

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	

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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

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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>

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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-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.

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>

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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)**

I report on the accounts of the Trust for the year ended 31st December 2020, 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: 7th May 2021