools and putting on Christian productions.

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

## Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Rotherham

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£49,781	£55,882	-	-
2024-12-31	£65,344	£59,824	-	-
2023-12-31	£75,156	£58,325	-	-
2022-12-31	£57,346	£52,976	-	-
2021-12-31	£67,793	£62,175	-	-
2020-12-31	£64,280	£69,381	-	-

## Trustees

Name	Role	Appointed
Anne Wildgoose		2023-04-26
BARBARA CUSHING		
Bill Lowe		2024-04-17
DAVID CRAIG LITTLE		2016-04-13
Eleanor Morris		2026-04-20
JULIE ANNE TEDDER		2017-04-05
Kirsty Jane Massey Rev		2025-07-08
Lindsay Mary Whitham		2025-04-09
Mira Joanne Robinson		2022-03-31
PATRICIA ANNE BRADEY		2017-08-20
PETER GEORGE HOWARD		
Philip Kirkham		2024-04-17
Ronald Edward Cushing		2019-04-10

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# Accounts

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**St James Church, Anston**

**Annual Report and Financial Accounts  
For the year ended 31<sup>st</sup> December 2025**

# ST JAMES CHURCH, ANSTON (Charity No: 1129033)

## Annual Report of the Parochial Church Council For the year ended 31st December 2025

### Administrative information

St. James Church is situated in South Anston. We are part of the Diocese of Sheffield. The correspondence address is 17 Rackford Road, North Anston, Sheffield, S25 4DE.

The Parochial Church Council (PCC) is a charity which is registered with the Charity Commission.

PCC members who have served from 1st January 2025 until the date this report was approved are:

*Oversight ministers:* Revd Kirsty Massey (installed 7 July 2025)  
(also of Woodsetts, Letwell and Firbeck)

*Assistant Priest:* Revd Barbara Cushing

*Wardens:* Pat Bradey  
Ron Cushing

*Representatives on the Deanery Synod*  
Pat Bradey  
Mira Robinson

*Representatives on the Diocesan Synod*  
Pat Bradey

*Elected members:*  
Peter Howard - Hon. Treasurer  
Sue Harpham – Hon. Secretary  
David Little  
Bill Lowe  
Phil Kirkwood  
Mira Robinson  
Kerry Sweet (resigned 23<sup>rd</sup> June 2025)  
Julie Tedder  
Lindsay Whitham (appointed 9<sup>th</sup> April 2025)  
Anne Wildgoose  
*Ex-officio members:* Chris Hall

### Structure, governance and management

The method of appointment of PCC members is set out in the Church Representation Rules. All church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC.

### Objectives and activities

St James' PCC has the responsibility of co-operating with the Oversight minister in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the Church itself in South Anston and the Church Hall in North Anston.

## **Achievements and performance**

### Church attendance

There are 69 parishioners on the electoral roll as at the date of this report. The average weekly attendance, counted during October, was 35.

## **Review of the year 2025**

The full PCC met on 7 occasions during the period.

We have rich and varied services from traditional Book of Common Prayer, Holy Communion through to Family Holy Communion Services. In addition, there is a monthly Brunch service which is very informal and is ideal for those who have little or no experience of church. We also hold a popular Memorial service, a busy Remembrance Day service for our uniformed groups and have occasional extra Prayer and Praise services. Baptism services take place after our Sunday services and we had several weddings during the year. We are continuing the distribution of a regular newsletter, which goes out to members of the congregation, either by email or hand delivery. The church is also open on occasions for people to drop off items for the foodbank. Events during the year included celebrations to commemorate 80 years since VE Day and our normal St James' Patronal festival.

We welcomed our new oversight minister, Kirsty Massey, to lead this parish, together with those of Woodsetts, Letwell and Firbeck (Living Stones partnership) in July.

Our Ministry Team has a breadth of experience and includes a part time SSM licensed Assistant Priest and two Lay Readers. We also have two Pastoral Workers who exercise varied roles. In addition, we have three trained and licensed Worship Leaders, two Godly Play Practitioners, and Tracey Winfrow, our Children and Young Families Worker who runs a Wednesday morning Toddler group at the Church Hall. We are committed to supporting those who wish to train and to enabling all of our congregation to grow and exercise their gifts.

The Natter Cafe is normally held every week in The Church Hall and is an integral part of our outreach to the community, attracting the recently bereaved and the elderly, alongside church members. It serves simple drinks and food in relaxed surroundings supported by a team of volunteers. As the community has grown together, Advent and Lent courses have been run which has been very popular with lots of people staying after the Café. Alongside the Café, a group of men, typically husbands of Café attendees have been meeting to do jobs around the Church Hall. This has even developed into a termly social men's dinner where these men and others from the church gather for a meal.

We are continuing to build our links with our neighbouring parishes so we can work together to grow mission across our deanery via our "Mission Partnership". We have quarterly joint services and hope to develop these links, particularly with those churches who are part of the Living Stones partnership.

Further afield, we offer ongoing support to several Charities: Bluebell Wood Hospice, Rothacs and Charis; we value the work of Mel Welch and Mandy Hunter in Mozambique and Ethiopia, supporting them both financially and prayerfully. We also contribute to The Dinnington Food Bank, organised by The Salvation Army and we collected for them at our Harvest service.

There is much to give thanks for in the life of our church, though we need to keep praying. As we move forward we have opportunities to find out where God is at work and join in, and we are reminded we are called as the Body of Christ to work together, entrusting our church to God for a new and exciting future.

## Financial Review

Income has fallen by £16,000 across most of our income streams, particularly as a legacy of £5,300 received in 2024 has not been repeated and a small deficit on our investments reducing income by £4,700. Congregational income has also been lower.

Expenditure has fallen by £4,000, mainly as a result of stonework repairs and handrail replacement costs totalling £7,900 not repeated this year partially set off by £2,200 higher costs relating to PAT and sound system repairs.

The net result has been a net decrease across all the fund categories of £7,000.

Moving forward, the PCC decided to retain our Common Fund contribution for 2026 at £29,000 but will consider an increase if funds allow.

Despite a reasonable surplus on all our funds, most are lower and we continue to face tough times financially.

Particularly as a church we have numerous capital projects in the pipeline but God has been generous to us, for which we have to be very thankful. However, we must ensure that we keep a tight rein on all finances.

## Reserves policy

It is our policy to retain in the General Fund reserve, contained within Unrestricted Funds, a sum to provide some cover in the event of a sudden loss of income or costly repair. With accumulated interest, the balance in this fund currently stands at £12,157.

Approved by the PCC on the 16<sup>th</sup> March 2026 and signed on their behalf by:

*Kirsty J. Massey*

Revd Kirsty Massey (Oversight Minister)



Mr Peter Howard (Hon. Treasurer)

# ST JAMES CHURCH, ANSTON (Charity No: 1129033)

## STATEMENT OF FINANCIAL ACTIVITIES For the year ending 31st December 2025

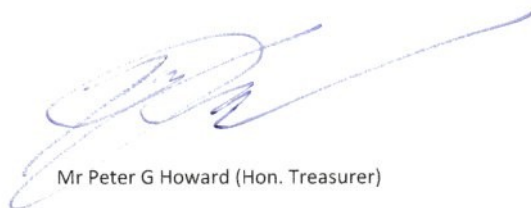
	Note	Unrestricted	Designated	Restricted	Endowment	TOTAL FUNDS	
		Funds	Funds	Funds	Funds	2025	2024
		£	£	£	£	£	£
<b>INCOMING RESOURCES</b>							
Voluntary income	2(a)	34,283	156	1,787	0	36,226	44,486
Income from investments	2(b)	-232	-359	41	-204	-754	3,984
Church activities	2(c)	6,337	5,702	0	0	12,039	15,100
Other incoming resources	2(d)	405	1,111	0	0	1,516	1,774
<b>TOTAL INCOME</b>		<b>40,793</b>	<b>6,610</b>	<b>1,828</b>	<b>-204</b>	<b>49,027</b>	<b>65,344</b>
<b>EXPENDITURE</b>							
Church activities	3(a)	44,888	10,307	606	0	55,801	59,725
Raising funds	3(b)	81	0	0	0	81	99
<b>TOTAL EXPENDITURE</b>		<b>44,969</b>	<b>10,307</b>	<b>606</b>	<b>0</b>	<b>55,882</b>	<b>59,824</b>
<b>NET INCOME BEFORE TRANSFERS</b>		<b>-4,176</b>	<b>-3,697</b>	<b>1,222</b>	<b>-204</b>	<b>-6,855</b>	<b>5,520</b>
Transfers between funds	4	-1,349	1,312	37	0	0	0
<b>NET MOVEMENT IN FUNDS</b>		<b>-5,525</b>	<b>-2,385</b>	<b>1,259</b>	<b>-204</b>	<b>-6,855</b>	<b>5,520</b>
Funds brought forward 1st January 2025	7-10	27,571	40,393	2,931	17,512	88,407	82,887
Funds carried forward 31st December 2025	7-10	22,046	38,008	4,190	17,308	81,552	88,407

The notes on pages 3 to 8 form part of these accounts.

# ST JAMES CHURCH, ANSTON (Charity No: 1129033)

## BALANCE SHEET AT 31ST DECEMBER 2025

	Notes	2025 £	2024 £
<b>CURRENT ASSETS</b>			
Debtors	5	1,284	2,244
Short term deposits		74,316	75,152
Cash at bank and in hand		7,191	13,648
		<u>82,791</u>	<u>91,044</u>
<b>CURRENT LIABILITIES</b>			
Creditors - amounts falling due within one year	6	1,239	2,637
<b>TOTAL NET ASSETS</b>		<u>81,552</u>	<u>88,407</u>
<b>PARISH FUNDS</b>			
Unrestricted	7	22,046	27,571
Designated	8	38,008	40,393
Restricted	9	4,190	2,931
Endowment	10	17,308	17,512
		<u>81,552</u>	<u>88,407</u>



Mr Peter G Howard (Hon. Treasurer)

*Kirsty J. Massey*  
Revd Kirsty Massey (Priest)

The notes on pages 3 to 8 form part of these accounts.

# ST JAMES CHURCH, ANSTON (Charity No: 1129033)

## NOTES TO THE FINANCIAL STATEMENTS

For the year ending 31st December 2025

### 1. ACCOUNTING POLICIES

The PCC is a public benefit entity within the meaning of FRS 102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCC's and with the Regulations' "true and fair view" provisions, together with FRS (2016) as the applicable accounting standards and the 2016 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP (FRS 102)).

The financial statements have been prepared under the historical cost convention and 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.

### Endowment Funds

Endowment funds are funds, the capital of which must be maintained. Only income arising from investment of the endowment may be used either as restricted or unrestricted funds depending upon the purpose for which the endowment was established.

### Restricted Funds

Restricted funds represent a) income from trusts 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 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 basis.

### Unrestricted Funds

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

### Designated Funds

Designated funds are sums set aside out of general funds for specific designated purposes. They can be transferred back to unrestricted funds at any time.

### Incoming Resources

Planned giving, collections and donations are recognised 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. Interest is accrued. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

### Expenditure

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 Common Fund is accounted for when due. Accounts 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.

# ST JAMES CHURCH, ANSTON (Charity No: 1129033)

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ending 31st December 2025

### 1. ACCOUNTING POLICIES (Continued)

#### Fixed Assets

Consecrated and benefice property is not included in the accounts by s.10 of the Charities Act 2011. Moveable church furnishings held by the incumbent 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.

Equipment used within the Church premises is depreciated on a straight line basis over 4 years. Individual items of equipment with a purchase price of £1,000 or less are written off when the asset is acquired. All such assets are separately disclosed on the Balance Sheet.

#### Investments

Investments are valued at market value at 31 December.

### 2. INCOMING RESOURCES

	Unrestricted	Designated	Restricted	Endowment	TOTAL FUNDS	
	Funds	Funds	Funds	Funds	2025	2024
	£	£	£	£	£	£
<b>2(a) Voluntary income</b>						
Planned giving: Gift aid donations	21,643	125	760		22,528	23,218
Other	3,975				3,975	6,519
Collections	1,107				1,107	1,440
Gift Aid recoverable	6,281	31	227		6,539	7,272
Grants			500		500	0
Legacies					0	5,265
Donations, appeals etc.	1,277		300		1,577	772
	<u>34,283</u>	<u>156</u>	<u>1,787</u>	<u>0</u>	<u>36,226</u>	<u>44,486</u>
<b>2(b) Income from investments</b>						
Interest rec'd and Investment fund deficit/income	-232	-359	41	-204	-754	3,984
<b>2(c) Church activities</b>						
Church Hall lettings		5,702			5,702	7,426
Parochial fees	6,337				6,337	7,674
	<u>6,337</u>	<u>5,702</u>	<u>0</u>	<u>0</u>	<u>12,039</u>	<u>15,100</u>
<b>2(d) Other incoming resources</b>						
Fund raising	405	130			535	982
Toddler receipts		160			160	520
Café income		821			821	272
Sundry other receipts					0	0
	<u>405</u>	<u>1,111</u>	<u>0</u>	<u>0</u>	<u>1,516</u>	<u>1,774</u>
<b>Total income</b>	<b>40,793</b>	<b>6,610</b>	<b>1,828</b>	<b>-204</b>	<b>49,027</b>	<b>65,344</b>

# ST JAMES CHURCH, ANSTON (Charity No: 1129033)

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ending 31st December 2025

3. EXPENDITURE	Unrestricted	Designated	Restricted	Endowment	TOTAL FUNDS	
	Funds	Funds	Funds	Funds	2025	2024
	£	£	£	£	£	£
<b>3(a) Church activities</b>						
Missionary and charitable giving						
Overseas						
Charis Ministries - Mel & Mandy	600				600	600
Home						
CARE					0	0
ROTHACS	450				450	450
Bluebell Wood Hospice	450				450	450
Yorkshire Bellringers	3				3	3
	<hr/>				<hr/>	<hr/>
	1,503	0	0	0	1,503	1,503
Ministry:						
Diocesan Common Fund contribution	29,000				29,000	29,000
Other ministry costs	30				30	0
Light, heat, insurance and water rates	7,411				7,411	7,023
Altar and service materials	823		96		919	1,319
Cleaning expenses	1,130				1,130	1,081
Boiler maintenance	788				788	0
Lightning conductor maintenance	280				280	0
Asbestos check			510		510	0
PAT and Electrical repairs	1,354				1,354	210
Sound system repairs		1,347			1,347	250
Stonework repairs					0	5,893
Handrail repairs					0	1,800
Window repairs	290				290	0
Other maintenance costs	41				41	169
Architect's fees					0	627
Training , books and housegroup materials	122				122	50
Children and young peoples' ministry		1,661			1,661	1,664
Church Hall running costs		7,299			7,299	6,682
Printing, stationery and photocopying	841				841	970
Christian Copyright licence	664				664	645
Christmas tree lights	120				120	0
Sumup donation giving machines					0	357
Vacuum cleaner replacement					0	252
Independent examiner gift	165				165	160
Other miscellaneous expenses	326				326	70
	<hr/>				<hr/>	<hr/>
	44,888	10,307	606	0	55,801	59,725
<b>3(b) Raising funds</b>						
Costs of gift envelopes	81				81	99
	<hr/>				<hr/>	<hr/>
	81	0	0	0	81	99
<b>Total expenditure</b>	<hr/>				<hr/>	<hr/>
	44,969	10,307	606	0	55,882	59,824

# ST JAMES CHURCH, ANSTON (Charity No: 1129033)

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ending 31st December 2025

### 4. Transfers between Funds

The following transfers have been made between funds:

	Unrestricted Funds	Designated Funds
General Fund to Childrens' and Families Worker Fund To fund Tracey Winfrow's work.	-1,312	1,312
	<hr/>	<hr/>
	Unrestricted Funds	Restricted Funds
General Fund to Brunch Fund To fund deficit in Brunch fund.	-37	37
	<hr/>	<hr/>
Total	-1,349	

### 5. Debtors

	2025	2024
Gift aid tax recoverable	1,273	1,561
Church Hall rent debtors	11	150
VAT refund receivable	0	533
	<hr/>	<hr/>
	1,284	2,244
	<hr/>	<hr/>

### 6. Liabilities

	2025	2024
Amounts falling due within one year		
Diocesan Common Fund contribution	0	0
Accrual - electric and gas	1,097	693
Accrual - donation to independent examiner	165	160
Accrual - handrail repairs	0	1,800
Payments in advance	-23	-16
	<hr/>	<hr/>
	1,239	2,637
	<hr/>	<hr/>

## ST JAMES CHURCH, ANSTON (Charity No: 1129033)

### NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ending 31st December 2025

#### 7. Funds (Unrestricted)

	At 1 January 2025	Incoming resources	Resources expended	Transfers	At 31 December 2025
General fund	15,300	40,907	(44,969)	(1,349)	9,889
General reserve fund	12,271	-114			12,157
	<u>27,571</u>	<u>40,793</u>	<u>(44,969)</u>	<u>(1,349)</u>	<u>22,046</u>
Previous year:					
	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
General fund	11,815	47,130	(42,845)	(800)	15,300
General reserve fund	11,756	515			12,271
	<u>23,571</u>	<u>47,645</u>	<u>(42,845)</u>	<u>(800)</u>	<u>27,571</u>

#### Note

The General fund reserve was set up some years ago as a buffer against a sudden loss of income or unexpected expenditure.

#### 8. Funds (Designated)

	At 1 January 2025	Incoming resources	Resources expended	Transfers	At 31 December 2025
Church Hall fund	5,441	6,605	(7,299)		4,747
Fabric fund (Designated)	29,935	-265	-1347		28,323
Outreach fund	2,638	-25			2,613
Childrens' and Families Worker fund	32	317	(1,661)	1,312	0
Light and heat fund	2,347	-22			2,325
	<u>40,393</u>	<u>6,610</u>	<u>(10,307)</u>	<u>1,312</u>	<u>38,008</u>
Previous year:					
	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
Church Hall fund	2,500	9,623	-6682		5,441
Fabric fund (Designated)	28,642	1293			29,935
Outreach fund	2,527	111			2,638
Childrens' and Families Worker fund	21	875	-1,664	800	32
Light and heat fund	2,248	99			2,347
	<u>35,938</u>	<u>12,001</u>	<u>-8,346</u>	<u>800</u>	<u>40,393</u>

#### Notes

The Childrens' and Families Worker fund is being used to finance Tracey Winfrow's Children and Families work.

The Light and heat fund consists of a couple of grants received from the Diocese towards higher utility bills following the recent energy crisis.

Owing to fixed contract prices, we have not yet had to draw on these funds.

## ST JAMES CHURCH, ANSTON (Charity No: 1129033)

### NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ending 31st December 2025

#### 9. Funds (Restricted)

	At 1 January 2025	Incoming resources	Resources expended	Transfers	At 31 December 2025
Hardship fund	2,100	-20			2,080
Fabric fund (Restricted)	305	1,852	(510)		1,647
Wrights Bellringers fund	467	-4			463
Brunch Service fund	59		(96)	37	0
	<u>2,931</u>	<u>1,828</u>	<u>(606)</u>	<u>37</u>	<u>4,190</u>

Previous year:

	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
Hardship fund	2,012	88			2,100
Fabric fund (Restricted)	3,894	4,731	-8320		305
Wrights Bellringers fund	447	20			467
Brunch Service fund	363	9	-313		59
	<u>6,716</u>	<u>4,848</u>	<u>-8633</u>	<u>0</u>	<u>2,931</u>

Note

The Hardship Fund was created to provide assistance to needy families at the discretion of the vicar/PCC.

#### 10. Funds (Endowment)

	At 1 January 2025	Incoming resources	Resources expended	Transfers	At 31 December 2025
CBF re Church Hall	17,512	-204			17,308
	<u>17,512</u>	<u>-204</u>	<u>0</u>	<u>0</u>	<u>17,308</u>

Previous year:

	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
CBF re Church Hall	16,662	850			17,512
	<u>16,662</u>	<u>850</u>	<u>0</u>	<u>0</u>	<u>17,512</u>

Note

This fund originates from the sale of the caretaker's cottage at the Church Hall many years ago.

Capital - £7,941, Interest - £9,367

## ST JAMES CHURCH, ANSTON (Charity No: 1129033)

### INDEPENDENT EXAMINER'S REPORT

This report on the financial statements of the PCC for the year ended 31st December 2025, which are set out on pages 1 to 8, 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").

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.

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. 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 disclosure 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.

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 Regulations have 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.

(Signed)



Peter H Jones  
27 Crimcar Avenue  
Sheffield  
S10 4EQ

17 February 2026

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# Accounts

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**St James Church, Anston**

**Annual Report and Financial Accounts**  
**For the year ended 31<sup>st</sup> December 2024**

# ST JAMES CHURCH, ANSTON (Charity No: 1129033)

## Annual Report of the Parochial Church Council For the year ended 31st December 2024

### Administrative information

St. James Church is situated in South Anston. We are part of the Diocese of Sheffield. The correspondence address is 17 Lindale Close, North Anston, Sheffield, S25 4FD.

The Parochial Church Council (PCC) is a charity which is registered with the Charity Commission.

PCC members who have served from 1st January 2024 until the date this report was approved are:

*Incumbent:* We are currently in interregnum but look forward to the arrival of Kirsty Massey in the summer to be our oversight minister for this parish and those of Woodsetts, Letwell and Firbeck.

*Assistant Priest:* Revd Barbara Cushing

*Wardens:* Pat Bradey  
Ron Cushing (appointed 17 April 2024)

*Representatives on the Deanery Synod*  
Pat Bradey  
Mira Robinson (appointed 17 April 2024)

*Representatives on the Diocesan Synod*  
Pat Bradey

*Elected members:*  
Peter Howard - Hon. Treasurer  
Sue Harpham – Hon. Secretary  
Hazel Coates (resigned 17 April 2024)  
David Little  
Bill Lowe (appointed 17 April 2024)  
Kathy Nunnington (resigned 17 April 2024)  
Phil Kirkwood (appointed 17 April 2024)  
Mira Robinson  
Kerry Sweet  
Julie Tedder  
Anne Wildgoose

*Ex-officio members:* Chris Hall

### Structure, governance and management

The method of appointment of PCC members is set out in the Church Representation Rules. All church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC.

### Objectives and activities

St James' PCC has the responsibility of co-operating with the incumbent/assistant priest in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the Church itself in South Anston and the Church Hall in North Anston.

## **Achievements and performance**

### Church attendance

There are 92 parishioners on the electoral roll as at the date of this report. The average weekly attendance, counted during October, was 45.

## **Review of the year 2024**

The full PCC met on 7 occasions during the period.

We have rich and varied services from traditional Book of Common Prayer, Holy Communion through to Family Holy Communion Services and evening services. In addition, there is a monthly Brunch service which is very informal and is ideal for those who have little or no experience of church. We also hold a popular Memorial service, a busy Remembrance Day service for our uniformed groups and have occasional extra Prayer and Praise services. Baptism services take place after our Sunday services and we had several weddings during the year. We are continuing the distribution of a regular newsletter, which goes out to members of the congregation, either by email or hand delivery. The church is also open on occasions for people to drop off items for the foodbank. A major event during the year was St James Patronal Festival, celebrating the Church's 850 anniversary.

We are currently in interregnum but are much looking forward to welcoming Kirsty Massey in the summer to be our oversight minister to lead this parish, together with those of Woodsetts, Letwell and Firbeck. Our Ministry Team has a breadth of experience and includes a part time SSM licensed Assistant Priest and two Lay Readers. We also have two Pastoral Workers who exercise varied roles. In addition, we have three trained and licensed Worship Leaders, two Godly Play Practitioners, and Tracey Winfrow, our Children and Young Families Worker who runs a Wednesday morning Toddler group at the Church Hall. We are committed to supporting those who wish to train and to enabling all of our congregation to grow and exercise their gifts.

The Natter Cafe is normally held every week in The Church Hall and is an integral part of our outreach to the community, attracting the recently bereaved and the elderly, alongside church members. It serves simple drinks and food in relaxed surroundings supported by a team of volunteers. As the community has grown together, Advent and Lent courses have been run which has been very popular with lots of people staying after the Café. Alongside the Café, a group of men, typically husbands of Café attendees have been meeting to do jobs around the church hall. This has even developed into a termly social men's dinner where these men and others from the church gather for a meal.

We are continuing to build our links with our neighbouring parishes so we can work together to grow mission across our deanery via our "Mission Partnership". We have quarterly joint services as a Mission Partnership and we hope to develop these links, particularly with those churches we will combine with as part of our team ministry group.

Further afield, we offer ongoing support to several Charities: Bluebell Wood Hospice, Rothacs and Charis; we value the work of Mel Welch and Mandy Hunter in Mozambique and Ethiopia, supporting them both financially and prayerfully. We also contribute to The Dinnington Food Bank, organized by The Salvation Army and we collected for them at our Harvest service.

There is much to give thanks for in the life of our church, though we need to keep praying. As we move forward we have opportunities to find out where God is at work and join in, and we are reminded we are called as the Body of Christ to work together, entrusting our church to God for a new and exciting future.

## Financial Review

Income has fallen by £10,000 as our investments have realised a lower surplus and Parochial fees were lower. Last year we received a couple of Diocesan grants towards higher energy costs but this has effectively been replaced by a legacy receipt this year. Congregational income has also been slightly lower.

Expenditure has been consistent with last year. Fabric costs have risen, mainly made up of Stonework and Handrail repairs. However, Tracey's Children's work costs have fallen following the decision to reduce her hours.

The net result has been a net increase across all the fund categories of £5,000.

Moving forward, the PCC decided to retain our Common Fund contribution for 2025 at £29,000.

Despite a reasonable surplus on all our funds, we continue to face tough times financially as a church, especially as we have numerous capital projects in the pipeline but God has been generous to us, for which we have to be very thankful. However, we must ensure that we keep a tight rein on all finances.

## Reserves policy

It is our policy to retain in the General Fund reserve, contained within Unrestricted Funds, a sum to provide some cover in the event of a sudden loss of income or costly repair. With accumulated interest, the balance in this fund currently stands at £12,271.

Approved by the PCC on the 10th March 2025 and signed on their behalf by:

Revd Barbara Cushing (Assistant Priest)



Mr Peter Howard (Hon. Treasurer)



# ST JAMES CHURCH, ANSTON (Charity No: 1129033)

## STATEMENT OF FINANCIAL ACTIVITIES For the year ending 31st December 2024

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS	
						2024 £	2023 £
<b>INCOMING RESOURCES</b>							
Voluntary income	2(a)	37,858	2,145	4,483	0	44,486	44,784
Income from investments	2(b)	1,096	1,673	365	850	3,984	7,060
Church activities	2(c)	7,674	7,426	0	0	15,100	20,183
Other incoming resources	2(d)	1,017	757	0	0	1,774	3,129
<b>TOTAL INCOME</b>		<b>47,645</b>	<b>12,001</b>	<b>4,848</b>	<b>850</b>	<b>65,344</b>	<b>75,156</b>
<b>EXPENDITURE</b>							
Church activities	3(a)	42,746	8,346	8,633	0	59,725	58,226
Raising funds	3(b)	99	0	0	0	99	99
<b>TOTAL EXPENDITURE</b>		<b>42,845</b>	<b>8,346</b>	<b>8,633</b>	<b>0</b>	<b>59,824</b>	<b>58,325</b>
<b>NET INCOME BEFORE TRANSFERS</b>		<b>4,800</b>	<b>3,655</b>	<b>(3,785)</b>	<b>850</b>	<b>5,520</b>	<b>16,831</b>
Transfers between funds	4	-800	800	0	0	0	0
<b>NET MOVEMENT IN FUNDS</b>		<b>4,000</b>	<b>4,455</b>	<b>(3,785)</b>	<b>850</b>	<b>5,520</b>	<b>16,831</b>
Funds brought forward 1st January 2024	7-10	23,571	35,938	6,716	16,662	82,887	66,056
Funds carried forward 31st December 2024	7-10	27,571	40,393	2,931	17,512	88,407	82,887

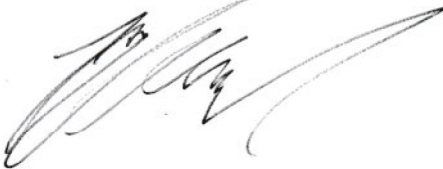
The notes on pages 3 to 8 form part of these accounts.

# ST JAMES CHURCH, ANSTON (Charity No: 1129033)

## BALANCE SHEET AT 31ST DECEMBER 2024

	Notes	2024 £	2023 £
<b>CURRENT ASSETS</b>			
Debtors	5	2,244	1,872
Short term deposits		75,152	64,363
Cash at bank and in hand		13,648	17,177
		<u>91,044</u>	<u>83,412</u>
<b>CURRENT LIABILITIES</b>			
Creditors - amounts falling due within one year	6	2,637	525
<b>TOTAL NET ASSETS</b>		<u>88,407</u>	<u>82,887</u>
<b>PARISH FUNDS</b>			
Unrestricted	7	27,571	23,571
Designated	8	40,393	35,938
Restricted	9	2,931	6,716
Endowment	10	17,512	16,662
		<u>88,407</u>	<u>82,887</u>

Mr Peter G Howard (Hon. Treasurer)



Revd Barbara Cushing (Assistant Priest)



The notes on pages 3 to 8 form part of these accounts.

# ST JAMES CHURCH, ANSTON (Charity No: 1129033)

## NOTES TO THE FINANCIAL STATEMENTS

For the year ending 31st December 2024

### 1. ACCOUNTING POLICIES

The PCC is a public benefit entity within the meaning of FRS 102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCC's and with the Regulations' "true and fair view" provisions, together with FRS (2016) as the applicable accounting standards and the 2016 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP (FRS 102)).

The financial statements have been prepared under the historical cost convention and 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.

### Endowment Funds

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

### Restricted Funds

Restricted funds represent a) income from trusts 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 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 basis.

### Unrestricted Funds

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

### Designated Funds

Designated funds are sums set aside out of general funds for specific designated purposes. They can be transferred back to unrestricted funds at any time.

### Incoming Resources

Planned giving, collections and donations are recognised 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. Interest is accrued. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

### Expenditure

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. Accounts 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.

# ST JAMES CHURCH, ANSTON (Charity No: 1129033)

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ending 31st December 2024

### 1. ACCOUNTING POLICIES (Continued)

#### Fixed Assets

Consecrated and benefice property is not included in the accounts by s.10 of the Charities Act 2011. Moveable church furnishings held by the incumbent 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.

Equipment used within the Church premises is depreciated on a straight line basis over 4 years. Individual items of equipment with a purchase price of £1,000 or less are written off when the asset is acquired. All such assets are separately disclosed on the Balance Sheet.

#### Investments

Investments are valued at market value at 31 December.

### 2. INCOMING RESOURCES

	Unrestricted	Designated	Restricted	Endowment	TOTAL FUNDS	
	Funds	Funds	Funds	Funds	2024	2023
	£	£	£	£	£	£
<b>2(a) Voluntary income</b>						
Planned giving: Gift aid donations	22,118	315	785		23,218	24,517
Other	6,519				6,519	5,200
Collections	1,440				1,440	2,110
Gift Aid recoverable	7,009	75	188		7,272	8,062
Grants					0	4,450
Legacies		1,755	3,510		5,265	0
Donations, appeals etc.	772				772	445
	<b>37,858</b>	<b>2,145</b>	<b>4,483</b>	<b>0</b>	<b>44,486</b>	<b>44,784</b>
<b>2(b) Income from investments</b>						
Interest received and Investment fund income	1,096	1,673	365	850	3,984	7,060
<b>2(c) Church activities</b>						
Church Hall lettings		7,426			7,426	7,410
Parochial fees	7,674				7,674	12,773
	<b>7,674</b>	<b>7,426</b>	<b>0</b>	<b>0</b>	<b>15,100</b>	<b>20,183</b>
<b>2(d) Other incoming resources</b>						
Fund raising	497	485			982	1,332
Toddler receipts	520				520	715
Café income		272			272	846
Sundry other receipts					0	236
	<b>1,017</b>	<b>757</b>	<b>0</b>	<b>0</b>	<b>1,774</b>	<b>3,129</b>
<b>Total income</b>	<b>47,645</b>	<b>12,001</b>	<b>4,848</b>	<b>850</b>	<b>65,344</b>	<b>75,156</b>

# ST JAMES CHURCH, ANSTON (Charity No: 1129033)

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ending 31st December 2024

### 3. EXPENDITURE

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS	
					2024 £	2023 £
<b>3(a) Church activities</b>						
Missionary and charitable giving						
Overseas						
Charis Ministries - Mel & Mandy	600				600	600
Home						
CARE					0	0
ROTHACS	450				450	450
Bluebell Wood Hospice	450				450	450
Yorkshire Bellringers	3				3	3
	1,503	0	0	0	1,503	1,503
Ministry: Diocesan Common Fund contribution	29,000				29,000	29,000
Other ministry costs					0	222
Light, heat, insurance and water rates	7,023				7,023	6,266
Altar and service materials	1,036		283		1,319	831
Cleaning expenses	1,081				1,081	1,074
Boiler replacement					0	3,600
Boiler and heating repairs					0	555
Fire extinguisher service					0	42
Electrical repairs	210				210	0
Sound system repairs	250				250	105
Stonework repairs			5,893		5,893	0
Handrail repairs			1,800		1,800	0
Other maintenance costs	169				169	49
Architect's fees			627		627	0
Training , books and housegroup materials	50				50	378
Children and young peoples' ministry		1,664			1,664	4,024
Church Hall running costs		6,682			6,682	5,415
Church Hall roofing repairs					0	3,050
Printing, stationery and photocopying	940		30		970	968
Christian Copyright licence	645				645	613
Hardship payments					0	0
Sumup donation giving machines	357				357	155
Vacuum cleaner replacement	252				252	0
Independent examiner gift	160				160	155
Other miscellaneous expenses	70				70	221
	42,746	8,346	8,633	0	59,725	58,226
<b>3(b) Raising funds</b>						
Costs of gift envelopes	99				99	99
	99	0	0	0	99	99
<b>Total expenditure</b>	<b>42,845</b>	<b>8,346</b>	<b>8,633</b>	<b>0</b>	<b>59,824</b>	<b>58,325</b>

# ST JAMES CHURCH, ANSTON (Charity No: 1129033)

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ending 31st December 2024

### 4. Transfers between Funds

The following transfers have been made between funds:

	Unrestricted Funds £	Designated Funds £
General Fund to Childrens' and Families Worker Fund To fund Tracey Winfrow's work.	-800	800

### 5. Debtors

	2024	2023
Gift aid tax recoverable	1,561	1,668
Church Hall rent debtors	150	204
VAT refund receivable	533	0
	<u>2,244</u>	<u>1,872</u>

### 6. Liabilities

Amounts falling due within one year		
Diocesan Common Fund contribution	0	0
Accrual - electric and gas	693	415
Accrual - donation to independent examiner	160	155
Accrual - handrail repairs	1,800	0
Payments in advance	-16	-45
	<u>2,637</u>	<u>525</u>

## ST JAMES CHURCH, ANSTON (Charity No: 1129033)

### NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ending 31st December 2024

#### 7. Funds (Unrestricted)

	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
General fund	11,815	47,130	(42,845)	(800)	15,300
General reserve fund	11,756	515			12,271
	<u>23,571</u>	<u>47,645</u>	<u>(42,845)</u>	<u>(800)</u>	<u>27,571</u>
Previous year:					
	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
General fund	7,715	52,499	(45,699)	(2,700)	11,815
General reserve fund	10,777	979			11,756
	<u>18,492</u>	<u>53,478</u>	<u>(45,699)</u>	<u>(2,700)</u>	<u>23,571</u>

Note

The General fund reserve was set up some years ago as a buffer against a sudden loss of income or unexpected expenditure.

#### 8. Funds (Designated)

	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
Church Hall fund	2,500	9,623	(6,682)		5,441
Fabric fund (Designated)	28,642	1,293			29,935
Outreach fund	2,527	111			2,638
Childrens' and Families					
Worker fund	21	875	(1,664)	800	32
Light and heat fund	2,248	99			2,347
	<u>35,938</u>	<u>12,001</u>	<u>(8,346)</u>	<u>800</u>	<u>40,393</u>
Previous year:					
	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
Church Hall fund	1,865	9,100	(8,465)		2,500
Fabric fund (Designated)	25,343	3299			28,642
Outreach fund	2,317	210			2,527
Childrens' and Families					
Worker fund	87	1,258	(4,024)	2,700	21
Light and heat fund		2,248			2,248
	<u>29,612</u>	<u>16,115</u>	<u>(12,489)</u>	<u>2,700</u>	<u>35,938</u>

Notes

The Childrens' and Families Worker fund is being used to finance Tracey Winfrow's Children and Families work.

The Light and heat fund consists of a couple of grants received from the Diocese towards higher utility bills following the recent energy crisis.

Owing to fixed contract prices, we have not yet had to draw on these funds.

## ST JAMES CHURCH, ANSTON (Charity No: 1129033)

### NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ending 31st December 2024

#### 9. Funds (Restricted)

	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
Hardship fund	2,012	88			2,100
Fabric fund (Restricted)	3,894	4,731	(8,320)		305
Wrights Bellringers fund	447	20			467
Brunch Service fund	363	9	(313)		59
	<u>6,716</u>	<u>4,848</u>	<u>(8,633)</u>	<u>0</u>	<u>2,931</u>

Previous year:

	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
Hardship fund	1,839	173			2,012
Fabric fund (Restricted)	900	2,994			3,894
Wrights Bellringers fund	410	37			447
Brunch Service fund		500	(137)		363
	<u>3,149</u>	<u>3,704</u>	<u>(137)</u>	<u>0</u>	<u>6,716</u>

Note

The Hardship Fund was created to provide assistance to needy families at the discretion of the vicar/PCC.

#### 10. Funds (Endowment)

	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
CBF re Church Hall	16,662	850			17,512
	<u>16,662</u>	<u>850</u>	<u>0</u>	<u>0</u>	<u>17,512</u>

Previous year:

	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
CBF re Church Hall	14,803	1,859			16,662
	<u>14,803</u>	<u>1,859</u>	<u>0</u>	<u>0</u>	<u>16,662</u>

Note

This fund originates from the sale of the caretaker's cottage at the Church Hall many years ago.

## ST JAMES CHURCH, ANSTON (Charity No: 1129033)

### INDEPENDENT EXAMINER'S REPORT

This report on the financial statements of the PCC for the year ended 31st December 2023, which are set out on pages 1 to 8, 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").

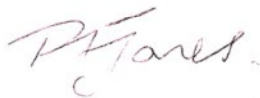
As members of the PCC, you are responsible for the preparation of the financial statements; you consider that the audit requirement of the Regulations and section 144(2) of the Act do not apply. It is my responsibility to issue this report on those financial statements in accordance with the terms of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

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. 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 disclosure 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.

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 Regulations have 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.

(Signed)



Peter H Jones  
27 Crimcar Avenue  
Sheffield  
S10 4EQ

20 February 2025

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# Accounts

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**St James Church, Anston**

**Annual Report and Financial Accounts  
For the year ended 31<sup>st</sup> December 2023**

# ST JAMES CHURCH, ANSTON (Charity No: 1129033)

## Annual Report of the Parochial Church Council For the year ended 31st December 2023

### Administrative information

St. James Church is situated in South Anston. We are part of the Diocese of Sheffield. The correspondence address is 17 Lindale Close, North Anston, Sheffield, S25 4FD.

The Parochial Church Council (PCC) is a charity which is registered with the Charity Commission.

PCC members who have served from 1st January 2023 until the date this report was approved are:

*Incumbent:* Revd Jon Hidden (left 6<sup>th</sup> August 2023)

We are currently in interregnum

*Assistant Priest:* Revd Barbara Cushing

*Warden:* Pat Bradey

### *Representatives on the Deanery Synod*

Pat Bradey

### *Representatives on the Diocesan Synod*

Rev'd Jon Hidden (resigned 6<sup>th</sup> August 2023)

Pat Bradey

### *Elected members:*

Peter Howard - Hon. Treasurer

Sue Harpham – Hon. Secretary

Ron Cushing

Hazel Coates

David Little

Kathy Nunnington

Mira Robinson

Kerry Sweet (appointed 26<sup>th</sup> April 2023)

Julie Tedder

Ann Wildgoose (appointed 26<sup>th</sup> April 2023)

### *Co-opted members:*

Chris Hall

Tracey Winfrow

### Structure, governance and management

The method of appointment of PCC members is set out in the Church Representation Rules. All church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC.

### Objectives and activities

St James' PCC has the responsibility of co-operating with the incumbent/assistant priest in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the Church itself in South Anston and the Church Hall in North Anston.

## **Achievements and performance**

### Church attendance

There are 93 parishioners on the electoral roll as at the date of this report. The average weekly attendance, counted during October, was 50.

## **Review of the year 2023**

The full PCC met on 8 occasions during the period.

We have rich and varied services from traditional Book of Common Prayer, Holy Communion through to Family Holy Communion Services and evening services. In addition, a monthly Brunch service has been introduced which is very informal and is ideal for those who have little or no experience of church. We also hold a popular Memorial service, a busy Remembrance Day service for our uniformed groups and have occasional extra Prayer and Praise services. Baptism services take place after our Sunday services and we had several weddings during the year. We are continuing the distribution of a weekly newsletter, which goes out to members of the congregation, either by email or hand delivery. The church is also open on occasions for people to drop off items for the foodbank.

In August, our incumbent, Rev'd Jon Hidden left St James to become an oversight minister in Sheffield so we are currently in interregnum. We are in the process of appointing our own oversight minister to lead this parish, together with those of Woodsetts, Letwell and Firbeck.

Our Ministry Team has a breadth of experience and includes a part time SSM licensed as Assistant Priest and two Lay Readers. We also have six Pastoral Workers who exercise varied roles. In addition, we have four trained and licensed Worship Leaders, two Godly Play Practitioners, and Tracey Winfrow, our Children and Young Families Worker who runs a Tuesday morning Toddler group at the Church Hall.. We are committed to supporting those who wish to train and to enabling all of our congregation to grow and exercise their gifts.

The Natter Cafe is normally held every week in The Church Hall and is an integral part of our outreach to the community, attracting the recently bereaved and the elderly, alongside church members. It serves simple drinks and food in relaxed surroundings supported by a team of volunteers. As the community has grown together, Advent and Lent courses have been run which has been very popular with lots of people staying after the Café. Alongside the Café, a group of men, typically husbands of Café attendees have been meeting to do jobs around the church hall. This has even developed into a termly social men's dinner where these men and others from the church gather for a meal.

We are continuing to build our links with our neighbouring parishes so we can work together to grow mission across our deanery via our "Mission Partnership". We have quarterly joint services as a Mission Partnership and we hope to develop these links, particularly with those churches we will combine with as part of our team ministry group.

Further afield, we offer ongoing support to several Charities: Bluebell Wood Hospice, Rothacs and Charis; we value the work of Mel Welch and Mandy Hunter in Mozambique and Ethiopia, supporting them both financially and prayerfully. We also contribute to The Dinnington Food Bank, organized by The Salvation Army and we collected for them at our Harvest service.

There is much to give thanks for in the life of our church, though we need to keep praying. As we move forward we have opportunities to find out where God is at work and join in, and we are reminded we are called as the Body of Christ to work together, entrusting our church to God for a new and exciting future.

## **Financial Review**

Income has risen overall as we our investments have produced a surplus which has exceeded the losses we incurred last year, Also Parochial fees and fundraising income has risen, together with the receipt of some Diocesan grants towards higher energy costs and the Brunch services. Against this, there has been a slight fall in Congregational and Church Hall lettings income.

Expenditure has been more consistent with the only significant rise being a £4,000 boiler repair cost for the Church. The net result has been an increase across all the fund categories, but we must be aware that much of the increase was due to investment returns which are by their very nature, somewhat volatile.

Moving forward, the PCC decided to retain our Common Fund contribution for 2024 at £29,000.

Despite a reasonable surplus on all our funds, we continue to face tough times financially as a church, especially as we have numerous capital projects in the pipeline but God has been generous to us, for which we have to be very thankful. However, we must ensure that we keep a tight rein on all finances.

## **Reserves policy**

It is our policy to retain in the General Fund reserve, contained within Unrestricted Funds, a sum to provide some cover in the event of a sudden loss of income or costly repair. With accumulated interest, the balance in this fund currently stands at £11,756.

**Approved by the PCC on the 4th March 2024 and signed on their behalf by Revd Barbara Cushing.**

A handwritten signature in cursive script, reading "B. A. Cushing". The signature is written in dark ink and is positioned below the approval text.

# ST JAMES CHURCH, ANSTON (Charity No: 1129033)

## STATEMENT OF FINANCIAL ACTIVITIES For the year ending 31st December 2023

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS	
						2023 £	2022 £
<b>INCOMING RESOURCES</b>							
Voluntary income	2(a)	38,922	2,650	3,212	0	44,784	43,024
Income from investments	2(b)	1,827	2,882	492	1,859	7,060	-4,649
Church activities	2(c)	11,843	8,340	0	0	20,183	18,122
Other incoming resources	2(d)	886	2,243	0	0	3,129	849
<b>TOTAL INCOME</b>		<b>53,478</b>	<b>16,115</b>	<b>3,704</b>	<b>1,859</b>	<b>75,156</b>	<b>57,346</b>
<b>EXPENDITURE</b>							
Church activities	3(a)	45,600	12,489	137	0	58,226	52,863
Raising funds	3(b)	99	0	0	0	99	113
<b>TOTAL EXPENDITURE</b>		<b>45,699</b>	<b>12,489</b>	<b>137</b>	<b>0</b>	<b>58,325</b>	<b>52,976</b>
<b>NET INCOME BEFORE TRANSFERS</b>		<b>7,779</b>	<b>3,626</b>	<b>3,567</b>	<b>1,859</b>	<b>16,831</b>	<b>4,370</b>
Transfers between funds	5	-2,700	2,700	0	0	0	0
<b>NET MOVEMENT IN FUNDS</b>		<b>5,079</b>	<b>6,326</b>	<b>3,567</b>	<b>1,859</b>	<b>16,831</b>	<b>4,370</b>
Funds brought forward 1st January 2023	8-11	18,492	29,612	3,149	14,803	66,056	61,686
Funds carried forward 31st December 2023	8-11	23,571	35,938	6,716	16,662	82,887	70,426

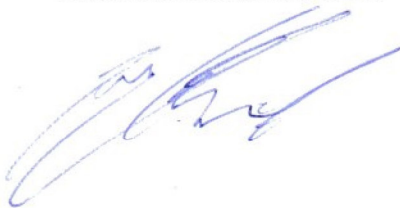
The notes on pages 3 to 8 form part of these accounts.

# ST JAMES CHURCH, ANSTON (Charity No: 1129033)

## BALANCE SHEET AT 31ST DECEMBER 2023

	Notes	2023 £	2022 £
<b>CURRENT ASSETS</b>			
Debtors	6	1,872	2,352
Short term deposits		64,363	52,401
Cash at bank and in hand		17,177	10,952
		<u>83,412</u>	<u>65,705</u>
<b>CURRENT LIABILITIES</b>			
Creditors - amounts falling due within one year	7	525	-351
<b>TOTAL NET ASSETS</b>		<u>82,887</u>	<u>66,056</u>
<b>PARISH FUNDS</b>			
Unrestricted	8	23,571	18,492
Designated	9	35,938	29,612
Restricted	10	6,716	3,149
Endowment	11	16,662	14,803
		<u>82,887</u>	<u>66,056</u>

Mr Peter G Howard (Hon. Treasurer)



Revd Barbara Cushing (Assistant Priest)



The notes on pages 3 to 8 form part of these accounts.

# ST JAMES CHURCH, ANSTON (Charity No: 1129033)

## NOTES TO THE FINANCIAL STATEMENTS

For the year ending 31st December 2023

### 1. ACCOUNTING POLICIES

The PCC is a public benefit entity within the meaning of FRS 102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCC's and with the Regulations' "true and fair view" provisions, together with FRS (2016) as the applicable accounting standards and the 2016 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP (FRS 102)).

The financial statements have been prepared under the historical cost convention and 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.

### Endowment Funds

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

### Restricted Funds

Restricted funds represent a) income from trusts 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 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 basis.

### Unrestricted Funds

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

### Designated Funds

Designated funds are sums set aside out of general funds for specific designated purposes. They can be transferred back to unrestricted funds at any time.

### Incoming Resources

Planned giving, collections and donations are recognised 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. Interest is accrued. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

### Expenditure

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. Accounts 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.

# ST JAMES CHURCH, ANSTON (Charity No: 1129033)

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ending 31st December 2023

### 1. ACCOUNTING POLICIES (Continued)

#### Fixed Assets

Consecrated and benefice property is not included in the accounts by s.10 of the Charities Act 2011. Moveable church furnishings held by the incumbent 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.

Equipment used within the Church premises is depreciated on a straight line basis over 4 years. Individual items of equipment with a purchase price of £1,000 or less are written off when the asset is acquired. All such assets are separately disclosed on the Balance Sheet.

#### Investments

Investments are valued at market value at 31 December.

### 2. INCOMING RESOURCES

	Unrestricted	Designated	Restricted	Endowment	TOTAL FUNDS	
	Funds	Funds	Funds	Funds	2023	2022
	£	£	£	£	£	£
<b>2(a) Voluntary income</b>						
Planned giving: Gift aid donations	23,377	380	760		24,517	24,129
Other	5,200				5,200	7,875
Collections	2,110				2,110	2,243
Gift Aid recoverable	7,790	120	152		8,062	8,152
Grants		2,150	2,300		4,450	0
Donations, appeals etc.	445				445	625
	<u>38,922</u>	<u>2,650</u>	<u>3,212</u>	<u>0</u>	<u>44,784</u>	<u>43,024</u>
<b>2(b) Income from investments</b>						
Interest rec'd and Investment fund deficit/income	1,827	2,882	492	1,859	7,060	-4,649
<b>2(c) Church activities</b>						
Church Hall lettings		7,410			7,410	8,785
Parochial fees	11,843	930			12,773	9,337
	<u>11,843</u>	<u>8,340</u>	<u>0</u>	<u>0</u>	<u>20,183</u>	<u>18,122</u>
<b>2(d) Other incoming resources</b>						
Fund raising	650	2,243			2,893	812
Sundry other receipts	236				236	37
	<u>886</u>	<u>2,243</u>	<u>0</u>	<u>0</u>	<u>3,129</u>	<u>849</u>
<b>Total income</b>	<b><u>53,478</u></b>	<b><u>16,115</u></b>	<b><u>3,704</u></b>	<b><u>1,859</u></b>	<b><u>75,156</u></b>	<b><u>57,346</u></b>

## ST JAMES CHURCH, ANSTON (Charity No: 1129033)

### NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ending 31st December 2023

3. EXPENDITURE	Unrestricted	Designated	Restricted	Endowment	TOTAL FUNDS	
	Funds	Funds	Funds	Funds	2023	2022
	£	£	£	£	£	£
<b>3(a) Church activities</b>						
Missionary and charitable giving						
Overseas						
Charis Ministries - Mel & Mandy	600				600	600
Home						
CARE					0	0
ROTHACS	450				450	450
Bluebell Wood Hospice	450				450	450
Yorkshire Bellringers	3				3	3
	<u>1,503</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,503</u>	<u>1,503</u>
Ministry:						
Diocesan Common Fund contribution	29,000				29,000	29,000
Other ministry costs	222				222	326
Light, heat, insurance and water rates	6,266				6,266	5,922
Altar and service materials	694		137		831	418
Cleaning expenses	1,074				1,074	1,077
Boiler replacement	3,600				3,600	0
Boiler and heating repairs	555				555	750
Fire extinguisher service	42				42	0
Electrical repairs					0	210
Sound system repairs	105				105	385
Other maintenance costs	49				49	54
Training , books and housegroup materials	378				378	4
Children and young peoples' ministry		4,024			4,024	4,588
Church Hall running costs		5,415			5,415	4,412
Church Hall roofing (2022-floor repairs)		3,050			3,050	2,551
Printing, stationery and photocopying	968				968	659
Christian Copyright licence	613				613	568
Hardship payments					0	130
Sumup donation machine	155				155	0
Zoom subscriptions					0	14
Independent examiner gift	155				155	150
Other miscellaneous expenses	221				221	142
	<u>45,600</u>	<u>12,489</u>	<u>137</u>	<u>0</u>	<u>58,226</u>	<u>52,863</u>
<b>3(b) Raising funds</b>						
Costs of gift envelopes	99				99	113
	<u>99</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>99</u>	<u>113</u>
<b>Total expenditure</b>	<b>45,699</b>	<b>12,489</b>	<b>137</b>	<b>0</b>	<b>58,325</b>	<b>52,976</b>

# ST JAMES CHURCH, ANSTON (Charity No: 1129033)

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ending 31st December 2023

### 4. Related Party transactions

The total amount paid to PCC members as trustees of the charity for Childrens' work and other general expenses was £3,965 (2022 - £4,525) for the year.

### 5. Transfers between Funds

The following transfers have been made between funds:

	Unrestricted Funds £	Designated Funds £
General Fund to Childrens' and Families Worker Fund To fund Tracey Winfrow's work.	-2,700	2,700

### 6. Debtors

	2023	2022
Gift aid tax recoverable (3 months, 2022-2 months)	1,668	1,270
Church Hall rent debtors	204	403
Fundraising	0	79
Other debtor-Payment in advance for next year	0	600
	<u>1,872</u>	<u>2,352</u>

### 7. Liabilities

Amounts falling due within one year		
Diocesan Common Fund contribution	0	0
Accrual - electric and gas	415	-483
Accrual - donation to independent examiner	155	150
Other creditors	-45	-18
	<u>525</u>	<u>-351</u>

## ST JAMES CHURCH, ANSTON (Charity No: 1129033)

### NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ending 31st December 2023

#### 8. Funds (Unrestricted)

	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
General fund	7,715	52,499	(45,699)	(2,700)	11,815
General reserve fund	10,777	979			11,756
	<u>18,492</u>	<u>53,478</u>	<u>(45,699)</u>	<u>(2,700)</u>	<u>23,571</u>
Previous year:					
	At 1 January 2022	Incoming resources	Resources expended	Transfers	At 31 December 2022
General fund	1,510	50,530	(41,425)	(2,900)	7,715
General reserve fund	11,588	(811)			10,777
	<u>13,098</u>	<u>49,719</u>	<u>(41,425)</u>	<u>(2,900)</u>	<u>18,492</u>

#### Note

The General fund reserve was set up some years ago as a buffer against a sudden loss of income or unexpected expenditure.

#### 9. Funds (Designated)

	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
Church Hall fund	1,865	9,100	(8,465)		2,500
Fabric fund (Designated)	25,343	3,299			28,642
Outreach fund	2,317	210			2,527
Childrens' and Families Worker fund	87	1,258	(4,024)	2,700	21
Light and heat fund		2,248			2,248
	<u>29,612</u>	<u>16,115</u>	<u>(12,489)</u>	<u>2,700</u>	<u>35,938</u>
Previous year:					
	At 1 January 2022	Incoming resources	Resources expended	Transfers	At 31 December 2022
Church Hall fund	115	8,713	(6,963)		1,865
Fabric fund (Designated)	26,227	(884)			25,343
Outreach fund	2,492	(175)			2,317
Childrens' and Families Worker fund	1,040	735	(4,588)	2,900	87
	<u>29,874</u>	<u>8,389</u>	<u>(11,551)</u>	<u>2,900</u>	<u>29,612</u>

#### Notes

The Childrens' and Families Worker fund is being used to finance Tracey Winfrow's Children and Families work.

The Light and heat fund consists of a couple of grants received from the Diocese towards higher utility bills following the recent energy crisis.

Owing to fixed contract prices, we have not yet had to draw on these funds.

## ST JAMES CHURCH, ANSTON (Charity No: 1129033)

### NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ending 31st December 2023

#### 10. Funds (Restricted)

	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
Hardship fund	1,839	173			2,012
Fabric fund (Restricted)	900	2,994			3,894
Wrights Bellringers fund	410	37			447
Brunch service fund		500	(137)		363
	<u>3,149</u>	<u>3,704</u>	<u>(137)</u>	<u>0</u>	<u>6,716</u>
Previous year:					
	At 1 January 2022	Incoming resources	Resources expended	Transfers	At 31 December 2022
Hardship fund	1,977	(138)			1,839
Fabric fund (Restricted)		900			900
Wrights Bellringers fund	441	(31)			410
	<u>2,418</u>	<u>731</u>	<u>0</u>	<u>0</u>	<u>3,149</u>

#### Note

The Hardship Fund was created to provide assistance to needy families at the discretion of the vicar/PCC.

#### 11. Funds (Endowment)

	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
CBF re Church Hall	14,803	1,859			16,662
	<u>14,803</u>	<u>1,859</u>	<u>0</u>	<u>0</u>	<u>16,662</u>
Previous year:					
	At 1 January 2022	Incoming resources	Resources expended	Transfers	At 31 December 2022
CBF re Church Hall	16,296	(1,493)			14,803
	<u>16,296</u>	<u>(1,493)</u>	<u>0</u>	<u>0</u>	<u>14,803</u>

#### Note

This fund originates from the sale of the caretaker's cottage at the Church Hall many years ago.

## ST JAMES CHURCH, ANSTON (Charity No: 1129033)

### INDEPENDENT EXAMINER'S REPORT

This report on the financial statements of the PCC for the year ended 31st December 2023, which are set out on pages 1 to 8, 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").

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.

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. 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 disclosure 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.

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 Regulations have 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.

(Signed)



Peter H Jones  
27 Crimcar Avenue  
Sheffield  
S10 4EQ

19th February 2024

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# Accounts

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**St James Church, Anston**

**Annual Report and Financial Accounts  
For the year ended 31<sup>st</sup> December 2022**

# *ST JAMES CHURCH, ANSTON (Charity No: 1129033)*

## **Annual Report of the Parochial Church Council For the year ended 31st December 2022**

### **Administrative information**

St. James Church is situated in South Anston. We are part of the Diocese of Sheffield. The correspondence address is 17 Rackford Road, NorthAnston, Sheffield, S25 4DE.

The Parochial Church Council (PCC) is a charity which is registered with the Charity Commission.

PCC members who have served from 1st January 2022 until the date this report was approved are:

*Incumbent:* Revd Jon Hidden

*Assistant Priest:* Revd Barbara Cushing

*Wardens:* Pat Bradey

Ron Cushing (resigned as warden 18<sup>th</sup> May 2022)

*Representatives on the Deanery Synod*

Pat Bradey

Tracey Winfrow

*Representatives on the Diocesan Synod*

Rev'd Jon Hidden

Pat Bradey

*Elected members:*

Peter Howard - Hon. Treasurer

Sue Harpham – Hon. Secretary

Ron Cushing (appointed 18<sup>th</sup> May 2022)

Alan Broomhead (resigned 17<sup>th</sup> January 2022)

Hazel Coates

David Little

Diane Moseley (resigned 18<sup>th</sup> May 2022)

Kathy Nunnington

Mira Robinson

Julie Tedder

*Co-opted member:*

Tracey Winfrow

### **Structure, governance and management**

The method of appointment of PCC members is set out in the Church Representation Rules. All church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC.

### **Objectives and activities**

St James' PCC has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the Church itself in South Anston and the Church Hall in North Anston.

## **Achievements and performance**

### Church attendance

There are 90 parishioners on the electoral roll as at the date of this report. The average weekly attendance, counted during October, was 50 which is still considerably down on previous years due to the Covid-19 pandemic.

## **Review of the year 2022**

The full PCC met on 10 occasions during the period.

Thankfully we are meeting regularly again on a Sunday in person after Covid, this has meant we have put some things down as a church yet also kept some things we learnt from the Covid experience. For example continuing the distribution of a weekly newsletter, which goes out to about 25 people who are not on the internet or find it harder to come to church on a Sunday. Another thing we've kept is the church being open on a Wednesday for a short act of worship and for people to drop off items for the foodbank. Despite a further Covid outbreak in the autumn we were able to run our usual pattern of Christmas services which saw many visitors come and be part of our worship.

Our Ministry Team has a breadth of experience and includes a part time SSM licensed as Assistant Priest and two Lay Readers. We also have six Pastoral Workers who exercise varied roles. In addition, we have four trained and licensed Worship Leaders, two Godly Play Practitioners, and Tracey Winfrow, our Children and Young Families Worker. We are committed to supporting those who wish to train and to enabling all of our congregation to grow and exercise their gifts.

We have rich and varied services from traditional Book of Common Prayer, Holy Communion through to Family Holy Communion Services to less formal Liquid Worship style services. We also hold a popular Memorial service, a busy Remembrance Day service for our uniformed groups and we have occasional extra Prayer and Praise evenings held in our church hall. Owing to a backlog caused by Covid, our Baptisms have been taking place outside of our Sunday services. Also, after two years of no weddings, we've had many this year due to the Covid backlog; they have all been joyous services.

Our Children and Young Families Worker runs a Tuesday morning Toddler group at the Church Hall. This has grown over the last year as people have got used to being out post Covid and as word has spread about it. She also has been able to re-start visiting schools which has included RE lessons, Open the Book Bible stories and a Christmas concert at St James.

The Natter Cafe is normally held every week in The Church Hall and is an integral part of our outreach to the community, attracting the recently bereaved and the elderly, alongside church members. It serves simple drinks and food in relaxed surroundings supported by a team of volunteers. As the community has grown together, bring and share lunches have been held after Café. This year our Assistant priest has started a post Natter café group study (e.g. for Advent or Lent) which has been very popular with lots of people staying after the Café. Alongside the Café, a group of men, typically husbands of Café attendees have been meeting to do jobs around the church hall. This has even developed into a termly social men's dinner where these men and others from the church gather for a meal.

We are re-developing links with our neighbouring parishes so we can work together to grow mission across our deanery via our "Mission Partnership". Covid naturally stopped this, but now with a new incumbent in a neighboring parish there is new impetus and we've already had several joint services as a Mission Partnership. Alongside this, we work ecumenically with joint services and the running of joint Advent and Lent courses.

Further afield, we offer ongoing support to several Charities: Bluebell Wood Hospice, Rothacs and Charis; we value the work of Mel Welch and Mandy Hunter in Mozambique and support them both financially and prayerfully.

We also contribute to The Dinnington Food Bank, organized by The Salvation Army and we collected for them at our Harvest service.

There is much to give thanks for in the life of our church, though we need to keep praying. As we move forward we have opportunities to find out where God is at work and join in, and we are reminded we are called as the Body of Christ to work together, entrusting our church to God for a new and exciting future.

### **Financial Review**

As we come out of the restrictions placed on us by the Covid-19 pandemic, income continues to fall:

Total receipts to the General Fund were £49,719 which is down £1,500 from last year.

Other receipts were down £9,000 from last year due mainly due to a deficit on our investment funds caused by the Ukraine invasion and worldwide inflationary pressures. This was offset by a considerable rise in Church Hall income as Covid-19 restrictions have eased.

Total payments from the General Fund were £41,400 which is £7,000 less than last year, mainly as a result of an agreed reduction in our Diocesan Common Fund contribution.

Other expenditure was down £2,000.

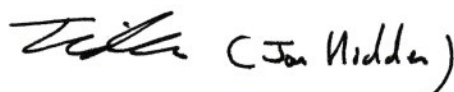
The net result for the year was a net surplus of £8,300 on the General Fund of which £2,900 was transferred to the Childrens' and Young Families fund to cover these costs.

Moving forward, the PCC decided to retain our Common Fund contribution for 2023 at £29,000.

Despite a reasonable surplus on the General Fund, we continue to face tough times financially as a church, especially as we have numerous capital projects in the pipeline but God has been generous to us, for which we have to be very thankful. However, we must ensure that we keep a tight rein on all finances.

### **Reserves policy**

It is our policy to retain in the General Fund reserve, contained within Unrestricted Funds, a sum to provide some cover in the event of a sudden loss of income or costly repair. With accumulated interest, the balance in this fund currently stands at £10,077.

 (Jon Hidden)

**Approved by the PCC on the 20th March 2023 and signed on their behalf by Revd Jon Hidden**

# *ST JAMES CHURCH, ANSTON (Charity No: 1129033)*

## STATEMENT OF FINANCIAL ACTIVITIES

For the year ending 31st December 2022

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS	
						2022 £	2021 £
<b>INCOMING RESOURCES</b>							
Voluntary income	2(a)	41,586	513	925	0	43,024	50,311
Income from investments	2(b)	-811	-2,151	-194	-1,493	-4,649	8,271
Church activities	2(c)	8,467	9,655	0	0	18,122	8,402
Other incoming resources	2(d)	477	372	0	0	849	809
<b>TOTAL INCOME</b>		<b>49,719</b>	<b>8,389</b>	<b>731</b>	<b>-1,493</b>	<b>57,346</b>	<b>67,793</b>
<b>EXPENDITURE</b>							
Church activities	3(a)	41,312	11,551	0	0	52,863	62,070
Raising funds	3(b)	113	0	0	0	113	105
<b>TOTAL EXPENDITURE</b>		<b>41,425</b>	<b>11,551</b>	<b>0</b>	<b>0</b>	<b>52,976</b>	<b>62,175</b>
<b>NET INCOME BEFORE TRANSFERS</b>		<b>8,294</b>	<b>-3,162</b>	<b>731</b>	<b>-1,493</b>	<b>4,370</b>	<b>5,618</b>
Transfers between funds	5	-2,900	2,900	0	0	0	0
<b>NET MOVEMENT IN FUNDS</b>		<b>5,394</b>	<b>-262</b>	<b>731</b>	<b>-1,493</b>	<b>4,370</b>	<b>5,618</b>
Funds brought forward 1st January 2022	8-11	13,098	29,874	2,418	16,296	61,686	56,068
Funds carried forward 31st December 2022	8-11	18,492	29,612	3,149	14,803	66,056	61,686

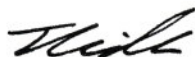
The notes on pages 3 to 11 form part of these accounts.

# ST JAMES CHURCH, ANSTON (Charity No: 1129033)


## BALANCE SHEET AT 31ST DECEMBER 2022

	Notes	2022 £	2021 £
<b>CURRENT ASSETS</b>			
Debtors	6	2,352	938
Short term deposits		52,401	52,061
Cash at bank and in hand		10,952	9,602
		<u>65,705</u>	<u>62,601</u>
<b>CURRENT LIABILITIES</b>			
Creditors - amounts falling due within one year	7	-351	915
<b>TOTAL NET ASSETS</b>		<u>66,056</u>	<u>61,686</u>
<b>PARISH FUNDS</b>			
Unrestricted	8	18,492	13,098
Designated	9	29,612	29,874
Restricted	10	3,149	2,418
Endowment	11	14,803	16,296
		<u>66,056</u>	<u>61,686</u>

Approved by the Parochial Church Council on the 20th March 2023 and signed on its behalf by:



Rev. John Hidden (Vicar)



Mr Peter G Howard (Hon. Treasurer)

The notes on pages 3 to 11 form part of these accounts.

## **NOTES TO THE FINANCIAL STATEMENTS**

For the year ending 31st December 2022

### **1. ACCOUNTING POLICIES**

The PCC is a public benefit entity within the meaning of FRS 102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCC's and with the Regulations' "true and fair view" provisions, together with FRS (2016) as the applicable accounting standards and the 2016 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP (FRS 102)).

The financial statements have been prepared under the historical cost convention and 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.

### **Endowment Funds**

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

### **Restricted Funds**

Restricted funds represent a) income from trusts 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 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 basis.

### **Unrestricted Funds**

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

### **Designated Funds**

Designated funds are sums set aside out of general funds for specific designated purposes. They can be transferred back to unrestricted funds at any time.

### **Incoming Resources**

Planned giving, collections and donations are recognised 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. Interest is accrued. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

### **Expenditure**

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. Accounts 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.

# *ST JAMES CHURCH, ANSTON (Charity No: 1129033)*

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ending 31st December 2022

### 1. ACCOUNTING POLICIES (Continued)

#### Fixed Assets

Consecrated and benefice property is not included in the accounts by s.10 of the Charities Act 2011. Moveable church furnishings held by the incumbent 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.

Equipment used within the Church premises is depreciated on a straight line basis over 4 years. Individual items of equipment with a purchase price of £1,000 or less are written off when the asset is acquired. All such assets are separately disclosed on the Balance Sheet.

#### Investments

Investments are valued at market value at 31 December.

### 2. INCOMING RESOURCES

	Unrestricted	Designated	Restricted	Endowment	TOTAL FUNDS	
	Funds	Funds	Funds	Funds	2022	2021
	£	£	£	£	£	£
<b>2(a) Voluntary income</b>						
Planned giving: Gift aid donations	22,974	395	760		24,129	28,312
Other	7,875				7,875	6,041
Collections	2243				2,243	1,163
Gift Aid recoverable	7,869	118	165		8,152	9,905
Donations, appeals etc.	625				625	4,890
	<b>41,586</b>	<b>513</b>	<b>925</b>	<b>0</b>	<b>43,024</b>	<b>50,311</b>
<b>2(b) Income from investments</b>						
Interest rec'd and Investment fund deficit/income	-811	-2151	-194	-1493	-4,649	8,271
<b>2(c) Church activities</b>						
Church Hall lettings		8,785			8,785	2,327
Parochial fees	8,467	870			9,337	6,075
	<b>8,467</b>	<b>9,655</b>	<b>0</b>	<b>0</b>	<b>18,122</b>	<b>8,402</b>
<b>2(d) Other incoming resources</b>						
Fund raising	440	372			812	724
Sundry other receipts	37				37	85
	<b>477</b>	<b>372</b>	<b>0</b>	<b>0</b>	<b>849</b>	<b>809</b>
<b>Total income</b>	<b>49,719</b>	<b>8,389</b>	<b>731</b>	<b>-1,493</b>	<b>57,346</b>	<b>67,793</b>

# ST JAMES CHURCH, ANSTON (Charity No: 1129033)

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ending 31st December 2022

3. EXPENDITURE	Unrestricted	Designated	Restricted	Endowment	TOTAL FUNDS	
	Funds	Funds	Funds	Funds	2022	2021
	£	£	£	£	£	£
<b>3(a) Church activities</b>						
Missionary and charitable giving						
Overseas						
Charis Ministries - Mel & Mandy	600				600	600
Home						
CARE					0	125
ROTHACS	450				450	400
Bluebell Wood Hospice	450				450	375
Yorkshire Bellringers	3				3	3
	<u>1,503</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,503</u>	<u>1,503</u>
Ministry: Diocesan Common Fund contribution	29,000				29,000	35,000
Other ministry costs	326				326	376
Light, heat, insurance and water rates	5,922				5,922	5,720
Altar and service materials	418				418	127
Cleaning expenses	1,077				1,077	1,287
Downpipe and hopper replacements					0	5,300
Boiler and heating repairs	750				750	616
Fire extinguisher service					0	378
Insurance excess re roof repairs					0	250
Electrical repairs	210				210	200
Sound system repairs	385				385	0
Other maintenance costs	54				54	95
Training , books and housegroup materials	4				4	492
Children and young peoples' ministry		4,588			4,588	4,323
Church Hall running costs		4,412			4,412	3,952
Church Hall floor repairs		2,551			2,551	0
Printing, stationery and photocopying	659				659	779
Christian Copyright licence	568				568	542
Hardship payments	130				130	0
Screen laptop replacement					0	669
Zoom subscriptions	14				14	173
Independent examiner gift	150				150	145
Other miscellaneous expenses	142				142	143
	<u>41,312</u>	<u>11,551</u>	<u>0</u>	<u>0</u>	<u>52,863</u>	<u>62,070</u>
<b>3(b) Raising funds</b>						
Costs of gift envelopes	113				113	105
	<u>113</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>113</u>	<u>105</u>
<b>Total expenditure</b>	<b>41,425</b>	<b>11,551</b>	<b>0</b>	<b>0</b>	<b>52,976</b>	<b>62,175</b>

# ST JAMES CHURCH, ANSTON (Charity No: 1129033)

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ending 31st December 2022

### 4. Related Party transactions

The total amount paid to PCC members as trustees of the charity for Childrens' work, cleaning duties and other costs was general expenses was £4,525 (2021- £5,484) for the year.

The total identified gifts from PCC members and their families donated was £11,844 (2021- £16,464) for the year.

### 5. Transfers between Funds

The following transfers have been made between funds:

	Unrestricted Funds	Designated Funds
	£	£
Childrens' and Families Worker Fund to General Fund To fund Tracey Winfrow's work.	-2,900	2,900

2022                  2021

### 6. Debtors

Gift aid tax recoverable	(2 months, 2021-1 month)	1,270	463
Church Hall rent debtors		403	175
Fundraising		79	300
Other debtor-Payment in advance for next year		600	0
		<u>2,352</u>	<u>938</u>

### 7. Liabilities

Amounts falling due within one year

Diocesan Common Fund contribution	0	0
Credit card balance	0	669
Accrual - electric and gas	-483	-106
Accrual - donation to independent examiner	150	145
Other creditors	-18	207
	<u>-351</u>	<u>915</u>

# ST JAMES CHURCH, ANSTON (Charity No: 1129033)

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ending 31st December 2022

### 8. Funds (Unrestricted)

Balance at 1st January 2022	Income		Payments	Balance at 31st December 2022
<b>General Fund</b>				
1,510		Opening balance		
	50,530	Receipts		
		Tfr to Childrens' and Fam. Worker Fund	2,900	
		Payments	41,425	
		Closing balance		7,715
1,510	50,530		44,325	7,715
	52,040			52,040
 <b>General Fund Reserve</b>				
11,588		Opening balance		
		Investment deficit	811	
		Closing balance		10,777
11,588	0		811	10,777
	11,588			11,588
 <b>NB. This fund was set up some years ago as a buffer against a sudden loss of income or unexpected expenditure.</b>				
<b>13,098</b>		<b>Total Unrestricted Funds</b>		<b>18,492</b>

# ST JAMES CHURCH, ANSTON (Charity No: 1129033)

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ending 31st December 2022

### 9. Funds (Designated)

Balance at 1st January 2022	Income		Payments	Balance at 31st December 2022
<b>Church Hall Fund</b>				
115		Opening balance		
	8,785	Lettings		
	0	Fundraising		
		Investment deficit	72	
		Light, heat, insurance and cleaning	4,308	
		Floor repairs	2,551	
		Other repairs	54	
		Sundry expenses	50	
		Closing balance		1,865
115	8,785		7,035	1,865
	8,900			8,900

### Fabric Fund (Designated)

26,227		Opening balance		
	870	Wedding & funeral fees		
	115	Fundraising		
		Investment deficit	1,869	
		Closing balance		25,343
26,227	985		1,869	25,343
	27,212			27,212

### Outreach Fund

2,492		Opening balance		
		Investment deficit	175	
		Closing balance		2,317
2,492	0		175	2,317
	2,492			2,492

# ST JAMES CHURCH, ANSTON (Charity No: 1129033)

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ending 31st December 2022

### 9. Funds (Designated - continued)

Balance at 1st January 2022	Income		Payments	Balance at 31st December 2022
<b>Childrens' and Families Worker Fund</b>				
1,040		Opening balance		
	395	General donations		
	118	Tax recoverable		
	257	Fundraising		
	2,900	Transfer from General Fund		
		Investment deficit	35	
		Childrens' and Families worker fees	4,486	
		Materials	102	
		Closing balance		87
<u>1,040</u>	<u>3,670</u>		<u>4,623</u>	<u>87</u>
	<u>4,710</u>			<u>4,710</u>

NB. This Fund is being used to finance Tracey Winfrow's Children and Families work.

**29,874**

**Total Designated Funds**

**29,612**

# ST JAMES CHURCH, ANSTON (Charity No: 1129033)

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ending 31st December 2022

### 10. Funds (Restricted)

Balance at 1st January 2022	Income		Payments	Balance at 31st December 2022
<b>Hardship Fund</b>				
1,977		Opening balance		
		Investment deficit	138	
		Closing balance		1,839
<u>1,977</u>	<u>0</u>		<u>138</u>	<u>1,839</u>
	<u>1,977</u>			<u>1,977</u>

NB. This Fund was created to provide assistance to needy families at the discretion of the vicar/PCC.

### Fabric Fund (Restricted)

0		Opening balance		
	760	General donations		
	165	Tax recoverable		
		Investment deficit	25	
		Closing balance		900
<u>0</u>	<u>925</u>		<u>25</u>	<u>900</u>
	<u>925</u>			<u>925</u>

### Wrights Bellringers Fund

441		Opening balance		
		Investment deficit	31	
		Closing balance		410
<u>441</u>	<u>0</u>		<u>31</u>	<u>410</u>
	<u>441</u>			<u>441</u>

<u><u>2,418</u></u>	<b>Total Restricted Funds</b>	<u><u>3,149</u></u>
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# *ST JAMES CHURCH, ANSTON (Charity No: 1129033)*

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ending 31st December 2022

### 11. Funds (Endowment)

Balance at 1st January 2022	Income	Payments	Balance at 31st December 2022
<b>CBF re Church Hall - note original endowment amount = £7,941)</b>			
16,296			
		1,493	
			14,803
16,296	0	1,493	14,803
	16,296		16,296

NB. This fund originates from the sale of the caretaker's cottage at the Church Hall many years ago.

**INDEPENDENT EXAMINER'S REPORT**

This report on the financial statements of the PCC for the year ended 31st December 2022, which are set out on pages 1 to 11, 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").

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.

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.

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 disclosure 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.

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 Regulations have 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.

(Signed)



Peter H Jones  
27 Crimcar Avenue  
Sheffield  
S10 4EQ

~~10th~~ February 2022

6/2/2023

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# Accounts

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**St James Church, Anston**

**Annual Report and Financial Accounts**  
**For the year ended 31<sup>st</sup> December 2021**

## ST JAMES CHURCH, ANSTON (Charity No: 1129033)

### Annual Report of the Parochial Church Council For the year ended 31st December 2021

#### Administrative information

St. James Church is situated in South Anston. We are part of the Diocese of Sheffield. The correspondence address is 17 Rackford Road, NorthAnston, Sheffield, S25 4DE.

The Parochial Church Council (PCC) is a charity which is registered with the Charity Commission.

PCC members who have served from 1st January 2021 until the date this report was approved are:

*Incumbent:* Revd Jon Hidden  
*Assistant Priest:* Revd Barbara Cushing  
*Wardens:* Pat Bradey  
Ron Cushing

#### *Representatives on the Deanery Synod*

Pat Bradey  
Tracey Winfrow

#### *Representatives on the Diocesan Synod*

Rev'd Jon Hidden  
Pat Bradey

#### *Elected members:*

Peter Howard - Hon. Treasurer  
Sue Harpham – Hon. Secretary (appointed 4<sup>th</sup> July 2021)  
Alan Broomhead (resigned 17<sup>th</sup> January 2022)  
Hazel Coates (appointed 4<sup>th</sup> July 2021)  
Gill Fisher (resigned 29<sup>th</sup> November 2021)  
David Little  
Sue Meakin (resigned 1<sup>st</sup> October 2021)  
Diane Moseley  
Sue Newham (resigned 4<sup>th</sup> July 2021)  
Kathy Nunnington (appointed 4<sup>th</sup> July 2021)  
Chris Poulter (resigned 4<sup>th</sup> July 2021)  
Stephen Price (resigned 29<sup>th</sup> November 2021)  
Mira Robinson (appointed 4<sup>th</sup> July 2021)  
David Ross (resigned 4<sup>th</sup> July 2021)  
Julie Tedder

*Co-opted member:* Tracey Winfrow

#### Structure, governance and management

The method of appointment of PCC members is set out in the Church Representation Rules. All church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC.

#### Objectives and activities

St James' PCC has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the Church itself in South Anston and the Church Hall in North Anston.

## **Achievements and performance**

### Church attendance

There are 91 parishioners on the electoral roll as at the date of this report. The average weekly attendance, counted during October, was 34 which is still considerably down on previous years due to the Covid-19 pandemic.

### **Review of the year 2021**

The full PCC met on 7 occasions during the period.

The effects of the global Covid-19 pandemic are every much still with us as a church family. Thankfully as Covid guidance changed we were able to start to meet regularly again on a Sunday in person, and whilst continuing with regular newsletters and service sheets, this has enabled us to continue to worship as St James. Although started as a response to the Covid pandemic, we've also kept the church open on Thursdays for private prayer. Thankfully as we could meet "in person" we were able to hold a range of special services over the last year including Climate Change Sunday and we were able to run a number of in-person Christmas services too including a nativity and a carol service.

Our Ministry Team has a breadth of experience and includes a part time SSM licensed as Assistant Priest and two Lay Readers. We also have six Pastoral Workers who exercise varied roles, though much of this has taken place over the telephone due to restrictions. In addition, we have a trained and licensed Worship Leader, two Godly Play Practitioners, and Tracey Winfrow, our Children and Young Families Worker. We are committed to supporting those who wish to train and to enabling all of our congregation to grow and exercise their gifts.

Normally, we have rich and varied services from traditional Book of Common Prayer, Holy Communion through to Family Holy Communion Services to less formal Liquid Worship & Sacred Space. We also have the occasional extra Prayer and Praise evenings held in our church hall. As we journey out of Covid, we hope to re-establish these services and perhaps start some new ones too.

Our Baptisms normally take place within the main Sunday Service reflecting our desire to support families and introduce them to the Christian faith through joining our worship, though due to a limit on numbers, we've had to hold them immediately after our morning service. Children are important to us and we have Children's ministry during our Sunday morning service, although we are seeking to develop this.

In our community we maintain our strong relationship with The Woodlands Care Home in North Anston, normally in non-Covid times providing a service every two weeks, either Holy Communion or Informal worship. A dedicated team also normally provides seasonal services, pastoral care and support with funerals and bereavement, these services being recognized as a Fresh Expression of Church.

Our Children and Young Families Worker runs a Tuesday morning Toddler group at the Church Hall. Again these have been limited at various points due to Covid restrictions.

The Natter Cafe is normally held every week in The Church Hall and is an integral part of our outreach to the community, attracting the recently bereaved, the elderly alongside church members and serves drinks and food in relaxed surroundings.

We are developing links with our neighboring parishes so we can work together to grow mission across our deanery via our "Mission Partnership". Alongside this, we work ecumenically with joint services and the running of joint Advent and Lent courses.

Further afield, we offer ongoing support to several Charities: Bluebell Wood Hospice, Rothacs and CARE; we value the work of Mel Welch and Mandy Hunter in Mozambique and support them both financially and prayerfully. We also contribute to The Dinnington Food Bank, organized by The Salvation Army and we collected for them at our Harvest service.

There is much to give thanks for in the life of our church although we need to keep praying. The Covid-19 pandemic has brought uncertainty but also opportunity and we are called as the Body of Christ to work together entrusting our church to God for a new and exciting future.

### **Financial Review**

As we tentatively come out of the restrictions placed on us by the Covid-19 pandemic, income has improved slightly:

Total receipts to the General Fund were £51,489 which is up £1,000 from last year.

Other receipts were up £3,500 from last year due mainly due to higher investment returns.

Total payments from the General Fund were £48,600 which is £8,000 less than last year, mainly as a result of an agreed reduction in our Diocesan Common Fund contribution.

Other expenditure was up £1,500.

The net result for the year was a net surplus of £2,889 on the General Fund of which £750 was transferred to the Church Hall Fund to cover a deficit due the pandemic.

Moving forward, the PCC decided to reduce our Common Fund contribution for 2022 to £29,000 from £35,000 paid for 2021 to cover Tracey Winfrow's work now that specific funding for this has come to an end.

We continue to face tough times financially as a church but God has been generous to us, for which we have to be very thankful. However, we must ensure that we keep a tight rein on all finances.

### **Reserves policy**

It is our policy to retain in the General Fund reserve, contained within Unrestricted Funds, a sum to provide some cover in the event of a sudden loss of income or costly repair. With accumulated interest, the balance in this fund currently stands at £11,588.



**Approved by the PCC on the 7<sup>th</sup> March 2022 and signed on their behalf by Revd Jon Hidden**

# ST JAMES CHURCH, ANSTON (Charity No: 1129033)

## STATEMENT OF FINANCIAL ACTIVITIES

For the year ending 31st December 2021

	Note	Unrestricted	Designated	Restricted	Endowment	TOTAL FUNDS	
		Funds	Funds	Funds	Funds	2021	2020
		£	£	£	£	£	£
<b>INCOMING RESOURCES</b>							
Voluntary income	2(a)	44,043	5,097	1,171	0	50,311	52,096
Income from investments	2(b)	1,444	4,056	349	2,422	8,271	5,221
Church activities	2(c)	5,565	2,837	0	0	8,402	5,791
Other incoming resources	2(d)	437	372	0	0	809	1,172
<b>TOTAL INCOME</b>		<b>51,489</b>	<b>12,362</b>	<b>1,520</b>	<b>2,422</b>	<b>67,793</b>	<b>64,280</b>
<b>EXPENDITURE</b>							
Church activities	3(a)	48,495	8,275	5,300	0	62,070	68,630
Raising funds	3(b)	105	0	0	0	105	107
<b>TOTAL EXPENDITURE</b>		<b>48,600</b>	<b>8,275</b>	<b>5,300</b>	<b>0</b>	<b>62,175</b>	<b>68,737</b>
<b>NET INCOME BEFORE TRANSFERS</b>		<b>2,889</b>	<b>4,087</b>	<b>-3,780</b>	<b>2,422</b>	<b>5,618</b>	<b>-4,457</b>
Transfers between funds	5	-750	-2,684	3,434	0	0	0
<b>NET MOVEMENT IN FUNDS</b>		<b>2,139</b>	<b>1,403</b>	<b>-346</b>	<b>2,422</b>	<b>5,618</b>	<b>-4,457</b>
Funds brought forward 1st January 2021	8-11	10,959	28,471	2,764	13,874	56,068	60,525
Funds carried forward 31st December 2021	8-11	13,098	29,874	2,418	16,296	61,686	56,068

The notes on pages 3 to 11 form part of these accounts.

# ST JAMES CHURCH, ANSTON (Charity No: 1129033)

## BALANCE SHEET AT 31ST DECEMBER 2021

	Notes	2021 £	2020 £
<b>CURRENT ASSETS</b>			
Debtors	6	938	662
Short term deposits		52,061	52,290
Cash at bank and in hand		9,602	3,147
		<hr/>	<hr/>
		62,601	56,099
<b>CURRENT LIABILITIES</b>			
Creditors - amounts falling due within one year	7	915	31
		<hr/>	<hr/>
<b>TOTAL NET ASSETS</b>		61,686	56,068
		<hr/> <hr/>	<hr/> <hr/>
<b>PARISH FUNDS</b>			
Unrestricted	8	13,098	10,959
Designated	9	29,874	28,471
Restricted	10	2,418	2,764
Endowment	11	16,296	13,874
		<hr/>	<hr/>
		61,686	56,068
		<hr/> <hr/>	<hr/> <hr/>

Approved by the Parochial Church Council on the 7th March 2022 and signed on its behalf by:



Rev. John Hidden (Vicar)



Mr Peter G Howard (Hon. Treasurer)

The notes on pages 3 to 11 form part of these accounts.

## **NOTES TO THE FINANCIAL STATEMENTS**

For the year ending 31st December 2021

### **1. ACCOUNTING POLICIES**

The PCC is a public benefit entity within the meaning of FRS 102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCC's and with the Regulations' "true and fair view" provisions, together with FRS (2016) as the applicable accounting standards and the 2016 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP (FRS 102)).

The financial statements have been prepared under the historical cost convention and 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.

#### **Endowment Funds**

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

#### **Restricted Funds**

Restricted funds represent a) income from trusts 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 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 basis.

#### **Unrestricted Funds**

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

#### **Designated Funds**

Designated funds are sums set aside out of general funds for specific designated purposes. They can be transferred back to unrestricted funds at any time.

#### **Incoming Resources**

Planned giving, collections and donations are recognised 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. Interest is accrued. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

#### **Expenditure**

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. Accounts 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.

# ST JAMES CHURCH, ANSTON (Charity No: 1129033)

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ending 31st December 2021

### 1. ACCOUNTING POLICIES (Continued)

#### Fixed Assets

Consecrated and benefice property is not included in the accounts by s.10 of the Charities Act 2011. Moveable church furnishings held by the incumbent 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.

Equipment used within the Church premises is depreciated on a straight line basis over 4 years. Individual items of equipment with a purchase price of £1,000 or less are written off when the asset is acquired. All such assets are separately disclosed on the Balance Sheet.

#### Investments

Investments are valued at market value at 31 December.

### 2. INCOMING RESOURCES

	Unrestricted	Designated	Restricted	Endowment	TOTAL FUNDS	
	Funds	Funds	Funds	Funds	2021	2020
	£	£	£	£	£	£
<b>2(a) Voluntary income</b>						
Planned giving: Gift aid donations	27,502	50	760		28,312	29,684
Other	6,041				6,041	6,576
Collections	1163				1,163	780
Gift Aid recoverable	8,727	1,017	161		9,905	10,231
Donations, appeals etc.	610	4,030	250		4,890	4,825
	<u>44,043</u>	<u>5,097</u>	<u>1,171</u>	<u>0</u>	<u>50,311</u>	<u>52,096</u>
<b>2(b) Income from investments</b>						
Interest rec'd and Accumulation fund income	1444	4056	349	2422	8,271	5,221
<b>2(c) Church activities</b>						
Church Hall lettings		2,327			2,327	2,653
Parochial fees	5,565	510			6,075	3,138
	<u>5,565</u>	<u>2,837</u>	<u>0</u>	<u>0</u>	<u>8,402</u>	<u>5,791</u>
<b>2(d) Other incoming resources</b>						
Fund raising	352	372			724	915
Sundry other receipts	85				85	257
	<u>437</u>	<u>372</u>	<u>0</u>	<u>0</u>	<u>809</u>	<u>1,172</u>
<b>Total income</b>	<b><u>51,489</u></b>	<b><u>12,362</u></b>	<b><u>1,520</u></b>	<b><u>2,422</u></b>	<b><u>67,793</u></b>	<b><u>64,280</u></b>

# ST JAMES CHURCH, ANSTON (Charity No: 1129033)

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ending 31st December 2021

3. EXPENDITURE	Unrestricted	Designated	Restricted	Endowment	TOTAL FUNDS	
	Funds	Funds	Funds	Funds	2021	2020
	£	£	£	£	£	£
<b>3(a) Church activities</b>						
Missionary and charitable giving						
Overseas						
Charis Ministries - Mel & Mandy	600				600	600
Tear Fund					0	600
The Barnabas Fund					0	600
Home						
CARE	125				125	600
ROTHACS	400				400	0
Bluebell Wood Hospice	375				375	0
Yorkshire Bellringers	3				3	3
	1,503	0	0	0	1,503	2,403
Ministry: Diocesan Common Fund contribution	35,000				35,000	45,000
Other ministry costs	376				376	391
Light, heat, insurance and water rates	5,720				5,720	5,065
Altar and service materials	127				127	240
Cleaning expenses	1,287				1,287	1,490
Downpipe and hopper replacements			5,300		5,300	0
Boiler repairs	616				616	0
Fire extinguisher service	378				378	42
Insurance excess re roof repairs	250				250	0
Electrical testing and remedial work	200				200	2,061
Church meeting room decoration					0	732
Projector and screen					0	413
Other maintenance costs	95				95	0
Training, books and housegroup materials	492				492	-38
Children and young peoples' ministry		4,323			4,323	5,068
Church Hall running costs		3,952			3,952	3,724
Church Hall boiler replacement					0	0
Architect's fees re Quinquennial inspection					0	0
Printing, stationery and photocopying	779				779	921
Christian Copyright licence	542				542	795
Hardship payments					0	0
Screen laptop replacement	669				669	0
Zoom subscriptions	173				173	44
Independent examiner gift	145				145	140
Other miscellaneous expenses	143				143	139
	48,495	8,275	5,300	0	62,070	68,630
<b>3(b) Raising funds</b>						
Costs of gift envelopes	105				105	107
	105	0	0	0	105	107
<b>Total expenditure</b>	<b>48,600</b>	<b>8,275</b>	<b>5,300</b>	<b>0</b>	<b>62,175</b>	<b>68,737</b>

# ST JAMES CHURCH, ANSTON (Charity No: 1129033)

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ending 31st December 2021

### 4. Related Party transactions

The total amount paid to PCC members as trustees of the charity for childrens' work, cleaning duties, service resources and general expenses was £6,580 (2020- £6,620) for the year.

The total identified gifts from PCC members and their families donated was £16,464 (2020- £17,268) for the year.

### 5. Transfers between Funds

The following transfers have been made between funds:

	Unrestricted Funds	Designated Funds
	£	£
General Fund to Church Hall Fund	750	-750
To ensure the Church Hall Fund is not in deficit.		

	Designated Funds	Restricted Funds
	£	£
Seed Fund to Fabric Fund (Restricted)	3,025	-3,025
Fabric Fund (Designated) to Fabric Fund (Restricted)	409	-409
	3,434	-3,434

To pay for the Downpipe and hopper replacements.

**2021**      2020

### 6. Debtors

Gift aid tax recoverable	463	662
Church Hall rent debtors	175	0
Fundraising	300	0
	938	662

### 7. Liabilities

Amounts falling due within one year		
Diocesan Common Fund contribution	0	0
Credit card balance	669	0
Accrual - electric and gas	-106	-451
Accrual - donation to independent examiner	145	140
Other creditors	207	342
	915	31

## ST JAMES CHURCH, ANSTON (Charity No: 1129033)

### NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ending 31st December 2021

#### 8. Funds (Unrestricted)

Balance at 1st January 2021	Income		Payments	Balance at 31st December 2021
<b>General Fund</b>				
815		Opening balance		
	50,045	Receipts		
		Transfer to Church Hall Fund	750	
		Payments	48,600	
		Closing balance		1,510
815	50,045		49,350	1,510
	50,860			50,860
 <b>General Fund Reserve</b>				
10,144		Opening balance		
	1,444	Interest		
		Closing balance		11,588
10,144	1,444		0	11,588
	11,588			11,588
<b>10,959</b>	<b>Total Unrestricted Funds</b>			<b>13,098</b>

NB. This fund was set up some years ago as a buffer against a sudden loss of income or unexpected expenditure.

**ST JAMES CHURCH, ANSTON (Charity No: 1129033)**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

For the year ending 31st December 2021

**9. Funds (Designated)**

	Balance at 1st January 2021	Income		Payments	Balance at 31st December 2021
<b>Church Hall Fund</b>					
618	2,327		Opening balance		
	372		Lettings		
	750		Fundraising		
			Transfer from General Fund		
			Light, heat, insurance and cleaning	3,181	
			Carpet	180	
			Repairs	321	
			Skip hire	230	
			Sundry expenses	40	
			Closing balance		115
618	4,067			3,952	115
				4,067	26,227
<b>Fabric Fund (Designated)</b>					
22,836		510	Opening balance		
		3,290	Wedding & funeral fees		
			Interest		
			Transfer to Fabric Fund	409	
			Closing balance		26,227
22,836	26,636			409	26,227
				26,636	2,492
<b>Outreach Fund</b>					
2,182		310	Opening balance		
			Interest		
			Closing balance		2,492
2,182	2,492			0	2,492

# ST JAMES CHURCH, ANSTON (Charity No: 1129033)

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ending 31st December 2021

### 9. Funds (Designated - continued)

Balance at 1st January 2021	Income		Payments	Balance at 31st December 2021
<b>Childrens and Young Peoples Work Fund</b>				
187		Opening balance		
	4,080	General donations		
	1,017	Tax recoverable		
	79	Interest		
		Childrens' worker fees	4,323	
		Closing balance		1,040
187	5,176		4,323	1,040
	5,363			5,363

NB. This Fund is being used to finance Tracey Winfrow's children and families work.

### Seed Fund

2,648		Opening balance		
	377	Interest		
		Transfer to Fabric Fund	3,025	
		Closing balance		0
2,648	377		3,025	0
	3,025			3,025

NB. This Fund was set up to provide a starting balance towards the proposed new extension. As this project is not taking place, the balance has been transferred to the Fabric Fund (Restricted).

<u><b>28,471</b></u>	<b>Total Designated Funds</b>	<u><b>29,874</b></u>
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# ST JAMES CHURCH, ANSTON (Charity No: 1129033)

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ending 31st December 2021

### 10. Funds (Restricted)

Balance at 1st January 2021	Income		Payments	Balance at 31st December 2021
<b>Hardship Fund</b>				
1,496		Opening balance		
		250		
		231		
		Closing balance		1,977
1,496	481		0	1,977
	1,977			1,977

NB. This Fund was created to provide assistance to needy families at the discretion of the vicar/PCC.

### Fabric Fund (Restricted)

882		Opening balance		
		760		
		161		
		63		
		409		
	3,025	Transfer from Organ Fund		
		Transfer from Seed Fund		
		Downpipe and hopper replacements	5,300	
		Closing balance		0
882	4,418		5,300	0
	5,300			5,300

### Wrights Bellringers Fund

386		Opening balance		
		55		
		Interest		
		Closing balance		441
386	55		0	441
	441			441

**2,764**

**Total Restricted Funds**

**2,418**

## ST JAMES CHURCH, ANSTON (Charity No: 1129033)

### NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ending 31st December 2021

#### 11. Funds (Endowment)

Balance at 1st January 2021	Income	Payments	Balance at 31st December 2021
<b>CBF re Church Hall - note original endowment amount = £7,941)</b>			
13,874			
	2,422		
			16,296
<u>13,874</u>	<u>2,422</u>	<u>0</u>	<u>16,296</u>
	16,296		16,296

NB. This fund originates from the sale of the caretaker's cottage at the Church Hall many years ago.

**INDEPENDENT EXAMINER'S REPORT**

This report on the financial statements of the PCC for the year ended 31st December 2021, which are set out on pages 1 to 11, 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").

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.

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.

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 disclosure 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.

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 Regulations have 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.

(Signed)



Peter H Jones  
27 Crimcar Avenue  
Sheffield  
S10 4EQ

10th February 2022