

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

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

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

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2023

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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JAMES
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CHARITY REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31
DECEMBER 2023

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	Chair
Mr Rupert Richards	Church Patron & Vice Chair
Mrs Jane Curley	Secretary
Miss Louise Wood	Treasurer
Mr Peter Clampett	Church Warden
Mr Jim Fletcher	Resigned 16/5/2023
Mrs Lyn Williams	Resigned 16/5/2023
Ms Rebecca Salmon	Resigned 16/5/2023
Mrs Margaret Yearsley	Appointed 10/5/2021
Mrs Liz Owen	Appointed 10/5/2021
Mrs Sheila Gee	Appointed 10/5/2021
Mrs Helen French	Appointed 10/5/2021
Mrs Victoria Clampett	Appointed 24/5/2022
Mrs Joan Wainwright	Appointed 24/5/2022
Mrs Jaqui Smith	Appointed 24/5/2022
Mr Adam Hardy	Appointed 24/5/2022
Mr Ian Coomer	Appointed 16/5/2023
Mr David Smith	Appointed 16/5/2023
Mrs Glenice Mellor	Appointed 16/5/2023

Parish Office

The Rectory
Church Lane
Gawsworth
Macclesfield
Cheshire
SK11 9RJ

Independent Examiner

Bright Partnership Limited
1 Park Street
Macclesfield
Cheshire
SK11 6SR

Bankers

Virgin Money
34 Princess Street
Stockport
SK1 1RE

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JAMES
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TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

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. The main Sunday worship is a 10am Family Service on the first Sunday of each month and Sung Eucharist on the 2nd, 3rd & 4th Sundays. On 5th Sundays we have a joint united benefice service with St. Michael's, North Rode, which alternates between the two churches. Since COVID 19 restrictions were lifted, we also have two 8am Holy Communion services each month, plus two 6pm Evening Services.

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 8, compared with 10 in 2022.

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TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2023 Cont'd

Worship, Prayer and Music cont'd.

Our church has a choir and organist/choirmaster which helps to make the most of the music content of our services. All main services are based on the Book of Common Prayer. We enjoy and are proud to still be singing psalms and there are also special services around Christmas, Easter and Palm Sunday. We are Corporate Members of the Prayer Book Society.

We welcome young couples wishing to get married. In 2023 there were 9 weddings, compared with 8 in 2022.

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. There were 12 funerals this year compared to 18 in 2022.

Bible Study and Discussion Group

Unfortunately, COVID 19 has resulted in the monthly Group disbanding. However, over the five weeks of Lent the Rector leads a well-attended Bible Study Group at the Rectory.

Deanery Synod

We have two PCC representatives 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. We have updated our CCTV monitors, which provide a clear and wide 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 everyone to enjoy and hopefully they will encourage visitors.

Pastoral Care

During Lent we have regular Tuesday soup lunches made by our team of volunteers and pancakes on Shrove Tuesday.

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.

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TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2023 Cont'd

Outreach Programme

Gawsworth is a small 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 wherever 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.

We work closely with our sister methodist chapel holding some joint services such as Harvest Praise in the park and several coffee mornings.

We produce a monthly parish newsletter.

Our Rector also has pastoral responsibility for the parish of North Rode, and we try to encourage occasional attendances at each other's services, especially on fifth Sundays.

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. A few times each year 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 one or two services on Sundays. Choir practice usually takes place once or twice each month, depending on the availability of the Choirmaster. 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 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.

Monthly Newsletter: We produce a monthly newsletter that is available to all in print format from the Church.

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TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2023 Cont'd

Fundraising

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.

Financial Review

The detailed financial statements for the year ended 31 December 2023, with comparatives for 2022 are included in this report.

The total receipts for the year were £78,342 (2022 £82,562), total expenditure was £95,138 (2022 £90,785) resulting in a deficit of £16,796 (2022 deficit £8,330).

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 <5% interest.

The accounts are reviewed each year by Bright Partnership Limited incorporating 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, 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 Gawsorth 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 5 times during the year with an average attendance of 81%. 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 each PCC meeting which the Secretary minutes for the record.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JAMES
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TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2023 Cont'd

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 14th May 2024

Reverend Colin Wilson

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

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 2023 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 FCA
Bright Partnership Limited
Chartered Accountants
14th May 2024

1 Park Street
Macclesfield
Cheshire
SK11 6SR

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JAMES
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STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st DECEMBER 2023

	Note	Unrestricted funds £	Restricted funds £	Funds 2023 £	Funds 2022 £
Income from:					
Donations and Legacies	2	44,520	-	44,520	48,825
Investments	3	2,733	-	2,733	1,092
Charitable activities	4	31,090	-	31,090	32,645
Total		<u>78,342</u>	<u>-</u>	<u>78,342</u>	<u>82,562</u>
Expenditure on:					
Charitable activities	5	94,118	1,020	95,138	90,785
Total		<u>94,118</u>	<u>1,020</u>	<u>95,138</u>	<u>90,785</u>
Net Income		(15,776)	(1,020)	(16,796)	(8,223)
Transfer between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Reconciliation of funds:					
Total funds brought forward		69,299	19,366	88,665	96,888
Net movement in funds		(15,776)	(1,020)	(16,796)	(8,223)
Total funds carried forward		<u>53,523</u>	<u>18,346</u>	<u>71,869</u>	<u>88,665</u>

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

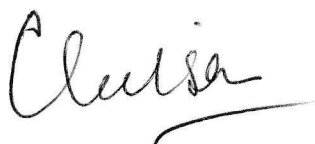
THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JAMES
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BALANCE SHEET AT 31ST DECEMBER 2023

	Note	Unrestricted funds £	Restricted funds £	Funds 2023 £	Funds 2022 £
CURRENT ASSETS					
Bank Current Account		15,775	-	15,775	33,485
CBF Account		3,000	-	3,000	3,000
CBF Special Account		65,304	18,346	83,650	81,052
Debtors	6	2,234	-	2,234	2,827
		<u>86,313</u>	<u>18,346</u>	<u>104,659</u>	<u>120,364</u>
LIABILITIES					
Creditors falling due within one year	7	32,790	-	32,790	31,699
		<u>32,790</u>	<u>-</u>	<u>32,790</u>	<u>31,699</u>
NET ASSETS					
		<u>53,523</u>	<u>18,346</u>	<u>71,869</u>	<u>88,665</u>
PARISH FUNDS					
Unrestricted		53,523	-	53,523	69,299
Restricted	8	-	18,346	18,346	19,366
		<u>53,523</u>	<u>18,346</u>	<u>71,869</u>	<u>88,665</u>

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

Approved by the PCC at its meeting 14th May 2024 and signed on their behalf by:-



Reverend Colin Wilson (PCC Chairman)

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JAMES
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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st DECEMBER 2023

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
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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st DECEMBER
2023 Cont'd

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
2 Income from donations and legacies				
Donations	3,176	-	3,176	8,068
Legacies	1,000	-	1,000	-
Envelope scheme	13,322	-	13,322	12,364
Bankers orders	7,580	-	7,580	7,287
Tax recoverable	9,307	-	9,307	9,467
Loose plate collections	9,090	-	9,090	9,713
Visitors box	726	-	726	797
Votive candles	319	-	319	129
	<u>44,520</u>	<u>-</u>	<u>44,520</u>	<u>48,825</u>
3 Income from investments				
Deposit account interest received	2,733	-	2,733	1,092
	<u>2,733</u>	<u>-</u>	<u>2,733</u>	<u>1,092</u>
4 Income from charitable activities				
Church Hall hire	1,440	-	1,440	2,105
Church Hall coffee	802	-	802	495
Fundraising events	13,842	-	13,842	12,419
Fees from weddings and funerals	15,006	-	15,006	16,640
Diocese energy grant	-	-	-	986
	<u>31,090</u>	<u>-</u>	<u>31,090</u>	<u>32,645</u>
5 Expenditure on charitable activities				
Diocesan parish share	57,405	-	57,405	55,733
Assigned fees	3,465	-	3,465	2,677
Rectors expenses	2,404	-	2,404	1,929
Rectory running costs	3,425	-	3,425	3,273
Assisted clergy	-	-	-	233
Church running expenses - gas and electricity	4,377	-	4,377	3,765
Church running expenses - insurance	6,642	-	6,642	6,272
Church maintenance	763	-	763	3,317
Churchyard maintenance	2,805	-	2,805	3,003
Organist	1,080	-	1,080	1,270
Altar requisites	1,244	-	1,244	554
Photocopier	542	-	542	462
Fundraising expenses	2,746	1,020	3,766	1,530
Church Hall running expenses - electric	4,349	-	4,349	3,905
Church Hall running expenses	1,406	-	1,406	659
Sundries	761	-	761	529
Support costs	450	-	450	414
Mission giving and donations	254	-	254	1,115
	<u>94,118</u>	<u>1,020</u>	<u>95,138</u>	<u>90,785</u>

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st DECEMBER 2023 Cont'd

6 Debtors	2023	2022
	£	£
Debtors	681	1,121
Prepayments	1,553	1,706
	2,234	2,827

7 Creditors	2023	2022
	£	£
Accrued expenses	32,790	31,699
	32,790	31,699

8 Analysis of movements in restricted fund

	Balance at				Funds
	1 January	Incoming	Resources	Transfers	31
	2023	resources	expended		December
	£	£	£	£	2023
					£
Building and fabric maintenance	19,366	-	1,020	-	18,346
	19,366	-	1,020	-	18,346

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