

St James' Church Lockleaze
A Charitable Incorporated Organisation

Unaudited annual report and financial statements
Year ended 31 December 2022

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The Trustees present their report and the financial statements for the year ended 31 December 2022.

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 2022 to 31 December 2022

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 2022 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

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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 £58,586 (2021- £ 49,353).

Approved by the trustees on 12th May 2023 and signed on their behalf by JACELYN MOVLE.

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 2022.

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.

Adam Coupland

Adam Coupland 7th April 2023

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

St James' Church Lockleaze
A Charitable Incorporated Organisation
Year ended 31 December 2022
Receipts and payments account

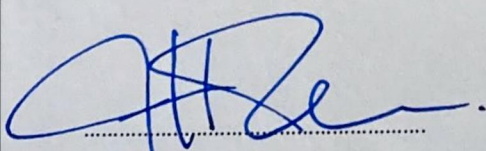
	note	2022			2021		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total Funds
		Funds	Funds	Funds	Funds	Funds	Funds
		£	£	£	£	£	£
Receipts							
Donations grants and legacies	2	20,182	19,080	39,262	19,315	4,000	23,315
Other activities to generate funds	3	1,400	20	1,420	-	945	945
		<u>21,582</u>	<u>19,100</u>	<u>40,682</u>	<u>19,315</u>	<u>4,945</u>	<u>24,260</u>
Payments							
Raising funds	4	-	-	-	-	405	405
Charitable activities	5	12,571	5,714	18,285	14,680	2,255	16,935
		<u>12,571</u>	<u>5,714</u>	<u>18,285</u>	<u>14,680</u>	<u>2,660</u>	<u>17,340</u>
Net surplus/(deficit)		9,011	13,386	22,397	4,635	2,285	6,920
Transfers							
Gross transfers between funds		222	(222)	-	(175)	175	-
Net surplus		<u>9,233</u>	<u>13,164</u>	<u>22,397</u>	<u>4,460</u>	<u>2,460</u>	<u>6,920</u>
Reconciliation of Funds							
Cash funds brought forward		49,353	8,077	57,430	44,893	5,617	50,510
Cash funds carried forward		<u>58,586</u>	<u>21,241</u>	<u>79,827</u>	<u>49,353</u>	<u>8,077</u>	<u>57,430</u>

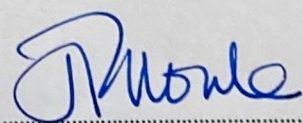
All incoming resources and resources expended derive from continuing activities.

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31 December 2022
Statement of assets and liabilities

	Note	2022 £	2021 £
Cash funds			
Cash at bank and in hand		79,827	57,430
Total funds		<u>79,827</u>	<u>57,430</u>
The funds of the charity			
Restricted funds	7	21,241	8,077
Unrestricted funds	7	58,586	49,353
		<u>79,827</u>	<u>57,430</u>
Other Monetary assets			
Gift aid tax to be reclaimed		<u>3,965</u>	<u>3,595</u>
Assets retained for the church's own use			
IT Equipment		2,071	2,901
Youth club equipment		534	-
Furnishing and fittings		3,215	3,215
		<u>5,820</u>	<u>6,116</u>

Approved by the trustees and signed on their behalf by


Date 12th MAY 2023


12th May 2023

St James' Church Lockleaze
A Charitable Incorporated Organisation
Year ended 31 December 2022
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 grants and legacies

	2022			2021		
	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£	£	£	£
Committed Giving	16,352	-	16,352	15,030	-	15,030
Sundry donations and grants	235	19,080	19,315	111	4,000	4,111
Gift Aid tax reclaim	3,595	-	3,595	4,174	-	4,174
	20,182	19,080	39,262	19,315	4,000	23,315

3 Other activities to generate funds

	2022			2021		
	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£	£	£	£
Hire of Church	1,400	-	1,400	-	-	-
Sale of cookery book	-	20	20	-	945	945
	1,400	20	1,420	-	945	945

4 Raising Funds

	2022			2021		
	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£	£	£	£
Purchase of items for sale	-	-	-	-	405	405
	-	-	-	-	405	405

5 Charitable activities

	2022			2021		
	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£	£	£	£
Salaries	288	4,545	4,833	7,700	-	7,700
Insurance	230	-	230	304	-	304
Food and drink	1,115	-	1,115	515	-	515
Telephone	545	-	545	278	-	278
Gas and electricity	-	-	-	-	-	-
Subscriptions and training	140	-	140	-	-	-
Printing and stationery	145	-	145	110	-	110
Planning	-	-	-	-	1,630	1,630
Craft and service supplies	319	-	319	327	-	327
Football expenses	-	-	-	-	125	125
Repairs	5,164	-	5,164	3,781	-	3,781
Web site	215	-	215	583	-	583
Youth activities	2,816	858	3,674	302	-	302
Equipment acquired	1,406	-	1,406	-	500	500
Professional fees	-	311	311	780	-	780
Sundry	188	-	188	-	-	-
	<u>12,571</u>	<u>5,714</u>	<u>18,285</u>	<u>14,680</u>	<u>2,255</u>	<u>16,935</u>

6 Employee's remuneration

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

	2022	2021
Youth worker	1	1
Cleaner	-	-
	<u>1</u>	<u>1</u>

The aggregate payroll costs of these staff were as follows:

	2022	2021
	£	£
Youth worker	4,545	9,392
Cleaner	200	-
Pension contributions	88	315
Recovered from Job Retention Scheme	-	(2,007)
	<u>4,833</u>	<u>7,700</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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7 Reserves

	At 31 December 2021 £	Incoming resources £	Resources expended £	Transfers £	At 31 December 2022 £
Restricted Funds					
Sports and Football	-	1,080	858	222	-
Youth building	7,910	5,020	311	-	12,619
Youth fund	167	13,000	4,545	-	8,622
	<u>8,077</u>	<u>19,100</u>	<u>5,714</u>	<u>222</u>	<u>21,241</u>
Unrestricted Funds					
General fund	49,353	21,582	12,571	(222)	58,586
	<u>57,430</u>	<u>40,682</u>	<u>18,285</u>	<u>-</u>	<u>79,827</u>

Restricted Funds

Football

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

Youth building

Grants initially 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 youth work in Lockleaze including paying the salary of a youth leader