



St James' Church  
HOPE  
Salford M6 8EJ

Trustees Annual Report  
And  
Financial Accounts 2022

Charity No. 1134822

## TRUSTEES ANNUAL REPORT FOR 2022

The Financial Accounts (as verified by our Independent Examiner Beryl Ainsworth) show that for 2022 the church operated at a loss of £2,527 i.e. we were required to spend £2,527 more than we received in income but this was a year of progress with much costly work being achieved during the year (upgrading the heating system in the church and the installation of easy access toilet facilities in the Community Hall). The loss of £2,527 is still less than the loss of almost £4,000 in the previous year.

Points to highlight from the financial accounts include:

- Total income was up by £21,464 at £69,603 (compared with £48,139 in 2021). However, if we deduct income received from Salford Elim Church then our income was down by £2,456 (a 5% reduction).
- Salford Elim Church contributed £2,580 to general church funds, £21,340 for specific projects plus a further £1,906 towards shared energy costs
- Community Hall income from bookings was up by £5,685
- Grounds maintenance costs were down from £4,321 in 2021 to £1,035 in 2022
- We honoured our commitment to the Diocese and paid our 2022 Parish Share of £11,750 in full
- We received a grant of £1,250 from the Diocese towards increased energy bills; energy bills were up by £907 in 2022 but are expected to be much higher in 2023
- Total expenditure was up by £20,000 at £72,130 (£52,110 in 2021)
- Church maintenance costs were up by £13,318 (due to work on upgrading the heating system)
- Community Hall expenditure was up by £10,895 (due to the installation of the easy access toilet facilities)
- Charitable giving at £430 was only one third of the sum given in support of other charitable causes during 2021.

The deficit of expenditure over income of £2,527 was funded by withdrawing from the CBF Church Of England Deposit Fund.

We pay tribute to the tireless work of the members of the church who also act as Trustees for Charity number 11348222.

James Anthony Wood  
On behalf of the Board Of Trustees  
March 2023

## REPORT OF THE INDEPENDENT EXAMINER

The Treasurer for the PCC maintains the following accounting records:

Computerised Cash Book

Bank Statements for all operating accounts

Manual Weekly Collections Book

Folders of vouchers for expenditure

Cheque counterfoils and paying in stubs

Financial controls in operation:

All cheques to be signed by two from the Incumbent, Churchwardens and Treasurer

Collections to be checked by two from Sidespersons, Churchwardens and Treasurer

Preparation of accounts:

A full bank reconciliation carried out on all operating accounts

Bank deposits checked with cash book entries

Expenditure vouchers checked with bank and cash books

A handwritten signature in black ink, appearing to read 'B. Ainsworth', with a long horizontal flourish extending to the right.

Ainsworth Hargreaves & Co  
Accountants  
48 Stafford Road, Eccles  
MANCHESTER M30 9ED  
Tel: 0161 707 4196

# ST JAMES CHURCH HOPE: FINANCIAL ACCOUNTS FOR 2022

Note	INCOME	2021 £	£	2022 £	£
1.	<b>Planned Giving</b>				
	Gift Aid	8451.00		9367.00	
	Non Gift Aid	2277.50		1772.00	
	Collections	1300.46		1185.37	
			12028.96		12324.37
2.	Tax Refunds (Gift Aid & GASDS)		2968.83		3389.39
3.	<b>Gift Day</b>				
	Gift Aid	797.00		270.00	
	Non Gift Aid	63.00		410.00	
			860.00		680.00
3.	<b>Donations &amp; Other Income</b>				
	Gift Aid	240.00		260.00	
	Non Gift Aid	1449.92		404.00	
4.	Salford Elim	1505.00		23920.00	
	Salford Elim Shared Expenses	597.75		1905.93	
			3792.67		26489.93
5.	<b>Charitable Giving</b>				
	St James Hospital Lesotho	150.00		225.00	
	Christian Aid Giving	305.00		0.00	
	Harvest Offering	300.00		105.00	
	Children's Society (Christingle)	184.00		100.30	
			939.00		430.30
6.	<b>Community Hall</b>				
	Regular Hire	4375.00		8127.50	
	Occasional Hire	1910.00		3842.50	
	Hall Booking Deposits	0.00		200.00	
	Hall Refurbishment Fund	1326.32		140.00	
			7611.32		12310.00
7.	Fundraising Events		0.00		0.00
8.	Car Park Hire		12000.00		12000.00
9.	Fees		2103.00		679.00
	Grants/Legacies		0.00		1250.00
10.	Insurance Claims		5810.47		0.00
11.	Sundry Income		<u>25.00</u>		<u>50.24</u>
	<b>Total Income</b>		<u>48139.25</u>		<u>69603.23</u>

Note	EXPENDITURE	2021 £	£	2022 £	£
	<b>Church Costs</b>				
12.	Maintenance	11565.98		24882.70	
13.	Grounds Maintenance	4321.00		1035.00	
14.	Cleaning	1863.00		1623.00	
			17749.98		27540.70
	<b>Utilities</b>				
	Electricity	540.64		609.53	
	Gas	1822.26		2660.44	
15.	Water	0.00		0.00	
			2362.90		3269.97
	Insurance		6429.05		6627.26
	Upkeep of services		256.87		306.25
16.	Costs of music		1200.00		1200.00
	Clergy Expenses		259.90		285.88
	Diocese Parish Share		11523.82		11750.00
17.	<b>Funds To Charities</b>				
	St James Hospital	250.00		225.00	
	Christian Aid	555.00		0.00	
	Harvest Offering	300.00		105.00	
	Children's Society	184.00		100.30	
			1289.00		430.30
	<b>Community Hall</b>				
18.	Expenses	164.92		168.34	
19.	Maintenance	576.00		907.54	
	Gas	556.67		1215.10	
	Electricity	572.62		693.06	
20.	Water	2257.17		1500.44	
	Cleaning	1657.59		2110.08	
21.	Refurbishment	1400.00		11485.00	
			7184.97		18079.56
	<b>Vicarage</b>				
22.	Expenses	1401.12		1161.60	
	Water	266.45		353.84	
			1667.57		1515.44
	Fees - Non PCC		1268.00		216.00
23.	Printing & Stationery		646.02		593.50
	Admin		57.00		40.00
24.	Sundry Expenses		214.77		275.42
			<hr/>		<hr/>
	<b>Total Expenditure</b>		52109.85		72130.28
			<hr/>		<hr/>

**It is noted that:**

The difference of expenditure over income in 2021 was a loss of £3,970.60

The difference of expenditure over income in 2022 is a loss of £2,527.05

## ASSETS AND NOTES

CURRENT ACCOUNT	2022	Total Assets
Opening balance at bank 01/01/2022	£ 4,095.08	
Income received during 2022	£69,603.23	
+ Transfer from CBF Deposit Fund	<u>£ 4,000.00</u>	
Total Resources	£77,698.31	
Expenditure paid out during 2022	£72,130.28	
2021 cheques presented in 2022	<u>+ 284.00</u>	
Sub-total	72,414.28	
2022 cheques not presented in 2022	<u>- 23,905.30</u>	
	<u>£48,508.98</u>	
2022 Total Income less Expenditure	£29,189.33	
Closing balance at the bank at 31/12/22	<u>£29,189.33</u>	£29,189.33

### COMMUNITY HALL ACCOUNT

Opening balance at bank 01/01/2022	£ 78.65	
Closing balance at the bank at 31/12/22	<u>£ 78.65</u>	£ 78.65
(No transactions)		

### CBF CHURCH OF ENGLAND DEPOSIT FUND

Opening balance as at 01/01/2022	£17,374.48	
+ Interest received during the year	<u>£ 177.59</u>	
	£17,552.07	
Less Withdrawal (to fund easy access toilet facilities)	£ 4,000.00	
Closing balance as at 31/12/22	<u>£13,552.07</u>	<u>£13,552.07</u>

TOTAL ASSETS AS AT 31/12/2022 £42,820.05

This compares with Total Assets of £21,441.80 as at 31/12/2021 but when uncleared cheques are taking into account then net assets are £18,914.75 which reflects the loss of £2,527.05 during the year.

## **NOTES - Income**

1. Planned Giving covers regular donations given via standing order or weekly envelopes. Collections are the cash given on the open plate. We are thankful for the support of church members who continue to honour their planned giving commitments.
2. Tax Refunds is the money recovered from HMRC on all gift aided donations. The government now allows us to claim a tax refund against small cash donations under the Gift Aid Small Donations Scheme. This includes some of the weekly envelopes which are not Gift Aided, cash given on the plate and some donations.
3. Gift Day and Donations are not counted as Planned Giving as they are one-off donations but these can still be included under the Gift Aid Reclaim Scheme. Donations included gifts given in memory of the late Norah Nuttall.
4. Salford Elim Church contributed £5,500 towards the cost of the installation of the easy access toilet facilities in the Community Hall and £15,840 towards the cost of the heating upgrade in church.
5. Charitable Giving is presented as the total received for each organisation. These are not divided into Gift Aid and Non-Gift Aid although some donations received are gift aided. The amounts sent to the charities are the cash amounts received. The envelopes for donations given under Gift Aid are forwarded to the charity for them to reclaim this directly.
6. Community Hall income comes from the hire of the Community Hall to both regular and occasional users.
7. There were no specific fundraising events in 2022 for general church funds.
8. The church receives a considerable amount of income from being able to hire out the car park to the NHS. This is at a fixed fee of £1000 per month billed quarterly at £3,000 per quarter equivalent to £12,000 in a full year.
9. Fees cover monies received for occasional services such as weddings and funerals. Only a portion of these fees can be retained for use by the PCC. The majority is passed on to the Diocese; please see Fees – Non PCC under Expenditure.
10. There were no insurance claims during 2022.
11. Sundry Income relates to money given towards the cost of Easter flowers.

## **Expenditure**

12. £23,805 of the amount included under Church Maintenance relates to the amount paid before the year end to HeatinGlobal for the upgrading of the heating system in church.
13. Grounds maintenance relates to the cost of grass cutting and upkeep of the garden areas.
14. Cleaning costs are recorded separately for the church and for the hall. The cleaner's wages costs are normally shared equally between the two whereas the cost of cleaning materials is charged mainly to the hall (toilet and kitchen requirements). In 2022 however, more focus was spent on cleaning in the hall. Salford Elim Church provided a monthly cleaning team to work in the church.
15. As little water is used in church, all the costs of water were allocated to the hall (note 20).
16. Costs of music covers a monthly fee paid out to our organist who generously donates some of this fee back to the church.
17. Funds to Charities were significantly lower in 2022, most notably to Christian Aid where £550 had been donated in the previous year.
18. Community Hall Expenses includes the cost of the boiler service and payment to Salford City Council for an extra bin.
19. Community Hall Maintenance includes the cost of the CCTV contract and work carried out on parts of the ceiling.
20. The reduction in the cost of water bills relates to a correction of underbilling in the previous year.
21. Community Hall Refurbishment relates to the installation of the easy access toilet facilities.
22. Amounts shown under Vicarage are our share of the costs for St John's Vicarage, our Incumbent's residence where many online services continued to be broadcast from there during 2022.
23. Printing & Stationery includes the cost of the maintenance contract for the photocopier and the cost of ink cartridges.
24. The majority of the expense under Sundry Costs is the fee for the website.



## **INDEPENDENT EXAMINER'S REPORT TO THE PCC OF ST JAMES, HOPE FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2022**

This report on the financial statements of the PCC for the year ended 31<sup>st</sup> December 2022, which are set out on pages 2 to 5, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ("the Regulations") and S.145 of the Charities Act 2011 ("the Act").

### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year (under section 144(2) of the Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 145 of the Act)
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the Act); and
- to state whether particular matters have come to my attention

### **Basis of this report**

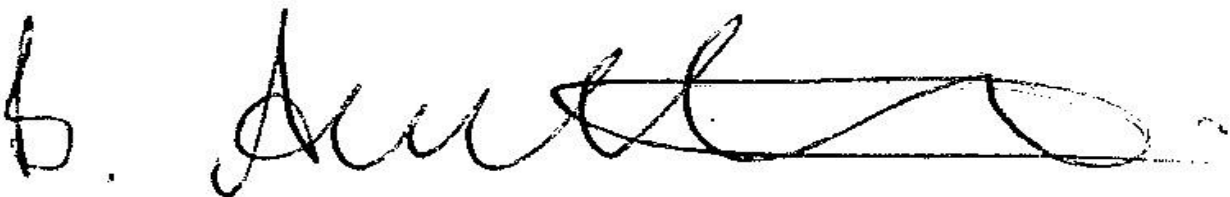
My examination was carried out in accordance with General Directions given by the Charity Commission under section 145(5)(b) of the Act and to be found in the Church Guidance, 2006 edition. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the accounts.

### **Independent Examiners Statement**

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the trustees have not met the requirements to ensure that:
  - proper accounting records are kept (in accordance with section 130 of the Act); and
  - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
2. to which, in my opinion, attention should be drawn in order to enable proper understanding of the accounts to be reached

**Signed**



**Name:** Beryl Ainsworth  
**Address:** 49 Stafford Road, Eccles  
Manchester M30 9ED

**Date:**

