

St James, PCC Bream

England & Wales · Charity number 1133851

Details

Other names	THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JAMES, BREAM, DIOCESE OF GLOUCESTER., ST JAMES PCC, BREAM
Status	Registered
Legal form	Previously excepted
Registered	2010-01-28
Register	View on the Charity Commission register

Contact

Address St. James Church Centre
Coleford Road
Bream
Lydney
Gloucestershire
GL15 6ES

Phone 01594562985

Email admin@breamchurch.org.uk

Website www.breamchurch.org.uk

Activities

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

Activities: Regular public worship open to all; the provision of sacred space for personal prayer; pastoral work; teaching of Christianity; taking of religious assemblies in schools, the provision of youth work with a Christian ethos; promotion of Christianity; promoting the whole mission of the Church through provision of activities for special need groups; supporting other charities in the UK and overseas.

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Gloucestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£173,692	£176,061	-	-
2023-12-31	£173,439	£171,867	-	-
2022-12-31	£187,197	£172,955	-	-
2021-12-31	£136,547	£144,801	-	-
2020-12-31	£158,622	£157,545	-	-

Trustees

Name	Role	Appointed
Andrew Ewens		2019-04-07
Ann Elizabeth Hemsley		2017-05-01
CHRISTINE WAKERLEY		2025-05-18
DAVID GRAHAM CHAPPELL		2012-10-02
Heather Jean Marshall		2025-05-18
Iain Arthur Searle		2023-04-30
Jonathan Hawken		2022-05-08
Louisa Smallpage-Mitchell		2020-10-04
Matthew Christian Wakerley		2025-05-18
Peter Bean		2022-05-08

St James, PCC Bream

England & Wales - Charity number 1133851

Accounts

ST. JAMES CHURCH, BREAM

Annual Report 2024

Aim and purposes

St. James Church Parochial Church Council (PCC) purpose is to promote the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical. This August we bid a fond farewell to our Children, Youth and Family workers. We pray that God's work through them reaches wide in Denmark.

Objectivities and Activities

- The PCC is committed to enabling as many people as possible to worship at our church and to become part of our Parish Community at St. James. We seek to serve the community of Bream in a variety of practical ways. We have a particular emphasis on encouraging children and young people from the community to engage and participate in worship. Our services and worship put faith into practice through prayer and scripture, music and sacrament. Initiatives / vision for this year include:
 - 1) Even with the departure of our Children, Youth and Family workers, we will continue to prioritise and resource Family, Youth and Children's ministry.
 - 2) To develop and maintain a variety of ministries aimed at combating poverty in all its forms in the community. Community Fridge and being part of The Forest Foodbank network of agencies who can facilitate vouchers for those within our Parish is an important part of this work.
 - 3) Extension of the previous work with families and the school enabling parents and helping them with specific struggles. The future work of Caleb's Mountain will strengthen this ministry.
 - 4) To continue looking into the development of church buildings to ensure they are fit for purpose.
 - 5) To support mission partners as agreed through PCC following a support network approach.

When planning our activities for the year, the incumbent and the PCC have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our parish community through:

- Worship and prayer; learning from the Bible; and developing knowledge and trust in Jesus.

- Provision of pastoral care for people living in the parish, young and old.
- Missionary and outreach work in the UK and further afield.

Achievements and Performance

Under 5's continues to be a strong community service. Unfortunately we have had to return to our Monday morning session only, this is well attended.

Messy Church grows with our local families and local churches volunteering too, we have regular families who return each month.

Memory Cafe continues to serve our community with vital relationships.

Lunch Club also is a popular event held every two weeks.

St James proudly supports X-Site a collaboration with other Churches around the Forest, a high energy bi-monthly coming together celebrating and discovering faith for age 7 to year 7.

Prayer and Worship

Prayer is seen as an essential key to all our outreach and activities at St. James. The Parish Prayer meeting meets once a month in the Church Centre. Prayer also takes place weekly on Wednesdays in the Church building at 7.00am. A team of dedicated people pray most weekdays for 2 hours in the morning using the prayer room in the church centre.

Sunday Worship seeks to be accessible to all, young and old, regular and newcomers. Morning worship is aimed at all ages, the children stay in the main service for the early worship session and then move to the church centre for age related activities. We continue to have an extra communion service at 9 am once a month.

Small Groups we have a number of groups, meeting in people's homes and at the Church Centre, that have committed volunteer leaders, a variety of days and times help us to meet the needs of our congregation and community

Deanery Synod

Two members of the PCC sit on the Deanery Synod. This provides the PCC with an important link between the Parish and the wider structures of the church. A report from the Deanery Synod is regularly brought to the PCC.

Pastoral Care

Pastoral Care is important to us at St. James, the incumbent and the pastoral team visit the sick and housebound in the village, taking home communion as needed. Care for the bereaved is also an important part of the work at St. James.

Mission and Evangelism

Mission and Evangelism is part of the historic 'life blood' of St. James.

We are reviewing this giving currently to reflect the vision and needs in the wider Christian community.

Supporting Caleb's Mountain seeking to help parents and children within the community and through schools. Although our Children, Youth and Family workers were employed with Caleb's Mountain we will be seeking a way to continue this important ministry.

Bream Church of England School

Bream School is part of the Severn Federation Academy Trust (SFAT). Stephen Harrison is part of the governing body, along with another of our PCC members.

Our 'Open the Book' team visits the school regularly, presenting bible stories in an engaging format. The school visits the Church for Christmas and Easter services as well as at Harvest and to celebrate the end of the summer term.

Ecumenical Relationships

We continue to work with many of the local churches, with particular links with the youth. X-Site being a cross church initiative supported by St James.

Branch and Breathe are supported and advertised to grow youth faith journey's.

Safeguarding (Child Protection & Vulnerable Adults)

In consultation with the Diocese of Gloucester this area is taken extremely seriously, with regular training and advice given by the Diocese, and a Child & Vulnerable Adults protection policy formulated for the church. We have a policy of 'safer recruitment' for volunteers and staff and DBS checks are made for those who work regularly with children and vulnerable adults.

There was one incident of safeguarding that the church supported in the community (at the local Church of England Primary School) although not directly involving members of the church.

Financial Review

Total receipts on unrestricted funds were £157,054 of which £2,767 was investment income. Restricted/Designated income of £16,638 including £248 of investment income was also received and is detailed in the Financial Statements. Income from general giving (including the separate income line for CYFW which was included within general donations in 2023) increased by 7%. However, total income remained static. We are grateful to the Benefact Trust for a grant of £4,640 in support of Linking Lives and The National Society for a grant of £10,000 in support of Caleb's Mountain.

£163,631 was spent to provide the general Christian ministry from St James's Church, including the contribution to the diocesan parish share which totalled £75,000 for the year and largely provides the stipend, house and pension costs of the incumbent. The sum that the churches in the deanery have to find is based on the actual ministry costs of each parish. St James's has historically and consistently met the full cost the Diocese has requested, and often contributed slightly above this figure, so contributing 'mutual support' to other churches in the Diocese. It is the church's policy to donate approximately 10% of its unrestricted general income, to support Christian mission work in the United Kingdom and overseas. The net result for the year before revaluation of fixed assets was an excess of expenditure over income of £6,577 on unrestricted funds and an excess of income over expenditure of £4,208 on restricted funds.

Reserves Policy

The reserves policy was changed, by the PCC, during 2023. The bank balance of £51,902 on 31 December 2024 on unrestricted funds equated to slightly less than 4 months of all unrestricted payments. The current reserves policy states that we should keep 6 weeks' worth of general expenditure, an extra 10 weeks of wages plus monies pledged in support Caleb's Mountain in reserve. This is currently in the region of £30,000. It is our policy to invest funds not required for immediate use with the CBF Church of England Deposit Fund.

Volunteers

Our volunteers give much of their time and energy helping out in many of the areas of church life – perhaps 80%+ of the work and service is done by willing volunteers. Without these committed volunteers our Church could not reach our community in the way it does. Their work includes the children, young people of our Church and community, the elderly, the local school, maintenance of our buildings, music and much more. Special mention to our Church Wardens Andrew Ewens and Louisa Smallpage-Mitchell. Our thanks to the years Shirley Robinson has been Treasurer, the role has been ably passed to Christine Wakerley. Also to all the members of the PCC for their valuable contribution to our ministry here at St. James, enabling the church to run smoothly.

Structure, governance and management

The method of appointment of PCC members is set out in the Church Representation Rules. At St. James the membership of the PCC consists of the Incumbent, Church Wardens and members elected by those members of the congregation who are on the Electoral Roll of the church. All those who attend our services/members of the congregation are encouraged to register on the Electoral Roll and stand for election to the PCC.

Decisions that need to be made on matters within the church and the parish itself become the responsibility of the PCC. Part of their role is to decide where the funds of the church are to be distributed.

The full PCC met six times during the year and all meetings were quorate.

Administrative Information

St. James Church is situated in Bream in the Forest of Dean. It is part of the Diocese of Gloucester within the Church of England. The correspondence address is St James' Church Centre, Coleford Road, Bream, Lydney GL15 6ES.

The PCC is a body corporate, PCC Powers Measure 1956, Church Representation Rules 2006. (and a Charity excepted from registration with the Charity Commission.) The PCC was made up of the following members during 2024:

Ex Officio:

Stephen Harrison
Don Ely

Wardens:

Matthew Rees – until May 2024
Dave Chappell – until May 2024
Andrew Ewens – from May 2024
Louisa Smallpage-Mitchell – from May 2024

Deanery Synod:

Annie Hemsley
Bridget Wilks (left mid-term)
Sergio Do Nascimento (left mid-term)

Elected Members:

Jane Simpson
Shirley Robinson - Treasurer
Louisa Smallpage-Mitchell
Cheri do Nascimento
Christine Ely
Glenn Egan
Peter Bean
Jonathan Hawken
Andrew Ewens
Iain Searle
Barry Stevens
Marie Veale
Claire Phillips
Co-opted – Lucy Crick PCC Secretary

St James Church, Bream

Financial Statements for the year ended 31 December 2024

Statement of Income and Expenditure for the year ended 31 December 2024

	Note	Unrestricted funds £	Restricted/ Designated Funds £	Total 2024 £	Total 2023 £
Incoming Resources					
Donations, legacies and similar incoming resources		97,775	0	97,775	115,015
Luncheon Club/Under 5s		5,182		5,182	4,100
CYFW	8	24,245		24,245	0
Other income generated from activities of the church		3,299		3,299	6,410
Income Tax Recovered	8	22,004	500	22,504	24,785
Charitable Trusts			14,670	14,670	0
Caleb's Mountain	10		1,200	1,200	11,260
Linking Lives	11		20	20	4,565
Church Centre Income		2,628		2,628	2,773
Interest		2,767	248	3,015	2,806
Sundries		-846		-846	1,725
Total Incoming Resources		157,054	16,638	173,692	173,439
Resources Expended					
Parish Share		75,000		75,000	76,500
Wages and Expenses	1	43,178		54,720	45,174
Property and Office Costs		22,718		22,718	20,526
Mission and Charity Donations	2	15,567		15,567	15,314
Caleb's Mountain	10		794	794	536
Linking Lives	11		94	94	351
Church Building/Car Park Repairs			0	0	13,466
Sundries		7,168		7,168	985
Total Expended Resources		163,631	12,430	176,061	172,852
Net incoming resources before revaluation of fixed assets		(6,577)	4,208	(2,369)	14,242
Gains and losses on revaluation of fixed assets for the church's own use	3	(9,319)	0	(9,319)	(8,731)
Net Movement in Funds		(15,896)	4,208	(11,688)	5,511
Total funds brought forward		445,964	22,018	467,982	
Tfr Container Grant to LL			(2,000)		
Linking Lives from CG			2,000		

Total funds carried forward

430,068

26,226

456,294

Creditors: amounts falling due within one year	5
Total Funds	12

St James Church, Bream Financial Statements for the year ended 31 December 2024

Balance Sheet as at 31 December 2024

Note	Unrestricted funds £	Restricted/ Designated Funds £	Total 2024 £	Total 2023 £
<u>Fixed Assets</u>				
New Church Centre	368,498		368,498	376,969
Tangible Assets	3,146	0	3,146	3,994
	<hr/>	<hr/>	<hr/>	<hr/>
Total Fixed Assets	371,644	0	371,644	380,963
<u>Current Assets</u>				
Debtors and Prepayments	9,174	141	9,314	10,106
Cash at bank	51,902	27,495	79,397	98,103
	<hr/>	<hr/>	<hr/>	<hr/>
Total Current Assets	61,076	27,636	88,711	108,209
	<hr/>	<hr/>	<hr/>	<hr/>
	2,652	1,410	4,062	21,190
Net Current Assets	58,424	26,226	84,650	87,019
	<hr/>	<hr/>	<hr/>	<hr/>
Net Assets	430,068	26,226	456,294	467,982
	<hr/>	<hr/>	<hr/>	<hr/>
<u>Income Fund</u>				
	430,068	26,226	456,294	467,982
Total funds	430,068	26,226	456,294	467,982

St James Church, Bream

Financial Statements for the year ended 31 December 2024

Accounting Policies

Basis of accounting

These accounts have been prepared on the basis of historic cost (except that buildings are shown at market value) in accordance with UK accounting standards and with the Charities Act 1993

In accordance with the Statement of Recommended Practice (SORP 2007) and the Charities Act 1993, these accounts have been prepared using the accruals basis of accounting. There have been no changes in accounting policies since last year.

Accounting Policies

Incoming resources are recognised when the church becomes entitled to the resources, the members of the PCC are virtually certain that they will receive the resources, and when the monetary value can be measured with sufficient reliability.

Grants and donations are only recognised when the Church has unconditional entitlement to the resources.

Incoming resources from tax reclaims are included in the accounts at the same time as the gift to which they relate.

Fees for examining the accounts

No fees were paid for examining the church's statutory accounts. (2023:£nil)

Tangible Fixed Assets

Fixtures and fittings are depreciated over 5 years on a straight line basis. Only purchases in excess of £1000 are capitalised. Buildings are presented at their estimated current market value and amortised over a period of 50 years. Computers are depreciated over a period of 4 years.

The church building does not belong to the PCC though it is their responsibility to maintain it. We do anticipate that the heating will need an expensive upgrade in the not too distant future.

Reserves Policy

At the March 2020 PCC meeting the following policy was agreed: The Reserves Policy of the PCC of St James Bream is that we should hold money to cover 3 months of general expenditure plus 4 months of wages. Additionally, monies committed to other projects eg Caleb's Mountain and Linking Lives should be held in reserve.

In November 2023 it was decided by the PCC to reduce the reserves to 6 weeks general expenditure with 3 months of wages and other monies committed to remain the same. It was felt that the congregation would not simply stop giving and therefore it was safe to do this.

Additionally at the beginning of 2022 it was agreed that, should funds allow, the sum of £5000 per annum will be transferred to a building fund to offset further major repairs. There was no surplus with which to do this at the end of 2024.

Notes to the accounts

1. Staff Costs and Expenses

	2024	2023
Staff Wages	40,956	35,487
Clergy Expenses	1,047	448
Casual	1,175	981
	<u>43,178</u>	<u>36,916</u>

Number of paid employees during the year
Casual = Verger and organist at weddings

4

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St James Church, Bream

Financial Statements for the year ended 31 December 2024

2. Charitable Donations

During the year the Church made the following charitable donations:-

	Overseas	Home	Total
Jane and Hans Koebele and family (OM)	6,600		6,600
Bible Society		500	500
Teens in Crisis		1,000	1,000
Christians Against Poverty		1,000	1,000
Tear Fund		500	500
Turkey	1,000		1,000
	<u>7,600</u>	<u>3,000</u>	<u>10,600</u>

The PCC made the decision to retain £1000 of missionary giving to support people from St James carrying out missionary work. This would predominantly but not exclusively be for youth.

The balance of the figure shown at '2' relates to local mission such as lunch club, under 5's, youth and children's work along with monies donated from special collections.

3. Tangible Fixed Assets

	Freehold Land & Buildings £	Fixtures & Fittings £	Total 2024 £	Total 2023 £
Cost or Valuation				
Balance brought forward	423,560	18,803	442,363	438,125
Additions	0		0	0
Disposal of Assets	0	0	0	
Balance carried forward	<u>423,560</u>	<u>18,803</u>	<u>442,363</u>	<u>438,125</u>
Accumulated Depreciation				
Balance brought forward	46,591	14,809	61,400	34,910
Depreciation for year	8,471	848	9,319	9,044
Balance carried forward	<u>55,062</u>	<u>15,657</u>	<u>70,719</u>	<u>43,954</u>
Net Book Value at 31 December 2024	<u>368,498</u>	<u>3,146</u>	<u>371,644</u>	
Net Book Value at 31 December 2023	<u>376,969</u>	<u>3,994</u>	<u>380,963</u>	

4. Debtors and Prepayments

	Unrestricted £	Restricted/ Designated	Total 2024 £
Inland Revenue Gift Aid (inc CYFW)	8,601	100	
Interest due at year end	472	41	
	<u>9,073</u>	<u>141</u>	<u>9,214</u>

St James Church, Bream

Financial Statements for the year ended 31 December 2024

5. Creditors: amounts falling due within one year

	2024
	£
Falconer & Gilbert Architects	969
Foodbank	500
Baby Bank	60
HMRC	802
Sundry Gift	80
Total	<u>2,411</u>

6. Restricted and Designated Funds

		Fund Total 2024	2023	Movement
		£	£	2024
Church Building Fund	9	3,577	3,329	
Caleb's Mountain	10	22,340	16,119	
Linking Lives	11	309	570	
For Container			2,000	
		<u>26,226</u>	<u>22,018</u>	

248
6,221
(261)
<u>(2,000)</u>
4,208

Above figures have taken accruals into account

The £2000 for the container refers to a grant awarded to us by the Co-op which had not been spent at the year end.

7. Related Party Transactions

It is the policy of the PCC to reimburse the Vicar for his out of pocket expenses in full. 2024:£239 2023:nil

Three full members of the PCC were employed by the church

8. General Income & Gift Aid

In 2023 The total of general income and that for CYFW was presented as one figure. For 2024 the two figures were presented separately as the CYFW figure is quite a significant percentage of the total. There is therefore no comparable separate figure on the Income and Expenditure to show for 2023. A proportion of the gift aid money received was on CYFW donations.

9. Church Building Funds

	2024	2023
Opening Balance	3,329	5,065
Expenditure		(1,968)
Interest on Funds	<u>248</u>	<u>232</u>
Closing Balance	<u>3,577</u>	<u>3,329</u>

St James Church, Bream Financial Statements for the year ended 31 December 2024

10. Caleb's Mountain

	2024	2023
Opening Balance	16,119	5,080
Donations	1,200	1,260
Grants	10,000	10,000
Gift Aid Received	500	315
Salaries	(4,685)	
Other Expenditure	<u>(794)</u>	<u>(536)</u>
Closing Balance	<u>22,340</u>	<u>16,119</u>

The grants for both 2023 and 2024 were from the Growing Faith Foundation through the

Growing Faith Learning Hub Project

11. Linking Lives	2024	2023
Opening Balance	570	2,614
Tfr from PCC (Container Money)	2,000	2,000
Grants (Anchor Foundation)	4,640	4,450
Other Income	50	115
Salaries	(6,857)	(8,609)
Other Expenditure	(94)	
Total C/Fwd	<u>309</u>	<u>570</u>

12. Movement in Reserves	Unrestricted funds	Restricted/ Designated Funds	Total
	£	£	£
Reserves at 1 January 2024	445,964	22,018	467,982
Net gain / (loss) for the year	(6,577)	4,208	(2,369)
Transfer of Funds			
Movement in Tangible Fixed Assets	(9,319)	0	(9,319)
Reserves at 31 December 2024	<u>430,068</u>	<u>26,226</u>	<u>456,294</u>

St James, PCC Bream

England & Wales - Charity number 1133851

Accounts

ST. JAMES CHURCH, BREAM

Annual Report 2023/2024

Aim and purposes

St. James Church Parochial Church Council (PCC) has the responsibility of co-operating with the incumbent, however we were within vacancy during the early part of 2023, managing the church led by the wardens and PCC. The purpose is to promote the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical. The PCC shouldered the full responsibility of continuing, maintaining and developing the whole mission of the Church. We welcomed our new incumbent in the summer of 2023 – Rev. Stephen Harrison who now continues to lead the body in promoting the vision of the Church.

Objectivities and Activities

- The PCC is committed to enabling as many people as possible to worship at our church and to become part of our Parish Community at St. James. We seek to serve the community of Bream in a variety of practical ways. We have a particular emphasis on encouraging children and young people from the community to engage and participate in Sunday worship. Our services and worship put faith into practice through prayer and scripture, music and sacrament. Initiatives / vision for this year include:
 - 1) To continue to prioritise and resource Family, Youth and Children's ministry, through our Children, Youth and Family workers.
 - 2) To develop and maintain a variety of ministries aimed at combating poverty in all its forms in the community. Community Fridge and being part of The Forest Foodbank network of agencies who can facilitate vouchers for those within our Parish is an important part of this work.
 - 3) Extension of the previous work with families and the school enabling parents and helping them with specific struggles. The future work of Caleb's Mountain will strengthen this ministry.
 - 4) To continue looking into the development of church buildings to ensure they are fit for purpose.
 - 5) To support mission partners in the Czech Republic, Uganda, UK & Overseas.

When planning our activities for the year, the incumbent and the PCC have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our parish community through:

- Worship and prayer; learning from the Bible; and developing knowledge and trust in Jesus.
- Provision of pastoral care for people living in the parish, young and old.
- Missionary and outreach work in the UK and further afield.

Achievements and Performance

Under 5's continues to be a strong community service. We have added an additional day in week, now running Monday and Wednesdays.

Messy Church grows with our local families and local churches volunteering too.

Memory Cafe continues to serve our community with vital relationships.

Lunch Club also is a popular event held every two weeks.

Prayer and Worship

Prayer is seen as an essential key to all our outreach and activities at St. James. The Parish Prayer meeting meets once a month in the Church Centre. Prayer also takes place weekly on Wednesdays in the Church building at 7.00am. A team of dedicated people pray most weekdays for 2 hours in the morning using the prayer room in the church centre.

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Deanery Synod

Two members of the PCC sit on the Deanery Synod. This provides the PCC with an important link between the Parish and the wider structures of the church. A report from the Deanery Synod is regularly brought to the PCC.

Pastoral Care

Pastoral Care is important to us at St. James, the incumbent and the pastoral team visit the sick and housebound in the village, taking home communion as needed. Care for the bereaved is also an important part of the work at St. James. There is now an extension of the pastoral work through schools and local families facilitated by our Children, Youth and Families workers.

Mission and Evangelism

Mission and Evangelism is part of the historic 'life blood' of St. James.

We support work in the UK – Teens in Crisis, The Bible Society and Christians Against Poverty along with work in Uganda, the Czech Republic and other countries. We are reviewing this giving currently to reflect the vision and needs in the wider Christian community.

We continue to support Caleb's Mountain and Linking Lives Forest of Dean. Caleb's Mountain seeks to help parents and children within the community and through the schools. The plan is to employ our Children, Youth and Families workers in reaching local schools. Linking Lives is a befriending scheme combating loneliness and isolation in the Forest of Dean. The Church employs the Linking Lives Coordinator though this scheme will end in October 2024.

Bream Church of England School

Bream School is part of the Severn Federation Academy Trust (SFAT). The new structure means that the incumbent Stephen Harrison is part of the governing body, along with another of our PCC members.

Our 'Open the Book' team visits the school regularly, presenting bible stories in an engaging format. The school visits the Church for Christmas and Easter services as well as at Harvest and to celebrate the end of the summer term.

Ecumenical Relationships

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£161,530 was spent to provide the Christian ministry from St James's Church, including the contribution to the diocesan parish share which totalled £76,500 for the year and largely provides the stipend, house and pension costs of the incumbent. The sum that the churches in the deanery have to find is based on the actual ministry costs of each parish. St James's has historically and consistently met the full cost of its ministry as assessed by the diocese, and contributed slightly above this figure, so contributing 'mutual support' to other churches in the diocese. It is the church's policy to donate approximately 10% of its unrestricted general income, to support Christian mission work in the United Kingdom and overseas.

The net result for the year before revaluation of fixed assets was an excess of expenditure over income of £4,463 on unrestricted funds and an excess of income over expenditure of £5,050 on restricted funds.

Reserves Policy

The reserves policy was changed, by the PCC, during 2023. The bank balance of £75,173 in December 2023 on unrestricted funds equated to slightly more than 5 months unrestricted payments. The current reserves policy states that we should keep 6 weeks' worth of general expenditure, an extra 10 weeks of wages plus monies pledged in support of Linking Lives and Caleb's Mountain in reserve. This is currently in the region of £30,000. It is our policy to invest funds not required for immediate use with the CBF Church of England Deposit Fund.

Volunteers

Our volunteers give much of their time and energy helping out in many of the areas of church life – perhaps 80% of the work and service is done by willing volunteers. Without these committed volunteers our Church could not reach our community in the way it does. Their work includes the children, young people of our Church and community, the elderly, the local school, maintenance of our buildings, music and many more. Special mention to our Church Wardens Matthew Rees and Dave Chappell with the appointment of two new Church Wardens in May 2024 Andrew Ewens and Louisa Smallpage-Mitchell and our Treasurer Shirley Robinson. Also to all the members of the PCC for their valuable contribution to our ministry here at St. James, enabling the church to run smoothly.

Structure, governance and management

The method of appointment of PCC members is set out in the Church Representation Rules. At St. James the membership of the PCC consists of the Incumbent, Church Wardens and members elected by those members of the congregation who are on the Electoral Roll of the church. All those who attend our services/members of the congregation are encouraged to register on the Electoral Roll and stand for election to the PCC.

Decisions that need to be made on matters within the church and the parish itself become the responsibility of the PCC. Part of their role is to decide where the funds of the church are to be distributed.

The full PCC met six times during the year and all meetings were quorate.

Administrative Information

St. James Church is situated in Bream in the Forest of Dean. It is part of the Diocese of Gloucester within the Church of England. The correspondence address is St James' Church Centre, Coleford Road, Bream, Lydney GL15 6ES.

The PCC is a body corporate, PCC Powers Measure 1956, Church Representation Rules 2006. (and a Charity excepted from registration with the Charity Commission.)

Ex Officio:

Stephen Harrison July 2023 onwards

Wardens:

Matthew Rees
Dave Chappell

May 2024

Andrew Ewens
Louisa Smallpage-Mitchell

Deanery Synod:

Annie Hemsley
Sergio Do Nascimento
Bridget Wilks left mid term

Elected Members:

Jane Simpson
Dorothy Haworth left at end of term
Shirley Robinson
Louisa Smallpage-Mitchell
Cheri do Nascimento
Christine Ely left at end of term
Don Ely
Glenn Egan left August 2024
Lorna Theophilus left at end of term
Peter Bean
Jonathan Hawken
Andrew Ewens
Iain Searle
Marie Veales left May 2024

Co-opted:

Claire Phillips (Church Administrator & Electoral Roll)
Barry Stevens (Calebs Mountain & Leadership Team)

St James Church, Bream
Financial Statements for the year
ended 31 December 2023

Statement of Income and Expenditure for the year ended 31 December 2023

	Note	Unrestricted funds £	Restricted/ Designated Funds £	Total 2023 £	Total 2022 £
Incoming Resources					
Donations, legacies and similar incoming resources	8	115,015	0	115,015	114,628
Luncheon Club/Under 5s		4,100		4,100	2,852
Other income generated from activities of the church		6,410		6,410	9,553
Income Tax Recovered	8	24,470	315	24,785	25,847
Charitable Trusts				0	2,000
Caleb's Mountain	10		11,260	11,260	11,998
Linking Lives	11		4,565	4,565	120
Church Centre Income		2,773		2,773	1,242
Interest		2,574	232	2,806	612
Sundries		1,725		1,725	18,345
Total Incoming Resources		157,067	16,372	173,439	187,197
Resources Expended					
Parish Share		76,500		76,500	76,500
Wages and Expenses	1	36,916	8,258	45,174	64,830
Property and Office Costs		20,526		20,526	11,574
Mission and Charity Donations	2	15,314		15,314	18,473
Caleb's Mountain	10		536	536	1,253
Linking Lives	11		351	351	325
Church Building/Car Park Repairs		11,498	1,968	13,466	0
Sundries		985			
Total Expended Resources		161,739	11,113	171,867	172,955
Net incoming resources before revaluation of fixed assets		(4,672)	5,259	1,572	14,242
Gains and losses on revaluation of fixed assets for the church's own use	3	(8,715)	0	(8,715)	(8,731)
Net Movement in Funds		(13,387)	5,259	(7,143)	5,511
Total funds brought forward		461,351	14,759	476,110	
Transfer of General Funds to Projects					
Linking Lives		(2,000)	2,000		
Total funds carried forward		445,964	22,018	467,982	

**St James Church, Bream
Financial Statements for the year
ended 31 December 2023**

Balance Sheet as at 31 December 2023

	Note	Unrestricted funds £	Restricted/ Designated Funds £	Total 2023 £	Total 2022 £
<u>Fixed Assets</u>					
New Church Centre		376,969		376,969	385,440
Tangible Assets	3	3,994	0	3,994	0
Total Fixed Assets		380,963	0	380,963	385,440
<u>Current Assets</u>					
Debtors and Prepayments	4	9,791	315	10,106	22,745
Cash at bank		74,964	23,139	98,103	68,406
Total Current Assets		84,755	23,454	108,209	91,151
Creditors: amounts falling due within one year	5	19,754	1,436	21,190	481
Net Current Assets		65,001	22,018	87,019	90,670
Net Assets		445,964	22,018	467,982	476,110
<u>Income Fund</u>					
Total Funds	12	445,964	22,018	467,982	476,110
Total funds		445,964	22,018	467,982	476,110

St James Church, Bream

Financial Statements for the year ended 31 December 2023

Accounting Policies

Basis of accounting

These accounts have been prepared on the basis of historic cost (except that buildings are shown at market value) in accordance with UK accounting standards and with the Charities Act 1993

In accordance with the Statement of Recommended Practice (SORP 2007) and the Charities Act 1993, these accounts have been prepared using the accruals basis of accounting. There have been no changes in accounting policies since last year.

Accounting Policies

Incoming resources are recognised when the church becomes entitled to the resources, the members of the PCC are virtually certain that they will receive the resources, and when the monetary value can be measured with sufficient reliability.

Grants and donations are only recognised when the Church has unconditional entitlement to the resources.

Incoming resources from tax reclaims are included in the accounts at the same time as the gift to which they relate.

Fees for examining the accounts

No fees were paid for examining the church's statutory accounts. (2022:£nil)

Tangible Fixed Assets

Fixtures and fittings are depreciated over 5 years on a straight line basis. Only purchases in excess of £1000 are capitalised. Buildings are presented at their estimated current market value and amortised over a period of 50 years. Computers are depreciated over a period of 4 years.

The church building does not belong to the PCC though it is their responsibility to maintain it. We do anticipate that the heating will need an expensive upgrade in the not too distant future.

Reserves Policy

At the March 2020 PCC meeting the following policy was agreed: The Reserves Policy of the PCC of St James Bream is that we should hold money to cover 3 months of general expenditure plus 4 months of wages. Additionally, monies committed to other projects eg Caleb's Mountain and Linking Lives should be held in reserve.

In November 2023 it was decided by the PCC to reduce the reserves to 6 weeks general expenditure with 4 months of wages and other monies committed to remain the same. It was felt that the congregation would not simply stop giving and therefore it was safe to do this.

Additionally at the beginning of 2022 it was agreed that, should funds allow, the sum of £5000 per annum will be transferred to a building fund to offset further major repairs. There was no surplus with which to do this at the end of 2023.

Notes to the accounts

1. Staff Costs and Expenses

	2023	2022
		£
Staff Wages	35,487	63,785
Clergy Expenses	448	245
Casual	981	800
	<u>36,916</u>	<u>64,830</u>
Number of paid employees during the year	4	6

St James Church, Bream

Financial Statements for the year ended 31 December 2023

2. Charitable Donations

During the year the Church made the following charitable donations:-

	Overseas	Home	Total
Jane and Hans Koebele and family (OM)	6,600		6,600
Bible Society		500	500
Teens in Crisis		1,000	1,000
Christians Against Poverty		1,000	1,000
Tear Fund		500	500
Turkey	1,000		1,000
	<u>7,600</u>	<u>3,000</u>	<u>10,600</u>

The PCC made the decision to retain £1000 of giving to support people from St James carrying out missionary work.

This would predominantly but not exclusively be for youth.

The balance of the figure shown at '2' relates to local mission such as lunch club, under 5's, youth and children's work along with monies donated from special collections.

3. Tangible Fixed Assets

	Freehold Land & Buildings £	Fixtures & Fittings £	Total 2023 £	Total 2022 £
Cost or Valuation				
Balance brought forward	423,560	14,565	438,125	438,125
Additions	0	4,238	4,238	0
Disposal of Assets	0	0	0	
Balance carried forward	<u>423,560</u>	<u>18,803</u>	<u>442,363</u>	<u>438,125</u>
Accumulated Depreciation				
Balance brought forward	38,120	14,565	52,685	34,910
Depreciation for year	8,471	244	8,715	9,044
Balance carried forward	<u>46,591</u>	<u>14,809</u>	<u>61,400</u>	<u>43,954</u>
Net Book Value at 31 December 2023	<u><u>376,969</u></u>	<u><u>3,994</u></u>	<u><u>380,963</u></u>	
Net Book Value at 31 December 2022	<u><u>385,440</u></u>	<u><u>0</u></u>	<u><u>385,440</u></u>	

4. Debtors and Prepayments

	Unrestricted £	Restricted/ Designated	Total 2023 £
Hall Hire	128		
Inland Revenue General (inc CYFW)	9,663	315	
	<u>9,791</u>	<u>315</u>	<u>10,106</u>

St James Church, Bream

Financial Statements for the year ended 31 December 2023

5. Creditors: amounts falling due within one year

	2023
	£
Admin	279
Diocese - Pastoral Fees	560
Wages/Expenses (Linking Lives)	953
HMRC	483
Maintenance/Sundries	807
Missionary Giving	4,000
Lighting For Church Path	2,610
Car Park Repairs	11,498
	<u>21,190</u>

There were a lot more accruals than normal as we were awaiting the invoices for the car park/lighting

6. Restricted and Designated Funds

		Fund Total 2023	2022	Movement
		£	£	2023
Church Building Fund	9	3,329	5,065	(1,736)
Caleb's Mountain	10	16,119	5,080	11,039
Linking Lives	11	570	2,614	(2,044)
For Container		2,000	2,000	2,000
		<u>22,018</u>	<u>14,759</u>	<u>9,259</u>

Above figures have taken accruals into account

The £2000 for the container refers to a grant awarded to us by the Co-op which had not been spent at the year end.

7. Related Party Transactions

It is the policy of the PCC to reimburse the Vicar for his out of pocket expenses in full. 2023:£239 2022:nil

Three full members of the PCC were employed by the church

8. General Income & Gift Aid

Includes £22492 for Children, Youth & Family Workers

9. Church Building Funds

	2023	2022
Opening Balance	5,065	
Expenditure	(1,968)	
Transfer from Unrestricted		5,000
Interest on Funds	232	65
Closing Balance	<u>3,329</u>	<u>5,065</u>

St James Church, Bream
Financial Statements for the year
ended 31 December 2023

10. Caleb's Mountain	2023	2022
Opening Balance	5,080	15,363
Donations	1,260	5,220
Grants	10,000	3,250
Gift Aid Received	315	876
Tfr from PCC		
Schools Work		3,528
Expenditure	<u>(536)</u>	<u>(23,157)</u>
Closing Balance	<u>16,119</u>	<u>5,080</u>

The grant for 2023 was from the Growing Faith Foundation through the Growing Faith Learning Hub Project.
The grant for 2022 was from Sylvanus Lysons.

11. Linking Lives	2023	2022
Opening Balance	2,614	6,892
Tfr from PCC	2,000	2,000
Grants (Anchor Foundation)	4,450	0
Other Income	115	120
Expenditure	<u>(8,609)</u>	<u>(6,398)</u>
Closing Balance	<u>570</u>	<u>2,614</u>

12. Movement in Reserves	Unrestricted funds	Restricted/ Designated Funds	Total
	£	£	£
Reserves at 1 January 2023	461,351	14,759	476,110
Net gain / (loss) for the year	(4,672)	5,259	587
Transfer of Funds	(2,000)	2,000	
Movement in Tangible Fixed Assets	(8,715)	0	(8,715)
Reserves at 31 December 2022	<u>445,964</u>	<u>22,018</u>	<u>467,982</u>



Section A

Independent Examiner's Report

**Report to the trustees/
members of** THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL
PARISH OF ST JAMES, BREAM, DIOCESE OF GLOUCESTER

**On accounts for the year
ended** 31st December 2023 **Charity no
(if any)** 1133851

Set out on pages 1 to 6

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended

**Responsibilities and
basis of report** As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

**Independent
examiner's statement** I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn 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:  **Date:** 30th April 2024

Name: Derek Michael Broom FCCA

**Relevant professional
qualification(s) or body
(if any):** Chartered Certified Accountant (ACCA)

Address: Fairways
Lansdown Walk, Bream
Gloucestershire GL15 6NE

St James, PCC Bream

England & Wales - Charity number 1133851

Accounts

ST. JAMES CHURCH, BREAM

Annual Report 2022/2023

Aim and purposes

St. James Church Parochial Church Council (PCC) had the responsibility of co-operating with the incumbent, the Reverend Canon Chris Maclay, and later in the year managing the church within the vacancy led by the wardens and PCC. The purpose was to promote the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical. Since the Rev. Maclay moved on in the summer of 2022, the PCC has shouldered the full responsibility of continuing, maintaining and developing the whole mission of the Church. We welcomed our new incumbent in the Summer of 2023 – Steve Harrison who now continues to lead the body in promoting the vision of the Church.

Objectivities and Activities

- The PCC is committed to enabling as many people as possible to worship at our church and to become part of our Parish Community at St. James. We seek to serve the community of Bream in a variety of practical ways. We have a particular emphasis on encouraging children and young people from the community to engage and participate in Sunday worship. Our services and worship put faith into practice through prayer and scripture, music and sacrament. Initiatives / vision for this year include:
 - 1) To continue to prioritise and resource Family, Youth and Children's ministry, through our Children, Youth and Family workers.
 - 2) To develop and maintain a variety of ministries aimed at combating poverty in all its forms in the community.
 - 3) Extension of the previous work with families and the school enabling parents and helping them with specific struggles
 - 4) To develop the church buildings to make them fit for purpose after facilitating the development of the new Church Center.
 - 5) To support mission partners in the Czech Republic, Uganda, UK & Overseas.

When planning our activities for the year, the incumbent and the PCC have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our parish community through:

- Worship and prayer; learning from the Bible; and developing knowledge and trust in Jesus.
- Provision of pastoral care for people living in the parish, young and old.
- Missionary and outreach work in the UK and further afield.

To facilitate this work it is important that we maintain the fabric of the Church of St. James and of the Church Centre, for which there is a plan and sub-committee from the PCC.

Achievements and Performance

Prayer and Worship

Prayer is seen as an essential key to all our outreach and activities at St. James. The Parish Prayer meeting meets once a month in the Church Centre. Prayer also takes place weekly on Wednesdays in the Church building at 7.00am.

Sunday Worship seeks to be accessible to all, young and old, regular and newcomers. Morning worship is aimed at all ages, with activities for children (who then go off to their own activities). We have introduced an extra communion service at 9 am once a month.

Deanery Synod

Two members of the PCC sit on the Deanery Synod. This provides the PCC with an important link between the Parish and the wider structures of the church. A report from the Deanery Synod is regularly brought to the PCC.

Pastoral Care

Pastoral Care has an important emphasis in the life of St. James with the incumbent and other volunteers visiting the sick and housebound in the village and taking home communion as required. The PCC agreed to second a member of staff to a number of hours of pastoral work in the community. This is a developing ministry. Care for the bereaved is also an important part of the work at St. James'. There is now an extension of the pastoral work through schools and families, extending the role of our Families workers.

Mission and Evangelism

Mission and Evangelism is part of the historic 'life blood' of St. James.

We support work in the UK – Viney Hill Adventure Centre, Ugly Duckling Company, Teens in Crisis, The Bible Society, The Christian Institute along with work in Uganda, the Czech Republic and other countries. We are reviewing this giving currently to reflect the vision and needs in the wider Christian community.

Evangelism and challenge is a regular feature at our guest services around the festivals and a part of our youth and children's ministry.

New ventures established in 2016, Caleb's Mountain and Linking Lives Forest of Dean continued in 2021. Caleb's Mountain has had a break whilst we seek guidance on the future, but seek to link it to our current children's and families work – this seeks to help parents and children within the community and through the school. Linking Lives is a befriending scheme combating loneliness and isolation in the Forest of Dean. The Church employs the Linking Lives Coordinator.

Bream Church of England School

Bream School is part of the Severn Federation Academy Trust (SFAT). The new structure means that the incumbent Steve Harrison is part of the governing body, and is seeking to work closely with the school.

A team goes into the school weekly with an 'Open the Book' presentation and the school comes to the Church building for Christmas and Easter services as well as at Harvest Festival and the end of the summer term. There was a specific initiative this year where the Church and School worked together celebrating the anniversary of the Church buildings.

Ecumenical Relationships

We continue to work with many of the local churches, with particular links with the youth.

Safeguarding (Child Protection & Vulnerable Adults)

In consultation with the Diocese of Gloucester this area is taken extremely seriously, with regular training and advice given by the Diocese, and a Child & Vulnerable Adults protection policy formulated for the church. We have a policy of 'safer recruitment' for volunteers and staff and DBS checks are made for those who work regularly with children and vulnerable adults.

Financial Review

Total receipts on unrestricted funds were £172,138 of which £547 was investment income. Restricted/Designated income of £15,059 including £65 of investment income was also received and is detailed in the Financial Statements. Income from general giving increased by 6.2%. This was largely the result of a gift day to raise money to pay for our new Children Youth and Family Worker. Total income increased by 16.1%. We are grateful to Sylvanus Lysons Fund for a grant of £3,250 in support of Linking Lives, The Langtree Trust for a gift of £500 towards items for the church centre, the Co-op for a grant of £2,000 from their community fund and the the Warnford Trust for a grant of £1,000 to help with the cost of church roof repairs.

£168,776 was spent to provide the Christian ministry from St James's Church, including the contribution to the diocesan parish share which totalled £72,000 for the year and largely provides the stipend, house and pension costs of the incumbent. The sum that the churches in the deanery have to find is based on the actual ministry costs of each parish. St James's has historically and consistently met the full cost of its ministry as assessed by the diocese, and contributed slightly above this figure, so contributing 'mutual support' to other churches in the diocese. It is the church's policy to donate approximately 10% of its unrestricted general income, to support Christian mission work in the United Kingdom and overseas.

The net result for the year before revaluation of fixed assets was an excess of income over expenditure of £3,362 on unrestricted funds and an excess of expenditure over income of £14,496 on restricted funds.

Reserves Policy

The bank balance of £5,452 on unrestricted funds equated to slightly less than 5 months unrestricted payments. The current reserves policy states that we should keep 3 months of general expenditure, an extra 1 month of wages plus monies pledged in support of Linking Lives and Caleb's Mountain in reserve. This is currently in the region of £45,000. We had an outstanding gift aid claim worth approximately £20k at the year end.

It is our policy to invest funds not required for immediate use with the CBF Church of England Deposit Fund.

Volunteers

Our volunteers give much of their time and energy helping out in many of the areas of church life – perhaps 80% of the work and service is done by willing volunteers. Some of these include work with the children, young people and the elderly, working with the local school, buildings, music and many more. Special mention would be to our Church Wardens Matthew Rees and Dave Chappell and our Treasurer Shirley Robinson who has done a wonderful job on the church's accounts and finances. Also to all the members of the PCC for their valuable contribution to our ministry here at St. James, enabling the church to run smoothly.

Structure, governance and management

The method of appointment of PCC members is set out in the Church Representation Rules. At St. James the membership of the PCC consists of the Incumbent, Church Wardens and members elected by those members of the congregation who are on the Electoral Roll of the church. All those who attend our services/members of the congregation are encouraged to register on the Electoral Roll and stand for election to the PCC. Where relevant, staff members are co-opted as non-voting members.

Decisions that need to be made on matters within the church and the parish itself become the responsibility of the PCC. Part of their role is to decide where the funds of the church are to be distributed.

The full PCC met six times during the year and all meetings were quorate.

Administrative Information

St. James Church is situated in Bream in the Forest of Dean. It is part of the Diocese of Gloucester within the Church of England. The correspondence address is St James' Church Centre, Coleford Road, Bream, Lydney GL15 6ES.

The PCC is a body corporate, PCC Powers Measure 1956, Church Representation Rules 2006. (and a Charity excepted from registration with the Charity Commission.)

Ex Officio: Steve Harrison
Rhys Phillips

Wardens: Matthew Rees
Dave Chappell

Deanery Synod:
Annie Hemsley
Sergio Nascimento
Bridget Wilks

Elected Members:

*Jane Simpson
Dorothy Haworth
Shirley Robinson
Andy Ewens
Louisa Small-page Mitchell
Sergio Nascimento
Cheri do Nascimento
Christine Ely
Don Ely
Glenn Egan*

Co-opted Members:

Claire Phillips (co-opted as Parish Administrator & Electoral Roll Officer)
Barry Stevens (co-opted as Children's and Family Support Worker)

St James Church, Bream
Financial Statements for the year
ended 31 December 2022

Statement of Income and Expenditure for the year ended 31 December 2022

	Note	Unrestricted funds £	Restricted/ Designated Funds £	Total 2022 £	Total 2021 £
Incoming Resources					
Donations, legacies and similar incoming resources		114,628	0	114,628	107,625
Luncheon Club/Under 5s		2,852		2,852	892
Other income generated from activities of the church		9,553		9,553	6,610
Income Tax Recovered		24,971	876	25,847	22,711
Charitable Trusts			2,000	2,000	250
Caleb's Mountain	10		11,998	11,998	14,218
Linking Lives	11		120	120	4,162
New Centre		1,242		1,242	480
Interest		547	65	612	41
Sundries	8	18,345		18,345	0
Total Incoming Resources		172,138	15,059	187,197	156,989
Resources Expended					
Parish Share		76,500		76,500	72,000
Wages and Expenses	1	36,854	27,977	64,830	60,168
Property and Office Costs		11,573		11,573	18,006
Mission and Charity Donations	2	18,473		18,473	15,702
Caleb's Mountain	10		1,253	1,253	1,394
Linking Lives	11		325	325	627
Church Building Repairs		0		0	34,207
Sundries	8	25,376			
Total Expended Resources		168,776	29,555	172,955	202,104
Net incoming resources before revaluation of fixed assets		3,362	(14,496)	14,242	(45,115)
Gains and losses on revaluation of fixed assets for the church's own use	3	(8,731)	0	(8,731)	(9,044)
Net Movement in Funds		(5,369)	(14,496)	5,511	(54,159)
Total funds brought forward		473,720	22,255	495,975	
Transfer of General Funds to Projects					
Church Building Fund		(5,000)	5,000		
Linking Lives		(2,000)	2,000		
Total funds carried forward		461,351	14,759	476,110	

**St James Church, Bream
Financial Statements for the year
ended 31 December 2022**

Balance Sheet as at 31 December 2022

	Note	Unrestricted funds £	Restricted/ Designated Funds £	Total 2022 £	Total 2021 £
<u>Fixed Assets</u>					
New Church Centre		385,440		385,440	393,911
Tangible Assets	3	0	0	0	260
Total Fixed Assets		385,440	0	385,440	394,171
<u>Current Assets</u>					
Debtors and Prepayments	4	21,627	1,118	22,745	20,417
Cash at bank		54,452	13,954	68,406	85,127
Total Current Assets		76,079	15,072	91,151	105,544
Creditors: amounts falling due within one year	5	168	313	481	3,740
Net Current Assets		75,911	14,759	90,670	101,804
Net Assets		461,351	14,759	476,110	495,975
<u>Income Fund</u>					
Total Funds	11	461,351	14,759	476,110	495,975
Total funds		461,351	14,759	476,110	495,975

Signed on behalf of the PCC on

by:

St James Church, Bream

Financial Statements for the year ended 31 December 2022

Accounting Policies

Basis of accounting

These accounts have been prepared on the basis of historic cost (except that buildings are shown at market value) in accordance with UK accounting standards and with the Charities Act 1993

In accordance with the Statement of Recommended Practice (SORP 2007) and the Charities Act 1993, these accounts have been prepared using the accruals basis of accounting. There have been no changes in accounting policies since last year.

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Incoming resources are recognised when the church becomes entitled to the resources, the members of the PCC are virtually certain that they will receive the resources, and when the monetary value can be measured with sufficient reliability.

Grants and donations are only recognised when the Church has unconditional entitlement to the resources.

Incoming resources from tax reclaims are included in the accounts at the same time as the gift to which they relate.

Fees for examining the accounts

No fees were paid for examining the church's statutory accounts. (2020:£nil)

Tangible Fixed Assets

Fixtures and fittings are depreciated over 5 years on a straight line basis. Only purchases in excess of £1000 are capitalised. Buildings are presented at their estimated current market value and amortised over a period of 50 years. Computers are depreciated over a period of 4 years.

The church building does not belong to the PCC though it is their responsibility to maintain it. In 2021 £32503 was spent on repairs to the roof.

Reserves Policy

At the March 2020 PCC meeting the following policy was agreed: The Reserves Policy of the PCC of St James Bream is that we should hold money to cover 3 months of general expenditure plus 4 months of wages. Additionally, monies committed to other projects eg Caleb's Mountain and Linking Lives should be held in reserve. Expenditure is expected to be £12.5k per month for 2022 (including wages) but will be continuously reviewed.

Additionally at the beginning of 2022 it was agreed that, should funds allow, the sum of £5000 per annum will be transferred to a building fund to offset further major repairs.

Notes to the accounts

1. Staff Costs and Expenses

	2022	2021
	£	£
Staff Wages	63,785	59,428
Staff Expenses	245	565
Casual	800	175
	<u>64,830</u>	<u>60,168</u>
Number of paid employees during the year	6	5

St James Church, Bream

Financial Statements for the year ended 31 December 2022

2. Charitable Donations

During the year the Church made the following charitable donations:-

	Overseas	Home	Total
Jane and Hans Koebele and family (OM)	6,600		6,600
Ugly Duckling Company		1,000	1,000
Bible Society		500	500
Sam and Chloe Mutton	1,000		1,000
Teens in Crisis		1,000	1,000
Viney Hill Adventure Centre		500	500
Christian Institute		500	500
Turkey	500		500
	<u>8,100</u>	<u>3,500</u>	<u>11,600</u>

The balance of the figure shown at '2' relates to local mission such as lunch club, under 5's, youth and children's work along with monies donated from special collections.

3. Tangible Fixed Assets

	Freehold Land & Buildings £	Fixtures & Fittings £	Total 2022 £	Total 2021 £
Cost or Valuation				
Balance brought forward	423,560	14,565	438,125	438,125
Additions	0	0	0	0
Disposal of Assets	0	0	0	
Balance carried forward	<u>423,560</u>	<u>14,565</u>	<u>438,125</u>	<u>438,125</u>
Accumulated Depreciation				
Balance brought forward	29,649	14,305	43,954	34,910
Depreciation for year	8,471	260	8,731	9,044
Balance carried forward	<u>38,120</u>	<u>14,565</u>	<u>52,685</u>	<u>43,954</u>
Net Book Value at 31 December 2021	<u>393,911</u>	<u>260</u>	<u>394,171</u>	
Net Book Value at 31 December 2022	<u>385,440</u>	<u>0</u>	<u>385,440</u>	

4. Debtors and Prepayments

	Unrestricted £	Restricted/ Designated	Total 2021 £
Prepaid Denmark Air Fares	793		
Income Tax Recoverable - Church	20,834		19,095
Income Tax Recoverable Caleb's Mountain	1,118		1,322
	<u>22,745</u>	<u>0</u>	<u>20,417</u>

St James Church, Bream

Financial Statements for the year ended 31 December 2022

5. Creditors: amounts falling due within one year

	2022	2021
	£	£
Admin		12
Diocese - Pastoral Fees		379
Wages/Expenses	313	723
HMRC		922
Lunch Club Invoice	168	
Retentions on Roof Repairs		1,704
	<u>481</u>	<u>3,740</u>

6. Restricted and Designated Funds

		Fund Total 2022	2021	Movement
		£	£	2022
Church Building Fund	9	5,065	0	5,065
Caleb's Mountain	10	5,080	15,363	(10,283)
Linking Lives	11	2,614	6,892	(4,278)
For Container		2,000	0	2,000
		<u>14,759</u>	<u>22,255</u>	<u>(7,496)</u>

Above figures have taken accruals into account

The £2000 for the container refers to a grant awarded to us by the Co-op which had not been spent at the year end.

7. Related Party Transactions

During the year, a number of payments were made to parties related to the PCC.

It is the policy of the PCC to reimburse the Vicar for his out of pocket expenses in full. For 2022 no expenses were claimed.

Two full members of the PCC (and two co-opted) were employees of the church.

The vicar's wife was an employee of the church as she headed up Linking Lives. She was not a member of the PCC.

8. Sundry Receipts and Payments

Sundry receipts and payments were considerably larger in 2022 than previous years as they included air fares received and then paid out for the youth trip to Brazil. We also facilitated utility grants to those in need. The money was paid from the church account and then repaid to us from the Bank Bank who had received a grant for this purpose. These monies were not strictly income of the church.

9. Church Building Funds

	2022	2021
Opening Balance		28,231
Donations		480
Tfr from Unrestricted	5,000	
Interest on Funds	65	11
Expenditure		(28,722)
Closing Balance	<u>5,065</u>	<u>0</u>

**St James Church, Bream
Financial Statements for the year
ended 31 December 2022**

10. Caleb's Mountain	2022	2021
Opening Balance	15,363	18,631
Donations	5,220	7,964
Grants (Sylvanus Lysons)	3,250	3,250
Gift Aid Received	876	1,571
Tfr from PCC		3,300
Schools Work	3,528	3,004
Expenditure	<u>(23,157)</u>	<u>(22,357)</u>
Closing Balance	<u>5,080</u>	<u>15,363</u>

11. Linking Lives	2022	2021
Opening Balance	6,892	6,954
Tfr from PCC	2,000	2,000
Grants (Anchor Foundation)	0	4,000
Other Income	120	162
Expenditure	<u>(6,398)</u>	<u>(6,224)</u>
Closing Balance	<u>2,614</u>	<u>6,892</u>

12. Movement in Reserves	Unrestricted funds	Restricted/ Designated Funds	Total
	£	£	£
Reserves at 1 January 2022	473,720	22,255	495,975
Net gain / (loss) for the year	3,362	(14,496)	(11,134)
Transfer of Funds	(7,000)	7,000	
Movement in Tangible Fixed Assets	(8,731)	0	(8,731)
Reserves at 31 December 2022	<u>461,351</u>	<u>14,759</u>	<u>476,110</u>



Section A Independent Examiner's Report

Report to the trustees	The Parochial Church Council of the Ecclesiastical Parish of St James, Bream, Diocese of Gloucester		
On accounts for the year ended	31 st December 2022	Charity no (if any)	1133851
	Set out on pages 1 to 6		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31st December 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").

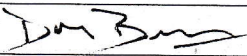
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent 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.

Signed:  Date: 18th April ~~2022~~ 2023

Name: Derek Michael Broom FCCA

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

Address: Fairways, Lansdown Walk, Bream, Glos. GL156NE

St James, PCC Bream

England & Wales - Charity number 1133851

Accounts

ST. JAMES CHURCH, BREAM

Annual Report 2022

Aim and Purposes

St. James Church Parochial Church Council (PCC) had the responsibility of co-operating with the incumbent, the Reverend Canon Chris Maclay, in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

Following the resignation of Rev. Maclay in the summer of 2022, the PCC has shouldered the full responsibility of continuing, maintaining and developing the whole mission of the Church.

Objectivities and Activities

- The PCC is committed to enabling as many people as possible to worship at our church and to become part of our Parish Community at St. James. We seek to serve the community of Bream in a variety of practical ways. We have a particular emphasis on encouraging children and young people from the community to engage and participate in Sunday worship. Our services and worship put faith into practice through prayer and scripture, music and sacrament.
- Initiatives / vision for this year include:
 - 1) To continue to prioritise and resource Youth and Children's ministry.
 - 2) To develop and maintain a variety of ministries aimed at combating poverty in all its forms in the community.
 - 3) To carry out and complete any outstanding repairs to the church building (following surveyors inspection 2019)
 - 4) To support mission partners in the Czech Republic, Uganda, UK & Overseas.

When planning our activities for the year, the incumbent and the PCC have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our parish community through:

- Worship and prayer; learning from the Bible; and developing knowledge and trust in Jesus.
- Provision of pastoral care for people living in the parish, young and old.
- Missionary and outreach work in the UK and further afield.

To facilitate this work it is important that we maintain the fabric of the Church of St. James and of the Church Centre.

Achievements and Performance

Prayer and Worship

Prayer is seen as an essential key to all our outreach and activities at St. James. The Parish Prayer meeting meets once a month and the men meet weekly, both on Wednesdays, in the Church Centre.

Sunday Worship seeks to be accessible to all, young and old, regular and newcomers. Morning worship is aimed at all ages, with activities for children (who then go off to their own activities). Separate facilities are being developed to support parents with very young children allowing them to still be part of the worship, and for older teenagers, to support their specific spiritual development. As College-age students continue their education away from Bream, the Evening worship is becoming a lower key activity but still focused on young people (age 11-25)

Deanery Synod

Three members of the PCC sit on the Deanery Synod. This provides the PCC with an important link between the Parish and the wider structures of the church. A report from the Deanery Synod is regularly brought to the PCC.

Pastoral Care

Pastoral Care has an important emphasis in the life of St. James with the incumbent and other volunteers visiting the sick and housebound in the village and taking home communion as required. In 2020/21 the PCC agreed to second a member of staff to a number of hours of pastoral work in the community. This is a developing ministry and includes the training and commissioning of further volunteer pastoral support workers, in conjunction with the Gloucester Diocese. Care for the bereaved is also an important part of the work at St. James'.

Mission and Evangelism

Mission and Evangelism continues to be part of the historic 'life blood' of St. James.

We support work in the UK - Viney Hill Adventure Centre, Ugly Duckling Company, Teens in Crisis, The Bible Society, The Christian Institute along with work in Uganda, the Czech Republic and other countries.

Evangelism and challenge are a regular feature at our guest services around the festivals and a part of our youth and children's ministry.

New ventures established in 2016, Caleb's Mountain and Linking Lives Forest of Dean, are still continuing in 2022. Caleb's Mountain employs a Children and Families worker to work with 'at need' children and families based especially around the local school community, but is also widening the support and involvement in other nearby schools.

Linking Lives is a befriending scheme combating loneliness and isolation in the Forest of Dean. The Church supports the Linking Lives Coordinator.

This year, through contacts established by our Youth & Families worker, a team of 7 adults and 10 teenage young people visited a 'Youth With A Mission' (YWAM) centre in Recife, Brazil. The team was fully involved in supporting and being part of all the activities of the centre.

Bream Church of England School

With Bream School converted to an Academy and part of the Severn Federation Academy Trust (SFAT), Rev Chris Maclay continued as a Trustee of SFAT and was joined by other members of the Church as trustees.

A team goes into the school weekly with an 'Open the Book' presentation and the school comes to the Church building for Christmas and Easter services as well as at Harvest Festival and the end of the summer term. These activities have resumed following the Covid 19 pandemic..

Safeguarding (Child Protection & Vulnerable Adults)

In consultation with the Diocese of Gloucester this area is taken extremely seriously, with regular training and advice given by the Diocese, and a Child & Vulnerable Adults protection policy formulated for the church. We have a policy of 'safer recruitment' for volunteers and staff and DBS checks are made for those who work regularly with children and vulnerable adults. One key member of the PCC provides the overall coordination of the safeguarding activities and training in conjunction with the Diocese of Gloucester

Financial Review

Total receipts on unrestricted funds were £136,547, of which £30 was investment income. Restricted/Designated income of £20,422, including £11 of investment income, was also received and is detailed in the Financial Statements. Income from general giving dropped by 6.5%. Total income decreased by 1.03%. We are grateful to Sylvanus Lysons for a grant of £3,250 towards the cost of the Caleb's Mountain project, The Anchor Foundation for a grant of £4,000 towards the cost of the Linking Lives project and the Gloucester Rural Community Council for donating £250 towards the fitting of sound panels in the Church Centre.

£144,801 (including repairs to the church roof) was spent to provide the Christian ministry from St James's Church, including the contribution to the diocesan parish share which totalled £72,000 for the year and largely provides the stipend, house and pension costs of the incumbent. The sum that the churches in the deanery have to find is based on the actual ministry costs of each parish. St James's has historically and consistently met the full cost of its ministry as assessed by the diocese, and contributed slightly above this figure, so contributing 'mutual support' to other churches in the diocese. It is the church's policy to donate approximately 10% of its unrestricted general income, to support Christian mission work in the United Kingdom and overseas.

The net result for the year before revaluation of fixed assets was an excess of expenditure over income of £8,254 on unrestricted funds and an excess of expenditure over income of £36,861 on restricted funds. A large proportion of the latter was money previously donated for building costs and was used towards the cost of the roof repairs.

Reserves Policy

The balance of £79,549 on unrestricted funds equated to just under seven months unrestricted payments. The current reserves policy states that we should keep 3 months of general expenditure, an extra 1 month of wages plus monies pledged in

support of Linking Lives and Caleb's Mountain in reserve. This is currently in the region of £46,500.

A balance of £22,255 held on restricted/designated funds consisted of £15,363 for the work of Caleb's Mountain and £6,892 for the befriending scheme (Linking Lives).

It is our policy to invest funds not required for immediate use with the CBF Church of England Deposit Fund.

Volunteers

Our volunteers give much of their time and energy helping out in many of the areas of church life – perhaps 80% of the work and service is done by willing volunteers. Some of these include work with the children, young people and the elderly, working with the local school, buildings, music and many more. Special mention would be to our Church Wardens Matthew Rees and Dave Chappell and our Treasurer Shirley Robinson who has done a sterling job on the church's accounts and finances. Also to all the members of the PCC for their valuable contribution to our ministry here at St. James, enabling the church to run smoothly.

Structure, Governance and Management

The method of appointment of PCC members is set out in the Church Representation Rules. At St. James the membership of the PCC consists of the Incumbent, Church Wardens and members elected by those members of the congregation who are on the Electoral Roll of the church. All those who attend our services/members of the congregation are encouraged to register on the Electoral Roll and stand for election to the PCC. Where relevant, staff members are co-opted as non-voting members.

Decisions that need to be made on matters within the church and the parish itself become the responsibility of the PCC. Part of their role is to decide where the funds of the church are to be distributed.

The full PCC met six times during the year and all meetings were quorate.

Administrative Information

St. James Church is situated in Bream in the Forest of Dean. It is part of the Diocese of Gloucester within the Church of England. The correspondence address is St James' Church Centre, Coleford Road, Bream, Lydney GL15 6ES.

The PCC is a body corporate, PCC Powers Measure 1956, Church Representation Rules 2006. (and a Charity excepted from registration with the Charity Commission.)

Ex Officio: Chris Maclay
Rhys Phillips

Wardens: Matthew Rees
Dave Chappell

Deanery Synod:
Annie Hemsley
Lorna Theophilus
Sergio Nascimento

Elected Members:
Jane Simpson
Dorothy Haworth
Shirley Robinson
Andy Ewens
Louisa Small-page Mitchell
Sergio Nascimento
Christine Ely

Co-opted Members:
Claire Phillips (co-opted as Parish Administrator & Electoral Roll
Officer)
Barry Stevens (co-opted as Children's and Family Support Worker)

Summary of PCC Report approved at the Annual Church Meeting of May 8th 2022

St James Church, Bream
Financial Statements for the year
ended 31 December 2021

Statement of Income and Expenditure for the year ended 31 December 2021

	Note	Unrestricted funds £	Restricted/ Designated Funds £	Total 2021 £	Total 2020 £
Incoming Resources					
Donations, legacies and similar incoming resources		107,625	0	107,625	116,538
Luncheon Club/Under 5s		892		892	839
Other income generated from activities of the church		6,610		6,610	6,357
Income Tax Recovered		21,140	1,571	22,711	23,586
Charitable Trusts		250		250	0
Caleb's Mountain	10		14,218	14,218	8,956
Linking Lives	11		4,162	4,162	999
New Centre	8		480	480	980
Interest		30	11	41	367
Total Incoming Resources		136,547	20,442	156,989	158,622
Resources Expended					
Parish Share		72,000		72,000	72,000
Wages and Expenses	1	33,608	26,560	60,168	49,161
Property and Office Costs		18,006		18,006	19,944
Mission and Charity Donations	2	15,702		15,702	14,540
Caleb's Mountain	9		1,394	1,394	1,275
Linking Lives	10		627	627	625
Church Building Repairs		5,485	28,722	34,207	0
Total Expended Resources		144,801	57,303	202,104	157,545
Net incoming resources before revaluation of fixed assets		(8,254)	(36,861)	(45,115)	1,077
Gains and losses on revaluation of fixed assets for the church's own use		(9,044)	0	(9,044)	(9,327)
Net Movement in Funds		(17,298)	(36,861)	(54,159)	(8,250)
Total funds brought forward		496,318	53,816	550,134	
Transfer of General Funds to Projects					
Caleb's Mountain		(3,300)	3,300		
Linking Lives		(2,000)	2,000		
Total funds carried forward		473,720	22,255	495,975	

**St James Church, Bream
Financial Statements for the year
ended 31 December 2021**

Balance Sheet as at 31 December 2021

	Note	Unrestricted funds £	Restricted/ Designated Funds £	Total 2021 £	Total 2020 £
<u>Fixed Assets</u>					
New Church Centre		393,911		393,911	402,382
Tangible Assets	3	260	0	260	833
Total Fixed Assets		394,171	0	394,171	403,215
<u>Current Assets</u>					
Debtors and Prepayments	4	19,095	1,322	20,417	18,673
Cash at bank		62,700	22,427	85,127	129,881
Total Current Assets		81,795	23,749	105,544	148,554
Creditors: amounts falling due within one year	5	2,246	1,494	3,740	1,635
Net Current Assets		79,549	22,255	101,804	146,919
Net Assets		473,720	22,255	495,975	550,134
<u>Income Fund</u>					
Total Funds	11	473,720	22,255	495,975	550,134
Total funds		473,720	22,255	495,975	550,134

Signed on behalf of the PCC on

by:

St James Church, Bream

Financial Statements for the year ended 31 December 2021

Accounting Policies

Basis of accounting

These accounts have been prepared on the basis of historic cost (except that buildings are shown at market value) in accordance with UK accounting standards and with the Charities Act 1993

In accordance with the Statement of Recommended Practice (SORP 2007) and the Charities Act 1993, these accounts have been prepared using the accruals basis of accounting. There have been no changes in accounting policies since last year.

Accounting Policies

Incoming resources are recognised when the church becomes entitled to the resources, the members of the PCC are virtually certain that they will receive the resources, and when the monetary value can be measured with sufficient reliability.

Grants and donations are only recognised when the Church has unconditional entitlement to the resources.

Incoming resources from tax reclaims are included in the accounts at the same time as the gift to which they relate.

Fees for examining the accounts

No fees were paid for examining the church's statutory accounts. (2020:£nil)

Tangible Fixed Assets

Fixtures and fittings are depreciated over 5 years on a straight line basis. Only purchases in excess of £1000 are capitalised. Buildings are presented at their estimated current market value and amortised over a period of 50 years. Computers are depreciated over a period of 4 years.

The church building does not belong to the PCC though it is their responsibility to maintain it. In 2021 £32503 was spent on repairs to the roof.

Reserves Policy

At the March 2020 PCC meeting the following policy was agreed: The Reserves Policy of the PCC of St James Bream is that we should hold money to cover 3 months of general expenditure plus 4 months of wages. Additionally, monies committed to other projects eg Caleb's Mountain and Linking Lives should be held in reserve. Expenditure is expected to be £12.5k per month for 2022 (including wages) but will be continuously reviewed.

Additionally at the beginning of 2022 it was agreed that, should funds allow, the sum of £5000 per annum will be transferred to a building fund to offset further major repairs.

Notes to the accounts

1. Staff Costs and Expenses

	2021	2020
	£	£
Staff Wages	59,428	48,706
Staff Expenses	565	375
Casual	175	80
	<u>60,168</u>	<u>49,161</u>
Number of paid employees during the year	5	4

St James Church, Bream

Financial Statements for the year ended 31 December 2021

2. Charitable Donations

During the year the Church made the following charitable donations:-

	Overseas	Home	Total
Jane and Hans Koebele and family (OM)	6,600		6,600
Ugly Duckling Company		1,645	1,645
Bible Society		500	500
Sam and Chloe Mutton	1,000		1,000
Teens in Crisis		1,000	1,000
Viney Hill Adventure Centre		500	500
Christian Institute		500	500
Turkey	500		500
	<u>8,100</u>	<u>4,145</u>	<u>12,245</u>

The balance of the figure shown at '2' relates to local mission such as lunch club, under 5's, youth and children's work along with monies donated from special collections. £645 of the money paid to UDC was from the Harvest Offering.

3. Tangible Fixed Assets

	Freehold Land & Buildings £	Fixtures & Fittings £	Total 2021 £	Total 2020 £
Cost or Valuation				
Balance brought forward	423,560	14,565	438,125	438,125
Additions	0	0	0	0
Disposal of Assets	0	0	0	
Balance carried forward	<u>423,560</u>	<u>14,565</u>	<u>438,125</u>	<u>438,125</u>
Accumulated Depreciation				
Balance brought forward	21,178	13,732	34,910	25,866
Depreciation for year	8,471	573	9,044	9,044
Balance carried forward	<u>29,649</u>	<u>14,305</u>	<u>43,954</u>	<u>34,910</u>
Net Book Value at 31 December 2020	<u>402,382</u>	<u>833</u>	<u>403,215</u>	
Net Book Value at 31 December 2021	<u>393,911</u>	<u>260</u>	<u>394,171</u>	

4. Debtors and Prepayments

	Unrestricted £	Restricted/ Designated	Total 2021 £
Income Tax Recoverable - Church	19,095		19,095
Income Tax Recoverable - Linking Lives	0	0	0
Income Tax Recoverable Church Centre			0
Income Tax Recoverable Caleb's Mountain		1,322	1,322
	<u>19,095</u>	<u>1,322</u>	<u>20,417</u>

**St James Church, Bream
Financial Statements for the year
ended 31 December 2021**

5. Creditors: amounts falling due within one year

	2021	2020
	£	£
Admin	12	85
Diocese - Pastoral Fees	379	175
Wages/Expenses	723	529
HMRC	922	846
Retentions on Roof Repairs	1,704	
	<u>3,740</u>	<u>1,635</u>

6. Restricted and Designated Funds

		Fund Total 2021	2020	Movement
		£	£	2021
Church Building Fund	8	0	28,231	(28,231)
Caleb's Mountain	9	15,363	18,631	(3,268)
Linking Lives	10	6,892	6,954	(62)
		<u>22,255</u>	<u>53,816</u>	<u>(31,561)</u>

Above figures have taken accruals into account

7. Related Party Transactions

During the year, a number of payments were made to parties related to the PCC.

Rev. Chris Maclay, Vicar and Chairman of the PCC, received payments of £142 (2020:£331) as re-imbursement for his out of pocket expenses incurred in his activities for the Church.

It is the policy of the PCC to reimburse the Vicar for his out of pocket expenses in full.

One full members of the PCC (and two co-opted) were employees of the church.

The vicar's wife is an employee of the church as she heads up Linking Lives. She is not a member of the PCC. Similarly the wife of a PCC member is also employed by the church as a Children's Youth and Families Worker.

8. Church Building Funds

	2021	2020
Opening Balance	28,231	27,002
Donations/Grants Received	480	980
HMRC Gift Aid Accrual		105
Gift Aid Received		32
Interest on Funds	11	112
Expenditure	(28,722)	-
Closing Balance	<u>0</u>	<u>28,231</u>

**St James Church, Bream
Financial Statements for the year
ended 31 December 2021**

9. Caleb's Mountain	2021	2020
Opening Balance	18,631	26,771
Donations	7,964	6,360
Grants (Sylvanus Lysons)	3,250	1,250
Gift Aid Received inc Accrual	1,571	1,617
Tfr From PCC	3,300	3,300
Gloucester CC	3,004	1,346
Expenditure	<u>(22,357)</u>	<u>(22,013)</u>
Closing Balance	<u>15,363</u>	<u>18,631</u>

10. Linking Lives	2021	2020
Opening Balance	6,954	10,376
Tfr from PCC	2,000	2,000
Grants (Anchor Foundation)	4,000	750
Other Income	162	249
Expenditure	<u>(6,224)</u>	<u>(6,421)</u>
Closing Balance	<u>6,892</u>	<u>6,954</u>

11. Movement in Reserves	Unrestricted funds	Restricted/ Designated Funds	Total
	£	£	£
Reserves at 1 January 2020	496,318	53,816	550,134
Net gain / (loss) for the year	(8,254)	(36,861)	(45,115)
Transfer of Funds	(5,300)	5,300	
Movement in Tangible Fixed Assets	(9,044)	0	(9,044)
Reserves at 31 December 2021	<u>473,720</u>	<u>22,255</u>	<u>495,975</u>

Independent examiner's report to the trustees of THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JAMES, BREAM, DIOCESE OF GLOUCESTER (Charity number 1133851)

I report on the accounts of the Trust for the year ended 31st December 2021, which are set out on pages 1 to 6.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity'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:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes 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 next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act and
- 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

Name: Derek Broom FCCA



Relevant professional qualification or body: Association of Chartered Certified Accountants

Address: Fairways, Lansdown Walk, Bream, Lydney, Gloucestershire GL15 6NE

Date: 20th April 2022

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Date: 20th April 2022

St James, PCC Bream

England & Wales - Charity number 1133851

Accounts

ST. JAMES CHURCH, BREAM

Annual Report 2021

Aim and purposes

St. James Church Parochial Church Council (PCC) has the responsibility of co-operating with the incumbent, the Reverend Canon Chris Maclay, in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

Objectivities and Activities

- The PCC is committed to enabling as many people as possible to worship at our church and to become part of our Parish Community at St. James. We seek to serve the community of Bream in a variety of practical ways. We have a particular emphasis on encouraging children and young people from the community to engage and participate in Sunday worship. Our services and worship put faith into practice through prayer and scripture, music and sacrament.
- Initiatives / vision for this year include:
 - 1) To continue to prioritise and resource Youth and Children's ministry.
 - 2) To develop and maintain a variety of ministries aimed at combating poverty in all its forms in the community.
 - 3) To carry out necessary repairs to the church building (following surveyors inspection 2019)
 - 4) To support mission partners in the Czech Republic, Uganda, UK & Overseas.

When planning our activities for the year, the incumbent and the PCC have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our parish community through:

- Worship and prayer; learning from the Bible; and developing knowledge and trust in Jesus.
- Provision of pastoral care for people living in the parish, young and old.
- Missionary and outreach work in the UK and further afield.

To facilitate this work it is important that we maintain the fabric of the Church of St. James and of the Church Centre.

Achievements and Performance

Prayer and Worship

Prayer is seen as an essential key to all our outreach and activities at St. James. The Parish Prayer meeting meets once a month in the Church Centre. Prayer also takes place weekly on Wednesdays in the Church building at 7.00am.

Sunday Worship seeks to be accessible to all, young and old, regular and newcomers. Morning worship is aimed at all ages, with activities for children (who then go off to their own activities). Evening worship is focused on young people (11-25's) with a Youth Band leading the worship, and food provided after the service every week.

Deanery Synod

Three members of the PCC sit on the Deanery Synod. This provides the PCC with an important link between the Parish and the wider structures of the church. A report from the Deanery Synod is regularly brought to the PCC.

Pastoral Care

Pastoral Care has an important emphasis in the life of St. James with the incumbent and other volunteers visiting the sick and housebound in the village and taking home communion as required. In 2020/21 the PCC agreed to second a member of staff to a number of hours of pastoral work in the community. This is a developing ministry. Care for the bereaved is also an important part of the work at St. James'.

Mission and Evangelism

Mission and Evangelism is part of the historic 'life blood' of St. James.

We support work in the UK - Viney Hill Adventure Centre, Ugly Duckling Company, Teens in Crisis, The Bible Society, The Christian Institute along with work in Uganda, the Czech Republic and other countries.

Evangelism and challenge is a regular feature at our guest services around the festivals and a part of our youth and children's ministry.

New ventures established in 2016, Caleb's Mountain and Linking Lives Forest of Dean continued in 2020. Caleb's Mountain employs a Children and Families worker to work with 'at need' children and families based around the school community. Linking Lives is a befriending scheme combating loneliness and isolation in the Forest of Dean. The Church employs the Linking Lives Coordinator.

Bream Church of England School

During the year Bream School converted to an Academy and then joined the Severn Federation Academy Trust (SFAT). This meant that the existing Foundation Governors, appointed by the Church, resigned. A new structure was created where Rev Chris Maclay became a Trustee of SFAT. New people will be appointed in the coming months to enable a local accountability.

A team goes into the school weekly with an 'Open the Book' presentation and the school comes to the Church building for Christmas and Easter services as well as at Harvest Festival and the end of the summer term. Most of these activities were

suspended during the Covid 19 pandemic. The Vicar was able to take some 'bubbled' assemblies and material was also supplied to the school online.

Ecumenical Relationships

We continue to work with Bream Methodist Church.

Safeguarding (Child Protection & Vulnerable Adults)

In consultation with the Diocese of Gloucester this area is taken extremely seriously, with regular training and advice given by the Diocese, and a Child & Vulnerable Adults protection policy formulated for the church. We have a policy of 'safer recruitment' for volunteers and staff and DBS checks are made for those who work regularly with children and vulnerable adults.

Financial Review

Total receipts on unrestricted funds were £145,821, of which £255 was investment income. Restricted/Designated income of £12,801 including £112 of investment income was also received and is detailed in the Financial Statements. Income from general giving dropped by 14.7%. This was largely the result of a gift day to raise money to pay for our new Children Youth and Family Worker. Total income decreased by 10.63%. We are grateful to Viney Hill Christian Centre for the gift of £1,250 in support of Caleb's Mountain and Sylvanus Lysons Fund for a grant of £750 in support of Linking Lives..

£129,111 was spent to provide the Christian ministry from St James's Church, including the contribution to the diocesan parish share which totalled £72,000 for the year and largely provides the stipend, house and pension costs of the incumbent. The sum that the churches in the deanery have to find is based on the actual ministry costs of each parish. St James's has historically and consistently met the full cost of its ministry as assessed by the diocese, and contributed slightly above this figure, so contributing 'mutual support' to other churches in the diocese. It is the church's policy to donate approximately 10% of its unrestricted general income, to support Christian mission work in the United Kingdom and overseas.

The net result for the year before revaluation of fixed assets was an excess of income over expenditure of £16,710 on unrestricted funds and an excess of expenditure over income of £15,633 on restricted funds.

Reserves Policy

The bank balance of £75,883 on unrestricted funds equates to approximately six months unrestricted payments. The current reserves policy states that we should keep 3 months of general expenditure, an extra 1 month of wages plus monies pledged in support of Linking Lives and Caleb's Mountain in reserve. This is currently in the region of £45,000. However, at the end of 2020 we were aware

that work was planned to carry out repairs to the north roof which was nearing the end of its life after approximately 150 years and there was outstanding work to do as a result of our last quinquennial report. (As of September 2021 work to the roof was well under way. This will use up much of the restricted funds and also some of the general bank balance.)

A balance of £53,816 held on restricted/designated funds consisted of £28,231 in the Church Building Fund, £18,631 for the work of Caleb's Mountain and £6,954 for the befriending scheme (Linking Lives).

It is our policy to invest funds not required for immediate use with the CBF Church of England Deposit Fund.

Volunteers

Our volunteers give much of their time and energy helping out in many of the areas of church life – perhaps 80% of the work and service is done by willing volunteers. Some of these include work with the children, young people and the elderly, working with the local school, buildings, music and many more. Special mention would be to our Church Wardens Matthew Rees and Dave Chappell and our Treasurer Shirley Robinson who has done a wonderful job on the church's accounts and finances. Also to all the members of the PCC for their valuable contribution to our ministry here at St. James, enabling the church to run smoothly.

Structure, governance and management

The method of appointment of PCC members is set out in the Church Representation Rules. At St. James the membership of the PCC consists of the Incumbent, Church Wardens and members elected by those members of the congregation who are on the Electoral Roll of the church. All those who attend our services/members of the congregation are encouraged to register on the Electoral Roll and stand for election to the PCC. Where relevant, staff members are co-opted as non-voting members.

Decisions that need to be made on matters within the church and the parish itself become the responsibility of the PCC. Part of their role is to decide where the funds of the church are to be distributed.

The full PCC met six times during the year and all meetings were quorate.

Administrative Information

St. James Church is situated in Bream in the Forest of Dean. It is part of the Diocese of Gloucester within the Church of England. The correspondence address is St James' Church Centre, Coleford Road, Bream, Lydney GL15 6ES.

The PCC is a body corporate, PCC Powers Measure 1956, Church Representation Rules 2006. (and a Charity excepted from registration with the Charity Commission.)

Ex Officio: Chris Maclay
Rhys Phillips

Wardens: Matthew Rees
Dave Chappell

Deanery Synod:
Annie Hemsley
Lorna Theophilus
Bridget Wilks

Elected Members:
Charlotte Butcher
Lucy Crick
Phil Down
Dick Marchant
Jane Simpson
Dorothy Haworth
Shirley Robinson
Andy Ewens
Louisa Small-page Mitchell
Sergio Nascimento

Co-opted Members:
Claire Phillips (co-opted as Parish Administrator & Electoral Roll Officer)
Barry Stevens (co-opted as Children's and Family Support Worker)

Summary of PCC Report approved at the Annual Church Meeting of April 2021

St James Church, Bream
Financial Statements for the year
ended 31 December 2020

Statement of Income and Expenditure for the year ended 31 December 2020

	Note	Unrestricted funds £	Restricted/ Designated Funds £	Total 2020 £	Total 2019 £
Incoming Resources					
Donations, legacies and similar incoming resources		116,538	0	116,538	102,314
Luncheon Club/Under 5s		839		839	2,178
Other income generated from activities of the church		6,357		6,357	8,821
Income Tax Recovered		21,832	1,754	23,586	16,542
Charitable Trusts			0	0	0
Caleb's Mountain	10		8,956	8,956	30,764
Linking Lives	11		999	999	12,157
New Centre	8		980	980	2,040
Interest		255	112	367	666
Total Incoming Resources		145,821	12,801	158,622	175,482
Resources Expended					
Parish Share		72,000		72,000	69,000
Wages and Expenses	1	22,627	26,534	49,161	57,645
Property and Office Costs		19,944		19,944	18,357
Mission and Charity Donations	2	14,540		14,540	18,854
Caleb's Mountain	9		1,275	1,275	1,093
Linking Lives	10		625	625	920
New Church Centre				0	1,314
Total Expended Resources		129,111	28,434	157,545	167,183
Net incoming resources before revaluation of fixed assets		16,710	(15,633)	1,077	8,299
Gains and losses on revaluation of fixed assets for the church's own use		(9,044)	0	(9,044)	(9,327)
Net Movement in Funds		7,666	(15,633)	(7,967)	(1,028)
Total funds brought forward		493,952	64,149	558,101	
Transfer of General Funds to Projects					
Caleb's Mountain		(3,300)	3,300		
Linking Lives		(2,000)	2,000		
Total funds carried forward		496,318	53,816	550,134	

**St James Church, Bream
Financial Statements for the year
ended 31 December 2020**

Balance Sheet as at 31 December 2020

	Note	Unrestricted funds £	Restricted/ Designated Funds £	Total 2020 £	Total 2019 £
<u>Fixed Assets</u>					
New Church Centre		402,382		402,382	410,853
Tangible Assets	3	833	0	833	1,406
Total Fixed Assets		403,215	0	403,215	412,259
<u>Current Assets</u>					
Debtors and Prepayments	4	17,570	1,103	18,673	29,419
Cash at bank		75,883	53,998	129,881	118,788
Total Current Assets		93,453	55,101	148,554	148,207
Creditors: amounts falling due within one year	5	350	1,285	1,635	2,365
Net Current Assets		93,103	53,816	146,919	145,842
Net Assets		496,318	53,816	550,134	558,101
<u>Income Fund</u>					
Total Funds	11	496,318	53,816	550,134	558,101
Total funds		496,318	53,816	550,134	558,101

Signed on behalf of the PCC on

by:

St James Church, Bream

Financial Statements for the year ended 31 December 2020

Accounting Policies

Basis of accounting

These accounts have been prepared on the basis of historic cost (except that buildings are shown at market value) in accordance with UK accounting standards and with the Charities Act 1993

In accordance with the Statement of Recommended Practice (SORP 2007) and the Charities Act 1993, these accounts have been prepared using the accruals basis of accounting. There have been no changes in accounting policies since last year.

Accounting Policies

Incoming resources are recognised when the church becomes entitled to the resources, the members of the PCC are virtually certain that they will receive the resources, and when the monetary value can be measured with sufficient reliability.

Grants and donations are only recognised when the Church has unconditional entitlement to the resources.

Incoming resources from tax reclaims are included in the accounts at the same time as the gift to which they relate.

Fees for examining the accounts

No fees were paid for examining the church's statutory accounts. (2018: £nil)

Tangible Fixed Assets

Fixtures and fittings are depreciated over 5 years on a straight line basis. Only purchases in excess of £1000 are capitalised. Buildings are presented at their estimated current market value and amortised over a period of 50 years. Computers are depreciated over a period of 4 years.

Reserves Policy

At the March 2020 PCC meeting the following policy was agreed: The Reserves Policy of the PCC of St James Bream is that we should hold money to cover 3 months of general expenditure plus 4 months of wages. Additionally, monies committed to other projects eg Caleb's Mountain and Linking Lives should be held in reserve. Expenditure is expected to be £12k per month for 2021 (including wages) but will be continuously reviewed.

Notes to the accounts

1. Staff Costs and Expenses

	2020	2019
	£	£
Staff Wages	48,706	55,454
Staff Expenses	375	1,816
Casual	80	
	<u>49,161</u>	<u>57,270</u>
Number of paid employees during the year	6	4

St James Church, Bream
Financial Statements for the year
ended 31 December 2020

2. Charitable Donations

During the year the Church made the following charitable donations:-

	Overseas	Home	Total
Jane and Hans Koebele and family (OM)	6,600		6,600
Ugly Duckling Company		1,000	1,000
Bible Society		500	500
Sam and Chloe Mutton	1,000		1,000
Teens in Crisis		1,000	1,000
Viney Hill Adventure Centre		500	500
Christian Institute		500	500
Turks Works	500		500
	<u>8,100</u>	<u>3,500</u>	<u>11,600</u>

The balance of the figure shown at '2' relates to local mission such as lunch club, under 5's, youth and children's work along with monies donated from special collections

3. Tangible Fixed Assets

	Freehold Land & Buildings £	Fixtures & Fittings £	Total 2020 £	Total 2019 £
Cost or Valuation				
Balance brought forward	423,560	14,565	438,125	438,125
Additions	0	0	0	0
Disposal of Assets	0	0	0	
Balance carried forward	<u>423,560</u>	<u>14,565</u>	<u>438,125</u>	<u>438,125</u>
Accumulated Depreciation				
Balance brought forward	12,707	13,159	25,866	16,539
Depreciation for year	8,471	573	9,044	9,327
Balance carried forward	<u>21,178</u>	<u>13,732</u>	<u>34,910</u>	<u>25,866</u>
Net Book Value at 31 December 2019	<u>410,853</u>	<u>1,406</u>	<u>412,259</u>	
Net Book Value at 31 December 2020	<u>402,382</u>	<u>833</u>	<u>403,215</u>	

4. Debtors and Prepayments

	Unrestricted £	Restricted/ Designated	Total 2020 £
Income Tax Recoverable - Church	17,570		17,570
Income Tax Recoverable - Linking Lives	0	0	0
Income Tax Recoverable Church Centre		105	105
Income Tax Recoverable Caleb's Mountain		998	998
	<u>17,570</u>	<u>1,103</u>	<u>18,673</u>

St James Church, Bream
Financial Statements for the year
ended 31 December 2020

5. Creditors: amounts falling due within one year

	2020	2019
	£	£
Mission (Charities and General)	85	507
Diocese - Pastoral Fees	175	0
Wages/Expenses	529	471
HMRC	846	1,387
	<u>1,635</u>	<u>2,365</u>

6. Restricted and Designated Funds

		Fund Total 2020	2019	Movement
		£	£	2020
Church Building Fund	8	28,231	27,002	1,229
Caleb's Mountain	9	18,631	26,771	(8,141)
Linking Lives	10	6,954	10,376	(3,422)
		<u>53,816</u>	<u>64,149</u>	<u>(10,334)</u>

Above figures have taken accruals into account

7. Related Party Transactions

During the year, a number of payments were made to parties related to the PCC.

Rev. Chris Maclay, Vicar and Chairman of the PCC, received payments of £331 (2019:1005) as re-imbusement for his out of pocket expenses incurred in his activities for the Church.

It is the policy of the PCC to reimburse the Vicar for his out of pocket expenses in full.

Two full members of the PCC (and two co-opted were employees of the church.

The vicar's wife is an employee of the church as she heads up Linking Lives. She is not a member of the PCC. Similarly the wife of a PCC member is also employed by the church as a Children's Youth and Families Worker.

8. Church Building Funds

	2020	2019
Opening Balance	27,002	25,905
Donations/Grants Received	980	2,040
HMRC Gift Aid Accrual	105	100
Gift Aid Received	32	63
Interest on Funds	112	209
Expenditure		(1,314)
Closing Balance	<u>28,231</u>	<u>27,002</u>

St James Church, Bream
Financial Statements for the year
ended 31 December 2020

9. Caleb's Mountain	2020	2019
Opening Balance	26,771	11,126
Donations	6,360	9,890
Grants	1,250	2,500
Gaff Project		108
Gift Aid Received inc Accrual	1,617	1,644
Tfr From PCC	3,300	3,400
Gloucester CC	1,346	6,266
Accrual from Diocese		12,000
Expenditure	(22,013)	(20,163)
Closing Balance	<u>18,631</u>	<u>26,771</u>

10. Linking Lives	2020	2019
Opening Balance	10,376	2,785
Tfr from PCC	2,000	2,000
Grants	750	8,530
Other Income	249	3,627
Gift Aid Accrual		700
Expenditure	(6,421)	(7,267)
Closing Balance	<u>6,954</u>	<u>10,376</u>

11. Movement in Reserves	Unrestricted funds	Restricted/ Designated Funds	Total
	£	£	£
Reserves at 1 January 2020	493,952	64,149	558,101
Net gain / (loss) for the year	16,710	(15,633)	1,077
Transfer of Funds	(5,300)	5,300	
Movement in Tangible Fixed Assets	(9,044)	0	(9,044)
Reserves at 31 December 2020	<u>496,318</u>	<u>53,816</u>	<u>550,134</u>

Independent examiner's report to the trustees of THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JAMES, BREAM, DIOCESE OF GLOUCESTER (Charity number 1133851)

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Name: Derek Broom FCCA



Relevant professional qualification or body: Association of Chartered Certified Accountants

Address: Fairways, Lansdown Walk, Bream, Lydney, Gloucestershire GL15 6NE

Date: 7th May 2021