

THE PAROCHIAL CHURCH COUNCIL OF

ST JAMES THE LESS

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2022

The Parochial Church Council of St James the Less
Annual Report for the year ended 31st December 2022

Contents

Annual report	1 - 17
Independent Examiner's report	18
Statement of financial activities	19
Balance sheet	20
Notes to the financial statements	21 - 35

The Parochial Church Council of St James the Less**Report of the Trustees****For The Year Ended 31st December 2022****Charity information**

Incumbent The Revd. Elisabeth (Lis) Goddard

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The Parochial Church Council of St James the Less

Report of the Trustees

For The Year Ended 31st December 2022

Annual report of the Parochial Church Council

For the year ended 31st December 2022

The Parochial Church Council (PCC) of St James the Less, Westminster, the members of which act as trustees to the charity, presents its report and the financial statements of St James the Less for the year ended 31st December 2022, which have been prepared in accordance with the Church Accounting Regulations 2006 together with the applicable accounting standards and the Charities SORP 2011.

Responsibilities of the PCC

Charity law requires the PCC to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the results for that period. In preparing those financial statements, the PCC is required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the church will continue in operation.

The PCC is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity, and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. In addition, they are responsible for ensuring that the accounts comply with statutory requirements, the requirements of the charity's governing instruments and including any other additional information required by law.

PCC Administrative information

St James the Less is situated on Vauxhall Bridge Road, Pimlico. It is part of the Diocese of London, Two Cities Area, within the Church of England. The correspondence address is St James the Less Centre, Thorndike Street, Off Moreton Street, London SW1V 2PS

The Parochial Church Council (PCC) is a registered charity (No. 1135075)

The Parochial Church Council of St James the Less

Report of the Trustees

For The Year Ended 31st December 2022

PCC Administrative information

PCC members who have served from 15th May 2022 (Annual Parochial Church Meeting) are:

Incumbent:	The Revd. Elisabeth Goddard		Chair
Church Wardens:	Dorothea Gopaul	from April 2016	
Representatives on the Deanery Synod:	Veronica Garbutt	from October 2020	
Elected Members:	Anthony Metcalf-Gibson	from April 2022	Lay Chair
	Ben Ealovega	from May 2021	
	Estelle King	from October 2020	
	Helen Mealins	from October 2020	Treasurer
	Eunice Auma K.	from May 2022	Secretary
	Paul Hamley	from May 2022	Chair of Buildings Committee
	Denise Barnett	from May 2022	
Curate, Ex-Officio:	The Revd. Andrew Goddard	from September 2013	
Curate, SSM:	The Revd. Fung Lau	from July 2016	
Curate, SSM:	The Revd. Ruwano Gunawardene	from September 2022	
Sidesman:	Denise Barnett		
	Sean Kennedy		
	Samuel Cassidy		
	Merlyn Christophers		
Staff of St James the Less, Employed by the PCC:	Samantha McCarthy	from June 2022	Operations Manager
	Jeremy Pinkney	until November 2022	Verger

Structure, governance and management of the PCC

The method of appointing PCC members is set out in the Church Representation Rules. All baptised Church attendees are encouraged to register on the Electoral Roll and are eligible to stand for election to the PCC within certain restrictions laid down by the Charity Commissioners.

Committees

The PCC operates through the following committees, which meet from time to time between full meetings of the PCC.

2022 has seen the beginning of re-introduction of normal practices and procedures following the disruption of COVID. This has meant that our committee structure has begun to be re-established, with some adjustment after the Pandemic, in the following way.

The Parochial Church Council of St James the Less

Report of the Trustees

For The Year Ended 31st December 2022

Standing Committee

This is a statutory committee and has the power to transact business of the PCC between its meetings, subject to any directions given by the Council. It meets six times a year. It consists of:

The Vicar
The Warden/s
The PCC Treasurer
The PCC Secretary
Another member of the PCC

At the request of the PCC the Lay Chair has agreed to serve as the extra PCC member of the Standing Committee, particularly in the absence of a second Church Warden. The Standing Committee is once more meeting in person.

Finance Sub-committee

The Finance Sub-Committee has met once in 2022, to advise on the formulation of the budget. The following people are part of the committee:

The Revd. Lis Goddard (Chair)
The Revd. Andrew Goddard
Helen Mealins – Treasurer
Alice Chan – Bookkeeper
Samantha McCarthy – Operations Manager *from June 2022*

Bookings Review Committee

This Committee exists to apply our terms and conditions and to help the Centre Manager in making difficult decisions about lettings. Business is mainly conducted by email and on an ad hoc basis. It consists of:

The Revd. Lis Goddard (Vicar)
The Revd. Andrew Goddard
Dorothea Gopaul (Warden)
Dr Paul Hamley (Chair of the Buildings Committee)

Staffing Committee

This committee was set up by the PCC to help the Trustees to review staffing, job descriptions and the effective running of the office. The current members of this committee are:

The Revd. Andrew Goddard (Chair)
Dorothea Gopaul
The Revd. Lis Goddard
Samantha McCarthy – Operations Manager (Co-opted) *from June 2022*

Buildings Committee

The Buildings Committee is responsible for overseeing the maintenance, repairs and any possible building or conservation/restoration work on our significant buildings, always in consultation with the PCC. It consists of:

Dr Paul Hamley (chair)
The Revd. Lis Goddard
Dorothea Gopaul
Samantha McCarthy - Operations Manager (Co-opted) *from June 2022*

The Parochial Church Council of St James the Less

Report of the Trustees

For The Year Ended 31st December 2022

Safeguarding Committee

This Committee has met twice this year, overseeing the safeguarding work of the church and reporting to the PCC. It comprised:

Samantha McCarthy – PSO and Evidence Checker *from June 2022*
The Revd. Lis Goddard
Suna Gurkan – Children’s Champion

Partners in Mission

This committee had delegated authority on behalf of the PCC to apportion our 10% tithe among the mission partners we support and other mission activities which fulfil published criteria. However, the committee has not met since 2018, its functions have been assumed by the PCC and so it has now effectively ceased to exist.

Working Groups and Teams

The Leadership Team

The Leadership Team meet termly to provide oversight to the leadership of services, homegroups and discipleship. Members of the preaching and worship teams are part of this team, as are those responsible for the oversight of our Prayer Ministry of all types. The Team consists of:

The Revd. Lis Goddard (Chair)
The Revd. Fung Lau
The Revd. Ruwani Gunawardene – from September 2022
The Revd. Andrew Goddard
Amabel Ealovega
Ben Ealovega
Suna Gurkan

Pastoral Team

The Pastoral Team meets fortnightly for an hour and reviews the ongoing pastoral care of the congregation. It consists of:

The Revd Fung Lau (Chair)
The Revd. Lis Goddard
The Revd. Andrew Goddard
Ben Ealovega
Estelle King
Mary Willard until June 2022
The Revd. Ruwani Gunawardene from September 2022

ODM Leadership Team

The Open Door Meal Leadership Team has responsibility for the safe and effective running of the ODM and for ensuring ongoing financial provision. They are also responsible, with the PCC, for developing the PCC’s vision for the ODM. There is a need to expand the current team. There has been an ongoing pressure to adapt the ODM to the changing COVID regulations. The current team are:

The Revd. Andrew Goddard (Chair)
Jamie Lobban
The Revd. Fung Lau
The Revd. Lis Goddard

The Parochial Church Council of St James the Less

Report of the Trustees

For The Year Ended 31st December 2022

Fundraising Group

This group was formed towards the end of 2022 to focus on fundraising towards making our outreach work through Community Outreach Workers sustainable. The PCC are planning to appoint a part-time Children and Families Worker and a part-time Vulnerable Adults Worker in 2023 so this fundraising will be key going forward. The members of this Group are:

The Revd. Lis Goddard
Anthony Metcalfe- Gibson
Estelle King
Catherine Lau

Objectives and Activities of the PCC

St James the Less PCC has the responsibility of co-operating with an incumbent in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the church and centre complex of St James the Less, Pimlico.

PCC Overview

Church attendance

There were 74 parishioners on the Church Electoral Roll for 2022. The average attendance on a Sunday was 30 adults and 1 child. Average attendance at Messy Church is 40 adults & 33 children, Special messy is 7 adults and 4 children. With attendance at the Light Party being 81 adults, and 119 children. Attendance at the Special Light Party was 24 adults and 18 children. During 2022 we started a new service for families on the first Sunday of the month at 3pm called J.A.M. (Jesus and Me). Average attendance at J.A.M. was 25 adults and 14 children.

Risk Assessment

The PCC, through the staff, continues to give consideration to the major risks that the church is exposed to, to assess the likelihood of the risks occurring and the likely level of impact the risks pose, in conjunction with new diocesan guidelines. They have also considered the controls that are in place for these risks and have identified any necessary areas for action. This is an ongoing process that the PCC undertakes to ensure that the operations of the church are adequately protected against the risks it faces in achieving its strategic objectives. In 2022 there was a rolling process of updating the COVID risk assessments to ensure compliance. The PCC has a current Safeguarding Policy in place and requires all bookers of the Centre and Church to agree to it.

Safeguarding

Safeguarding in this and preceding years continues to take prominence as a priority in this and the wider Church. It is one of the most important aspects of church life because it ensures that those who form part of the church are safe to participate within it and as such, we take Safeguarding very seriously here at St James the Less and it is of utmost importance to our mission and ministry.

Safeguarding is a collective – whole church – responsibility. Jesus' command to love means that we are commanded to demonstrate a commitment to ensuring the safety of children, young people and adults at risk as they worship and take part in activities in our church.

The Parochial Church Council of St James the Less

Report of the Trustees

For The Year Ended 31st December 2022

The Clergy and the PCC along with the Safeguarding Officer all work to ensure that we have the proper systems and policies in place in line with the diocesan guidelines. We continue to strive to ensure that we respond without delay to any safeguarding issues and have placed safeguarding as a standing priority issue for the PCC and to ensure our training is up to date, this includes the new training required to recognise domestic abuse.

There have been several changes this year with safeguarding and as such a lot of suggested training materials have been made available to everyone on the safeguarding portal, which includes training for lots of different safeguarding issues that may arise within the church as the church recognises the different dynamics and problems that may arise within different communities.

The London diocese safeguarding team have also set up a monthly meeting online to support all CSO and PSO's who are able to bring any questions they may have to these meetings to discuss with others, this is a very welcome monthly support.

As our new Evidence Checker and Church Safeguarding Officer, I have been arranging required DBS checks, assisting with safeguarding training, updating the Safeguarding dashboard, and have provided the PCC with reports and advice on the additional training that is required to take place this year.

Many thanks must be made to Suna Gurkhan who is our Children's Champion and continues to be a part of the children's activities ensuring the safeguarding demands of Messy Church, JAM and Pause are met. Thanks also to Rev Lis Goddard and Rev Andrew Goddard who oversee the growing safeguarding needs of the Open Door Meal.

Samantha McCarthy

PCC Review of the year for 2022

The PCC met eight times during the year with an average attendance of 98%.



Overview of the Year

WORSHIP AND CHURCH COMMUNITY

SUNDAYS AT ST JAMES THE LESS

Following the pandemic Sundays have begun to settle down into new pattern. Our *Informal Worship* is now at 10am on a Sunday morning, with the worship being also on Zoom, where there are still several people attending. Sadly, our families still have not returned to this service, but we hope that the appointment of a children and families worker in the New Year will change this trend.

On a Sunday evening we now have a quiet Communion Service, which is loved by those who attend. It is especially helpful for members who struggle with mornings or who have to work on a Sunday morning.

On the first Sunday of the Month, we have established J.A.M. (Jesus and Me) as short service for families at 3pm. Whilst this is taking time to grow it is certainly filling a gap and meeting a need.



The Parochial Church Council of St James the Less

Report of the Trustees

For The Year Ended 31st December 2022

COMPLINE



Throughout 2022 we continued to have Compline on zoom, initially on Monday, Wednesday and Friday evenings at 9pm. This gradually dropped down to just Wednesday evening as the need diminished. There is no doubt that providing Compline online met a real need and provided a blessing to our community during the pandemic, but as we drew towards the end of 2022, it looked as if it was no longer needed.

TUESDAY COMMUNION

In 2022 we began a midweek communion service on a Tuesday. This proved to be popular and the numbers have grown from the initial 3 or 4 to sometimes as many as 12. We now have lunch together after communion and a real sense of community is forming.

EASTER

In Holy Week after our Messy Easter and Special Messy Easter, we were able, for the first time since 2019, to have our Walk of Witness with the other Pimlico churches. This culminated at St James the Less and everyone was welcomed to tea, coffee and hot crossed buns. At 12 noon we had an hour at the Cross and in the late afternoon we screened a film of Pilgrim's Progress.



On Easter Saturday everyone came together to clean and decorate the church for Easter Sunday. It was lovely to see the church filled with flowers.



Easter Sunday began at 6am with the Dawn Service, lighting the fire to signify the light of the life of Christ rekindled as he is raised from the dead. The light was then brought into the church and candles were lit throughout so that the light spread.

At the 10am All Age Celebration we thought about how our chains are broken by the resurrection of Jesus from the dead and placed broken chains on the Easter Cross. The day ended with a joyful celebration of the Easter Communion.



CHRISTMAS



As ever Christmas was busy, it was wonderful to be able to have a 'normal' Christmas once more. This included Messy Christmas and Special Messy Christmas, Carols by Candlelight, with South Westminster Community Choir singing, the ODM Christmas meal and Carol Service, Carols on the Move –

once more ably supported by South Westminster Community Choir, the Nativity from Scratch on Christmas Eve, Midnight Communion on Christmas Eve and Christmas Communion at 9am on followed by an All Age Service on Christmas Morning.



Lis Goddard

SUNG WORSHIP

In the morning services usually, our sung worship is led very simply with solo voice and acoustic guitar (either steel string or classical, as appropriate). We use a mixture of hymns and modern songs and wherever possible we try to use some songs that fit the theme that is being focused on in the service.



Taking seriously the psalmist's exhortation to 'sing to the Lord a new song' we do try to regularly introduce new-to-us songs (or, at least, new to Ben!) including some songs written by our own Andrew Goddard. For example, for the first time in a long time we had live music on Christmas Day and Ben learnt a few new songs for this season.

In the evening services, and when Ben is not available in the morning services, videos are used to lead sung worship. We hope to have more live worship leading for the evening service in the near future.

Ben Ealovega

The Parochial Church Council of St James the Less

Report of the Trustees

For The Year Ended 31st December 2022

STUDY GROUPS

Online

Throughout 2022 we continued to meet online on a Wednesday for our Study Group. This was always a special time when we were able to go deeper into the text we had studied on a Sunday. I always left feeling that I had delved deep and learned a lot. Each Wednesday they were followed by Compline.

Lis Goddard

Coffee and Prayer

Coffee and Prayer moved back in person and meets every Friday morning at 11am. It is a chance for those older members of the congregation to meet for fellowship, to read the bible together, usually using Lectio Divina, which is an easier way of engaging with a passage for those whose memory is not what it once was, and to pray for each other. It is always a time of rich blessing.

Lis Goddard

PASTORAL CARE

The pastoral care team meets every two weeks in order to share and make sure we have a better understanding of needs or matters concerning the progress of our church members. We also care for those who are interested in joining our community and love to worship with us. Interceding and prayer is vital in the meeting.

We try to care for our brothers and sisters by visits, making phone calls and any ways which aid feelings of safety and comfort. We also give practical support when possible.

Fung Lau

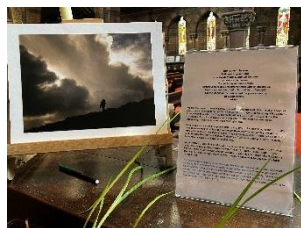
PRAYER

While our individual/private prayer lives are of course so important, coming together to pray as a church family is fundamental - and continues to be a growing vital part of our church life. Throughout this year the church has continued to come together and pray for each other, our community, the global church and the wider world both online and in person.

REVIVE

20th July 2022

While our first *Revive* (our regular creative prayer meeting) of the year in February was on Zoom, our subsequent two meetings were, for the first time since lockdown, were in church. Those who couldn't be there in person were able to participate via Zoom. Our themes for the three Revives were 'Open', 'Unveiled' and 'The battle belongs to the Lord'. As ever in the in-person meetings we had food and fellowship and then spent time praying together for the church and each other using hands-on and creative methods. We also spent time worshipping God in song together.



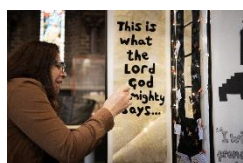
For *Thy Kingdom Come* in May we set up prayer stations in the Prayer Chapel using sections of the Lord's Prayer as a way to help people to focus as they prayed. The prayer stations each had a large print of one of Ben's nature photos (chosen by Amabel to fit the theme of the particular station) and a short reflection written by Amabel. People were invited to pause, reflect and pray as they focused on each line and associated Bible verses and to think about how they could put into practice an aspect covered in the



reflection.



In October we had our annual *Day of Prayer* - the first one in person since 2019. This took place on a Sunday and incorporated both the 10am service and the 6pm service and ran right through the afternoon. Using the well-known passage from Jeremiah 29 we used a number of creative and hands-on ways to pray for our community, church and each other meditating on how the words of Jeremiah spoke into our lives today. Thank you so much to all who contributed!



The Parochial Church Council of St James the Less

Report of the Trustees

For The Year Ended 31st December 2022

As one way of expressing and outworking our belief in the importance of prayer in everything we do, following on from the Day of Prayer, people have been meeting together at St James the Less every *Monday at 12:30 pm* to pray for our church and community. Those not able to be there in person have been encouraged to join in by setting an alarm and pray wherever they are!

Our monthly *Men's Prayers and Women's Prayers* have continued regularly through the year and have been a wonderful time of fellowship, deepening relationships and real blessing and support as we pray for our church life and each other. This year we have been able once again to meet in person so have been able again to share breakfast before

praying.

Nearly every Sunday night the *leadership team* met on Zoom to pray for the events of the day, specific people and each other. This time has always ended with the Aaronic blessing which we pray over each other and again over the community.

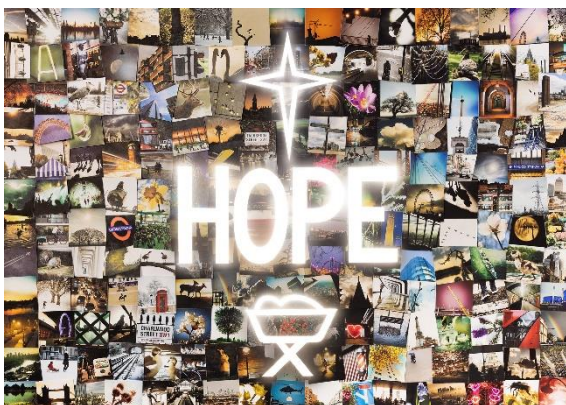


The *PrayerChain* has continued to be used regularly this year (people email prayer requests to prayerchain@sjtl.org) and the prayer request is then forwarded to a group of people who have committed to pray. PrayerChain requests are kept confidential. It has been a great encouragement to see specific answers to prayer! *Amabel & Ben Ealovega*



CREATIVE CHURCH: Christmas Card

This year's Christmas card was designed and created as a collage of 204 tiny, printed photographs of London. The photos were chosen from many thousands of images Ben had taken in Pimlico and other parts of London over the last 15 years.



The word 'HOPE', a crib and a star were cut out of the collage and then light was projected through the cut-out parts to remind us of God's hope in every situation. This final collage and lighting set up was in turn photographed, finalised in Photoshop and prepared as a final A5 image ready for print.

The full scale A1 sized original artwork that was photographed to make the card was put on display in the church, and positioned and lit in such a way that the illuminated word HOPE was the first thing people saw coming into the church over the Christmas period.

Amabel & Ben Ealovega

COMMUNITY OUTREACH

ALPHA



The Alpha course is a platform for people who are searching for the meaning and purpose of life and to ask questions and explore the Christian faith. It is a unique way to help people to learn about Jesus, as both divine and human. Also, how Jesus came into this world to save & to redeem us. The video gives testimony of transformed lives as people encounter the living true

Saviour.

It was a privilege to be a witness for Jesus here. I watch people eager to be moved and wanting to learn more. There were signs of the seeds starting to sprout.

Dorothea Gopaul

The Parochial Church Council of St James the Less

Report of the Trustees

For The Year Ended 31st December 2022

ODM

We are delighted that the Open Door Meal (ODM) continues to serve meals (a hot main course and cake and fruit with hot drinks) on two Fridays each month except August to those who are homeless and vulnerably housed. It is appreciated not only for its high-quality food but also its welcoming and friendly atmosphere and has in the last year attracted roughly 50-60 guests each meal with many more at Christmas. The inclusion of occasional services especially at Easter and Christmas is much appreciated by both guests and volunteers.



Our volunteers who help prepare food in the afternoon under the supervision of Dorothea and who serve in the evening include a good number from SJtL, some from other churches, and some of other or no faith. We pray together before we welcome guests and after clearing up.

We have a core of excellent, committed people who work well together but the number of regular committed volunteers has been reduced since Covid and this has sometimes meant a heavy workload for those serving in the evening. We are always eager to add to our volunteers and leadership team.

The meal has continued to receive financial support from individuals and local churches but may need to consider more direct fundraising in the future.

Andrew Goddard

MEMORY CAFÉ

Memory Café happens on the first Tuesday of each month and is a chance for those with early-stage dementia and memory loss to come together and have activities specifically for them.



SILVER SCREEN



This usually runs in the afternoon on the last Sunday of each month. People from our community and other communities will watch an old movie and hopefully it will recall their memories of lovely films. We serve cream tea afterward. We realise that people like to stay as long as they can for they treasure this time together socialising with each other.

This is one of our outreach activities which aims to keep connection with the community and bring people together to know our community. We also make friends with the participants and hope that we can share God's love with them. We can care for their needs and give practical support which enables the building up of the network as part of pastoral care.

We pray that God will lead and show us where and how we can improve the ways in which we can care best for our community

Fung Lau

MESSY CHURCH/SPECIAL MESSY CHURCH



Has been running consistently every month. In the past year again, we have had a Light parties and Christmas events. New families have been coming along. Special Messy Church has a core group that come each time with some new families joining.



Every event has been enjoyable and relational with the hope of growing and expanding even more.



Sarah Agnew

The Parochial Church Council of St James the Less

Report of the Trustees

For The Year Ended 31st December 2022

TRAILS

Connecting local primary schools, we invited Westminster cathedral primary and Churchill Gardens Primary for our Christmas trail. Over two days the kids came and did a craft and met different characters from the Christmas story. The school's feedback was that it's one of their highlights of the year and the kids loved it.

Sarah Agnew



PAUSE

*Playgroup for Under 7's and their adults,
On Mondays 3.30-5pm, Term Time*



Pause remains one of the rare afternoon playgroups for children with their adults in the area. It offers a safe place for families to join with their children after school. Recently we have had quite a few mums, grandparents and nannies dropping in on a regular basis for a play, tea and chat.

Pause creates the first contact place for the families with whom we have built relationships over time. Some of them attend Messy Church and maybe J.A.M., so please pray for them. Thank you.

Suna Gurkan

OUTBREAK

Holiday Clubs

During the summer period of August, the Pimlico Foundation ran two separate holiday clubs, the first being for 8-11yr age group, with the second for the 12-15yr age group. With the help of funding from Pimlico Millions and Young Westminster we were able to offer a wide range of off-site activities including go-ape, museum visits, kayaking/sailing, Zoo Trip and Thorpe Park. We also held daily activities at St James the Less Church, with faith talks and team building games. With the HAF we were able to provide hot food each day and give out takeaway for extended families.

Over the two weeks we saw over 60 children and young people attend and had 11 young leaders and volunteers support.



During the Easter term, we host a holiday club called the Easter Hangout. The club consisted of trips, self-identity, image, relationships, social media and faith-based workshops. We invited Lis Goddard, Vicar of STJL to do a Q and A around her career, personal faith journey and views on social media. The week also involved team building games, sporting activities and trips. We also gained HAF funding, so we were able to provide hot meals for all attendees.

Schools

We restarted the Pimlico Academy mentoring with year 7 students, having the aim of taking on more students from year 9 for the upcoming term. We also regularly do our playground walks engaging with the students and providing pastoral support. This has been great in terms of building relationships and giving out information about Outbreaks regular youth activities. We have built strong communications with the teachers, admin team, heads of years and new teaching staff.

Prior to Westminster Cathedral Primary School closing down, we were providing an afterschool football club and continuing to do playground engagement work with Churchill Garden Primary school.



The Parochial Church Council of St James the Less

Report of the Trustees

For The Year Ended 31st December 2022

Community Outreach

Our community outreach work with Hot Chocolate Thursday within Churchill Gardens estate has been continuing strongly, with an average attendance of around 150 children, youth and families attending. We gain much support from St Gabriel's Church, the local community police and regular volunteers from One Westminster in helping deliver. The aim is now to replicate Hot Choc Thursday in Lillington Garden Estate. We have also supported local community project such as International Women's Day, Bangladesh Society and Pimlico Community Day event.

Isaac Rocke



Community Lunches



We provided hot lunches for families and young people and kids attending our Holiday clubs and over half term break. This year we had 6th formers help prep and cook the meals as well coming up with recipes for take to make at home. These lunches provide community and contact with families in the area which has been great to be part of.

Sarah Agnew

CHRISTMAS AND EASTER LUNCH

In 2022 we were able, once more to celebrate in person, which also meant that we were able to eat together again as a family. At Easter, following the Dawn Service we had a full cooked breakfast together, and after the All Age service we joined together for an Easter Lunch. It is wonderful to be able to share special occasions together again as our

St James the Less family.



It was especially precious at Christmas to be able to share Christmas Lunch with one another after 2 years of having to deliver it to individual homes. We gathered together in the Monk Room and enjoyed a Christmas Dinner with all the trimmings, including a full vegan option!



Lis Goddard

SW FEST

This year's SW Fest was busy, lively with lots of stalls and visitors. Thankfully it wasn't overly hot as the previous year, so it was enjoyable.

We had quite a few of us serving hot and cold drinks, cakes and they were received and appreciated much by the visitors and stall holders. There were also lovely cards with bible verses by Ben and Amabel which created a focus for prayers with those who stopped by. It was a lovely day in the neighbourhood sharing love of our Saviour.

Suna Gurkan



COMMUNITY PAYBACK

We continue to receive support and service from the one day weekly partnership with the Community Payback Team.

Thomas Francis the Team Leader is very professional and capable in his management of the team members. We very much appreciate this help. The tasks carried out are sometimes very heavy and dirty work. The buildings i.e. the church and the church centre are kept clean and tidy. The surrounding key areas and grounds are also kept clean from fallen leaves and debris. The willingness to do these tasks are evident in the quality of the work. We are very grateful for this help and continue to have a good relationship with this organisation.

I sometimes use this opportunity to interact with the team members to spread the good news of the gospel of Jesus Christ. I find them very engaging and responsive.



The Parochial Church Council of St James the Less

Report of the Trustees

For The Year Ended 31st December 2022

Dorothea Gopaul

PARTNERSHIP WITH WESTMINSTER COUNCIL ESTATE CLEANERS AND GARDENERS



SJtL benefit from the help of the above workers during the year. They are always at hand if we need help.

A few examples as follows: the cleaners help to deliver Christmas cards to residences on the estate. They remove fallen leaves from the front of the church during the autumn season. Sometimes they provide their trolley and help us remove heavy furniture and waste objects from the church.

The gardeners spray our weeds during the spring time when needed and loan us gardening tools etc.

These examples just show what a good relationship SJtL has with people/workers in the community. We are grateful for the willingness of these people who engage and assist us.

Dorothea Gopaul

CARING FOR OUR BUILDINGS

FRIENDS OF ST JAMES THE LESS

George Edmund Street and the Monk sisters would surely be saddened to see the impact of 160 years of grime accumulated on the fine creamy stone and vibrant brickwork of their Church. Led by the Reverend Lis Goddard, a small Friends Committee has therefore been formed to raise awareness and generate income for the cleaning and restoration of this unique building – an ambitious project which could take several years. Apart from the intrinsic value of restoring the magnificence of Street's original vision, we believe the renovation will enhance existing worship, attract more use of the Church by the local community and thus support the ongoing ministry of Lis and her team.

Composed of members of the Church Team and local people interested in the history and architecture of St James the Less, the Committee met ten times between April 2022 and '23. We started modestly with London Open House in September, a Drinks event in October and a Guided Walk in March. With increasing momentum, as well as support from the Diocese, we're planning more ambitious activities, including involvement in South West Fest 2023, a Gala Dinner in November, and a conference in June 2024 celebrating the bi-centenary of G E Street's birth in 1824.



Lizzie Iron

OPEN HOUSE LONDON

OPEN HOUSE FESTIVAL

For London Open House, the Church resounded with the music of the organ, played by a student from St Paul's Girls School, with Volunteers providing refreshments. Lis, Friends and Art History students from Harris Westminster School explained the history and theology of the church to visitors, while the Friends had arranged visual displays

focussing on the elements of the building and plans for the restoration project: after completion of the Chancel Screen (generously funded by a legacy from a parishioner), next steps are to tackle the roof so that the intricate multi-coloured ceiling decorations can be re-painted, and to address the external lily-finial railings, which urgently need conservation.

A popular feature of the day was to listen to the specialist restorers working on the Chancel Screen as they described their work. The renovation of the stone wall and iron and brass railings of the Screen is a brilliant demonstration of what's possible: after intensive cleaning, the creamy stone now shines and the brass details on the railings gleam.

Over 100 visitors attended the day.

Lizzie Iron

The Parochial Church Council of St James the Less

Report of the Trustees

For The Year Ended 31st December 2022

RAILINGS



The work to restore the chancel screen stonework and railings is virtually complete.

Justin Hill and Anna Taylor have done a fantastic repair and restoration work; the final piece is to attach a plaque to the memory of Pure Zhang, in whose memory the restoration has been funded.

Paul Hamley



ALL CHANGE

MARY WILLARD



Traditionally I'm not C of E but St. James the Less was so near to my London home I decided to try an evening service. The welcome was very friendly and the liturgy provided security and discipline. It was a blessing to see the priority given to prayer especially as we were encouraged to listen to God as well as talk to Him.

During 'lockdown' the regular Zoom meeting for Compline gave me opportunity to get to know some of the morning congregation. I love the way everyone at SJtL works together for the benefit of the fellowship and community. I'll be sorry to miss the Good Friday walk of witness this year. I have so many lovely memories of friends with

whom I have shared chats, walks, prayers and meals. My very favourite was being introduced to bagels and chocolate spread at the women's prayer breakfast.

I do miss you all but it is good to be living close to so many of my family [and by the sea]. Thank you all for your companionship in Jesus. May God continue to bless you all. Love from Mary.

Mary Willard

SAMANTHA MCCARTHY

I joined the team at St James the Less as the Operations Manager at the end of June 2022. The warm welcome I received from everyone has been amazing and I settled in quite quickly, it is a pleasure to work here every day as you never know what will happen from one day to the next. There have been some challenges, but also some very rewarding days. I feel that I have also gained a whole new family and the job has brought such joy into my life and I enjoy coming into work each day, learning new skills and with the knowledge that I can promote my faith in the Lord daily. I feel truly blessed.



Samantha McCarthy

RUWANI GUNAWARDENE



I grew up in Sri Lanka but have lived in the UK most of my adult life. I was raised in an Anglican home. I worked in a para-church organisation for nearly 2 decades and felt a certain restlessness which was quietened after the realisation that it was to ordained ministry that God was calling me.

I was ordained Deacon at Michaelmas 2022 after completing the Caleb Stream, an accelerated pathway for older ordinands. When my DDO recommended I consider SJtL as a place for serving my curacy I visited incognito and was won over instantly by the warmth and welcome my son and I received. I was glad to hear from the Bishop's office that SJtL PCC were happy to grant me the position of Curate from



September 25th. So here I am!

Ruwani Gunawardene

The Parochial Church Council of St James the Less

Report of the Trustees

For The Year Ended 31st December 2022

JEREMY PINKNEY

I joined St James the Less staff just over 24 years ago, as a finance assistant. The vicar at that time was Reverend Crossley, I continued in the role until Rev Lis Goddard came and my role changed. I became The Verger. This role continued until I stepped down at the end of last year.

I have seen three vicars come and go during my time working here and a lot of staff changes, which has been both challenging and rewarding.

During my time, I have been an active member of the congregation and been part of the Partners in Missions Committee. I used to take part in Prayer Ministry and take an active part during services, saying prayers and reading the Bible, I also worked as a sides person welcoming people into the church, amongst other duties including assisting the Church Warden.



Things I have enjoyed whilst working at St James the Less is the opportunity to meet lots of people from different backgrounds, due to the various hirers booking the centre and meeting members of the public visiting the church, which gave me the opportunity to talk about the history of it.

Although sometimes my role could be challenging, I was able to learn a lot of new skills over this time which I can now take with me into my everyday life.

I am still hoping to be involved with St James the Less, working as a volunteer, helping with Messy Church etc as well as continuing as a member of the church and being part of home groups which I enjoy.

Jeremy Pinkney

The Parochial Church Council of St James the Less

Report of the Trustees

For The Year Ended 31st December 2022

2022 Financial Review

The Church had a more active year, following recovery from Covid affecting the previous two years, however the weakness of the markets resulted in the Statement of Financial Activities recording a negative net movement of funds of £20,639, following net losses on investments of £29,476. If these losses are not taken into account the operating position for the year amounted to £9,715.

Income in the year increased from £140,538 to £153,104 with notable increases in Hire of Premises following the return to more usage of the rooms amounting to £51,190, and in Investment Income amounting to £11,459. These increases were offset by a reduction in Donations, Legacies and Collections, as in 2021 there was significant sundry donations resulting from the end of the furlough scheme.

With the return to operations, careful monitoring of costs, saw expenditure increase from £116,087 to £143,389, with notable increases in the Diocesan Common Fund payment of £34,000, and increases in centre running costs following the increase in income. Open Door meals also increased due to the increase in operations, and more was required to be spent on the maintenance of the Church.

The Balance Sheet remains strong with total assets at the disposition of the Charity amounting to £541,625, down by the net movement in funds from last year's figure of £561,386. This is made up of restricted funds amounting to £424,722, most notably the Ministry Housing Fund of £359,811; Designated Funds of £55,346 and General Funds of £61,557.

The Assets comprising these funds are made up of Fixed Assets amounting to £324,839 of which £324,582 relates to Investments, Debtors of £4,382, Cash of £243,806 and Creditors amounting to £31,402.

It is the policy of the PCC (agreed with church members at the APCM) to maintain unrestricted funds, which are the free reserves of the Church, at a level which will provide sufficient funds to cover the normal ministry, management and administration costs of the Church for a minimum of one month (but, ideally three months) and any emergency expenditure as it should arise. Additional reserves are set aside where, in the view of the Council, it is prudent to allow for future expenditure plans. The level of free (unrestricted and designated fund) reserves at 31 December 2022 stood at £116,903 (2021: £116,025).

Looking Forward

Independent Examiner's Report**To the Trustees of The Parochial Church Council of St James the Less**

I report to the trustees on my examination of the accounts of the Parochial Church Council of St James the Less (the Charity) for the year ended 31st December 2022.

This report is made to the Trustees, as a body, in accordance with the terms of engagement. My work has been undertaken so that I might carry out an Independent Examination of the financial statements in accordance with the General Directions given by the Charity Commissioners. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body for my work or for this report.

Responsibilities and basis of report

As the charity trustees of the Charity 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 Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

65 Leadenhall Street
London EC3A 2AD

Gregory Stevenson FCA
Knox Cropper LLP
Chartered Accountants

2023

The Parochial Church Council of St James the Less

Statement of Financial Activities for the year ended 31st December 2022

	Notes	2022				2021 Restated			
		Unrestricted Funds		Restricted	Total	Unrestricted Funds		Restricted	Total
		General	Designated	Funds		General	Designated	Funds	
		£	£	£	£	£	£	£	£
Income From									
Donations, Legacies and Collections	2	59,981	-	15,137	75,118	69,307	-	20,070	89,377
Other Trading Activities	3	185	15,040	-	15,225	-	15,040	224	15,264
Investments	4	100	178	11,181	11,459	-	3	9,596	9,599
Charitable Activities	5	51,302	-	-	51,302	26,298	-	-	26,298
Total Income		111,568	15,218	26,318	153,104	95,605	15,043	29,890	140,538
Expenditure On									
Raising Funds	6	817	-	-	817	-	-	-	-
Charitable Activities	7	107,087	18,004	17,481	142,572	89,770	18,970	7,347	116,087
Total Expenditure		107,904	18,004	17,481	143,389	89,770	18,970	7,347	116,087
Net Gains/(Losses) on Investment Assets	9	-	-	(29,476)	(29,476)	-	-	43,438	43,438
Net Income/(Expenditure)		3,664	(2,786)	(20,639)	(19,761)	5,835	(3,927)	65,981	67,889
Transfers Between Funds		(10,500)	10,500	-	-	(3,494)	(122)	3,616	-
Net Movement in Funds		(6,836)	7,714	(20,639)	(19,761)	2,341	(4,049)	69,597	67,889
Total Funds Brought Forward		63,393	44,425	445,361	553,179	61,052	51,681	375,764	488,497
Prior Year Adjustment	18	5,000	3,207	-	8,207	5,000	-	-	5,000
Total Funds Carried Forward		£61,557	£55,346	£424,722	£541,625	£68,393	£47,632	£445,361	£561,386

The Parochial Church Council of St James the Less**Balance Sheet as at 31st December 2022**

	Notes	2022		2021 Restated	
		£	£	£	£
Fixed Assets					
Tangible Fixed Assets	8		357		715
Investments	9		324,482		342,825
			<hr/>		<hr/>
			324,839		343,540
Current Assets					
Debtors	10	4,382		12,000	
Cash at Bank and in hand	11	243,806		230,889	
		<hr/>		<hr/>	
		248,188		242,889	
Creditors:					
Amount falling due within one year	12	(31,402)		(25,043)	
		<hr/>		<hr/>	
Net Current Assets			216,786		217,846
Creditors:					
Amount falling due outside one year			-		-
			<hr/>		<hr/>
Net Assets			£541,625		£561,386
			<hr/>		<hr/>
Represented by:					
Restricted Funds	13		424,722		445,361
Unrestricted Funds					
- General	14	61,557		68,393	
- Designated	14	55,346		47,632	
		<hr/>		<hr/>	
			116,903		116,025
			<hr/>		<hr/>
Total Funds			£541,625		£561,386
			<hr/>		<hr/>

Approved by the Parochial Church Council on

2023 and signed on their behalf.

.....
E Goddard

The Parochial Church Council of St James the Less

Notes To The Accounts

For The Year Ended 31st December 2022

1. Accounting Policies

a) Status of the PCC

The Parochial Church Council of St James the Less is a registered charity, no. 1135075.

A description of the nature of the PCC's activities is disclosed in the Report of the Trustees. The PCC's principal office address is stated on page 1.

The presentation currency of the financial statements is the Pound Sterling (£).

b) Basis of Preparation and Assessment of going concern

The accounts have been prepared under the historical cost convention with the exception of investments which are included at market value. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations' 'true and fair view' provisions, together with the Financial Reporting Standard Applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP (FRS 102)).

The Charity constitutes a public benefit entity as defined by FRS 102.

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

c) Funds Accounting

Funds held by the PCC are:

Unrestricted Funds – The general fund which can be used for PCC ordinary purposes and funds designated by the PCC for particular purposes.

Restricted Funds

Donations or grants received for a specific purpose or invited by the PCC for a specific purpose. The funds may only be expended on the specific purpose for which they were given. Any balance remaining unspent at the end of the year is carried forward as a balance on that fund.

d) Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations, Legacies and Collections

Collections are recognised when banked by or on behalf of the PCC. Planned giving receivable under Gift Aid is recognised only when received. Income tax recoverable on covenants or Gift Aid donations is recognised in the accounts when the gift is received. Grants and legacies are accounted for when the PCC is notified of its legal entitlement and the amount due is probable.

Other ordinary income from church activities

Parochial fees due to the PCC for weddings, etc. are accounted for on an event by event basis. Rental income is recognised when receivable.

Income from investments

Dividend and interest income are accounted for when received as is any income tax recoverable on such income.

The Parochial Church Council of St James the Less

Notes To The Accounts

For The Year Ended 31st December 2022

1. Accounting Policies (Continued)

e) Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

Grants

Grants and donations are accounted for when paid over, or when awarded where the award creates a binding obligation on the PCC.

Church Activities

The diocesan parish contribution is accounted for when paid. Any parish contribution unpaid at 31st December is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the balance sheet.

f) Fixed Assets

Fixed assets are held at historic cost less depreciation. Depreciation is calculated on a straight-line basis and written off over the life of the asset according to the class of asset as follows:

Office, Centre and church equipment	20% on cost
-------------------------------------	-------------

g) Fixed Assets Investments

The Charity's investments consist of investments in unit trusts. Initially they are recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted bid price. The statement of financial activities includes the net gains and losses arising on the revaluations and disposals throughout the year.

Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value.

h) Current Assets

Amounts owing to the PCC at 31st December 2022 in respect of fees, rents or other income are shown as debtors, less provision for amounts that may prove uncollectible.

Short-term deposits include cash held on deposit either with CAF Bank, Cooperative Bank and Lloyds Bank.

The Parochial Church Council of St James the Less

Notes To The Accounts

For The Year Ended 31st December 2022

1. Accounting Policies (Continued)

i) Cashflow

The Charity has taken advantage of the exemption in the Statement of Recommended Practice from the requirement to produce a cashflow statement.

2. Donations, Legacies and Collections

	2022			
	Unrestricted		Restricted	
	General	Designated	Fund	Total
	£	£	£	£
Gift Aid Donations	27,960	-	1,845	29,805
Gift Aid Recovered	6,829	-	2,084	8,913
Other Planned Giving	12,160	-	510	12,670
Open Plate Collections	2,523	-	28	2,551
Sundry Donations	2,243	-	5,949	8,192
Grants Received	8,266	-	4,721	12,987
	<hr/>	<hr/>	<hr/>	<hr/>
	£59,981	£ -	£15,137	£75,118
	<hr/>	<hr/>	<hr/>	<hr/>

	2021			
	Unrestricted		Restricted	
	General	Designated	Fund	Total
	£	£	£	£
Gift Aid Donations	33,060	-	742	33,802
Gift Aid Recovered	8,277	-	-	8,277
Other Planned Giving	10,950	-	40	10,990
Open Plate Collections	1,869	-	64	1,933
Sundry Donations	3,246	-	16,017	19,263
Grants Received	11,905	-	3,207	15,112
	<hr/>	<hr/>	<hr/>	<hr/>
	£69,307	£ -	£20,070	£89,377
	<hr/>	<hr/>	<hr/>	<hr/>

The Parochial Church Council of St James the Less

Notes To The Accounts

For The Year Ended 31st December 2022

3. Other Trading Activities

	2022			
	Unrestricted		Restricted	Total
	General	Designated	Fund	
	£	£	£	£
Hire of Premises	-	15,040	-	15,040
Sales	185	-	-	185
	<u>£185</u>	<u>£15,040</u>	<u>£ -</u>	<u>£15,225</u>

	2021 Restated			
	Unrestricted		Restricted	Total
	General	Designated	Fund	
	£	£	£	£
Hire of Premises	-	15,040	-	15,040
Sales	-	-	224	244
	<u>£ -</u>	<u>£15,040</u>	<u>£224</u>	<u>£15,264</u>

4. Investment Income

	2022			
	Unrestricted		Restricted	Total
	General	Designated	Fund	
	£	£	£	£
Dividends	-	-	11,133	11,133
Bank Interest	100	178	48	326
	<u>£100</u>	<u>£178</u>	<u>£11,181</u>	<u>£11,459</u>

	2021 Restated			
	Unrestricted		Restricted	Total
	General	Designated	Fund	
	£	£	£	£
Dividends	-	-	9,595	9,595
Bank Interest	-	3	1	4
	<u>£ -</u>	<u>£3</u>	<u>£9,596</u>	<u>£9,599</u>

The Parochial Church Council of St James the Less

Notes To The Accounts

For The Year Ended 31st December 2022

5. Income from Charitable Activities

	2022			
	Unrestricted		Restricted	Total
	General	Designated	Fund	
	£	£	£	£
Parochial Fees	112	-	-	112
Hire of Premises	51,190	-	-	51,190
	<hr/>	<hr/>	<hr/>	<hr/>
	£51,302	£ -	£ -	£51,302
	<hr/>	<hr/>	<hr/>	<hr/>

	2021 Restated			
	Unrestricted		Restricted	Total
	General	Designated	Fund	
	£	£	£	£
Parochial Fees	444	-	-	444
Hire of Premises	25,854	-	-	25,854
	<hr/>	<hr/>	<hr/>	<hr/>
	£26,298	£ -	£ -	£26,298
	<hr/>	<hr/>	<hr/>	<hr/>

6. Cost of Raising Funds

	2022			
	Unrestricted		Restricted	Total
	General	Designated	Fund	
	£	£	£	£
Cost of goods sold	535	-	-	535
Fundraising events	282	-	-	282
	<hr/>	<hr/>	<hr/>	<hr/>
	£817	£ -	£ -	£817
	<hr/>	<hr/>	<hr/>	<hr/>

	2021			
	Unrestricted		Restricted	Total
	General	Designated	Fund	
	£	£	£	£
Cost of goods sold	-	-	-	-
Fundraising events	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	£ -	£ -	£ -	£ -
	<hr/>	<hr/>	<hr/>	<hr/>

The Parochial Church Council of St James the Less

Notes To The Accounts

For The Year Ended 31st December 2022

7. Charitable Activities

	2022			
	Unrestricted		Restricted	Total
	General	Designated	Fund	
	£	£	£	£
Charitable Giving (Note 7a)	1,000	7,160	578	8,738
Activities directly related to work of the Church (Note 7b)	42,106	-	9,103	51,209
Expenditure related to the Church (Note 7c)	19,003	10,844	7,800	37,647
Governance and Support costs (Note 7d)	44,978	-	-	44,978
	<hr/>	<hr/>	<hr/>	<hr/>
	£107,087	£18,004	£17,481	£142,572
	<hr/>	<hr/>	<hr/>	<hr/>

	2021			
	Unrestricted		Restricted	Total
	General	Designated	Fund	
	£	£	£	£
Charitable Giving (Note 7a)	-	7,856	1,865	9,721
Activities directly related to work of the Church (Note 7b)	37,061	-	2,274	39,335
Expenditure related to the Church (Note 7c)	13,763	11,114	3,208	28,085
Governance and Support costs (Note 7d)	38,946	-	-	38,946
	<hr/>	<hr/>	<hr/>	<hr/>
	£89,770	£18,970	£7,347	£116,087
	<hr/>	<hr/>	<hr/>	<hr/>

The Parochial Church Council of St James the Less

Notes To The Accounts

For The Year Ended 31st December 2022

7. Charitable Activities (Continued)

(a) Charitable Giving

	2022			
	Unrestricted		Restricted	Total
	General £	Designated £	Fund £	
Mission Giving	1,000	7,160	-	8,160
Vicar's Discretionary Giving	-	-	578	578
	_____	_____	_____	_____
	£1,000	£7,160	£578	£8,738
	=====	=====	=====	=====
2021				
	Unrestricted		Restricted	Total
	General £	Designated £	Fund £	
Mission Giving	-	7,840	-	7,840
Vicar's Discretionary Giving	-	16	1,865	1,881
	_____	_____	_____	_____
	£ -	£7,856	£1,865	£9,721
	=====	=====	=====	=====

Included within the above is donations to institutions of £2,300 (2021: £2,400), being the Pimlico Foundation, and donations to individuals of £6,438 (2021: £7,321).

(b) Activities Directly Related To The Work Of The Church

	2022			
	Unrestricted		Restricted	Total
	General £	Designated £	Fund £	
Diocesan Common Fund	34,000	-	-	34,000
Centre Costs	1,872	-	-	1,872
Activities	2,393	-	-	2,393
Open Door Meals	-	-	5,889	5,889
Service Costs	1,366	-	-	1,366
Community Garden	-	-	1,509	1,509
Community Outreach	-	-	1,705	1,705
Schoolroom Costs	2,475	-	-	2,475
	_____	_____	_____	_____
	£42,106	£ -	£9,103	£51,209
	=====	=====	=====	=====

The Parochial Church Council of St James the Less

Notes To The Accounts

For The Year Ended 31st December 2022

7. Charitable Activities (Continued)

(b) Activities Directly Related To The Work Of The Church

	2021			
	Unrestricted		Restricted	Total
	General	Designated	Fund	
	£	£	£	£
Diocesan Common Fund	30,000	-	-	30,000
Centre Costs	333	-	-	333
Activities	1,313	-	-	1,313
Open Door Meals	-	-	2,274	2,274
Service Costs	1,290	-	-	1,290
Schoolroom Costs	4,125	-	-	4,125
	<hr/>	<hr/>	<hr/>	<hr/>
	£37,061	£ -	£2,274	£39,335
	<hr/>	<hr/>	<hr/>	<hr/>

(c) Expenditure Related To Church

	2022			
	Unrestricted		Restricted	Total
	General	Designated	Fund	
	£	£	£	£
Church Centre Running Costs	18,690	2,454	-	21,144
Building Maintenance	313	8,032	7,800	16,145
Depreciation	-	358	-	358
	<hr/>	<hr/>	<hr/>	<hr/>
	£19,003	£10,844	£7,800	£37,647
	<hr/>	<hr/>	<hr/>	<hr/>

	2021 Restated			
	Unrestricted		Restricted	Total
	General	Designated	Fund	
	£	£	£	£
Church Centre Running Costs	13,117	1,948	-	15,065
Building Maintenance	646	8,808	3,208	12,662
Depreciation	-	358	-	358
	<hr/>	<hr/>	<hr/>	<hr/>
	£13,763	£11,114	£3,208	£28,085
	<hr/>	<hr/>	<hr/>	<hr/>

The Parochial Church Council of St James the Less

Notes To The Accounts

For The Year Ended 31st December 2022

7. Charitable Activities (Continued)

(d) Governance and Support Costs

	2022			
	Unrestricted		Restricted	Total
	General	Designated	Fund	
	£	£	£	£
Staff Costs	23,167	-	-	23,167
Temporary Staff	7,095	-	-	7,095
IT and Telephone	6,292	-	-	6,292
Accounting	3,288	-	-	3,288
Independent Examination	2,160	-	-	2,160
Sundries	2,976	-	-	2,976
	<hr/>	<hr/>	<hr/>	<hr/>
	£44,978	£ -	£ -	£44,978
	<hr/>	<hr/>	<hr/>	<hr/>
	2021			
	Unrestricted		Restricted	Total
	General	Designated	Fund	
	£	£	£	£
Staff costs	29,822	-	-	29,822
Temporary Staff	1,151	-	-	1,151
IT and Telephone	3,209	-	-	3,209
Accounting	2,700	-	-	2,700
Governance Costs	1,000	-	-	1,000
Sundries	1,064	-	-	1,064
	<hr/>	<hr/>	<hr/>	<hr/>
	£38,946	£ -	£ -	£38,946
	<hr/>	<hr/>	<hr/>	<hr/>

The Parochial Church Council of St James the Less

Notes To The Accounts

For The Year Ended 31st December 2022

8. Tangible Fixed Assets	Office Fittings and Equipment £	Centre Fittings and Equipment £	Church Fittings and Equipment £	Total £
Cost				
Brought forward	4,458	24,971	28,289	57,718
Additions	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Carried forward	4,458	24,971	28,289	57,718
Depreciation				
Brought forward	4,458	24,256	28,289	57,003
Charge in the year	-	358	-	358
	<hr/>	<hr/>	<hr/>	<hr/>
Carried forward	4,458	24,614	28,289	57,361
	<hr/>	<hr/>	<hr/>	<hr/>
Net Book Value				
At 31 December 2022	£ -	£357	£ -	£357
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2021	£ -	£715	£ -	£715
	<hr/>	<hr/>	<hr/>	<hr/>

9. Investments

	2022 £
Fair value at 1 January 2022	342,825
Additions	11,133
Disposals	-
Unrealised gains/(losses)	(29,476)
	<hr/>
Fair value at 31 December 2022	£324,482
	<hr/>

£95,000 with CCLA split with £80,000 in the Investment Fund and £15,000 in the Property Fund
£92,260 with M & G Charifund

The Parochial Church Council of St James the Less

Notes To The Accounts

For The Year Ended 31st December 2022

10. Debtors	2022	2021
	£	Restated
		£
Trade Debtors	835	734
Accrued Income	3,547	11,266
	<hr/>	<hr/>
	£4,382	£12,000
	<hr/>	<hr/>
 11. Cash At Bank And In Hand	 2022	 2021
	£	£
Bank accounts	£243,806	£230,889
	<hr/>	<hr/>
 12. Creditors	 2022	 2021
	£	Restated
		£
Amounts due within one year		
Other Creditors and Accruals	16,362	7,677
Taxation and Social Security	-	2,326
Deferred Income	15,040	15,040
	<hr/>	<hr/>
	£31,402	£25,043
	<hr/>	<hr/>

Deferred Income represents income received in advance from hires of premises. Deferred income brought forward of £15,040 was fully recognised as income in the year and the amount deferred in the year amounted to £15,040.

The Parochial Church Council of St James the Less

Notes To The Accounts

For The Year Ended 31st December 2022

13. Restricted Funds

Restricted Funds

	Pause Project	Vicar's £	Other £	Education £	Renewal £	Ministry Housing £	Community Worker £	Community Garden	Open Door Meals £	Total £
Balance at 1 January 2021	-	172	1,320	12,170	(3,755)	325,121	33,868	-	6,868	375,764
								-		
Income From	-	436	3,208	-	15,858	9,595	374	-	419	29,890
Expenditure On	-	(1,865)	(3,208)	-	-	-	-	-	(2,274)	(7,347)
Unrealised Gains	-	-	-	-	-	43,438	-	-	-	43,438
Transfers	-	1,257	(1,320)	-	1,679	-	2,000	-	-	3,616
Balance at 31 December 2021	-	-	-	12,170	13,782	378,154	36,242	-	5,013	445,361
Income From	1,770	877	-	403	3,069	11,133	-	1,723	7,343	26,318
Expenditure On	(1,705)	(578)	-	-	(7,800)	-	-	(1,509)	(5,889)	(17,481)
Unrealised Gains/(Losses)	-	-	-	-	-	(29,476)	-	-	-	(29,476)
Transfers	-	-	-	-	-	-	-	-	-	-
Balance at 31 December 2022	£65	£299	-	£12,573	£9,051	£359,811	£36,242	£214	£6,467	£424,722

Restricted Funds

Restricted funds are for specific purposes and cannot be used for anything other than their specified purpose.

Donations to the restricted VDF are used to relieve financial hardship. The Renewal fund is for the renewal and restoration of the church premises. The Pause Project, Education, Community Worker, Community Garden and Open Door Meal funds are used to fund different outreach activities in the community.

The Ministry Housing fund is held for the purchase a property for a minister.

The Parochial Church Council of St James the Less

Notes To The Accounts

For The Year Ended 31st December 2022

14. Unrestricted Funds

	<u>Designated</u>					<u>General</u>	
	Monk	Partners in Mission	Vicar's	Vicarage Refurbishment	Sub Total		Total
	£	£	£	£	£	£	£
Balance at 1 January 2021 as originally stated	26,303	12,385	12,993	-	51,681	61,052	112,733
Prior Year Adjustment (Note 18)	-	-	-	-	-	5,000	5,000
Income From	15,043	-	-	-	15,043	95,605	110,648
Expenditure On	(11,114)	(7,840)	(16)	-	(18,970)	(89,770)	(108,740)
Unrealised Gains	-	-	-	-	-	-	-
Transfers	(1,679)	2,814	(1,257)	-	(122)	(3,494)	(3,616)
Balance at 31 December 2021	28,553	7,359	11,720	-	47,632	68,393	116,025
Income From	15,218	-	-	-	15,218	111,568	126,786
Expenditure On	(10,844)	(7,160)	-	-	(18,004)	(107,904)	(125,908)
Unrealised Gains	-	-	-	-	-	-	-
Transfers	(3,000)	5,500	-	8,000	10,500	(10,500)	-
Balance at 31 December 2022	£29,927	£5,699	£11,720	£8,000	£55,346	£61,557	£116,903

Unrestricted and Designated Funds:

Unrestricted and designated funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

The Monk fund is set aside for maintenance work to the church building and centre. The Partners in Mission fund comprises 10% of relevant general fund income and is set aside to be given away to other organisations to fund their mission work. The Vicar's Discretionary Fund (VDF) is set aside by the PCC to relieve financial hardship. The Vicarage Refurbishment fund is an amount set aside for cyclical maintenance works to the Vicarage.

The Parochial Church Council of St James the Less

Notes To The Accounts

For The Year Ended 31st December 2022

15. Assets Between Funds

	2022			
	Unrestricted		Restricted	Total
	Designated	General	Fund	
Fixed Assets	357	-	-	357
Investments	-	-	324,482	324,482
Current Assets	70,029	80,002	98,157	248,188
Creditors falling due within one year	(15,040)	(16,362)	-	(31,402)
	<hr/>	<hr/>	<hr/>	<hr/>
	£55,346	£63,640	£422,639	£541,625
	<hr/>	<hr/>	<hr/>	<hr/>
	2021 Restated			
	Unrestricted		Restricted	Total
	Designated	General	Fund	
Fixed Assets	715	-	-	715
Investments	-	-	342,825	342,825
Current Assets	61,957	78,396	102,536	242,889
Creditors falling due within one year	(15,040)	(10,003)	-	(25,043)
	<hr/>	<hr/>	<hr/>	<hr/>
	£47,632	£68,393	£445,361	£561,386
	<hr/>	<hr/>	<hr/>	<hr/>

16. Employee Information

There were no employees who received employee benefits exceeding £60,000 (2021: None).

The average weekly number of persons employed during the year was:

	2022	2021
	£	£
Office Staff	2	2
	<hr/>	<hr/>
Staff Costs		
Wages and Salaries	22,632	29,477
Social Security Costs	(64)	130
Pension Contributions	599	215
	<hr/>	<hr/>
	£23,167	£29,822
	<hr/>	<hr/>

17. Related Party Transactions

Planned Giving donations amounting to £10,040 were received from trustees during the year. In addition, £5,263 in one-off donations were received from trustees during the year. One trustee, Eunice Komakech, was paid £1,152 for opening and closing the Church Centre during the year for hires.

The Parochial Church Council of St James the Less**Notes To The Accounts****For The Year Ended 31st December 2022****18. Prior Year Adjustment**

A Prior Year Adjustment has been recorded in respect of three corrections identified.

- 1) An accrual of £5,000 made in a previous year for maintenance works was derecognised as the work had not been carried out. Creditors at 31 December 2020 and 2021 were reduced by £5,000 with General Funds increasing by the same amount.
- 2) A grant of £3,207 was received in 2022 which should have been accrued for in the previous year. Income from Donations, Legacies and Collections for 2021 increased by £3,207 resulting in an increase to Net Income of £3,207. Debtors and Designated Funds at 31 December 2021 increased by £3,207.
- 3) Retained distributions on accumulated investments were omitted resulting in an understatement of investment income and overstatement of unrealised gains. Investment Income for 2021 increased by £6,293 with a corresponding reduction in unrealised gains of £6,293. There was no impact on Net Income or the Balance Sheet.