

St James' Church Lockleaze
A Charitable Incorporated Organisation

Unaudited annual report and financial statements
Year ended 31 December 2023

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The Trustees present their report and the financial statements for the year ended 31 December 2023.

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 2023 to 31 December 2023

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 2023 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

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 £8,801 (2022-£58,586).

Approved by the trustees on 11 September 2024 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 2023.

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 23/05/2024

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

St James' Church Lockleaze
A Charitable Incorporated Organisation
Year ended 31 December 2023
Receipts and payments account

	note	2023			2022		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
		Funds	Funds	Funds	Funds	Funds	Funds
		£	£	£	£	£	£
Receipts							
Donations grants and legacies	2	32,305	56,000	88,305	20,182	19,080	39,262
Other activities to generate funds	3	155	42	197	1,400	20	1,420
		<u>32,460</u>	<u>56,042</u>	<u>88,502</u>	<u>21,582</u>	<u>19,100</u>	<u>40,682</u>
Payments							
Raising funds	4	110	-	110	-	-	-
Charitable activities	5	14,636	144,782	159,418	12,571	5,714	18,285
		<u>14,746</u>	<u>144,782</u>	<u>159,528</u>	<u>12,571</u>	<u>5,714</u>	<u>18,285</u>
Net surplus/(deficit)		17,714	(88,740)	(71,026)	9,011	13,386	22,397
Transfers							
Gross transfers between funds		(67,499)	67,499	-	222	(222)	-
Net surplus		<u>(49,785)</u>	<u>(21,241)</u>	<u>(71,026)</u>	<u>9,233</u>	<u>13,164</u>	<u>22,397</u>
Reconciliation of Funds							
Cash funds brought forward		58,586	21,241	79,827	49,353	8,077	57,430
Cash funds carried forward		<u>8,801</u>	<u>-</u>	<u>8,801</u>	<u>58,586</u>	<u>21,241</u>	<u>79,827</u>

All incoming resources and resources expended derive from continuing activities.

St James' Church Lockleaze
A Charitable Incorporated Organisation
31 December 2022
Statement of assets and liabilities

		2023	2022
	Note	£	£
Cash funds			
Cash at bank and in hand		8,801	79,827
Total funds		<u>8,801</u>	<u>79,827</u>
The funds of the charity			
Restricted funds	7	-	21,241
Unrestricted funds	7	8,801	58,586
		<u>8,801</u>	<u>79,827</u>
Other Monetary assets			
Gift aid tax to be reclaimed		<u>4,171</u>	<u>3,965</u>
Assets retained for the church's own use			
IT Equipment		1,240	2,071
Youth club equipment		534	534
Cupboard		343	-
Gardening equipment		466	-
Furnishing and fittings		3,064	3,215
		<u>5,647</u>	<u>5,820</u>

Approved by the trustees and signed on their behalf by




Date 11 September 2024

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

	2023			2022		
	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£	£	£	£
Committed Giving	18,180	-	18,180	16,352	-	16,352
Sundry donations and grants	10,160	56,000	66,160	235	19,080	19,315
Gift Aid tax reclaim	3,965	-	3,965	3,595	-	3,595
	32,305	56,000	88,305	20,182	19,080	39,262

3 Other activities to generate funds

	2023			2022		
	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£	£	£	£
Hire of Church	-	-	-	1,400	-	1,400
Sale of Hoodies	155	-	155	-	-	-
Sale of cookery book	-	42	42	-	20	20
	155	42	197	1,400	20	1,420

4 Raising Funds

	2023			2022		
	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£	£	£	£
Purchase of items for sale	110	-	110	-	-	-
	110	-	110	-	-	-

5 Charitable activities

	2023			2022		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total Funds
	Funds	Funds	Funds	Funds	Funds	
	£	£	£	£	£	£
Salaries	5,031	19,740	24,771	288	4,545	4,833
Insurance	237	-	237	230	-	230
Food and drink	1,263	-	1,263	1,115	-	1,115
Telephone	595	-	595	545	-	545
Travel	226	-	226	-	-	-
Subscriptions and training	100	-	100	140	-	140
Printing and stationery	33	-	33	145	-	145
Planning	-	-	-	-	-	-
Craft and service supplies	497	-	497	319	-	319
Cleaning supplies	166	-	166	-	-	-
Repairs	1,996	-	1,996	5,164	-	5,164
Web site	233	-	233	215	-	215
Youth activities	2,140	-	2,140	2,816	858	3,674
Equipment acquired	1,819	-	1,819	1,406	-	1,406
Portacabin	-	125,042	125,042	-	-	-
Professional fees	-	-	-	-	311	311
Sundry	300	-	300	188	-	188
	<u>14,636</u>	<u>144,782</u>	<u>159,418</u>	<u>12,571</u>	<u>5,714</u>	<u>18,285</u>

6 Employee's remuneration

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

	2023	2022
Youth worker	1	1
Cleaner and administrator	1	-
	<u>2</u>	<u>1</u>

The aggregate payroll costs of these staff were as follows:

	2023	2022
	£	£
Youth worker	19,416	4,545
Administrator	3,880	-
Cleaner	1,151	200
Pension contributions	324	88
	<u>24,771</u>	<u>4,833</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.

St James' Church Lockleaze
A Charitable Incorporated Organisation
Year ended 31 December 2023
Notes to the Unaudited annual report and Financial statements

7 Reserves

	At 31 December 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 December 2023 £
Restricted Funds					
Sports and Football	-	-	-	-	-
Youth building	12,619	45,042	125,042	(67,381)	-
Youth fund	8,622	11,000	19,740	(118)	-
	<hr/> 21,241	<hr/> 56,042	<hr/> 144,782	<hr/> (67,499)	<hr/> -
Unrestricted Funds					
General fund	58,586	32,460	14,746	67,499	8,801
	<hr/> 79,827	<hr/> 88,502	<hr/> 159,528	<hr/> -	<hr/> 8,801

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. During the year the portacabin has been ordered and a deposit paid. At the year end the building had not been delivered.

Youth fund

to be used for the purpose of youth work in Lockleaze including paying the salary of a youth leader