

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. JAMES, SHIRLEY, SOUTHAMPTON

England & Wales · Charity number 1130875

Details

Other names PCC OF SHIRLEY, SOUTHAMPTON

Status Registered

Legal form Previously excepted

Registered 2009-07-30

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

Contact

Address 133 Church Street
Southampton
SO15 5LW

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Activities

Objects: Promoting in the ecclesiastical parish the whole mission of the Church.

Activities: The role of the PCC is to confer on all matters relating to the life, ministry, worship, service, evangelism and buildings of the parish to discuss and decide on (within its statutory powers) the strategy and policy of the Church.

Classification

- **How:** Provides Other Finance, Provides Buildings/facilities/open Space, Provides Services, Other Charitable Activities
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRATICE, LOCAL
- Southampton City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£289,474	£267,805	-	-
2023-12-31	£277,921	£285,831	-	-
2022-12-31	£709,232	£284,283	£694,700	4
2021-12-31	£272,240	£267,203	-	-
2020-12-31	£278,327	£255,170	-	-

Trustees

Name	Role	Appointed
Rev DANIEL ALASTAIR CLARK	Chair	2012-09-12
Amy Lorraine Currie		2024-04-28
David Peter Arbery		2022-04-04
David Wagstaff		2019-04-03
Dr Helen Elizabeth Rushforth		2024-04-28
Dr SIMON CLIFT		2019-04-03
Dr Tara E Watson		2024-10-21
Gavin Silver		2025-04-06
Geoffrey Cornford		2026-04-26
Geoffrey Stephen Payne		2025-04-06
Helen Louise Bathard		2025-04-28
Keith Ian Watson		2023-04-23
Marie Anne Gray		2021-04-26
Martin Thomas Caveney		2026-04-26
Nwachukwu Okoli		2025-04-06
Rosemary Elizabeth Brooks		2019-04-03
SUSAN ELIZABETH HOARE		2023-04-23
Tracy Jane King		2021-04-26
Vincent Howard Parker		2025-03-24

Accounts



**THE PAROCHIAL CHURCH COUNCIL
OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

REPORT AND FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
31 DECEMBER 2024**

CHARITY NUMBER: 1130875

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
31 DECEMBER 2024**

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**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

TRUSTEES' ANNUAL REPORT

**FOR THE YEAR ENDED
31 DECEMBER 2024**

The trustees present their Annual Report and Financial Statements of The Parochial Church Council of the Ecclesiastical Parish of St James, Shirley, Southampton (the PCC) for the year ended 31 December 2024.

The Financial Statements comply with the Trust Deed, the Church Accounting Regulations 2006, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their Financial Statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

REFERENCE AND ADMINISTRATIVE INFORMATION

The Parochial Church Council of the Ecclesiastical Parish of St James, Shirley, Southampton encompasses the St James' Church, St James' Road, Shirley, Southampton.

Charity Name: The Parochial Church Council of the Ecclesiastical Parish of St James, Shirley, Southampton

Charity Registration Number: 1130875

Correspondence Address: 133 Church Street, Southampton, Hampshire, SO15 5LW

The Parochial Church Council of the Ecclesiastical Parish of St James, Shirley, Southampton was granted charitable status on 30 July 2009.

Parochial Church Council Trustees

PCC Members, who are the charity's trustees, who served during 2024 were:

Incumbent: Reverend Daniel Clark Chairman Appointed 26.06.12

Wardens: Nicholas Smith Appointed 26.04.21
Tracy King Appointed 23.04.23

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

**TRUSTEES' ANNUAL REPORT
(CONTINUED)**

**FOR THE YEAR ENDED
31 DECEMBER 2024**

REFERENCE AND ADMINISTRATIVE INFORMATION (CONTINUED)

Parochial Church Council Trustees (Continued)

Elected Members:	Nichola Caveney	Appointed 26.04.21	Resigned 28.04.24
	Geoffrey Payne	Appointed 26.04.21	Resigned 28.04.24
	Rachael Young	Appointed 26.04.21	Resigned 28.04.24
	David Snape	Appointed 04-04.22	
	David Arbery	Appointed 04.04.22	
	Peter Evans	Appointed 23.04.23	
	Susie Hoare	Appointed 23.04.23	
	Ugochi Okoli	Appointed 23.04.23	
	Esther Ridsdale	Appointed 23.04.23	
	Keith Watson	Appointed 23.04.23	
	Amy Currie	Appointed 28.04.24	
	Helen Rushforth	Appointed 28.04.24	
Co-opted Members:	Ugochi Okoli	Appointed 04.04.22	Elected 23.04.23
	Marie Gray	Appointed 10.07.23	
General Synod:	Simon Clift	Appointed 01.10.15	
Diocesan Synod:	Esther Clift	Appointed 01.08.15	Resigned 01.08.24
	Keith Watson	Appointed 17.10.24	
Deanery Synod:	David Bates	Appointed 23.03.14	Died 16.08.24
	Rosemary Brooks	Appointed 03.04.19	
	David Wagstaff	Appointed 23.03.14	
	Tara Watson	Appointed 21.10.24	
	Esther Clift	Appointed 23.04.23	
Advisors to PCC in Attendance:	Theresa Bowen	Secretary	
	Marie Gray	Treasurer	(from 01.01.23)
	Vincent Parker		
Paid Staff:	Theresa Bowen		
	Josh Cook		
	Angel Itzstein		
Our Advisors:			
Bankers:	National Westminster Bank Plc		
	68 Above Bar Street, Southampton, SO14 7DS		
	Nationwide Building Society		
	Kings Park Road, Moulton Park, Northampton, NN3 6NW		
Independent Examiner:	Abraham & Dobell		
	230 Shirley Road, Southampton, SO15 3HR		

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

**TRUSTEES' ANNUAL REPORT
(CONTINUED)**

**FOR THE YEAR ENDED
31 DECEMBER 2024**

OUR PURPOSES AND ACTIVITIES

The purpose of the PCC is:

1. to co-operate with the incumbent (vicar) in promoting, in the parish, the whole mission of the church; and
2. to raise appropriate matters for debate at diocesan or deanery synod level.

In practice, that means that the **role of the PCC** is to confer on all matters relating to the life, ministry, worship, service, evangelism and buildings of the parish, to discuss and decide on (within its statutory powers) the strategy and policy of the church. In order to achieve this, members will need both to canvass opinions within the church and initiate discussion in areas needing fresh attention.

Public Benefit Statement

All of our activities are undertaken to further our charitable purposes for the public benefit. In planning our activities for the year we have considered the Charity Commission's guidance on public benefit, including the guidance 'Public Benefit: Running a Charity (PB2)' and, in particular, the supplementary guidance on charities for the advancement of religion.

St James' by the Park - who we are and what makes us tick

Our vision is to:

Go deeper with God
Grow closer to each other
Reach further with the love of Jesus

Our foundations are:

God (loving Father, Saviour Son, empowering Spirit)
Bible (God's inspired word, essential for life and faith)
Church (ordinary people following the extraordinary Jesus together)

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

**TRUSTEES' ANNUAL REPORT
(CONTINUED)**

**FOR THE YEAR ENDED
31 DECEMBER 2024**

ACHIEVEMENTS AND PERFORMANCE

Sunday Service Attendance

The average weekly attendance at Sunday services was 104 adults.

Vicar's Review of the Year

Our church vision is to:

Go deeper with God

Grow closer to each other

Reach further with the love of Jesus

Looking back to see what God was doing among us in 2024, one theme that emerges is prayer – which helps us **go deeper with God**. In January, we started our Prayer for Young Disciples initiative. Each Monday morning, a faithful group meet online to pray for the Church of England's vision of doubling the number of children and active young disciples by 2030 – and for how we can play our part in realising that vision here in Shirley. It's a bold vision, and needs much prayer! We're very grateful to those who join this prayer gathering regularly or who pray by themselves at home. A weekly 'Encounter with God' prayer gathering has also been started – providing a quiet space for those who want to listen to God as well as intercede.

In the spring term, we ran Challenge Mark, a 60-day reading plan to take us through Mark's Gospel together. Lots of us joined in and benefited from hearing each other's questions and insights day by day, and I was particularly pleased that some who weren't in a regular habit of reading the Bible by themselves joined in. We followed this up with a similar project - Adventure through Acts - after Easter.

Some of our Sunday teaching deliberately stretched us, to help us go deeper. In the autumn we explored the nature of God (he's eternal, all-powerful, beyond time) and why that is good news for us.

How have we tried to **grow closer to each other**? After all, our love for each other is supposed to be one of our defining characteristics as followers of Jesus! We've continued our church lunches, including a fun pancake lunch and marvellous international lunch.

We've also been encouraging more people to serve on teams, which is a wonderful way to grow closer. And we certainly couldn't run one-off events like Holiday @ Home, the Holiday Bible Club, Easter Story Live, Youthfest and Christmas on the Green without such teams! I'm incredibly grateful for all who serve the Lord and his church at these events – as well as to those who serve faithfully week in, week out.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

**TRUSTEES' ANNUAL REPORT
(CONTINUED)**

**FOR THE YEAR ENDED
31 DECEMBER 2024**

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

A new men's discipleship group started up in the Autumn called The Twelve. Meeting over a meal, the group has established new friendships and deepened existing ones – as well as discussing how being followers of Jesus impacts our home and work life.

In the Autumn, we also started publishing an occasional printed newsletter, which aims to come out every 2 months. This may seem a small thing, but was initially inspired by thinking about what we could provide for members of our community who are housebound and unable to access livestreams of our services. Initial feedback is that the newsletter helps those precious people feel connected with the church.

And how have we tried to **reach further with the love of Jesus**? In 2023 we started three new ventures that we have consolidated and developed in 2024: Holiday@ Home, the Holiday Bible Club and an Alpha course run jointly with the local Methodist Church. Together with other local churches we ran Christmas on the Green, a community event involving crafts, carols, a brass band and a telling of the Christmas story, which was well attended and great fun.

In the summer we ran 'St James' in the Park'. Being in a more open space meant more people got to see church in action – and some commented on how our service was livelier and the congregation more mixed than they had anticipated. A team from the environment cell group also had a gazebo at the Big Green Festival in the park – and were able to show many local residents how we are inspired and instructed by Father God to be good stewards of the environment.

The year finished with an even bigger orchestra at our candlelit carol services, and even more people from the local community coming to hear the good news about Jesus. We held two services to fit everyone in.

In terms of **leadership**, a group of six people (some staff, some PCC members and one ministry leader) are on a year-long 'Grow Course'. Run by the Church of England, it is encouraging us to think through topics like vision, discipleship and multiplication. That will help us in 2025 and beyond.

We have made good progress with our **buildings project**, including setting up a Buildings Vision Group who have worked extremely hard to go to the next level of detailed planning for the Parish Hall. And wonderfully – and at last – we've gained planning permission for the works. God-willing, we will see significant progress in 2025.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

**TRUSTEES' ANNUAL REPORT
(CONTINUED)**

**FOR THE YEAR ENDED
31 DECEMBER 2024**

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

However, a challenge for us in 2025 will be to make sure the buildings don't become the vision – **our vision must remain centred on Jesus!** And we will need to make sure we never slip into thinking that the buildings will do our mission for us. Hopefully our renovated buildings will be much better spaces into which to welcome people and will therefore help (rather than hinder) our mission. But the onus will still be on us to share the love of Jesus with people, in action and word – in our homes, workplaces and leisure-places, as well as in our buildings! “For I am not ashamed of the gospel, because it [and the gospel alone] is the power of God that brings salvation to everyone who believes” (Romans 1:16 NIV). May the Lord keep our focus on him, our hope in him and our love for him burning bright in 2025!

FINANCIAL REVIEW

The PCC's total income for 2024 was £289,474 (2023 - £277,921). Of this, £265,837 were unrestricted funds and £23,637 were interest earned on restricted funds from the sale of the St John's Church building in July 2022. Net expenditure was £267,805 (2023 - £285,831). This resulted in a net deficit in unrestricted funds for the year of £1,968 and an overall net surplus of £21,669 (2023 – net deficit £7,910).

	2024	2023
	£	£
Unrestricted income	265,837	260,106
Expenditure	267,805	285,831
Net surplus/(deficit) on unrestricted funds	(1,968)	(25,725)
Restricted income	23,637	17,815
Net surplus/(deficit) on all funds	<u>21,669</u>	<u>(7,910)</u>

The balance sheet shows that the overall funds of the PCC, including fixed assets, at the end of 2024 was £708,459 (2023 - £686,790). Of this, £129,315 was free cash reserves (2023 - £132,146) and £474,489 was restricted funds (2023 – £450,852).

Income

The PCC's unrestricted income increased by £5,731 (2023 – decreased by £16,089) in the year. This is mostly due to an increase in income from giving and from rent received for the Parish Hall.

Total donations were £202,373 (2023 - £200,180), which represents an increase of £2,193 (1%) compared to the previous year. Gift aid recovered has remained level, being £44,652 in 2024 compared with £44,640 in 2023.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

**TRUSTEES' ANNUAL REPORT
(CONTINUED)**

**FOR THE YEAR ENDED
31 DECEMBER 2024**

FINANCIAL REVIEW (CONTINUED)

Additional restricted income of £23,637 was earned as interest on money received from the sale of the St John's Church building in July 2022. The total received for the sale was £548,148. Of this, 79% (£433,037) are restricted to use locally within the parish; they are being held and invested by the Diocese of Winchester on our behalf and can only be spent with our authorisation. The remaining 21% (£115,111) of the proceeds are the subject of a reverter clause that was put in place when the money to buy the land was gifted to the PCC. Our entitlement to this portion of the sale proceeds is still awaiting clarification and it cannot yet be recognised as income. This portion is also being held by the Diocese of Winchester whilst this process takes place.

Expenditure

Total expenditure in the year was £267,805, a decrease of £18,026 (6%) compared to the previous year but lower than the predicted expenditure which was set in the annual budget at £283,737.

The main areas of cost were:

	2024	2023
	£	£
Contribution to Diocesan Common Mission Fund	79,508	84,177
Lay staff salaries	100,675	97,623
Buildings (maintenance, improvements, insurance and utilities)	31,501	55,151

The payment of £79,508 to the Common Mission Fund was as requested by the Diocese, and represented a decrease of £4,669 from 2023.

Annual salary costs rose by £3,052 due to a cost of living increase awarded in April 2024.

Annual expenditure on buildings decreased by £23,650 overall. This reflects a decrease in the cost of utilities, the recovery of VAT on building work under the Listed Places of Worship Grant Scheme, and the deferral of further structural work to next year.

Expenditure on the planned redevelopment of the church buildings was £5,587, a small increase from the previous year (2023 - £4,980).

We were able to give away a total of £11,615 to various mission partners (£3,000 to Scratch, £1,500 to Arocha UK, £4,000 to CMS Mission Hub, £1,000 to Enable Busoga, £2,000 to work in Myanmar, and £115 to local charities). In addition, our Christmas appeal raised over £4,000, which was divided between Caraway, a local charity who support families coping with dementia, and the Peace Centre in the Democratic Republic of Congo, which provides a safe space for those affected by war.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

**TRUSTEES' ANNUAL REPORT
(CONTINUED)**

**FOR THE YEAR ENDED
31 DECEMBER 2024**

FINANCIAL REVIEW (CONTINUED)

Summary and Outlook

The deficit difference of £1,968 between unrestricted income and expenditure in 2024 is better than expected in the light of the operating budget set for the year, which predicted a deficit of £27,937. This was mainly due to income being higher than anticipated (actual of £265,837 versus budget of £255,800) and expenditure being lower than expected (actual of £267,805 versus a budget of £283,737).

This outcome reflects the resilience and generosity of our donors, to whom we are very grateful. As we look to the future, our healthy cash reserves allow us to be bold in our plans for our ministry and buildings, whilst continuing to be good stewards of what has been entrusted to us. In the light of this the PCC has agreed a deficit budget of £27,000 for 2025. However, we are mindful that yearly deficits of this size will use up our unrestricted reserves within 4 years or so and are therefore not sustainable long-term. We are hopeful that a growing and vibrant ministry together with prudent use of our resources will enable us to address this.

The restricted funds obtained from the sale of the St John's Church building in 2022 continue to be invested until development of the remaining buildings is ready to begin.

Reserves Policy and Going Concern

The reserves policy is to hold the equivalent of 3 months' expenditure in unrestricted funds to allow us to adapt to any changes in the income or expenditure of the church. This policy will be reviewed annually. Budgets are set in the light of this and actual financial performance and reserve levels are monitored by the PCC throughout the year. The members of the PCC are of the view that the PCC is a going concern.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Parochial Church Council of the Ecclesiastical Parish of St James, Shirley, Southampton is a body established by the Church of England. The PCC operates under the PCC Powers Measure. The PCC is a charity registered with the Charity Commission on 30 July 2009, number 1130875.

Recruitment and Appointment of PCC Members, Induction and Training

The method of appointment of PCC members is that PCC members must be on the Electoral Roll. They are elected at the Annual Parochial Church Meeting for a three-year term of office. New members are given induction into the responsibilities and methods of procedure of the PCC. All church attendees are encouraged to register on the Electoral Roll and can stand for election to the PCC.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

**TRUSTEES' ANNUAL REPORT
(CONTINUED)**

**FOR THE YEAR ENDED
31 DECEMBER 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)

Risk Management

The major risks to which the PCC is exposed, as identified by the members, have been reviewed and systems or procedures have been established to manage those risks.

RESPONSIBILITIES OF THE TRUSTEES

The trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare Financial Statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing those Financial Statements the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the Financial Statements; and
- prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for maintaining proper accounting records, which disclose with reasonable accuracy at any time, the financial position of the charity and to enable them to ensure that the Financial Statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008, the provisions of the trust deed and the Church Accounting Regulations 2006. They are also responsible for safeguarding the assets of the charity and, hence, for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT EXAMINER

A resolution to re-appoint Abraham & Dobell as Independent Examiner for the ensuing year will be proposed at the Annual Church Meeting.

Approved by the trustees on 24 March 2025 and signed on their behalf by:

.....
REVEREND D CLARK
CHAIRMAN

.....
M GRAY
TREASURER

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON
FOR THE YEAR ENDED
31 DECEMBER 2024

I report to the charity trustees on my examination of the accounts of the Parochial Church Council of the Ecclesiastical Parish of St James, Shirley, Southampton, (the Trust) for the year ended 31 December 2024.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

INDEPENDENT EXAMINER'S STATEMENT

Since the charity's gross income exceeded £250,000 your examiner must be a member of the body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act;
or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirements that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

**INDEPENDENT EXAMINER'S REPORT
(CONTINUED)**

**TO THE TRUSTEES OF
THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

**FOR THE YEAR ENDED
31 DECEMBER 2024**

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....
**DAVID J MANT FCA
INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND & WALES**

**230 Shirley Road
Southampton
SO15 3HR**

24 March 2025

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

STATEMENT OF FINANCIAL ACTIVITIES

**FOR THE YEAR ENDED
31 DECEMBER 2024**

	Notes	Unrestricted Funds	Restricted Funds £	Total Funds 2024 £	2023 £
INCOME					
Donations and legacies	2	247,025	-	247,025	244,820
Charitable activities	3	15,194	-	15,194	11,556
Other income	4	3,618	23,637	27,255	21,545
TOTAL INCOME		265,837	23,637	289,474	277,921
EXPENDITURE					
Charitable activities	5	267,805	-	267,805	285,831
TOTAL EXPENDITURE		267,805	-	267,805	285,831
NET INCOME FOR THE YEAR		(1,968)	23,637	21,669	(7,910)
NET MOVEMENT IN FUNDS FOR THE YEAR		(1,968)	23,637	21,669	(7,910)
RECONCILIATION OF FUNDS					
Total Funds Brought Forward		235,938	450,852	686,790	694,700
Total Funds Carried Forward		£233,970	£474,489	£708,459	£686,790

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024 £	2023 £
FIXED ASSETS			
Tangible fixed assets	10	104,655	103,792
TOTAL FIXED ASSETS		104,655	103,792
CURRENT ASSETS			
Debtors	11	474,980	472,239
Cash at bank and in hand	12	149,535	132,080
TOTAL CURRENT ASSETS		624,515	604,319
LIABILITIES			
Creditors: Amounts falling due within one year	13	20,711	21,321
NET CURRENT ASSETS		603,804	582,998
TOTAL ASSETS LESS CURRENT LIABILITIES/NET ASSETS	14	£708,459	£686,790
THE FUNDS OF THE CHARITY	15		
Unrestricted income funds		233,970	235,938
Restricted funds		474,489	450,852
TOTAL CHARITY FUNDS		£708,459	£686,790

Approved by the trustees on 24 March 2025 and signed on their behalf by:

.....
REVEREND D CLARK
CHAIRMAN

.....
M GRAY
TREASURER

The notes on pages 14 to 25 form part of these Financial Statements

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
31 DECEMBER 2024**

1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the Financial Statements are as follows:

(a) Basis of Preparation

The PCC is a public benefit entity within the meaning of FRS 102.

The Financial Statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their Financial Statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Church Accounting Regulations 2006.

The Financial Statements have been prepared under the historical cost convention except for the valuation of investment assets which are shown at market value where applicable.

The Financial Statements include all transactions, assets and liabilities for which the PCC is responsible in law.

They do not include the Financial Statements of Church groups that owe their main affiliation to another body, nor those that are informal gatherings of Church members.

The Financial Statements are prepared in sterling, which is the functional currency of the PCC. Monetary amounts are rounded to the nearest £.

(b) Income Recognition Policies

This section describes how the PCC will account for money and other assets received by them. The main headings are the accounting groups to comply with the requirements of the SOFA.

(i) Donations and Legacies

Grants and donations are recognised when any pre-conditions preventing their use have been met.

Collections are recognised when made.

Amounts promised under Gift Aid are recognised only when honoured by the donor.

Income Tax recoverable on Gift Aid donations is recognised when the donation is recognised.

Funds raised by Parish events are accounted for gross.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

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

**FOR THE YEAR ENDED
31 DECEMBER 2024**

1. ACCOUNTING POLICIES (CONTINUED)

(b) Income Recognition Policies (Continued)

(i) Donations and Legacies (Continued)

Donated services and facilities are included at the value to the PCC where this can be quantified. The value of services provided by volunteers has not been included in these Financial Statements.

Legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

(ii) Income from Charitable Activities

Parochial fees due to the PCC for weddings, funerals and other activities are accounted for on an event by event basis.

Income from sales of books, magazines, Traidcraft goods and all other items are accounted for gross.

Rental income from the letting of Church premises is accounted for when earned.

(iii) Investment Income

Interest is accounted for when due. Tax recoverable on such income is accrued on the same basis.

(iv) Other Income

Other ordinary income will be accounted for as soon as the PCC is advised of its entitlement and the likely sum due.

(c) Expenditure

Expenditure is recognised on an accruals basis where there is a legal or constructive obligation and settlement is probable and quantifiable. Expenditure includes VAT as the PCC is not VAT registered and is reported as part of the expenditure to which it relates.

(i) Charitable Activities

Grants and donations are accounted for when paid or when promised under a formal agreement. Unpaid grants and donations will be shown as a creditor in the Balance Sheet.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

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

**FOR THE YEAR ENDED
31 DECEMBER 2024**

1. ACCOUNTING POLICIES (CONTINUED)

(c) Expenditure (Continued)

(i) Charitable Activities (Continued)

The Diocesan Common Mission Fund is accounted for when payable and any share unpaid at 31 December is shown as a creditor in the Balance Sheet.

Rent due on facilities is accounted for when the facility is used and any rent unpaid at 31 December is shown as a creditor in the Balance Sheet.

All other costs are accounted for when due and any unpaid at 31 December are shown as a creditor in the Balance Sheet.

(ii) Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

(iii) Governance Costs

These include those costs associated with meeting the statutory requirements of the PCC.

(d) Fixed Assets

(i) Consecrated Land and Buildings and Movable Church Furnishings

Consecrated and beneficed property is excluded from the statutory definition of 'charity' by sections 10(2)(a) and (c) of the Charities Act 2011.

No value is placed on movable church furnishings held by the church wardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be an inalienable property. All expenditure incurred during the year on consecrated or beneficed buildings and moveable church furnishings, whether maintenance or improvement, is written off.

(ii) Other Land and Buildings

Other land and buildings held on behalf of the PCC for its own purposes is valued at cost or market value. No depreciation is charged against such properties but any expenditure on maintenance or improvement is written off as incurred.

(iii) Other Fixtures, Fittings and Office Equipment

Equipment purchased or donated to the church is depreciated on a straight line basis over four years. Individual items of equipment with a purchase price of £1,000 or less are written off in the period in which the asset is acquired.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

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

**FOR THE YEAR ENDED
31 DECEMBER 2024**

1. ACCOUNTING POLICIES (CONTINUED)

(e) Debtors

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

(f) Cash at Bank

Short term deposits include cash held on deposit at the bank.

(g) Creditors and Provisions

Creditors and provisions are recognised where the PCC has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

(h) Taxation

The PCC is exempt from taxation on its charitable activities.

(i) Fund Accounting

Unrestricted Funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC.

Restricted Funds are those funds that must be spent on restricted purposes. All other money and assets are part of the Unrestricted Funds. The purpose of any Restricted Funds is noted in the Financial Statements.

(j) Financial Instruments

The PCC only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

(k) Significant Judgements and Estimates

Preparation of the Financial Statements may require the trustees to make significant judgements and estimates. There are no items in the Financial Statements where judgements and estimates would have a significant effect on amounts recognised in the Financial Statements.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

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

**FOR THE YEAR ENDED
31 DECEMBER 2024**

2. DONATIONS AND LEGACIES

	Unrestricted Funds £	Total Funds 2024 £	2023 £
Regular giving	198,560	198,560	197,710
Collections at services	587	587	951
All other giving, including special appeals	3,226	3,226	1,519
Tax recovered: Gift Aid	44,652	44,652	44,640
	£247,025	£247,025	£244,820

In 2023 the income from donations and legacies of £244,820 was unrestricted.

There were no donated services and facilities receivable which could be quantified in the year (2023 - none).

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Total Funds 2024 £	2023 £
Fees	1,128	1,128	733
Rent - Parish Hall	12,679	12,679	9,795
Rent - Others	305	305	589
Sales	1,082	1,082	439
	£15,194	£15,194	£11,556

In 2023 the income from charitable activities of £11,556 was unrestricted.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

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

**FOR THE YEAR ENDED
31 DECEMBER 2024**

4. OTHER INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds	
			2024 £	2023 £
Bank interest	3,618	23,637	27,255	21,081
Other	-	-	-	464
	£3,618	£23,637	£27,255	£21,545

In 2023, bank interest of £17,815 was restricted. The rest of the other income of £3,618 was unrestricted.

5. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Church Activities £	Total Funds	
		2024 £	2023 £
Contribution to Diocesan Common Mission Fund	79,508	79,508	84,177
Non-administrative staff salaries	68,723	68,723	66,583
Staff/Workers and visitor expenses	1,924	1,924	2,198
Training	2,092	2,092	1,445
Services, youth and children's work and other events	18,686	18,686	15,407
Music and worship	1,740	1,740	2,378
School hire	986	986	743
Buildings maintenance and improvements	12,790	12,790	32,292
Insurance	4,785	4,785	4,575
Utilities	13,926	13,926	18,284
Cleaning	5,954	5,954	5,399
Support costs	43,549	43,549	39,708
Governance costs	850	850	850
Donations - UK and overseas Missions	11,615	11,615	11,500
Depreciation	677	677	292
	£267,805	£267,805	£285,831

In 2024 the expenditure on charitable activities of £267,805 was unrestricted (2023 - £285,831 was unrestricted).

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

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

**FOR THE YEAR ENDED
31 DECEMBER 2024**

6. ANALYSIS OF SUPPORT AND GOVERNANCE COSTS

The PCC identifies the costs of its support function. It then identifies those costs which relate to the governance function. The PCC allocates the support and governance costs entirely to the unrestricted expenditure (note 5).

	General Support £	Governance £	Total Funds £	Basis of Apportionment
Administrator's costs	36,943	-	36,943	Usage
Office costs	6,606	-	6,606	Usage
Professional costs	-	850	850	Governance
	£43,549	£850	£44,399	

7. ANALYSIS OF STAFF COSTS

	2024 £	2023 £
Salaries and wages	91,235	88,844
Employer's National Insurance Contributions	8,825	8,495
Employment Allowance	(5,000)	(5,000)
Employer's contributions to pensions	5,615	5,284
	£100,675	£97,623

The average number of employees during the year was 3 (2023 - 3).

No employee received emoluments in excess of £60,000 (2023 - none).

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

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

**FOR THE YEAR ENDED
31 DECEMBER 2024**

**8. TRUSTEES' REMUNERATION AND EXPENSES AND RELATED PARTY
TRANSACTIONS**

No payments or expenses were paid to any trustee, persons closely connected to them or related parties, apart from:

	2024	2023
	£	£
Reverend D Clark	928	1,568
Martin Caveney (contractor - church maintenance; husband of Nichola Caveney)	1,454	1,222
David Arbery (director of Spectrum Signs and Workwear Ltd - Items purchased)	918	-
	£3,300	£2,790

9. DONATIONS FROM TRUSTEES AND RELATED PARTIES

Aggregate of the total amount of donations received without conditions from trustees and related parties was £70,045 (2023 - £72,637).

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

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

**FOR THE YEAR ENDED
31 DECEMBER 2024**

10. TANGIBLE FIXED ASSETS

	133 Church Street £	Parish Hall £	Equipment £	Total £
Cost				
At 1 January 2024	48,500	55,000	8,197	111,697
Additions	-	-	1,540	1,540
At 31 December 2024	48,500	55,000	9,737	113,237
Depreciation				
At 1 January 2024	-	-	7,905	7,905
Charge for the year	-	-	677	677
At 31 December 2024	-	-	8,582	8,582
Net Book Values				
At 31 December 2024	£48,500	£55,000	£1,155	£104,655
At 31 December 2023	£48,500	£55,000	£292	£103,792

The Parish Hall was valued at £55,000 during the year to 31 December 1997. This value has been included in these Financial Statements for the year ended 31 December 2024.

11. DEBTORS

	2024 £	2023 £
Other debtors	79	21,271
Prepayments	412	116
Money held by Diocese	474,489	450,852
	£474,980	£472,239

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

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

**FOR THE YEAR ENDED
31 DECEMBER 2024**

12. CASH AT BANK AND IN HAND

	2024	2023
	£	£
Bank current account	57,522	19,997
Bank savings account	6,141	30,509
CofE Deposit Fund	85,827	81,501
Cash in hand	45	73
	£149,535	£132,080

13. CREDITORS: Amounts falling due within one year

	2024	2023
	£	£
Other creditors and accruals	18,699	19,356
PAYE and NIC	2,012	1,965
	£20,711	£21,321

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted	Restricted	2024	2023
	Funds	Funds	Total	Total
	£	£	Funds	Funds
	£	£	£	£
Fixed assets	104,655	-	104,655	103,792
Current assets	150,026	474,489	624,515	604,319
Current liabilities	(20,711)	-	(20,711)	(21,321)
	£233,970	£474,489	£708,459	£686,790

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

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

**FOR THE YEAR ENDED
31 DECEMBER 2024**

15. ANALYSIS OF CHARITABLE FUNDS

	At 01.01.24 £	Incoming Resources £	Outgoing Resources £	At 31.12.24 £
Analysis of Movements in Unrestricted Funds				
General Fund	235,938	265,837	267,805	233,970
Total Unrestricted Funds	235,938	265,837	267,805	233,970
Restricted Funds				
Parish fund	450,852	23,637	-	474,489
Total Restricted Funds	450,852	23,637	-	474,489
Total Funds	£686,790	£289,474	£267,805	£708,459

Unrestricted Funds comprise those general funds which the PCC is free to use in accordance with the charitable objects.

Restricted Funds are funds which have been given for particular purposes and projects.

Parish Fund - The PCC has one restricted fund arising from the sale of St John's Church Buildings. The fund is restricted to use locally within the parish of St James, Shirley, Southampton.

16. DONATIONS OVER £500

The following people/groups were allocated with donations in the year:

Enable Busoga	£1,000
C M S	£4,000
SCRATCH	£3,000
A Rocha UK	£1,500
Church work in Myanmar	£2,000

Money for these agencies outside the parish was collected from the congregation and wholly paid directly to them during 2024.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

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

**FOR THE YEAR ENDED
31 DECEMBER 2024**

17. POST BALANCE SHEET ITEMS

In the year to 31 December 2022, the PCC sold the St John's Church building for a total of £548,148. Of this, 79% (£433,037) was receivable by the PCC and this was included as income in the accounts for 2022.

The remaining 21% (£115,111) of the proceeds was subject to a reverter clause back to the donor when the money was originally gifted to the PCC to buy the property. This portion remains subject to clarification and has not been recognised as income in the Accounts. The money is held by the Diocese of Winchester.

Accounts



**THE PAROCHIAL CHURCH COUNCIL
OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

REPORT AND FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
31 DECEMBER 2023**

CHARITY NUMBER: 1130875

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
31 DECEMBER 2023**

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**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

TRUSTEES' ANNUAL REPORT

**FOR THE YEAR ENDED
31 DECEMBER 2023**

The trustees present their Annual Report and Financial Statements of The Parochial Church Council of the Ecclesiastical Parish of St James, Shirley, Southampton (the PCC) for the year ended 31 December 2023.

The Financial Statements comply with the Trust Deed, the Church Accounting Regulations 2006, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their Financial Statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

REFERENCE AND ADMINISTRATIVE INFORMATION

The Parochial Church Council of the Ecclesiastical Parish of St James, Shirley, Southampton encompasses the St James' Church, St James' Road, Shirley, Southampton.

Charity Name: The Parochial Church Council of the Ecclesiastical Parish of St James, Shirley, Southampton

Charity Registration Number: 1130875

Correspondence Address: 133 Church Street, Southampton, Hampshire, SO15 5LW

The Parochial Church Council of the Ecclesiastical Parish of St James, Shirley, Southampton was granted charitable status on 30 July 2009.

Parochial Church Council Trustees

PCC Members, who are the charity's trustees, who served during 2023 were:

Incumbent: Reverend Daniel Clark Chairman Appointed 26.06.12

Wardens:	Jacqueline Dowdell	Appointed 26.04.21	Resigned 23.04.23
	Nicholas Smith	Appointed 26.04.21	
	Tracy King	Appointed 23.04.23	

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

**TRUSTEES' ANNUAL REPORT
(CONTINUED)**

**FOR THE YEAR ENDED
31 DECEMBER 2023**

REFERENCE AND ADMINISTRATIVE INFORMATION (CONTINUED)

Parochial Church Council Trustees (Continued)

Elected Members:	Laura Borthwick	Appointed 12.10.20	Resigned 23.04.23
	Nichola Caveney	Appointed 26.04.21	
	Marie Gray	Appointed 26.04.21	Resigned 23.04.23
	Geoffrey Payne	Appointed 26.04.21	
	Aimee Whitfield	Appointed 12.10.20	Resigned 23.04.23
	Rachael Young	Appointed 26.04.21	
	Tracy King	Appointed 26.04.21	Resigned 23.04.23
	David Snape	Appointed 04-04.22	
	David Arbery	Appointed 04.04.22	
	Peter Evans	Appointed 23.04.23	
	Susie Hoare	Appointed 23.04.23	
	Ugochi Okoli	Appointed 23.04.23	
	Esther Ridsdale	Appointed 23.04.23	
	Keith Watson	Appointed 23.04.23	
	Co-opted Members:	Ugochi Okoli	Appointed 04.04.22
Marie Gray		Appointed 10.07.23	
General Synod:	Simon Clift	Appointed 01.10.15	
Diocesan Synod:	Esther Clift	Appointed 01.08.15	
Deanery Synod:	David Bates	Appointed 23.03.14	
	Rosemary Brooks	Appointed 03.04.19	
	David Wagstaff	Appointed 23.03.14	
Advisors to PCC in Attendance:	Theresa Bowen	Secretary	(from 01.01.23)
	Marie Gray	Treasurer	
Paid Staff:	Theresa Bowen		
	Josh Cook		
	Angel Itzstein		
Our Advisors:			
Bankers:	National Westminster Bank Plc		
	68 Above Bar Street, Southampton, SO14 7DS		
	Nationwide Building Society		
	Kings Park Road, Moulton Park, Northampton, NN3 6NW		
Independent Examiner:	Abraham & Dobell		
	230 Shirley Road, Southampton, SO15 3HR		

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

**TRUSTEES' ANNUAL REPORT
(CONTINUED)**

**FOR THE YEAR ENDED
31 DECEMBER 2023**

OUR PURPOSES AND ACTIVITIES

The purpose of the PCC is:

1. to co-operate with the incumbent (vicar) in promoting, in the parish, the whole mission of the church; and
2. to raise appropriate matters for debate at diocesan or deanery synod level.

In practice, that means that the **role of the PCC** is to confer on all matters relating to the life, ministry, worship, service, evangelism and buildings of the parish, to discuss and decide on (within its statutory powers) the strategy and policy of the church. In order to achieve this, members will need both to canvass opinions within the church and initiate discussion in areas needing fresh attention.

Public Benefit Statement

All of our activities are undertaken to further our charitable purposes for the public benefit. In planning our activities for the year we have considered the Charity Commission's guidance on public benefit, including the guidance 'Public Benefit: Running a Charity (PB2)' and, in particular, the supplementary guidance on charities for the advancement of religion.

St James' by the Park – who we are and what makes us tick

God is calling us to **become** (our vision)

*God is calling us to become a community who embrace
Different expressions of church in order to make
Disciple-making disciples who increasingly reflect the
Diversity of our local area*

To achieve this vision, God is calling us to **be**

Courageous, Whole-hearted, Expectant

What do disciples **do**? (our discipleship triangle)

*Up: Go deeper with God
In: Grow closer to each other
Out: Reach further with the good news of Jesus*

God calls us to **believe** (our foundations)

*God (loving Father, saviour Son, empowering Spirit),
Bible (God's inspired word, essential for life and faith),
Church (ordinary people following the extraordinary Jesus together)*

Our **mission focus areas** (priorities)

*mental wellbeing; environment; older people; financial hardship
children, teenagers and families; inter-cultural relations*

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON

TRUSTEES' ANNUAL REPORT
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2023

ACHIEVEMENTS AND PERFORMANCE

Sunday Service Attendance

The average weekly attendance at Sunday services was 127 adults.

Vicar's Review of the Year

Church life is always a mixture of encouragements and challenges. Let's start with the encouragements!

2023 began in memorable style as we held a **joint service with the Church of Pentecost** to celebrate their taking up the baton of hosting Christian worship in St John's Centre. It is such an answer to prayer to see that building continuing being used for God's glory and the building of his kingdom.

Some of the recent arrivals from Hong Kong hosted an **Alpha course in Cantonese**, with support from English-speaking members of the congregation. There is now a continuing Cantonese-speaking discipleship group off the back of that.

We also ran a **joint Alpha course with St James Road Methodist Church** – using their marvellous venue. It was, in effect, an answer to a prayer from several years ago that we would be able to run a course together. The course was spiritually significant for a lot of the people who attended. There are plans to do another joint course in 2024.

We ran our first '**Holiday @ Home**' – an afternoon of activities for those who cannot afford, or are physically unable, to travel to holiday destinations. This was especially appreciated by older members of our congregation and community. Our Elderberries group (who ran this) continue to do great work at ministering to older people throughout the year.

We also ran our first **Summer Holiday Bible Club** for children – Wonderzone. The church was transformed; a huge and dedicated team (led by our Children and Families Team Leader) came together to run the activities and groups; we were at capacity with many children (including a good number with whom we hadn't had previous contact) loving the week. The week closed with a Holiday Club celebration service and event on the Sunday for families.

After several years of trying to re-establish our links with **Upper Shirley High**, prayers were answered and the doors opened for our Youth Worker to go in two lunchtimes a week, to chat with students informally. We also started up a weekly **Donuts and Drinks** stall outside the church building, serving up to 100 USH students each time. Let's pray that our Youth Worker and the team have wisdom to know how to build on these opportunities. We were also approached by **Richard Taunton Sixth Form College** to run a weekly drop-in for students, which our Youth Worker has now started doing.

We've had a bumper year for **teenage and adult baptisms** – with some memorable stories shared of how people have come to faith in Jesus, and how Jesus has helped them through incredible trials in life. In total, four teenagers and six adults were baptised or re-affirmed their baptism vows – the largest number since 2007. Praise God that he goes on calling people from all walks of life to faith in Jesus!

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

**TRUSTEES' ANNUAL REPORT
(CONTINUED)**

**FOR THE YEAR ENDED
31 DECEMBER 2023**

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

We have now re-established a good pattern of monthly prayer gatherings. We're calling these our **House of Prayer** evenings, remembering that Jesus (quoting Isaiah) said, "My house will be called a house of prayer for all nations." The team running these are keen to include a variety of ways of praying and worshipping as part of these evenings, helping us all grow in our prayer life.

The year closed with another memorable event – a packed **carol service** (many of whom weren't regular church attendees) with a 25-piece orchestra as well as organ and band. The message and the music seemed to connect with people in a deeper way than normal. Praise God that he gives such creative gifts and that the good news of Christmas is still eternally relevant to ordinary people.

What about the challenges?

Our 3-D church vision states that we want to create Different expressions of church in order to make Disciple-making disciples who increasingly reflect the Diversity of our local area. Our congregation has indeed continued to become more diverse (praise God!), but we decided to stop doing our monthly Wonder Walks in December. This was one attempt at creating a '**different expression of church**' – but it's clear that it wasn't particularly catching on in sustainable numbers. We mustn't give up – the gospel is urgent good news for lost people, so we need to pray for God to guide us to other creative expressions of church which will work for some of the thousands in Shirley who don't yet know the powerful love of God and the love of a church community.

When it comes to making '**disciple-making disciples**', we are aware that our current midweek small groups (which should be the places where much of our disciple-making happens) are over-represented by those aged over 50 and women. We formed a small review group to pray and discuss about ways to encourage more of our community into small groups, and hope to make progress with this in 2024.

Personally speaking, 2023 was one of the hardest years of my ordained ministry, triggered by the House of Bishops of the Church of England encouraging the national governing body (General Synod) to authorise the **blessing of same-sex couples**. This has proved to be extremely contentious, with a very narrow majority in favour in Synod, and a near 50:50 opinion split in our local context. Inevitably but tragically, many LGBTQ+ people feel caught in the crossfire. Lena courageously agreed to take part in a couple of discussion evenings alongside me, as we presented two different sides of the debate. Nationally, the divisions continue to be very deep and serious (and seem to have reached an impasse). Locally, we are reminded that what unites us is far more than what divides us, and our calling is to love and serve each other across our differences, keeping our eyes fixed on Jesus, the author and perfecter of our faith.

As we've adjusted to having a **smaller staff team**, I'm very grateful that I now have a PA working for me for 5 hours a week. That's made a big difference to me as I juggle being vicar here with being Area Dean for the Anglican churches on this side of Southampton.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

**TRUSTEES' ANNUAL REPORT
(CONTINUED)**

**FOR THE YEAR ENDED
31 DECEMBER 2023**

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

We have made progress in **starting teams** to oversee the 'Up' (prayer, worship and teaching) and 'In' (welcoming, caring and building community) areas of our church life. The next challenges are starting an 'Out' (evangelism and mission) team and ensuring these teams, together with other existing teams, relate well to each other and the Church Council. I'm convinced that as more of us use our God-given gifts in these ways, we will flourish as a church.

There are the ongoing frustrations with discerning the right next steps with our 3 **buildings** – 2023 seemed to have more no's than yes's – but there are good signs that 2024 will be more positive!

At some points, the encouragements seem to outweigh the discouragements; at other times, the discouragements seem to outweigh the encouragements. Whichever it seems to be, we have a **great promise** to stand on: Jesus said, "I will build my church and the gates of Hades will not overcome it" (Matthew 16:18). Nothing that discourages us takes Jesus by surprise or thwarts his plans. He will go on building his church in whatever way he sees best. And we have a **stirring exhortation**: "My dear brothers and sisters, stand firm. Let nothing move you. Always give yourselves fully to the work of the Lord, because you know that your labour in the Lord is not in vain" (1 Corinthians 15.58). So let's keep serving him – joyfully, patiently, filled with his Spirit – knowing that nothing we do for the Lord is ever wasted. It's all part of the way he chooses to build his church and grow his kingdom. Hallelujah!

FINANCIAL REVIEW

The PCC's total income for 2023 was £277,921 (2022 - £709,232). Of this, £260,106 were unrestricted funds and £17,815 were interest earned on restricted funds from the sale of the St John's Church building in July 2022. Net expenditure was £285,831 (2022 - £284,283). This resulted in a net deficit in unrestricted funds for the year of £25,725 and an overall net deficit of £7,910 (2022 – net surplus £424,949).

	2023	2022
	£	£
Unrestricted income	260,106	276,195
Expenditure	285,831	284,283
Net surplus/(deficit) on unrestricted funds	(25,725)	(8,088)
Restricted income	17,815	433,037
Net surplus/(deficit) on all funds	<u>(7,910)</u>	<u>424,949</u>

The balance sheet shows that the overall funds of the PCC, including fixed assets, at the end of 2023 was £686,790 (2022 - £694,700). Of this, £132,080 was free cash reserves (2022 - £151,144) and £450,852 was restricted funds (2022 – £433,037).

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

**TRUSTEES' ANNUAL REPORT
(CONTINUED)**

**FOR THE YEAR ENDED
31 DECEMBER 2023**

FINANCIAL REVIEW (CONTINUED)

Income

The PCC's unrestricted income decreased by £16,089 (2022 – increased by £3,955) in the year. This is mostly due to a decrease in income from regular giving and gift aid recovered.

Total donations were £200,180 (2022 - £211,619), which represents a decrease of £11,439 (5.4%) compared to the previous year. Gift aid recovered was £44,640 (2022 - £49,056), which is a decrease of £4,416 (9%).

Additional restricted income of £17,815 was earned as interest on the £433,037 received from the sale of the St John's Church building in July 2022; these funds are restricted to use locally within the parish. This sum represents 79% of the net proceeds of the sale. It is being held and invested by the Diocese of Winchester on our behalf and can only be spent with our authorisation. The remaining 21% (£115,111) of the proceeds are the subject of a reverter clause that was put in place when the money to buy the land was gifted to the PCC. Our entitlement to this portion of the sale proceeds is still awaiting clarification and it cannot yet be recognised as income. This portion is also being held by the Diocese of Winchester whilst this process takes place.

In the light of rising interest rates, the PCC has moved some of our reserves to obtain a higher rate.

Expenditure

Total expenditure in the year was £285,831, an increase of £1,548 (0.5%) compared to the previous year but lower than the predicted expenditure which was set in the annual budget at £291,807.

The main areas of cost were:

	2023	2022
	£	£
Contribution to Diocesan Common Mission Fund	84,177	86,020
Lay staff salaries	97,623	102,437
Buildings (maintenance, improvements, insurance and utilities)	55,151	43,448

The payment of £84,177 to the Common Mission Fund was as requested by the Diocese, and represented a decrease of £1,843 from 2022.

Annual salary costs decreased by £4,814, predominantly due to the Assistant Leader having finished their paid role in order to train for ordination.

Annual expenditure on buildings increased by £11,703 overall. This expenditure included £8,800 on structural repairs on the main church building and £5,346 on refurbishment of the tower clock. There was a 45% increase in the cost of utilities of £5,703 to £18,284 (2022 - £12,581), reflecting the continuing increase in the cost of energy during the year.

Expenditure on the planned redevelopment of the church buildings was £4,980, an increase of £2,274 compared to the previous year (2022 - £2,706).

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

**TRUSTEES' ANNUAL REPORT
(CONTINUED)**

**FOR THE YEAR ENDED
31 DECEMBER 2023**

FINANCIAL REVIEW (CONTINUED)

Expenditure (Continued)

We were able to give away £11,500 to various mission partners (£3,000 to Scratch, £1,500 to Arocha UK, £4,000 to CMS Mission Hub, £1,500 to Enable Busoga and £1,500 to work in Myanmar). In addition, our Christmas appeal raised over £3,500, which was divided between CLEAR, working with refugees in Southampton, and Bethlehem Bible College, working with families in Gaza.

Summary and outlook

The deficit difference of £25,725 between unrestricted income and expenditure in 2023 is better than expected in the light of the operating budget set for the year, which predicted a deficit of £34,022. This was due to income being a little higher than anticipated (actual of £260,106 versus budget of £257,785) and expenditure being a little lower than expected (actual of £285,831 versus a budget of £291,807).

This outcome reflects the resilience and generosity of our donors, to whom we are very grateful. As we look to the future we are mindful of the increased cost of living that continues to impact both the day to day running costs of the church and the lives of our staff and donors. Our healthy cash reserves allow us to be bold in our plans for our ministry and buildings, whilst continuing to be good stewards of what has been entrusted to us. In the light of this the PCC has agreed a deficit budget of £28,000 for 2024. However, we are mindful that yearly deficits of this size will use up our reserves within 5 years or so and are therefore not sustainable long-term. We are hopeful that a growing and vibrant ministry together with prudent use of our resources will enable us to address this.

The restricted funds obtained from the sale of the St John's Church building in 2022 continue to be invested until development of the remaining buildings is ready to begin.

Reserves Policy and Going Concern

Unrestricted funds are held at a level to enable the PCC to meet the costs of its ongoing activities. Budgets are set in the light of this and actual financial performance and reserve levels are monitored by the PCC throughout the year. The members of the PCC are of the view that the PCC is a going concern.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Parochial Church Council of the Ecclesiastical Parish of St James, Shirley, Southampton is a body established by the Church of England. The PCC operates under the PCC Powers Measure. The PCC is a charity registered with the Charity Commission on 30 July 2009, number 1130875.

Recruitment and Appointment of PCC Members, Induction and Training

The method of appointment of PCC members is that PCC members must be on the Electoral Roll. They are elected at the Annual Parochial Church Meeting for a three-year term of office. New members are given induction into the responsibilities and methods of procedure of the PCC. All church attendees are encouraged to register on the Electoral Roll and can stand for election to the PCC.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

**TRUSTEES' ANNUAL REPORT
(CONTINUED)**

**FOR THE YEAR ENDED
31 DECEMBER 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)

Risk Management

The major risks to which the PCC is exposed, as identified by the members, have been reviewed and systems or procedures have been established to manage those risks.

RESPONSIBILITIES OF THE TRUSTEES

The trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare Financial Statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing those Financial Statements the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the Financial Statements; and
- prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for maintaining proper accounting records, which disclose with reasonable accuracy at any time, the financial position of the charity and to enable them to ensure that the Financial Statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008, the provisions of the trust deed and the Church Accounting Regulations 2006. They are also responsible for safeguarding the assets of the charity and, hence, for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT EXAMINER

A resolution to re-appoint Abraham & Dobell as Independent Examiner for the ensuing year will be proposed at the Annual Church Meeting.

Approved by the trustees on 28 April 2024 and signed on their behalf by:

.....
REVEREND D CLARK
CHAIRMAN

.....
M GRAY
TREASURER

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON
FOR THE YEAR ENDED
31 DECEMBER 2023

I report to the charity trustees on my examination of the accounts of the Parochial Church Council of the Ecclesiastical Parish of St James, Shirley, Southampton, (the Trust) for the year ended 31 December 2023.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

INDEPENDENT EXAMINER'S STATEMENT

Since the charity's gross income exceeded £250,000 your examiner must be a member of the body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirements that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

**INDEPENDENT EXAMINER'S REPORT
(CONTINUED)**

TO THE TRUSTEES OF

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

**FOR THE YEAR ENDED
31 DECEMBER 2023**

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....
**DAVID J MANT FCA
INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND & WALES**

**230 Shirley Road
Southampton
SO15 3HR**

28 April 2024

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

STATEMENT OF FINANCIAL ACTIVITIES

**FOR THE YEAR ENDED
31 DECEMBER 2023**

	Notes	Unrestricted Funds	Restricted Funds £	Total Funds 2023 £	2022 £
INCOME					
Donations and legacies	2	244,820	-	244,820	260,675
Charitable activities	3	11,556	-	11,556	13,468
Other income	4	3,730	17,815	21,545	435,089
TOTAL INCOME		260,106	17,815	277,921	709,232
EXPENDITURE					
Charitable activities	5	285,831	-	285,831	284,283
TOTAL EXPENDITURE		285,831	-	285,831	284,283
NET INCOME FOR THE YEAR		(25,725)	17,815	(7,910)	424,949
NET MOVEMENT IN FUNDS FOR THE YEAR		(25,725)	17,815	(7,910)	424,949
RECONCILIATION OF FUNDS					
Total Funds Brought Forward		261,663	433,037	694,700	269,751
Total Funds Carried Forward		£235,938	£450,852	£686,790	£694,700

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible fixed assets	10	103,792	104,084
TOTAL FIXED ASSETS		103,792	104,084
CURRENT ASSETS			
Debtors	11	472,239	457,256
Cash at bank and in hand	12	132,080	151,144
TOTAL CURRENT ASSETS		604,319	608,400
LIABILITIES			
Creditors: Amounts falling due within one year	13	21,321	17,784
NET CURRENT ASSETS		582,998	590,616
TOTAL ASSETS LESS CURRENT LIABILITIES/NET ASSETS	14	£686,790	£694,700
THE FUNDS OF THE CHARITY	15		
Unrestricted income funds		235,938	261,663
Restricted funds		450,852	433,037
TOTAL CHARITY FUNDS		£686,790	£694,700

Approved by the trustees on 28 April 2024 and signed on their behalf by:

.....
REVEREND D CLARK
CHAIRMAN

.....
M GRAY
TREASURER

The notes on pages 14 to 25 form part of these Financial Statements

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
31 DECEMBER 2023**

1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the Financial Statements are as follows:

(a) Basis of Preparation

The PCC is a public benefit entity within the meaning of FRS 102.

The Financial Statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their Financial Statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Church Accounting Regulations 2006.

The Financial Statements have been prepared under the historical cost convention except for the valuation of investment assets which are shown at market value where applicable.

The Financial Statements include all transactions, assets and liabilities for which the PCC is responsible in law.

They do not include the Financial Statements of Church groups that owe their main affiliation to another body, nor those that are informal gatherings of Church members.

The Financial Statements are prepared in sterling, which is the functional currency of the PCC. Monetary amounts are rounded to the nearest £.

(b) Income Recognition Policies

This section describes how the PCC will account for money and other assets received by them. The main headings are the accounting groups to comply with the requirements of the SOFA.

(i) Donations and Legacies

Grants and donations are recognised when any pre-conditions preventing their use have been met.

Collections are recognised when made.

Amounts promised under Gift Aid are recognised only when honoured by the donor.

Income Tax recoverable on Gift Aid donations is recognised when the donation is recognised.

Funds raised by Parish events are accounted for gross.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

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

**FOR THE YEAR ENDED
31 DECEMBER 2023**

1. ACCOUNTING POLICIES (CONTINUED)

(b) Income Recognition Policies (Continued)

(i) Donations and Legacies (Continued)

Donated services and facilities are included at the value to the PCC where this can be quantified. The value of services provided by volunteers has not been included in these Financial Statements.

Legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

(ii) Income from Charitable Activities

Parochial fees due to the PCC for weddings, funerals and other activities are accounted for on an event by event basis.

Income from sales of books, magazines, Traidcraft goods and all other items are accounted for gross.

Rental income from the letting of Church premises is accounted for when earned.

(iii) Investment Income

Interest is accounted for when due. Tax recoverable on such income is accrued on the same basis.

(iv) Other Income

Other ordinary income will be accounted for as soon as the PCC is advised of its entitlement and the likely sum due.

(c) Expenditure

Expenditure is recognised on an accruals basis where there is a legal or constructive obligation and settlement is probable and quantifiable. Expenditure includes VAT as the PCC is not VAT registered and is reported as part of the expenditure to which it relates.

(i) Charitable Activities

Grants and donations are accounted for when paid or when promised under a formal agreement. Unpaid grants and donations will be shown as a creditor in the Balance Sheet.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

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

**FOR THE YEAR ENDED
31 DECEMBER 2023**

1. ACCOUNTING POLICIES (CONTINUED)

(c) Expenditure (Continued)

(i) Charitable Activities (Continued)

The Diocesan Common Mission Fund is accounted for when payable and any share unpaid at 31 December is shown as a creditor in the Balance Sheet.

Rent due on facilities is accounted for when the facility is used and any rent unpaid at 31 December is shown as a creditor in the Balance Sheet.

All other costs are accounted for when due and any unpaid at 31 December are shown as a creditor in the Balance Sheet.

(ii) Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

(iii) Governance Costs

These include those costs associated with meeting the statutory requirements of the PCC.

(d) Fixed Assets

(i) Consecrated Land and Buildings and Movable Church Furnishings

Consecrated and beneficed property is excluded from the statutory definition of 'charity' by sections 10(2)(a) and (c) of the Charities Act 2011.

No value is placed on movable church furnishings held by the church wardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be an inalienable property. All expenditure incurred during the year on consecrated or beneficed buildings and moveable church furnishings, whether maintenance or improvement, is written off.

(ii) Other Land and Buildings

Other land and buildings held on behalf of the PCC for its own purposes is valued at cost or market value. No depreciation is charged against such properties but any expenditure on maintenance or improvement is written off as incurred.

(iii) Other Fixtures, Fittings and Office Equipment

Equipment purchased or donated to the church is depreciated on a straight line basis over four years. Individual items of equipment with a purchase price of £1,000 or less are written off in the period in which the asset is acquired.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

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

**FOR THE YEAR ENDED
31 DECEMBER 2023**

1. ACCOUNTING POLICIES (CONTINUED)

(e) Debtors

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

(f) Cash at Bank

Short term deposits include cash held on deposit at the bank.

(g) Creditors and Provisions

Creditors and provisions are recognised where the PCC has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

(h) Taxation

The PCC is exempt from taxation on its charitable activities.

(i) Fund Accounting

Unrestricted Funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC.

Restricted Funds are those funds that must be spent on restricted purposes. All other money and assets are part of the Unrestricted Funds. The purpose of any Restricted Funds is noted in the Financial Statements.

(j) Financial Instruments

The PCC only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

(k) Significant Judgements and Estimates

Preparation of the Financial Statements may require the trustees to make significant judgements and estimates. There are no items in the Financial Statements where judgements and estimates would have a significant effect on amounts recognised in the Financial Statements.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

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

**FOR THE YEAR ENDED
31 DECEMBER 2023**

2. DONATIONS AND LEGACIES

	Unrestricted Funds £	Total Funds 2023 £	2022 £
Regular giving	197,710	197,710	210,028
Collections at services	951	951	159
All other giving, including special appeals	1,519	1,519	1,432
Tax recovered: Gift Aid	44,640	44,640	49,056
	£244,820	£244,820	£260,675

In 2022 the income from donations and legacies of £260,675 was unrestricted.

There were no donated services and facilities receivable which could be quantified in the year (2022 - none).

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Total Funds 2023 £	2022 £
Fees	733	733	2,900
Rent - Parish Hall	9,795	9,795	9,210
Rent - Others	589	589	835
Sales	439	439	523
	£11,556	£11,556	£13,468

In 2022 the income from charitable activities of £13,468 was unrestricted.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

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

**FOR THE YEAR ENDED
31 DECEMBER 2023**

4. OTHER INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds	
			2023 £	2022 £
Bank interest	3,266	17,815	21,081	70
Other	464	-	464	1,982
Sale of St John's Church Building (Note 18)	-	-	-	433,037
	£3,730	£17,815	£21,545	£435,089

In 2022, the income of £433,037 from the sale of St John's Church Building was restricted. The rest of the other income (£2,052) was unrestricted.

5. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Church Activities £	Total Funds	
		2023 £	2022 £
Contribution to Diocesan Common Mission Fund	84,177	84,177	86,020
Non-administrative staff salaries	66,583	66,583	73,307
Staff/Workers and visitor expenses	2,198	2,198	3,739
Training	1,445	1,445	1,383
Services, youth and children's work and other events	15,407	15,407	14,212
Music and worship	2,378	2,378	1,905
School hire	743	743	701
Buildings maintenance and improvements	32,292	32,292	25,380
Insurance	4,575	4,575	4,944
Utilities	18,284	18,284	12,581
Cleaning	5,399	5,399	6,510
Support costs	38,097	38,097	35,830
Printing and copying	1,611	1,611	1,607
Governance costs	850	850	850
Fee expenses	-	-	1,975
Donations - UK and overseas Missions	11,500	11,500	13,047
Depreciation	292	292	292
	£285,831	£285,831	£284,283

In 2023 the expenditure on charitable activities of £285,831 was unrestricted (2022 - £284,283 was unrestricted).

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

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

**FOR THE YEAR ENDED
31 DECEMBER 2023**

6. ANALYSIS OF SUPPORT AND GOVERNANCE COSTS

The PCC identifies the costs of its support function. It then identifies those costs which relate to the governance function. The PCC allocates the support and governance costs entirely to the unrestricted expenditure (note 5).

	General Support £	Governance £	Total Funds £	Basis of Apportionment
Administrator's costs	35,045	-	35,045	Usage
Office costs	3,052	-	3,052	Usage
Professional costs	-	850	850	Governance
	£38,097	£850	£38,947	

7. ANALYSIS OF STAFF COSTS

	2023 £	2022 £
Salaries and wages	88,844	93,212
Employer's National Insurance Contributions	8,495	8,737
Employment Allowance	(5,000)	(5,000)
Employer's contributions to pensions	5,284	5,806
	£97,623	£102,755

The average number of employees during the year was 3 (2022 - 4).

No employee received emoluments in excess of £60,000 (2022 - none).

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

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

**FOR THE YEAR ENDED
31 DECEMBER 2023**

**8. TRUSTEES' REMUNERATION AND EXPENSES AND RELATED PARTY
TRANSACTIONS**

No payments or expenses were paid to any trustee, persons closely connected to them or related parties, apart from:

	2023	2022
	£	£
Reverend D Clark	1,568	983
Reverend L Phillips	-	274
Reverend G Condell	-	300
Steven Condell (contractor - church maintenance; husband of Reverend G Condell)	-	6,049
Martin Caveney (contractor - church maintenance; husband of Nichola Caveney)	1,222	-
	£2,790	£7,606

9. DONATIONS FROM TRUSTEES AND RELATED PARTIES

Aggregate of the total amount of donations received without conditions from trustees and related parties was £72,637 (2022 - £75,124).

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

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

**FOR THE YEAR ENDED
31 DECEMBER 2023**

10. TANGIBLE FIXED ASSETS

	133 Church Street £	Parish Hall £	Equipment £	Total £
Cost				
At 1 January 2023	48,500	55,000	8,197	111,697
	_____	_____	_____	_____
At 31 December 2023	48,500	55,000	8,197	111,697
	_____	_____	_____	_____
Depreciation				
At 1 January 2023	-	-	7,613	7,613
Charge for the year	-	-	292	292
	_____	_____	_____	_____
At 31 December 2023	-	-	7,905	7,905
	_____	_____	_____	_____
Net Book Values				
At 31 December 2023	£48,500	£55,000	£292	£103,792
	_____	_____	_____	_____
At 31 December 2022	£48,500	£55,000	£584	£104,084
	_____	_____	_____	_____

The Parish Hall was valued at £55,000 during the year to 31 December 1997. This value has been included in these Financial Statements for the year ended 31 December 2023.

11. DEBTORS

	2023 £	2022 £
Other debtors	21,271	24,129
Prepayments	116	90
Money held by Diocese	450,852	433,037
	_____	_____
	£472,239	£457,256
	_____	_____

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

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

**FOR THE YEAR ENDED
31 DECEMBER 2023**

12. CASH AT BANK AND IN HAND

	2023	2022
	£	£
Bank current account	19,997	70,818
Bank savings account	30,509	80,055
CofE Deposit Fund	81,501	-
Cash in hand	73	271
	£132,080	£151,144

13. CREDITORS: Amounts falling due within one year

	2023	2022
	£	£
Other creditors and accruals	19,356	15,945
PAYE and NIC	1,965	1,839
	£21,321	£17,784

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted	Restricted	2023	2022
	Funds	Funds	Total	Total
	£	£	Funds	Funds
			£	£
Fixed assets	103,792	-	103,792	104,084
Current assets	153,467	450,852	604,319	608,400
Current liabilities	(21,321)	-	(21,321)	(17,784)
	£253,938	£450,852	£686,790	£694,700

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

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

**FOR THE YEAR ENDED
31 DECEMBER 2023**

15. ANALYSIS OF CHARITABLE FUNDS

	At 01.01.23 £	Incoming Resources £	Outgoing Resources £	At 31.12.23 £
Analysis of Movements in Unrestricted Funds				
General Fund	261,663	260,106	285,831	235,938
Total Unrestricted Funds	261,663	260,106	285,831	235,938
Restricted Funds				
Parish fund	433,037	17,815	-	450,852
Total Restricted Funds	433,037	17,815	-	450,852
Total Funds	£694,700	£277,921	£285,831	£686,790

Unrestricted Funds comprise those general funds which the PCC is free to use in accordance with the charitable objects.

Restricted Funds are funds which have been given for particular purposes and projects.

Parish Fund - The PCC has one restricted fund arising from the sale of St John's Church Buildings. The fund is restricted to use locally within the parish of St James, Shirley, Southampton.

16. DONATIONS OVER £500

The following people/groups were allocated with donations in the year:

Enable Busoga	£2,108
C M S	£4,000
SCRATCH	£3,000
A Rocha UK	£1,500
Church work in Myanmar	£1,500

Money for these agencies outside the parish was collected from the congregation and wholly paid directly to them during 2023.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

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

**FOR THE YEAR ENDED
31 DECEMBER 2023**

17. RESTATEMENT OF INCOME AND EXPENDITURE CATEGORIES

Due to the requirements of the PCC and the Diocese, certain income and expenditure categories have been reclassified and reordered in the year to 31 December 2023. As a result, the comparative figures for the year ended 31 December 2022 have also been reclassified into the new categories. This realignment has not affected the ultimate surplus of £424,949 for the year ended 31 December 2022, which has remained unchanged.

18. POST BALANCE SHEET ITEMS

In the year to 31 December 2022, the PCC sold the St John's Church building for a total of £548,148. Of this, 79% (£433,037) was receivable by the PCC and this was included as income in the accounts for 2022.

The remaining 21% (£115,111) of the proceeds was subject to a reverter clause back to the donor when the money was originally gifted to the PCC to buy the property. This portion remains subject to clarification and has not been recognised as income in the Accounts. The money is held by the Diocese of Winchester.

Accounts



**THE PAROCHIAL CHURCH COUNCIL
OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

REPORT AND FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
31 DECEMBER 2022**

CHARITY NUMBER: 1130875

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
31 DECEMBER 2022**

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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JAMES, SHIRLEY, SOUTHAMPTON

TRUSTEES' ANNUAL REPORT

**FOR THE YEAR ENDED
31 DECEMBER 2022**

The trustees present their Annual Report and Financial Statements of The Parochial Church Council of the Ecclesiastical Parish of St James, Shirley, Southampton (the PCC) for the year ended 31 December 2022.

The Financial Statements comply with the Trust Deed, the Church Accounting Regulations 2006, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their Financial Statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

REFERENCE AND ADMINISTRATIVE INFORMATION

The Parochial Church Council of the Ecclesiastical Parish of St James, Shirley, Southampton encompasses two churches, these being St James' Church, St James' Road, Shirley, Southampton and St John's Church Centre, St James' Road, Shirley, Southampton.

Charity Name: The Parochial Church Council of the Ecclesiastical Parish of St James, Shirley, Southampton

Charity Registration Number: 1130875

Correspondence Address: 133 Church Street, Southampton, Hampshire, SO15 5LW

The Parochial Church Council of the Ecclesiastical Parish of St James, Shirley, Southampton was granted charitable status on 30 July 2009.

Parochial Church Council Trustees

PCC Members, who are the charity's trustees, who served during 2022 were:

Incumbent: Reverend Daniel Clark Chairman Appointed 26.06.12

Wardens: Jacqueline Dowdell Appointed 26.04.21
Nicholas Smith Appointed 26.04.21

Elected Members: Laura Borthwick Appointed 12.10.20
Nicola Caveney Appointed 26.04.21
Marie Gray Appointed 26.04.21; Treasurer from 01.01.23
Geoffrey Payne Appointed 26.04.21
Aimee Whitfield Appointed 12.10.20
Rachael Young Appointed 26.04.21
Tracy King Appointed 26.04.21
David Snape Appointed 04.04.22
David Arbery Appointed 04.04.22
John Thomas Appointed 08.06.20; resigned 04.04.22
Tara Watson Appointed 03.04.19; resigned 04.04.22
Tamsyn Langton Appointed 03.04.19; resigned 04.04.22

Co-opted Members: Ugochi Okoli Appointed 04.04.22

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

**TRUSTEES' ANNUAL REPORT
(CONTINUED)**

**FOR THE YEAR ENDED
31 DECEMBER 2022**

REFERENCE AND ADMINISTRATIVE INFORMATION (CONTINUED)

Clergy:	Reverend Georgia Condell Reverend Lena Phillips	Appointed 04.10.20; resigned 31.12.22 Appointed 05.07.15; resigned 31.05.22
General Synod:	Simon Clift	Appointed 01.10.15
Diocesan Synod:	Esther Clift	Appointed 01.08.15
Deanery Synod:	David Bates Rosemary Brooks David Wagstaff	Appointed 23.03.14 Appointed 03.04.19 Appointed 23.03.14
Advisors to PCC in Attendance:	Theresa Bowen David Phillips Katy Barnes	Secretary Treasurer (to 31.12.22) (to 01.06.22)
Paid Staff:	Theresa Bowen Josh Cook Angel Itzstein Paul Lambert	(to 31.08.22)
Our Advisors:		
Bankers:	National Westminster Bank Plc 1 Romsey Road, Shirley, Southampton, SO16 4GT	
	Nationwide Building Society Kings Park Road, Moulton Park, Northampton, NN3 6NW	
Independent Examiner:	Abraham & Dobell 230 Shirley Road, Southampton, SO15 3HR	

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

**TRUSTEES' ANNUAL REPORT
(CONTINUED)**

**FOR THE YEAR ENDED
31 DECEMBER 2022**

OUR PURPOSES AND ACTIVITIES

The purpose of the PCC is:

1. to co-operate with the incumbent (vicar) in promoting, in the parish, the whole mission of the church; and
2. to raise appropriate matters for debate at diocesan or deanery synod level.

In practice, that means that the **role of the PCC** is to confer on all matters relating to the life, ministry, worship, service, evangelism and buildings of the parish, to discuss and decide on (within its statutory powers) the strategy and policy of the church. In order to achieve this, members will need both to canvass opinions within the church and initiate discussion in areas needing fresh attention.

Public Benefit Statement

All of our activities are undertaken to further our charitable purposes for the public benefit. In planning our activities for the year we have considered the Charity Commission's guidance on public benefit, including the guidance 'Public Benefit: Running a Charity (PB2)' and, in particular, the supplementary guidance on charities for the advancement of religion.

St James' by the Park – who we are and what makes us tick

God is calling us to **become** (our vision)

*God is calling us to become a community who embrace
Different expressions of church in order to make
Disciple-making disciples who increasingly reflect the
Diversity of our local area*

To achieve this vision, God is calling us to **be**

Courageous, Whole-hearted, Expectant

What do disciples **do**? (our discipleship triangle)

*Up: Go deeper with God
In: grow closer to each other
Out: reach further with the good news of Jesus*

God calls us to **believe** (our foundations)

*God (loving Father, saviour Son, empowering Spirit),
Bible (God's inspired word, essential for life and faith),
Church (ordinary people following the extraordinary Jesus together)*

Our mission focus areas (priorities)

*mental wellbeing; environment; older people; financial hardship
children, teenagers and families; inter-cultural relations*

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

**TRUSTEES' ANNUAL REPORT
(CONTINUED)**

**FOR THE YEAR ENDED
31 DECEMBER 2022**

ACHIEVEMENTS AND PERFORMANCE

Sunday Service Attendance

The average weekly attendance at Sunday services was 124 adults.

Vicar's Review of the Year

2022 was a time of **continuing to rebuild** in the light of the pandemic. More people were confident to return to gathered worship in St James – a quick snapshot of attendance suggests we had 10% more people in January 2023 than January 2022. There has been a gradual tailing off of online attendance, but that is still proving a vital ministry to many of our housebound sisters and brothers.

Equally significantly, we were able to restart **The Ark** in 2022 and welcome in many parents, carers, babies and toddlers from the local community. Many of these parents and toddlers have missed out on much social interaction because of the pandemic and it is wonderful to be able to provide this service to the local community.

Discipleship is our core task as a church and we began the year focusing on what we mean by discipleship – apprenticeship to Jesus. During Lent, we had a season of 'fasting and feasting' as we explored how this spiritual discipline can help our discipleship. Later on, we used the **SHAPE** material to explore how God calls each one of us to serve him using the unique blend of spiritual gifts, heart passions, abilities, personality and experiences that he has given us. Service is one of the key hallmarks of a disciple, and I am so grateful to all who are consciously and actively serving God using their SHAPE – at work, in school, in church, in the community. How we are growing as disciples is a far more important indicator to the Lord than numbers attending on a Sunday morning!

That said, our **Sunday gatherings** are vital for helping us grow as disciples as well, because we grow best as disciples in community. We conducted a survey about our Sunday services as we've grappled with the question of how to develop our Sunday offering. We haven't returned to our pre-pandemic pattern of a 9 a.m. and a 10.30 a.m. service, nor of Superstars once a month. I know that is a sadness to some. But I'm delighted that many are engaging with God and each other through the Wonder Walks (a gentle wander on Southampton Common to experience God in the beauty around us) and Explore Together (a service with lots of participation and creativity). It was clear from the results of the survey that there's no easy way forward. Trying to balance the different worship-style preferences of our congregation is tricky – and I'm grateful that so many put aside their personal preferences on a regular basis to join with the rest of God's family here to give him the glory he is due.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON

TRUSTEES' ANNUAL REPORT
(CONTINUED)

FOR THE YEAR ENDED
31 DECEMBER 2022

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Just as important to discipleship are our smaller **midweek groups**. I'm delighted that more of our cell groups are now meeting in person again than they were a year ago, and several have grown in size. I'm also encouraged that some are continuing to experiment with mixed-modes of gathering – sometimes using WhatsApp to support each other in prayer through the week; sometimes meeting online to help with childcare; sometimes splitting into smaller single-sex groups to enable a deeper level of sharing; sometimes meeting up socially to deepen friendship. It's particularly encouraging that two of the newer cell groups are much more intergenerational in nature, which is so important for ongoing discipleship. We still have much work to do to help more under 50s (especially those with younger children) access small groups or prayer triplets or other ways for them to grow as disciples-in-community.

Our Church Council continued to take a lead on reviewing our vision and values, with input from the congregation and small groups. We felt God calling us to adopt **3 words** that need to be hallmarks of our discipleship in this season: courageous, whole-hearted and expectant. These words will apply to us individually and collectively; at home, at work and at church. They are words that we will need to revisit over the next year, too.

We also renewed our church vision and launched it in early 2023. It's a **3-D vision**: that as a church community we would embrace **Different** expressions of church, in order to make **Disciple-making disciples**, who better reflect the increasing **Diversity** of our local area. We will need to do work on this throughout the coming years, but it's been heartening and enriching to see our church community increase in cultural diversity over the last year. We have welcomed many from Hong Kong, and at the time of writing, five households are hosting Ukrainian refugees – with others supporting them. A huge thank you to everyone who has helped with that welcome. It is an exciting but difficult journey to become a more intercultural church, but it is so important for our own discipleship and for our mission to our local area.

We have had what seems like more than our fair share of illness and difficulties in 2022. We called a special **prayer** evening in the summer to pray for and anoint dear sisters and brothers who were facing serious illness – and for anyone else who wanted to bring their own needs before God. It was a rich and powerful evening. It's been good to gather since then for some other prayer and worship evenings. (The online prayer meetings during the pandemic were well attended – maybe because there was increased recognition of our need to pray together; maybe simply because there was little else we could do! One of the challenges now is continuing to prioritise prayer in our personal and corporate discipleship.)

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

**TRUSTEES' ANNUAL REPORT
(CONTINUED)**

**FOR THE YEAR ENDED
31 DECEMBER 2022**

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

There have been several big shifts on the **staff team**: Lena Phillips and Katy Barnes both retired from the staff team. Georgia Condell finished her curacy, started as chaplain at St Mark's School and moved to St Mark's church at the beginning of 2023. And Paul Lambert finished his paid role as Assistant Leader and began training for ordination in September. In addition, I took on the role of Assistant Area Dean and started visiting Shirley Infant and Junior Schools once a week to support the staff there. The combined effect of all that has been a significant decrease in the staff team's capacity. The PCC began looking at developing a wider team of shared leadership in response to this – something that will need continued work in 2023 and beyond.

Despite the challenges we face, we **remain confident in God's goodness, love and faithfulness** (Psalm 100.5)! We are his people, the sheep of his pasture (Psalm 100.3) and he will continue to look after us. So, as we look to the future, let us be courageous – knowing that he promises to be with us; let us be whole-hearted – knowing that Jesus gave everything for us; and let us be expectant – knowing that God is able to do immeasurably more than all we ask or imagine, according to his power that is at work in us. Hallelujah!

FINANCIAL REVIEW

The PCC's total income for 2022 was £709,232 (2021 - £272,240). Of this, £276,195 were unrestricted funds and £433,037 were restricted funds from the sale of the St John's Church building in July 2022. Net expenditure was £284,283 (2021 - £267,203). This resulted in a net deficit in unrestricted funds for the year of £8,088 and an overall net surplus of £424,949 (2021 – net surplus £5,037).

	2022	2021
	£	£
Unrestricted income	276,195	272,240
Expenditure	284,283	267,203
Net surplus/(deficit) on unrestricted funds	(8,088)	5,037
Restricted income	433,037	–
Net surplus/(deficit) on all funds	<u>424,949</u>	<u>5,037</u>

The balance sheet shows that the overall funds of the PCC, including fixed assets, at the end of 2022 was £694,700 (2021 - £269,751). Of this, £157,578 was free cash reserves (2021 - £165,374) and £433,037 was restricted funds (2021 – none).

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

**TRUSTEES' ANNUAL REPORT
(CONTINUED)**

**FOR THE YEAR ENDED
31 DECEMBER 2022**

FINANCIAL REVIEW (CONTINUED)

Income

The PCC's unrestricted income increased by £3,955 (2021 – decreased by £6,087) in the year. This is mostly due to an increase in rent received from the hire of the church buildings.

Total donations were £211,619 (2021 - £216,807), which represents a decrease of £5,188 (2%) compared to the previous year. Gift aid recovered was £49,056 (2021 - £44,508), which is an increase of £4,548 (10%).

Additional restricted income of £433,037 was received from the sale of the St John's Church building in July 2022; these funds are restricted to use locally within the parish. This sum represents 79% of the net proceeds of the sale. It is being held by the Diocese of Winchester on our behalf and can only be spent with our authorisation. The remaining 21% (£115,111) of the proceeds are the subject of a reverter clause that was put in place when the money to buy the land was gifted to the PCC. Our entitlement to this portion of the sale proceeds is awaiting clarification and it cannot yet be recognised as income. This portion is also being held by the Diocese of Winchester whilst this process takes place.

Expenditure

Total expenditure in the year was £284,283, an increase of £17,080 (6%) compared to the previous year but lower than the predicted expenditure which was set in the annual budget at £298,620.

The main areas of cost were:

	2022	2021
	£	£
Common Mission Fund	86,020	102,000
Lay staff salaries	102,437	83,489
Buildings (maintenance, insurance and utilities)	42,904	35,131
Giving away (UK and overseas missions)	13,046	14,520

The payment of £86,020 to the Common Mission Fund was as requested by the Diocese, and represented a decrease of £15,980 from 2021.

Annual salary costs increased by £18,948, predominantly due to the full year impact of the Children and Families Team Leader appointed during 2021.

Annual expenditure on buildings increased by £7,773 overall. This expenditure included £7,072 spent on lightning protection and £4,307 for boiler repairs for the main church building. There was also a 66% increase in the cost of utilities of £5,014 to £12,581 (2021 - £7,567), reflecting the general increase in the cost of energy during the year. Expenditure on the planned redevelopment of the church buildings was £2,706, a decrease of £6,175 compared to the previous year (2021 - £8,881).

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

**TRUSTEES' ANNUAL REPORT
(CONTINUED)**

**FOR THE YEAR ENDED
31 DECEMBER 2022**

FINANCIAL REVIEW (CONTINUED)

Summary and Outlook

The deficit difference of £8,088 between unrestricted income and expenditure in 2022 is encouraging in the light of the operating budget set for the year, which predicted a deficit of £28,470. This was due to income that was £6,045 higher than anticipated (actual of £276,195 versus budget of £270,150) and expenditure that was £14,337 lower than expected (actual of £284,283 versus budget of £298,620). The lower expenditure was primarily due to an underspend of around £14,000 on budgeted works relating to repointing and clock repairs for St James; these items have been carried forward to the budget for 2023.

This outcome reflects the resilience and generosity of our donors, to whom we are very grateful. As we look to the future we are mindful of the increased cost of living that impacts both the day to day running costs of the church and the lives of our staff and donors. Our healthy cash reserves allow us to be bold in our plans for our ministry and buildings, whilst continuing to be good stewards of what has been entrusted to us. In the light of this the PCC has agreed a deficit budget of £34,000 for 2023. The PCC has also begun looking at investing some of our reserves to obtain a higher interest rate.

Reserves Policy and Going Concern

Unrestricted funds are held at a level to enable the PCC to meet the costs of its ongoing activities. Budgets are set in the light of this and actual financial performance and reserve levels are monitored by the PCC throughout the year. The members of the PCC are of the view that the PCC is a going concern.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Parochial Church Council of the Ecclesiastical Parish of St James, Shirley, Southampton is a body established by the Church of England. The PCC operates under the PCC Powers Measure. The PCC is a charity registered with the Charity Commission on 30 July 2009, number 1130875.

Recruitment and Appointment of PCC Members, Induction and Training

The method of appointment of PCC members is that PCC members must be on the Electoral Roll. They are elected at the Annual Parochial Church Meeting for a three-year term of office. New members are given induction into the responsibilities and methods of procedure of the PCC. All church attendees are encouraged to register on the Electoral Roll and can stand for election to the PCC.

Risk Management

The major risks to which the PCC is exposed, as identified by the members, have been reviewed and systems or procedures have been established to manage those risks.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

**TRUSTEES' ANNUAL REPORT
(CONTINUED)**

**FOR THE YEAR ENDED
31 DECEMBER 2022**

RESPONSIBILITIES OF THE TRUSTEES

The trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare Financial Statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing those Financial Statements the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the Financial Statements; and
- prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for maintaining proper accounting records, which disclose with reasonable accuracy at any time, the financial position of the charity and to enable them to ensure that the Financial Statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008, the provisions of the trust deed and the Church Accounting Regulations 2006. They are also responsible for safeguarding the assets of the charity and, hence, for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT EXAMINER

A resolution to re-appoint Abraham & Dobell as Independent Examiner for the ensuing year will be proposed at the Annual Church Meeting.

Approved by the trustees on 23 April 2023 and signed on their behalf by:

.....
REVEREND D CLARK
CHAIRMAN

.....
M GRAY
TREASURER

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON
FOR THE YEAR ENDED
31 DECEMBER 2022

I report to the charity trustees on my examination of the accounts of the Parochial Church Council of the Ecclesiastical Parish of St James, Shirley, Southampton, (the Trust) for the year ended 31 December 2022.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

INDEPENDENT EXAMINER'S STATEMENT

Since the charity's gross income exceeded £250,000 your examiner must be a member of the body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirements that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

**INDEPENDENT EXAMINER'S REPORT
(CONTINUED)**

**TO THE TRUSTEES OF
THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

**FOR THE YEAR ENDED
31 DECEMBER 2022**

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....
**DAVID J MANT FCA
INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND & WALES**

**230 Shirley Road
Southampton
SO15 3HR**

23 April 2023

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

STATEMENT OF FINANCIAL ACTIVITIES

**FOR THE YEAR ENDED
31 DECEMBER 2022**

	Notes	Unrestricted Funds	Restricted Funds £	Total Funds 2022 £	2021 £
INCOME					
Donations and legacies	2	260,675	-	260,675	261,315
Charitable activities	3	13,468	-	13,468	10,910
Other income	4	2,052	433,037	435,089	15
TOTAL INCOME		276,195	433,037	709,232	272,240
EXPENDITURE					
Charitable activities	5	284,283	-	284,283	267,203
TOTAL EXPENDITURE		284,283	-	284,283	267,203
NET INCOME FOR THE YEAR		(8,088)	433,037	424,949	5,037
NET MOVEMENT IN FUNDS FOR THE YEAR		(8,088)	433,037	424,949	5,037
RECONCILIATION OF FUNDS					
Total Funds Brought Forward		269,751	-	269,751	264,714
Total Funds Carried Forward		£261,663	£433,037	£694,700	£269,751

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible fixed assets	8	104,084	104,377
TOTAL FIXED ASSETS		104,084	104,377
CURRENT ASSETS			
Debtors	9	457,256	10,570
Cash at bank and in hand	10	151,144	168,775
TOTAL CURRENT ASSETS		608,400	179,345
LIABILITIES			
Creditors: Amounts falling due within one year	11	17,784	13,971
NET CURRENT ASSETS		590,616	165,374
TOTAL ASSETS LESS CURRENT LIABILITIES/NET ASSETS	13	£694,700	£269,751
THE FUNDS OF THE CHARITY	14		
Unrestricted income funds		261,663	269,751
Restricted funds		433,037	-
TOTAL CHARITY FUNDS		£694,700	£269,751

Approved by the trustees on 23 April 2023 and signed on their behalf by:

.....
REVEREND D CLARK
CHAIRMAN

.....
M GRAY
TREASURER

The notes on pages 14 to 24 form part of these Financial Statements

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
31 DECEMBER 2022**

1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the Financial Statements are as follows:

(a) Basis of Preparation

The PCC is a public benefit entity within the meaning of FRS 102.

The Financial Statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their Financial Statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Church Accounting Regulations 2006.

The Financial Statements have been prepared under the historical cost convention except for the valuation of investment assets which are shown at market value where applicable.

The Financial Statements include all transactions, assets and liabilities for which the PCC is responsible in law.

They do not include the Financial Statements of Church groups that owe their main affiliation to another body, nor those that are informal gatherings of Church members.

The Financial Statements are prepared in sterling, which is the functional currency of the PCC. Monetary amounts are rounded to the nearest £.

(b) Income Recognition Policies

This section describes how the PCC will account for money and other assets received by them. The main headings are the accounting groups to comply with the requirements of the SOFA.

(i) Donations and Legacies

Grants and donations are recognised when any pre-conditions preventing their use have been met.

Collections are recognised when made.

Amounts promised under Gift Aid are recognised only when honoured by the donor.

Income Tax recoverable on Gift Aid donations is recognised when the donation is recognised.

Funds raised by Parish events are accounted for gross.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

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

**FOR THE YEAR ENDED
31 DECEMBER 2022**

1. ACCOUNTING POLICIES (CONTINUED)

(b) Income Recognition Policies (Continued)

(i) Donations and Legacies (Continued)

Donated services and facilities are included at the value to the PCC where this can be quantified. The value of services provided by volunteers has not been included in these Financial Statements.

Legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

(ii) Income from Charitable Activities

Parochial fees due to the PCC for weddings, funerals and other activities are accounted for on an event by event basis.

Income from sales of books, magazines, Traidcraft goods and all other items are accounted for gross.

Rental income from the letting of Church premises is accounted for when earned.

(iii) Investment Income

Interest is accounted for when due. Tax recoverable on such income is accrued on the same basis.

(iv) Other Income

Other ordinary income will be accounted for as soon as the PCC is advised of its entitlement and the likely sum due.

(c) Expenditure

Expenditure is recognised on an accruals basis where there is a legal or constructive obligation and settlement is probable and quantifiable. Expenditure includes VAT as the PCC is not VAT registered and is reported as part of the expenditure to which it relates.

(i) Charitable Activities

Grants and donations are accounted for when paid or when promised under a formal agreement. Unpaid grants and donations will be shown as a creditor in the Balance Sheet.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

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

**FOR THE YEAR ENDED
31 DECEMBER 2022**

1. ACCOUNTING POLICIES (CONTINUED)

(c) Expenditure (Continued)

(i) Charitable Activities (Continued)

The Diocesan Common Mission Fund is accounted for when payable and any share unpaid at 31 December is shown as a creditor in the Balance Sheet.

Rent due on facilities is accounted for when the facility is used and any rent unpaid at 31 December is shown as a creditor in the Balance Sheet.

All other costs are accounted for when due and any unpaid at 31 December are shown as a creditor in the Balance Sheet.

(ii) Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

(iii) Governance Costs

These include those costs associated with meeting the statutory requirements of the PCC.

(d) Fixed Assets

(i) Consecrated Land and Buildings and Movable Church Furnishings

Consecrated and beneficed property is excluded from the statutory definition of 'charity' by sections 10(2)(a) and (c) of the Charities Act 2011.

No value is placed on movable church furnishings held by the church wardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be an inalienable property. All expenditure incurred during the year on consecrated or beneficed buildings and moveable church furnishings, whether maintenance or improvement, is written off.

(ii) Other Land and Buildings

Other land and buildings held on behalf of the PCC for its own purposes is valued at cost or market value. No depreciation is charged against such properties but any expenditure on maintenance or improvement is written off as incurred.

(iii) Other Fixtures, Fittings and Office Equipment

Equipment purchased or donated to the church is depreciated on a straight line basis over four years. Individual items of equipment with a purchase price of £1,000 or less are written off in the period in which the asset is acquired.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

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

**FOR THE YEAR ENDED
31 DECEMBER 2022**

1. ACCOUNTING POLICIES (CONTINUED)

(e) Debtors

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

(f) Cash at Bank

Short term deposits include cash held on deposit at the bank.

(g) Creditors and Provisions

Creditors and provisions are recognised where the PCC has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

(h) Taxation

The PCC is exempt from taxation on its charitable activities.

(i) Fund Accounting

Unrestricted Funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC.

Restricted Funds are those funds that must be spent on restricted purposes. All other money and assets are part of the Unrestricted Funds. The purpose of any Restricted Funds is noted in the Financial Statements.

(j) Financial Instruments

The PCC only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

(k) Significant Judgements and Estimates

Preparation of the Financial Statements may require the trustees to make significant judgements and estimates. There are no items in the Financial Statements where judgements and estimates would have a significant effect on amounts recognised in the Financial Statements.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

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

**FOR THE YEAR ENDED
31 DECEMBER 2022**

2. DONATIONS AND LEGACIES

	Unrestricted Funds £	Total Funds 2022 £	2021 £
Planned giving	200,787	200,787	208,645
Collections - normal service	3,217	3,217	3,396
Envelopes	1,880	1,880	3,080
Donations	3,460	3,460	581
Other giving	2,275	2,275	1,105
Legacies	-	-	-
Tax recovered: Gift Aid	49,056	49,056	44,508
	£260,675	£260,675	£261,315

In 2021 the income from donations and legacies of £261,315 was unrestricted.

There were no donated services and facilities receivable which could be quantified in the year (2021 - none).

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Total Funds 2022 £	2021 £
Fees	2,900	2,900	5,064
Rent - Parish Hall	9,210	9,210	4,386
Rent - Others	835	835	1,365
Sales	523	523	95
	£13,468	£13,468	£10,910

In 2021 the income from charitable activities of £10,910 was unrestricted.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

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

**FOR THE YEAR ENDED
31 DECEMBER 2022**

4. OTHER INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	2021 £
Bank interest	70	-	70	15
Other	1,982	-	1,982	-
Sale of St John's Church Building (Note 16)	-	433,037	433,037	-
	£2,052	£433,037	£435,089	£15

5. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Church Activities £	Total Funds 2022 £	2021 £
Donations - UK and overseas Missions	13,047	13,047	14,520
School hire	701	701	124
General running	6,510	6,510	4,364
Insurance	4,944	4,944	5,372
Maintenance	25,380	25,380	22,192
Music and worship	1,905	1,905	3,573
Diocesan Common Mission Fund	86,020	86,020	102,000
Non-administrative staff salary	73,307	73,307	55,342
Staff/Workers and visitors' expenses	3,739	3,739	2,184
Training	1,383	1,383	2,496
Utilities	12,581	12,581	7,567
Youth and other events	14,212	14,212	9,238
Printing and copying	1,607	1,607	1,414
Fee expenses	1,975	1,975	2,423
Depreciation	292	292	292
Support costs	35,830	35,830	33,252
Governance costs	850	850	850
	£284,283	£284,283	£267,203

In 2022 the expenditure on charitable activities of £284,283 was unrestricted (2021 - £267,203 was unrestricted).

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

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

**FOR THE YEAR ENDED
31 DECEMBER 2022**

6. ANALYSIS OF SUPPORT AND GOVERNANCE COSTS

The PCC identifies the costs of its support function. It then identifies those costs which relate to the governance function. The PCC allocates the support and governance costs entirely to the unrestricted expenditure (note 5).

	General Support £	Governance £	Total Funds £	Basis of Apportionment
Administrator's costs	31,543	-	31,543	Usage
Office costs	4,287	-	4,287	Usage
Professional costs	-	850	850	Governance
	£35,830	£850	£36,680	

**7. ANALYSIS OF STAFF COSTS AND TRUSTEES' REMUNERATION
AND EXPENSES**

	2022 £	2021 £
Salaries and wages	95,039	77,578
Pension costs	7,398	5,911
	£102,437	£83,489

The average number of employees during the year was 4 (2021 - 3).

No employee received emoluments in excess of £60,000 (2021 - none).

No payments or expenses were paid to any trustee, persons closely connected to them or related parties, apart from:

	2022 £	2021 £
Reverend D Clark	983	478
Reverend L Phillips	274	123
Reverend G Condell	300	-
	£1,557	£601

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

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

**FOR THE YEAR ENDED
31 DECEMBER 2022**

8. TANGIBLE FIXED ASSETS

	133 Church Street £	Parish Hall £	Equipment £	Total £
Cost				
At 1 January 2022	48,500	55,000	8,197	111,697
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 December 2022	48,500	55,000	8,197	111,697
Depreciation				
At 1 January 2022	-	-	7,320	7,320
Charge for the year	-	-	293	293
Eliminated on disposal	-	-	-	-
At 31 December 2022	-	-	7,613	7,613
Net Book Values				
At 31 December 2022	£48,500	£55,000	£584	£104,084
At 31 December 2021	£48,500	£55,000	£877	£104,377

The Parish Hall was valued at £55,000 during the year to 31 December 1997. This value has been included in these Financial Statements for the year ended 31 December 2022.

9. DEBTORS

	2022 £	2021 £
Other debtors	24,129	10,482
Prepayments	90	88
Money held by Diocese	433,037	-
	£457,256	£10,570

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

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

**FOR THE YEAR ENDED
31 DECEMBER 2022**

10. CASH AT BANK AND IN HAND

	2022	2021
	£	£
Bank current account	70,818	88,708
Bank savings account	80,055	80,015
Cash in hand	271	52
	£151,144	£168,775

11. CREDITORS: Amounts falling due within one year

	2022	2021
	£	£
Other creditors and accruals	15,945	12,008
PAYE and NIC	1,839	1,963
	£17,784	£13,971

12. FINANCIAL INSTRUMENTS

Financial instruments measured at amortised cost comprise the following:

	2022	2021
	£	£
Financial assets that are debt instruments	-	-
Financial liabilities that are debt instruments	15,945	12,008

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

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

**FOR THE YEAR ENDED
31 DECEMBER 2022**

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	2021 Total Funds £
Fixed assets	104,084	-	104,084	104,377
Current assets	175,363	433,037	608,400	179,345
Current liabilities	(17,784)	-	(17,784)	(13,971)
	£261,663	£433,037	£694,700	£269,751

14. ANALYSIS OF CHARITABLE FUNDS

	At 01.01.21 £	Incoming Resources £	Outgoing Resources £	At 31.12.22 £
Analysis of Movements in Unrestricted Funds				
General Fund	269,751	276,195	284,283	261,663
Total Unrestricted Funds	269,751	276,195	284,283	261,663
Restricted Funds				
Parish fund	-	433,037	-	433,037
Total Restricted Funds	-	433,037	-	433,037
Total Funds	£269,751	£709,232	£284,283	£694,700

Unrestricted Funds comprise those general funds which the PCC is free to use in accordance with the charitable objects.

Restricted Funds are funds which have been given for particular purposes and projects.

Parish Fund - The PCC has one restricted fund arising from the sale of St John's Church Buildings. The fund is restricted to use locally within the parish of St James, Shirley, Southampton.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

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

**FOR THE YEAR ENDED
31 DECEMBER 2022**

15. DONATIONS OVER £500

The following people/groups were allocated with donations in the year:

Enable Busoga	£2,044
C M S	£4,000
SCRATCH	£4,002
A Rocha	£1,500
Diocese of Hyderabad	£1,002

Money for these agencies outside the parish was collected from the congregation and wholly paid directly to them during 2022.

16. POST BALANCE SHEET ITEMS

In the year to 31 December 2022, the PCC sold the St John's Church building for a total of £548,148. Of this, 79% was receivable by the PCC, which was £433,037 and this is included as income in the accounts.

The remaining 21% (£115,111) of the proceeds was subject to a reverter clause back to the donor when the money was gifted to the PCC originally to buy the property. This portion is subject to clarification and has not been recognised as income in the accounts. The money is currently held by the Diocese of Winchester.

There were no other post Balance Sheet items to note (2021 - £nil).

Accounts



**THE PAROCHIAL CHURCH COUNCIL
OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

REPORT AND FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
31 DECEMBER 2021**

CHARITY NUMBER: 1130875

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
31 DECEMBER 2021**

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**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

TRUSTEES' ANNUAL REPORT

**FOR THE YEAR ENDED
31 DECEMBER 2021**

The trustees present their Annual Report and Financial Statements of The Parochial Church Council of the Ecclesiastical Parish of St James, Shirley, Southampton (the PCC) for the year ended 31 December 2021.

The Financial Statements comply with the Trust Deed, the Church Accounting Regulations 2006, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their Financial Statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

REFERENCE AND ADMINISTRATIVE INFORMATION

The Parochial Church Council of the Ecclesiastical Parish of St James, Shirley, Southampton encompasses two churches, these being St James' Church, St James' Road, Shirley, Southampton and St John's Church Centre, St James' Road, Shirley, Southampton.

Charity Name: The Parochial Church Council of the Ecclesiastical Parish of St James, Shirley, Southampton

Charity Registration Number: 1130875

Correspondence Address: 133 Church Street, Southampton, Hampshire, SO15 5LW

The Parochial Church Council of the Ecclesiastical Parish of St James, Shirley, Southampton was granted charitable status on 30 July 2009.

Parochial Church Council Trustees

PCC Members, who are the charity's trustees, who served during 2021 were:

Incumbent:	Reverend Dan Clark	Chairman	App	26.06.12		
Wardens:	Jacqui Dowdell		App	26.04.21		
	Nick Smith		App	26.04.21		
	Simon Clift		App	03.04.19	Res	26.04.21
Elected Members:	Laura Borthwick		App	12.10.20		
	Nicola Caveney		App	26.04.21		
	Marie Gray		App	26.04.21		
	Tracy King		App	26.04.21		
	Geoff Payne		App	26.04.21		
	John Thomas		App	08.06.20		
	Tara Watson		App	03.04.19		
	Aimee Whitfield		App	12.10.20		
	Rachael Young		App	26.04.21		
	Jayne Crispin		App	23.04.18	Res	26.04.21
	Sheree Drury		App	23.04.18	Res	26.04.21
	Julz Evans		App	03.04.19	Res	15.03.21
	Tamsyn Langton		App	03.04.19		
	Nick Smith		App	03.04.19	Res	26.04.21

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

**TRUSTEES' ANNUAL REPORT
(CONTINUED)**

**FOR THE YEAR ENDED
31 DECEMBER 2021**

REFERENCE AND ADMINISTRATIVE INFORMATION (CONTINUED)

Clergy:	Reverend Georgia Condell	App	04.10.20
	Reverend Lena Phillips	App	05.07.15

General Synod:	Simon Clift	App	01.10.15
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Diocesan Synod:	Esther Clift	App	01.08.15
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Deanery Synod:	David Bates	App	23.03.14
	Rosie Brooks	App	03.04.19
	David Wagstaff	App	23.03.14

Advisors to PCC in Attendance:	Theresa Bowen	Secretary
	David Phillips	Treasurer
	Katy Barnes	

Paid Staff:	Theresa Bowen	
	Josh Cook	
	Angel Itzstein	App 19.09.21
	Paul Lambert	App 01.10.20

Our Advisors:

Bankers:	National Westminster Bank Plc 1 Romsey Road, Shirley, Southampton, SO16 4GT
	Nationwide Building Society Kings Park Road, Moulton Park, Northampton, NN3 6NW

Independent Examiner:	Abraham & Dobell 230 Shirley Road, Southampton, SO15 3HR
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**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

**TRUSTEES' ANNUAL REPORT
(CONTINUED)**

**FOR THE YEAR ENDED
31 DECEMBER 2021**

OUR PURPOSES AND ACTIVITIES

The purpose of the PCC is:

1. to co-operate with the incumbent (vicar) in promoting, in the parish, the whole mission of the church; and
2. to raise appropriate matters for debate at diocesan or deanery synod level.

In practice, that means that the **role of the PCC** is to confer on all matters relating to the life, ministry, worship, service, evangelism and buildings of the parish, to discuss and decide on (within its statutory powers) the strategy and policy of the church. In order to achieve this, members will need both to canvass opinions within the church and initiate discussion in areas needing fresh attention.

Public Benefit Statement

All of our activities are undertaken to further our charitable purposes for the public benefit. In planning our activities for the year we have considered the Charity Commission's guidance on public benefit, including the guidance 'Public Benefit: Running a Charity (PB2)' and, in particular, the supplementary guidance on charities for the advancement of religion.

St James' by the Park - identity, purpose, values, vision

Who are we (identity)?

We are ordinary people following the extraordinary Jesus together

Why do we exist (purpose)?

We exist to Go deeper (with God), Grow closer (to each other), Reach further (with the good news of Jesus).

What is God calling us to focus on (our mission focus areas)?

Families and children; teenagers; older people; the environment; inter-cultural relations; financial hardship; mental wellbeing.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

**TRUSTEES' ANNUAL REPORT
(CONTINUED)**

**FOR THE YEAR ENDED
31 DECEMBER 2021**

ACHIEVEMENTS AND PERFORMANCE

Sunday Service Attendance

Due to COVID-19 restrictions the majority of services conducted during the year were on-line with an average participation of 116.

Vicar's Review of the Year

When a car ploughed into one of our gate pillars outside the church building, knocking it flat, it served as a useful picture for the wider impact the pandemic was having on our church. The gate post was eventually rebuilt – looking the same as before and yet different. Some of the bricks were the same, but in different places; other bricks were new. The function and purpose of the repaired gate post was the same as before – but now it is undoubtedly stronger than before. Covid continues to have a big impact on our world and society and upon our church. But we can have confidence that Father God knows what he is doing as he rebuilds us into the church he wants us to be for the coming years.

Emotionally, many of us found the early parts of 2021 far harder than the lockdowns of 2020. We responded by looking at wellbeing as a whole church: on Sundays; through the continued vital role of cell groups and missional communities in providing mutual support for many of our church community; through the 'Wellbeing Journey' course; and through the continued support of Thrive, our mental wellbeing resource group. It is good that we are now more confident talking about our mental wellbeing struggles in church. This will continue to be a massive issue in society for years to come, and the first step of us responding to others is to acknowledge our own frailties.

We also opened up a conversation about Race, God and the Gospel. Again, racial justice, equality and integration are huge issues in our society, and if we are to be and speak the good news of Jesus into these topics, we need to be much more aware of the richness of the biblical insights on race. Those of us who are white need to become more aware of our inherent white privilege; those who are brown or black or of some other ethnic minority (in the UK) need to find our distinctive voice within the church community to enrich us all. We have much more work to do in this area.

The pandemic has forced us and freed us to be more creative than we were previously. In 2021, we displayed large crosses outside the church building which had been knitted by individuals in lockdown and brought together as a piece of public art, with people invited to see the cross as a symbol of #hopeforthehurting. We also hosted an art exhibition which drew in many people from the local community and have started Sanctuary - an informal monthly group for people who want to be creative together.

We began to see the potential of using Colebrook Green, too. We hosted 2 outdoor services in the summer (a third got rained off) which were fabulous opportunities to gather in larger numbers and worship in song together. They were warmly received by the local community and made us realise that outdoor worship has mission potential. We built on this in December when we hosted Christmas on the Green (with help from some other local churches) – a community event which drew hundreds of people.

I thank God for the prayerful listening, creativity and boldness which helped us dream these sorts of events into being – clearly prompted and used by Father God.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

**TRUSTEES' ANNUAL REPORT
(CONTINUED)**

**FOR THE YEAR ENDED
31 DECEMBER 2021**

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Much of the future remains uncertain. The first thing that has been sharpened in our understanding is our need to focus on all of us being **disciple-making disciples**. In the Autumn, we began to look at this more closely on Sundays and through some of our small groups. In Advent, many people appreciated lighting the advent candles and following the written reflections that a small team had put together for us and video reflections that Georgia (priested in the summer) recorded. We have much more work to do in this area to make sure that disciple-making is part of our culture as a church and foundational to all we do.

Part of making disciples is passing on our faith to the **next generations**. It has been great to welcome Angel Itzstein to our staff team as a full time Children and Families team leader. Her creativity, passion for Jesus and love for children is already making a significant difference. It has been quite deliberate to experiment with our Explore Together services as a way to help all of us learn to hear the voice of God for ourselves more clearly; and to create a space where all adults (not just parents and junior church leaders) can help disciple children by modelling growth in faith to them. And for the adults, it has often been a wonderful encouragement and challenge to hear the children articulate their faith and insights. Similarly, the Wonder Walks are a deliberate way to liberate disciple-making from the church building and to give parents some tools to help them disciple their children in the world around us.

I'm very grateful to the countless people who have carried on **serving** in many different parts of church life through all the challenges of 2021, and for those who have started or re-started serving, too. I continue to be enormously grateful, too, for our hard-working staff team and church wardens who have supported me personally, persevered when the going has been very tough, prayed hard when that felt all we could do, continued to adapt to ever-changing circumstances and kept a focus on Jesus throughout.

It is a sadness that some events or ministries still haven't managed to re-start (notably the Ark), but we **trust** in Father God's timing and sovereignty. Just as we had to wait for the gate pillar to be rebuilt – and some parts of it took longer than others – so we wait for him to keep on rebuilding his church in the way he wants us to be. Our plans don't always align with his plans as closely as he would like – so we need to keep on listening to him, submitting our plans and priorities to him.

We are "... built on the foundation of the apostles and prophets, with Christ Jesus himself as the chief cornerstone. In him the whole building is joined together and rises to become a holy temple in the Lord. And in him you too are being built together to become a dwelling in which God lives by his Spirit" (Ephesians 2.20-22).

FINANCIAL REVIEW

The PCC's total income for 2021 amounted to £272,240 (2020 - £278,327).

Net expenditure was £267,203 (2020 - £255,170).

This resulted in a net surplus for the year of £5,037 (2020 - net surplus £23,157).

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

**TRUSTEES' ANNUAL REPORT
(CONTINUED)**

**FOR THE YEAR ENDED
31 DECEMBER 2021**

FINANCIAL REVIEW (CONTINUED)

	2021	2020
	£	£
Total Income	272,240	278,327
Net Expenditure	267,203	255,170
Net Surplus/(Deficit)	£5,037	£23,157

The PCC's total income decreased by £6,087 compared to the previous year (2020 - decreased by £18,704). This was predominantly due to a year on year decline of £6,133 in income from donations and legacies.

The main areas of donor income were:

	2021	2020
	£	£
Planned giving	208,645	210,320
Tax recovered: Gift Aid	44,508	47,019

Planned Giving showed a marginal (1%) decline of £1,675 year on year.

Gift Aid at £44,508 declined by £2,511 versus the prior year comparator of £47,019.

Additionally, a reduction in non-repeating Donations of £1,419 contributed further to the total decline in Income.

Gross expenditure of £267,203 represented an increase of £12,033 compared to the previous year (2020 - increased by £8,623). However, this was lower than the annual expenditure budget, which was set at £278,900. This difference was predominantly due to changes in salary costs.

The main areas of cost were:

	2021	2020
	£	£
Common Mission Fund	102,000	104,603
Lay Staff Salaries	83,489	72,681
Buildings (maintenance, insurance and utilities)	35,131	28,292
Donations - UK & Overseas Missions	14,520	13,071

Payment of £102,000, representing our contribution to Diocesan activity via the Common Mission Fund was, as requested by the Winchester DBF, decreasing by £2,603 from 2020.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

**TRUSTEES' ANNUAL REPORT
(CONTINUED)**

**FOR THE YEAR ENDED
31 DECEMBER 2021**

FINANCIAL REVIEW (CONTINUED)

Annual salary costs increased by £10,808. This was predominantly due to full year costs of staff taken on during the previous year, offset by interim savings accruing whilst recruiting for a replacement Children and Families Team Leader.

Annual expenditure on buildings increased by £6,839, with the following elements representing the most significant year on year changes:

Buildings Project Increased by £2,478 analysed as follows:

	2021 £	2020 £
	Future Building Configuration	Sale of St John's
Planning Fees	1,416	1,167
Architect Fees	1,368	5,042
Future Option Studies/Plans	6,097	-
BAT Survey	-	2,694
Legal Fees	-	1,500
Specific Donation	-	(4,000)
Net Cost	£8,881	£6,403

Building: St James Increased by £2,170 from £5,478 in 2020 to £7,648 in 2021 predominantly due to repairs to crumbling stonework (£3,444).

Giving to UK & Overseas Missions increased by £1,449 year on year due to the following:

Increase Enable Busoga £1,970 : Winchester DBF £1,350 : CPAS £1,000

Decrease CMS General £500 : SCRATCH £520 : SCM £950 : Tear Fund £1,100

We entered the year with a Cash balance of £157,914 and closed with £168,775.

The cash increase of £10,861 was the result of an overall surplus of £5,037, plus a reduction in debtors of £15,316 offset by a decrease in liabilities of £8,615 and an increase in fixed asset value of £877.

The annual surplus of £5,037 outperformed the 'deficit' operating budget predicted in last year's published accounts of £16,000 by virtue of enhanced levels of income amounting to £9,590 (Actual = £272,240 vs Budget = £262,650) and lower than anticipated expenditure of £11,697 (Actual = £267,203 vs Budget = £278,900).

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

**TRUSTEES' ANNUAL REPORT
(CONTINUED)**

**FOR THE YEAR ENDED
31 DECEMBER 2021**

FINANCIAL REVIEW (CONTINUED)

Outlook

A pleasing financial outcome (£5k surplus vs £16k budgeted deficit) highlighted an impressive resilience and generosity in terms of donor income coupled with a measured increase in staff related costs to boost ministry as we gradually emerged from the COVID pandemic.

Repetition in the future, given the current prevailing financial uncertainties surrounding, conflict in Europe, Brexit, Post-Covid, Energy and other living costs should not be assumed and a watchword of 'Affordability' will be key to future decision making regarding future ministry and the buildings re-configuration project.

The PCC will continue to consider matters of affordability by frequent observation of trends in donor income which can be facilitated by reference to Church Suite.

Additionally, the PCC has agreed to invest some of the reserves accumulated, into a deficit budget of £29k for 2022.

Reserves Policy and Going Concern

It is the policy of the PCC to maintain unrestricted funds at a level which will enable the PCC to cover its ongoing expenditure. The members of the PCC are of the view that the PCC is a going concern.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Parochial Church Council of the Ecclesiastical Parish of St James, Shirley, Southampton is a body established by the Church of England. The PCC operates under the PCC Powers Measure. The PCC is a charity registered with the Charity Commission on 30 July 2009, number 1130875.

Recruitment and Appointment of PCC Members, Induction and Training

The method of appointment of PCC members is that PCC members must be on the Electoral Roll. They are elected at the Annual Parochial Church Meeting for a three-year term of office. New members are given induction into the responsibilities and methods of procedure of the PCC. All church attendees are encouraged to register on the Electoral Roll and can stand for election to the PCC.

Risk Management

The major risks to which the PCC is exposed, as identified by the members, have been reviewed and systems or procedures have been established to manage those risks.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

**TRUSTEES' ANNUAL REPORT
(CONTINUED)**

**FOR THE YEAR ENDED
31 DECEMBER 2021**

RESPONSIBILITIES OF THE TRUSTEES

The trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare Financial Statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing those Financial Statements the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the Financial Statements; and
- prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for maintaining proper accounting records, which disclose with reasonable accuracy at any time, the financial position of the charity and to enable them to ensure that the Financial Statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008, the provisions of the trust deed and the Church Accounting Regulations 2006. They are also responsible for safeguarding the assets of the charity and, hence, for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT EXAMINER

A resolution to re-appoint Abraham & Dobell as Independent Examiner for the ensuing year will be proposed at the Annual Church Meeting.

Approved by the trustees on 4 April 2022 and signed on their behalf by:


.....
REVEREND D CLARK
CHAIRMAN


.....
D PHILLIPS
TREASURER

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON
FOR THE YEAR ENDED
31 DECEMBER 2021

I report to the charity trustees on my examination of the accounts of the Parochial Church Council of the Ecclesiastical Parish of St James, Shirley, Southampton, (the Trust) for the year ended 31 December 2021.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

INDEPENDENT EXAMINER'S STATEMENT

Since the charity's gross income exceeded £250,000 your examiner must be a member of the body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirements that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

**INDEPENDENT EXAMINER'S REPORT
(CONTINUED)**

**TO THE TRUSTEES OF
THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

**FOR THE YEAR ENDED
31 DECEMBER 2021**

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.


.....
**DAVID J MANT FCA
INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND & WALES**

**230 Shirley Road
Southampton
SO15 3HR**

4 April 2022

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

STATEMENT OF FINANCIAL ACTIVITIES

**FOR THE YEAR ENDED
31 DECEMBER 2021**

	Notes	Unrestricted Funds £	Total Funds 2021 £	2020 £
INCOME				
Donations and legacies	2	261,315	261,315	267,448
Charitable activities	3	10,910	10,910	10,879
Other income	4	15	15	-
TOTAL INCOME		272,240	272,240	278,327
EXPENDITURE				
Charitable activities	5	267,203	267,203	255,170
TOTAL EXPENDITURE		267,203	267,203	255,170
NET INCOME FOR THE YEAR		5,037	5,037	23,157
NET MOVEMENT IN FUNDS FOR THE YEAR		5,037	5,037	23,157
RECONCILIATION OF FUNDS				
Total Funds Brought Forward		264,714	264,714	241,557
Total Funds Carried Forward		£269,751	£269,751	£264,714

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

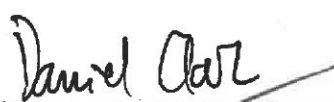
**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	£	2021 £	£	2020 £
FIXED ASSETS					
Tangible fixed assets	8		104,377		103,500
TOTAL FIXED ASSETS			104,377		103,500
CURRENT ASSETS					
Debtors	9	10,570		25,886	
Cash at bank and in hand	10	168,775		157,914	
TOTAL CURRENT ASSETS		179,345		183,800	
LIABILITIES					
Creditors: Amounts falling due within one year	11	13,971		22,586	
NET CURRENT ASSETS			165,374		161,214
TOTAL ASSETS LESS CURRENT LIABILITIES/NET ASSETS	13		£269,751		£264,714
THE FUNDS OF THE CHARITY	14				
Unrestricted income funds			269,751		264,714
TOTAL CHARITY FUNDS			£269,751		£264,714

Approved by the trustees on 4 April 2022 and signed on their behalf by:



REVEREND D CLARK
CHAIRMAN



D PHILLIPS
TREASURER

The notes on pages 14 to 24 form part of these Financial Statements

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
31 DECEMBER 2021**

1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the Financial Statements are as follows:

(a) Basis of Preparation

The PCC is a public benefit entity within the meaning of FRS 102.

The Financial Statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their Financial Statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Church Accounting Regulations 2006.

The Financial Statements have been prepared under the historical cost convention except for the valuation of investment assets which are shown at market value where applicable.

The Financial Statements include all transactions, assets and liabilities for which the PCC is responsible in law.

They do not include the Financial Statements of Church groups that owe their main affiliation to another body, nor those that are informal gatherings of Church members.

The Financial Statements are prepared in sterling, which is the functional currency of the PCC. Monetary amounts are rounded to the nearest £.

(b) Income Recognition Policies

This section describes how the PCC will account for money and other assets received by them. The main headings are the accounting groups to comply with the requirements of the SOFA.

(i) Donations and Legacies

Grants and donations are recognised when any pre-conditions preventing their use have been met.

Collections are recognised when made.

Amounts promised under Gift Aid are recognised only when honoured by the donor.

Income Tax recoverable on Gift Aid donations is recognised when the donation is recognised.

Funds raised by Parish events are accounted for gross.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

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

**FOR THE YEAR ENDED
31 DECEMBER 2021**

1. ACCOUNTING POLICIES (CONTINUED)

(b) Income Recognition Policies (Continued)

(i) Donations and Legacies (Continued)

Donated services and facilities are included at the value to the PCC where this can be quantified. The value of services provided by volunteers has not been included in these Financial Statements.

Legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

(ii) Income from Charitable Activities

Parochial fees due to the PCC for weddings, funerals and other activities are accounted for on an event by event basis.

Income from sales of books, magazines, Traidcraft goods and all other items are accounted for gross.

Rental income from the letting of Church premises is accounted for when earned.

(iii) Investment Income

Interest is accounted for when due. Tax recoverable on such income is accrued on the same basis.

(iv) Other Income

Other ordinary income will be accounted for as soon as the PCC is advised of its entitlement and the likely sum due.

(c) Expenditure

Expenditure is recognised on an accruals basis where there is a legal or constructive obligation and settlement is probable and quantifiable. Expenditure includes VAT as the PCC is not VAT registered and is reported as part of the expenditure to which it relates.

(i) Charitable Activities

Grants and donations are accounted for when paid or when promised under a formal agreement. Unpaid grants and donations will be shown as a creditor in the Balance Sheet.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

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

**FOR THE YEAR ENDED
31 DECEMBER 2021**

1. ACCOUNTING POLICIES (CONTINUED)

(c) Expenditure (Continued)

(i) Charitable Activities (Continued)

The Diocesan Common Mission Fund is accounted for when payable and any share unpaid at 31 December is shown as a creditor in the Balance Sheet.

Rent due on facilities is accounted for when the facility is used and any rent unpaid at 31 December is shown as a creditor in the Balance Sheet.

All other costs are accounted for when due and any unpaid at 31 December are shown as a creditor in the Balance Sheet.

(ii) Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

(iii) Governance Costs

These include those costs associated with meeting the statutory requirements of the PCC.

(d) Fixed Assets

(i) Consecrated Land and Buildings and Movable Church Furnishings

Consecrated and beneficed property is excluded from the statutory definition of 'charity' by sections 10(2)(a) and (c) of the Charities Act 2011.

No value is placed on movable church furnishings held by the church wardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be an inalienable property. All expenditure incurred during the year on consecrated or beneficed buildings and moveable church furnishings, whether maintenance or improvement, is written off.

(ii) Other Land and Buildings

Other land and buildings held on behalf of the PCC for its own purposes is valued at cost or market value. No depreciation is charged against such properties but any expenditure on maintenance or improvement is written off as incurred.

(iii) Other Fixtures, Fittings and Office Equipment

Equipment purchased or donated to the church is depreciated on a straight line basis over four years. Individual items of equipment with a purchase price of £1,000 or less are written off in the period in which the asset is acquired.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

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

**FOR THE YEAR ENDED
31 DECEMBER 2021**

1. ACCOUNTING POLICIES (CONTINUED)

(e) Debtors

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

(f) Cash at Bank

Short term deposits include cash held on deposit at the bank.

(g) Creditors and Provisions

Creditors and provisions are recognised where the PCC has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

(h) Taxation

The PCC is exempt from taxation on its charitable activities.

(i) Fund Accounting

Unrestricted Funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC.

Restricted Funds are those funds that must be spent on restricted purposes. All other money and assets are part of the Unrestricted Funds. The purpose of any Restricted Funds is noted in the Financial Statements.

(j) Financial Instruments

The PCC only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

(k) Significant Judgements and Estimates

Preparation of the Financial Statements may require the trustees to make significant judgements and estimates. There are no items in the Financial Statements where judgements and estimates would have a significant effect on amounts recognised in the Financial Statements.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

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

**FOR THE YEAR ENDED
31 DECEMBER 2021**

2. DONATIONS AND LEGACIES

	Unrestricted Funds £	Total Funds 2021 £	2020 £
Planned giving	208,645	208,645	210,320
Collections - normal service	3,396	3,396	2,349
Envelopes	3,080	3,080	3,682
Donations	581	581	2,000
Other giving	1,105	1,105	1,078
Legacies	-	-	1,000
Tax recovered: Gift Aid	44,508	44,508	47,019
	£261,315	£261,315	£267,448

In 2020 the income from donations and legacies of £267,448 was unrestricted.

There were no donated services and facilities receivable which could be quantified in the year (2020 - none).

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Total Funds 2021 £	2020 £
Fees	5,064	5,064	6,140
Rent - Parish Hall	4,386	4,386	3,362
Rent - Others	1,365	1,365	1,200
Sales	95	95	177
	£10,910	£10,910	£10,879

In 2020 the income from charitable activities of £10,879 was unrestricted.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

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

**FOR THE YEAR ENDED
31 DECEMBER 2021**

4. OTHER INCOME

	Unrestricted Funds £	Total Funds 2021 £	2020 £
Bank interest	15	15	-
	£15	£15	£-

5. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Church Activities £	Total Funds 2021 £	2020 £
Donations - UK and overseas Missions	14,520	14,520	13,071
School hire	124	124	281
General running	4,364	4,364	6,296
Insurance	5,372	5,372	5,300
Maintenance	22,192	22,192	15,148
Music and worship	3,573	3,573	5,162
Diocesan Common Mission Fund	102,000	102,000	104,603
Non-administrative staff salary	55,342	55,342	45,305
Staff/Workers and visitors' expenses	2,184	2,184	3,336
Training	2,496	2,496	1,698
Utilities	7,567	7,567	7,844
Youth and other events	9,238	9,238	9,037
Printing and copying	1,414	1,414	1,550
Fee expenses	2,423	2,423	3,405
Depreciation	292	292	-
Support costs	33,252	33,252	32,284
Governance costs	850	850	850
	£267,203	£267,203	£255,170

In 2021 the expenditure on charitable activities of £267,203 was unrestricted (2020 - £255,170 was unrestricted).

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

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

**FOR THE YEAR ENDED
31 DECEMBER 2021**

6. ANALYSIS OF SUPPORT AND GOVERNANCE COSTS

The PCC identifies the costs of its support function. It then identifies those costs which relate to the governance function. The PCC allocates the support and governance costs entirely to the unrestricted expenditure (note 5).

	General Support £	Governance £	Total Funds £	Basis of Apportionment
Administrator's costs	30,911	-	30,911	Usage
Office costs	2,341	-	2,341	Usage
Professional costs	-	850	850	Governance
	£33,252	£850	£34,102	

**7. ANALYSIS OF STAFF COSTS AND TRUSTEES' REMUNERATION
AND EXPENSES**

	2021 £	2020 £
Salaries and wages	77,578	68,588
Pension costs	5,911	4,093
	£83,489	£72,681

The average number of employees during the year was 3 (2020 - 3).

No employee received emoluments in excess of £60,000 (2020 - none).

No payments or expenses were paid to any trustee, persons closely connected to them or related parties, apart from:

	2021 £	2020 £
Reverend D Clark	478	1,445
Reverend Lena Phillips	123	517
	£601	£1,962

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

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

**FOR THE YEAR ENDED
31 DECEMBER 2021**

8. TANGIBLE FIXED ASSETS

	133 Church Street £	Parish Hall £	Equipment £	Total £
Cost				
At 1 January 2021	48,500	55,000	7,028	110,528
Additions	-	-	1,169	1,169
At 31 December 2021	48,500	55,000	8,197	111,697
Depreciation				
At 1 January 2021	-	-	7,028	7,028
Charge for the year	-	-	292	292
At 31 December 2021	-	-	7,320	7,320
Net Book Values				
At 31 December 2021	£48,500	£55,000	£877	£104,377
At 31 December 2020	£48,500	£55,000	£-	£103,500

The Parish Hall was valued at £55,000 during the year to 31 December 1997. This value has been included in these Financial Statements for the year ended 31 December 2021.

9. DEBTORS

	2021 £	2020 £
Other debtors	10,482	25,523
Prepayments	88	363
	£10,570	£25,886

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

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

**FOR THE YEAR ENDED
31 DECEMBER 2021**

10. CASH AT BANK AND IN HAND

	2021	2020
	£	£
Bank current account	88,708	77,771
Bank savings account	80,015	80,000
Cash in hand	52	143
	£168,775	£157,914

11. CREDITORS: Amounts falling due within one year

	2021	2020
	£	£
Other creditors	5,232	6,517
Accruals	6,776	14,546
PAYE and NIC	1,963	1,523
	£13,971	£22,586

12. FINANCIAL INSTRUMENTS

Financial instruments measured at amortised cost comprise the following:

	2021	2020
	£	£
Financial assets that are debt instruments	-	-
Financial liabilities that are debt instruments	6,776	14,546

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

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

**FOR THE YEAR ENDED
31 DECEMBER 2021**

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General Funds £	2021 Total Funds £	2020 Total Funds £
Fixed assets	104,377	104,377	103,500
Cash at bank and in hand	168,775	168,775	157,914
Other net current assets/(liabilities)	(3,401)	(3,401)	3,300
	£269,751	£269,751	£264,714

14. ANALYSIS OF CHARITABLE FUNDS

	At 01.01.20 £	Incoming Resources £	Outgoing Resources £	At 31.12.21 £
Analysis of Movements in Unrestricted Funds				
General Fund	264,714	272,240	267,203	269,751
Total Unrestricted Funds	264,714	272,240	267,203	269,751
Total Funds	£264,714	£272,240	£267,203	£269,751

Unrestricted Funds comprise those general funds which the PCC is free to use in accordance with the charitable objects.

Restricted Funds are funds which have been given for particular purposes and projects.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

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

**FOR THE YEAR ENDED
31 DECEMBER 2021**

15. DONATIONS OVER £500

The following people/groups were allocated with donations in the year:

Enable Busoga	£4,470
C M S - Latin America & Iberia	£2,500
C M S General	£2,000
SCRATCH	£2,000
Winchester DBF	£1,350
A Rocha	£1,000
CPAS	£1,000

Money for these agencies outside the parish was collected from the congregation and wholly paid directly to them during 2021.

16. RELATED PARTY TRANSACTIONS

There were no related party transactions arising in the year to 31 December 2021 (2020 - £nil).

17. POST BALANCE SHEET EVENTS

The charity has no post Balance Sheet events (2020 - £nil).

18. TAXATION

As a registered charity, the income is generally exempt from tax by reason of its charitable objects and activities.

Accounts

St James' by the Park



**THE PAROCHIAL CHURCH COUNCIL
OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

REPORT AND FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
31 DECEMBER 2020**

CHARITY NUMBER: 1130875

**ABRAHAM & DOBELL
230 Shirley Road
Southampton
SO15 3HR**

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
31 DECEMBER 2020**

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**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

TRUSTEES' ANNUAL REPORT

**FOR THE YEAR ENDED
31 DECEMBER 2020**

The trustees present their Annual Report and Financial Statements of The Parochial Church Council of the Ecclesiastical Parish of St James, Shirley, Southampton (the PCC) for the year ended 31 December 2020.

The Financial Statements comply with the Trust Deed, the Church Accounting Regulations 2006, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their Financial Statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

REFERENCE AND ADMINISTRATIVE INFORMATION

The Parochial Church Council of the Ecclesiastical Parish of St James, Shirley, Southampton encompasses two churches, these being St James' Church, St James' Road, Shirley, Southampton and St John's Church Centre, St James' Road, Shirley, Southampton.

Charity Name: The Parochial Church Council of the Ecclesiastical Parish of St James, Shirley, Southampton

Charity Registration Number: 1130875

Correspondence Address: 133 Church Street, Southampton, Hampshire, SO15 5LW

The Parochial Church Council of the Ecclesiastical Parish of St James, Shirley, Southampton was granted charitable status on 30 July 2009.

Parochial Church Council Trustees

PCC Members, who are the charity's trustees, who served during 2020 were:

Incumbent:	Reverend Dan Clark	Chairman	App	26.06.12		
Wardens:	Peter Craggs		App	23.04.18	Res	12.10.20
	Simon Clift		App	03.04.19		
Elected Members:	Hannah Brown		App	03.04.17	Res	12.10.20
	Sam Taylor		App	03.04.17	Res	12.10.20
	Helen Bathard		App	13.11.17	Res	12.10.20
	Jayne Crispin		App	23.04.18		
	Sheree Drury		App	23.04.18		
	Julz Evans		App	03.04.19		
	Tamsyn Langton		App	03.04.19		
	Nick Smith		App	03.04.19		
	Tara Watson		App	03.04.19		
	Laura Borthwick		App	12.10.20		
	Aimee Whitfield		App	12.10.20		

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

**TRUSTEES' ANNUAL REPORT
(CONTINUED)**

**FOR THE YEAR ENDED
31 DECEMBER 2020**

REFERENCE AND ADMINISTRATIVE INFORMATION (CONTINUED)

Clergy:	Reverend Georgia Condell	App	12.10.20	
	Reverend Lena Phillips	App	05.07.15	
General Synod:	Simon Clift	App	01.10.15	
Diocesan Synod:	Esther Clift	App	01.08.15	
Deanery Synod:	David Bates	App	23.03.14	
	David Wagstaff	App	23.03.14	
	Rosie Brooks	App	03.04.19	
Advisors to PCC in Attendance:	Theresa Bowen	Secretary		
	David Phillips	Treasurer		
	Katy Barnes			
Paid Staff:	Theresa Bowen			
	Josh Cook			
	Paul Lambert	App	01.10.20	
	Rich Lomath			Res 31.12.20
Our Advisors:				
Bankers:	National Westminster Bank Plc			
	1 Romsey Road, Shirley, Southampton, SO16 4GT			
	Nationwide Building Society			
	Kings Park Road, Moulton Park, Northampton, NN3 6NW			
Independent Examiner:	Abraham & Dobell			
	230 Shirley Road, Southampton, SO15 3HR			

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

**TRUSTEES' ANNUAL REPORT
(CONTINUED)**

**FOR THE YEAR ENDED
31 DECEMBER 2020**

OUR PURPOSES AND ACTIVITIES

The purpose of the PCC is:

1. to co-operate with the incumbent (vicar) in promoting, in the parish, the whole mission of the church; and
2. to raise appropriate matters for debate at diocesan or deanery synod level.

In practice, that means that the **role of the PCC** is to confer on all matters relating to the life, ministry, worship, service, evangelism and buildings of the parish, to discuss and decide on (within its statutory powers) the strategy and policy of the church. In order to achieve this, members will need both to canvass opinions within the church and initiate discussion in areas needing fresh attention.

Public Benefit Statement

All of our activities are undertaken to further our charitable purposes for the public benefit. In planning our activities for the year we have considered the Charity Commission's guidance on public benefit, including the guidance 'Public Benefit: Running a Charity (PB2)' and, in particular, the supplementary guidance on charities for the advancement of religion.

St James' by the Park - Identity, purpose, values, vision

Who are we (identity)?

We are ordinary people following the extraordinary Jesus together

Why do we exist (purpose)?

We exist to Go deeper (with God), Grow closer (to each other), Reach further (with the good news of Jesus).

How should we act (values)?

We want everything we do as a church to be:

God-dependent, grace-filled, Bible-based, mission-focused, authentic community

Where are we going (vision)?

In the light of the pandemic, this is under review.

What is God calling us to focus on (our mission focus areas)?

A few years ago, we discerned that God was calling us to focus on:

Families and children; teenagers; older people; the environment; inter-cultural relations; financial hardship; mental wellbeing.

In the light of the pandemic, some of this might change.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

**TRUSTEES' ANNUAL REPORT
(CONTINUED)**

**FOR THE YEAR ENDED
31 DECEMBER 2020**

ACHIEVEMENTS AND PERFORMANCE

Sunday Service Attendance

Due to COVID-19 restrictions the majority of services conducted during the year were on-line.

Average devices (households) = 75.

Vicar's Review of the Year and Plans for Future Periods

Ministry:

2020 was obviously dominated by the COVID-19 pandemic. I was humbled by the way many people stepped into new roles to enable us to begin streaming services online. I was saddened that most of our usual activities were put on pause. I was heartened that other activities re-imagined themselves and that the every-member-caring-for-each-other pastoral work continued and even deepened. I rejoiced that together as a church community, we donated significant amounts to help those struggling financially because of the pandemic, both locally and in Africa.

The pandemic prompted us to lean on God more, and it was hugely beneficial to spend time as a church in the Autumn thinking about and practicing 'Listening to God'. Obviously, we need to continue doing this – but all the more if and when we begin to emerge from the pandemic. What we will be as a church won't be the same as what we were.

Staff:

It was a pleasure to welcome Georgia Condell onto the staff team as a self-supporting (and part time) Curate. It was a shame that her ordination was delayed and then severely changed by the pandemic, but her ministry will be rich and warmly received.

Lena Phillips has continued as our Associate Minister (part time) and Katy Barnes has become our Pastoral Chaplain (part time). Together they have taken a key role in ensuring our pastoral ministry continues in very changed circumstances.

Josh Cook (youth worker) and Theresa Bowen (administrator) have both ably adjusted to very different ministry requirements and working environments.

We also welcomed Paul Lambert as a part-time Assistant Leader in November, to help share some of the management role with me, to help us as we continue to discern our vision and direction as a church, and to help ensure that vision becomes reality. Paul is also considering a call to ordination.

I reluctantly and unexpectedly received Rich Lomath's resignation as our Families, Children and Primary schools' Lead at Christmas. We are reviewing that role before hopefully re-appointing someone to a similar position with more paid hours.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

**TRUSTEES' ANNUAL REPORT
(CONTINUED)**

**FOR THE YEAR ENDED
31 DECEMBER 2020**

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Vicar's Review of the Year and Plans for Future Periods (Continued)

Staff (Continued):

I am deeply grateful for all our staff: they work extremely hard in the service of our Lord and all of us.

Buildings:

Sadly our progress with selling St John's and exploring options for transforming St James' and the Parish Hall were put on hold by the pandemic. However, work towards those is now underway again, and we trust that the Lord will show us how we should be using and developing these buildings to serve his Kingdom purposes in this area.

FINANCIAL REVIEW

The PCC's total income for 2020 amounted to £278,327 (2019 - £297,031).

Net expenditure was £255,170 (2019 - £246,547).

This resulted in a net surplus for the year of £23,157 (2019 – net surplus £50,484).

	2020 £	2019 £
Total Income	278,327	297,031
Net Expenditure	255,170	246,547
	_____	_____
Net Surplus / (Defecit)	£23,157	£50,484
	_____	_____

The PCC's total income decreased by £18,704 (2019 - increased by £19,715) in the year, whilst gross expenditure increased by £8,623 (2019 - declined by £28,414).

The majority of the decline in income, £11,801, came in 'Income from Charitable Activities' where the renting of church property was severely curtailed by COVID-19 restrictions.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

**TRUSTEES' ANNUAL REPORT
(CONTINUED)**

**FOR THE YEAR ENDED
31 DECEMBER 2020**

FINANCIAL REVIEW (CONTINUED)

A year on year decline of £6,903 in 'Income from Donations and Legacies' was ostensibly due to the 'one-off' benefit of releasing a Gift Aid accrual of £5,268 in 2019.

The main areas of donor income were:

	2020	2019
	£	£
Planned Giving	210,320	199,467
Donations	2,000	11,131
Tax Recovered : Gift Aid	47,019	52,161

Planned Giving and Donations are best viewed collectively due to the re-classification of some donor sources which have extended beyond a year and are now regarded as 'repeating' rather than 'one-off'. The combined view shows a slight year on year increase of £1,722.

Gift Aid at £47,019 approximated the underlying prior year comparator of £46,893, which had been accentuated by the release of a prior year accrual of £5,268 in 2019.

Total costs of £255,170 increased by £8,623 compared to £246,547 in 2019 and were significantly lower than the annual budget set at £296,760, due to lower activity coupled with development plans being 'shelved' in the light of COVID-19.

The main areas of cost were:

	2020	2019
	£	£
Common Mission Fund	104,603	103,200
Lay Staff Salaries	74,596	68,004
Buildings (maintenance, insurance and utilities)	28,292	27,039
Donations - UK & Overseas Missions	13,071	12,250

Payment of £104,603 to the Diocesan Common Mission Fund was as requested, increasing by £1,403 from 2019.

Annual salary costs increased by £6,592 predominantly due to the engagement of Paul Lambert (Assistant Leader) in November and Suzanne Bochel (Safeguarding Administrator) in May.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

**TRUSTEES' ANNUAL REPORT
(CONTINUED)**

**FOR THE YEAR ENDED
31 DECEMBER 2020**

FINANCIAL REVIEW (CONTINUED)

Annual expenditure on buildings increased by £1,253, with the following elements representing the most significant year on year changes:

Building Works Increased by £5,833: Architects' Fees (£2,542), Bat Survey (£1,896),
Legal Fees - Sale of St Johns (£1,500)

St.James Increased by £2,154: Window Replacement (£1,280), Screening (£634)

Parish Hall Decreased by £5,250: Replacement Flooring (£5,250)

St Johns Decreased by £816: Replacement Pump (£458), Dehumidifiers (£226)

Giving to UK & Overseas Missions increased by £821 year on year due to the following:

Increase CMS General £500: CMS Latin America & Iberia £500: Enable Busoga £500:
Tear Fund £1,100: SCM £951

Decrease Friends International £1,250: SCRATCH £730: A Rocha £500: Cyclone Idai
£250

We entered the year with a Cash balance of £138,978 and closed with £157,914. The increase of £18,936 was predominantly due the net income of £23,157, reduced by £4,221 which was the net effect of an increase in debtors of £12,989 offset by increased liabilities to creditors of £8,768.

The annual surplus of £23,157 outperformed the 'deficit' operating budget predicted in last years published accounts of £27k by virtue of enhanced levels of income amounting to £8,907 (Actual = £278,327 vs Budget = £269,420) and lower than anticipated expenditure of £41,590 (Actual = £255,170 vs Budget = £296,760).

Outlook

The PCC's plans to re-invest a large proportion of its' £50k 2019 surplus to resource the future development of mission focus areas, by managing a 'deficit' operating budget in 2020 was curtailed by the impact of COVID-19.

These reserves have been supplemented by a further surplus in 2020 emanating from a largely unchanged donor income base coupled with lower than anticipated expenditure due to lower activity levels (limited by COVID-19 restrictions).

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

**TRUSTEES' ANNUAL REPORT
(CONTINUED)**

**FOR THE YEAR ENDED
31 DECEMBER 2020**

FINANCIAL REVIEW (CONTINUED)

Outlook (Continued)

The PCC remains committed to re-investing previous financial surpluses into projects which are commensurate with advancing its' mission goals but is aware that this will, in part be regulated by the pace at which the UK returns to the 'new normal'. As such it has set a 'deficit' budget of £16k for 2021 established on the assumption of 6 months' activity (Jan-Jun) subject to COVID-19 restrictions and 6 months' (Jul-Dec) of normal activity.

COVID-19

Given the manner in which the constraints of lockdown have changed the nature of operating parish business and its associated cost base, coupled with the uncertainties surrounding future economic recession and employment upon income, the PCC will continue to monitor financial outcomes on a frequent basis.

Reserves Policy and Going Concern

It is the policy of the PCC to maintain unrestricted funds at a level which will enable the PCC to cover its ongoing expenditure. The members of the PCC are of the view that the PCC is a going concern.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Parochial Church Council of the Ecclesiastical Parish of St James, Shirley, Southampton is a body established by the Church of England. The PCC operates under the PCC Powers Measure. The PCC is a charity registered with the Charity Commission on 30 July 2009, number 1130875.

STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)

Recruitment and Appointment of PCC Members, Induction and Training

The method of appointment of PCC members is that PCC members must be on the Electoral Roll. They are elected at the Annual Parochial Church Meeting for a three year term of office. New members are given induction into the responsibilities and methods of procedure of the PCC. All church attendees are encouraged to register on the Electoral Roll and can stand for election to the PCC.

Risk Management

The major risks to which the PCC is exposed, as identified by the members, have been reviewed and systems or procedures have been established to manage those risks.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

**TRUSTEES' ANNUAL REPORT
(CONTINUED)**

**FOR THE YEAR ENDED
31 DECEMBER 2020**

RESPONSIBILITIES OF THE TRUSTEES (CONTINUED)

The trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare Financial Statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing those Financial Statements the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the Financial Statements; and
- prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for maintaining proper accounting records, which disclose with reasonable accuracy at any time, the financial position of the charity and to enable them to ensure that the Financial Statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008, the provisions of the trust deed and the Church Accounting Regulations 2006. They are also responsible for safeguarding the assets of the charity and, hence, for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT EXAMINER

A resolution to re-appoint Abraham & Dobell as Independent Examiner for the ensuing year will be proposed at the Annual Church Meeting.

Approved by the trustees on 26 April 2021 and signed on their behalf by:

.....
REVEREND D CLARK
CHAIRMAN

.....
D PHILLIPS
TREASURER

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON
FOR THE YEAR ENDED
31 DECEMBER 2020

I report to the charity trustees on my examination of the accounts of the Parochial Church Council of the Ecclesiastical Parish of St James, Shirley, Southampton, (the Trust) for the year ended 31 December 2020.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

INDEPENDENT EXAMINER'S STATEMENT

Since the charity's gross income exceeded £250,000 your examiner must be a member of the body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirements that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

**INDEPENDENT EXAMINER'S REPORT
(CONTINUED)**

**TO THE TRUSTEES OF
THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

**FOR THE YEAR ENDED
31 DECEMBER 2020**

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....
**DAVID J MANT FCA
INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND & WALES**

**230 Shirley Road
Southampton
SO15 3HR**

26 April 2021

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

STATEMENT OF FINANCIAL ACTIVITIES

**FOR THE YEAR ENDED
31 DECEMBER 2020**

	Notes	Unrestricted Funds £	Total Funds 2020 £	2019 £
INCOME				
Donations and legacies	2	267,448	267,448	274,351
Charitable activities	3	10,879	10,879	22,680
TOTAL INCOME		278,327	278,327	297,031
EXPENDEDITURE				
Charitable activities	4	255,170	255,170	246,547
TOTAL EXPENDITURE		255,170	255,170	246,547
NET INCOME FOR THE YEAR		23,157	23,157	50,484
NET MOVEMENT IN FUNDS FOR THE YEAR		23,157	23,157	50,484
RECONCILIATION OF FUNDS				
Total Funds Brought Forward		241,557	241,557	191,073
Total Funds Carried Forward		£264,714	£264,714	£241,557

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

The notes on pages 14 to 25 form part of these Financial Statements

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

BALANCE SHEET

AS AT 31 DECEMBER 2020

	Notes	2020 £	2019 £
FIXED ASSETS			
Tangible fixed assets	8	103,500	103,500
TOTAL FIXED ASSETS		103,500	103,500
CURRENT ASSETS			
Debtors	9	25,886	12,897
Cash at bank and in hand	10	157,914	138,978
TOTAL CURRENT ASSETS		183,800	151,875
LIABILITIES			
Creditors: Amounts falling due within one year	11	22,586	13,818
NET CURRENT ASSETS		161,214	138,057
TOTAL ASSETS LESS CURRENT LIABILITIES/NET ASSETS	13	£264,714	£241,557
THE FUNDS OF THE CHARITY	14		
Unrestricted income funds		£264,714	241,557
TOTAL CHARITY FUNDS		£264,714	£241,557

Approved by the trustees on 26 April 2021 and signed on their behalf by:

.....
REVEREND D CLARK
CHAIRMAN

.....
D PHILLIPS
TREASURER

The notes on pages 14 to 25 form part of these Financial Statements

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
31 DECEMBER 2020**

1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the Financial Statements are as follows:

(a) Basis of Preparation

The PCC is a public benefit entity within the meaning of FRS 102.

The Financial Statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their Financial Statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Church Accounting Regulations 2006.

The Financial Statements have been prepared under the historical cost convention except for the valuation of investment assets which are shown at market value where applicable.

The Financial Statements include all transactions, assets and liabilities for which the PCC is responsible in law.

They do not include the Financial Statements of Church groups that owe their main affiliation to another body, nor those that are informal gatherings of Church members.

The Financial Statements are prepared in sterling, which is the functional currency of the PCC. Monetary amounts are rounded to the nearest £.

(b) Income Recognition Policies

This section describes how the PCC will account for money and other assets received by them. The main headings are the accounting groups to comply with the requirements of the SOFA.

(i) Donations and Legacies

Grants and donations are recognised when any pre-conditions preventing their use have been met.

Collections are recognised when made.

Amounts promised under Gift Aid are recognised only when honoured by the donor.

Income Tax recoverable on Gift Aid donations is recognised when the donation is recognised.

Funds raised by Parish events are accounted for gross.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

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

**FOR THE YEAR ENDED
31 DECEMBER 2020**

1. ACCOUNTING POLICIES (CONTINUED)

(b) Income Recognition Policies (Continued)

(i) Donations and Legacies (Continued)

Donated services and facilities are included at the value to the PCC where this can be quantified. The value of services provided by volunteers has not been included in these Financial Statements.

Legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

(ii) Income from Charitable Activities

Parochial fees due to the PCC for weddings, funerals and other activities are accounted for on an event by event basis.

Income from sales of books, magazines, Traidcraft goods and all other items are accounted for gross.

Rental income from the letting of Church premises is accounted for when earned.

(iii) Investment Income

Interest is accounted for when due. Tax recoverable on such income is accrued on the same basis.

(iv) Other Income

Other ordinary income will be accounted for as soon as the PCC is advised of its entitlement and the likely sum due.

(c) Expenditure

Expenditure is recognised on an accruals basis where there is a legal or constructive obligation and settlement is probable and quantifiable. Expenditure includes VAT as the PCC is not VAT registered and is reported as part of the expenditure to which it relates.

(i) Charitable Activities

Grants and donations are accounted for when paid or when promised under a formal agreement. Unpaid grants and donations will be shown as a creditor in the Balance Sheet.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

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

**FOR THE YEAR ENDED
31 DECEMBER 2020**

1. ACCOUNTING POLICIES (CONTINUED)

(c) Expenditure (Continued)

(i) Charitable Activities (Continued)

The Diocesan Common Mission Fund is accounted for when payable and any share unpaid at 31 December is shown as a creditor in the Balance Sheet.

Rent due on facilities is accounted for when the facility is used and any rent unpaid at 31 December is shown as a creditor in the Balance Sheet.

All other costs are accounted for when due and any unpaid at 31 December are shown as a creditor in the Balance Sheet.

(ii) Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

(iii) Governance Costs

These include those costs associated with meeting the statutory requirements of the PCC.

(d) Fixed Assets

(i) Consecrated Land and Buildings and Movable Church Furnishings

Consecrated and beneficed property is excluded from the statutory definition of 'charity' by sections 10(2)(a) and (c) of the Charities Act 2011.

No value is placed on movable church furnishings held by the church wardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be an inalienable property. All expenditure incurred during the year on consecrated or beneficed buildings and moveable church furnishings, whether maintenance or improvement, is written off.

(ii) Other Land and Buildings

Other land and buildings held on behalf of the PCC for its own purposes is valued at cost or market value. No depreciation is charged against such properties but any expenditure on maintenance or improvement is written off as incurred.

(iii) Other Fixtures, Fittings and Office Equipment

Equipment purchased or donated to the church is depreciated on a straight line basis over four years. Individual items of equipment with a purchase price of £1,000 or less are written off in the period in which the asset is acquired.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

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

**FOR THE YEAR ENDED
31 DECEMBER 2020**

1. ACCOUNTING POLICIES (CONTINUED)

(e) Debtors

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

(f) Cash at Bank

Short term deposits include cash held on deposit at the bank.

(g) Creditors and Provisions

Creditors and provisions are recognised where the PCC has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

(h) Taxation

The PCC is exempt from taxation on its charitable activities.

(i) Fund Accounting

Unrestricted Funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC.

Restricted Funds are those funds that must be spent on restricted purposes. All other money and assets are part of the Unrestricted Funds. The purpose of any Restricted Funds is noted in the Financial Statements.

(j) Financial Instruments

The PCC only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

(k) Significant Judgements and Estimates

Preparation of the Financial Statements may require the trustees to make significant judgements and estimates. There are no items in the Financial Statements where judgements and estimates would have a significant effect on amounts recognised in the Financial Statements.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

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

**FOR THE YEAR ENDED
31 DECEMBER 2020**

2. DONATIONS AND LEGACIES

	Unrestricted Funds £	Total Funds 2020 £	2019 £
Planned giving	210,320	210,320	199,467
Collections - normal service	2,349	2,349	3,957
Envelopes	3,682	3,682	5,202
Donations	2,000	2,000	11,131
Other giving	1,078	1,078	1,933
Legacies	1,000	1,000	500
Income Tax recoverable on covenants	47,019	47,019	52,161
	£267,448	£267,448	£274,351

In 2019 the income from donations and legacies of £274,351 was unrestricted.

There were no donated services and facilities receivable which could be quantified in the year (2019 - none).

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Total Funds 2020 £	2019 £
Fees	6,140	6,140	5,444
Rent - Parish Hall	3,362	3,362	11,618
Rent - Others	1,200	1,200	5,142
Sales	177	177	476
	£10,879	£10,879	£22,680

In 2019 the income from charitable activities of £22,680 was unrestricted.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

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

**FOR THE YEAR ENDED
31 DECEMBER 2020**

4. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Church Activities £	Total Funds 2020 £	2019 £
Donations - UK and overseas Missions	13,071	13,071	12,250
School hire	281	281	967
General running	6,296	6,296	9,500
Insurance	5,300	5,300	5,179
Maintenance	15,148	15,148	11,995
Music and worship	5,162	5,162	2,802
Diocesan Common Mission Fund	104,603	104,603	103,200
Staff salary	45,305	45,305	40,972
Staff/Workers and visitors' expenses	3,336	3,336	2,620
Training	1,698	1,698	3,456
Utilities	7,844	7,844	9,865
Youth and other events	9,037	9,037	7,330
Printing and copying	1,550	1,550	1,647
Fee expenses	3,405	3,405	3,500
Depreciation	-	-	1,757
Support costs	32,284	32,284	28,657
Governance costs	850	850	850
	£255,170	£255,170	£246,547

In 2020 the expenditure on charitable activities of £255,170 was unrestricted (2019 - £246,547 was unrestricted).

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

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

**FOR THE YEAR ENDED
31 DECEMBER 2020**

5. ANALYSIS OF SUPPORT AND GOVERNANCE COSTS

The PCC identifies the costs of its support function. It then identifies those costs which relate to the governance function. The PCC allocates the support and governance costs entirely to the unrestricted expenditure (note 4).

	General Support £	Governance £	Total Funds £	Basis of Apportionment
Administrator's costs	29,291	-	29,291	Usage
Office costs	2,993	-	2,993	Usage
Professional costs	-	850	850	Governance
	£32,284	£850	£33,134	

6. NET INCOME/(EXPENDITURE) FOR THE YEAR

	2020 £	2019 £
This is stated after charging:		
Professional costs	850	850
Depreciation	-	1,757

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

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

**FOR THE YEAR ENDED
31 DECEMBER 2020**

**7. ANALYSIS OF STAFF COSTS AND TRUSTEES' REMUNERATION
AND EXPENSES**

	2020	2019
	£	£
Salaries and wages	72,681	61,772
Social Security costs	1,443	1,974
Pension costs	4,093	3,838
	£78,217	£67,584

The average number of employees during the year was 3 (2019 - 3).

No employee received emoluments in excess of £60,000 (2019 - none).

No payments or expenses were paid to any trustee, persons closely connected to them or related parties, apart from:

	2020	2019
	£	£
Reverend D Clark	1,445	618
Reverend Lena Phillips	517	433

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

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

**FOR THE YEAR ENDED
31 DECEMBER 2020**

8. TANGIBLE FIXED ASSETS

	133 Church Street £	Parish Hall £	Equipment £	Total £
Cost				
At 1 January 2020	48,500	55,000	7,028	110,528
At 31 December 2020	48,500	55,000	7,028	110,528
Depreciation				
At 1 January 2020	-	-	7,028	7,028
At 31 December 2020	-	-	7,028	7,028
Net Book Values				
At 31 December 2020	£48,500	£55,000	£-	£103,500
At 31 December 2019	£48,500	£55,000	£-	£103,500

The Parish Hall was valued at £55,000 during the year to 31 December 1997. This value has been included in these Financial Statements for the year ended 31 December 2020.

9. DEBTORS

	2020 £	2019 £
Other debtors	25,523	12,053
Prepayments	363	844
	£25,886	£12,897

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

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

**FOR THE YEAR ENDED
31 DECEMBER 2020**

10. CASH AT BANK AND IN HAND

	2020	2019
	£	£
Bank account	77,771	138,833
Bank saving	80,000	-
Cash in hand	143	145
	£157,914	£138,978

11. CREDITORS: Amounts falling due within one year

	2020	2019
	£	£
Other creditors	6,517	2,212
Accruals	14,546	10,433
PAYE and NIC	1,523	1,173
	£22,586	£13,818

12. FINANCIAL INSTRUMENTS

Financial instruments measured at amortised cost comprise the following:

	2020	2019
	£	£
Financial assets that are debt instruments	-	-
Financial liabilities that are debt instruments	14,546	10,433

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
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**NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)**

**FOR THE YEAR ENDED
31 DECEMBER 2020**

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General Funds £	2020 Total Funds £	2019 Total Funds £
Fixed assets	103,500	103,500	103,500
Cash at bank and in hand	157,914	157,914	138,978
Other net current assets/(liabilities)	3,300	3,300	(921)
	£264,714	£264,714	£241,557

14. ANALYSIS OF CHARITABLE FUNDS

	At 01.01.20 £	Incoming Resources £	Outgoing Resources £	At 31.12.20 £
Analysis of Movements in Unrestricted Funds				
General Fund	241,557	278,327	255,170	264,714
Total Unrestricted Funds	241,557	278,327	255,170	264,714
Total Funds	£241,557	£278,327	£255,170	£264,714

Unrestricted Funds comprise those general funds which the PCC is free to use in accordance with the charitable objects.

Restricted Funds are funds which have been given for particular purposes and projects.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES, SHIRLEY, SOUTHAMPTON**

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

**FOR THE YEAR ENDED
31 DECEMBER 2020**

15. DONATIONS OVER £500

The following people/groups were allocated with donations in the year:

SCRATCH	2,520.00
C M S General	2,500.00
C M S - Latin America & Iberia	2,500.00
Enable Busoga	2,500.00
Tear Fund	1,100.00
A Rocha	1,000.00
Southampton City Mission	950.80

Money for these agencies outside the parish was collected from the congregation and wholly paid directly to them during 2020.

16. RELATED PARTY TRANSACTIONS

There were no related party transactions arising in the year to 31 December 2020 (2019 - £nil).

17. CONTINGENT LIABILITIES

The charity had no contingent liabilities as at 31 December 2020 (2019 - £nil).

18. CAPITAL COMMITMENTS

The charity had no capital commitments at 31 December 2020 (2019 - £nil).

19. POST BALANCE SHEET EVENTS

The charity has no post Balance Sheet events (2019 - £nil).

20. TAXATION

As a registered charity, the income is generally exempt from tax by reason of its charitable objects and activities.