

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.

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 have introduced an extra communion service at 9 am once a month. Once a month we also have a Sunday worship night. *CoGs/Small Groups* we have a number of groups, meeting in people's homes, 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. 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

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.

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 £157,076 of which £2,574 was investment income. Restricted/Designated income of £16,372 including £232 of investment income was also received and is detailed in the Financial Statements. Income from general giving increased by 0.35%. Total income decreased by 7.93%. We are grateful to the Benefact Trust for a grant of £4,450 in support of Linking Lives and The National Society for a grant of £10,000 in support of Caleb's Mountain.

£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

		Unrestricted funds	Restricted/ Designated Funds	Total 2023	Total 2022
	Note	£	£	£	£
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	

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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
	36,916	64,830
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>

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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>

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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