

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

		Unrestricted funds	Restricted/ Designated Funds	Total 2022	Total 2021
	Note	£	£	£	£
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	

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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.

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

	2022	2021
	£	£
Staff Wages	63,785	59,428
Staff Expenses	245	565
Casual	800	175
	64,830	60,168
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
	8,100	3,500	11,600

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	423,560	14,565	438,125	438,125
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	38,120	14,565	52,685	43,954
Net Book Value at 31 December 2021	393,911	260	394,171	
Net Book Value at 31 December 2022	385,440	0	385,440	

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	<u>1,118</u>		<u>1,322</u>
	22,745	0	20,417

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
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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

31st 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 2023

Name:

Derek Michael Broom FCCA

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

Certified Accountant

Address:

Fairways, Lansdown Walk, Bream, Glos. GL156NE