

## TROWBRIDGE ST JAMES' PAROCHIAL CHURCH COUNCIL

### Annual Report for the year ended 31 December 2022

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

#### Ex officio

- Rector: Jake Eggertsen (licensed 11 September)
- Churchwardens: Richard Clarke, Barbara King
- Deanery Synod members: Kim Brown, Carol Dix, Carrie McBride and the late Jean Potter (*max 4*), and Chris Hicks and John Joy (*ex-officio, as Diocesan Synod members*)
- 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 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)
- Retire 2025: Andrew King, Hazel Shaw, Julian Walker, Pam Wort, Dilys Beckett (5)

Total 15

**Co-opted members** (*max 3*)

- None

**PCC Honorary Secretary:** Dilys Beckett

**Business of the PCC.** The Council met for scheduled meetings seven times during the year (11 January, 15 March, 5 April, 17 May, 19 July, 13 September, 15 November). An extraordinary meeting was held on 26 October to discuss the appointment of a part-time Church Office Manger.

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. This included the replacement of the vinyl tiles in the Church Hall.
- **Finance Committee** (chaired by our Treasurer, Wendy Hervin) oversaw the church's finances and advised the PCC.
- **Accessibility Advisory Group** is overseen by Tom Bullock and raises awareness and encourages practical initiatives within St James' to make us more accessible to those with extra needs.

We are grateful for the extra support to help with the responsibilities of the Treasurer. David Wildman manages the book-keeping spread sheet and Mike Perry makes BACS payments to settle our suppliers' bills promptly. Andrew King keeps the confidential planned giving records.

**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.

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.** After the restrictions and precautions taken during the Covid pandemic, it is pleasing to see that most of our church members have been able to join us again to worship in church. Thanks to our committed AV team, live-streaming has continued throughout the year so that our whole congregation and other visitors, whether attending the church building or participating in the service from home, have been able to worship simultaneously. We welcome families to the Tea Time services in church and the monthly Breakfast Church in the hall. The Seekers Team providing activities for younger children during the Sunday morning services now meets in the Lansdown Room. The Christingle and Crib services saw the church nearly full.

The “common cup” at Communion Services has been reintroduced alongside the opportunity to take Communion by intinction. This is appreciated by the congregation.

### **Serving our Community.**

The Open the Book team have a regular programme of school visits and we lead the occasional school assembly. Since arriving, Jake has regularly conducted collective worship at Bellefield, Newtown, and Keevil schools, and it’s been a joy to welcome

many of the local schools into St James’ for the main annual festivals. Two of our PCC members are School Governors. Our ministry with children and families led by our Children and Families Worker continues to thrive and two sessions for Mini Melodies and Mini Stay and Play are now run over two morning sessions. Attendance at Mini Church Services on Thursday mornings launched in April 2021 is growing and from these weekly contacts we have seen some families coming to Tea Time and Breakfast Services and the Sunday services.

Our two Commissioned Lay Pioneers Sue Burton and Pam Wort support various activities in the parish monitoring flora in the churchyard and the church’s carbon footprint.

We continue 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. We make some visits to the local residential homes and offer home communions. The Christmas Tree Festival was again highly successful.

**St James’ Civic Role.** We welcomed the Mayor to the Civic Service in July. Following the death of Her Late Majesty QE II, there was no service to mark The Battle of Britain anniversary in 2022. The church was filled to capacity with uniformed groups and civic representatives for the Remembrance Day Service conducted by the new Rector who participated in the town’s act of remembrance at the War Memorial in the Town Park subsequent to the service. The church played a part in the Christmas Lantern Parade organised by the Town Council by offering a quiet space to visitors.

### **Ministry.**

We are exceptionally grateful for our ministry team, and especially to those who led worship, served, and organised things during the interregnum of 13 months. Along with a committed team of volunteers, our Youth, Children’s and Families’ Worker Tom Bullock has developed the ministry to young families in creative ways. We appreciate Rev Richard East’s wise advice from his many years in ministry and his preaching. It is a great help to have two Lay Worship Leaders Helen Pickett and Veronica Shaw ready to share in leading Sunday Services.

John Horsey, our organist, leads our Sunday worship with both traditional and modern hymns, supported by a pianist. The band of six or seven plays at the first Sunday morning service of the month.

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 with 40 children attending and under the banner of “Rocky’s Plaiice” brought some Bible characters to life.

Under the leadership of Wendy Darwin The Mothers’ Union continues to thrive and boasts the largest group in the Diocese.

On the death of H.M. Queen Elizabeth II, a book of condolence was opened in church and a memorial service took place on the Sunday after the State funeral. The bell ringers ran a muffled peal marking the passing of the Queen and another peal announcing the accession of King Charles III; there were also quarter peals for other events and the celebration of the arrival of the new Rector.

We welcomed our new Rector Jake and his wife Nicola and three daughters in September and are especially grateful to the Rev Richard East for his guidance during the interregnum and taking many services, along with retired ministers in the Deanery. With permission of the Bishop, our Lay Worship Leader Helen Pickett was able to offer communion by extension at the Friday morning services.

St James’ Players performed their Holy Week play, once again, in Church. They were pleased to be back and rehearsing together to bring the play, adapted by Angela Giddings from Peter English’s original script, to the stage after the restrictions of Covid.

Jake Eggertsen was installed as Rector in September. He set out his priorities for the first year (prayer, preaching and pastoral visiting).

Joining the staff team at the end of 2022, Clair Matthews is our new Office Manager, and we're grateful for her skills and expertise, which has already made an impact on our parish organisation.

**Prayer.** Prayer is the essential foundation of the life and witness of the Church. Our emergency prayer chain continued to serve us all whenever needed. Prayer for healing is an important part of our ministry; 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.** There are three bible study groups meeting at home or in church every fortnight. They are growing in number and deepening in fellowship. Jake and Nicola have run a short Christianity Explored course in the Rectory, especially to encourage the deeper commitment of new Christians.

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'.

The Youth Fellowship has shrunk in the number of young people attending but is led by a dedicated team. YF meets twice a month and usually includes games, Bible study, discussion and probably the best hot chocolates in Wiltshire. In December, Nicola Eggertsen agreed to take a lead of the group and plans are being made to relaunch and rebrand YF in September 2023.

**Internet and Social Media.** Thanks go to Clair Matthews who manages 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.

#### **Occasional Offices.**

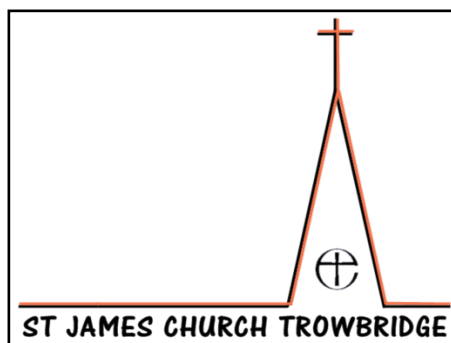
Numbers of services in 2022 were as follows:

Baptisms:	7	Confirmations:	0
Marriages:	2	Funerals in church:	10
Funerals (crem, cemetery chapel etc):	10	Memorial services in church:	0
Interments:		Burials of ashes in the churchyard:	1

10 March 2023

# THE PARISH OF ST JAMES TROWBRIDGE

Registered Charity Number 1131370



## FINANCIAL REPORT

TO THE PAROCHIAL CHURCH COUNCIL

FOR THE YEAR ENDING 31<sup>ST</sup> DECEMBER 2022

Incumbent – Reverend Jake Eggertsen

Wendy Hervin CPFA  
Honorary Treasurer

PAROCHIAL CHURCH COUNCIL OF ST JAMES, TROWBRIDGE								
STATEMENT OF FINANCIAL ACTIVITIES								
for the year ending 31st December 2022								
		Unrestricted Funds	Designated Funds	Restricted Funds	Designated Endowment Funds	Permanent Endowment Funds	Total Funds 2022	Total Funds 2021
	Note	£	£	£	£	£	£	£
<b>INCOMING RESOURCES</b>								
Voluntary income		109,215	0	36,793	0	0	146,008	146,302
Activities for generating funds		14,353	0	307	0	0	14,660	12,411
Income from investments		16,691	35,219	0	0	0	51,910	39,718
Church activities		7,483	0	0	0	0	7,483	5,057
Other incoming resources		315	0	0	0	0	315	296
<b>TOTAL INCOMING RESOURCES</b>		<b>148,058</b>	<b>35,219</b>	<b>37,100</b>	<b>0</b>	<b>0</b>	<b>220,377</b>	<b>203,784</b>
<b>RESOURCES EXPENDED</b>								
Church activities		-181,304	-2,161	-6,087	0	0	-189,552	-151,539
Cost of generating voluntary income		-29	0	-1,392	0	0	-1,421	-3,894
Governance Costs		-720	0	0	0	0	-720	-720
<b>TOTAL RESOURCES EXPENDED</b>		<b>-182,054</b>	<b>-2,161</b>	<b>-7,478</b>	<b>0</b>	<b>0</b>	<b>-191,693</b>	<b>-156,153</b>
<b>NET INCOMING (OUTGOING) RESOURCES BEFORE TRANSFERS</b>		<b>-33,995</b>	<b>33,058</b>	<b>29,621</b>	<b>0</b>	<b>0</b>	<b>28,684</b>	<b>47,631</b>
GROSS TRANSFERS BETWEEN FUNDS		31,170	-30,698	-473	0	0	0	0
<b>NET INCOMING RESOURCES BEFORE OTHER RECOGNISED GAINS AND LOSSES</b>		<b>-2,825</b>	<b>2,361</b>	<b>29,149</b>	<b>0</b>	<b>0</b>	<b>28,684</b>	<b>47,631</b>
<b>OTHER RECOGNISED GAINS</b>								
Gains/loss on investment assets					52,810	-9,712	43,098	47,701
<b>NET MOVEMENT IN FUNDS</b>		<b>-2,825</b>	<b>2,361</b>	<b>29,149</b>	<b>52,810</b>	<b>-9,712</b>	<b>71,782</b>	<b>95,332</b>
Balances b/fwd 1 January 2022		13,531	178,673	14,576	419,033	82,502	708,315	612,983
<b>Balances c/fwd 31 December 2022</b>	11	<b>10,706</b>	<b>181,034</b>	<b>43,725</b>	<b>471,843</b>	<b>72,790</b>	<b>780,097</b>	<b>708,315</b>
<b>VALUE OF FIXED ASSETS</b>								
Buildings	4	1,988,097					1,988,097	1,795,181
<b>Balances c/f incl Fixed Assets</b>		<b>1,998,803</b>	<b>181,034</b>	<b>43,725</b>	<b>471,843</b>	<b>72,790</b>	<b>2,768,194</b>	<b>2,503,496</b>

PAROCHIAL CHURCH COUNCIL OF ST JAMES, TROWBRIDGE					
<b>BALANCE SHEET</b>					
<b>as at 31st December 2022</b>					
			<b>Note</b>	<b>2022</b>	<b>2021</b>
				<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>					
	Buildings		4	1,988,097	1,795,181
				1,988,097	1,795,181
<b>CURRENT ASSETS</b>					
	Investments		16 & 17	544,633	501,535
	Debtors & Prepayments			15,055	20,711
	Cash at Bank and in Hand			244,358	215,622
				804,046	737,868
<b>LIABILITIES</b>					
	Creditors - amounts falling due within one year			-23,949	-29,553
				-23,949	-29,553
<b>NET CURRENT ASSETS</b>					
				780,097	708,315
<b>NET ASSETS</b>					
				2,768,194	2,503,496
<b>PARISH FUNDS</b>					
	Unrestricted General		4 & 12	1,998,803	1,808,712
	Designated		13	181,034	178,673
	Restricted		14 & 15	43,725	14,576
	Designated Endowment		16	471,843	419,033
	Permanent Endowment		17	72,790	82,502
				2,768,194	2,503,496

**The Revd Jake Eggertsen (PCC Chairman)**

John Egge

**The notes on pages 3 to 16 form part of these accounts.**

## NOTES TO THE FINANCIAL STATEMENTS For the year ended 31<sup>st</sup> December 2022

### 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 31<sup>st</sup> December.



PAROCHIAL CHURCH COUNCIL OF ST JAMES, TROWBRIDGE

Note 2

INCOMING RESOURCES

for the year ending 31st December 2022

		Unrestricted Funds	Designated Funds	Restricted Funds	Designated Endowment Funds	Permanent Endowment Funds	Total Funds 2022	Total Funds 2021
	Note	£	£	£	£	£	£	£
<b>Voluntary Income</b>								
Planned Giving:		79,364					79,364	80,391
Tax Recoverable	10 & 14	19,569		311			19,880	17,044
Loose Plate Collections		2,656					2,656	3,448
Special Collections	14			5,776			5,776	7,585
Donations		1,532					1,532	4,210
Offertory Boxes		49					49	0
Legacies	14			30,706			30,706	23,962
Grants		6,046					6,046	12,273
		109,215	0	36,793	0	0	146,008	148,913
<b>Activities for Generating Funds</b>								
Hall Lettings		14,353					14,353	12,023
Fund Raising ( groups)	14&15			307			307	388
		14,353	0	307	0	0	14,660	12,411
<b>Investment Income</b>								
Dividends and Interest			21,419				21,419	12,458
Bank Interest		401					401	15
Rent from Land & Buildings owned by PCC		16,290	13,800				30,090	27,245
		16,691	35,219	0	0	0	51,910	39,718
<b>Church Activities</b>								
Fees for Weddings and Funerals		2,860					2,860	1,646
Book Sales		724					724	768
Coffee Sales		575					575	1
Children & Families Activities		3,325					3,325	
Other		0					0	2,641
		7,483	0	0	0	0	7,483	5,057
<b>Other Incoming Resources</b>								
Transfer		0					0	2,586
Insurance Recharge		315					315	296
		315	0	0	0	0	315	2,882
<b>TOTAL INCOMING RESOURCES</b>								
		148,058	35,219	37,100	0	0	220,377	208,982

PAROCHIAL CHURCH COUNCIL OF ST JAMES, TROWBRIDGE									
RESOURCES EXPENDED									
for the year ending 31st December 2022									
Note 3			Unrestricted Funds	Designated Funds	Restricted Funds	Designated Endowment Funds	Permanent Endowment Funds	Total Funds 2022	Total Funds 2021
		Note	£	£	£	£	£	£	£
Church Activities									
Parish Share			-52,419					-52,419	-87,670
Church Running Expenses	6		-85,588	-2,161				-87,749	-40,546
Hall Running Expenses	7		-32,750					-32,750	-11,815
Church Major Repairs								0	0
Cottages & Lansdown Room Expenses	8		-6,622					-6,622	-2,968
Mission Giving and Donations	9 & 14		-3,925		-6,087			-10,012	-11,126
			-181,304	-2,161	-6,087	0	0	-189,552	-154,125
Cost of Generating Funds									
Fund Raising (Groups)	14&15				-1,392			-1,392	-3,774
Costs of Stewardship			-29					-29	-120
			-29	0	-1,392	0	0	-1,421	-3,894
Governance Costs									
Independent Examination Costs			-720					-720	-720
			-720	0	0	0	0	-720	-720
TOTAL RESOURCES EXPENDED									
			-182,054	-2,161	-7,478	0	0	-191,693	-158,739

<b>Note 4</b>		<b>2022</b>	<b>Increase</b>	<b>Decrease</b>	<b>2021</b>
	<b>Valuation of Buildings (General Fund)</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	Church Hall	1,080,157	104,416		975,741
	Vestry House	452,668	43,758		408,910
	18 & 19 Church Street	455,272	44,742		410,530
	<b>Total</b>	<b>1,988,097</b>	<b>192,916</b>	<b>0</b>	<b>1,795,181</b>
	2022 Valuations included as indicated in insurance documents.				
		<b>2022</b>		<b>2021</b>	
		<b>£</b>		<b>£</b>	
<b>Note 5</b>	<b>Ministry Share</b>	<b>-52,419</b>		<b>-87,670</b>	
	The reduction in Ministry Share is due to the phasing in of the PCC funding responsibility for the Children & Families Worker				
<b>Note 6a</b>		<b>2022</b>		<b>2021</b>	
	<b>Church Running Expenses</b>	<b>£</b>		<b>£</b>	
	Gross Salaries (incl employee NI & Pension)	-36,450		0	
	Rectors Expenses	-1,219		-904	
	Organists & Choirmaster fees	-1,103		-488	
		<b>-38,771</b>		<b>-1,392</b>	
	Reverend Eggertsen received expense reimbursements during the year.				
	PCC member Mr J Horsey received expenses during the year in his capacity as Director of Music.				
	The PCC became responsible for the employment of the Children & Families Worker on 1st January 2022 and employed an Office Manager part way through December 2022.				
	Gross Salary	28,327			
	Social Security Costs	2,780			
	Pension Costs	5,077			
		<b>36,183</b>			
	Associated payroll costs	267			
		<b>36,450</b>			
	Average number of employees during year = 1				

### **Church Workers Pension Fund (CWPF) FRS102 Statement - December 2022 Year End**

**The PCC of St James Trowbridge** participates in the Pension Builder Scheme section of CWPF for lay staff. CWPF is administered by the Church of England Pensions Board, which holds the CWPF assets separately from those of the Employer and other participating employers.

The Pension Builder Scheme has two subsections;

- a. a deferred annuity section known as Pension Builder Classic, and,
- b. a cash balance section known as Pension Builder 2014.

#### **Pension Builder Scheme**

Both sections of the Pension Builder Scheme are classed as defined benefit schemes.

**The PCC subscribes to the Pension Builder 2014** which is a cash balance scheme that provides a lump sum which members use to provide benefits at retirement. Pension contributions are recorded in an account for each member. Discretionary bonuses may be added before retirement, depending on investment returns and other factors. The account, plus any bonuses declared is payable, unreduced, from age 65.

There is no sub-division of assets between employers in each section of the Pension Builder Scheme.

The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers and means that contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the SoFA in the year are the contributions payable **(2022: £5803.12)**.

A valuation of the Pension Builder Scheme is carried out once every three years. The most recent valuation was carried out as at 31 December 2019. The next valuation is due as at 31 December 2022.

For the Pension Builder 2014 section, the valuation revealed a surplus of £5.5m on the ongoing assumptions used. There is no requirement for deficit payments at the current time.

The legal structure of the scheme is such that if another employer fails, **the PCC** could become responsible for paying a share of the failed employer's pension liabilities.

<b>Note 6b</b>		<b>2022</b>	<b>2021</b>
	<b>Support for Parish Activities</b>	<b>£</b>	<b>£</b>
	Children & Family activities and resources	-2,414	-2,218
	Music including piano tuning	-223	-126
	Social	-19	-8
	St James Friends	0	0
	Prayer Chain	0	-75
		<b>-2,656</b>	<b>-2,427</b>
<b>Note 6c</b>		<b>2022</b>	<b>2021</b>
	<b>Parish Office and Administration Costs</b>	<b>£</b>	<b>£</b>
	Post	-56	-45
	Reprographics - Lease	-1,056	-1,056
	Reprographics- copy costs	-1,198	-918
	Stationery & Materials	-710	-637
	Telephone (Office)	-753	-573
	Equipment	-75	-65
	Copyright	-1,143	-844
	Admin of properties	-60	-174
		<b>-5,052</b>	<b>-4,312</b>

<b>Note 6d</b>		<b>2022</b>	<b>2021</b>
	<b>Church Costs</b>	<b>£</b>	<b>£</b>
	Heating & Lighting	-9,921	-6,085
	Cleaning	-2,209	-1,664
	Water Rates	-85	-82
	Insurance	-9,849	-9,544
	Telephone (Church)	-399	-391
	Licence for Sound System	-75	-1,211
	Roof alarm	-1,333	-1,306
	Repairs	-8,288	-3,846
	Equipment	-1,492	-3,109
	Waste	-233	-166
	Washroom	-372	-482
	Maintenance	-2,297	-2,068
		<b>-36,552</b>	<b>-29,956</b>
<b>Note 6e</b>		<b>2022</b>	<b>2021</b>
	<b>Other Church Running Costs</b>	<b>£</b>	<b>£</b>
	Gardening Support	-170	-260
	Books, candles and wine	-1,664	-719
	Coffee	-314	0
	Sundries	-410	-356
		<b>-2,558</b>	<b>-1,335</b>
	Total Church Running Expenses	<b>-85,588</b>	<b>-39,421</b>
<b>Note 7</b>		<b>2022</b>	<b>2021</b>
	<b>Hall &amp; Car Park running expenses</b>	<b>£</b>	<b>£</b>
	Water Rates	227	-212
	Insurance	-1,999	-1,923
	Heat & Light	-3,059	-2,131
	Cleaning	-3,319	-1,866
	Maintenance	-1,312	-2,705
	Washroom	-372	-701
	Waste	-348	-158
	Repairs/Improvements	-22,568	-2,120
		<b>-32,750</b>	<b>-11,815</b>
<b>Note 8</b>		<b>2022</b>	<b>2021</b>
	<b>Cottage &amp; Lansdown Room Expenses</b>	<b>£</b>	<b>£</b>
	Insurance	-1,598	-1,518
	Heat & Light	-195	-263
	Maintenance	-90	-92
	Repairs/Improvements	-4,740	-1,095
		<b>-6,622</b>	<b>-2,968</b>

<b>Note 9</b>		<b>General Fund</b>	<b>Restricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
<b>Donations - General Fund and Restricted Funds</b>	<b>PCC Donation</b>	<b>Funds</b>	<b>Funds</b>	<b>Gift Aid</b>	<b>2022</b>	<b>2021</b>
		<b>Donations</b>	<b>Gift Aid</b>	<b>Element</b>		
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Breakthrough Trowbridge	200	1,061	33	1,294	985	
Bradford Deanery - Kadugli			-	-	400	
Cancer UK					100	
Children's Hospice South West				-	250	
Christian Aid	400	430	79	910	992	
The Church in the Sudan		622		622	104	
Dorothy House Hospice Care					113	
Mothers Union Project					710	
Open Doors	900	480	63	1,442	1,288	
Peace Primary School Sudan	400	161		561	400	
Ruksak *		131		131	-	
Scripture Union	400	420	24	843	616	
Stand by me	200	1,136	33	1,370	975	
Tear Fund	900	446	79	1,425	1,917	
Trowbridge Debt Advice Service				-	250	
Trowbridge Food Bank *		131		131		
Trowbridge Storehouse			- 117 -	117		
Wiltshire Air Ambulance				-	113	
Ukraine		1,021		1,021		
				-		
<b>Total for Year **</b>		<b>3,400</b>	<b>6,038</b>	<b>194</b>	<b>9,632</b>	<b>9,213</b>
* These funds were raised by the St James Players						
** £525 of PPC budget for donations was unallocated in 2022 and will be distributed during 2023						

<b>Note 10</b>	<b>Gift Aid Tax Refund</b>	
	<b>Gift aid is shown in the year the donations were received.</b>	

### Interregnum

2022 saw the church in an interregnum period until September 2022. This resulted in some of the Church and income generating activities, that ceased during the Covid-19 pandemic, not restarting during the year. The majority of Planned Giving Scheme members continued with their offerings during the interregnum.

Note 11			Balance 01/01/22	Income	Expenditure	Transfers	Balance 31/12/22
	Fund Balances	Note	£	£	£		£
	Unrestricted Funds	12	13,531	148,058	-182,054	31,170	10,706
	Designated Funds	13	178,674	35,219	-2,161	-30,698	181,035
	Restricted Funds	14 & 15	14,574	37,100	-7,478	-473	43,723
	Designated Endowment Funds	16	419,033	109,718	-56,908	0	471,843
	Permanent Endowment Funds	17	82,502	0	-9,712		72,790
	<b>Total Fund Balances</b>		<b>708,314</b>	<b>330,095</b>	<b>-258,313</b>	<b>0</b>	<b>780,096</b>
Note 12			2022		2021		
	<b>Unrestricted funds</b>		<b>£</b>		<b>£</b>		
	<u>Income</u>						
	Collections		4,943		4,462		
	Planned Giving		77,077		79,378		
	Gift Aid tax refund		19,569		16,759		
	Funeral & Wedding Fees (PCC element)		2,860		1,646		
	Children & Family activities and events		3,325		2,641		
	Alms & Sales Income		1,347		770		
	Bank Interest		401		15		
	Sundry & Donations		1,532		3,962		
	Grant towards Church Costs		6,046		12,273		
	Property Rent & Lettings		62,129		33,305		
	<b>Total Income</b>		<b>179,229</b>		<b>155,211</b>		
	<u>Expenditure</u>						
	Staff		-38,941		-1,652		
	Ministry Contribution		-52,419		-87,670		
	Charity Donations (PCC)		-3,925		-3,900		
	Alms & Sales Expenditure		-1,978		-719		
	Support for Parish activities		-2,656		-2,427		
	Administration		-4,992		-4,138		
	Audit		-720		-720		
	Administration of properties		-60		-174		
	Church Costs		-36,552		-29,956		
	Other Property Costs		-39,373		-14,783		
	Other		-439		-476		
	<b>Total Expenditure</b>		<b>-182,054</b>		<b>-146,615</b>		
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.							

			Balance 01/01/22	Income	Expenditure	Transfer	Balance 31/12/22
Note 13	Designated Funds	Note	£	£	£		£
	Building Repair & Improvement Fund	13a	68,889	13,800		-9,164	73,525
	Church Development Fund	13b	32,918	0	0		32,918
	Saxty Revenue Fund	13c	6,359	2,165	-961		7,562
	Mason Revenue Fund	13c	7,132	2,058	-788		8,402
	Graham Jack Revenue Fund	13c	6,181	1,688	-347		7,522
	Crossley Revenue Fund	13d	2,197	1,196	0		3,393
	Luckman Revenue Fund	13e	-230	1,156	-65		861
	Wickham Revenue Fund	13f	55,230	2,412		-21,534	36,108
	Gunning Revenue Fund	13g	0	10,744	0		10,744
	<b>Total Designated Funds</b>		<b>178,674</b>	<b>35,219</b>	<b>-2,161</b>	<b>-30,698</b>	<b>181,035</b>
Note 13a	Building Repair & Improvement Fund		2022		2021		
			£		£		
	Opening Balance		68,889		62,031		
	Adjustment for Cottage Deposit				600		
	Rental income		13,800		8,844		
	Expenditure						
	Contribution to Hall Projects		0		-786		
	Contribution to Rectory Refurbishment		-4,444		-715		
	Contribution to Vestry House Projects		-3,912		0		
	Contribution to Cottage Projects		-808		-1,085		
	Closing Balance		73,525		68,889		
Note 13b	Church Development Fund						
	Church Development Fund providing safety net for transition phase of Childrent& Family Worker funding responsibility moving from the Diocese to the PCC.						
Note 13c	Saxty Revenue Fund (Training)		2022		2021		
			£		£		
	Opening Balance		6,359		4,265		
	Income						
	Investments		2,165		2,094		
	Expenditure						
	Rector Recruitment	-	961				
	Closing Balance		7,563		6,359		
Note 13d	Mason Revenue Fund (Outreach)		2022		2021		
			£		£		
	Opening Balance		7,132		4,590		
	Income						
	Investments		2,058		3,196		
	Expenditure						
	C&FW expenses	-	4		52		
	Resources for C&F work	-	253		188		
	Other Volunteer expenses				165		
	Breakfast and Teatime Catering	-	149		228		
	Holiday Club	-	239				
	CATA	-	100				
	Youth	-	43				
	Further Training/Outreach				22		
	Closing Balance		8,402		7,132		
	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.						



<b>Note 13e</b>	<b>Graham Jack Revenue Fund (Mission)</b>	<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
	<b>Opening Balance</b>	6,181	4,679
	<b>Income</b>		
	Investments	1,688	1,742
	<b>Expenditure</b>		
	C&FW expenses	- 4	- 52
	Resources for C&F work	- 253	- 188
	Further Training/Outreach	- 90	
	<b>Closing Balance</b>	<b>7,522</b>	<b>6,181</b>
	PCC member Tom Bullock received expenses in his capacity as Children & Families Worker.		
<b>Note 13f</b>	<b>Crossley Revenue Fund (Admin Support)</b>	<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
	<b>Opening Balance</b>	2,197	-
	<b>Income</b>		
	Investments	1,196	2,197
	<b>Expenditure</b>		
	<b>Closing Balance</b>	<b>3,393</b>	<b>2,197</b>
<b>Note 13g</b>	<b>Luckman Revenue Fund (Training)</b>	<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
	<b>Opening Balance</b>	- 230	-
	<b>Income</b>		
	Investments	1,156	
	<b>Expenditure</b>		
	Training	- 65	- 230
	<b>Closing Balance</b>	<b>861</b>	<b>- 230</b>
<b>Note 13h</b>	<b>Wickham Revenue Fund (Property Hall)</b>	<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
	<b>Opening Balance</b>	55,230	28,099
	<b>Income</b>		
	Investments	2,412	3,170
	Final installment - bequest		23,962
	<b>Expenditure</b>		
	Hall & Kitchen flooring	- 21,534	
	<b>Closing Balance</b>	<b>36,108</b>	<b>55,230</b>
<b>Note 13i</b>	<b>Gunning Revenue Fund (Property Church)</b>	<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
	<b>Opening Balance</b>	-	-
	<b>Income</b>		
	Transfer in of Trust Revenue Fund	9,001	
	Investments	1,743	
	<b>Expenditure</b>		
		-	
	<b>Closing Balance</b>	<b>10,744</b>	<b>-</b>
	The Gunning Fund was previously part of a separate Trust but transferred to the PCC at the start of the year.		

			Balance 01/01/22	Income	Expenditure	Transfer	Balance 31/12/22
Note 14	Restricted Funds - PCC Managed	Note	£	£	£		£
	Restricted Collections	9	0	6,087	-6,087		0
	St James Toddlers		2,170	0	0		2,170
	Choir Fund		663	0	0		663
	Other Legacies and Bequests	14a	2,398	30,706	0	-473	32,631
	Parish Conference Support		3,475	0	0		3,475
	Breakfast Church		25	38	-20		43
	Warden's Projects		0	292	-292		0
	Soup Run		16	0	0		16
	Friday Lunches		2,648	-1,141	0		1,507
	Light Party		80	0	-3		77
	Open the Book		31	0	0		31
	Holiday Club		117	0	0		117
	Keevil		0	175	-175		0
	Outreach		299	0	-22		277
	Grounds Fund		306	100	0		406
	Book Fund		123	0	0		123
	<b>Total Restricted Funds - PCC Managed</b>		<b>12,351</b>	<b>36,257</b>	<b>-6,599</b>	<b>-473</b>	<b>41,537</b>
Note 14a			Balance 01/01/22	Income	Transfers		Balance 31/12/22
	<b>Other Legacies and Bequests</b>		<b>£</b>	<b>£</b>	<b>£</b>		<b>£</b>
	Ron Craft		144				144
	Jean Wright		100				100
	Eddie Maidment		60				60
	Roger Hooper		594		-473		121
	Anthony Jones		1,500				1,500
	Lilian Bainton			5,706			5,706
	Jean Potter			25,000			25,000
	<b>Total other Legacies and Bequests</b>		<b>2,398</b>	<b>30,706</b>	<b>-473</b>		<b>32,631</b>

<b>Note 15</b>	<b>Restricted Funds - Group Managed</b>					
			<b>Balance 01/01/22</b>	<b>Income</b>	<b>Expenditure</b>	<b>Balance 31/12/22</b>
		<b>Note</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	St James Bellrings (Group Bank account)	15a	933	580	-400	1,113
	St James Players (PCC Bank account)	15b	345	263	-263	345
	St James Flower Fund (PCC Bank Account)	15c	902	0	-217	685
	Ladies Catering Group (PCC Bank Account)		47	0	0	47
	<b>Total Restricted Funds - Group Managed</b>		<b>2,227</b>	<b>843</b>	<b>-880</b>	<b>2,190</b>
<b>Note 15a</b>	<b>St James Bellrings</b>		<b>2022</b>		<b>2021</b>	
			<b>£</b>		<b>£</b>	
	<b>Opening Balance</b>		<b>933</b>		<b>748</b>	
	<b>Income</b>					
	Donations		580		185	
	<b>Expenditure</b>					
	Payment to rings a/c		-400			
	<b>Closing Balance</b>		<b>1,113</b>		<b>933</b>	
<b>Note 15b</b>	<b>St James Players</b>		<b>2022</b>		<b>2021</b>	
			<b>£</b>		<b>£</b>	
	<b>Opening Balance</b>		<b>345</b>		<b>345</b>	
	<b>Income</b>					
	Collections		263			
	<b>Expenditure</b>					
	Donation to Ruksak		-131			
	Donation to Storehouse		-131			
	<b>Closing Balance</b>		<b>345</b>		<b>345</b>	
<b>Note 15c</b>	<b>St James Flower Fund</b>		<b>2022</b>		<b>2021</b>	
			<b>£</b>		<b>£</b>	
	<b>Opening Balance</b>		<b>902</b>		<b>902</b>	
	<b>Income</b>					
	Donations		0			
	<b>Expenditure</b>					
	Flowers		-217			
	<b>Closing Balance</b>		<b>685</b>		<b>902</b>	

<b>Note 16</b>	<b>Designated Endowment Funds</b>						
		<b>Balance</b>					<b>Balance</b>
		<b>01/01/22</b>	<b>Increase</b>	<b>Decrease</b>	<b>Transfers</b>		<b>31/12/22</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>		<b>£</b>
	Graham Jack Memorial Fund : Capital	64,356		-8,624			55,732
	Mason Memorial Fund: Capital	74,954		-7,872			67,082
	Crossley Memorial Fund: Capital	85,892		-5,595			80,297
	Luckman Memorial Fund: Capital	18,337		-1,254			17,083
	Wickham Memorial Fund: Capital	175,494		-20,254			155,240
	Gunning Fund Capital *	0	109,718	-13,309			96,409
	<b>Total Designated Endowment Funds</b>	<b>419,033</b>	<b>109,718</b>	<b>-56,908</b>	<b>0</b>		<b>471,843</b>

\* Gunning capital was previously part of a separate Trust managed by the Rector and Church Wardens.

<b>Note 17</b>	<b>Permanent Endowment Funds</b>					
		<b>Balance</b>				<b>Balance</b>
		<b>01/01/22</b>	<b>Increase</b>	<b>Decrease</b>		<b>31/12/22</b>
		<b>£</b>	<b>£</b>	<b>£</b>		<b>£</b>
	Saxty Fund Capital	82,502		-9,712		72,790
	<b>Total Permanent Endowment Funds</b>	<b>82,502</b>	<b>0</b>	<b>-9,712</b>		<b>72,790</b>

The PCC also benefits from funding from the Garlick and Evans Trusts for Church repairs and improvements which is drawn down as required. These 2 Trust funds have separate audited accounts and therefore are not reported in the PCC accounts except for any amount drawn down during the year.



Section A

Independent Examiner's Report

Report to the trustees/  
members of

Charity Name

Parochial Church Council of the Ecclesiastical Parish of Trowbridge St James

On accounts for the year  
ended

31<sup>st</sup> Dec, 2022

Charity no  
(if any)

1131370

Set out on pages

Accounts are included as separate document.

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/12/2022**

Responsibilities and  
basis of report

As the charity's trustees, 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

I am qualified to undertake the examination by being a qualified member of ACCA (Association of Certified Accountants).

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination.

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.

*\* Please delete the words in the brackets if they do not apply.*

Signed:

*Jahanzab arshad*

Date:

21/04/2023

Name:

Jahanzab Arshad

Relevant professional  
qualification(s) or body  
(if any):

ACCA

Address:

Ground Floor, Ascot Court, Whitehorse Business Park,  
Trowbridge,  
BA14 0XE

Section B	Disclosure
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Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**

There is no material point or governance issue has been identified to report here.