

St James' Church Lockleaze
A Charitable Incorporated Organisation

Unaudited annual report and financial statements
Year ended 31 December 2021

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The Trustees present their report and the financial statements for the year ended 31 December 2021.

Charitable status

St James' Church Lockleaze is a Charitable Incorporated Organisation established by a constitution dated 2 May 2017. It was registered as a charity on 2 May 2017, charity number 1172817.

The Trustees have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission.

Trustees

The following individuals have been trustees from 1 January 2021 to 31 December 2021

Revd David Jeal
Mr Jocelyn Moule
Mrs Joanna Moule

Church address

St Mary Magdalene with St Francis Church, Gainsborough Square, Lockleaze, Bristol, BS7 9XA

Registered address

Narrow Quay House, Narrow Quay, Bristol, BS1 4QA

Bankers

The Co-operative Bank

Independent examiner

Adam Coupland

Aims

The aims of St James' as set out in the constitution are as follows:

The furtherance of religious or secular public education

The advancement of the Christian faith including missionary activities in the United Kingdom and overseas and also including but not limited to the planting of new churches and organisation of congregations

The relief of the poor and the needy

The relief of the sick and the elderly

Such other charitable objects and for the benefit of such other charitable bodies and institutions as the trustees in their absolute discretion see fit.

Achievement and performance

In the year to 31 December 2021 the trustees have worked with members of the congregation to develop and sustain a worshipping community that supports the area of Lockleaze and the wider community.

Revd Rob Smith was licensed as curate in charge at St Mary Magdalene with St Francis and leader of St James' church

During the year the leaders at St James' have continued to support the congregation by holding regular YouTube services and socially distanced contact. A gradual process of reopening the church that is compliant with safety procedures advised by the Diocese of Bristol, was introduced.

Post Balance Sheet Events

Due to the continued generosity of the congregation, the trustees do not have concerns for the ability of the church to meet its liabilities as they fall due.

Relationships with other groups, charities and individuals

The Diocese of Bristol pays the salary of Revd Rob Smith.

Risk Management

As a body responsible for the safety and well-being of those worshipping, the trustees adopt policies and take measures to minimise the risks involved. The trustees adhere to and implement the provisions of legislation and current good practice.

The major risks to which the trustees are exposed and the systems to mitigate those risks are as follows:

Physical risks to congregation and staff which are dealt with through the regular review of the Health and Safety policy and practice.

Maintaining 'Safe From Harm' policies to protect children and vulnerable adults from potential abuse, including appointment procedures and training.

Church finances which are carefully administered to optimise income and control expenditure.

The short term nature of its revenue funding, with steps being taken continually to ensure that funding continues.

Operating risks, with cover for public liability, office and buildings insurances.

Trustees responsibility for the financial statements

The law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the CIO and of its income and expenditure for that period. In preparing those financial statements, the Trustees are required to:

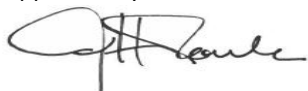
- Select suitable accounting policies and then apply them consistently.
- Make judgments and estimates that are reasonable and prudent.
- Prepare the financial statements on the going concern basis unless this is inappropriate.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the CIO and to enable them to ensure that the financial statements comply with the relevant legislation. They are also responsible for safeguarding the assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Reserves Policy

The trustees aim to maintain reserves in unrestricted funds at a level that will allow sufficient funds to be available to respond to charitable activities as they arise and also to ensure that support and governance costs can be met as they fall due. The reserves are reviewed at regular finance committee meetings. The balance held as unrestricted funds at the year end was £49,353 (2020- £ 44,893).

Approved by the trustees on 31 October 2022 and signed on their behalf by Jocelyn Moule



Chair of the Trustees

St James' Church Lockleaze
Independent Examiners Report
To the trustees of St James' Church Lockleaze

I report to the trustees on my examination of the accounts of St James' Church Lockleaze for the year ended 31 December 2021.

Responsibilities and basis of report

As the Trustees of St James' Church Lockleaze you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act). The trustees consider that an audit is not required for this year 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 Commission under section 145(5)(b)
- to state whether particular matters have come to my attention

Basis of Independent examiners report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records.

I have no concerns and have come across no 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.

A Coupland

Adam Coupland

Adam Coupland ACA
12b Flaxbourton Rd
Failand
Bristol
BS8 3UW

St James' Church Lockleaze
A Charitable Incorporated Organisation
Year ended 31 December 2021
Receipts and payments account

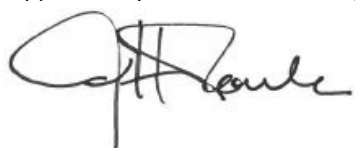
		2021			2020		
	note	Unrestricted Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds £
Receipts							
Donations and legacies	2	19,315	4,000	23,315	23,993	1,450	25,443
Other activities to generate funds	3	-	945	945	-	-	-
		19,315	4,945	24,260	23,993	1,450	25,443
Payments							
Raising funds	4	-	405	405	-	-	-
Charitable activities	5	14,680	2,255	16,935	14,402	1,123	15,525
		14,680	2,660	17,340	14,402	1,123	15,525
Net surplus/(deficit)		4,635	2,285	6,920	9,591	327	9,918
Transfers							
Gross transfers between funds		(175)	175	-	(123)	123	-
Net surplus		4,460	2,460	6,920	9,468	450	9,918
Reconciliation of Funds							
Cash funds brought forward		44,893	5,617	50,510	35,425	5,167	40,592
Cash funds carried forward		49,353	8,077	57,430	44,893	5,617	50,510

All incoming resources and resources expended derive from continuing activities.

St James' Church Lockleaze
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31 December 2021
Statement of assets and liabilities

		<u>2021</u> £	<u>2020</u> £
	Note		
Cash funds			
Cash at bank and in hand		57,430	50,510
Total funds		<u>57,430</u>	<u>50,510</u>
 The funds of the charity			
Restricted funds	5	8,077	5,617
Unrestricted funds	5	49,353	44,893
		<u>57,430</u>	<u>50,510</u>
 Other Monetary assets			
Gift aid tax to be reclaimed		<u>3,595</u>	<u>4,174</u>
 Assets retained for the church's own use			
IT Equipment		2,901	2,901
Furnishing and fittings		3,215	3,215
		<u>6,116</u>	<u>6,116</u>

Approved by the trustees and signed on their behalf by




Date 31 October 2022

St James' Church Lockleaze
A Charitable Incorporated Organisation
Year ended 31 December 2021
Notes to the Unaudited annual report and Financial statements

1 Accounting policies

Basis of preparation

The Financial Statements are prepared on a receipts and payments basis.

Taxation

The charity is exempt from tax as it has no taxable activities. Irrecoverable VAT borne by the charity is included in the cost of the item to which it relates.

Going concern

The trustees consider that there are no material uncertainties about their ability to continue as a going concern.

Although the impact of covid19 is still uncertain the congregation of the church has continued to support the work of the church by their committed giving. The trustees consider that there are no uncertainties about their ability to continue as a going concern as a result of the pandemic or any other matters.

Fixed assets

The fixed assets shown on page 5 represent the cost of assets currently used by the church. Assets are removed once they have been disposed of.

2 Donations and legacies

	2021			2020		
	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£	£	£	£
Committed Giving	15,030	-	15,030	19,550	-	19,550
Sundry donations	111	4,000	4,111	-	1,450	1,450
Gift Aid tax reclaim	4,174	-	4,174	4,443	-	4,443
	19,315	4,000	23,315	23,993	1,450	25,443

3 Other activities to generate funds

	2021			2020		
	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£	£	£	£
Sale of cookery book	-	945	945	-	-	-
	-	945	945	-	-	-

4 Raising Funds

	2021			2020		
	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£	£	£	£
Purchase of items for sale	-	405	405	-	-	-
	-	405	405	-	-	-

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5 Charitable activities

	2021			2020		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds	Funds	Funds	Funds	Funds
	£	£	£	£	£	£
Salaries	7,700	-	7,700	12,208	-	12,208
Insurance	304	-	304	295	-	295
Food and drink	515	-	515	94	-	94
Telephone	278	-	278	-	-	-
Gas and electricity	-	-	-	111	-	111
Subscriptions	-	-	-	330	-	330
Printing and stationery	110	-	110	16	-	16
Planning	-	1,630	1,630	-	-	-
Craft and service supplies	327	-	327	221	-	221
Football expenses	-	125	125	-	1,123	1,123
Repairs	3,781	-	3,781	-	-	-
Web site	583	-	583	-	-	-
Youth activities	302	-	302	-	-	-
Equipment acquired	-	500	500	732	-	732
Professional fees	780	-	780	-	-	-
Sundry	-	-	-	395	-	395
	<u>14,680</u>	<u>2,255</u>	<u>16,935</u>	<u>14,402</u>	<u>1,123</u>	<u>15,525</u>

6 Employee's remuneration

The average number of persons employed by the charity during the year was as follows:

	2021	2020
Youth worker	1	1
Worship leader	-	1
	<u>1</u>	<u>2</u>

The aggregate payroll costs of these staff were as follows:

	2021	2020
	£	£
Youth worker	9,392	14,120
Worship leader	-	4,612
Pension contributions	315	548
Recovered from Job Retention Scheme	(2,007)	(7,072)
	<u>7,700</u>	<u>12,208</u>

No employees were paid more than £60,000 in the year by the Trustees

The trustees are considered the key management personnel of the charity. No trustee was paid any remuneration or working expenses during the year in their capacity as trustees.

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Year ended 31 December 2021
Notes to the Unaudited annual report and Financial statements

7 Reserves

	At 31 December 2021 £	Incoming resources £	Resources expended £	Transfers £	At 31 December 2021 £
Restricted Funds					
Football	-	-	125	(125)	-
Youth building GHCT	5,000	4,945	2,035	-	7,910
Youth fund	167	-	-	-	167
Laptop fund	450	-	500	(50)	-
	<u>5,617</u>	<u>4,945</u>	<u>2,660</u>	<u>(175)</u>	<u>8,077</u>
Unrestricted Funds					
General fund	44,893	19,315	14,680	175	49,353
	<u>50,510</u>	<u>24,260</u>	<u>17,340</u>	<u>-</u>	<u>57,430</u>

Restricted Funds

Football

for the support of the St James football team in whatever manner is seen fit by the trustees.

Youth building GHCT

given by the Gloucester Historic Church Trust for the purpose of building a structure to house/support activities to benefit the young people in the Sunday School of St James' Church Lockleaze

Youth fund

to be used for the purpose of assisting the Youth of the church to go on Christian Holiday Camps as seen fit by the trustees.

Laptop fund

donations received to buy a laptop computer for a member of staff.