

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 pledges 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

		Unrestricted funds	Restricted/ Designated Funds	Total 2021	Total 2020
	Note	£	£	£	£
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	

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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
	60,168	49,161
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
	8,100	4,145	12,245

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	423,560	14,565	438,125	438,125
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	29,649	14,305	43,954	34,910
Net Book Value at 31 December 2020	402,382	833	403,215	
Net Book Value at 31 December 2021	393,911	260	394,171	

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
	19,095	1,322	20,417

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	<u>(28,722)</u>	<u>-</u>
Closing Balance	<u>0</u>	<u>28,231</u>

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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

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