

**ST JAMES the GREAT, BLENDON**

**Annual Report  
and  
Financial Statements  
of the  
Parochial Church Council**

**For the year ended 31 December 2022**

**Incumbent:  
The Rev Ian Smith  
37 Bladindon Drive  
Blendon  
Kent  
DA5 3BS**

**Bank:  
Santander plc  
BBAM Bridle Road  
Bootle  
Merseyside  
GIR 0AA**

**Independent Examiner:  
Mr Brian Kraushaar  
12 Kimberley Court  
Carlton Road  
SIDCUP  
Kent DA14 6DA**

**Registered charity number 1176355**

**St James the Great, Blendon**

**Statement of Financial Activities  
for the year ending 31st December 2022**

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
<b>Incoming Resources</b>						
Voluntary income	2a	43,884	10	13,844	57,738	120,127
Activities for generating funds	2b	3,613	-	-	3,613	2,878
Income from Investments	2c	313	108	-	421	79
Income from Church activities	2d	15,782	-	-	15,782	10,038
Other incoming resources	2e	-	-	-	-	-
<b>Total Incoming Resources</b>		<b>63,591</b>	<b>118</b>	<b>13,844</b>	<b>77,554</b>	<b>133,121</b>
<b>Outgoing Resources</b>						
Costs of generating funds	3a	585	-	-	585	292
Church activities	3b	56,843	-	17,583	74,426	88,951
Other resources expended	3c	-	-	-	-	1,152
<b>Total Outgoing Resources</b>		<b>57,429</b>	<b>-</b>	<b>17,583</b>	<b>75,012</b>	<b>90,394</b>
<b>Net Incoming/(Outgoing) before transfers</b>		<b>6,163</b>	<b>118</b>	<b>(3,739)</b>	<b>2,542</b>	<b>42,726</b>
<b>Transfers</b>		<b>(2,200)</b>	<b>2,200</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Movement in Funds</b>		<b>3,963</b>	<b>2,318</b>	<b>(3,739)</b>	<b>2,542</b>	<b>42,726</b>
Balances brought forward at 1st January 2022		17,463	62,965	24,726	105,154	62,428
<b>Balances carried forward at 31st December 2022</b>		<b>21,426</b>	<b>65,283</b>	<b>20,987</b>	<b>107,695</b>	<b>105,154</b>

**St James the Great, Blendon**

**Balance Sheet as at 31 December 2022**

		<b>Unrestricted Funds £</b>	<b>Designated Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2022 £</b>	<b>Total Funds 2021 £</b>
<b>Fixed Assets</b>						
Tangible	Note 3(d)	0			0	0
<b>Current Assets</b>						
Debtors	Note 6	0	0	0	0	0
Unclaimed Tax	Note 6	2,240	0	600	2,839	1,305
Short Term Deposits		53,201	22,508	0	75,709	73,088
Cash at bank & in hand		-33,630	42,775	20,387	29,532	55,646
		<b>21,811</b>	<b>65,283</b>	<b>20,987</b>	<b>108,080</b>	<b>130,039</b>
<b>Current Liabilities</b>						
Creditors	Note 6	384	0	0	384	24,885
<b>Net Assets</b>		<b>21,426</b>	<b>65,283</b>	<b>20,987</b>	<b>107,696</b>	<b>105,154</b>
<b>Funds</b>						
	Note 7					
Unrestricted Funds		21,426	0	0	21,426	17,292
Designated Funds		0	65,283	0	65,283	63,136
Restricted Funds		0	0	20,987	20,987	24,726
		<b>21,426</b>	<b>65,283</b>	<b>20,987</b>	<b>107,695</b>	<b>105,154</b>

Approved by the Parochial Church Council on 19TH April 2023  
and signed on its behalf by:



Chairman

**St James the Great, Blendon**

**Notes to the Annual Accounts for the year ended 31 December 2022**

**1. NOTES TO THE ACCOUNTS**

**1.1 ACCOUNTING POLICIES**

The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the Charities SORP.

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.

**1.2 FUNDS**

***Restricted Funds***

Restricted Funds represent income and donations given for a specific object. The funds may only be expended on the specific purpose 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 at the year end.

***Unrestricted Funds***

Unrestricted Funds represent the general funds which can be used by the PCC for ordinary purposes.

**1.3 INCOMING RESOURCES**

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the donation to which they relate is received. Grants and legacies are accounted for when received; and interest when credited by the payer. All incoming resources are accounted for gross.

**1.4 RESOURCES EXPENDED**

Grants and donations are accounted for when paid or (if the award creates a binding obligation on the PCC) when awarded. All other expenditure is recognised when it is incurred and is accounted for gross. Amounts received specifically for mission are dealt with in restricted funds.

**1.5 FIXED ASSETS**

Section 10 of the Charities Act 2011 excludes consecrated and benefice property from the requirements of the Act; such property is not included in these accounts.

Moveable Church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church's inventory (which may be inspected on reasonable notice to the churchwardens). For acquisitions before 2000 insufficient cost information is available and such assets are not included in the Balance Sheet.

Items purchased for £1000 or less are written off on acquisition; other equipment purchased for use in the church is depreciated on a straight-line basis over 4 years. By the end of 2018, all such items purchased had been fully depreciated; so no value is ascribed to tangible fixed assets.

**St James the Great, Blendon****Notes to the Annual Accounts for the year ended 31 December 2022****2. INCOMING RESOURCES**

	Unrestricted funds £	Designated funds £	Restricted funds £	2022 Total £	2021 Total £
<u>a) Voluntary income</u>					
Planned giving	28,946	-	-	28,946	30,489
Income tax recovered/ recoverable	8,691	-	600	9,291	10,435
Collections & other giving (including Gift Day)	6,247	-	13,244	19,491	13,740
Legacies	-	-	-	-	31,000
Designated donations		10	-	10	21
				-	
				-	
<u>b) Activities for generating funds</u>				-	
Fundraising	3,613	-	-	3,613	127
				-	
<u>c) Income from Investments</u>				-	
Interest	313	108	-	421	122
				-	
<u>d) Income from Church activities</u>				-	
Fees	516	-	-	516	1,004
Hall rentals	15,266	-	-	15,266	8,749
Remembrance Book	-	-	-	-	-
Photocopier income	-	-	-	-	-
<u>e) Other incoming resources</u>					
Other income	-	-	-	-	-
<b>TOTAL</b>					
<b>INCOMING RESOURCES</b>	<b>63,591</b>	<b>118</b>	<b>13,844</b>	<b>77,554</b>	<b>95,687</b>

**St James the Great, Blendon****Notes to the Annual Accounts for the year ended 31 December 2022****3. RESOURCES USED**

	Unrestricted funds	Designated funds	Restricted funds	2022 Total	2021 Total
	£	£	£	£	£
<u>a) Costs of generating funds</u>					
Envelope Scheme	75	-	-	75	75
Cost of Fetes & Bazaars	510	-	-	510	3
<u>b) Church Activities</u>					
Missions	6,830	-	15,079	21,908	16,855
Ministry costs (Diocese)	38,432	-	-	38,432	50,664
Clergy & Vicarage expenses	2,989	-	-	2,989	3,817
Organists	4,810	-	-	4,810	1,777
Mission & evangelism	355	-	-	355	270
Church running expenses	625	-	-	625	1,469
Church utility bills	304	-	2,505	2,809	2,975
Hall Running costs	2,104	-	-	2,104	1,969
Repairs & Maintenance	395	-	-	395	2,015
Minor improvements	-	-	-	-	-
<u>c) Other resources expended</u>					
Church management	-	-	-	-	499
Depreciation charge (below)	-	-	-	-	-
Miscellaneous	-	-	-	-	35
<b>TOTAL RESOURCES USED</b>	<b>57,429</b>	<b>-</b>	<b>17,583</b>	<b>75,012</b>	<b>82,423</b>

**d) Depreciation**

All spending on church equipment, fixtures & fittings (e.g. data projection system; chancel carpet & chairs; vestry refurb; windows) was fully depreciated by 31.12.2018. A nil value is therefore shown for "Fixed Assets" and for Depreciation.

## St James the Great, Blendon

### Notes to the Financial Statements for the year ended 31 December 2022

#### **Note 4: STAFF COSTS**

All persons undertaking work on behalf of the PCC during the year, including our musicians, were self-employed subcontractors, paid on the basis of invoices for work done. As such they are not considered to be employees of the church; and it is their responsibility to pay any social security costs arising. There were therefore no staff costs during 2022 (as was also the case in 2021).

#### **Note 5: RELATED PARTY TRANSACTIONS**

A small immaterial portion of the expenses paid to the Incumbent may have related to his services in chairing the PCC.

Apart from the clergy working expenses disclosed at note 3 (Resources Used), all other payments to PCC members relate to their acting as agents for the PCC in making purchases on its behalf and being reimbursed for this; such expenditure does not need to be disclosed. Of the clergy expenses, £152.56 represented mileage costs; the remainder was reimbursement of expenditure incurred on the PCC's behalf.

PCC members are among those who give to St James. In 2022, the Gift Aid Secretary recorded gifts totalling £23,972 (2021: £59,735) from PCC members and their spouses. Other unrecordable gifts may also have been made - e.g. cash offerings in the collection plate.

#### **Note 6: DEBTORS AND CREDITORS**

At 31st December, there were no "Debtors". A bill for clergy expenses was received shortly after the year end; this is shown under "Creditors". There was also unclaimed tax, on Gift Aid donations received during 2022, including gifts to St James for the benefit of other charities, such as the Harvest giving to our Mission Partners. The tax claim was submitted on 4th January and payment was received on 11th January.

#### **NOTE 7: FUNDS**

##### **DESIGNATED FUNDS**

	Opening Balance	Income	Expenditure	Transfers	Closing Balance
Church Repair Fund	20,199.96	107.94	-	2,200.00	22,507.90
Alpha	43.03	-	-	-	43.03
Messy Church	-	-	-	-	-
Churches Together Concert	58.82	-	-	-	58.82
Legacy	42,665.07	10.37	-	-	42,675.44
	<u>62,966.88</u>	<u>118.31</u>	<u>-</u>	<u>2,200.00</u>	<u>65,285.19</u>

The Church Repair Fund is held by the Diocese on behalf of the PCC towards costs of repairs arising from future quinquennial inspections.

The Alpha Fund is designated towards the costs of the Alpha Course.

**St James the Great, Blendon****Notes to the Financial Statements for the year ended 31 December 2022****Note 7 (continued)****RESTRICTED FUNDS**

	Opening Balance	Income	Expenditure	Transfers	Closing Balance
Flowers	201.75	-	-	-	201.75
Mission Partners (Harvest)	(678.90)	3876.40	0.00	-	3,197.50
Camino Fund	2,687.00	0.00	252.00	-	2,435.00
Christian Aid	93.00	0.00	93.00	-	0.00
Tables	213.50	0.00	0.00	-	213.50
Macmillan	-	0.00	0.00	-	0.00
Shoeboxes	-	175.00	0.00	-	175.00
ReVive International	-	0.00	0.00	-	0.00
Kitchen	-	0.00	0.00	-	0.00
Ennerdale	18,106.80	0.00	14,501.41	0.00	3,605.39
Utilities	1,100.19	9,560.25	2,504.57	0.00	8,155.87
DEC Appeal	-	232.22	232.22	0.00	0.00
Christmas Cards	-	0.00	0.00	0.00	0.00
Photocopier	3,000.00	0.00	0.00	-	3,000.00
	<u>24,723.34</u>	<u>13,843.87</u>	<u>17,583.20</u>	<u>-</u>	<u>20,984.01</u>

Restricted funds are held in the PCC's general funds for the specific purposes stated.

The Ennerdale Fund is the restricted portion of a legacy, to be spent on:

(a) outreach – to include, but not limited to:

- (i) provision of IT facilities and internet for St James' church and local community
- (ii) refurbishment of the buildings to facilitate outreach (including upgrading of the kitchens and toilets)

(iii) support for the mission partners in line with the church's policy of giving 10% away; and

(b) urgent or major items of necessary church repair (as opposed to refurbishment).

The Utilities Fund derives from a gift for domestic purposes within St James only (e.g. payment of utility bills and minor maintenance), at the PCC's absolute discretion.

The Flowers fund originated with a legacy from the late Mary Sampson.

The Camino Fund is established for providing support to parishioners in need, to be spent at the discretion of the Vicar & Wardens.

We have received another restricted gift for a replacement photocopier. The donor is happy that should the whole sum not be required for this purpose then other purposes could be agreed with them.

**Note 8**

As a Prior Year Adjustment, the 1.1.22 balance on Designated Funds, as stated on the Statement of Financial Activities, has been amended, to correct an error in the 2021 Accounts. The opening and closing figures now match those in Note 7 above.



**ST JAMES the GREAT, BLENDON**

**Annual Report  
and  
Financial Statements  
of the  
Parochial Church Council**

**For the year ended 31 December 2022**

**Incumbent:  
The Rev Ian Smith  
37 Bladindon Drive  
Blendon  
Kent  
DA5 3BS**

**Bank:  
Santander plc  
BBAM Bridle Road  
Bootle  
Merseyside  
GIR 0AA**

**Independent Examiner:  
Mr Brian Kraushaar  
12 Kimberley Court  
Carlton Road  
SIDCUP  
Kent DA14 6DA**

**Registered charity number 1176355**

**St James the Great, Blendon**

**Statement of Financial Activities  
for the year ending 31st December 2022**

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
<b>Incoming Resources</b>						
Voluntary income	2a	43,884	10	13,844	57,738	120,127
Activities for generating funds	2b	3,613	-	-	3,613	2,878
Income from Investments	2c	313	108	-	421	79
Income from Church activities	2d	15,782	-	-	15,782	10,038
Other incoming resources	2e	-	-	-	-	-
<b>Total Incoming Resources</b>		<b>63,591</b>	<b>118</b>	<b>13,844</b>	<b>77,554</b>	<b>133,121</b>
<b>Outgoing Resources</b>						
Costs of generating funds	3a	585	-	-	585	292
Church activities	3b	56,843	-	17,583	74,426	88,951
Other resources expended	3c	-	-	-	-	1,152
<b>Total Outgoing Resources</b>		<b>57,429</b>	<b>-</b>	<b>17,583</b>	<b>75,012</b>	<b>90,394</b>
<b>Net Incoming/(Outgoing) before transfers</b>		<b>6,163</b>	<b>118</b>	<b>(3,739)</b>	<b>2,542</b>	<b>42,726</b>
<b>Transfers</b>		<b>(2,200)</b>	<b>2,200</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Movement in Funds</b>		<b>3,963</b>	<b>2,318</b>	<b>(3,739)</b>	<b>2,542</b>	<b>42,726</b>
Balances brought forward at 1st January 2022		17,463	62,965	24,726	105,154	62,428
<b>Balances carried forward at 31st December 2022</b>		<b>21,426</b>	<b>65,283</b>	<b>20,987</b>	<b>107,695</b>	<b>105,154</b>

**St James the Great, Blendon**

**Balance Sheet as at 31 December 2022**

		<b>Unrestricted Funds £</b>	<b>Designated Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2022 £</b>	<b>Total Funds 2021 £</b>
<b>Fixed Assets</b>						
Tangible	Note 3(d)	0			0	0
<b>Current Assets</b>						
Debtors	Note 6	0	0	0	0	0
Unclaimed Tax	Note 6	2,240	0	600	2,839	1,305
Short Term Deposits		53,201	22,508	0	75,709	73,088
Cash at bank & in hand		-33,630	42,775	20,387	29,532	55,646
		<b>21,811</b>	<b>65,283</b>	<b>20,987</b>	<b>108,080</b>	<b>130,039</b>
<b>Current Liabilities</b>						
Creditors	Note 6	384	0	0	384	24,885
<b>Net Assets</b>		<b>21,426</b>	<b>65,283</b>	<b>20,987</b>	<b>107,696</b>	<b>105,154</b>
<b>Funds</b>						
	Note 7					
Unrestricted Funds		21,426	0	0	21,426	17,292
Designated Funds		0	65,283	0	65,283	63,136
Restricted Funds		0	0	20,987	20,987	24,726
		<b>21,426</b>	<b>65,283</b>	<b>20,987</b>	<b>107,695</b>	<b>105,154</b>

Approved by the Parochial Church Council on 19TH April 2023  
and signed on its behalf by:



Chairman

**St James the Great, Blendon**

**Notes to the Annual Accounts for the year ended 31 December 2022**

**1. NOTES TO THE ACCOUNTS**

**1.1 ACCOUNTING POLICIES**

The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the Charities SORP.

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.

**1.2 FUNDS**

***Restricted Funds***

Restricted Funds represent income and donations given for a specific object. The funds may only be expended on the specific purpose 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 at the year end.

***Unrestricted Funds***

Unrestricted Funds represent the general funds which can be used by the PCC for ordinary purposes.

**1.3 INCOMING RESOURCES**

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the donation to which they relate is received. Grants and legacies are accounted for when received; and interest when credited by the payer. All incoming resources are accounted for gross.

**1.4 RESOURCES EXPENDED**

Grants and donations are accounted for when paid or (if the award creates a binding obligation on the PCC) when awarded. All other expenditure is recognised when it is incurred and is accounted for gross. Amounts received specifically for mission are dealt with in restricted funds.

**1.5 FIXED ASSETS**

Section 10 of the Charities Act 2011 excludes consecrated and benefice property from the requirements of the Act; such property is not included in these accounts.

Moveable Church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church's inventory (which may be inspected on reasonable notice to the churchwardens). For acquisitions before 2000 insufficient cost information is available and such assets are not included in the Balance Sheet.

Items purchased for £1000 or less are written off on acquisition; other equipment purchased for use in the church is depreciated on a straight-line basis over 4 years. By the end of 2018, all such items purchased had been fully depreciated; so no value is ascribed to tangible fixed assets.

**St James the Great, Blendon****Notes to the Annual Accounts for the year ended 31 December 2022****2. INCOMING RESOURCES**

	Unrestricted funds £	Designated funds £	Restricted funds £	2022 Total £	2021 Total £
<b><u>a) Voluntary income</u></b>					
Planned giving	28,946	-	-	28,946	30,489
Income tax recovered/ recoverable	8,691	-	600	9,291	10,435
Collections & other giving (including Gift Day)	6,247	-	13,244	19,491	13,740
Legacies	-	-	-	-	31,000
Designated donations		10	-	10	21
				-	
				-	
<b><u>b) Activities for generating funds</u></b>				-	
Fundraising	3,613	-	-	3,613	127
				-	
<b><u>c) Income from Investments</u></b>				-	
Interest	313	108	-	421	122
				-	
<b><u>d) Income from Church activities</u></b>				-	
Fees	516	-	-	516	1,004
Hall rentals	15,266	-	-	15,266	8,749
Remembrance Book	-	-	-	-	-
Photocopier income	-	-	-	-	-
<b><u>e) Other incoming resources</u></b>					
Other income	-	-	-	-	-
<b>TOTAL INCOMING RESOURCES</b>	<b>63,591</b>	<b>118</b>	<b>13,844</b>	<b>77,554</b>	<b>95,687</b>

**St James the Great, Blendon****Notes to the Annual Accounts for the year ended 31 December 2022****3. RESOURCES USED**

	Unrestricted funds	Designated funds	Restricted funds	2022 Total	2021 Total
	£	£	£	£	£
<u>a) Costs of generating funds</u>					
Envelope Scheme	75	-	-	75	75
Cost of Fetes & Bazaars	510	-	-	510	3
<u>b) Church Activities</u>					
Missions	6,830	-	15,079	21,908	16,855
Ministry costs (Diocese)	38,432	-	-	38,432	50,664
Clergy & Vicarage expenses	2,989	-	-	2,989	3,817
Organists	4,810	-	-	4,810	1,777
Mission & evangelism	355	-	-	355	270
Church running expenses	625	-	-	625	1,469
Church utility bills	304	-	2,505	2,809	2,975
Hall Running costs	2,104	-	-	2,104	1,969
Repairs & Maintenance	395	-	-	395	2,015
Minor improvements	-	-	-	-	-
<u>c) Other resources expended</u>					
Church management	-	-	-	-	499
Depreciation charge (below)	-	-	-	-	-
Miscellaneous	-	-	-	-	35
<b>TOTAL RESOURCES USED</b>	<b>57,429</b>	<b>-</b>	<b>17,583</b>	<b>75,012</b>	<b>82,423</b>

**d) Depreciation**

All spending on church equipment, fixtures & fittings (e.g. data projection system; chancel carpet & chairs; vestry refurb; windows) was fully depreciated by 31.12.2018. A nil value is therefore shown for "Fixed Assets" and for Depreciation.

## St James the Great, Blendon

### Notes to the Financial Statements for the year ended 31 December 2022

#### **Note 4: STAFF COSTS**

All persons undertaking work on behalf of the PCC during the year, including our musicians, were self-employed subcontractors, paid on the basis of invoices for work done. As such they are not considered to be employees of the church; and it is their responsibility to pay any social security costs arising. There were therefore no staff costs during 2022 (as was also the case in 2021).

#### **Note 5: RELATED PARTY TRANSACTIONS**

A small immaterial portion of the expenses paid to the Incumbent may have related to his services in chairing the PCC.

Apart from the clergy working expenses disclosed at note 3 (Resources Used), all other payments to PCC members relate to their acting as agents for the PCC in making purchases on its behalf and being reimbursed for this; such expenditure does not need to be disclosed. Of the clergy expenses, £152.56 represented mileage costs; the remainder was reimbursement of expenditure incurred on the PCC's behalf.

PCC members are among those who give to St James. In 2022, the Gift Aid Secretary recorded gifts totalling £23,972 (2021: £59,735) from PCC members and their spouses. Other unrecordable gifts may also have been made - e.g. cash offerings in the collection plate.

#### **Note 6: DEBTORS AND CREDITORS**

At 31st December, there were no "Debtors". A bill for clergy expenses was received shortly after the year end; this is shown under "Creditors". There was also unclaimed tax, on Gift Aid donations received during 2022, including gifts to St James for the benefit of other charities, such as the Harvest giving to our Mission Partners. The tax claim was submitted on 4th January and payment was received on 11th January.

#### **NOTE 7: FUNDS**

##### **DESIGNATED FUNDS**

	Opening Balance	Income	Expenditure	Transfers	Closing Balance
Church Repair Fund	20,199.96	107.94	-	2,200.00	22,507.90
Alpha	43.03	-	-	-	43.03
Messy Church	-	-	-	-	-
Churches Together Concert	58.82	-	-	-	58.82
Legacy	42,665.07	10.37	-	-	42,675.44
	<u>62,966.88</u>	<u>118.31</u>	<u>-</u>	<u>2,200.00</u>	<u>65,285.19</u>

The Church Repair Fund is held by the Diocese on behalf of the PCC towards costs of repairs arising from future quinquennial inspections.

The Alpha Fund is designated towards the costs of the Alpha Course.

**St James the Great, Blendon****Notes to the Financial Statements for the year ended 31 December 2022****Note 7 (continued)****RESTRICTED FUNDS**

	Opening Balance	Income	Expenditure	Transfers	Closing Balance
Flowers	201.75	-	-	-	201.75
Mission Partners (Harvest)	(678.90)	3876.40	0.00	-	3,197.50
Camino Fund	2,687.00	0.00	252.00	-	2,435.00
Christian Aid	93.00	0.00	93.00	-	0.00
Tables	213.50	0.00	0.00	-	213.50
Macmillan	-	0.00	0.00	-	0.00
Shoeboxes	-	175.00	0.00	-	175.00
ReVive International	-	0.00	0.00	-	0.00
Kitchen	-	0.00	0.00	-	0.00
Ennerdale	18,106.80	0.00	14,501.41	0.00	3,605.39
Utilities	1,100.19	9,560.25	2,504.57	0.00	8,155.87
DEC Appeal	-	232.22	232.22	0.00	0.00
Christmas Cards	-	0.00	0.00	0.00	0.00
Photocopier	3,000.00	0.00	0.00	-	3,000.00
	<u>24,723.34</u>	<u>13,843.87</u>	<u>17,583.20</u>	<u>-</u>	<u>20,984.01</u>

Restricted funds are held in the PCC's general funds for the specific purposes stated.

The Ennerdale Fund is the restricted portion of a legacy, to be spent on:

(a) outreach – to include, but not limited to:

- (i) provision of IT facilities and internet for St James' church and local community
- (ii) refurbishment of the buildings to facilitate outreach (including upgrading of the kitchens and toilets)

(iii) support for the mission partners in line with the church's policy of giving 10% away; and

(b) urgent or major items of necessary church repair (as opposed to refurbishment).

The Utilities Fund derives from a gift for domestic purposes within St James only (e.g. payment of utility bills and minor maintenance), at the PCC's absolute discretion.

The Flowers fund originated with a legacy from the late Mary Sampson.

The Camino Fund is established for providing support to parishioners in need, to be spent at the discretion of the Vicar & Wardens.

We have received another restricted gift for a replacement photocopier. The donor is happy that should the whole sum not be required for this purpose then other purposes could be agreed with them.

**Note 8**

As a Prior Year Adjustment, the 1.1.22 balance on Designated Funds, as stated on the Statement of Financial Activities, has been amended, to correct an error in the 2021 Accounts. The opening and closing figures now match those in Note 7 above.



**Independent Examiner's Report to the Parochial Church Council  
of St James the Great, Blendon**

I report to the trustees (ie the members of the PCC) on my examination of the accounts of the Parochial Church Council (the PCC) for the year ended 31st December 2022.

**Responsibilities and basis of report**

As the charity trustees of the PCC you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the PCC's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**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 PCC 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 other 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.

*Signature*  


Mr Brian Kraushaar  
12 Timberley Court  
Carlton Road  
SIDCUP  
Kent DA14 6DA

*Date*  
Date 18.4.2023