

TROWBRIDGE ST JAMES' PAROCHIAL CHURCH COUNCIL
Annual Report for the year ended 31 December 2021

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

Ex officio

- Rector: Rob Thomas (retired 31 August)
- Churchwardens: Richard Clarke, Barbara King
- Deanery Synod members: Carol Dix, Jean Potter and Dilys Beckett (resigned 16 November) (*max 4*), and Chris Hicks and John Joy (*ex-officio, as Diocesan Synod members*)
- Licensed Lay Minister: Marilyn Thomas (resigned 31 August)
- Lay Worker Licensed to the Parish: Tom Bullock
- Diocesan Synod members: Chris Hicks and John Joy

Total 7

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

- Retire 2022: Andrew King, Hazel Shaw, Julian Walker, Pam Wort, Phil Senior (5)
- Retire 2023: Ann Cook, Wendy Darwin, Janet Hammond, Jefferey Morris, Veronica Shaw (5)
- Retire 2024: Daren Gale, Kerry Davies, Wendy Hervin, John Horsey, Anna Pawley, (5)

Total 15

Co-opted members (*max 3*)

- Dilys Beckett 16 November)

Total 1

PCC Honorary Secretary: Dilys Beckett

Business of the PCC. The Council met for scheduled meetings six times during the year (23 Feb, 30 March, 18 May, 29 June, 5 October, 16 November). Also, two extraordinary meetings were held to review the opening of the church for worship in the light of Covid regulations. Several of the meetings used remote conferencing technology (Zoom) as large gatherings at that time were not permitted. On the retirement of the Rector, it was agreed that Richard Clarke should chair the PCC.

A joint meeting of the PCCs of St James' and St Leonard's was held on 7 Sept when the Archdeacon came to set in motion the procedures for the interregnum and seeking a new rector. It was agreed that the two churchwardens should be the Parish Representatives in this process.

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) did not need to meet in the year. It transacts 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. Church Cottage No. 18 was redecorated and re-let. A car park management company was appointed to deter unauthorised parking.
- **Finance Committee** (chaired by our Treasurer, Wendy Hervin) oversaw the church's finances and advised the PCC.
- **Accessibility Committee** (originally led by Holly Newton and then reformed as the Accessibility Advisory Group, overseen by Tom Bullock) sought to raise awareness and encourage practical initiatives within St James' to make us more accessible to those with extra needs. This included an Accessibility Awareness training event, held online due to a Covid lockdown

We are so grateful to Michael Edwardes now in Canada for developing the AV system so at Sunday services all the words of hymns, prayers, readings and responses appear on the screens and can be live streamed. The skills of Tom Bullock and the AV team have become essential to our worship and they are very much valued.

Safeguarding and Compliance. Our Parish Safeguarding Officer is Kerry Davies, to whom we express our gratitude for her advice, training and updating the records. During the year, the PCC maintained safeguarding arrangements in line with developing Diocesan guidelines. A serious incident occurred in December when a child attending Mini Stay and Play with their mother briefly left the hall unsupervised. At the time a lock which formed part of the risk assessment had not been

fitted. The incident was reported to the Diocesan Safeguarding team and other authorities who were satisfied with the action we had taken to upgrade security by fitting a magnetic door lock.

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. The worldwide Covid pandemic which began in March 2020 continued throughout the year with fluctuating levels of infections rates. PCC decided the church should close again after the Christmas 2020 services and did not re-open until Ash Wednesday by when infection levels had fallen. Live-streaming has continued throughout the year so that our whole congregation, whether attending the church building or participating in the service from home, have been able to worship simultaneously. The restrictions on singing in church were eventually lifted, albeit with the recommendation to sing wearing a mask. With adaptations to meet the Government guidance and good practice, Tea Time services were able to resume having been inter-actively streamed. Breakfast Church in the hall also restarted. The Seekers Team provided activities for children to use at home during the live-streamed services when the church was closed, and then used the Lansdown Room for the children to meet and stay in their bubbles. By the time the Christmas season arrived, there was less regard for social distancing and the Christingle and Crib services saw the church nearly full.

Until July, taking the "common cup" at Communion had not been permitted but the PCC felt it unwise to re-introduce it. Although being mindful of the restrictions in Canon Law, it was agreed that the flagons of wine should be consecrated and poured into individual cups in front of each communicant. This has been appreciated by the congregation.

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 and Angela Giddings and the Players for their remarkable video production of the Holy Week play.

We have a group of around 10 young people who meet twice a month for Youth Fellowship – which usually includes once for games, Bible study, discussion and probably the best hot chocolates in Wiltshire. Recently the group met weekly when we ran the CY Course, using materials produced by Christianity Explored. This has helped increase the young people's awareness of the basics of Christianity and gain a greater understanding of how God's word revealed in the Bible can be applied to their own lives.

Serving our Community.

Our two Commissioned Lay Pioneers Sue Burton and Pam Wort started a drop-in afternoon at the town hall and craft sessions including the Life Explored videos in the church hall, but numbers were restricted by Covid regulations. After the lengthy periods of lockdown, the Open the Book team has been able to go back into schools and involvement in some school assemblies has restarted. Two of our PCC members are School Governors and Marilyn Thomas was an Academy Councillor. Our ministry with children and families led by our Children and Families Worker continued with adaptations for Covid throughout the year and latterly the attendance at Mini Melodies and Mini Stay and Play is high, to the point that both groups now run two sessions. Mini Church Services on Thursday mornings were finally launched in April as restrictions lifted and from these contacts we have seen some families coming to Tea Time and Breakfast Services.

St James Young Wives was formed in 1946 and was then affiliated to the Mothers' Union. It has also been called St James Guild, Young Mothers' Guild and Young Wives Fellowship. As other churches started Toddler groups and Playgroups opened, membership declined. The members at St James grew older and so it was renamed Wives Group. Meetings were held in member's homes instead of the Church Hall. Over the years the group has raised many hundreds of pounds for local charities. During the Covid pandemic it became impossible to meet and the decision was taken to cease to be an official church group. The remaining funds were divided between Dorothy House and the Air Ambulance. It is hoped that the group will be able to meet informally from time to time for coffee and chat at suitable outdoor locations.

We continued to support the Storehouse Food Bank and have two teams supporting 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 because of the pandemic, but some visits have resumed. After a gap of a year, the Christmas Tree Festival was again highly successful.

St James' Civic Role. We welcomed the Mayor to her Civic Service in July. Because of social distancing limiting the size of the congregation, Bishop Andrew led a pared down Remembrance Day Service in church and subsequently at the War Memorial in the Town Park. Due to bad weather the Christmas Lantern Parade organised by the Town Council could not take place so the church was crammed with lanterns and people and children listening to a Military Wives Choir. The Rector has led the chaplaincy team to Wiltshire Council.

Ministry. After being with us for 11 years, Rob Thomas retired in August. His Bible teaching has been greatly appreciated and he has encouraged people to exercise many different gifts in service to the Lord. In this time he has supported two in their vocation to full-time ministry and has mentored two curates.

We are grateful for our ministry team. We miss the contributions to our worship and Bible study of Marilyn Thomas, our LLM now with Rob in retirement, and Holly Newton who was our Ordinand training in the benefice and now a curate in Westbury. Along with a committed team of volunteers, our Children's and Families' Worker Tom Bullock has developed the ministry to young families in creative ways to adapt to restrictions on gatherings. The Revd Richard East has been a tremendous support during the interregnum in giving wise advice and leading and preaching at many services. We appreciated also the ministry of our Lay Worship Leaders Helen Pickett and Veronica Shaw who have shared the leading of Sunday Services since the start of the interregnum. Bishop Nicholas granted permission for Marilyn Thomas and Helen Pickett to conduct Communion by Extension, and they have led Friday Communion services. We are grateful to the retired clergy with PtO who have taken services for us during the interregnum.

When singing was not permitted during the pandemic, we followed worship hymns on the screens, but as the restrictions were relaxed we had soloists accompanied by the organ and eventually the congregation was able to sing wearing masks.

The response to our annual stewardship review was very encouraging and 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.

John Joy coordinates our pastoral ministry with a team of LPAs and we express our gratitude to them all. The buddy system continues to help those still unable to return to church to keep in touch with St James' by the weekly distribution of CDs and DVDs of our services, or a printed copy of the sermon, for those without internet, and to offer practical help if necessary.

The Holiday Club taking place in the church at the end of July was a great success in adapting to the restrictions with 30 children attending and being amazed by the experiments in the "Wonder Zone."

The bell ringers have resumed ringing and have rung peals on the death of Prince Philip, for Rob on his retirement and other special anniversaries.

Prayer. Prayer is the essential foundation of the life and witness of the Church. Our faithful small group has continued to meet weekly for 30 minutes on Saturday mornings by zoom when they pray 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 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. We also pray during the week for those parents and their children with whom we have had contact at Breakfast and Tea Time services.

Teaching and Preaching. With homegroups being unable to meet because of the limitation on numbers gathering together indoors, zoom meetings were initially arranged. Eventually some groups met in church and continue to do so. 70 people joined in the Luke Lent Course. The preaching theme for the period of Trinity was the gospel of Mark.

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'.

Internet and Social Media. Thanks go to Clair Matthews who has redesigned our web pages to make them user-friendly and keeps the information up-to-date along with our church Facebook page. Helen Pickett faithfully uploads the C of E Prayer for the Day to our Facebook worship space every day.

Benefice Awayday. It was a great disappointment that we could have neither a fellowship weekend away at Brunel Manor nor a Saturday at Ammerdown Conference Centre with visiting speakers.

Occasional Offices. Some of our baptisms and all our weddings were postponed because of the pandemic. Numbers of services in 2021 were as follows:

Baptisms: 4 and 1 Dedication

Marriages: 0

Funerals (crem, cemetery chapel etc): 8

Interments: 1

Confirmations: 2

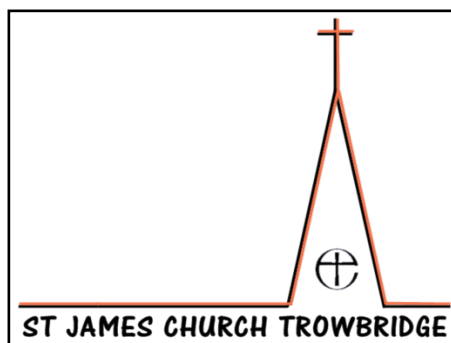
Funerals in church: 5

Memorial services in church: 0

Burials of ashes in the churchyard: 3

THE PARISH OF ST JAMES TROWBRIDGE

Registered Charity Number 1131370



FINANCIAL REPORT

TO THE PAROCHIAL CHURCH COUNCIL

FOR THE YEAR ENDING 31ST DECEMBER 2021

Incumbent - Interregnum

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 2021 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.



12th April 2022

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 2021								
		Unrestricted Funds	Designated Funds	Restricted Funds	Designated Endowment Funds	Permanent Endowment Funds	Total Funds 2021	Total Funds 2020
	Note	£	£	£	£	£	£	£
INCOMING RESOURCES								
Voluntary income		114,222	23,962	8,119	0	0	146,302	192,856
Activities for generating funds		12,023	0	388	0	0	12,411	11,354
Income from investments		22,260	17,458	0	0	0	39,718	27,626
Church activities		5,057	0	0	0	0	5,057	3,212
Other incoming resources		296	0	0	0	0	296	290
TOTAL INCOMING RESOURCES		153,858	41,420	8,507	0	0	203,784	235,337
RESOURCES EXPENDED								
Church activities		-145,775	-1,125	-4,639	0	0	-151,539	-220,869
Cost of generating voluntary income		-120	0	-3,774	0	0	-3,894	-4,720
Governance Costs		-720	0	0	0	0	-720	-720
TOTAL RESOURCES EXPENDED		-146,615	-1,125	-8,413	0	0	-156,153	-226,308
NET INCOMING (OUTGOING) RESOURCES BEFORE TRANSFERS		7,243	40,294	93	0	0	47,631	9,028
GROSS TRANSFERS BETWEEN FUNDS		-5,647	8,259	-2,611	0		0	0
NET INCOMING RESOURCES BEFORE OTHER RECOGNISED GAINS AND LOSSES		1,596	48,553	-2,518	0	0	47,631	9,028
OTHER RECOGNISED GAINS								
Gains/loss on investment assets					37,376	10,325	47,701	21,841
NET MOVEMENT IN FUNDS		1,596	48,553	-2,518	37,376	10,325	95,332	30,870
Balances b/fwd 1 January 2021		11,935	130,120	17,094	381,657	72,177	612,983	582,113
Balances c/fwd 31 December 2021	10	13,531	178,673	14,576	419,033	82,502	708,315	612,983
VALUE OF FIXED ASSETS								
Buildings	4	1,795,181					1,795,181	1,750,555
Balances c/f incl Fixed Assets		1,808,712	178,673	14,576	419,033	82,502	2,503,496	2,363,538

Approved by the Parochial Church Council on 5th April 2022 and signed on its behalf by:



Richard Clarke
Church Warden



Barbara King
Church Warden

PAROCHIAL CHURCH COUNCIL OF ST JAMES, TROWBRIDGE							
BALANCE SHEET							
as at 31st December 2021							
			Note		2021		2020
					£		£
FIXED ASSETS							
	Buildings		4		1,795,181		1,750,555
					1,795,181		1,750,555
CURRENT ASSETS							
	Investments		15 & 16		501,535		453,834
	Debtors & Prepayments				20,711		16,917
	Cash at Bank and in Hand				215,622		157,116
					737,868		627,867
LIABILITIES							
	Creditors - amounts falling due within one year				-29,553		-14,884
					-29,553		-14,884
NET CURRENT ASSETS							
					708,315		612,983
NET ASSETS							
					2,503,496		2,363,538
PARISH FUNDS							
	Unrestricted General		4,5,&11		1,808,712		1,762,490
	Designated		12		178,673		130,120
	Restricted		13 & 14		14,576		17,094
	Designated Endowment		15		419,033		381,657
	Permanent Endowment		16		82,502		72,177
					2,503,496		2,363,538

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31st December 2021

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 2021									
		Unrestricted Funds	Designated Funds	Restricted Funds	Designated Endowment Funds	Permanent Endowment Funds	Total Funds 2021	Total Funds 2020	
	Note	£	£	£	£	£	£	£	
Voluntary Income									
Planned Giving:		80,391					80,391	76,250	
Tax Recoverable	9	16,759		285			17,044	17,941	
Loose Plate Collections		3,448					3,448	3,778	
Special Collections				7,585			7,585	2,342	
Donations		3,962		248			4,210	6,008	
Offertory Boxes		0					0	99	
Legacies	12f		23,962	0			23,962	1,500	
Grants		12,273					12,273	84,939	
		116,833	23,962	8,119	0	0	148,913	192,856	
Activities for Generating Funds									
Hall Lettings		12,023					12,023	7,555	
Fund Raising (groups)	14&15			388			388	3,799	
		12,023	0	388	0	0	12,411	11,354	
Investment Income									
Dividends and Interest			12,458				12,458	10,091	
Bank Interest		15					15	110	
Rent from Land & Buildings owned by PCC		22,245	5,000				27,245	17,424	
		22,260	17,458	0	0	0	39,718	27,626	
Church Activities									
Fees for Weddings and Funerals		1,646					1,646	895	
Book Sales		768					768	727	
Coffee Sales		1					1	331	
Children and Family work income		2,641					2,641	1,258	
		5,057	0	0	0	0	5,057	3,212	
Other Incoming Resources									
Income from Building Repair & Improvement Fund		2,586					2,586	5,568	
Insurance Claims		296					296	290	
		2,882	0	0	0	0	2,882	5,858	
TOTAL INCOMING RESOURCES									
		159,055	41,420	8,507	0	0	208,982	240,905	

PAROCHIAL CHURCH COUNCIL OF ST JAMES, TROWBRIDGE

RESOURCES EXPENDED

for the year ending 31st December 2021

Note 3						Designated	Permanent	Total	Total
		Unrestricted	Designated	Restricted	Endowment	Endowment		Funds	Funds
		Funds	Funds	Funds	Funds	Funds		2021	2020
	Note	£	£	£	£	£	£	£	£
Church Activities									
Parish Share		-87,670						-87,670	-87,451
Church Running Expenses	5	-39,421	-1,125					-40,546	-109,337
Hall Running Expenses	6	-11,815						-11,815	-12,368
Cottages & Lansdown Room Expenses	7	-2,968						-2,968	-4,873
Mission Giving and Donations	8	-3,900	-2,586	-4,639				-11,126	-6,840
		-145,775	-3,711	-4,639	0	0		-154,125	-220,869
Cost of Generating Funds									
Fund Raising (Groups)	13&14			-3,774				-3,774	-4,613
Costs of Stewardship		-120						-120	-107
		-120	0	-3,774	0	0		-3,894	-4,720
Governance Costs									
Independent Examination Costs		-720						-720	-720
		-720	0	0	0	0		-720	-720
TOTAL RESOURCES EXPENDED									
		-146,615	-3,711	-8,413	0	0		-158,739	-226,308

Note 4		2021	Increase	Decrease	2020
	Valuation of Buildings (General Fund)	£	£	£	£
	Church Hall	975,741	31,160		944,581
	Vestry House	408,910	13,058		395,852
	18 & 19 Church Street	410,530	408		410,122
	Total	1,795,181	44,626	0	1,750,555
	2021 Valuations included as indicated in insurance documents.				
Note 5a		2021		2020	
	Church Running Expenses	£		£	
	Salaries	0		-3,238	
	Rectors Expenses	-904		-1,323	
	Organists & Choirmaster fees	-488		-430	
		-1,392		-4,991	
	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		2021		2020	
	Support for Parish Activities	£		£	
	Children & Family activities and resources	-2,218		-899	
	Music including piano tuning	-126		-236	
	Social	-8		0	
	St James Friends	0		0	
	Prayer Chain	-75		-75	
	Welcome Lunches	0		0	
		-2,427		-1,210	
Note 5c		2021		2020	
	Parish Office and Administration Costs	£		£	
	Post	-45		-101	
	Reprographics - Lease	-1,056		-1,056	
	Reprographics- copy costs	-918		-523	
	Stationery & Materials	-637		-510	
	Telephone (Office)	-573		-565	
	Equipment	-65		-71	
	Copyright	-844		-696	
	Admin of properties	-174		-70	
		-4,312		-3,593	

Note 5d		2021	2020
	Church Costs	£	£
	Heating & Lighting	-6,085	-4,547
	Cleaning	-1,664	-1,344
	Water Rates	-82	-81
	Insurance	-9,544	-9,407
	Telephone (Church)	-391	-243
	Sound System	-1,211	-75
	Roof alarm	-1,306	-1,451
	Repairs	-3,846	-77,140
	Equipment	-3,109	-300
	Waste	-166	-129
	Washroom	-482	-361
	Maintenance	-2,068	-1,683
		-29,956	-96,761
Note 5e		2021	2020
	Other Church Running Costs	£	£
	Gardening Support	-260	0
	Books, candles and wine	-719	-1,166
	Coffee	0	-128
	Sundries	-356	-364
		-1,335	-1,658
	Total Church Running Expenses	-39,421	-108,213
Note 6		2021	2020
	Hall & Car Park running expenses	£	£
	Water Rates	-212	-200
	Insurance	-1,923	-1,891
	Heat & Light	-2,131	-2,203
	Cleaning	-1,866	-1,983
	Maintenance	-2,705	-2,062
	Washroom	-701	-361
	Waste	-158	-129
	Repairs/Improvements	-2,120	-3,539
		-11,815	-12,368
Note 7		2021	2020
	Cottage & Lansdown Room Expenses	£	£
	Insurance	-1,518	-1,671
	Heat & Light	-263	-527
	Maintenance	-92	-501
	Repairs/Improvements	-1,095	-2,124
		-2,968	-4,823

Note 8			General Fund	Restricted	Restricted	Total	Total
Donations - General Fund and Restricted	PCC Donation		Funds	Funds		2021	2020
			Donations	Gift Aid			
				Element			
			£	£	£	£	£
Bradford Deanery - Kadugli		400				400	
Breakthrough Trowbridge		200	760	26		985	-
Cancer UK			100			100	-
Children's Hospice South West						-	250
Christian Aid		400	514	78		992	668
The Church in the Sudan			104	-		104	-
Dorothy House Hospice Care			113			113	195
Mothers Union project			710			710	-
Sudan Kadugli Walk						-	111
Open Doors		900	380	8		1,288	1,633
Peace Primary School Sudan		400				400	
Royal British Legion			211	-		211	-
Scripture Union		400	185	31		616	977
Stand by me		200	750	26		975	1,065
Tear Fund		900	877	140		1,917	2,086
Trowbridge Debt Advice Service		250				250	300
Trowbridge Food Bank		250				250	-
Wiltshire Air Ambulance			113			113	-
Total for Year		3,900	4,816	308		9,024	7,285

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

Note 10			Balance 01/01/21	Income	Expenditure	Transfers	Balance 31/12/21
	Fund Balances	Note	£	£	£		£
	Unrestricted Funds	11	11,935	150,013	-142,770	-5,647	13,531
	Designated Funds	12	130,120	41,420	-1,125	8,259	178,674
	Restricted Funds	13 & 14	17,092	8,507	-8,413	-2,611	14,574
	Designated Endowment Funds	15	381,657	37,376	0	0	419,033
	Permanent Endowment Funds	16	72,177	10,325	0		82,502
	Total Fund Balances		612,982	247,640	-152,308	0	708,314
Note 11			2021		2020		
	Unrestricted funds		£		£		
	<u>Income</u>						
	Collections		4,462		5,465		
	Planned Giving		79,378		74,563		
	Gift Aid tax refund		16,759		17,643		
	Funeral & Wedding Fees (PCC element)		1,646		895		
	Children & Family activities and events		2,641		1,258		
	Alms & Sales Income		770		1,158		
	Bank Interest		15		110		
	Sundry & Donations		3,962		4,978		
	Grant towards Church Costs		12,273		84,939		
	Property Rent & Lettings		33,305		25,837		
	Total Income		155,210		216,845		
	<u>Expenditure</u>						
	Staff		-1,652		-4,991		
	Ministry Contribution		-87,670		-87,451		
	Charity Donations (PCC)		-3,900		-4,200		
	Alms & Sales Expenditure		-719		-1,294		
	Support for Parish activities		-2,427		-1,210		
	Administration		-4,138		-3,523		
	Audit		-720		-720		
	Administration of properties		-174		-70		
	Church Costs		-29,956		-96,761		
	Other Property Costs		-14,783		-17,241		
	Other		-476		-471		
	Total Expenditure		-146,615		-217,932		
Categories for PCC monitoring reports are as above as this reflects day to day financial management. These figures include transfers between the General and Other Funds. The SOFA shows transfers separately.							

Covid Pandemic

2021 saw the continuation of the global pandemic (Covid-19). This resulted in many of the Church and income generating activities being curtailed. The majority of Planned Giving Scheme members continued with their offerings and there were a number of generous one-off donations.

Note 12			Balance 01/01/21	Income	Expenditure	Transfer	Balance 31/12/21
	Designated Funds	Note	£	£	£		£
	Building Repair & Improvement Fund	12a	62,631	5,000	0	1,259	68,889
	Church Development Fund	12b	25,858	60	0	7,000	32,918
	Saxty Revenue Fund	12c	4,265	2,094	0		6,359
	Mason Revenue Fund	12c	4,590	3,196	-655		7,132
	Graham Jack Revenue Fund	12c	4,679	1,742	-240		6,181
	Crossley Revenue Fund	12d	0	2,197	0		2,197
	Luckman Revenue Fund	12e	0	0	-230		-230
	Wickham Revenue Fund	12f	28,099	27,131	0		55,230
	Total Designated Funds		130,121	41,420	-1,125	8,259	178,674
Note 12a	Building Repair & Improvement Fund		2021		2020		
			£		£		
	Opening Balance		62,031		63,199		
	Rental income		8,845		5,000		
	Expenditure						
	Cottage Deposit refund				-600		
	Contribution to Hall Projects		-786		-3,367		
	Contribution to Car Park Projects		-715		-624		
	Contribution to Vestry House Projects		0		-729		
	Contribution to Cottage Projects		-1,085		-848		
	Closing Balance		68,290		62,031		
Note 12b	Church Development Fund						
	£7,000 added to church development to provide a safety net for the transfer of funding responsibility for the Children and Families Worker from the Diocese to the PCC						
Note 12c	Saxty, Mason & Jack Revenue Funds						
			2021				
			Saxty Revenue (Training)	Mason Revenue (Outreach)	Jack Revenue (Mission)	Crossley (Administrator)	
		Note	£	£	£		
	Opening Balance		4,265	4,590	4,679	0	
	Income						
	Investments		2,094	3,196	1,742	2197	
	Expenditure						
	C&FW expenses			-52	-52		
	Resources for C&F work			-188	-188		
	LLM's & LPA's			0			
	Other Volunteer expenses			-165			
	Breakfast and Teatime Catering			-228			
	Youth				0		
	Further Training/Outreach			-22			
	Closing Balance		6,359	7,132	6,181	2,197	
	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 is earmarked for admin support.						
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 2021 was retained in the capital fund						
	Expenditure was £230						
Note 12f	Wickham Fund						
	The PCC has invested £150,000 of this bequest as a designated endowment fund and a further £25,000 is earmarked for improvements / repairs to the hall. A further £23,962 was received during 2021 from this bequest as well as £3,170 income from the investments.						

			Balance 01/01/21	Income	Expenditure	Transfer	Balance 31/12/21
Note 13	Restricted Funds - PCC Managed	Note	£	£	£		£
	Restricted Collections	8	0	4,166	-4,166		0
	St James Toddlers	13d	2,170	0	0		2,170
	Choir Fund		663	0	0		663
	Other Legacies and Bequests	13a	5,009	0	0	-2,611	2,398
	Parish Conference Support	13b	3,475	0	0		3,475
	Breakfast Church		65	29	-69		25
	Warden's Projects		0	3,705	-3,705		0
	Soup Run		16	0	0		16
	Friday Lunches	13c	2,648	0	0		2,648
	Light Party		80	0	0		80
	Open the Book		31	0	0		31
	Holiday Club		117	0	0		117
	Keevil		0	248	-248		0
	Outreach		299	0	0		299
	Grounds Fund		206	100	0		306
	Book Fund		123	0	0		123
	Total Restricted Funds - PCC Managed		14,902	8,248	-8,188	-2,611	12,351
			Balance 01/01/21	Income	Expenditure		Balance 31/12/21
Note 13a	Other Legacies and Bequests		£	£	£		£
	Ron Craft		144				144
	Jean Wright		100				100
	Eddie Maidment		60				60
	Roger Hooper		3,205		-2,611		594
	Anthony Jones		1,500				1,500
	Total other Legacies and Bequests		5,009	0	-2,611		2,398
Note 13b			2021		2020		
	Parish Conference Support		£		£		
	Opening Balance		3,475		2,875		
	Income		0		852		
	Expenditure						
	Brunel Manor		0		-252		
	Closing Balance		3,475		3,475		
Note 13c			2021		2020		
	St James Friday Lunches		£		£		
	Opening Balance		2,647		2,394		
	Income		0		253		
	Expenditure						
	Lunches		0		0		
	Closing Balance		2,647		2,647		
Corresponding figures in note 13 above record only transactions through PCC bank account.							

Note 14	Restricted Funds - Group Managed		Balance 01/01/21	Income	Expenditure	Balance 31/12/21
		Note	£	£	£	£
St James Bellringers (Group Bank account)		14a	748	185	0	933
St James Players (PCC Bank account)			345	0	0	345
St James Wives (PCC Bank Account)		14b	151	74	-225	0
St James Flower Fund (PCC Bank Account)		14c	902	0	0	902
Ladies Catering Group (PCC Bank Account)		14d	47	0	0	47
Total Restricted Funds - Group Managed			2,193	259	-225	2,227

Note 14a	St James Bellringers	2021	2020
		£	£
	Opening Balance	748	563
	Income		
	Ringing Fees		180
	Donations from PCC	185	467
	Expenditure		
		0	-462
	Closing Balance	933	748

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 Wives	2021	2020
		£	£
	Opening Balance	150	246
	Income		
	Fund raising	74	269
	Expenditure		
	Donation to Wiltshire Air Ambulance	-113	-195
	Donation to Dorothy House Hospice Care	-113	-170
	Closing Balance Cash & bank	-1	150
	This group closed during 2021		

Note 14c	St James Flower Fund	2021	2020
		£	£
	Opening Balance	902	902
	Income		
	Donations		
	Fund raising		
	Expenditure		
	Flowers		
	Closing Balance	902	902

Note 14d	Ladies Catering Group	2021	2020
		£	£
	Opening Balance	47	47
	Income		
	Expenditure		
	Closing Balance	47	47

Note 15	Designated Endowment Funds						
			Balance 01/01/21	Increase	Decrease	Transfers	Balance 31/12/21
			£	£	£	£	£
	Graham Jack Memorial Fund : Capital		58,655	5,701			64,356
	Mason Memorial Fund: Capital		66,157	8,797			74,954
	Crossley Memorial Fund: Capital		81,330	4,562			85,892
	Luckman Memorial Fund: Capital		18,229	108			18,337
	Wickham Memorial Fund: Capital		157,286	18,208			175,494
	Total Designated Endowment Funds		381,657	37,376	0	0	419,033

Note 16	Permanent Endowment Funds					
			Balance 01/01/21	Increase	Decrease	Balance 31/12/21
			£	£	£	£
	Saxty Fund Capital		72,177	10,325		82,502
	Total Permanent Endowment Funds		72,177	10,325	0	82,502

Money held in the Garlick, Gunning, and Evans funds is accounted for and audited separately. These funds are restricted for use only on the Church building.

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 2021 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.



12th April 2022

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