

TROWBRIDGE ST JAMES' PAROCHIAL CHURCH COUNCIL

Annual Report for the year ended 31 December 2020

(This document is the companion to the Finance Report, which together form a single report)

Objective. The primary object of the PCC is the promotion of the Gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England. In accordance with the PCC (Powers) Measure 1956, the PCC is to co-operate with the minister in promoting in the parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. This parish forms part of the Benefice of Trowbridge St James' and St Leonard's Keevil.

Membership of the PCC (27 in total, noting the adjustment below for Chris Hicks and John Joy, who each appear in two categories)

Ex officio

- Rector: Rob Thomas
 - Churchwardens: Richard Clarke, Barbara King
 - Deanery Synod members: Carol Dix, Jean Potter and Dilys Beckett (*max 4*), and Chris Hicks and John Joy (*ex-officio, as Diocesan Synod members*)
 - Licensed Lay Minister: Marilyn Thomas
 - Lay Worker Licensed to the Parish: Tom Bullock
 - Diocesan Synod members: Chris Hicks and John Joy
- Total 10

Elected members (*max 15. Three-year terms; after six years one year off before re-election*)

- Retire 2021: Daren Gale, John Horsey, Peter Martin, James Searle, Phil Senior (5)
- Retire 2022: Andrew King, Holly Newton, Hazel Shaw, Julian Walker, Pam Wort (5)
- Retire 2023: Ann Cook, Wendy Darwin, Janet Hammond, Jefferey Morris, Veronica Shaw (5)

Total 15

Co-opted members (*max 3*)

- Wendy Hervin, Anna Pawley

Total 2

PCC Honorary Secretary: Dawn Farmer until August 2020; Jean Potter from August 2020

Business of the PCC. The Council met for scheduled meetings six times during the year (25 Feb, 27 July, 29 Sept, 20 Oct, 8 Dec), one other scheduled meeting having had to be cancelled because of the pandemic. Also, three extraordinary meetings were held, two of which were for deciding about opening the church for worship in the light of regulations. Several of the meetings used remote conferencing technology (Zoom) to enable participation by members who needed to remain at home. Much of the PCC's detailed work was delegated to committees, whose recommendations are decided upon by the PCC, as follows:

- **Standing Committee** (chaired by the Rector) transacted the business of the PCC when necessary between its meetings subject to the directions of the Council.
- **Property Committee** (chaired by Julian Walker) oversaw the maintenance of the church, hall and other properties, working hard on practical matters throughout the year. The major project in the year was the replacement of the church and hall lighting with more energy-efficient units.
- **Finance Committee** (chaired by our Treasurer, Wendy Hervin) oversaw the church's finances and advised the PCC.
- **Accessibility Committee** (chaired by Holly Newton) sought to raise awareness and encourage practical initiatives within St James' to make us more accessible to those with extra needs.

We are indebted to Tom Bullock and Michael Edwardes who made it possible for us to provide a service every Sunday and to take full advantage of our new audio-visual system, developing and refining it through the year to produce good quality live-streamed services.

Safeguarding and Compliance. Our safeguarding team consisted of our Parish Safeguarding Officer, Anna Pawley, to whom we express our gratitude. During the year, the PCC maintained safeguarding arrangements in line with developing Diocesan guidelines. We hold an Ofcom wireless telegraphy licence for our radio microphones, and licences from Christian Copyright Licensing International Ltd for performance of music and reproduction of music and words. We're grateful to John Horsey, who administers these for us.

Public Worship. 2020 was dominated by a world pandemic which began in March and continued throughout the year. For the first time ever the Church of England closed its churches for public worship. As a result of pandemic regulations, the church was closed for public worship for 16 weeks from 22 March to 5 July inclusive, and again for four weeks from 8 to 29 November inclusive. Through June and July, when opening the church for private prayer was all that was permitted, we did so every week, and these opportunities were well attended. Despite the restrictions, the ministry team recorded a service every week during lockdown, uploading it to the Internet. Activities for children were emailed to families by the Seekers Team. In much of the first lockdown the services were recorded entirely in people's homes as even the Rector was not permitted to lead worship in the building. Once that restriction was lifted the ministry team were able to make use of our audio-visual system to record services in the

We are grateful to those who helped us by making creative use of the internet during lockdown, including Richard East for his Maundy Thursday service recorded in St James' and St Leonard's, Angela Giddings and the Players for their Easter play, and Wendy Darwin for the Mothers' Union walk around Coventry!

church, incorporating readings and prayers sent in as recordings by members of the congregation isolating at home. The broadband in St James' was upgraded ahead of the return to live services in July. This enabled us to live-stream the services so that our whole congregation, whether attending the church building or participating in the service from home were able to worship simultaneously. During the second lockdown in November services were live-streamed from the Church

building without a physical congregation. Singing in church remained forbidden, and so most of our music had been played from pre-recorded material but we are grateful to our organist and choirmaster John Horsey and to our music group who contributed to our worship whenever possible during the pandemic.

We held a breakfast church between the first and second lockdown and also some live Tea Time services in the building with the congregation sitting in the pews. We even enjoyed socially distanced Christingle and Crib Services in December. We became accustomed to sitting in a socially distanced way and to using hand sanitiser as we entered and left the building, with face coverings being worn throughout.

A big question for us during the year has been, 'What is the Lord bringing about for His Church?' Perhaps one answer is for us to see more clearly beyond the church walls. We've found a new understanding emerging of one congregation in two places – in the church building and at home. This has extended our reach to people near and far, and this will be a lasting benefit as we continue to live-stream our services in the future.

Serving our Community. For the first three months of the year we continued to contribute to the well being of our community in many ways. First, throughout, was through our public witness to Jesus Christ and God's offer of new life in Him. Inevitably, our ministry during the rest of the year was reshaped considerably by the pandemic and the resulting restrictions. Before the shut-down we led assemblies in eight schools including Bellefield. Subsequently, whole-school assemblies having been put on hold, the Open the Book team recorded Bible stories in a socially distanced way and

sent them to all the schools for their use. We provided three School Governors and Academy Councillors. Our ministry with children and families got off to a flying start in 2020 with increasing numbers attending Mini Melodies and our Toddler Group, and our team did a great job in adapting our arrangements to accommodate these increasing numbers safely. Our Children and Families Worker continued to provide weekly support to children at Longmeadow School at the start of 2020 and later in the year between the first and second lockdown. During the first lockdown Mini Melodies took place virtually and we provided other online materials, including crafts and song times, but were glad to return to real life activities in the Summer, including open-air Mini Melodies shows, a two-day fun club, and open-air crafts, all with strict Covid-safe measures in place. In September we continued to run Mini Melodies in person (in a new "show" format to accommodate social distancing) and launched a temporary group called "Toddler Hub" to provide Covid-safe activities in place of our usual toddler group. Plans to launch "Mini Church" services for toddlers on Thursdays had to be postponed until 2021.

Members of our congregation continued wherever possible to support local charities including Alzheimer's Support and Dorothy House. We continued to support the Storehouse Food Bank and, except from March to September when it was not possible to send a team out, we continued to support the joint churches' Soup Run twice a month. We take a leading role in the St James' Trust; one of our members is a Street Pastor, another works in the Debt Advisory Service which we also support financially, and one of our LPAs is part of the Town Centre Chaplaincy. Our

work in the local residential homes had to be halted temporarily because of the pandemic, and for the same reason we were unable to continue with our monthly Friday lunches.

We weren't able to conduct our annual stewardship review this year. But we are very grateful for everyone who continued to give generously even when the church was closed. In particular we thank God for the regular giving of the 100 current members of our planned giving scheme.

St James' Civic Role. Civic events were cancelled in the year but we are making plans for their resumption.

Ministry. We are grateful for our ministry team of our LLM Marilyn Thomas, the Revd Richard East, Holly Newton our Ordinand training in the benefice, and our Children's and Families' Worker Tom Bullock. We appreciated also the ministry of our Lay Worship Leaders Helen Pickett and Veronica Shaw. We were pleased that in February Bishop Nicholas granted permission for Marilyn Thomas and Helen Pickett to conduct Communion by Extension with a view to leading Friday Communion services, sadly prevented by the lockdown. Our ministry

team now includes our valued technicians who operate the audio-visual system for us. In February, John Joy succeeded Barbara King as the coordinator of our pastoral ministry, and we express our gratitude to both of them. Our ordinand Katie Jackson set up a buddy system in March where our Lay Pastoral Assistants and a good number of others were allocated a group to stay in touch with and to offer practical help if necessary. In June, when Katie left to begin her Curacy, oversight passed to Marilyn Thomas and the buddy system continued to support everyone during lockdown, including by weekly distribution of CDs and DVDs of our services, or a printed copy of the sermon, for those without internet. The pandemic silenced our bell ringers for most of the year; we look forward to their resumption.

Prayer. Prayer is the essential foundation of the life and witness of the Church. At our weekly Saturday morning meeting in the Rectory we prayed for St James' and for St Leonard's. Our emergency prayer chain continued to serve us all whenever needed. Prayer for healing is an important part of our ministry, but our normal practice of offering this at our main morning Communion services had to be curtailed for much of the year for Covid safety reasons. Our benefice monthly prayer diary lists everyone on our Electoral Roll, helping us pray for every member at least once a month.

Small groups are an important part of the church's life, offering opportunities to grow in friendship, faith and understanding by studying God's Word together. We're very grateful to the leaders of our home groups and other small groups in St James'.

Teaching and Preaching. Our annual "Questions of Christian Faith" course was started in the Rectory in the first quarter of 2020 but was unable to complete because of lockdown. During Trinity we preached through the Gospel according to Matthew, with the home groups studying the same material.

Benefice Awayday. Our Ammerdown day, at which Preb Ian

Lewis was to have spoken, had to be postponed.

Occasional Offices. Most of our baptisms and all our weddings were postponed because of the pandemic. Numbers of services in 2020 were as follows.

Baptisms: 4

Marriages: 0

Funerals (crem, cemetery chapel etc): 8

Interments: 1

Confirmations: 0

Funerals in church: 5

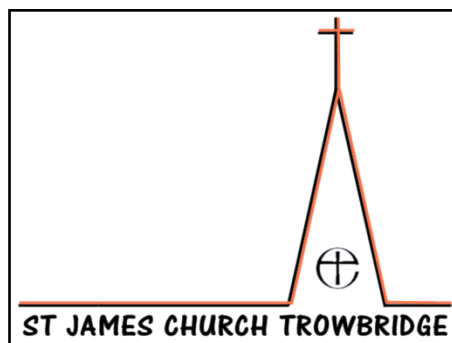
Memorial services in church: 0

Burials of ashes in the churchyard: 3

26 March 2021

THE PARISH OF ST JAMES TROWBRIDGE

Registered Charity Number 1131370



FINANCIAL REPORT

TO THE PAROCHIAL CHURCH COUNCIL

FOR THE YEAR ENDING 31ST DECEMBER 2020

Incumbent Revd Dr R Thomas

Wendy Hervin CPFA
Honorary Treasurer

Independent Examiner's Report to the Trustees of St James' Parochial Church Council

I report on the accounts of the church for the year ended 31st December 2020 which are set out on pages 1 to 3.

Respective responsibilities of trustees and examiner.

As members of the PCC you are trustees and as such are responsible for the preparation of the accounts. The church's trustees consider that an audit is not required for this year under Section 144(2) of the Charities Act 2011(the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

1. Examine the accounts under section 145 the 2011 Act;
2. Follow the procedures laid down in the General Directions given by the Charity Commissioners section 145(5)(b) of the 2011 Act; and
3. State whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

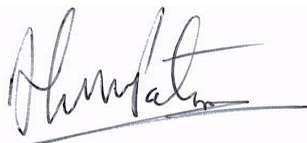
My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination enables a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

Since the gross income for the year exceeds the amount provided in section 145(3) of the Act, I confirm that I am qualified to act as Independent Examiner under the provisions of that section of the Act and that my qualification is as shown below.

In connection with my examination, no matters have come to my attention:

1. Which give me reasonable cause to believe that in any material respect the requirements
 - i. To keep accounting records in accordance with section 130 of the 2011 Act; and
 - ii. To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Alan Patmore FCA
Patmore & Co
Isabella Mews, The Avenue, Combe Down, Bath BA2 5EH

PAROCHIAL CHURCH COUNCIL OF ST JAMES, TROWBRIDGE

STATEMENT OF FINANCIAL ACTIVITIES

for the year ending 31st December 2020

		Unrestricted Funds	Designated Funds	Restricted Funds	Designated Endowment Funds	Permanent Endowment Funds	Total Funds 2020	Total Funds 2019
	Note	£	£	£	£	£	£	£
INCOMING RESOURCES								
Voluntary income		187,686	1,030	4,140	0	0	192,856	326,943
Activities for generating funds		7,555	0	3,799	0	0	11,354	27,363
Income from investments		12,534	15,091	0	0	0	27,626	38,288
Church activities		3,212	0	0	0	0	3,212	4,264
Other incoming resources		290	0	0	0	0	290	326
TOTAL INCOMING RESOURCES		211,277	16,121	7,939	0	0	235,337	397,183
RESOURCES EXPENDED								
Church activities		-217,105	-1,124	-2,640	0	0	-220,869	-169,434
Cost of generating voluntary income		-107	0	-4,613	0	0	-4,720	-17,325
Governance Costs		-720	0	0	0	0	-720	-720
TOTAL RESOURCES EXPENDED		-217,932	-1,124	-7,253	0	0	-226,308	-187,479
NET INCOMING (OUTGOING) RESOURCES BEFORE TRANSFERS		-6,655	14,998	686	0	0	9,028	209,704
GROSS TRANSFERS BETWEEN FUNDS		5,568	-5,568	0	0		0	0
NET INCOMING RESOURCES BEFORE OTHER RECOGNISED GAINS AND LOSSES		-1,087	9,430	686	0	0	9,028	209,704
OTHER RECOGNISED GAINS								
Gains/loss on investment assets					17,197	4,644	21,841	21,918
NET MOVEMENT IN FUNDS		-1,087	9,430	686	17,197	4,644	30,870	231,622
Balances b/fwd 1 January 2020		13,022	120,690	16,408	364,460	67,533	582,113	350,491
Balances c/fwd 31 December 2020	10	11,935	130,120	17,094	381,657	72,177	612,983	582,113
VALUE OF FIXED ASSETS								
Buildings	4	1,750,555					1,750,555	1,638,837
Balances c/f incl Fixed Assets		1,762,490	130,120	17,094	381,657	72,177	2,363,538	2,220,950

PAROCHIAL CHURCH COUNCIL OF ST JAMES, TROWBRIDGE						
BALANCE SHEET						
as at 31st December 2020						
		Note		2020		2019
				£		£
FIXED ASSETS						
	Buildings	4		1,750,555		1,638,837
				1,750,555		1,638,837
CURRENT ASSETS						
	Investments	15 & 16		453,834		431,993
	Debtors & Prepayments			16,917		26,223
	Cash at Bank and in Hand			157,116		141,859
				627,867		600,074
LIABILITIES						
	Creditors - amounts falling due within one year			-14,884		-17,961
				-14,884		-17,961
NET CURRENT ASSETS						
				612,983		582,113
NET ASSETS						
				2,363,538		2,220,950
PARISH FUNDS						
	Unrestricted General	4,5,&11		1,762,490		1,651,859
	Designated	12		130,120		120,690
	Restricted	13 & 14		17,094		16,408
	Designated Endowment	15		381,657		364,460
	Permanent Endowment	16		72,177		67,533
				2,363,538		2,220,950

Approved by the Parochial Church Council on 31st March 2021 and signed on its behalf by:



Churchwarden

The notes on pages 4 to 16 form part of these accounts.

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31st December 2020

1. ACCOUNTING POLICIES

Basis of Financial Statements

The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and in accordance with Church Accounting Regulations 2006 governing in accordance with applicable accounting standards and the current Statement of Recommended Practice Accounting and Reporting by Charities (SORP (FRS102)).

The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body.

Fund Accounting

Unrestricted Funds – This is the General Fund which represents the funds of the PCC that are not subject to any restrictions regarding their use and are available for application to the general purposes of the PCC.

Designated Funds – are general funds set aside by the PCC for use in the future. Project funds are designated for particular projects for administration purposes only. Designated funds remain unrestricted and the PCC will move any surplus to other general funds.

Restricted Funds – are those funds that must be spent on the restricted purposes intended by the donor.

Endowment Funds – are funds, the capital of which must be retained either permanently or at the PCC's Discretion; the income from the endowment is to be used either as restricted or unrestricted income funds depending on the purpose for which the endowment was established in the first place.

Incoming Resources

Planned giving, collections and similar donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is entitled to the use of the resources, their ultimate receipt is considered reasonably certain and the amounts due are reliably quantifiable. Dividends are accounted for when declared receivable, interest as and when accrued by the payer. All incoming resources are accounted for gross.

Resources Expended

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish share expected to be paid over is accounted for when due. All other expenditure is generally recognised when it is incurred and is accounted for gross.

Fixed Assets

Buildings – belonging to or used by the PCC are included as Fixed Assets. These are included at insurance values. The Hall, Vestry House, and Cottages are owned by the PCC, although the Diocese must be consulted as to their use. The PCC receives rent and incurs expenditure on some of these properties. This income is included in the Statement of Financial Activity. Consecrated and benefice property is not included in the accounts in accordance with s.10(2)(a) and (c) of the Charities Act 2011.

Moveable Church Furniture & Fittings - These are included if:

- a. They were acquired by the Church within the last 10 years
- b. They have an individual value of at least £1,000.

No value is placed on moveable 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 inalienable property. All expenditure incurred during the year on consecrated or benefice buildings and moveable church furnishings, whether maintenance or improvement is written off as expenditure in the Statement of Financial Activity and separately disclosed.

Equipment used within the church premises is depreciated on a straight-line basis over five years. Individual items of equipment with a purchase price of £500 or less are written off when the asset is acquired.

Investments are valued at market value at 31st December.

PAROCHIAL CHURCH COUNCIL OF ST JAMES, TROWBRIDGE

Note 2

INCOMING RESOURCES

for the year ending 31st December 2020

		Unrestricted Funds	Designated Funds	Restricted Funds	Designated Endowment Funds	Permanent Endowment Funds	Total Funds 2020	Total Funds 2019
	Note	£	£	£	£	£	£	£
Voluntary Income								
Planned Giving:		76,250					76,250	79,903
Tax Recoverable	9	17,643		298			17,941	18,309
Loose Plate Collections		3,778					3,778	4,379
Special Collections				2,342			2,342	7,639
Donations		4,978	1,030				6,008	1,621
Offertory Boxes		99					99	403
Legacies				1,500			1,500	198,618
Grants		84,939					84,939	14,652
Audio Visual Project				0			0	1,420
		187,686	1,030	4,140	0	0	192,856	326,943
Activities for Generating Funds								
Hall Lettings		7,555					7,555	9,515
Fund Raising (groups)	13&14			3,799			3,799	17,848
		7,555	0	3,799	0	0	11,354	27,363
Investment Income								
Dividends and Interest			10,091				10,091	6,019
Bank Interest		110					110	494
Rent from Land & Buildings owned by PCC		12,424	5,000				17,424	31,775
		12,534	15,091	0	0	0	27,626	38,288
Church Activities								
Fees for Weddings and Funerals		895					895	1,774
Book Sales		727					727	1,054
Coffee Sales		331					331	1,436
Children and Family work income		1,258					1,258	0
		3,212	0	0	0	0	3,212	4,264
Other Incoming Resources								
Income from Building Repair & Improvement Fund		5,568					5,568	4,975
Insurance Contribution (Lower Vestry)		290					290	326
		5,858	0	0	0	0	5,858	5,301
TOTAL INCOMING RESOURCES								
		216,845	16,121	7,939	0	0	240,905	402,158

PAROCHIAL CHURCH COUNCIL OF ST JAMES, TROWBRIDGE									
RESOURCES EXPENDED									
for the year ending 31st December 2020									
Note 3					Designated	Permanent		Total	Total
		Unrestricted	Designated	Restricted	Endowment	Endowment		Funds	Funds
		Funds	Funds	Funds	Funds	Funds		2020	2019
	Note	£	£	£	£	£		£	£
Church Activities									
Parish Share		-87,451						-87,451	-84,525
Church Running Expenses	5	-108,213	-1,124					-109,337	-55,279
Hall Running Expenses	6	-12,368						-12,368	-14,179
Cottages & Lansdown Room Expenses	7	-4,873						-4,873	-3,204
Mission Giving and Donations	8	-4,200		-2,640				-6,840	-12,247
		-217,105	-1,124	-2,640	0	0		-220,869	-169,434
Cost of Generating Funds									
Fund Raising (Groups)	13&14			-4,613				-4,613	-17,153
Costs of Stewardship		-107						-107	-171
		-107	0	-4,613	0	0		-4,720	-17,325
Governance Costs									
Independent Examination Costs		-720						-720	-720
		-720	0	0	0	0		-720	-720
TOTAL RESOURCES EXPENDED									
		-217,932	-1,124	-7,253	0	0		-226,308	-187,479

Note 4		2020	Increase	Decrease	2019
	Valuation of Buildings (General Fund)	£	£	£	£
	Church Hall	944,581	13,971		930,610
	Vestry House	395,852	5,855		389,997
	18 & 19 Church Street	410,122	91,892		318,230
	Total	1,750,555	111,718	0	1,638,837
	2020 Valuations included as indicated in insurance documents.				
Note 5a		2020		2019	
	Church Running Expenses	£		£	
	Salaries	-3,238		-4,484	
	Rectors Expenses	-1,323		-1,286	
	Organists & Choirmaster fees	-430		-1,381	
		-4,991		-7,151	
	Reverend Thomas received expense reimbursements during the year.				
	PCC member Mr J Horsey received expenses during the year in his capacity as organist and Choirmaster.				
Note 5b		2020		2019	
	Support for Parish Activities	£		£	
	Seekers	0		-40	
	Children & Family activities and resources	-899		0	
	Music including piano tuning	-236		-514	
	Social	0		-233	
	St James Friends	0		0	
	Prayer Chain	-75		-75	
	Welcome Lunches	0		0	
		-1,210		-862	
	Children & Family activities shown as General Fund activity rather than individual group activities as shown in previous years				
Note 5c		2020		2019	
	Parish Office and Administration Costs	£		£	
	Post	-101		-30	
	Reprographics - Lease	-1,056		-1,056	
	Reprographics- copy costs	-523		-1,018	
	Stationery & Materials	-510		-539	
	Telephone (Office)	-565		-675	
	Equipment	-71		-624	
	Copyright	-696		-666	
	Admin of properties	-70		-248	
		-3,593		-4,856	

Note 5d		2020	2019
	Church Costs	£	£
	Heating & Lighting	-4,547	-7,280
	Cleaning	-1,344	-1,725
	Water Rates	-81	-79
	Insurance	-9,407	-9,153
	Telephone (Church)	-243	-101
	Licence for Sound System	-75	-75
	Roof alarm	-1,451	-1,384
	Repairs	-77,140	-11,012
	Equipment	-300	-216
	Waste	-129	-237
	Washroom	-361	-368
	Maintenance	-1,683	-2,078
		-96,761	-33,707
Note 5 e)		2020	2019
	Other Church Running Costs	£	£
	Gardening Support	0	-30
	Books, candles and wine	-1,166	-2,313
	Coffee	-128	-280
	Sundries	-364	-162
		-1,658	-2,785
	Total Church Running Expenses	-108,213	-49,362
Note 6		2020	2019
	Hall & Car Park running expenses	£	£
	Water Rates	-200	-204
	Insurance	-1,891	-1,949
	Heat & Light	-2,203	-2,716
	Cleaning	-1,983	-2,388
	Maintenance	-2,062	-2,275
	Washroom	-361	-368
	Waste	-129	-237
	Repairs/Improvements	-3,539	-4,042
		-12,368	-14,179
Note 7		2020	2019
	Cottage & Lansdown Room Expenses	£	£
	Insurance	-1,671	-1,424
	Heat & Light	-527	-193
	Maintenance	-501	-254
	Repairs/Improvements	-2,124	-1,303
		-4,823	-3,174

Note 8			General Fund	Restricted	Restricted	Total	Total
Donations - General Fund and Restricted Funds	PCC Donations		Funds	Funds	Gift Aid	2020	2019
				Donations	Element		
			£	£	£	£	£
The Amber Foundation						-	662
Breakthrough Trowbridge						-	1,856
Deanery Training visit to Kadugli Diocese						-	697
Children's Hospice South West		250				250	245
Christian Aid		620		40	8	668	717
The Church in the Sudan						-	181
Dorothy House				195		195	-
Grace Medical Centre Kadugli Diocese						-	840
(Sudan) Kadugli Walk				105	6	111	-
Link to Hope				170		170	-
Mayor of Trowbridge Charities						-	687
Open Doors		1,120		481	32	1,633	1,420
Open the Book						-	264
Royal British Legion						-	884
Scripture Union		620		303	54	977	553
Stand by me		420		560	85	1,065	1,839
Tear Fund		1,120		853	113	2,086	1,288
Textile Garden						-	60
Trowbridge Debt Advice Service		300				300	300
Wiltshire Air Ambulance						-	500
Total for Year			4,450	2,707	298	7,455	12,994

Note 9	Gift Aid Tax Refund	
	Gift aid is shown in the year the donations were received.	

			Balance 01/01/20	Income	Expenditure	Transfers	Balance 31/12/20
Note 10							
	Fund Balances	Note	£	£	£		£
	Unrestricted Funds	11	13,022	211,277	-217,932	5,568	11,935
	Designated Funds	12	120,690	16,121	-1,724	-5,568	129,520
	Restricted Funds	13 & 14	16,407	7,939	-7,253	0	17,092
	Designated Endowment Funds	15	364,460	17,588	-391	0	381,657
	Permanent Endowment Funds	16	67,533	0	0	0	67,533
	Total Fund Balances		582,112	252,925	-227,299	0	607,738
Note 11			2020		2019		
	Unrestricted funds		£		£		
	Income						
	Collections		5,465		6,795		
	Planned Giving		74,563		77,487		
	Gift Aid tax refund		17,643		17,901		
	Funeral & Wedding Fees (PCC element)		895		1,774		
	Children & Family activities and events		1,258		0		
	Alms & Sales Income		1,158		2,893		
	Bank Interest		110		494		
	Sundry & Donations		4,978		1,621		
	Grant towards Church Costs		84,939		15,492		
	Property Rent & Lettings		25,837		32,111		
	Total Income		216,845		156,567		
	Expenditure						
	Staff		-4,991		-7,181		
	Ministry Contribution		-87,451		-84,525		
	Charity Donations (PCC)		-4,200		-4,200		
	Alms & Sales Expenditure		-1,294		-2,594		
	Support for Parish activities		-1,210		-862		
	Administration		-3,523		-4,608		
	Audit		-720		-720		
	Administration of properties		-70		-248		
	Church Costs		-96,761		-33,707		
	Other Property Costs		-17,241		-17,383		
	Other		-471		-333		
	Total Expenditure		-217,932		-156,361		
Categories for PCC monitoring reports are as above as this reflects day to day financial management. The categories required for the Charity Commission End of Year Statements are different but Total Income and Expenditure are the same.							

Covid Pandemic

2020 saw a global pandemic (Covid-19). This resulted in a general lockdown of the country in March 2020 which included churches and their associated activities. For the remainder of the year churches were only open for a few weeks. The majority of Planned Giving Scheme members continued with their offerings and there were a number of generous one-off donations. The hall and car park had very little income but this was partially offset by a saving of staff salaries and other expenses.

Note 12			Balance 01/01/20	Income	Expenditure	Transfer	Balance 31/12/20
	Designated Funds	Note	£	£	£		£
	Building Repair & Improvement Fund	12a	63,199	5,000	-600	-5,568	62,031
	Church Development Fund	12b	24,828	1,030	0		25,858
	Saxty Revenue Fund	12c	2,254	2,022	-11		4,265
	Mason Revenue Fund	12c	2,987	2,282	-679		4,590
	Graham Jack Revenue Fund	12c	2,424	2,689	-434		4,679
	Crossley Revenue Fund	12d	0	0	0		0
	Luckman Revenue Fund	12e	0	0	0		0
	Wickham Revenue Fund	12f	25,000	3,099	0		28,099
	Total Designated Funds		120,691	16,121	-1,724	-5,568	129,521
Note 12a	Building Repair & Improvement Fund		2020		2019		
			£		£		
	Opening Balance		63,199		53,697		
	Rental income		5,000		13,880		
	Expenditure						
	Cottage Deposit refund		-600				
	Contribution to Hall Projects		-3,367		-4,272		
	Contribution to Car Park Projects		-624		0		
	Contribution to Vestry House Projects		-729		-368		
	Contribution to Cottage Projects		-848		-335		
	Closing Balance		62,031		62,602		
Note 12b	Church Development Fund						
	£1030 added to church development fund to reduce Contribution to AV System						
Note 12c	Saxty, Mason & Jack Revenue Funds						
			2020				
			Saxty Revenue (Training)	Mason Revenue (Outreach)	Jack Revenue (Mission)		
		Note	£	£	£		
	Opening Balance		2,254	2,987	2,424		
	Income						
	Investments		2,022	2,282	2,689		
	Expenditure						
	C&FW expenses			-420	-420		
	Conference Support		0				
	Resources for C&F work			-9	-9		
	Training		-11	-64	-5		
	LLM's & LPA's			-10			
	Other Volunteer expenses			-92			
	Breakfast and Teatime Catering			-83			
	Youth				0		
	CATA subs			0			
	Closing Balance		4,265	4,590	4,679		
PCC member Tom Bullock received expenses in his capacity as Children & Families Worker.							
Other PCC members received travel expenses in connection with outreach and training.							

Note 12d	Crossley Fund						
	The PCC invested this bequest as a designated endowment fund.						
	The income from this investment will be earmarked for admin support. Revenue income for 2020 was retained in the capital fund						
Note 12e	Luckman Fund						
	The PCC has invested this bequest as a designated endowment fund.						
	The income from this investment will be earmarked for training. Revenue income for 2020 was retained in the capital fund						
Note 12f	Wickham Fund						
	The PCC decided to invest £150,000 of this bequest as a designated endowment fund .						
	The remaining £25,000 of the bequest and income from the investment will be earmarked for improvements/repairs to the hall. £3,099 revenue income was received during 2020						

			Balance 01/01/20	Income	Expenditure	Transfer	Balance 31/12/20
Note 13	Restricted Funds - PCC Managed	Note	£	£	£		£
	Restricted Collections	8	0	2,640	-2,640		0
	St James Toddlers	13d	2,170	0	0		2,170
	Choir Fund		635	0	28		663
	Other Legacies and Bequests	13a	5,304	1,500	-1,795		5,009
	Parish Conference Support	13b	2,875	852	-252		3,475
	Breakfast Church		59	6	0		65
	Ordination		0	1,151	-1,151		0
	Soup Run		16	0	0		16
	Friday Lunches	13c	2,394	253	0		2,648
	Light Party		80	0	0		80
	Open the Book		31	0	0		31
	Holiday Club		117	0	0		117
	Keevil		0	521	-521		0
	Outreach		299	0	0		299
	Grounds Fund		201	100	-95		206
	Book Fund		123	0	0		123
	Total Restricted Funds - PCC Managed		14,305	7,023	-6,426	0	14,902

Note 14	Restricted Funds - Group Managed					
			Balance 01/01/20	Income	Expenditure	Balance 31/12/20
		Note	£	£	£	£
St James Bellringers (Group Bank account)	14a		563	647	-462	748
St James Players (PCC Bank account)	14b		345	0	0	345
St James Wives (PCC Bank Account)	14c		246	269	-365	150
St James Flower Fund (PCC Bank Account)	14d		902	0	0	902
Ladies Catering Group (PCC Bank Account)	14e		47	0	0	47
Total Restricted Funds - Group Managed			2,103	916	-827	2,192

Note 14a	St James Bellringers		2020	2019
			£	£
	Opening Balance		563	331
	Income			
	Donations		180	427
	Ringing Fees		-	223
	Transfer from GGE		467	681
	Expenditure			
	Publications		0	-83
	Ropes		0	-681
	Repairs		-462	-335
	Closing Balance		748	563

Bellringers hold another account which collects the fees they are paid for weddings. This other account does not form part of these accounts.

Note 14b	St James Players		2020	2019
			£	£
	Opening Balance		345	178
	Income			
	Collections		0	367
	Expenditure			
	Lighting and Materials		0	-200
	Closing Balance		345	345

Note 14c	St James Wives		2020	2019
			£	£
	Opening Balance		246	306
	Income			
	Subscriptions and Donations			86
	Fund raising		269	447
	Expenditure			
	Refreshments			-18
	Boxes for Romania			-18
	Speakers/tours			-15
	Donation to Wiltshire Air Ambulance			-542
	Dorothy House		-195	
	Donation to Link to Hope		-170	
	Closing Balance Cash & bank		150	246

Note 14d	St James Flower Fund		2020		2019	
			£		£	
	Opening Balance		902		829	
	Income					
	Donations				476	
	Fund raising				894	
	Expenditure					
	Flowers				-1,297	
	Closing Balance		902		902	
Note 14e	Ladies Catering Group		2020		2019	
			£		£	
	Opening Balance		47		60	
	Income					
	Expenditure					
	Equipment				-13	
	Closing Balance		47		47	
Note 15	Designated Endowment Funds					
			Balance			Balance
			01/01/20	Increase	Decrease	31/12/20
			£	£	£	£
	Graham Jack Memorial Fund : Capital		55,340	3,315		58,655
	Mason Memorial Fund: Capital		63,663	2,494		66,157
	Crossley Memorial Fund: Capital		77,538	3,792		81,330
	Luckman Memorial Fund: Capital		18,620		-391	18,229
	Wickham Memorial Fund: Capital		149,299	7,987		157,286
	Total Designated Endowment Funds		364,460	17,588	-391	381,657
Note 16	Permanent Endowment Funds					
			Balance			Balance
			01/01/20	Increase	Decrease	31/12/20
			£	£	£	£
	Saxty Fund Capital		67,533	4,644		72,177
	Total Permanent Endowment Funds		67,533	4,644	0	72,177

Independent Examiner's Report to the Trustees of St James' Parochial Church Council

I report on the accounts of the church for the year ended 31st December 2020 which are set out on pages 1 to 3.

Respective responsibilities of trustees and examiner.

As members of the PCC you are trustees and as such are responsible for the preparation of the accounts. The church's trustees consider that an audit is not required for this year under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

1. Examine the accounts under section 145 of the 2011 Act;
2. Follow the procedures laid down in the General Directions given by the Charity Commissioners section 145(5)(b) of the 2011 Act; and
3. State whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination enables a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

Since the gross income for the year exceeds the amount provided in section 145(3) of the Act, I confirm that I am qualified to act as Independent Examiner under the provisions of that section of the Act and that my qualification is as shown below.

In connection with my examination, no matters have come to my attention:

1. Which give me reasonable cause to believe that in any material respect the requirements
 - i. To keep accounting records in accordance with section 130 of the 2011 Act; and
 - ii. To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



20/4/2021

Alan Patmore FCA
Patmore & Co
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