

The Ecclesiastical Parish of
St Mary-the-Virgin, West Malling

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

For the year ended 31 December 2023

Incumbent:

The Rev David Green
The Vicarage
138 High Street
West Malling
ME19 6NE

Bank:

The NatWest Bank
Swan Street
West Malling
ME19 6HF

Independent Examiner:

Mr Alan Gibbins FCA
Went House
83 Swan Street
West Malling
ME19 6LW

**The Parochial Church Council of the Ecclesiastical Parish
of St Mary the Virgin Church, West Malling**

**Annual Report
January to December 2023**

Reference and administrative information

Background

St Mary the Virgin Church adjoins The High Street, West Malling and is part of the Diocese of Rochester within the Church of England. St Mary the Virgin Church's Parochial Church Council (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. The PCC is a charity excepted from registration with the Charity Commission.

Membership

Members of the PCC are either ex-officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with *Church Representation Rules 2011*. During the year, the following served as members of the PCC:

Team Vicar and Chair:	The Rev'd David Green
Team Rector:	The Rev'd Canon Dr Helen Burn (from 5 June 2023)
Assistant Curate	The Rev'd Kelly Parsons
Readers & Lay Ministers	Mrs Margaret Moore
Churchwardens	Mr Jeff Griffiths (from 30 April 2023) Mrs Clare Innes Mr John Musker (until 30 April 2023)
Representatives on the Deanery or Diocesan Synod	Mr John Musker Mrs Jaki Musker (until 30 April 2023) Canon Alan Vousden (Retired Clergy representative) (until 30 April 2023)
Elected members of the PCC:	Mr Seamus Smyth (Hon. Secretary) Mr John Denny (Hon. Treasurer) Mrs Lesley Bays (re-elected 30 April 2023) Mr Stephen Crowder (until 18 July 2023) Mr David Day Ms Jane Field (elected 30 April 2023) Mrs Vicky Richardson Mrs Yvonne Smyth (until 30 April 2023)
Co-opted members of the PCC:	Mrs Kathy Griffiths (co-Churchwarden) (from 30 April 2023)

Contact details

Correspondence is addressed to: PCC Chair, St Mary the Virgin Church, The Vicarage, 138 High Street, West Malling, ME19 6NE. It is normally dealt with by the Team Vicar.

Bank:

NatWest Bank Ltd, Swan Street, West Malling, Kent ME19 6HF

Independent examiner:

Mr Alan Gibbins FCA, Went House, 83 Swan Street, West Malling, Kent, ME19 6LW

Structure, governance and management

The PCC is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. In this period the PCC was exempt by order from registering with the Charity Commission. The appointment of PCC members is governed by and set out in the *Church Representation Rules 2020*, (London: Church House Publishing).

Committees

The Council is elected each year at the APCM by nomination from those on the Electoral Roll for the Parish. Church attendees are encouraged to join the Electoral Roll and stand for election to the PCC. New members and officers are trained at courses arranged by the Diocese of Rochester; representatives attend occasional events to update and inform the PCC on legislation, regulations and requirements.

The full PCC met six times in 2023 in a bi-monthly pattern. The PCC operates through a Standing Committee between full meetings of the PCC. This is the only committee required by law and consists of the Incumbent, Churchwardens, Secretary and Treasurer. Standing Committee decisions are reported back to full PCC meetings.

St Gabriel's Church, Kings Hill have a formal relationship to St Mary's PCC as St Gabriel's mother church. A Ministry Leadership Team (MLT) helps provide local governance on Kings Hill alongside the Clergy team and Rev Mark Montgomery in particular. In December 2017, a Bishop's Mission Order for Kings Hill was established. This BMO will lead to the creation of a separate charity for St Gabriel's although the ending of the formal relationship between St Gabriel's and St Mary's PCC had not yet been completed by the end of 2023.

Rev'd David Green, Miss Isobel Macdonald, and Mr John Musker are co-opted members of the Parish Council's Amenities Committee, relating to Churchyard matters, and report to PCC.

Risk management

In 2023, the PCC continued to review its policies and procedures. In particular, we continued to review our actions in regard to the Covid Pandemic and best practice for infection control. In its ongoing programme of risk management, the PCC intends in the coming year to review documented procedures for health and safety, baptism policy and a fresh fire risk assessment. Policies already in place include Financial Policy and Procedures, Handling Disturbances during public worship, Lone Working Policy, Pastoral Care Policy, Churchyard Policy and Concert Policy and Booking Procedures.

In regard to safeguarding policies for working with children, young people and vulnerable adults, the PCC follows the House of Bishops' Safeguarding policies.

Objectives and activities

Aims and objectives

The primary object of the PCC is the promotion of the Gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England. The PCC is to co-operate with the Clergy in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

Church life

Throughout the year, we have held two services every Sunday at St Mary's; a *Book of Common Prayer* Eucharist was held at 8 a.m. and a Eucharist, Morning Prayer or All-Age service used variously *Common Worship* at 10.00 a.m. All of the services have regularly included children's activities in the mornings. A mid-week Wednesday 9.30 a.m. service has also taken place each week.

There have been a number of midweek meetings and activities in the last year. The two House groups have continued to meet in private homes or online. Mothers' Union, Lent courses, our "Pub Theology" group and the 'Treblemakers' Junior Choir are also key aspects of our life together. The "Grief Moves" group also runs courses from time to time to support funeral families with bereavement.

The pattern of occasional Team services for various high days during the Christian year continued. We gathered together for worship with other local churches at Epiphany, Ash Wednesday, Trinity, Michaelmas and Christ the King. In November, with our sister churches of the Kent Downs and Malling team, we also hosted the annual memorial service to support families who have suffered a bereavement.

A small team of pastoral assistants supports the work of the clergy throughout the year by regularly visiting a number of church members who are housebound and/or sick.

Meetings and services of wider public benefit include special services of worship on Mothering Sunday, Harvest and at Easter and Christmas, the Mothers' Union, services of worship for the elderly in local Residential and Care Homes, the Marriage Preparation course held in the Spring teaching life skills to couples preparing for married life, the *Confirmation* course held in the Autumn to encourage exploration of the Christian faith, the All Saints' memorial service, the use of the church for music concerts, and we also support various activities locally (e.g. the Community Choir and Music at Malling) and internationally (through mission links).

St Mary's maintains a strong link with West Malling CEP school, an academy school and part of the Tenax Schools Multi-Academy Trust. The school visits the church building six times a year for their end-of-term service of worship and a celebration of the children's achievements. The Vicar or Curate takes an act of worship in school each week and works with teachers as required to supplement RE and help shape the Christian ethos of the school. The church also provides foundation governors to the Governing body, in addition to David who is *ex officio* as a Foundation Governor. The Statutory Inspection of Anglican and Methodist Schools (SIAMS) visited in 2022 and judged the school and St Mary's involvement with the school as 'Good'. In 2023, the school received a visit from OFSTED who judged the school as 'Good'.

The church website includes information about the church and how to request baptisms, weddings and funerals. We share the site with the parish of Offham. The site can be found at www.stmaryswestmalling.org.uk. We expect a new Team website to be delivered in 2024.

St Mary's works alongside other churches in the Churches Together in Malling network and also as part of the Anglican Deanery of Malling, we seek to co-operate in the Deanery Strategy and play a full part.

Achievements and performance

Review of the Kent Downs & Malling Team by Rev Canon Dr Helen Burn

St Mary's became part of the Kent Downs and Malling Team Ministry in 2022. As part of the continued growth and development of team working, the new Team Rector was recruited and appointed in 2023. A joint service was held at St Mary's in June 2023 as Rev Canon Dr Helen Burn began work as our new Incumbent and Rector to the Team. Our previous Incumbent, Rev David Green, continues to minister in the Team as our Team Vicar.

The Team grew together in a number of ways in 2023. A Vision Day took place in October attended by 40 people with each parish in the Team represented. Two Team services were held on fifth Sunday mornings, at All Saints Birling and St Margaret's Addington, each with an attendance of over 100.

In the Spring, Lent Groups met from across the Team to study the book *'How to*

Eat Bread'; a reflection on various ways to study the Bible.

In September a Ministry Team of all ordained and lay ministers began to meet termly to pray and plan together. The Team Treasurers met on several occasions to work out how to apportion shared costs and to better understand one another's financial situations. Different areas of Team oversight and ministry were allocated to individuals in order to facilitate mutual support and conversation. Meetings were held across the Team for those involved in Music Ministry, and for the Parish Safeguarding Officers. A Messy Church Team from across the parishes was formed and ran two successful sessions in October and November: Messy Harvest and Messy Advent.

Churchwardens identified that a more streamlined form of governance would help them most in their roles and steps were put in place in 2023 towards the creation of a Joint Council. A consultation evening was held in October. Work is ongoing to get the legal framework in place ready for a Scheme to be approved at APCM's in 2024.

In September a Team Administrator was appointed, Jonica Thomas, who works 10 hours a week to support the Clergy and the parishes. Jonica has been creating a database on iKnowchurch.com so that all Life Events and Electoral Roll information is safely stored in one place. She is now our Lead Recruiter for Safeguarding and manages DBS checks and the Safer Recruitment process.

St Mary's "Review of the Year" by Rev David Green

It may feel like a while ago, but the impact of the Pandemic continues to affect churches all over the nation. Many continue to report problems with volunteering and amongst the younger generations. Our children and family work continues to suffer but that is a common experience in many parish churches nationally. Nonetheless, it is an important nettle for our congregation to grasp in 2024.

Nonetheless, as we continue to rebuild post-Pandemic, a few green shoots of growth can be seen in 2023 at St Mary's even amidst a number of major challenges. Christmas and Easter were both well attended and felt very much like things were getting back to normal. Other major festivals like Harvest and Mothering Sunday took place and were well supported. The Harvest donations were distributed evenly, as usual, between the Pilsdon Community at Malling and the Kenward Trust in Yalding.

We were pleased to mark the coronation of His Majesty the King in 2023 and helped to provide a focal point to civic life in West Malling on several occasions.

I am very thankful that I can share ministry in West Malling with a variety of fellow Ministers, lay and ordained. Alongside Rev Canon Dr Helen Burn as our Team Rector and Rev Kelly Parsons as our Curate, I'm thankful to Lay Minister Margaret Moore and retired Clergyman Canon Alan Vousden who regularly take services and preach at St Mary's. I also enjoy giving occasional opportunities to a wider group of preachers exploring a possible calling to preaching and teaching

and we thank them for their contributions.

Our musical work continues to go from strength and strength and 2023 was another year of important growth and change. After sterling work over the last five years, we said goodbye to Richard Hammond-Hall as our Director of Music in the summer of 2023 but were also able to welcome Nicholas Castell as his successor. It is in large part to Richard's excellent work that we now have a post that can attract someone of Nicholas' calibre. With both Richard and now with Nick, we thank them and pay tribute to all that is done to lead and enhance our sung worship, and to the Choir who worked with them. We also offer grateful thanks to John Musker's music group who are very much valued by those who attend the All-Age services each month.

In 2023, we also said goodbye to Amy Southby who has been our Benefice Administrator for the last three years and has done a great deal to support our Clergy and Churchwardens. In the latter part of the year, Jonica Thomas arrived in a re-envisioned post of Team Administrator as we continue to adapt and streamline with the other six parishes of our reconstituted Benefice.

I am enormously grateful to all those who contribute to make St Mary's what it is. In particular I would like to thank our Churchwardens for their able assistance and lay leadership. In 2023, John Musker stepped down after more than a decade in post and we thank him heartily for his service. Clare Innes continues, and we welcomed Jeff and Kathy Griffiths as co-Churchwardens to replace John. I would also like to pay tribute to John Denny, as PCC Treasurer and to Seamus Smyth as PCC Secretary. I give thanks for Andy Rathbone also for overseeing our Safeguarding portfolio.

I would like to thank the volunteers who help with the Churchyard for all their support in continuing to develop the Wildflower Meadow in the North-West Annexe and for the wider work in making St Mary's ground a place of beauty and of peace for mourning families. I would also like to say thank you to Jaki Musker for continuing to lead and grow the "Grief Moves" course.

Reviewing this documentation in detail will give hints and echoes of a whole host of people who contribute in all sorts of different ways to our church, and I am grateful to everyone who participates and uses their talents to serve us all. On behalf of the PCC, I would particularly like to express our thanks to all those who give their time and talents to help in the running of the church. Alongside those already mentioned, we also thank all those who arrange flowers for the church, supported by the organising of Lesley Iannidinaro and Mary-Rose Richards. We also thank Jane Loxton for her years of service; now replaced by Lesley.

Thank you also to those who regularly clean the church under the supervision of Gail Crutchfield. We also thank Nick Crutchfield and the team ring the bells for regular services and weddings. I also give thanks for Isobel Macdonald and Lesley Bays and the team (for counting and banking) and Rhonda Agble (Gift Aid) who assist in making the financial tasks of our community more

manageable for John Denny, our Treasurer. We also thank those who prepare a welcome and handle refreshments after All-Age Services and everyone who works hard to make our church a place of welcome and Christian hope.

I'd also like to take this opportunity to thank our Sacristan and Server team who serve very faithfully in preparing the church throughout the liturgical year and serving at the Eucharist.

There is a whole host of people who contribute in all sorts of different ways to our church, and we are grateful to everyone who participates and uses their time and talents to serve us all. We express our thanks also to all those who give their time and talents to help in the running of St. Mary's Church; the Sunday School, Gail Crutchfield and all who lead Mothers' Union, Jane Field and the Churchyard Maintenance parties, Cherry Plummer and others who help with the catering on various special occasions, car drivers for the elderly; also to the Sidespeople and all who work hard to make St Mary's church the place that it is.

Rev David Green

Churchwardens' Report

This year we have adopted a new team approach to the role of Churchwarden with Kathy and Jeff Griffiths joining Clare Innes, and adding some much needed capacity to fulfil the requirements of the role and enabling at least one of the team to be present at all services where practically possible. In addition, now that we are one of the seven parishes making up the Kent Downs and Malling Team, there are additional joint Churchwarden meetings to attend and with three of us we have been able to share attendance – a huge bonus when everyone is so busy!

Bearing in mind that we are hopeful that we will finally make significant progress with the Capital Project this year, maintenance of and repairs to the fabric of the Church building have been kept to a minimum. The main areas of expenditure have been:

- Following a non-repairable electrical fault it became necessary to organise some temporary lighting to both the Vestry and the Chancel over the Christmas period and beyond. Work will go ahead in 2024.
- An inspection to test and certify the overall electrics in the Church has been arranged in line with the buildings insurance requirements. We will review the outcomes of this inspection in conjunction with the Capital Project.
- The final outstanding updates were made to the live stream system and this has considerably improved the experience for those worshipping from home.
- Stewart Biggs has very kindly undertaken some additional repairs to the area of the churchyard wall bordering the allotments. Going forward we will keep a check that the churchyard wall is kept as clear as possible

We have undertaken the annual inspection of the whole building and can report that there is no significant work required on any particular aspect. We have a list of works highlighted in the current Quinquennial Report (last inspection November 2020) which will be included with the specification of works for the Capital Project, but otherwise there are the usual maintenance items such as cleaning out the gutters, rainwater discharge pipes and gullies etc.

If the Capital Project is not going to be implemented before the end of 2024, then we will need to take another look at the below ground boiler room and more repairs may be necessary to the roof to prevent further water ingress. All electrics have been disconnected on the grounds of safety but the boiler itself does need to be kept dry.

St Mary's continues to work with the Amenities Committee of West Malling Parish Council who kindly assist us with the maintenance of the churchyard - cutting grass, keeping trees tended etc. Together we prepare a five year Churchyard Management Plan and a Tree Survey. The most recent plan was prepared in 2023. We would like to thank West Malling Parish Council for their continued and invaluable support. We would also like to thank our Churchyard Volunteers for turning out each month and helping to take care of the various jobs that need doing through the year and last but not least the *Caring for God's Green Acre* group that are looking after the wildflower meadow area.

Finally, to each and every person that helps to run and maintain our Church we would like to say a heartfelt thank you for lightening our load!

Jeff Griffiths, Kathy Griffiths & Clare Innes

Church Attendance

By year end, there were 95 parishioners on the Electoral Roll (up four from 2022). Like many churches nationally, the average weekly attendance statistics have not recovered post-Covid. The average attendance count in October 2023 was 56 adults and 13 children (up 1 adult and 4 children from 2023). The uSa across the year as a whole was 40 adults and 4 children (up five adults and down four children from 2022). In 2019 (the most recent 'normal' year pre-Pandemic), it was 52 adults and 9 children.

Online, St Mary's shares a YouTube channel with St Michaels, Offham. In 2023, the live-streamed worship was watched on average 48 times each week. The most watched Sunday service (on the 15th of October) was viewed 86 times.

There were 89 Communicants at Easter with 120 people in attendance (80 and 124 respectively in 2022). There were 92 Communicants on Christmas Eve/ Day (up from 91 in 2022) and 710 people who attended services over the two days (up from 707 in 2022).

Occasional offices

During 2023 there were five Weddings, one Wedding Blessing, 14 Funerals in church, 4 Cremations, 11 interments of ashes, 22 Baptisms, no Thanksgivings for the Gift of a Child and 2 Confirmations.

Rev David Green

PCC discussions in the last year (including fabric, equipment and other expenditure related issues)

The PCC met regularly during the year, and meetings were well attended. In addition there was the Annual Parochial Church Meeting and Vestry Meeting.

Key issues discussed during the year included:

1. Supporting Revs Helen Burn, David Green and Kelly Parsons in ministry.
2. Continuing to review our policies and procedures for infection control after the Covid pandemic.
3. Planning for a proposed reordering of the church including the proposed extension to the church building.
4. Planning and reviewing Major Festivals in the Christian year, and setting fees for matters relating to Occasional Offices.
5. Approving the authorised list for the Chalice at Holy Communion.
6. Discussing the role of music in the life of the church with our Director of Music, and reviewing the plans for the Choral Scholars project (including financial backing from General Funds).
7. Discussing West Malling CEP School with Headteacher, David Rye.
8. Attending to our Safeguarding duties, including the implementation of the Church of England's safeguarding guidelines and a report from our Officer in which we were able to confirm that there had been no incidents or reports in the previous year. We also confirmed the re-appointment of Andrew Rathbone as our Safeguarding Officer.
9. The continuing process to streamline administration and team-working across the Kent Downs and Malling Team Ministry.
10. Reviewing church policies and procedures.
11. Considering stewardship and financial matters including how to raise income and communicate our needs to the parish.
12. Matters of concern in the Churchyard, including the management of the allotments and the Wildlife area in the north-west annexe.
13. Decisions concerning the allocation of church away-giving to missionaries both in this country and overseas and agreeing the percentage of income that we freely give.

14. Approval for a number of community and fundraising events and concerts and special events including but not limited to the Music@Malling festival.
15. Matters of concern within the Deanery and Diocese.
16. Minor fabric and other expenditure and ongoing churchyard maintenance.

Seamus Smyth

Grants

The Mission allocation for 2023 from which grants were paid amounted to £5,198 (9% of qualifying income for 2021 which was £57,759) – an increase of £689 on our Away Giving from the year before.

There were two major grants of £1,000 or more given. The largest beneficiaries were:

Daniel & Sarah Brito Medeiros, CMS	£1,350
Pilsdon Community, West Malling	£1,200
St Mary's Relief in Need	£ 500
Christian Aid	£ 500

John Denny

Deanery Synod

St Mary's plays a full part in the life of the Malling Deanery, including being represented on the Deanery Synod. Synod met three times in 2023 to discuss a range of topics ranging from training courses available, future strategy for mission and ministry (including the implementation of the current Deanery plan), and matters of mutual concern like the diocesan finances.

Until April 2023, our current elected representatives were Jaki Musker and John Musker. John Musker was re-elected from April 2023 but we currently have one vacancy on Synod.

Jaki Musker & John Musker

Public Benefit

On the previous pages of this report, the PCC has profiled regular aspects of church life, meetings and services of wider public benefit, special events, occasional offices and grants given. While the church is a charity, our income was such that there was no need to register as a charity in 2023, the PCC is committed to best practice. As a result, listing our activities in the way that we have, enables us to meet the criteria of "Public Benefit" that might apply if our income moved above £100,000 a year and thus demanded registered charity status.

Financial Report

Review of the year from the Treasurer

West Malling PCC's total receipts, on its own unrestricted and restricted funds in 2023, were £114,041 (2022: £105,065) and are detailed in the financial statements.

Financial Report

Review of the year from the Treasurer

West Malling PCC's total receipts, on its own unrestricted and restricted funds in 2023, were £114,041 (2022: £105,065) and are detailed in the financial statements.

The day-to-day receipts and payments for St Gabriel's, Kings Hill have been managed by St Gabriel's Treasurer and these accounts were consolidated with the PCC's accounts at year end. We still await St Gabriel's separate charitable status to be fully established. St Gabriel's income, as stated in the attached accounts, was £66,569 (2022: £48,383) which makes the total receipts for both churches to be £180,610.

The PCC's day-to-day financial affairs showed a deficit for St Mary's of £15,416 (2022 showed a surplus of £22,805). St Gabriel's financial affairs showed a surplus of £33,762.

Giving from collections in Church increased 15% in 2023 compared to 2022. Direct to bank giving has decreased in 2023 down to £24,801, when compared to £27,069 in 2022. This is the third consecutive year with a downward trend in monthly direct to bank giving.

The income from activities for generating funds increased in 2023 to £2,516 compared to £2,094 in 2022.

Under the Offer system the PCC paid £33,156 during 2023, in line with the 2022 figure. The Offer covers the cost of the stipend and related costs and in addition, a contribution towards other diocesan ministry and support costs. It should be noted that the 2024 offer figure will increase to a total offer figure of £35,830

Contributions towards the costs of Benefice Administrator were £2,126 in 2022, in the 2023 report this is reduced to zero on account this cost, amongst others, are part of the wider shared costs in the benefice of 7.

In 2023 shared costs amongst the new wider benefice of seven were reconciled year end and resulted in a rebate to St Marys PCC total £3,755 – as St Marys PCC had spent more on these shared costs throughout the year than was ultimately its share.

Going forward in 2024 these shared costs are paid monthly by St Marys PCC by way of monthly cost £524 into the new joint account belonging to the wider benefice.

2023 has been a satisfactory year financially.

St Marys general finances shown as general unrestricted funds show a surplus of

just under £2,500 – the second successive year we have enjoyed such a surplus. Given the higher running costs driven by the still high energy costs suffered in 2023 this small surplus can once again be seen positively.

However, the trend of decreasing monthly direct to bank giving, for a third successive year, coupled with higher post Covid running costs suggests this is a trend we must seek to reverse in 2024.

In St Marys restricted finances we see a deficit figure of over £20,000. The positive here is that whilst we have spent just over £52,000 on our Capital Project this year, this has been offset by a significantly increased interest amount accrued in 2023 on our capital funds (just over £32,000). This is due to the higher interest rates that we have seen in 2023.

The continued efforts of our new Music Director to develop the musical life here at St Mary's continues to be encouraged by the wider congregation who have continued to give generously again in 2023. As a result of this giving the Choral Scholar program has run at a cost neutral level in 2023. Notwithstanding, the need for continued efforts to raise funds for these musical projects remains. It is hoped monies can be raised in 2024 to secure the funding required for all musical initiatives going forward.

More generally and noting current trends of decreased monthly giving and increased costs it is important that we continue to highlight the need for ongoing generosity around voluntary giving and a collective effort towards general fundraising throughout the year.

John Denny

Reserves policy

It is the PCC's policy to maintain a balance on unrestricted funds, if possible, which equates to approximately six months unrestricted payments, to cover emergency situations which may arise from time to time.

This report was approved by the PCC on Tuesday 12 March 2024 and signed on their behalf by



Rev'd David Green (PCC Chair)

West Malling PCC Accounting Policies

The financial statements have been prepared in accordance with the *Church Accounting Regulations 2006* together with applicable accounting standards and the Charities SORP 2005. The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value.

Funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

Restricted funds are those funds that must be spent on restricted purposes and details of the funds held and restrictions are provided in notes 5 and 8.

The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the financial statements of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

Incoming resources

Voluntary income and capital sources

Collections are recognized when received by or on behalf of the PCC.

Planned giving receivable under Gift Aid is recognized only when received.

Tax recoverable on Gift Aid donations is recognized when the donation is recognized.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

Funds raised by fêtes, garden party and similar events are accounted for gross. Sales of books and magazines from the church bookstall are accounted for gross.

Other income

Rental income from the letting of premises is recognized when the rental is received.

Income from investments

Dividends are accounted for when the PCC is aware they are due and payable, and interest entitlements are accounted for as they accrue. Tax recoverable on such income is recognized in the same accounting year.

Gains and losses on investments

Realized gains or losses are recognized when investments are sold.

Unrealized gains or losses are accounted for on revaluation of investments at 31 December.

Resources used

Grants

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC.

Activities directly relating to the work of the Church

The diocesan parish share is accounted for when due. Any parish share demanded payable within one year is provided for in these financial statements as an operational (though not a legal) liability.

Fixed assets

Consecrated property and movable church furnishings

Consecrated and beneficed property of any kind is excluded from the financial statements by s.96 (2) (a) of the Charities Act 1993.

Movable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty for disposal are accounted for as inalienable property unless consecrated. They are listed in the Church's inventory, which can be inspected at any reasonable time. For inalienable property acquired prior to 2006 there is insufficient cost information available and therefore such assets are not valued in the financial statements.

All expenditure incurred in the year on consecrated or beneficed buildings, individual items or on the repair of movable church furnishings acquired before 1 January 2007 is written off.

Other fixtures, fittings and office equipment

Equipment used within the church premises is written off when the asset is acquired.

Investments

Investments are valued at market value at 31 December.

Current assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors.

Short-term deposits include cash held on deposit either with the CBF Church of England Funds or at the bank.

Parochial Church Council of St Mary The Virgin, West Malling

Statement of financial activities

For the year ended 31 December 2023

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
INCOMING RESOURCES					
Voluntary income	2a	50,444	7,391	57,835	70,721
Activities for generating funds	2b	2,259	257	2,516	2,094
Income from investments, short term deposits	2c	27,364	6,877	34,241	6,864
Church activities	2d	16,655	60	16,715	10,669
Other incoming resources	2e	237	2,497	2,734	14,717
For St Gabriel's Kings Hill	2e		66,569	66,569	48,383
TOTAL INCOMING RESOURCES		96,959	83,651	180,610	153,448
RESOURCES EXPENDED					
Church activities	3a	64,292	65,165	129,457	82,260
For St Gabriel's Kings Hill	3b		32,807	32,807	26,996
TOTAL RESOURCES EXPENDED		64,292	97,972	162,264	109,256
NET INCOMING RESOURCES BEFORE OTHER RECOGNIZED GAINS AND LOSSES		32,667	-14,321	18,346	44,192
Gains & loss on investment assets:					
on revaluation	8,		2,464	2,464	-5,193
			2,464	2,464	-5,193
NET MOVEMENT IN FUNDS		32,667	-11,857	20,810	38,999
BALANCES as at 1 JANUARY		867,033	373,881	1,240,914	1,201,915
Movement on funds in year					
BALANCES as at 31 DECEMBER		899,700	362,024	1,261,724	1,240,914

Parochial Church Council of St Mary the Virgin, West Malling

Statement of Cash Flows for the year ended 31 December 2023

	2023	2022
Net cash from operating activities per statement of financial activities	18,346	44,192
Adjustments for:		
(Increase)decrease in debtors	7,667	-1,169
Increase(decrease in creditors	-481	6,852
Net cash from operating activities	25,532	49,875
Cash flows from investing activities		
Revaluation Investment Assets	2,464	-5,193
Sale of Church Centre		
Change in cash and cash equivalents in the year	27,996	44,682
Cash and cash equivalents at the beginning of the year	1,243,207	1,198,526
Cash and cash equivalents at the end of the year	1,271,204	1,243,208
	27,996	44,682

Parochial Church Council of St Mary The Virgin, West Malling

Balance sheet at 31 December 2023

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
FIXED ASSETS					
Investments at Diocese (Diocese is custodian Trustee)	5a		24,622	24,622	22,802
Sunday School assets	5c		7,939	7,939	7,295
			<u>32,561</u>	<u>32,561</u>	<u>30,097</u>
CURRENT ASSETS					
Debtors	6	719		719	8,386
Short-term deposits		<u>909,180</u>	<u>329,463</u>	<u>1,238,643</u>	<u>1,213,111</u>
		<u>909,899</u>	<u>329,463</u>	<u>1,239,362</u>	<u>1,221,497</u>
LIABILITIES					
Creditors - amounts due in one year	7	-10,199		-10,199	-10,680
NET CURRENT ASSETS					
		<u>899,700</u>	<u>329,463</u>	<u>1,229,163</u>	<u>1,210,817</u>
Total assets less current liabilities		<u>899,700</u>	<u>362,024</u>	<u>1,261,724</u>	<u>1,240,914</u>
Creditors - amounts due after one year					
TOTAL NET ASSETS					
		<u>899,700</u>	<u>362,024</u>	<u>1,261,724</u>	<u>1,240,914</u>
PARISH FUNDS					
Unrestricted	9	899,700		899,700	867,033
Restricted	9		362,024	362,024	373,881
		<u>899,700</u>	<u>362,024</u>	<u>1,261,724</u>	<u>1,240,914</u>

Approved by the Parochial Church Council on 12th March 2024 and signed on its behalf by

(PCC Chairman)



Parochial Church Council of St Mary The Virgin, West Malling

The notes on the accompanying pages form part of these accounts

2 INCOMING RESOURCES	Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
2a Voluntary income				
Planned giving:				
Gift Aid donations	3,203	0	3,203	2,261
Gift Aid recoverable	7,665	0	7,665	12,076
Contributions direct to Bank	24,801	0	24,801	27,069
Other income				
Collections (open plate)	7,060	0	7,060	6,095
Donations, appeals etc	7,715	7,391	15,106	23,220
Legacies	0	0	0	0
	<u>50,444</u>	<u>7,391</u>	<u>57,835</u>	<u>70,721</u>
2b Activities for generating funds				
Concerts	1,300	257	1,557	1,100
Fundraising	428	0	428	400
Photocopying Income	531	0	531	594
	<u>2,259</u>	<u>257</u>	<u>2,516</u>	<u>2,094</u>
2c Income from investments				
Dividends and interest	<u>27,364</u>	<u>6,877</u>	<u>34,241</u>	<u>6,864</u>
2d Income from church activities				
Fees	16,655	60	16,715	10,669
	<u>16,655</u>	<u>60</u>	<u>16,715</u>	<u>10,669</u>
2e Other incoming resources				
Other Incoming Resources	237	2,497	2,734	14,717
St Gabriel's Kings Hill (received for)		66,569	66,569	48,383
	<u>96,959</u>	<u>83,651</u>	<u>180,610</u>	<u>153,448</u>

Parochial Church Council of St Mary The Virgin, West Malling

The notes on the accompanying pages form part of these accounts (continued)

	Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
3 RESOURCES EXPENDED	68,067	65,165	133,232	82,260
3a Church activities				
Missionary and charitable giving See Note 10	5,200	0	5,200	4,879
Ministry Costs:				
Offer	33,156	0	33,156	33,156
Vicarage expenses	2,702	0	2,702	5,623
Vicar's working expenses	2,166	0	2,166	2,906
Benefice Administrator	0	0	0	2,126
Parish Training, Outreach	1,109	0	1,109	678
Church Running & Maintenance.	11,682	1,699	13,381	12,340
Cost of services	2,995	0	2,995	5,031
Photocopying Costs	1,402	0	1,402	1,557
Capital Church Project - Reordering of Church		52,079	52,079	0
Musical Activities	3,880	11,387	15,267	13,964
	<u>64,292</u>	<u>65,165</u>	<u>129,457</u>	<u>82,260</u>
3b St Gabriel's Kings Hill (Payments made for)		32,807	32,807	26,996
TOTAL RESOURCES EXPENDED	<u>64,292</u>	<u>97,972</u>	<u>162,264</u>	<u>109,256</u>

MINISTRY COSTS

During the year the PCC made a contribution to the diocese of £33,156 under the Offer system.

This was to cover the costs of our Vicar and also a contribution towards other diocesan ministry and support costs.

4, PAYMENTS TO PCC MEMBERS

The vicars stipend, national insurance and pension are paid by the Diocese from part of the proceeds of our offer payments. The PCC also reimbursed working expenses to our Vicar Reverend David Green, the PCC Chairman and Curate Kelly Parsons. No other payments or expenses were paid to any other PCC member, persons closely related to them or related parties.

Parochial Church Council of St Mary The Virgin, West Malling

The notes on the accompanying pages form part of these accounts (continued)

5 FIXED ASSETS

The West Malling Church Fabric Fund Trust & Chancel Fund Trust ("a & b" investments below)

The charitable purposes are "the repair, maintenance and renewal of the tower, roof and main walls and other structural parts of the fabric of St Mary the Virgin Church West Malling Kent and the neighbouring building known as the church centre."

a)	Investments	£
	Market value at 1 January 2023	22,802
	Revaluation gain	1,820
	Market value at 31st December 2023	<u>24,622</u>
b)	Diocesan CBF Account (included in short term deposits)	£
	At 1 January 2023	8,026
	Income	657
	At 31 December 2023	<u>8,683</u>

The Sunday School Fund ("c" investment below)

The Vicar and Churchwardens of the Parish of West Malling are trustees of the West Malling Sunday School Fund. The trustees shall apply the income and may apply the capital for the provision of religious instruction by means of a Sunday School, or otherwise.

c)	Sunday School assets	Bank Accts £	Investments £	Total £
	At 1 January 2023	0	7,295	7,295
	Revaluation gain		644	644
	At 31st December 2023	<u>0</u>	<u>7,939</u>	<u>7,939</u>

Parochial Church Council of St Mary The Virgin, West Malling

The notes on the accompanying pages form part of these accounts (continued)

6 DEBTORS	Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £		
Tax recoverable	0	0.00	0	5,126		
Other debtors	719	0.00	719	3,260		
	<u>719</u>	<u>0.00</u>	<u>719</u>	<u>8,386</u>		
7 LIABILITIES						
Accruals	10,199	0	10,199	10,680		
	<u>10,199</u>	<u>0</u>	<u>10,199</u>	<u>10,680</u>		
8 FUNDS						
Fund movements	Balance 31/12/2022 £	Income £	Expenses £	Transfers £	Revaluation Gains £	Balance 31/12/2023 £
General	6241	69,597	-64,292	-2,900		8,646
Designated						0
Church Repair Fund	40,530	1,162	-1,699	2,900		42,893
Capital Project	819,800	27,364	-44,267			802,897
						0
Restricted						0
Kings Hill Fund	103,143	66,569	-32,807			136,905
W. Malling Church Fabric Fund	23,269	657			1,109	25,035
Sunday School	190,266				644	190,910
Chancel Fund	7559				711	8,270
Capital Project	30,919	4,829	-7,812			27,936
Choir Fund	1,179					1,179
Wedding Fund	1,248	20				1,268
Treblemakers	-280	750	-470			0
Choral Scholars	13,813	7,899	-7,893			13,819
VIAT Scholar	718	256	-833			141
Music	1,591					1,591
Flagpole	300					300
Hymn Books	525	1,497	-2,191			-169
Gods Green	200					200
Grief Works	-106	10				-96
	<u>1,240,915</u>	<u>180,610</u>	<u>-162,264</u>	<u>0</u>	<u>2,464</u>	<u>1,261,725</u>

The restricted "Sunday School Fund" is detailed in note 5.

The charitable trust "The West Malling Church Fabric Fund" is also regarded as restricted and detailed in note 5.

Sunday School Fund

Under the terms of the deed of Trust signed 5th December 1979 by the Rochester Diocesan Society and Board of Finance and the Board of Education, the PCC and the Sunday School Fund Trustees it was agreed that upon completion of any sale of the land now known as the Church Centre the Sunday School Fund was to receive proceeds from said sale in same proportion as to their contribution to the purchase price. The Sunday School fund had contributed the sum of £1,601.54 to the purchase on the 2nd June 1979 of the land now known as the Church Centre and this represented 19.7% of the total Purchase price at that date of £8,128.00.

19.7% of the surplus funds achieved upon sale completed in 2016 is £178,801.14

Parochial Church Council of St Mary The Virgin, West Malling
Statement of financial activities

For the year ended 31 December 2022

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2022 £	TOTAL 2021 £
INCOMING RESOURCES					
Voluntary income	2a	56,154	14,567	70,721	47,258
Activities for generating funds	2b	2,094		2,094	2,094
Income from investments, short term deposits	2c	227	6,637	6,864	3,898
Church activities	2d	10,639	30	10,669	16,420
Other incoming resources	2e	4,778	9,939	14,717	4,850
For St Gabriel's Kings Hill	2e		48,383	48,383	29,629
TOTAL INCOMING RESOURCES		<u>73,892</u>	<u>79,556</u>	<u>153,448</u>	<u>113,658</u>
RESOURCES EXPENDED					
Church activities	3a	71,365	10,895	82,260	87,412
For St Gabriel's Kings Hill	3b		26,996	26,996	23,345
TOTAL RESOURCES EXPENDED		<u>71,365</u>	<u>37,891</u>	<u>109,256</u>	<u>110,757</u>
NET INCOMING RESOURCES BEFORE OTHER RECOGNIZED GAINS AND LOSSES		<u>2,527</u>	<u>41,665</u>	<u>44,192</u>	<u>2,901</u>
Gains & loss on investment assets:					
on revaluation	8,		-5,193	-5,193	2,309
			-5,193	-5,193	2,309
NET MOVEMENT IN FUNDS		<u>2,527</u>	<u>36,472</u>	<u>38,999</u>	<u>5,210</u>
BALANCES as at 1 JANUARY		864,506	337,409	1,201,915	1,196,705
Movement on funds in year					
BALANCES as at 31 DECEMBER		<u>867,033</u>	<u>373,881</u>	<u>1,240,914</u>	<u>1,201,915</u>

Parochial Church Council of St Mary The Virgin, West Malling

The notes on the accompanying pages form part of these accounts (continued)

9 ANALYSIS OF NET ASSETS	Unrestricted Funds	Restricted Funds	TOTAL 2023
Investment "Trusts" Assets		32,561	32,561
Current Assets	909,899	329,463	1,239,362
Amounts falling due in one year	-10,199		-10,199
	<u>899,700</u>	<u>362,024</u>	<u>1,261,724</u>

10 Away Giving

From Church's own funds

Beneficiary	2023 Amount	2022 Amount
CMS (Daniel & Sarah, Brazil)	1,350	1,200
In year giving	100	200
Christian Aid	500	450
Spadeworks	250	200
Fields of Life	250	250
Friends of Kent Churches	200	200
Malling Deanery Synod	10	10
Pilsdon at Malling Community	1,200	1,200
Churches together in Malling	270	20
Friends of West Malling School	100	100
Friends of Rochester Cathedral	20	20
Let's Do Lunch (Churches Together in Malling) Outreach	150	150
Bibles for leavers	0	170
Relief In Need	500	509
Poverty & Hope Appeal	300	200
	<u>5,200</u>	<u>4,879</u>

From funds received by the Church as Agent

Beneficiary

Royal British Legion	424	285
Children's Society	739	827
Offham PCC	0	149
Ukraine Relief	0	109
Richard Gift	300	0
Kelly Gift	104	0
Alan Gift	255	0
	<u>1,822</u>	<u>1,370</u>

**Independent Examiner's
Report to the PCC of St Mary the Virgin, West Malling**

This report on the accounts of the PCC for the year ended 31st December 2023, which are set out on pages 16 – 24 of this report, is in respect of an examination carried out under Regulation 3 (3) of the Church Accounting Regulations 2006 (the Regulations) and s. 43 of the Charities Act 1993 (the Act).

Respective responsibilities of the PCC and the examiner

As members of the PCC you are responsible for the preparation of the accounts; you consider that the audit requirement of the Regulations and section 43 (2) of the Act do not apply. It is my responsibility to issue this report on those accounts in accordance with the terms of the Regulations.

Basis of this Report

My examination was carried out in accordance with the General Directions given by the Charity Commission under section 43 (7)(b) of the Act and to be found in the Church guidance, 2006. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering 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 I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

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

1. which gives me reasonable cause to believe that in any material respect the requirements

to keep accounting records in accordance with section 41 of the Act; and

to prepare accounts which accord with the accounting records and comply with requirements of the Act and the Regulations have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

12 March 2024



Mr Alan Gibbins FCA
Went House
83 Swan Street
West Malling
ME19 6LW