

St. James Parish Church, Altham



Annual Report & Financial Statements
of the Parochial Church Council
for the year ended 31 December 2017

Incumbent: Revd. Toby Webber

Curate: vacant

Bank: Lloyds Bank, PO Box 1000, BX1 1LT

Independent Examiner: Mrs P Holderness, 7 Oakfield Avenue
Clayton-le-Moors, Accrington

Secretary: Mrs S M Tinker, 3 Beaufort Close, Read, BB12 7QF

2017 Report and Accounts for the Parochial Church Council of St James' Church, Altham

Aim and purposes

St James' Parochial Church Council (PCC) has the responsibility of cooperating with the incumbent, the Reverend Toby Webber, in promoting in the ecclesiastical parish, the whole mission of the church, pastoral, evangelistic, and ecumenical. The PCC is also responsible for the maintenance of the church building.

Objectives and activities

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our parish community at St James'. The PCC maintains an overview of worship throughout the parish and makes suggestions on how our services can involve many groups that live and work within our parish. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

When planning our activities for the year, we have considered the Charity Commissioner's guidance on public benefit and, in particular, the supplementary guidance on charities for the advancement of religion.

In particular, we try to enable ordinary people to live out their faith as part of our parish community through: -

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

To facilitate this work, it is important that we maintain the fabric of the church of St James'.

Achievements and performance

All are welcome to attend our regular services. At 31st December there were 69 parishioners on the church electoral roll, 46 of whom are not resident within the parish. 0 names were added during the year and 0 were removed either through death or because they moved away from the parish. The average weekly attendance at regular services held in church was 31.1 adults and 7.6 children. The number of communicants was 1032. As well as our regular services, we enable our community to celebrate and thank God at the milestones of the journey through life. Through baptism we thank God for the gift of life; in marriage, public vows are exchanged with God's blessing; through funeral services friends and family express their grief and give thanks for the life that is now complete in this world, and commend the person into God's keeping.

During the year there were 11 juvenile and 0 adult baptisms; 2 weddings and 3 funerals and 1 burials or interment of ashes in the churchyard and 1 funeral services at a crematorium.

INDEPENDENT EXAMINER'S REPORT

To the trustees of St. James Church, Altham

I report on the accounts of the Trust for the year ended 31 December 2017, which are set out on pages 7 to 13.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- follow the procedures laid down in the general Directions given by the commission under section 145(5)(b) of the 2011 Act
- state whether particular matters have come to my attention.

Basis of independent examiner's report

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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

Which gives me reasonable cause to believe that in any material respect the requirements:

to keep accounting records in accordance with section 130 of the 2011 Act and

to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met or

To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

P Holderness

7 Oakfield Avenue

Clayton-le-Moors

26 February 2017

Deanery Synod

Two members of the PCC sit on the Accrington Deanery Synod. This provides the PCC with an important link between the parish and the wider structures of the church. This year the main focus of the Synod has been on possible future plans, with the possibility of developing a significant project which might attract funding from the national church. There has also been further discussion regarding the number of churches in the Deanery and the lack of resources to keep them all operational. The discussion is ongoing.

The Church building

We want our church to be open to our community for private prayer and we are pleased that a rota of volunteers has enabled us to open the church for two hours, two days each week, and one Sunday afternoon each month, between May and September, as well as once a week during Lent.

Extensive repairs to the nave roof were carried out in 2015 and it had been hoped that the chancel and side aisles roofs would last for a few more years until they too needed repair. We have now been advised that this is not the case, and repair within the next year is required at an estimated cost of £125,000. An application for a grant to fund the major part of this cost was made to The Heritage Lottery Fund but the application was rejected. It appears therefore that a major funding appeal will have to take place during 2018.

Guided tours of our ancient and historic building have continued during the year and are an ideal way of introducing outsiders to the beauty and history of our wonderful building and its contents.

Pastoral care

Some members of our parish are unable to attend church due to sickness or age. The benefice pastoral group arranges visits to all who are sick or unable to get out for any other reason, to keep them in touch with church life, and to administer Holy Communion when requested. Two members of the PCC serve on the benefice pastoral group.

Mission and evangelism

Bringing the knowledge and love of God to others is an essential part of our work at St James.

During the year the PCC has continued to work hard on the development of the “Angels Service”. This all age worship service takes place in the school hall at 3.30 pm on the second Thursday of each month. Numbers of adults and children is encouraging, with average attendances of 20 adults and 29 children. Our “Open the Book” team of volunteers, led by Sue Tinker, continue to perform short plays of bible stories in our local schools – St James in Altham, and All Saints, St Mary’s and Mount Pleasant schools in Clayton-le-Moors. Volunteers serve ‘coffee in the car park’ before the Open the Book worship at St James’ School, enabling conversation with parents, who are all welcome to attend the worship.

The Altham Angels Festival was held for the second year in 2017. Despite appalling weather conditions, the village had plenty of visitors to see the angels on display, to participate in the activities in church and to visit the trade stalls in the school. We are grateful to Keenan’s Estate Agents, our main sponsor this year.

“Tea and Toddlers” provides an opportunity for parents and their pre-school age children to meet socially, to play and to enjoy some “Toddler Praise”. Sadly, numbers attending have declined in recent months, to the extent that we have decided to have a break for a few months and then consider the future for this activity.

Benefice and Ecumenical relationships

We have continued to play our part in the running of the joint benefice, with two members of the PCC on the Benefice Steering Group. We have hosted the congregation of All Saints, Clayton-le-Moors on several occasions and we have received their reciprocation. We supported their Christmas Tree Festival in December, decorating our tree with angels, each one having been made by different members of our congregation.

Some of our congregation took part in the “Transformed Life” course which was held in the Baptist church in Clayton-le-Moors in the seven weeks preceding Advent. This was based on an in depth look at St Paul’s letter to the Ephesians and also provided an opportunity for new links and relationships to be formed.

Volunteers

We would like to thank all the volunteers who work so hard to make our church the lively and vibrant community it is – Sunday School, All Age Worship, Open the Book, Tea and Toddlers, special services during key festivals, Lent courses, and those who work quietly in the background – the cleaning team, the catering team, coffee in the school car park, the list seems endless. It would be unfair to select anyone for particular praise as so many do so much, but those involved know who they are and to whom these thanks are directed.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2017

10. CHARITABLE DONATIONS

The following donations were made during the year:

			2017	2016
	Unrestricted	Restricted	Total	
	Funds	Funds		
	£	£	£	£
<i>Missionary societies</i>				
	0		0	0
	0		0	0
	0	0	0	0
<i>Relief & development agencies</i>				
Christian Aid	500		500	500
Christian Aid - Nepal Earthquake Appeal	0	0	0	0
	500	0	500	500
<i>Home missions & other Church societies</i>				
National Churches Trust	250		250	150
British Legion	50		50	50
Children's Society	250		250	250
Bishop's Harvest Appeal	300		300	250
SGM Lifewords	50		50	50
Christians Against Poverty	250		250	250
Shekina Christian Centre	550		550	550
Bible Society - Open The Book	100		100	100
Shree Shwet School	500		500	500
Toilet Twinning	75		75	
Shelter		133	133	60
	2375	133	2508	2210
	2875	133	3008	2710

For many years the PCC has adopted the biblical concept of tithing. The amount of charitable donations each year is calculated as 10% of the preceding year’s gross unrestricted income, excluding legacies. The PCC favours Christian based charities when possible, but donations are not necessarily restricted to that particular sector.

6. ANALYSIS OF NET ASSETS BY FUND

	<--Unrestricted Funds-->		Restricted Fund	Endowment Fund	Total
	General	Repair			
	£	£	£	£	£
Fixed assets for church use	10026				10026
Equity investments		31127		2110	33237
Short term deposits		56826		887	57713
Bank current and cash	7665		67		7732
Debtors	1738	9163			10900
Current liabilities	-552				-552
Long term liabilities	0				0
Fund balance	18876	97116	67	2997	119056

Endowment fund:-	£
Maintenance of Lancaster family vault	2997
	<u>2997</u>

7. DEBTORS

	2017	2016
	£	£
Income tax recoverable	4239	4738
Parish share paid in advance	3750	1267
Recoverable Vat	2861	
Prepayments	50	
	<u>10900</u>	<u>6005</u>

8. LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£	£
Accrued expenses	552	869
Roof repair - contract retention	0	4126
Deferred income	0	0
	<u>552</u>	<u>4995</u>

9. LIABILITIES: AMOUNTS FALLING DUE AFTER ONE YEAR

	£	£
	0	0
	<u>0</u>	<u>0</u>

Financial review

Total receipts on unrestricted funds were £31,509, of which £16,348 was unrestricted voluntary donations' and a further £4,239 was the tax reclaimed on Gift Aided donations. Restricted donations of £300 were also received and details are included in the financial statements.

The tax efficient planned giving through envelopes and bankers' orders increased by 1.6% to £10,419. The non-tax efficient planned giving through envelopes and bankers' orders increased by 5.5% to £1,859. Overall, planned giving through envelopes and bankers' orders increased by 2.2% to £12,278. 85.2% of total giving was tax efficient.

Average planned giving per person was £6.75 per week. The top three givers contributed 29% of the total planned giving and the next four givers contributed 23%. This means that of the thirty-five planned givers, seven gave over 50% of the total. We plan to look in more detail at this with a Stewardship Campaign likely in 2018.

Fund raising continues to be an important factor in our economic survival. The car boot sale held in June made a surplus of £1,009. The Altham Angels Festival, held in September made a surplus of £2715 and the Christmas Fayre, held in November, made a surplus of £1416. Without these events, we could not survive, and we are grateful to all those who give of their time and talents to make them fun as well as profitable.

£30,942 was spent from unrestricted funds to provide the Christian ministry at St James Church. This figure is before crediting the sum of £2116, which was a surplus provision for major building repairs in 2016 which has been written back in 2017. The total of £30,942 includes the contribution to the diocesan parish share of £10,118, which mainly covers our share of the stipends and housing for the clergy. The sum that the churches have to find is shared between the churches according to a formula that is based mainly on a head count of the congregations.

The net result for the year was a surplus of income over expenditure of £567, before taking account of the surplus provision mentioned above.

The PCC continues to commit 10% of its gross income (excluding legacies) to charitable causes. Christian charities are preferred, with one exception, which is our support for the Shree Shwet school in Nepal. Our financial support pays the salary of a teacher for a whole year, and during 2017 the PCC made a commitment to provide support to the school for a further three years. There is very little State funding of education in Nepal.

Structure, governance and management

The Parochial Church Council is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure.

The method of appointment of PCC members is set out in the Church Representation Rules. At St. James' the membership of the PCC consists of the incumbent (our vicar), churchwardens, Deanery Synod representatives and members elected by those members of our congregation who are on the electoral roll of the church.

PCC members are responsible for making decisions on all matters of general concerns and importance to the parish, including deciding on how the funds of the PCC are spent. New members are offered initial training into the workings of the PCC. [Worship](#), outreach, fabric and finance are dealt with by the PCC as a whole without the use of sub-committees.

Administrative information

St. James' Church is situated on Burnley Road in Altham, at the east end of the village. It is part of the Diocese of Blackburn within the Church of England. The correspondence address is c/o Mrs Susan Tinker, PCC Secretary, 3 Beaufort Close, Read, Burnley, BB12 7QF. Contact can also be made via our website at www.stjamesaltham.org. The PCC is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2011) and a charity currently exempted from registration with the Charity Commission.

PCC members who have served at any time from 1 January 2017 until the date of this report was approved are: -

Ex officio members

Incumbent: The Reverend Toby Webber

Warden: Mr Robert Barnes

Warden: Mr Leslie Moore (Vice Chair, treasurer)

Deanery Synod representative: Mrs Susan Tinker (PCC Secretary)

Deanery Synod representative: Mrs Cath Lawson (Electoral Roll secretary and Pastoral assistant)

Elected members

Mrs Jill Jones (Safeguarding and Health and safety officer)

Mrs Jacqueline Threlfall

Mrs Joann Walmsley –co-opted 30th April 2017 (Social secretary)

Mrs Helen Cox – appointed 30th April 2017

Mr Heath Groves – appointed 30th April 2017

Mrs Marian Marsh – (Pastoral assistant)

Mrs Natalie Moore

Approval

This report was approved by the PCC on 5th February 2018 and signed on its behalf by the Reverend Toby Webber (PCC Chairman)

..... Toby Webber

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2017

	2017	2016
	£	£
4. STAFF COSTS		
Wages and salaries	0	0

		2017	2016
		Total	Total
		Church	Equipment
		£	£
5. FIXED ASSETS FOR USE BY THE PCC			
(All unrestricted)			
<i>5 (a) Tangible fixed assets:</i>			
Actual cost			
At 1 January	20246	20246	20026
Additions at cost	9673	9673	221
Disposals			
At 31 December	29919	29919	20247
Depreciation			
At 1 January	18442	18442	16878
Charge for the year	1452	1452	1564
Withdrawn on disposals			
At 31 December	19894	19894	18442
Net book value			
At 31 December 2017	10025	10025	
At 31 December 2016	1805	1805	

		2017	2016
		Total	Total
		Bank deposits	Equities
		Deposits	Total
<i>5 (b) Investments</i>			
Movements in the year:			
Market value - 1 January	76433	30384	106817
Purchases at cost		0	0
Transfers from current account		0	25000
Transfers to current account	-20000	-20000	-26000
Cost of disposals		0	0
Income	199	1081	1280
Income transfers	1081	-1081	0
Unrealised movement in market value		2853	2886
Cost of disposals		0	-25385
Market value - 31 December	57713	33237	90950
		106817	106817

3. RESOURCES USED

	Unrestricted	Restricted	Endowment	Total	Total
	Funds	Funds	Funds	2017	2016
	£	£	£	£	£
<i>3(a) Church activities</i>					
Missionary & charitable giving:					
Church overseas:					
- missionary societies	0	0		0	0
- relief & development agencies	500	0		500	500
Home missions & other church societies	2375	133		2508	2210
Barchester	583			583	813
Quincentenary celebrations	0			0	0
Open the Book	0	0		0	80
	3458	133	0	3591	3603
Ministry: Diocesan parish share	10118			10118	12342
Share of joint benefice expenses	1253			1253	978
Church maintenance	3517		0	3517	1694
Major repairs	-1216	0		-1216	89331
Architect's & faculty fees	3029			3029	0
Insurances	1900			1900	1765
Light & heat	1703			1703	1533
Organ & organist	0			0	451
Church services	379			379	328
Website and publicity	144	0		144	0
Publicity	0			0	132
Social events	50			50	0
Book stall & magazine	208	0		208	246
Cleaning	0			0	0
Sunday school	80	80		160	279
Day school	262	0		262	53
Depreciation of fixed assets	1452			1452	1564
Sundry church expenses	215	20		235	277
Stationery, printing & postage	53			53	207
	26602	233	0	26835	114781
<i>3(b) Raising funds</i>					
Stewardship costs	186			186	0
	186	0	0	186	0
<i>3(c) Fund raising expenses</i>					
Car boot sale	0			0	71
Christmas Fayre	160			160	111
Altham Angels	1878			1878	1707
	2038	0	0	2038	1888
<i>3(d) Governance costs</i>					
PCC meetings	0			0	258
	0	0	0	0	258
TOTAL RESOURCES EXPENDED	28826	233	0	29059	116927

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 December 2017

		<--Unrestricted Funds-->		Restricted	Endowment	Total	Total
	Note	General	Building	Funds	Funds	2017	2016
		£	£	£	£	£	£
INCOME AND ENDOWMENTS							
Voluntary income	2(a)	20587		300	0	20887	56318
Activities for generating funds	2(b)	7178		0	0	7178	5413
Income from investments	2(c)	1210		0	71	1280	1600
Church activities	2(d)	2044		0	0	2044	1284
Other incoming resources	2(e)	490		0	0	490	38592
TOTAL INCOME		31509	0	300	71	31879	103207
EXPENDITURE							
Church activities	3(a)	26602		233	0	26835	114781
Costs of generating funds	3(b)	186		0	0	186	0
Fund raising expenses	3(c)	2038		0	0	2038	1888
Governance costs	3(d)	0		-	-	0	258
TOTAL RESOURCES USED		28826	0	233	0	29059	116927
NET INCOME / EXPENDITURE		2682	0	68	71	2820	-13720
BEFORE INVESTMENT GAINS							
NET GAINS ON INVESTMENTS							
- on disposal		0				0	-385
- on revaluation		2672			181	2853	2886
NET INCOME / (EXPENDITURE)		5354	0	68	252	5673	-11219
Transfers between funds		-12116	12116			0	0
NET MOVEMENT IN FUNDS		-6762	12116	68	252	5673	-11219
TOTAL FUNDS BROUGHT FWD		25638	85000	0	2745	113383	124601
TOTAL FUNDS CARRIED FWD		18876	97116	68	2997	119056	113382

BALANCE SHEET AS AT 31 DECEMBER 2017

	Note	2017 £	2016 £
FIXED ASSETS			
Tangible	5a	10026	1804
Investments	5b	33237	30384
		<hr/>	<hr/>
		43263	32188
CURRENT ASSETS			
Debtors & prepayments	7	10900	6005
Short term deposits		57713	76433
Cash at bank & in hand		7732	3751
		<hr/>	<hr/>
		76346	86189
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR			
Creditors	8	552	4995
		<hr/>	<hr/>
NET CURRENT ASSETS		119056	113383
LIABILITIES: AMOUNTS FALLING DUE AFTER ONE YEAR			
	9	0	0
		<hr/>	<hr/>
TOTAL NET ASSETS		<u>119056</u>	<u>113383</u>
FUNDS			
Unrestricted	6	18876	25638
Designated Repair Fund	6	97116	85000
Restricted	6	67	0
Endowment	6	2997	2745
		<hr/>	<hr/>
		<u>119056</u>	<u>113383</u>

Approved by the Parochial Church Council on 16th February 2016 and signed on its behalf by

Revd. Toby Webber

Vicar

The notes on pages 9 to 13 form an essential part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2017

2. INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2017 £	Total 2016 £
<i>2(a) Voluntary income</i>					
Planned giving:					
Regular giving - gift aid	10419			10419	10250
Regular giving - non gift aid	1859			1859	1762
Irregular giving - gift aid	1603	0		1603	6474
Income tax recoverable on gift aid	4239	0		4239	4739
Other collections at all services	1756			1756	1451
Donations, appeals etc:-					29141
Tax efficient	243	0		243	3680
Non tax efficient	468	300		768	25461
Legacies	0	0		0	2500
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	20587	300	0	20887	85459
<i>2(b) Activities for generating funds</i>					
Car boot sale	1009			1009	1206
Christmas Fayre	1576			1576	1553
Quincentenary celebrations	0			0	142
Altham Angels	4593			4593	2511
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	7178	0	0	7178	5413
<i>2(c) Income from investments</i>					
Dividends and interest	1210	0	71	1280	1600
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	1210	0	71	1280	1600
<i>2(d) Income from Church activities</i>					
Fees	1794			1794	1148
Social events	250			250	136
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	2044	0	0	2044	1284
<i>2(e) Other incoming resources</i>					
Bookstall & magazine	215	0		215	236
Sundry income	275	0		275	202
Rents	0			0	0
Grants (roof repair)		0		0	38154
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	490	0	0	490	38592
TOTAL INCOME	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	31509	300	71	31879	132347