

St James Church, Anston

Annual Report and Financial Accounts

For the year ended 31st 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 18th 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 18th May 2022)

Alan Broomhead (resigned 17th January 2022)

Hazel Coates

David Little

Diane Moseley (resigned 18th 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.

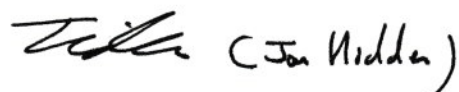
The net result for the year was a net surplus of £8,300 on the General Fund of which £2,900 was transferred to the Childrens' and Young Families fund to cover these costs.

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.

A handwritten signature in black ink, appearing to read 'Jon Hidden', followed by the text '(Jon Hidden)' in a handwritten style.

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 £
INCOMING RESOURCES							
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
TOTAL INCOME		49,719	8,389	731	-1,493	57,346	67,793
EXPENDITURE							
Church activities	3(a)	41,312	11,551	0	0	52,863	62,070
Raising funds	3(b)	113	0	0	0	113	105
TOTAL EXPENDITURE		41,425	11,551	0	0	52,976	62,175
NET INCOME BEFORE TRANSFERS		8,294	-3,162	731	-1,493	4,370	5,618
Transfers between funds	5	-2,900	2,900	0	0	0	0
NET MOVEMENT IN FUNDS		5,394	-262	731	-1,493	4,370	5,618
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 £
CURRENT ASSETS			
Debtors	6	2,352	938
Short term deposits		52,401	52,061
Cash at bank and in hand		10,952	9,602
		<hr/> 65,705	<hr/> 62,601
CURRENT LIABILITIES			
Creditors - amounts falling due within one year	7	-351	915
		<hr/> 66,056	<hr/> 61,686
TOTAL NET ASSETS			
		<hr/> <hr/>	<hr/> <hr/>
PARISH FUNDS			
Unrestricted	8	18,492	13,098
Designated	9	29,612	29,874
Restricted	10	3,149	2,418
Endowment	11	14,803	16,296
		<hr/> 66,056	<hr/> 61,686
		<hr/> <hr/>	<hr/> <hr/>

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

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
	£	£	£	£	£	£
3(a) Church activities						
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
	1,503	0	0	0	1,503	1,503
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
	41,312	11,551	0	0	52,863	62,070
3(b) Raising funds						
Costs of gift envelopes	113				113	105
	113	0	0	0	113	105
Total expenditure	41,425	11,551	0	0	52,976	62,175

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
General Fund				
1,510		Opening balance		
	50,530	Receipts		
		Tfr to Childrens' and Fam. Worker Fund	2,900	
		Payments	41,425	
		Closing balance		7,715
<u>1,510</u>	<u>50,530</u>		<u>44,325</u>	<u>7,715</u>
	<u>52,040</u>			<u>52,040</u>

General Fund Reserve

11,588		Opening balance		
		Investment deficit	811	
		Closing balance		10,777
<u>11,588</u>	<u>0</u>		<u>811</u>	<u>10,777</u>
	<u>11,588</u>			<u>11,588</u>

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

<u>13,098</u>	Total Unrestricted Funds	<u>18,492</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

9. Funds (Designated)

Balance at 1st January 2022	Income		Payments	Balance at 31st December 2022
Church Hall Fund				
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
<u>115</u>	<u>8,785</u>		<u>7,035</u>	<u>1,865</u>
	<u>8,900</u>			<u>8,900</u>

Fabric Fund (Designated)

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

Outreach Fund

2,492		Opening balance		
		Investment deficit	175	
		Closing balance		2,317
<u>2,492</u>	<u>0</u>		<u>175</u>	<u>2,317</u>
	<u>2,492</u>			<u>2,492</u>

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
Childrens' and Families Worker Fund				
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.

<u>29,874</u>	Total Designated Funds	<u>29,612</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

10. Funds (Restricted)

Balance at 1st January 2022	Income		Payments	Balance at 31st December 2022
Hardship Fund				
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>
	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)

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>
	925			925

Wrights Bellringers Fund

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

<u><u>2,418</u></u>	Total Restricted Funds	<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
CBF re Church Hall - note original endowment amount = £7,941)			
16,296			
	Opening balance		
	Investment deficit	1,493	
	Closing balance		14,803
<u>16,296</u>	<u>0</u>	<u>1,493</u>	<u>14,803</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 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.

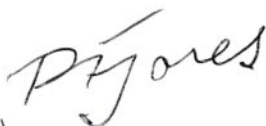
My examination was carried out in accordance with the General Directions given by the Charity Commission under section 145(5)(b) of the Act and to be found in the Church Guidance, 2006 edition.

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