

St James' Parish Church West Teignmouth



Parochial Church Council

Annual Report & Financial Statements for the year ended 31 December 2021

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Administrative Information

St James' the Less parish church is located at the junction of Bitton Park Road and Exeter Street, Teignmouth, Devon. West Teignmouth parish is part of the Haldon Mission Community, within the Kenn Deanery in the Diocese of Exeter.

The general correspondence address for the West Teignmouth Parochial Church Council (PCC) is: The Haldon Mission Community Office, St Michael's Church, Dawlish Street, Teignmouth, TQ14 8TB, or by email to stjames.info@haldonteam.org.uk.

PCC members who have served from 1 January 2021 until the date this report was adopted are:

Incumbent ¹	Rev'd Carol Green (#)	<i>Priest in Charge – Chair (Inducted 27/07/2021)</i>
Assistant Clergy ²	Rev'd Dr Susan Astbury	<i>Associate Priest (Licensed to benefice)</i>
	Rev'd Jane Frost	<i>Team Vicar (Chair until 27/07/2021)</i>
Churchwardens ³	Mrs Angela Healy	<i>Until 04/07/2021</i>
	Mrs Anna Venables (#)	<ul style="list-style-type: none"> • <i>Hon Secretary</i> • <i>Deanery Synod Representative</i>
	VACANCY	<i>From 04/07/2021</i>
Deanery Synod Representatives ⁴	Mr Peter Wood	• <i>Vice-Chairman until 25/04/2021</i>
	Mrs Anna Venables	
Elected Members ⁵	Miss Pam Bridger	• <i>Electoral Roll Officer</i>
	Mr James' Chivers	
	Miss Caryl Hammond	
	Mr Andrew Harding (#)	<i>From 25/04/2021</i>
	Mrs Angela Healy (#)	<ul style="list-style-type: none"> • <i>Hon Treasurer</i> • <i>Parish Safeguarding Representative</i>
	Mr Paul Malyn	
	Mrs Carol Stevens	
	Mrs Tricia Stuckey	
	Mrs Di Wrightson	

Structure, Governance & Management

The PCC is a corporate body established by the Church of England. The PCC operates under the Parochial Church Councils (Powers) Measure 1956 as amended, and the [Church Representation Rules](#) (contained in Schedule 3 to the Synodical Government Measure 1969 as amended⁶).

The method of election and appointment of PCC members is set out in the Church Representation Rules. All church members are encouraged to register on the electoral roll and to stand for election to the PCC.

At the end of 2021, there were no vacancies for elected members of the PCC. There was one vacancy for a churchwarden.

¹ Church Representation Rules 2020 (CRR): M15 (1)(a)

² CRR M15 (1)(a) / M15(1)(d)

³ CRR M15 (1)(e)

⁴ CRR M15 (1)(i)

⁵ CRR M15 (1)(j)

⁶ Latest version in Schedule 1 to the Church Representation and Ministers Measure 2019

The PCC discharges its responsibilities between meetings by a Standing and Finance Committee comprising the Incumbent, Churchwardens, Treasurer, and other members - indicated above (#).

Administrative services to support clergy and PCC officers are provided from the Haldon Mission Community Office located in St Michael's church, Teignmouth.

The PCC's income is below the statutory threshold for audit, and we have opted to have our accounts independently examined. We are grateful for Lichfield Diocesan Board of Finance Ltd who carry out this Independent Examination. Their report is appended as Annex A to this report.

The Charity Commissioners have determined that the PCC's likely income in future years will be below the £100,000 threshold. The PCC is not required to register at this stage and remains excepted from registration.

This report is prepared in accordance with the Church Accounting Regulations 2006.

Safeguarding

The PCC is complying with its duty under section 5 of the Safeguarding and Clergy Discipline Measure.

All PCC members have completed Church of England 'Promoting a Safer Church' Safeguarding Foundation (C0) module.

St James' Parish Safeguarding Representative	Mrs Angela Healy
Haldon Mission Community Safeguarding Coordinator	Mrs Sue Harvey

The Haldon Mission Community Safeguarding coordinator is responsible for monitoring all activity via the Diocesan Safeguarding Dashboard for the parishes within the Haldon Mission Community.

Safeguarding policies are published on the Haldon Mission Community website.

Objectives

St James' PCC has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish of West Teignmouth the whole mission of the Church, pastoral, evangelistic, social, and ecumenical.

The PCC has responsibility for the maintenance of St James' the Less church building. St James' churchyard is a "closed" churchyard in the care of Teignbridge District Council.

Public Benefit Statement

The PCC believes that, by promoting the work of the Church of England in the ecclesiastical parish of West Teignmouth it helps to promote the whole mission of the Church more effectively, and that in doing so it provides a benefit to the public by:

- o providing facilities for public worship, pastoral care and spiritual, moral and intellectual development, both for its members and for anyone who wishes to benefit from what the Church offers: and

- o promoting Christian values, and service by members of the Church in and to their communities, to the benefit of individuals and society as a whole.

Achievements and Performance

Church Attendance

As a consequence of the COVID-19 pandemic and government restrictions (as interpreted in advice from the Church of England) the PCC voted that from 24 January 2021 through to 28 March 2021, there would be no public Christian worship services offered at St James' Parish Church.

Service	2021 ⁷	2020 ⁸	2019 ⁹
Sunday 08.00	5a/0c	10a/0c	12a / <1c
Sunday 10.30	27a/0c	33a/<1c	32a / 0c
Thursday 09.30 (from 04/11/2021)	5a/0c	7a/0c	8a / 0c

Pastoral Services			
Baptisms	6	2	6
Confirmation	0	3 candidates	0
Weddings	0	0	1
Wedding Blessing in Church	0	0	1
Funerals (in St James' Church)	8	9	16
Funerals (at Teignmouth Cemetery)	2	5	0
Funerals (at Torquay Crematorium)	2	4	0
Funerals (at Exeter Crematorium)	1	0	0

With so many elderly or vulnerable members of the congregation now shielding (or observing Government advice to stay at home) during 2021 as their response to the COVID-19 pandemic, it is not possible to estimate how many of them are following the weekly online Haldon Mission Community services that have been available since restrictions began.

The ecumenical Julian Prayer Group met during the year on the 3rd Saturday of each month again from July 2021.

At the 2021 Annual Parochial Church Meeting there were 55 parishioners on the Church Electoral Roll¹⁰ (2020: 54).

The "Worshipping Community"

Each year we report to the diocese and National Church the size and composition of the "worshipping community" at St James'.

⁷ Source: Statistics for Mission, 2021

⁸ Source: Statistics for Mission, 2020

⁹ Source: Statistics for Mission, 2019

¹⁰ Source: APCM 25/04/2021

The “worshipping community” is very much a subjective figure that seeks to represent an estimation of those who consider themselves a part of the church family in this parish:

St James’ Worshipping Community as at 31 Dec 2021		Joined St James’ Worshipping community in 2021			Left St James’ Worshipping community in 2021		
			Under 18	18+		Under 18	18+
Children (age 0–10)	0	For 1 st time	0	0	Death/illness	0	2
Young people (11–17)	0	Moved into area	0	3	Moved away	0	0
Adults (18–69)	10	Moved from local church	0	0	Moved to other church	0	0
Adults (over 70)	19	Returned to church	0	0	Not worshipping anywhere	0	1
Total	29	Total joined	0	3	Total left	0	3

Annual Fabric Report

- The PCC has set up a maintenance contract with West Access Conservation who now visit the church twice yearly to ensure good drainage from roof areas and external rainwater goods, and carrying out other minor maintenance tasks where time permits at their visit. The PCC has engaged them to carry out other work to addressing issues noted in the last Quinquennial Report of October 2019
- Smith of Derby carried out further work in addition to annual maintenance of Church Clock during 2021 as well as installing a Pendulum Advance Regulator to ensure that the clock always runs to time and can adjust for daylight saving time without needing manual intervention. Smith of Derby also carried out repairs in the Bell Tower, with some of costs incurred by PCC then recovered from our insurers.
- The annual servicing of the Nave and Whitford Room boilers was carried out by Project Heating Ltd in January 2021, with further work required in November 2021 to replace faulty PCB and fan in the main boiler.
- In response to the Electrical Test Survey carried out in September 2020, some remedial work was undertaken in February 2021. With contractor failing to adhere to diocesan historical building recommendations, this work was only partially completed, and will be reviewed as part of an internal reordering scheme under consideration for 2022 onwards.
- In response to the Fire Risk Assessment of January 2021, replacement Fire Extinguishers were installed in July 2021 to comply with fire and safety regulations. Further works listed within the assessment will be taken into consideration as part of reordering.
- In preparation for a project (to be funded by a private family donation) to floodlight the West elevation of the tower, in July the PCC provided an Asbestos Survey Report (this requirement was also noted within the 2019 Quinquennial Inspection Report).
- Working in partnership with Teignbridge District Council to tidy up the church grounds we started development of a small ‘rewilding for natural habitat’ area. Teignbridge District Council also to the relevelled of a sunken grave in the churchyard to the south of the church.
- We also arranged for Incumbents Board to be updated in September 2021 to include both Rev’d Withnell and Rev’d Green.

- Work was undertaken on the West Door surround in September to restore the stucco plaster before applying area an external Keim paint. Sadly, this paint scheme was not as successful as hoped, and we continue to work with stonemasons to resolve the issue.
- Routine tuning and adjustments of church organ were undertaken in November 2021 by Lance Foy.
- The West Door lantern was replaced in December 2021.
- Two churchyard gate padlocks were damaged by vandals during the year, and these were replaced.
- Following a change in the procedure for registering marriages by the Registrar General, we purchased a new Register of Marriages for use within St James'.
- We arranged for one of the silver-plated chalices to be repaired.
- We note our gratitude for assorted small repairs undertaken by members of congregation throughout the year including:
 - replacement door handle & pull cord in disabled toilet,
 - vent in external door of boiler house, and
 - clearing of items accumulated in various areas no longer required to help mitigate fire risk.

Review of the year

The PCC business raised and discussed during 2021 continued to focus around the Diocesan Vision: **'Pray / Grow / Serve'**

From January to March 2021 PCC business continued to be dealt with via email or 'Zoom' video calls with the Rev'd Jane Frost in the chair.

In April 2021 a very brief APCM was incorporated at the end of a socially distanced Sunday Morning Eucharist with the legal decisions required as part of the business being noted as part of the notices relating to elections etc. To also note that all details were well publicised leading up to that service via Haldon Mission Community web site and by post to all who did not have access to the internet.

The first PCC meeting in person was hosted socially distanced at church in July 2021, where grateful thanks were expressed to the Rev'd Jane Frost (as this would be her last meeting in the chair), with the Rev'd Carol Green undertaking responsibility for the spiritual guidance and direction of the parish from her induction on 27 July 2021.

On behalf on the whole congregation at St James', the PCC would like to record our thanks to Sarah Robbins for her contribution as a temporary organist in the leading of Sunday Services throughout the remainder of the year

'Call to Prayer' events hosted during 2021 have included:

- the continued invitation and encouragement to participate in the 'First Things First' monthly prayer sessions, initially via 'Zoom' and then in person from July 2021; with St James' hosting this call to prayer in September 2021, led by the Rev'd Jane and Richard Frost;
- the continued invitation and encouragement to participate in the weekly Thursday Evening Prayer services via 'Zoom' hosted throughout the year;

- our response to the invitation to join and participate in a 'Zoom' Prayer with South West Devon Prayer Group in April 2021, as they focused that day on the life and Christian Witness offered by St James' and the community we have been called to serve;
- congregation members from St James' responding to the invitation to participate in the "South West Awake"¹¹ initiative to surround the South West Peninsular with a chain of praise and prayer on Saturday, 19 June 2021, along the Teignmouth sea wall;
- Julian Prayer Meetings (an ecumenical contemplative group) hosted in St James' commenced again monthly from July 2021;
- A call for '**200 Days of Prayer**' to seek guidance on the next 200 years of Christian mission and ministry offered by St James' out into the community, following on from the St James' 200 Fun Day event in September 2021;
- continuing to be blessed by the skills of Mr Richard Frost and the team for the provision of the weekly online services continuing from January 2021 as the pandemic restrictions gradually began to ease, with the frequency of services offered decreasing from September 2021, as more people gather in person again for Sunday services (with advertisements for national online services still being published in a weekly e-mail bulletin update); and
- other events to encourage prayer support which were included in the Weekly News Sheet commencing again from September 2021; in addition to being published online at the Haldon Mission Community website at www.haldonteam.org.uk, email or post to parishioners.

'Growing Christian Disciples' events hosted during 2021 have included:

- an invitation extended and encouragement to participate in the Haldon Mission Community Lent Course 2021 offered via 'Zoom' from February through to Holy Week 2021 (hard copies of this course were also available via post on request);
- all PCC members holding accreditation of the 'Promoting a Safer Church' Safeguarding Foundation (C0) module, working towards an informed awareness of issues affecting local communities, especially as a consequence of the pandemic;
- an invitation extended and encouragement for PCC members to participate in the 'Church of England Covenant for the Care and Well-Being of Clergy' consultation document, with responses recorded; forwarded to the deanery and on to the Bishop of Crediton;
- a (Holy Day / Holiday) hosted at Teignmouth, St Michael the Archangel Church in August 2021 and led by the Rev'd Jane and Mr Richard Frost;
- from October 2021 PCC Meeting, the opportunity to be involved with St James' Christian Mission 'Vision Setting' Action Plan to reach out more proactively into the community, in response to initiatives shared by Claire Cook, Exeter Diocesan Children's Advisor for the Under 5s;
- responding to an invitation to attend the 'Exploring our Faith' Study Mornings hosted monthly from September through to November 2021 at Teignmouth (St Michael the Archangel) Church and well supported by members of St James' congregation

¹¹ [South West Awake](#) is one of many events within the national 'Thy Kingdom Come' call to prayer from Ascension Day to Pentecost

- congregation members invited to attend the Haldon Mission Community Advent 'Quiet Day' hosted at Bishopsteignton (St John the Baptist) on behalf of the parishes across the Haldon Mission Community, now expanding in number as we welcome the congregations of St Peter's Church and St Nicholas Church in the Shaldon parish (who will legally become part of this Mission Community at a later date);
- an invitation extended again to join the Advent Walk of Light procession on 01/12/2021 from the Den through the town centre concluding with a brief act of worship in Teignmouth St Michael the Archangel Church;
- an invitation extended to be involved in the planning of the St James' 200 Sings Christmas 'Community Carol Service' hosted at St James' in December 2021;
- noting with gratitude the contribution by other members of the Haldon Mission Community extended ministry team, especially by the Revd Jim Quin (PtO), Tricia Stuckey (Licensed Lay Minister with PtO), Anna Venables (Licensed Lay Minister), and looking forward to welcoming back the Revd Val Atkinson (PtO) from Spring 2022; and
- gaining insight of new initiatives being introduced by Peter Wood at the monthly Morning Worship Services, as he continues his training towards becoming a Licensed Lay Minister in September 2022.

'Serving with Joy' events hosted during 2021 have included:

- members of St James' Church willingly responded to work in partnership with Teignmouth St Michael Church to create 'Hearts of Love' tokens. After being displayed at both churches during the Easter celebration services, they were then distributed out into the local community, especially to those still shielding as a consequence of the pandemic, as an expression of the love and care being offered on behalf of both church congregations;
- an invitation extended and encouragement to participate in the planning of the St James' 200 Fun Day Event hosted on 11th September 2021, celebrating 200 years since the rededication of part of the building including the Nave worship area;
- following on from the Archdeacon's visit to site in July 2021, and enthused by the ideas presented by Angela Healy about ways to proactively integrate more with the local community, by then encouraging us to offer 'radical hospitality' as part of this networking;
- the offer to make available the grounds for the Teignmouth Library 'Wild World Heroes Summer Challenge', although only held for one week due to poor response (due to ongoing COVID concerns) affecting the area;
- invitation extended to local community to create a 'Historic Timeline Banner' leading up to the St James' 200 Fun Day event, now on permanent display in church building;
- hosting refreshments for the Devon Churches Historic Trust 'Ride and Stride' event held in September 2021, with thanks expressed to Andy Harding and Ruth Waters for sponsorship raised through personal contacts and to the members of the 'Heavenly Dusters' team for their hard work on the day serving refreshments;
- offering the building for use by Teign Choral and Teignmouth Players from September through till December 2021 (with thanks for donations received by the respective groups towards use of the facilities offered);
- offering the use of the Whitford Room for use by a family following a Baptism Service hosted in November 2021;

- hosting the Teignmouth Funeralcare Christmas Service 'for the bereaved', but also noting cancellation of the Trinity School Service (due to the increased risk of COVID) in December 2021; and
- extending a warm welcome to local community members who attended the St James' 200 Sings Christmas Carol Service in December 2021 (with local community members also contributing to the content of the service), but having to cancel the serving of refreshments following the service, also due to increased risk from COVID infection.

Finally, as we pray: 'your kingdom come and your will be done on earth as it is in heaven', we express our gratitude to all those who have contributed in any way during 2021 towards the coming of God's kingdom here in our midst

Financial Review and Policies

Financial Review

Despite the re-opening of churches for public worship, and the government's determination to keep society "open", continued reduced attendance has had a significant impact on PCC income during the ongoing pandemic. The following report once again makes quite challenging reading, but the PCC has, however, benefited from continued use of the Parish Giving Scheme and a number of legacies, and has continued to maintain the Charitable Giving Policy (set out in full below).

In 2021 our ordinary income (excludes legacies and grants) was £39,068 (2020: £40,334) and our ordinary expenditure (excludes projects) was £52,633 (2020: £58,729), representing a shortfall over the year of £13,573.

Both cash donations into the Donations Box and contactless donations using the Goodbox device have increased in 2021: cash donations by £293 (12.1%) and contactless by £579 (252.8%)!

At the end of 2021 the value of our investments had increased by £17685 (13.8%). However, the market is currently very volatile, and, in my opinion, the value may well drop at the next annual revaluation. It is anticipated that the sale of some of our assets in the future may release funding that can be matched by grant making bodies to enable various major projects on the church to proceed (please see [below](#)).

Dividends on our investments increased by £418 (8.2%) most likely due to modest recovery in the stock markets. However, the interest received on monies on deposit was significantly reduced by £309 (88%). This is likely to be due to the historically low interest rate set by the Bank of England.

Once again in 2021, fewer pastoral services were held in St James' and this is reflected in the Parochial Fee income reducing by £211 over the year. The PCC collected £1785.50 in Diocesan Fees on behalf of the Exeter Diocesan Board of Finance (2020: £2667).

St James' Common Fund assessment for 2021 was £25,991 (2020: £38,128). The significant drop in the request was due to the numbers in St James' worshipping community being overstated for many years. The 2021 common fund request paid in full. In addition, in November 2020, the PCC resolved to support the wider Mission Community by making an over-payment of £4000 to enable recruitment of a new incumbent to proceed.

Our Common Fund assessment for 2022 is £27,725.

The number of parishioners giving under the Parish Giving Scheme (PGS) has been stable at 27. This scheme which, together with the tax recovered on PGS donations, now accounts for a little over 46% of our total income for 2021. The PGS continues to be a financial lifeline during the pandemic, as it maintains the PCC's income when the building is closed, or donors are "shielding" or "distancing". We will continue to encourage the take up of PGS throughout the coming year.

The weekly envelope scheme was discontinued in 2021 due to the cost of providing envelopes to an ever-diminishing number of participants in that scheme. Participants were encouraged transfer to the Parish Giving Scheme. Five other parishioners continued to make their regular offerings by bank standing order in 2020, although that scheme is now closed to new entrants.

Overall, and including claims under GASDS and the PGS, the PCC recovered £4456 from HM Revenues & Customs. In addition, we recovered £1598 from DCMS¹² under the Listed Places of Worship Grant Scheme, representing a refund of VAT paid on eligible invoices.

St James' regular annual Gift Day in 2021 once again took the form of "A Christmas Present for St James" but this year raised just £423.70 (2020: £1173).

Fundraising for the Devon Historic Churches Trust Annual Ride&Stride appeal at the St James' 200 celebration event in September and sponsorship of a walk from St John's Bishopsteignton to St Mary's, Cofton together raised £675 for the Trust. As a result, £337.50 was paid back to St James'.

The total cost of the St James' 200th Anniversary Fun Day was £807 which was funded by:

Donations and associated Gift Aid/GASDS	£234.84
Cashback from DHCT	£337.50
Devon County Council (Localities Fund - Sponsored by Councillor Cox) <i>It is understood that the DCC grant is delayed by an administrative oversight, but we expect to receive this payment early in 2022</i>	£300.00

The PCC would like to thank all those who take part in the regular giving schemes that provide the backbone of our income. Without that ongoing commitment to the life, ministry, and future of St James' it is unlikely that it would be possible to maintain our presence here in West Teignmouth - Thank you.

We are particularly grateful to those church members, and others, who have reviewed and increased their regular giving during the year.

The PCC would also like to thank Thornley House for their support over the year, and in particular for their regular annual Coffee Morning which was able to proceed in 2021 and raised £908.41 for the Restoration Fund.

Team-wide expenses are now shared across all parishes in the extended Mission Community. Following the publication of Common Fund requests for 2022, the agreed shares for 2022/2023 are:

Parish	2022/2023	2021/2022	2020/2021
Teignmouth, St James	19%	22%	28%
Ashcombe	3%	4%	3.5%
Bishopsteignton	22%	28%	26.5%
Ideford with Luton	5%	6%	7%
Shaldon	17%	n/a	n/a
Teignmouth, St Michaels	34%	40%	35%

¹² Department for Digital, Culture, Media & Sport

Forward Look...

In 2022 the PCC are:

- considering the employment of a Families Worker or Coordinator to lead or enable work with children and families within the parish,
- keen to mount an illuminated cross on the tower as a witness to the community,
- anticipating the installation of floodlighting of the west face of the tower, and
- hoping that some progress will begin on internal reordering and major repairs to the roof and lantern.

Policies

Banking Policy

The PCC maintains a current account at CAF Bank for day-to-day transactions.

The PCC also continues to maintain a single Lloyds current account for the main purpose of processing standing order donations. This account is also used for banking cash as there is no longer a branch of HSBC (agent for CAF Bank) in Teignmouth.

It is the PCC's policy to keep funds on deposit in the CBF Church of England Deposit Fund.

Charitable Giving Policy

St James' Charitable Giving Policy provides for the Giving of Alms; and donations are made to St James' are made in the full knowledge of this policy.

The policy was created on the advice of the then Diocesan Stewardship Advisor. The policy:

- supports the biblical principal of tithing,
- allocates 5% of all receipts - based on guidance from the National Church on individual giving to the church,
- supports largely Christian organisations (but does not exclude others) whose charitable objectives are the relief of the sick, the poor or the needy,
- focusses our attention outwards to provide a predominantly equitable split between:
 - those who operate/minister overseas,
 - those who operate/minister at a national level in the UK, and
 - those who support the sick, poor, or needy locally in our own community.

In 2021 these donations amounted to £1800 and were allocated to:

- | | |
|----------------------|------|
| • Operation Imprezza | £600 |
| • Church Urban Fund | £600 |
| • HITS Foodbank | £600 |

£400 was assigned to replenish the [Emergency Appeals Fund](#).

An additional gift of £50 was made to the Royal British Legion Poppy Appeal as our Remembrance Gift in 2021.

Fund Policy

Restoration Fund

Funds raised and designated for the ongoing maintenance of the church building.

Hall Fund

Proceeds of the sale of the parish hall, for the provision of replacement social space.

Flower Fund

Donations for the purchase of flowers and requisites at major festivals and throughout the year

Emergency Appeals Fund

This fund was created at the end of 2013 to provide funds to enable the PCC to respond quickly to emergency appeals throughout the year, with an expectation that the funds will be fully utilised during the year.

During 2021 the PCC made the following donations from our Emergency Appeals Fund:

- £150 – UNICEF – India COVID Appeal
- £150 – Embrace ME – Gaza Appeal
- £100 – Compassion UK – Haiti Earthquake Appeal

At the end of 2021, the Fund was restored to £500, which is available for distribution at short notice during 2022.

Reserves Policy

The PCC has no formal reserves policy. However, at 31 Dec 2021, the PCC holds unrestricted reserves of £67,325 (2020: £84,782) This equates to approximately 66 weeks' ordinary expenditure (2020: approx 75 weeks).

In this context, we take reserves to include all monies in UNRESTRICTED funds held on deposit or in current accounts together with monies held in the LEGACIES (designated) Fund.

Investment Policy

The PCC's investments are reviewed annually, and the current portfolio meets the current trustees' requirement of diversity and a balance between income generation and capital growth to protect the investments of the charity against inflation.

Accounting Policies

The financial statements have been prepared in accordance with the Statement of Recommended Practice for Charities (SORP) and applicable accounting standards (FRSSE) or (FRS102).

The financial statements have been prepared under the historical cost convention. 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 financial statements have been prepared using the Receipts and Payments method and therefore are shown as such.

The PCC has taken advantage of the exemption in FRS102 from the requirement to produce a Cash flow statement on the grounds that the income does not exceed £500,000.

The following assets are recognised but not necessarily valued in the Statement of Assets and Liabilities: Movable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal.

The expenses paid to clergy may include a small immaterial proportion, which relates to their function as PCC members. Any payments made to PCC members were solely to reimburse them for purchases made on behalf of the PCC and are fully supported by documentation.

Investments are included in the Annual Financial Statements at Market Value. The Investments are revalued each year at the year-end date.

Adopted by the Parochial Church Council



.....
Rev'd C Green
Priest in Charge
Chairman

Date: 24 March 2022

Following approval by the PCC, this Annual Report will be published online at <http://www.haldonteam.org.uk/>

Annex A - Report of Independent Examiner:



Independent Examiner's report to the trustees/members of The PCC of St James the Less, West Teignmouth

I report on the accounts for the year ended 31st December 2021 which are set out on the following pages.

Respective responsibilities of the Trustees and Independent 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 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility

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

Basis of Independent Examiner's Statement

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 seeking explanations from the 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 connection with my examination, no material matters have come to my attention (other than that disclosed below *) which gives me cause to believe that in any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act or
- the accounts do not accord with the with the accounting records

I have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding pf the accounts to be reached.

Signed:
Jessamine Dace MAAT

Date:15th March 2022.....

Lichfield Diocesan Board of Finance
St Mary's House, The Close, Lichfield, W513 7LD
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Lichfield Diocesan Board of Finance Inc. is a charitable company limited by guarantee and registered in England (Company No. 239561).
The Board is a Registered Charity (No. 1107827).

Annex B – Financial Statements:

Statement of Financial Activities (SOFA)

	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
Income and endowments from:						
Donations and legacies	30,449.27	7,998.60	137.05	—	38,584.92	81,549.10
Income from charitable activities	1,105.00	—	—	—	1,105.00	1,542.64
Other trading activities	302.00	—	908.41	—	1,210.41	254.67
Investments	1,869.13	2,897.26	755.32	—	5,521.71	5,412.84
Other income	644.00	—	—	—	644.00	—
Total income	34,369.40	10,895.86	1,800.78	—	47,066.04	88,759.25
Expenditure on:						
Raising funds	824.84	—	83.04	—	907.88	447.36
Expenditure on charitable activities	47,162.35	11,526.16	3,697.55	—	62,386.06	62,760.96
Other expenditure	80.35	—	—	—	80.35	198.50
Total expenditure	48,067.54	11,526.16	3,780.59	—	63,374.29	63,406.82
Gains / losses on investment assets	3,782.78	—	2,719.56	11,183.10	17,685.44	(21,936.66)
Net income / (expenditure) resources before transfer	(9,915.36)	(630.30)	739.75	11,183.10	1,377.19	3,415.77
Transfers						
Gross transfers between funds - in	11,500.00	600.00	—	—	12,100.00	54,644.82
Gross transfers between funds - out	(220.56)	(11,879.44)	—	—	(12,100.00)	(54,644.82)
Other recognised gains / losses						
Net movement in funds	1,364.08	(11,909.74)	739.75	11,183.10	1,377.19	3,415.77
Total funds brought forward	33,134.44	87,186.02	22,337.64	79,323.49	221,981.59	218,565.82
Total funds carried forward	34,498.52	75,276.28	23,077.39	90,506.59	223,358.78	221,981.59
Represented by						
Unrestricted						
General fund	34,498.52	—	—	—	34,498.52	33,134.44
Designated						
Children's Work	—	—	—	—	—	7.00
Emergency Appeals	—	500.00	—	—	500.00	300.00
LEGACIES	—	64,961.13	—	—	64,961.13	79,922.66
Parish Hall (Proceeds)	—	9,815.15	—	—	9,815.15	6,956.36
Restricted						
Flower Fund	—	—	30.07	—	30.07	107.81
RESTORATION	—	—	23,047.32	—	23,047.32	22,229.83
Endowment						
Parish Hall (Proceeds)	—	—	—	90,506.59	90,506.59	79,323.49

Balance sheet

Class and code	Description	This year	Last year
Fixed assets			
9000	M&G Charifund(House)	32,057.72	28,274.94
9001	M&G Charifund(Church)	23,047.32	20,327.76
9002	M&G Charifund (Hall)	25,241.56	22,263.09
9101	CBF Investment (Church)	—	—
9102	CBF Investment (Hall)	65,265.03	57,060.40
9201	CBF Fixed (Church)	—	—
	Total Fixed assets	145,611.63	127,926.19
Current assets			
6502	Bank Current Account (No 2)	0.42	0.35
6505	CAFcash account MAIN	3,678.22	6,732.42
6511	CCLA (CBF) DEPOSIT ACCOUNT	9,082.38	7,419.77
6513	CCLA (CBF) LEGACIES ACCOUNT	64,961.13	79,922.66
6590	Cash in hand	—	10.00
6595	Petty Cash (Imprest) Account	25.00	25.00
	Total Current assets	77,747.15	94,110.20
Liabilities			
6699	Agency collections	—	54.80
	Total Liabilities	—	54.80
	Net Asset surplus(deficit)	223,358.78	221,981.59
Reserves			
	Excess / (deficit) to date	(16,308.25)	25,352.43
Z01	Starting balances	221,981.59	218,565.82
Z02	Other gains/(losses)	17,685.44	(21,936.66)
	Total Reserves	223,358.78	221,981.59
Represented by funds			
	Unrestricted	34,498.52	33,134.44
	Designated	75,276.28	87,186.02
	Restricted	23,077.39	22,337.64
	Endowment	90,506.59	79,323.49
	Total	223,358.78	221,981.59

Analysis of income and expenditure

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Total</u> <u>This year</u>	<u>Last year</u>
INCOME AND ENDOWMENTS						
Donations and legacies						
0101 - Gift Aid - Bank	1,680.00	—	—	—	1,680.00	1,780.00
0105 - Gift Aid - PGS	12,773.19	—	—	—	12,773.19	13,214.83
0110 - Gift Aid - Envelopes	80.00	—	—	—	80.00	1,162.50
0202 - Other Planned Giving - Bank	150.00	—	—	—	150.00	600.00
0203 - Other Planned Giving - Envelope	65.00	—	—	—	65.00	1,347.00
0215 - Other Planned Giving - PGS	5,722.45	—	—	—	5,722.45	2,827.66
0301 - Loose plate collections	2,704.32	—	—	—	2,704.32	2,411.71
0305 - Contactless Donations	808.48	—	—	—	808.48	229.89
0401 - Regular gift days	414.00	—	—	—	414.00	1,173.80
0410 - Church box	—	—	5.05	—	5.05	2.55
0550 - Donations appeals etc	835.80	—	132.00	—	967.80	2,661.68
0552 - Website donations	555.32	—	—	—	555.32	354.05
0553 - Easyfundraising donations	—	—	—	—	—	20.33
0601 - Gift Aid refunds & GASDS	4,566.21	—	—	—	4,566.21	5,260.61
0701 - Legacies	—	6,400.00	—	—	6,400.00	48,425.20
08A1 - Non-recurring one-off grants	—	1,598.60	—	—	1,598.60	—
1225 - Receipts for shared ministry	94.50	—	—	—	94.50	77.29
Total	30,449.27	7,998.60	137.05	—	38,584.92	81,549.10
Income from charitable activities						
0502 - Non-Statutory Fees	212.00	—	—	—	212.00	391.00
1103 - Parochial Fees	878.00	—	—	—	878.00	1,089.00
1210 - Bookstall sales to promote objectives	15.00	—	—	—	15.00	4.10
1260 - Parish magazine sales	—	—	—	—	—	58.54
Total	1,105.00	—	—	—	1,105.00	1,542.64
Other trading activities						
0902 - Events income	2.00	—	908.41	—	910.41	74.67
1240 - Use of church (fund raising)	300.00	—	—	—	300.00	180.00
Total	302.00	—	908.41	—	1,210.41	254.67
Investments						
1001 - Dividends	1,865.03	2,858.79	755.32	—	5,479.14	5,060.79
1020 - Bank and building society interest	4.10	38.47	—	—	42.57	352.05
Total	1,869.13	2,897.26	755.32	—	5,521.71	5,412.84
Other income						
1310 - Insurance claims	644.00	—	—	—	644.00	—
Total	644.00	—	—	—	644.00	—
INCOME TOTAL	34,369.40	10,895.86	1,800.78	—	47,066.04	88,759.25

EXPENDITURE

Raising funds

1720 - Costs of stewardship campaign	—	—	—	—	—	365.61
1730 - Costs of fetes & other events	728.84	—	83.04	—	811.88	21.75
1750 - Bank Charges	96.00	—	—	—	96.00	60.00
Total	824.84	—	83.04	—	907.88	447.36

Expenditure on charitable activities

1801 - Giving to missionary societies	—	150.00	—	—	150.00	—
1830 - Giving - relief and development agencies	600.00	250.00	—	—	850.00	1,930.00
1850 - Home mission	600.00	—	—	—	600.00	840.00
1870 - Secular charities	600.00	—	—	—	600.00	1,780.00
1901 - Common Fund Contribution	29,911.00	—	—	—	29,911.00	36,128.00
2001 - Working Expenses - Assistant Staff	472.14	—	—	—	472.14	431.21
2062 - Organist	1,100.00	—	—	—	1,100.00	1,230.00
2101 - Incumbent - Working Expenses	101.52	—	—	—	101.52	189.70
2160 - Parish training and mission	—	—	—	—	—	135.00
2210 - Mission Expenses	—	—	—	—	—	173.06
2301 - Church running - insurance	5,007.83	—	—	—	5,007.83	4,987.43
2320 - Organ tuning & Maintenance	180.00	—	—	—	180.00	—
2330 - Church maintenance	627.14	—	576.00	—	1,203.14	2,386.50
2331 - Cleaning	29.68	—	—	—	29.68	42.35
2340 - Upkeep of services	609.85	—	—	—	609.85	30.00
2342 - Childrens Work	5.29	7.00	—	—	12.29	40.01
2345 - Cost of Flowers	—	—	126.70	—	126.70	35.00
2350 - Upkeep of churchyard	145.41	—	—	—	145.41	231.43
2360 - Administration	2,444.75	—	—	—	2,444.75	2,549.90
2362 - Office Services	—	—	—	—	—	134.63
2363 - Music and Hymn Books (inc licences)	162.66	—	—	—	162.66	158.98
2420 - Church running - water	253.90	—	—	—	253.90	197.79
2440 - Church running - heating and lighting	3,405.23	—	—	—	3,405.23	4,215.72
2501 - Magazine expenses	—	—	—	—	—	115.54
2505 - Website Expenses (haldonteam.org.uk)	165.53	—	—	—	165.53	76.77
2506 - Website Expenses (stjames-teignmouth.org)	44.38	—	—	—	44.38	44.38
2510 - Bookstall costs	11.64	—	—	—	11.64	—
2710 - Church major repairs - installation	—	6,749.51	1,399.93	—	8,149.44	1,798.56
2720 - Church minor repairs and decorating	684.40	4,369.65	1,594.92	—	6,648.97	2,879.00
Total	47,162.35	11,526.16	3,697.55	—	62,386.06	62,760.96

Other expenditure

2332 - COVID-19 pandemic	67.60	—	—	—	67.60	193.50
2399 - Governance costs examination/audit fee	12.75	—	—	—	12.75	5.00
Total	80.35	—	—	—	80.35	198.50
EXPENDITURE TOTAL	48,067.54	11,526.16	3,780.59	—	63,374.29	63,406.82
GRAND TOTAL	(13,698.14)	(630.30)	(1,979.81)	—	(16,308.25)	25,352.43

Previous Year (2020) Statement of Financial Activities (SOFA)

	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
Income and endowments from:						
Donations and legacies	£31,396	£48,436	£1,716	—	£81,549	£45,851
Income from charitable activities	£1,542	—	—	—	£1,542	£2,408
Other trading activities	£254	—	—	—	£254	£2,551
Investments	£2,395	£3,017	—	—	£5,412	£6,366
Total income	£35,589	£51,453	£1,716	—	£88,759	£57,177
Expenditure on:						
Raising funds	£447	—	—	—	£447	£689
Expenditure on charitable activities	£61,541	£254	£965	—	£62,760	£62,967
Other expenditure	£198	—	—	—	£198	£65
Total expenditure	£62,187	£254	£965	—	£63,406	£63,722
Gains / losses on investment assets	(£5,935)	—	(£4,267)	(£11,734)	(£21,936)	£31,383
Net income / (expenditure) resources before transfer	(£32,533)	£51,199	(£3,515)	(£11,734)	£3,415	£24,838
Transfers						
Gross transfers between funds - in	£30,000	£50	£24,594	—	£54,644	£10,300
Gross transfers between funds - out	(£24,644)	(£30,000)	—	—	(£54,644)	(£10,300)
Other recognised gains / losses						
Net movement in funds	(£27,178)	£21,249	£21,078	(£11,734)	£3,415	£24,838
Total funds brought forward	£60,313	£65,936	£1,258	£91,057	£218,565	£193,727
Total funds carried forward	£33,134	£87,186	£22,337	£79,323	£221,981	£218,565
Represented by						
Unrestricted						
General fund	£33,134	—	—	—	£33,134	£60,313
Designated						
Children's Work	—	£7	—	—	£7	—
Emergency Appeals	—	£300	—	—	£300	£500
LEGACIES	—	£79,922	—	—	£79,922	£61,168
Parish Hall (Proceeds)	—	£6,956	—	—	£6,956	£4,268
Restricted						
Flower Fund	—	—	£107	—	£107	£142
RESTORATION	—	—	£22,229	—	£22,229	£1,115
Endowment						
Parish Hall (Proceeds)	—	—	—	£79,323	£79,323	£91,057