

FINAL 2017

ST JAMES THE GREAT CHURCH, EAST MALLING

ANNUAL REPORT

and

FINANCIAL STATEMENTS

of the

EAST MALLING PAROCHIAL CHURCH COUNCIL

for the year ended 31st December 2017

**ST JAMES THE GREAT CHURCH, EAST MALLING**

**ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL**

**FOR THE YEAR ENDING 31st DECEMBER 2017**

**Administrative information**

St James the Great Church is situated in Church Walk, East Malling, Kent and is part of the Diocese of Rochester within the Church of England. The address for correspondence is The Vicarage, 2 The Grange, East Malling, Kent ME19 6AH.

The East Malling Parochial Church Council (PCC) is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2006) and a charity currently exempted from registration with the Charity Commission.

The following members have served on the PCC, at any time, from 1st January 2017:

**Ex Officio members:**

Incumbent:	The Revd Nicholas Williams	Chairman
Reader:	Mr Alan Bramley	
Churchwardens:	Mr David Chambers Mrs Sue Payne Vacancy	(to 24.04.17)

**Elected members:**

Representatives to the Deanery Synod:	Mr Alan Bramley Mr Richard Dove	(from 24.04.17)
Elected members:	Mr Nicholas Ashbee Mrs Pat Ashbee Mr David Brooman Mrs Jacqui Brooman Mr Mark Francis Mr Martin Guyton Mrs Belinda Hunter Mrs Denise Hynard Mrs Michala Neaves Mrs Sue Payne Mr Michael Rogers Mr Richard Yates	(re-elected 24.04.17) (re-elected 24.04.17) (re-elected 24.04.17) (to 24.04.17) (from 24.04.17)

**Structure, governance and management**

The parish of East Malling is joined with the parishes of Wateringbury and Teston in a benefice, with each parish being administered by their own PCC. The method of appointment of PCC members is set out in the Church Representation Rules.

At St James, the Great the membership of the PCC consists of the incumbent (the vicar), the churchwardens, the reader and members elected by those members of the congregation who are on the electoral roll of the church.

All members of the congregation are actively encouraged to register on the Electoral Roll and to stand for election to the PCC.

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish including deciding how the funds of the PCC are to be spent. The full PCC met on six occasions during the year with an average attendance of 10 members (63%). Given its wide responsibilities, the PCC has a number of committees, each dealing with a particular aspect of parish life.

These committees include Standing and Finance, Worship and Mission, Grounds and Buildings, Events and Apple Tree Room project, all are responsible to the PCC and report back to it regularly with discussion of their reports where necessary.

The PCC has complied with its duty under Section 5 of the Safeguarding and Clergy Discipline Measure 2016 relating to the House of Bishops' guidance on safeguarding children and vulnerable adults. The appropriate notice, duly signed, is displayed on the PCC notice board.

### **Aims and Purposes**

The St James the Great 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 building and churchyard of St James the Great, East Malling.

### **Review of the year**

The Grounds and Buildings committee continued to arrange for works required under the Quinquennial Inspection schedule to be carried out, as funding permits. Regular maintenance of the building, sound system, heating system and churchyard also come under the auspices of this committee. The project for the replacement of the Victorian porch at the west end of the church continues.

The project for the provision of a parish room facility is ongoing.

The church continues outreach into the local community, with a Christmas Market, through the local primary academy and singing carols at the village Christmas light switching on ceremony. Members of the congregation also provided staffing for the control point at the annual village 'Picnic in the Park.'

The Lent Course and Holy Week activities were well supported throughout the benefice.

The Deanery Confirmation Service for 22 candidates, with Bishop Michael Nazir-Ali presiding, was held at East Malling on 1st October.

Donations have been sent to The Children's Society, The Leybourne Grange Riding Centre for the Disabled, the Mission to Seafarers and to the Centre for Independent Living in Kent, the Christmas Market sponsored charity.

## Financial Review

The total receipts of the General Fund were £52,655, an overall slight increase of £262 over the previous year.

There was a reduction in Gift Aided giving of £633 due to some people moving away, some no longer qualifying and some sadly dying. Non Gift Aided planned giving and collections remained virtually static but there was an increase in income tax recovered of £1229.

We were grateful to receive a legacy of £2,000 which the PCC has designated to be used for improvements to the sound system.

There was a reduction of £2,328 in the receipt of fees due to fewer weddings taking place.

Fund raising events and sales which included the summer fair this year raised a total of £2,471 for church funds.

We are grateful to the 100 Club subscribers for their continued support which raised £1,240 for the General Fund.

The bank refunded £646 of charges made in previous years, this is in addition to the £133 received last year.

We received £792, after the deduction of £250 excess, from the church insurance company for the loss of the temporary toilet by arson.

The sale of tee shirts, sweatshirts and hoodies, with the church emblem, came to £313.

During 2017 the amount paid to the diocese for 'Parish Share' was reduced to £14,000 making a saving of £1,600. The payments for the stipend were resumed at £20,166 making a total payment of £34,166.

The payments for the wedding clerk ceased as this task is now undertaken by Fr Nick.

Temporary toilet hire includes the cost of hire until the fire in August plus the cost of hiring a toilet unit over the Christmas period.

A new alarm system was installed in September and the cost was met by a grant from the Friends of St James the Great.

Toilet damage was the total cost of the unit, this was partially offset by the insurance claim payment of £792.

Book of remembrance, the cost of purchasing three books, one for each parish in the benefice.

Total unrestricted payments for the year came to £56,132 giving a deficit of £3,478.

Our church continues to support the valuable work of The Children's Society through the Christingle service and individual collecting boxes. The Church Christmas card donations, for The Pilsdon at Malling Community, were paid out after the end of the year and will appear in next years accounts.

The 100 Club continues to provide an important source of fund raising and the surplus transferred to the General Fund was £1,240. Our membership is slowly diminishing and we would be pleased to welcome new people at any time.

The Intouch magazine showed a deficit of £581 which was funded from the reserves. Advertising rates were increased during the year which should help to reduce this figure. The magazine, wholly funded by advertising, provides a major part of the church outreach to the community with articles which are church centred and of general interest. We are indebted to the team for producing a superb magazine.

We are very grateful to the Friends of St James the Great for the assistance given for essential repairs and improvements to the church. Three grants were received during the year, to update the Vicar's noticeboard and replace the church alarm system, the third grant was for emergency evacuation lighting which will be installed in 2018.

Fund raising for the Apple Tree Room continues, more details about the progress of the project is found elsewhere in the reports.

Total payments received were £3,909 and payments came to £7,552, giving a deficit for the year of £3,643. All outstanding Gift Aid claims will be made in early 2018.

The total unrestricted funds at the end of the year were £44,930 and restricted funds were £169,988.

A description of all the restricted and unrestricted funds is on page 15.

We are indebted to Nick Ashbee for recording all the financial transactions for the year and for producing the annual accounts sheets.

Also we would like to convey our grateful thanks to Mr Richard Dunn for inspecting the accounts.

### **Accounting and Reserves Policy**

The financial statements have been prepared on a receipts and payments basis. General funds represent the funds of the PCC that are not subject to any special restrictions regarding their use and are available for application to the general purposes of the PCC.

Restricted funds represent income received which may be spent, only on the specific objects of the fund named.

It is PCC policy to maintain a balance of unrestricted funds which equates to at least three months unrestricted payments. This is equivalent to £14,033. It is held to smooth out fluctuations in cash flow and to meet emergencies. Unrestricted funds were maintained above this level throughout the year. It is our policy to invest our fund balances with the CBF Church of England Deposit Account.

**Approved by the PCC on**

**St James the Great, East Malling**  
**Year ended 31 December 2017**  
**Receipts and Payments - Current Account**

	2017 Unrestricted General Fund £	2017 Restricted £	2016 Unrestricted General Fund £	2016 Restricted £
<b>At 1 January</b>	<b>9,886</b>	<b>2,364</b>	<b>6,041</b>	<b>2,514</b>
<b>Receipts</b>				
<i>Regular income</i>				
Planned giving - Gift Aid	19,250	-	19,883	-
Planned giving - no Gift Aid	4,911	-	4,853	-
Collections	3,128	558	3,106	319
Income tax recovered	6,812	-	5,583	-
	<u>34,101</u>	<u>558</u>	<u>33,425</u>	<u>319</u>
<i>Unplanned income</i>				
Donations	1,651	870	2,086	447
Legacy	2,000	-	-	-
	<u>3,651</u>	<u>870</u>	<u>2,086</u>	<u>447</u>
<i>Fees</i>				
Weddings and funerals	8,983	-	11,311	-
<i>Fundraising</i>				
Fund raising events and sales	2,471	841	1,432	993
100 Club	1,240	-	1,430	-
Traidcraft sales	-	-	133	-
Bookstall	37	-	6	-
Friends' grants	-	2,375	-	1,740
	<u>3,748</u>	<u>3,216</u>	<u>3,001</u>	<u>2,733</u>
<i>Other income</i>				
Investment income	401	-	463	-
Refund of bank charges	646	-	133	-
Insurance claim	792	-	-	-
Clothing sales	313	-	-	-
Book of remembrance	21	-	-	-
British Gas refund	-	-	1,974	-
	<u>2,173</u>	<u>-</u>	<u>2,570</u>	<u>-</u>
<b>Total receipts</b>	<u><b>52,655</b></u>	<u><b>4,644</b></u>	<u><b>52,393</b></u>	<u><b>3,499</b></u>

	2017		2016	
	Unrestricted	Restricted	Unrestricted	Restricted
	General Fund		General Fund	
	£	£	£	£
<b>Payments</b>				
<i>Donations</i>				
Church organisations	- 20	- 233	- 40	-
Secular charities and mission	- -	- 1,979	- -	- 1,909
	- 20	- 2,212	- 40	- 1,909
<i>Diocese</i>				
Parish offer	- 34,166	-	- 15,600	-
Stand-in-clergy	- 35	-	-	-
Sequestration fund	-	-	- 3,636	-
	- 34,201	-	- 19,236	-
<i>Services</i>				
Upkeep of services	- 208	-	- 804	-
Church music	- 2,297	-	- 1,813	-
Wedding clerk	-	-	- 150	-
Children's ministry	- 100	-	- 100	-
	- 2,605	-	- 2,867	-
<i>Administration costs</i>				
Benefice account expenses	- 6,738	-	- 7,572	-
Church running expenses	- 7,893	-	- 7,971	-
Minor maintenance	- 840	-	- 1,367	-
Toilet hire	- 1,346	-	- 1,267	-
	- 16,817	-	- 18,177	-
<i>Fundraising costs</i>				
Fundraising events and resources	- 224	-	- 319	-
<i>Other payments</i>				
Alarm system	- -	- 1,484	-	-
West doors expenses	-	-	- -	- 1,740
Toilet damage	- 1,042	-	-	-
Clothing purchases	- 370	-	-	-
Book of remembrance	- 63	-	-	-
Parish expenses	- 791	-	- 455	-
	- 2,265	- 1,484	- 455	- 1,740
<b>Total payments</b>	<b>- 56,132</b>	<b>- 3,697</b>	<b>- 41,094</b>	<b>- 3,649</b>
<b>Surplus/deficit</b>	<b>- 3,478</b>	<b>948</b>	<b>11,299</b>	<b>- 150</b>
<b>Transfers</b>				
Investment account	3,337	-	-	-
Diocesan Church Repair Fund	-	-	- 2,980	-
Church Repair Fund	-	-	- 4,485	-
Sequestration Fund	-	-	11	-
<b>At 31 December</b>	<b>9,746</b>	<b>3,312</b>	<b>9,886</b>	<b>2,364</b>

St James the Great, East Malling  
 Year ended 31 December 2017  
 Assets and Liabilities

	General Fund		100 Club		Intouch		Total Unrestricted Funds		Special Collections		Mission Relief		Friends' Grants		Choir Stall		Organ		Church Repair Fund		Apple Tree Room Fund		Total Restricted Funds		Total 2017		Total 2016		
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£		
<b>Cash accounts</b>																													
Current account	9,746	-	-	-	-	-	9,746	55	716	891	719	-	931	-	-	-	-	-	-	-	-	-	3,312	13,057	12,250				
100 Club account	-	2,307	-	-	-	-	2,307	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,307	2,362				
Intouch account	-	-	2,937	-	-	-	2,937	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,937	3,518				
CBF deposit accounts	1,202	-	-	-	-	-	1,202	-	-	-	-	490	-	-	-	-	2,075	-	-	-	-	-	2,565	3,767	7,086				
ETW Benefice account	11,997	-	-	-	-	-	11,997	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,997	2,544				
Diocesan Board of Finance	5,036	-	-	-	-	-	5,036	-	-	-	-	22,015	-	-	-	-	-	-	-	-	-	-	22,015	27,951	26,962				
Apple Tree Room account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	142,097	142,097	142,097	145,740				
	<b>27,981</b>	<b>2,307</b>	<b>2,937</b>	<b>2,937</b>	<b>2,937</b>	<b>2,937</b>	<b>33,225</b>	<b>55</b>	<b>716</b>	<b>891</b>	<b>719</b>	<b>2,075</b>	<b>23,436</b>	<b>142,097</b>	<b>169,988</b>	<b>203,213</b>	<b>200,462</b>												
<b>Investments</b>																													
CBF investment funds	11,706	-	-	-	-	-	11,706	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,706	10,736				
<b>Total investments</b>	<b>39,687</b>	<b>2,307</b>	<b>2,937</b>	<b>2,937</b>	<b>2,937</b>	<b>2,937</b>	<b>44,930</b>	<b>55</b>	<b>716</b>	<b>891</b>	<b>719</b>	<b>2,075</b>	<b>23,436</b>	<b>142,097</b>	<b>169,988</b>	<b>214,919</b>	<b>211,198</b>												



**St James the Great, East Malling  
Year ended 31 December 2017**

<b>100 Club</b>	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
<b>At 1 January</b>	2,362	2,447
<b>Receipts</b>		
Subscriptions	3,335	3,320
<b>Payments</b>		
Prizes and expenses	- 2,150 -	1,975
<b>Surplus/deficit</b>	<u>1,185</u>	<u>1,345</u>
Transfer to General Fund	- 1,240 -	1,430
<b>At 31 December</b>	<u>2,307</u>	<u>2,362</u>

<b>Intouch Magazine</b>	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
<b>At 1 January</b>	3,518	3,703
<b>Receipts</b>		
Advertisers	3,996	4,389
Printing flyers	63	-
	<u>4,059</u>	<u>4,389</u>
<b>Payments</b>		
Printing magazine	- 4,388 -	4,388
Printing flyers	- 63	-
Expenses	- 189 -	186
	<u>- 4,640 -</u>	<u>4,574</u>
<b>Surplus/deficit</b>	<u>- 581 -</u>	<u>185</u>
<b>At 31 December</b>	<u>2,937</u>	<u>3,518</u>

**St James the Great, East Malling  
Year ended 31 December 2017  
Special Collections Fund**

	<b>2017</b>		<b>2016</b>
	<b>£</b>		<b>£</b>
<b>At 1 January</b>	98		98
<b>Receipts</b>			
<i>Collections</i>			
The Children's Society - Christingle	160		319
Leybourne Grange Riding Centre for the Disabled - EMRS Carol Service	50		-
Mission to Seafarers	116		-
Confirmation Service - Diocesan Links	233		-
	<u>558</u>		<u>319</u>
<i>Donations</i>			
The Children's Society - Boxes	493		447
Leybourne Grange Riding Centre for the Disabled - Christmas Card 2016	67		-
The Pilsdon at Malling Community - Christmas Card 2017	55		-
The Royal British Legion - donation for poppy wreaths	56		-
	<u>670</u>		<u>447</u>
<i>Fundraising events</i>			
Centre for Independent Living in Kent - Church Market	841		-
	<u>2,069</u>		<u>766</u>
<b>Payments</b>			
The Children's Society	-	653	-
Leybourne Grange Riding Centre for the Disabled	-	116	-
Mission to Seafarers	-	116	-
Diocesan Links	-	233	-
The Royal British Legion	-	56	-
Christmas Card 2015 - RNLI (re-issued cheque)	-	98	-
Centre for Independent Living in Kent - Church Market	-	841	-
	<u>-</u>	<u>2,112</u>	<u>-</u>
	<u>-</u>	<u>43</u>	<u>-</u>
<b>Surplus/deficit</b>			
<b>At 31 December</b>		<u>55</u>	<u>98</u>

**St James the Great, East Malling**  
**Year ended 31 December 2017**  
**Mission Relief Fund**

	<b>2017</b>		<b>2016</b>
	<b>£</b>		<b>£</b>
<b>At 1 January</b>	616		766
<b>Receipts</b>			
Donations	200		-
<b>Payments</b>			
Relief assistance	-	100 -	150
<b>Surplus/deficit</b>		<u>100 -</u>	<u>150</u>
<b>At 31 December</b>		<u>716</u>	<u>616</u>

**St James the Great, East Malling  
Year ended 31 December 2017  
Friends of St James Grants Fund**

	2017 £	2016 £
<b>At 1 January</b>	-	-
<b>Receipts</b>		
Vicars' noticeboard	48	-
Alarm and emergency lighting	2,327	-
	<hr/> 2,375	-
<b>Payments</b>		
Vicars' noticeboard	- 48	-
Alarm installation	- 1,436	-
	<hr/> - 1,484	-
<b>Surplus/deficit</b>	<hr/> 891	-
<b>At 31 December</b>	<hr/> 891	-
 <b>Choir Stall Fund</b>		
	2017 £	2016 £
<b>At 1 January</b>	719	719
Surplus/deficit	-	-
<b>At 31 December</b>	<hr/> 719	<hr/> 719
 <b>Organ Fund</b>		
	2017 £	2016 £
<b>At 1 January</b>	2,069	2,060
Interest	6	9
<b>At 31 December</b>	<hr/> 2,075	<hr/> 2,069

**St James the Great, East Malling  
Year ended 31 December 2017  
Church Repair Fund**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
<b>At 1 January</b>	23,347	25,837
<b>Receipts</b>		
Interest	89	89
<b>Payments</b>		
Church path	- -	4,766
Architect fee - path	- -	209
Quinquennial repairs	- -	1,695
Nave roof repairs	- -	3,026
Architect fee - roof	- -	838
	<u>- -</u>	<u>10,534</u>
<b>Surplus/deficit</b>	<u>89 -</u>	<u>10,445</u>
<i>Transfers</i>		
Diocesan CRF - from General Fund	-	2,980
Path - from ADB Fund	-	490
Path - from General Fund	-	4,485
	<u>-</u>	<u>7,955</u>
<b>Surplus/deficit</b>	<u>- -</u>	<u>2,490</u>
<b>At 31 December</b>	<u>23,436</u>	<u>23,347</u>
<i>Comprising</i>		
Current account	931	931
CBF deposit accounts	490	490
Diocesan Board of Finance	22,015	21,926
	<u>23,436</u>	<u>23,347</u>

**St James the Great, East Malling  
Year ended 31 December 2017  
Apple Tree Room Fund**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
<b>At 1 January</b>	145,740	108,262
<b>Receipts</b>		
General donations - Gift Aid	1,187	10,906
General donations	391	3,124
Events - Gift Aid	-	1,911
Events	2,331	3,137
Talent Scheme donations - Gift Aid	-	665
Talent Scheme donations	-	-
Grants	-	7,500
Gift Aid recovered	-	6,920
Interest	-	49
	<u>3,909</u>	<u>34,212</u>
<b>Payments</b>		
Architect's fees	- 5,431	- 1,545
Planning and building fees	- 1,584	- 519
Publicity	- 40	- 155
Fundraising expenses	- 497	- 515
	<u>- 7,552</u>	<u>- 2,734</u>
<b>Surplus/deficit</b>	<u>- 3,643</u>	<u>31,478</u>
Loans received	-	6,000
<b>At 31 December</b>	<u>142,097</u>	<u>145,740</u>

PAROCHIAL CHURCH COUNCIL OF ST JAMES THE GREAT, EAST MALLING

FINANCIAL STATEMENT FOR THE YEAR ENDED 31st DECEMBER 2017

ETW BENEFICE FUND

This fund administers and pays the priest's stipend and the joint expenses of the three parishes in the benefice of East Malling, Teston and Watringbury.

The items paid from this fund include:

- Stipend, NHI and Pension
- Travelling expenses
- Office equipment
- Telephone
- Stationery
- Printing
- Books and Music
- Council tax
- Vicarage expenses
- Honorarium
- General benefice expenses
- Mother's Union expenses
- Stand in Priests
- Administration assistance

Each year the amount that each PCC contributes to the benefice fund is based on the agreed budget set for the forthcoming year. Each PCC contributes a set amount each month to the benefice fund based on the proportion of their parish share to the sum of the three PCC's parish shares.

PAROCHIAL CHURCH COUNCIL OF ST JAMES THE GREAT, EAST MALLING

FINANCIAL STATEMENT FOR THE YEAR ENDED 31st DECEMBER 2017

UNRESTRICTED FUNDS

GENERAL FUND

A general-purpose income fund which is used to pay all the everyday expenses. Unless specified otherwise, all the money received by the Church is put into the General Fund.

100 CLUB

A monthly draw, with three prizes of £100, £50 and £25. There are currently 65 members, each paying £5 per month for a block of five numbers. The surplus generated from the draws is transferred to the General Fund each year.

INTOUCH MAGAZINE FUND

A quarterly magazine with articles of church and village interest, funded entirely by advertisements, and delivered free to every house in the parish.

RESTRICTED FUNDS

SPECIAL COLLECTIONS

Appeals for collections or donations for the benefit of a specific charity as agreed or designated by the PCC.

CHOIR STALL FUND

To raise funds for the provision of new choir stalls.

ORGAN FUND

Originally set up several years ago to pay for renovating and moving the organ. The surplus funds remaining in the account will be used for any future work on the organ.

MISSION RELIEF FUND

To provide funds, to be used at the discretion of the Vicar, for the relief of people in need of assistance in the parish.

CHURCH REPAIR FUND

To provide funds for the essential major repairs and maintenance of the church and churchyard fabric.

FRIENDS OF ST JAMES THE GREAT GRANTS FUND

To provide for essential repairs and improvements to the church.

APPLE TREE ROOM FUND

To raise funds, by any means, for the provision of a meeting room with a kitchen and toilets, located in a separate building in the churchyard.