

**SAINT JAMES THE GREAT, BLENDON
ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL
FOR THE YEAR ENDED 31st DECEMBER 2023**

ADMINISTRATIVE INFORMATION

Saint James the Great Church is situated on the corner of Penhill Road and Bladindon Drive in Blendon, Bexley, Kent. It is part of the Diocese of Rochester within the Church of England. The correspondence address is 37 Bladindon Drive, Bexley, Kent, DA5 3BS. The church's website can be found at www.stjamesblendon.org.uk. The Parochial Church Council (PCC) is registered as a charity with the Charity Commission, as charity number 1176355.

PCC members who have served from 1st January 2023 until the date this report was approved are:

Vicar:

Rev'd Ian Smith

Church Wardens:

Mary Nunns

Ian Willmott

Deanery Synod Representatives:

Beatrice Gilpin

Timothy Nunns

Elected Members:

Ian Willmott

Angela Davis

Linda Willmott

Ann Pennington (until 31ST October 2023)

Andy Laker (elected at APCM 2023)

STRUCTURE, GOVERNANCE AND MANAGEMENT

The function and purpose of the PCC is outlined in the Parochial Church Councils (Powers) Measure 1956. The method of appointment of PCC members is set out in the Church Representation Rules. All Church attendees are encouraged to register on the Electoral Roll and to stand for election to the PCC. New PCC members are provided with background information to enable them quickly to understand the PCC's business.

OBJECTIVES AND ACTIVITIES

St James' PCC has the responsibility of co-operating with the incumbent, in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the Church Centre complex of St James in Penhill Road, Blendon. The main activities of the PCC are provision of church services, baptisms, weddings, funerals, youth and children's work, and prayer and teaching adults through meetings at church and in members' homes, and overseeing development of outreach and mission.

When planning our activities for the year, we have considered the Charity Commission's guidance on public benefit. In particular we try to enable everyone to live out their faith as part of our parish community through:

- Worship and prayer; learning about the gospel; and developing their knowledge and trust in Jesus.
- Provision of pastoral care for people living in the parish.
- Missionary and outreach work.

ACHIEVEMENTS AND PERFORMANCE

Church attendance

The number on the Electoral Roll is reported separately. The average weekly attendance at our 10:30 service, counted during October 2023 was 32 adults and 4 children (2022: 29 adults and 4 children 2021: 31 adults and 3 children, 2020: 25 adults and 0 children: 2019: 74 adults and 8 children, 2018: 63 adults and 8 children). Many churches have struggled to return to the kind of numbers they experienced before covid and St James is no different (festival services reflect a similar pattern). Members of our community have moved away and, of course, sadly some have died. Additionally, a number are living with health issues which prevent regular attendance.

Since the covid lockdown of March 2020 we have not held a midweek service. Messy Church continues to meet on the first Sunday of every month and attendance at that has been encouraging. There were three baptisms during 2023. We have continued to offer a funeral ministry, helping friends and family to express their grief and to give thanks for the life of their loved one, as well as commending that individual to God's care, and in 2023 we conducted seven services.

Review of the year

The full PCC met five times during the course of 2023, and continues to give a tithe to our Mission Partners, CRiBS, Tearfund and CMS as detailed in the accounts. The PCC decided early in 2024 to re-allocate to Slade Green Foodbank the share previously given to CMS.

In the light of advice from the Charity Commission, the PCC has in place a written contract for the services of our organist & music group leader. Nicky Garland's musical contributions are greatly appreciated, and we continue to be grateful for the hard work and time she gives to us.

The Social Committee continues to play a central role organising the social life of the parish. They have helped plan events such as the Pancake Evening and Maundy Thursday meal in addition to the well-attended Plants Plus and Christmas Fair.

Stay and Play continues to meet on a Tuesday afternoon and the numbers of those attending, and forming links outside the meeting, are encouraging. The Uniformed Organisations continue to meet.

Place of Welcome has been meeting on a Wednesday lunchtime providing a valued space for those who come to eat and talk.

The weekly prayer meeting (commenced in February 2017) continues; during 2023 we continued to use Zoom to facilitate that. (In-person meetings resumed in January 2024.)

SAFEGUARDING

The PCC has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have regard to House of Bishops' guidance on safeguarding children and vulnerable adults).

FINANCIAL REVIEW

Total receipts on ordinary unrestricted funds were £65,015, which is £1424 more than last year, and are detailed in the Financial Statements. We are thankful to so many members of St James, who give regularly to maintain its work – and especially to those who have set up or increased their Standing Orders, for giving to the church. Income to our general funds from planned giving, tax recovered and collections was £42,114, which is £1770 less than the previous year (which in turn was just over £2000 lower than in 2021). It is worth noting that fundraising efforts also raised less than in the previous year. This was offset by an increase in funds from hall rentals. However, we cannot place too much reliance on these additional income streams.

By far the biggest of our regular bills is the monthly payment to Diocese to cover the cost of our incumbent as well as other centralised services. In 2023 this amounted to £33,000, over £5000 less than the previous year and it does not cover the diocesan costs of ministry into this parish.

VOLUNTEERS

We would like to thank our church members who work so hard to make our church the lively and vibrant community it is. So many people give freely of their time that it would be impossible to calculate the financial value of their contributions; and it would be invidious in this report to mention names – but our thanks go to all.

RESERVES – and RESERVES POLICY

We review the Reserves policy annually; our current policy is that, at the start of each year, the church will hold a reserve of unrestricted funds (in cash or short-term deposits) amounting to approximately three months' income, to cover uneven cash-flow and as a buffer against unexpected loss of income. On the basis of the budgeted income for 2024 our reserves are sufficient to meet that expectation.

Our reserves are held in the Diocesan Loans Fund, which pays a small (albeit useful) amount of interest and allows us ready access to the money.

The PCC is confident in God's faithfulness, and considers that there are no material uncertainties about its ability to continue as a going concern.

Approved by the PCC, on 27th April 2024



Ian Smith, Chairman

ST JAMES the GREAT, BLENDON

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

For the year ended 31 December 2023

**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 John King
12 The Close
LONGFIELD
Kent
DA3 7JA**

Registered charity number 1176355

**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 2023.

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

Date

.....

Date

Mr John King
12 The Close
LONGFIELD
Kent
DA3 7JA

St James the Great, Blendon

**Statement of Financial Activities
for the year ending 31st December 2023**

		Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	Note	£	£	£	£	£
Incoming Resources						
Voluntary income	2a	42,114	-	11,153	53,267	57,738
Activities for generating funds	2b	3,163	-	-	3,163	3,613
Income from Investments	2c	1,709	610	-	2,319	421
Income from Church activities	2d	18,029	-	-	18,029	15,782
Other incoming resources	2e	-	-	-	-	-
Total Incoming Resources		65,015	610	11,153	76,778	77,554
Outgoing Resources						
Costs of generating funds	3a	86	-	-	86	585
Church activities	3b	49,832	27,659	14,311	91,802	74,426
Other resources expended	3c	359	-	-	359	-
Total Outgoing Resources		50,277	27,659	14,311	92,247	75,012
Net Incoming/(Outgoing) before transfers		14,739	(27,049)	(3,159)	(15,469)	2,542
Transfers		-	-	-	-	-
Net Movement in Funds		14,739	(27,049)	(3,159)	(15,469)	2,542
Balances brought forward at 1st January 2023		21,427	65,285	20,984	107,696	105,154
Balances carried forward at 31st December 2023		36,165	38,236	17,825	92,227	107,695

St James the Great, Blendon

Balance Sheet as at 31 December 2023

		Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
		£	£	£	£	£
Fixed Assets						
Tangible	Note 3(d)	0			0	0
Current Assets						
Debtors	Note 6	0	0	0	0	0
Unclaimed Tax	Note 6	3,025	0	0	3,025	2,839
Short Term Deposits		54,910	14,718	0	69,628	75,709
Cash at bank & in hand		-21,769	23,518	17,825	19,574	29,532
		36,165	38,236	17,825	92,227	108,080
Current Liabilities						
Creditors	Note 6	0	0	0	0	384
Net Assets		36,165	38,236	17,825	92,227	107,696
Funds						
	Note 7					
Unrestricted Funds		36,165	0	0	36,165	21,426
Designated Funds		0	38,236	0	38,236	65,283
Restricted Funds		0	0	17,825	17,825	20,987
		36,165	38,236	17,825	92,227	107,695

Approved by the Parochial Church Council on 20th March 2024
and signed on its behalf by:

Chairman

St James the Great, Blendon

Notes to the Annual Accounts for the year ended 31 December 2023

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 2023****2. INCOMING RESOURCES**

	Unrestricted funds £	Designated funds £	Restricted funds £	2023 Total £	2022 Total £
<u>a) Voluntary income</u>					
Planned giving	28,001	-	-	28,001	28,946
Income tax recovered/ recoverable	8,089	-	2,149	10,238	9,291
Collections & other giving (including Gift Day)	6,024	-	9,003	15,027	19,491
Legacies	-	-	-	-	-
Designated donations	-	-	-	-	10
				-	-
<u>b) Activities for generating funds</u>					
Fundraising	3,163	-	-	3,163	3,613
				-	-
<u>c) Income from Investments</u>					
Interest	1,709	610	-	2,319	421
				-	-
<u>d) Income from Church activities</u>					
Fees	(30)	-	-	(30)	516
Hall rentals	18,059	-	-	18,059	15,266
Remembrance Book	-	-	-	-	-
Photocopier income	-	-	-	-	-
<u>e) Other incoming resources</u>					
Other income	-	-	-	-	-
TOTAL INCOMING RESOURCES	65,015	610	11,153	76,778	77,554

St James the Great, Blendon**Notes to the Annual Accounts for the year ended 31 December 2023**

3. RESOURCES USED	Unrestricted funds	Designated funds	Restricted funds	2023 Total	2022 Total
	£	£	£	£	£
<u>a) Costs of generating funds</u>					
Envelope Scheme	75	-	-	75	75
Cost of Fetes & Bazaars	11	-	-	11	510
<u>b) Church Activities</u>					
Missions	5,805	-	5,197	11,002	21,908
Ministry costs (Diocese)	33,000	-	-	33,000	38,432
Clergy & Vicarage expenses	2,644	-	-	2,644	2,989
Organists	4,713	-	-	4,713	4,810
Mission & evangelism	59	2,259	124	2,442	355
Church running expenses	487	-	415	902	625
Church utility bills	-	-	8,575	8,575	2,809
Hall Running costs	1,799	1,030	-	2,829	2,104
Repairs & Maintenance	1,325	24,370	-	25,695	395
Minor improvements	-	-	-	-	-
<u>c) Other resources expended</u>					
Church management	344	-	-	344	-
Depreciation charge (below)	-	-	-	-	-
Miscellaneous	15	-	-	15	-
TOTAL RESOURCES USED	50,277	27,659	14,311	92,247	75,012

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 2023

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 2023 (as was also the case in 2022).

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, £238.05 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 2023, the Gift Aid Secretary recorded gifts totalling £21,954 (2022: £23,972) 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". There was also unclaimed tax, on Gift Aid donations received during 2023, 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 16th January and payment was received on 22nd January.

NOTE 7: FUNDS

DESIGNATED FUNDS

	Opening Balance	Income	Expenditure	Transfers	Closing Balance
Church Repair Fund	22,507.90	610.21	8,400.00	-	14,718.11
Alpha	43.03	-	-	-	43.03
Messy Church	-	-	-	-	-
Churches Together Concert	58.82	-	-	-	58.82
Legacy	42,675.44	-	19,259.00	-	23,416.44
	<u>65,285.19</u>	<u>610.21</u>	<u>27,659.00</u>	<u>-</u>	<u>38,236.40</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 2023****Note 7 (continued)****RESTRICTED FUNDS**

	Opening Balance	Income	Expenditure	Transfers	Closing Balance
Flowers	201.75	-	-	-	201.75
Mission Partners (Harvest)	3,197.50	3475.00	-	-	6,672.50
Camino Fund	2,435.00	-	-	-	2,435.00
Christian Aid	-	78.50	78.50	-	0.00
Tables	213.50	-	-	-	213.50
Sanctuary	-	224.00	224.00	-	0.00
Shoeboxes	175.00	-	-	-	175.00
Youth Work	-	-	190.95	-	-190.95
Kitchen	-	-	-	-	0.00
Ennerdale	3,605.39	-	3,605.39	-	0.00
Utilities	8,155.87	5,000.00	8,088.10	-	5,067.77
Earthquake Appeal	-	2,000.00	2,000.00	-	0.00
Christmas Cards	-	-	-	-	0.00
Photocopier	3,000.00	-	-	-	3,000.00
Church Meals	-	375.00	124.25	-	250.75
	<u>20,984.01</u>	<u>11,152.50</u>	<u>14,311.19</u>	<u>-</u>	<u>17,825.32</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) buildings refurbishment to facilitate outreach (including upgrading of 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. It is intended for the purchase of longer-lasting flower accessories, such as stands, vases and oases.

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

We received a 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.

The balance of the Mission Partners Fund of £6,672.50 represents the harvest giving for 2023 and 2022, and was sent to the partners in early 2024.

The Sanctuary Fund was a gift specifically to enable the purchase of a set of individual communion cups and holders for them, and used for that purpose.

The Church Meals Fund was a gift for meals organised by the church for fellowship and evangelism purposes.

The Youth Work Fund arose from the purchase of a consignment of Advent Calendars, for which a donation has been received in early 2024.

Note 8

The 2022 accounts included the following statement in 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."

It has since been discovered that due to the error in the 2021 Accounts, the fund balances for the start of 2022 were still very slightly inaccurate (by one or two pounds), which had incorrectly been put down to rounding errors. The figures for the fund balances for year start for 2022 are now showing correctly in the 2023 accounts.

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

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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.



3/19/2024

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Date

Mr John R. King MBCS CITP
12 The Close
New Barn
Kent, DA3 7JA