

St James Church, Anston

Annual Report and Financial Accounts

For the year ended 31st 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 6th 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 6th 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 26th April 2023)

Julie Tedder

Ann Wildgoose (appointed 26th 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 Eithiopia, 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'.

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 £
INCOMING RESOURCES							
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
TOTAL INCOME		53,478	16,115	3,704	1,859	75,156	57,346
EXPENDITURE							
Church activities	3(a)	45,600	12,489	137	0	58,226	52,863
Raising funds	3(b)	99	0	0	0	99	113
TOTAL EXPENDITURE		45,699	12,489	137	0	58,325	52,976
NET INCOME BEFORE TRANSFERS		7,779	3,626	3,567	1,859	16,831	4,370
Transfers between funds	5	-2,700	2,700	0	0	0	0
NET MOVEMENT IN FUNDS		5,079	6,326	3,567	1,859	16,831	4,370
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 £
CURRENT ASSETS			
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>
CURRENT LIABILITIES			
Creditors - amounts falling due within one year	7	525	-351
TOTAL NET ASSETS		<u>82,887</u>	<u>66,056</u>
PARISH FUNDS			
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 Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS	
					2023 £	2022 £
2(a) Voluntary income						
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
	38,922	2,650	3,212	0	44,784	43,024
2(b) Income from investments						
Interest rec'd and Investment fund deficit/income	1,827	2,882	492	1,859	7,060	-4,649
2(c) Church activities						
Church Hall lettings		7,410			7,410	8,785
Parochial fees	11,843	930			12,773	9,337
	11,843	8,340	0	0	20,183	18,122
2(d) Other incoming resources						
Fund raising	650	2,243			2,893	812
Sundry other receipts	236				236	37
	886	2,243	0	0	3,129	849
Total income	53,478	16,115	3,704	1,859	75,156	57,346

ST JAMES CHURCH, ANSTON (Charity No: 1129033)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ending 31st December 2023

3. EXPENDITURE

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2023 2022 £	
3(a) Church activities						
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	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
	45,600	12,489	137	0	58,226	52,863
3(b) Raising funds						
Costs of gift envelopes	99				99	113
	99	0	0	0	99	113
Total expenditure	45,699	12,489	137	0	58,325	52,976

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
	1,872	2,352

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
	525	-351

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