

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES THE GREAT, GAWSWORTH**

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES THE GREAT, GAWSWORTH
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FOR THE YEAR ENDED 31 DECEMBER 2021**

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**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES THE GREAT, GAWSWORTH
CHARITY REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2021**

Charity registration	The Parochial Church council of The Ecclesiastical Parish of St James The Great Gawsworth was registered as charity number 1180321 on 2nd October 2018		
Trustees	Reverend Colin Wilson Mr Rupert Richards Mrs Jane Curley Miss Louise Wood Mr John Nettleton Mr Peter Clampett Mr Andrew Smith Mrs Victoria Clampett Mr John Brown Mr Robert Barry Rose Mrs Glenice Mellor Mrs Dorothy Smith Mr Keith Yearsley OBE Mr Peter Wainwright Mr Jim Fletcher Mrs Lyn Williams Ms Rebecca Salmon Mrs Margaret Yearlsey Mrs Liz Owen Mrs Sheila Gee Mrs Helen French	Chair Church Patron & Vice Chair Secretary Treasurer Church Warden. Completed term 10th May 2021 Church Warden Church Warden. Appointed 10th May 2021 Resigned 10th May 2021 Resigned 10th May 2021 Passed away April 2021 Resigned 10th May 2021 Appointed 10th May 2021 Appointed 10th May 2021 Appointed 10th May 2021 Appointed 10th May 2021	
Parish Office	The Rectory Church Lane Gawsworth Macclesfield Cheshire SK11 9RJ		
Independent Examiner	Heywood Shepherd 1 Park Street Macclesfield Cheshire SK11 6SR		
Bankers	Yorkshire Bank 15 Market Place Macclesfield SK10 1AG		

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES THE GREAT, GAWSWORTH
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021**

Aims and Purposes

St James the Great Parochial Church Council (PCC) has the responsibility of co-operating with the Rector, Colin Wilson, in promoting the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

The PCC is also specifically responsible for the maintenance of the Grade II listed church building, church meeting room and churchyard which includes two Grade II listed monuments.

Objectives and Activities for the public benefit

The PCC is committed to enabling as many people as possible to worship at our church and provide a welcome to everyone who wishes to become part of our parish community. We continue to be passionate about maintaining an open church in the hours of daylight for visitors and those parishioners wishing to say private prayers and devotions.

Whilst the service content is dictated by the Rector, the PCC are happy to help review and make suggestions on how worship could evolve in the future. Our services follow the 1662 prayer book in the main as this is the service a majority of our congregation prefer. However, we do have a well-attended family service on the first Sunday in every month. Our services put faith into practice through prayer, scripture, sacrament and music.

Our Rector and the PCC always have the benefit of the public and our community at the forefront of our minds. We try our best to encourage advancement of the Christian faith in the daily lives of the community through:

- Worship, prayer and music
- Bible reading and discussion groups to develop our knowledge and faith
- Provision of pastoral care for people living in the parish
- A strong outreach programme

To facilitate this work it is vital to maintain the fabric and contents of the church of St James the Great, its church hall and churchyard. This involves an active volunteer base constantly raising funds for these repairs and maintain a good standard of health and safety.

Achievements and Performance

Worship, Prayer and Music

The PCC offers a good range of services during the week and over the course of the year that our community find both beneficial and spiritually fulfilling. Sunday worship is a 10am service of either Choral Matins, Sung Eucharist or a Family Service. Since COVID 19 restrictions were lifted there have also been occasional services at 8am Holy Communion and 6.30pm services of either Sung Eucharist, Sung Eucharist and Healing, or Compline. Our Wednesday 10am Holy Communion has not restarted as yet.

Our Family Service, on the first Sunday of each month, is extremely well attended. Our Mothers' Union provide books and colouring equipment at the back of the church for any families wishing to attend any of our other services. Baptisms performed during the year were 3, compared with 1 in 2020 due to COVID 19 restrictions.

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FOR THE YEAR ENDED 31 DECEMBER 2021**

Our church has a choir and organist/choirmaster which helps to make the most of the music content of our services. We enjoy and are proud to still be singing psalms. There are also special services around Christmas, Easter and Palm Sunday.

We welcome young couples wishing to get married and now have a full programme of weddings throughout the year. We have a team of volunteers who attend weddings on a rota basis to make sure that the service runs smoothly. In 2021 there were 7 weddings, compared with 3 in 2020.

Through funeral services we help the families express their grief and to give thanks for the life which is now complete in this world and to commend the person into God's keeping. Our churchwarden attends all funeral services to make sure that everything runs as it should. If this is not possible a volunteer is found to stand in. There were 10 funerals this year compared to 26 in 2020.

Bible Study and Discussion Group

This is held once a month with guest speakers invited to provoke discussion on the topic delivered within the group. Unfortunately, COVID 19 has resulted in the group temporarily being unable to assemble.

Deanery Synod

We have one PCC representative sitting on the deanery synod. This provides the PCC with an important link between the parish and the wider structures of the church.

The Church and Church Hall

We are passionate about our church being open to the community for private prayer and devotion. We, like most churches, have experienced theft and vandalism which presented us with a dilemma. However, the chancel and sanctuary have a security alarm which is on all the time except during services. We have updated our CCTV monitors, which now provide a much clearer and wider view. This allows us to have the church unlocked during daylight hours for private prayers and devotion and the lighting of votive candles. The churchyard is floodlit at night for security reasons and we have permission from a landowner to keep open the front aspect by pruning trees and shrubs. This area and other areas of the churchyard are planted with spring bulbs using donations for that purpose. We have a magnificent display for our congregation to enjoy and hopefully they will encourage more visitors.

Pastoral Care

We have regular Tuesday soup lunches made by our team of volunteers and pancakes in Lent.

We live in a rural village which has a tradition for caring for the community and our PCC encourage members of the congregation to look out for those who are sick or disabled and in need of help.

We actively promote the hall, encouraging members of the parish and the local community to use the hall more. Although there is also a village hall which is in the centre of the village and used more for creches etc

We have a healthy Mothers' Union group that meets once a month and provides items for our local food bank. They also provide flowers for the Mothers' Day service.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES THE GREAT, GAWSWORTH
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021**

Outreach Programme

Gawsworth is a tiny parish, 3 miles from Macclesfield but we have international links with the South Pacific and the rest of the world. We maintain contact with our congregation where ever they are via our Facebook page. This medium allows us to provide details of our current activities and provides information for those people searching their family archives and those viewing our church for their weddings, baptisms and funerals.

Mission and Evangelism

Helping those in need is a demonstration of our faith. When fundraising, donations are made to help those in need.

We regularly hold a christingle Children's Society service each year and attend coffee mornings.

We work closely with our sister methodist chapel holding some joint services such as Harvest Praise in the park and several coffee mornings. Once a year we produce a 'Christmas in Gawsworth' poster which includes the services at both churches. We produce a monthly parish newsletter and include activities at the Methodist church.

For many years we have run a christmas shoe box appeal or collection of food and toys for the local food bank.

Our Rector preaches and works with our benefice parish of North Rode and we try to encourage occasional attendances at each other's services and include their activities in the Parish newsletter.

Volunteers

We have a strong volunteer team who work tirelessly in many different roles:

Church hall kitchen and cleaning: We have coffee every sunday after the 10am service and also the ladies provide brilliant tea and cakes for open weekends and fundraising events.

Buildings and churchyard maintenance: This team looks after the fabric of our buildings and the churchyard maintenance. Once a month there is a churchyard working party.

Flower arranging: A team of ladies taking it in turn so that our Church has an arrangement every Sunday throughout the year except of course in lent and advent.

Readers & Sidesmen: At all services by rota.

Choir: Singing at two services on sunday and one practice a week. They also put on special services throughout the year.

Bell Ringers: Ringing every sunday at 10am and for weddings when required. We also have a new hand bell ringing group having great fun learning a new hobby.

Sacristan duties: Changing the frontal colours and maintaining the candles.

Linen washing and mending: Taken home every week washed, mended and ironed before being returned.

Parish Magazine. The parish magazine has stopped being produced as covid reduced the number of people willing to volunteer to keep it running. We now produce a monthly newsletter that is available in print and electronically. It includes notices on all the services and activities at our church together with other parish activities including items from the Methodist Church in Gawsworth and North Rode, our benefice parish.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES THE GREAT, GAWSWORTH
TRUSTEES' ANNUAL REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2021**

Outreach Programme

We have a team organising and collating fundraising. Members of the congregation propose an event and manage it with the help of the team and other volunteers. We have a very successful christmas tree festival each year.

There are open days/weekends, coffee mornings, curry nights, quiz nights, beetle drives.

The team are putting together another exciting programme of events for the forthcoming year which includes film nights (possibly a film club if successful), a garden party with hog roast to name but a few.

Financial Review

The detailed financial statements for the year ended 31 December 2021, with comparatives for 2020 are included in this report.

The total receipts for the year were £74,997 (2020 £64,804), total expenditure was £83,525 (2020 £85,690) resulting in a deficit of £8,528 (2020 deficit £20,866).

All persons giving are encouraged to include gift aid in their contributions if their circumstances permit.

The investment policy is to maintain surplus funds with CCLA which yields <1% interest.

The accounts are reviewed each year by Heywood Shepherd, Chartered Accountants, Macclesfield.

Risk management

The risk policy is to minimise risks associated with fund raising by appraising outcomes against initial costs before sanctioning events and maintaining and improving managed assets to the highest affordable standard.

Reserves policy

The policy is to attempt to maintain £100k which is equivalent to approximately 1 year's gross costs.

Structure, governance and management

The management committee consists of the chairman, secretary, church warden and treasurer who are supported by the PCC.

The method by which PCC members are appointed is set out in the church representation rules. At St James the Great, the membership of the PCC consists of the incumbent (our Rector), Churchwardens, Treasurer, Secretary, lay members of the Deanery Synod, elected lay representatives (the number of which is determined according to the number of names on the Electoral Role) and co-opted members where the PCC so decides. On average at Gawsworth there are 12 elected representatives who hold office for 3 years with one third retiring each year.

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish including deciding on how the funds of the PCC are spent.

The full PCC met 6 times during the year with an average attendance of 76%. Given its wide responsibilities the PCC has a number of committees each dealing with a particular aspect of parish life. These committees report back to the PCC at each meeting and items discussed as necessary.

Financial reports are presented to the bi-monthly PCC meetings which are minuted by the secretary.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES THE GREAT, GAWSWORTH
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021**

PCC Responsibility to produce accounts

The council are responsible for their annual report, and the preparation of the financial statements for each financial year which give a true and fair view of the incoming resources and application of those resources to the charity during the year, and of the state of affairs at the end of the financial year in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In preparing these financial statements the PCC are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The PCC is responsible for keeping proper accounting records that 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, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The PCC is responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Approved by PCC on 10th May 2022

Reverend Colin Wilson

A handwritten signature in dark ink, appearing to read 'Colin Wilson', with a large, stylized flourish underneath.

**INDEPENDENT EXAMINER'S REPORT TO
THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES THE GREAT, GAWSWORTH**

I report on the accounts of St James the Great, Gawsworth for the year ended 31st December 2021 which are set out on pages 9 - 13.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts.

The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is my responsibility to:

examine the accounts under section 145 of the 2011 Act,
follow the procedures laid down in the General Directions given by the Charity
Commission under section 145(5)(b) of the 2011 Act, and
state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with 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 seeking 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

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

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
to keep accounting records in accordance with section 130 of the 2011 Act; and
to prepare accounts which accord with the accounting records and comply with the
accounting requirements of the 2011 Act; have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding
of the accounts to be reached.



N Kennington
Heywood Shepherd
Chartered Accountants

10 May 2022

1 Park Street
Macclesfield
Cheshire
SK11 6SR

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES THE GREAT, GAWSWORTH
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Note	Unrestricted funds £	Restricted funds £	Funds 2021 £	Funds 2020 £
Income from:					
Donations and Legacies	2	46,163	-	46,163	37,398
Investments	3	50	-	50	434
Charitable activities	4	28,784	-	28,784	26,972
Total		<u>74,997</u>	<u>-</u>	<u>74,997</u>	<u>64,804</u>
Expenditure on:					
Charitable activities	5	83,525	-	83,525	85,690
Total		<u>83,525</u>	<u>-</u>	<u>83,525</u>	<u>85,690</u>
Net Income		(8,528)	-	(8,528)	(20,886)
Transfer between funds		-	-	-	-
Net movement in funds		(8,528)	-	(8,528)	(20,886)
Reconciliation of funds:					
Total funds brought forward		105,416	-	105,416	126,302
Total funds carried forward		<u>96,888</u>	<u>-</u>	<u>96,888</u>	<u>105,416</u>

The notes on pages 11 - 13 form part of these accounts.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES THE GREAT, GAWSWORTH
BALANCE SHEET AT 31 DECEMBER 2021**

	Note	Unrestricted funds £	Restricted funds £	Funds 2021 £	Funds 2020 £
CURRENT ASSETS					
Bank Current Account		15,720	3,388	19,108	5,594
CBF Account		3,000	-	3,000	3,000
CBF Special Account		65,000	15,000	80,000	99,952
Debtors	6	4,295	-	4,295	4,981
		<u>88,015</u>	<u>18,388</u>	<u>106,403</u>	<u>113,527</u>
LIABILITIES					
Creditors falling due within one year	7	9,515	-	9,515	8,111
		<u>9,515</u>	<u>-</u>	<u>9,515</u>	<u>8,111</u>
NET ASSETS					
		<u>78,500</u>	<u>18,388</u>	<u>96,888</u>	<u>105,416</u>
PARISH FUNDS					
Unrestricted		78,500	-	78,500	87,028
Restricted	8	-	18,388	18,388	18,388
		<u>78,500</u>	<u>18,388</u>	<u>96,888</u>	<u>105,416</u>

The notes on pages 11 - 13 form part of these financial statements.

Approved by the PCC at its meeting on 10th May 2022 and signed on their behalf by:-
Reverend Colin Wilson (PCC Chairman)

Colin Wilson
Reverend

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES THE GREAT, GAWSWORTH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

1 ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

The financial statements have been prepared under the historical cost convention except for the valuations of investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

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

Funds

Restricted funds represent (a) income from trust or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest, and (b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. The PCC does not usually invest separately for each fund.

Unrestricted funds are general funds which can be used for PCC ordinary purposes.

Incoming resources

Planned giving, collections and donations are recognised when received. Tax funds are recognised when receivable. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. Investment income and interest are accounted for when receivable. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

Resources expended

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish share is accounted for when due. Amounts received specifically for mission are dealt with as restricted funds. All other expenditure is generally recognised when it is incurred and is accounted for gross.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JAMES THE GREAT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)**

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
2 Income from donations and legacies				
Donations	4,058	-	4,058	3,066
Legacies	-	-	-	1,000
Envelope scheme	13,359	-	13,359	10,235
Bankers orders	6,262	-	6,262	6,220
Tax recoverable	7,985	-	7,985	9,212
Loose plate collections	13,622	-	13,622	7,047
Visitors box	735	-	735	392
Votive candles	142	-	142	226
	<u>46,163</u>	<u>-</u>	<u>46,163</u>	<u>37,398</u>
3 Income from Investments				
Deposit account interest received.	50	-	50	434
	<u>50</u>	<u>-</u>	<u>50</u>	<u>434</u>
4 Income from charitable activities				
Church Hall hire	1,305	-	1,305	730
Church Hall coffee	-	-	-	100
Parish magazine subscriptions	-	-	-	1,953
Parish magazine advertising	-	-	-	597
Fundraising events	11,390	-	11,390	423
Fees from weddings and funerals	16,089	-	16,089	18,854
Diocese coronavirus grant	-	-	-	2,000
Rectory utilities and maintenance reimbursed	-	-	-	2,315
Rent from land	-	-	-	-
	<u>28,784</u>	<u>-</u>	<u>28,784</u>	<u>26,972</u>
5 Expenditure on charitable activities				
Diocesan parish share	54,505	-	54,505	54,099
Assigned fees	212	-	212	4,359
Rectors expenses	1,847	-	1,847	979
Rectory running costs	3,413	-	3,413	3,017
Rectory utilities	7	-	7	1,365
Telephone charges	-	-	-	532
Assisted clergy	92	-	92	1,070
Church running expenses - gas and electricity	4,429	-	4,429	3,494
Church running expenses - insurance	6,479	-	6,479	6,618
Church maintenance	560	-	560	985
Churchyard maintenance	2,956	-	2,956	3,454
Organist	480	-	480	330
Altar requisites	525	-	525	174
Parish magazine expenses	329	-	329	728
Fundraising expenses	2,574	-	2,574	-
Church Hall running expenses - gas and elec	3,666	-	3,666	2,875
Church Hall running expenses	187	-	187	500
Church Hall maintenance	-	-	-	120
Sundries	849	-	849	631
Support costs	414	-	414	360
	<u>83,525</u>	<u>-</u>	<u>83,525</u>	<u>85,690</u>

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL
ST JAMES THE GREAT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)

6 Debtors	2021 £	2020 £
Debtors	2,658	3,763
Prepayments	1,637	1,218
	4,295	4,981

7 Creditors	2021 £	2020 £
Accrued expenses	9,515	8,111
	9,515	8,111

8 Analysis of movements in restricted fund

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Transfers £	Funds 31 December 2021 £
Building and fabric maintenance	18,388	-	-	-	18,388
	18,388	-	-	-	18,388

This fund is held as working capital to meet on-going expenditure at St James Church, Gawsworth