



CHRIST CHURCH
MILTON-NEXT-GRAVESEND

**ANNUAL REPORT
and
FINANCIAL STATEMENTS
of the
PAROCHIAL CHURCH COUNCIL
for the year ended
31st DECEMBER 2019**



Registered Charity no. 1130741

ANNUAL REPORT 2019

Christ Church, Milton-next-Gravesend, is situated in Old Road East, Gravesend. It is part of the Diocese of Rochester within the Church of England. The correspondence address is: The Vicarage, 48 Old Road East, Gravesend, Kent DA12 1NR.

Christ Church 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. It also has maintenance responsibilities for the Church and Hall.

Membership

The PCC is a charity registered with the Charity Commissioners. All PCC members are Charity Trustees. Members of the PCC are either ex-officio or elected by the Annual Parochial Church Meeting in accordance with the Church Representation Rules.

During the year the following served as members of the PCC:

Rev Sally Womersley	Incumbent, from 13 th April
Rev Jacqueline Littlewood	Associate Priest
Rev Karen Seggie	Curate

<i>Representatives on Deanery Synod</i>	<i>until</i>
Deborah Carter	2020
Rosemary Austin	2020
Peter White (until April 2019)	

Martin Sewell
(*member of General Synod and ex-officio member of Deanery Synod and Diocesan Synod*)

Church Wardens

Lucy Hornby
Janice Osborne

<i>Elected Members</i>	<i>until</i>
Joan Bennett	2022
Sheila Brown Licenced to the Diocese	2021
Sigismond Bultman	2021
Tola Denloye (resigned January 2019)	
Julie Hill	2019
John Hougham Deputy Chair (LTD)	2020
Stephen Humphries Treasurer	2021
Angela Kirby	2020
Andrew Nailor	2021
Colin Parsonson	2021
Veronica Read	2021
Christine Sewell	2021
Jennifer Shoesmith	2020

Co-Opted

Peter Read PCC Secretary (resigned 17th July)
Michael Donovan (PCC Secretary from 27 November 2019)
Susan Reilly (from 17 July 2019)

Mr John Hougham was elected Vice Chair. Mr Stephen Humphries was re-elected Treasurer.

Mr Peter Read was elected Secretary on a co-opted basis. Following his resignation, Mr John Hougham acted as Secretary until Mr Michael Donovan was co-opted.

The full PCC met seven times during the year, with an average level of attendance of 80%. Committees met between PCC meetings and minutes of their deliberations were received by the full PCC and discussed where necessary.

Some of the subjects under discussion have been the Vacancy, Parish Share offer, heating and Finances in general.

PCC Committees

Standing Committee

This is the only committee required by law. It has power to transact the business of the PCC between meetings, subject to any direction given by the council.

Buildings and Finance

This committee deals with finance including budgets, church and hall maintenance and gardening. Action teams include the hall committee, garden group, flower arrangers, away giving and the 200 club.

Children and Youth

This includes all work with children and youth, including child protection.

Community and Social Events

This includes outreach, publicity and social events including bazaars and fetes. Action teams include the publicity group and those organising bazaars.

Pastoral and Social Concern

This includes care for the flock, the elderly, marriage preparation and bereavement care, care of those with disabilities and learning disabilities. Action teams include bereavement group, baptism visitors and planning events to include the over 80's.

Worship and Discipleship

This includes the worshipping life of the church, training for ministry, confirmation and home groups. Action groups are staff team, confirmation leaders, the choir and music group.

Electoral Roll

The church electoral roll stands at 124.

Usual Sunday Attendance

The average Sunday attendance, counted during October, was 82 adults and 18 children but the numbers increased at festivals and special services.

Safe Guarding

In order to ensure due regard is being taken to the 'House of Bishops' safeguarding guidance, a Safeguarding Group, comprised of the PSO/Lead Recruiter, the Vulnerable Adults Advocate, the Children and Young Persons Advocate and the Churchwardens has been established to review practices and procedures, initiate any necessary action and to report to each PCC meeting under a permanent agenda item.

Financial Review

Income continued to decline in 2019 and in total was down by 4% (£7,415). Key income streams contributing to the reduction in revenue were:

- Collections down 8% (£4,367) – continuing the downward trend in previous years.
- Fees for Weddings and Funerals down 15% (£2,760).

Notwithstanding this reduction in revenue we were able to balance the books by reducing expenditure proportionately and in total costs were down by 8% (£14,638); key items being:

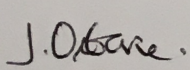
- The PCC agreed to a reduction of 12% (£8,100) in our contribution to the Diocese (known as the Parish Offer). £56,900 was contributed in 2019 compared to £65,000 in 2018; and in 2020 there will be a further reduction (see below).
- We also reduced church running costs by: saving on energy overheads; minimising expenditure on church maintenance (by doing the work ourselves where possible); and receiving an increased surplus of Pre-School funds (Note: in the accounts the Pre-School surplus is offset against church running costs).

The result then is reasonably good news in as far as we generated a small surplus (£4,764). This comes after posting 3 consecutive years of deficits; and shows that our control over expenditure has been effective during 2019. The not so good news is that in 2020 the PCC has had to again budget a further cut in our Parish Offer to £40,150, on the basis that income will not increase in any significant way.

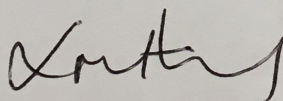
Another significant issue for 2020 is the need to replace the 2 church boilers, which after several years of valiant last ditch maintenance, now require replacement. Although the expected cost of £33,000 can be met from our reserves we will need to strive to replenish these funds so that we will be in a position to invest in the future growth of Christ Church.

Reserves Policy

The policy of the PCC has been to build up a balance on the unrestricted reserves of a minimum **£30,000** to cover emergency situations that may arise from time to time. The position at the end of 2019 was that we had **£26,428.63** of unrestricted funds on deposit.



Jan Osborne



Lucy Hornby

18th March 2020

**INDEPENDENT EXAMINER'S REPORT TO THE PCC OF
CHRIST CHURCH MILTON - next - GRAVESEND**

This report on the financial statements of the PCC for the year ended 31 December 2019, which are set out on pages 4 to 9, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ('the Regulations') and s.145 of the Charities Act 2011 ('the Act').

Respective responsibilities of the PCC and examiner

As the members of the PCC you are responsible for the preparation of the financial statements; you consider that the audit requirement of the Regulations and section 144(2) of the Act does not apply. It is my responsibility to issue this report on those financial statements 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 145 of the Act and to be found in the Church guidance, 2006 edition. 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 financial statements 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 130 of the Act; and
 - to prepare financial statements which accord with the accounting records and to comply with the 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.



Mr. Keith Scudder
42 Frobisher Way,
Gravesend
DA12 4RA.

27th April 2020

**CHRIST CHURCH MILTON - next - GRAVESEND
PAROCHIAL CHURCH COUNCIL**

**STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 December 2019**

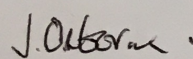
		Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS		
	Note			2019 £	2018 £	+/- £
INCOMING RESOURCES						
Voluntary income	2(a)	57,410	2,010	59,421	64,245	(4,824)
Activities for generating funds	2(b)	10,464	5,800	16,264	16,800	(536)
Income from investments	2(c)	577	0	577	571	6
Church activities	2(d)	108,037	0	108,037	110,098	(2,061)
Other ordinary income	2(e)	0	0	0	0	0
Total Incoming Resources		176,488	7,810	184,298	191,714	(7,415)
RESOURCES EXPENDED						
Church activities	3(a)	170,977	6,591	177,568	192,198	(14,630)
Cost of generation of voluntary income	3(b)	0	0	0	0	0
Fund-raising trading costs	3(c)	1,665	0	1,665	1,673	(8)
Governance costs	3(d)	300	0	300	300	0
Total Resources Used		172,942	6,591	179,533	194,171	(14,638)
NET INCOMING /(OUTGOING) RESOURCES BEING NET MOVEMENT IN FUNDS		3,546	1,220	4,765	(2,457)	7,222
TRANSFERS BETWEEN FUNDS		0	0	0	0	0
NET MOVEMENT IN FUNDS		3,546	1,220	4,765	(2,457)	7,222
BALANCES BROUGHT FORWARD AT 1 JANUARY 2019		58,085	67,791	125,877	128,334	(2,457)
BALANCES CARRIED FORWARD AT 31 DECEMBER 2019		61,630	69,011	130,642	125,877	4,764

CHRIST CHURCH MILTON - next - GRAVESEND
PAROCHIAL CHURCH COUNCIL

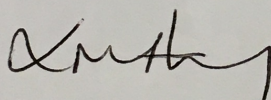
BALANCE SHEET
As at 31 December 2019

	Notes	2019	2018	+/- £
CURRENT ASSETS				(179)
Debtors	5	13,930	14,109	2,937
Cash on deposit		98,377	95,440	1,760
Cash at bank and in hand		22,118	20,359	4,518
		<u>134,424</u>	<u>129,907</u>	
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR	6	<u>3,782</u>	<u>4,030</u>	(249)
NET CURRENT ASSETS		130,642	125,877	256,519
LIABILITIES: AMOUNTS FALLING DUE AFTER ONE YEAR		<u>0</u>	<u>0</u>	0
TOTAL NET ASSETS		130,642	125,877	4,764
Represented by:- PARISH FUNDS	7			
Unrestricted		61,631	58,086	3,545
Restricted		69,011	67,791	1,219
		<u>130,642</u>	<u>125,877</u>	4,764

Approved by the Parochial Church Council on 18th March 2020
and signed on its behalf by:



Jan Osborne



Lucy Hornby

**CHRIST CHURCH MILTON - next GRAVESEND
PAROCHIAL CHURCH COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st December 2019**

1. 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.

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.

The accounts include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts 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 recognised when received by or on behalf of the PCC.

Planned giving under covenant is recognised only when received.

Income tax recoverable on covenants or gift aid donations is recognised when the income is recognised.

Funds raised by the Summer Fete, Xmas Bazaar and similar fund raising events are accounted for gross.

Sales of magazines from the church are accounted for gross.

Other ordinary income

Rental income from the letting of church premises is recognised when the rental is due.

Income from investments

Interest receivable is accounted for when due, and tax recoverable is recognised in the same accounting year.

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 quota or parish share is accounted for as paid.

Fixed assets

Consecrated land and buildings and moveable church furnishings

Consecrated and beneficed property is excluded from the accounts by s.96 (2) of the Charities Act 1993.

No value is placed on moveable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. Similarly, no value is placed on the church hall as the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or benefice buildings and moveable church furnishings, whether maintenance or improvement, is written off as expenditure in the SOFA and separately disclosed.

Other fixtures, fittings and office equipment

Equipment used within the church premises is depreciated on a straight line basis over three years.

Individual items of equipment with a purchase price of £500 or less are written-off in the period in which the asset is acquired.

Current Assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provisions for amounts that may prove uncollectible.

**CHRIST CHURCH MILTON - next - GRAVESEND
PAROCHIAL CHURCH COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
For the year ended 31 December 2019**

2 INCOMING RESOURCES

	Unrestricted Funds	Restricted Funds	TOTAL FUNDS		+/- £
			2019	2018	
2(a) Voluntary income					
Collections	45,538	2,010	47,548	51,916	(4,367)
Income tax recoverable	11,872	0	11,872	12,329	(457)
Legacies	0	0	0	0	0
	57,410	2,010	59,421	64,245	(4,824)
2(b) Activities for generating funds					
Donations, appeals etc.	1,315	5,800	7,115	7,586	(471)
Fetes, Bazaars and fund raising events	9,148	0	9,148	9,213	(65)
	10,464	5,800	16,262	16,799	(536)
2(c) Income from investments					
Dividends / interest	577	0	577	571	6
	577	0	577	571	6
2(d) Church activities					
Magazines	784	0	784	256	529
Church hall lettings	10,225	0	10,225	10,059	166
Christ Church Pre-School	81,656	0	81,656	81,652	4
Fees	15,372	0	15,372	18,131	(2,760)
	108,037	0	108,037	110,098	(2,061)
2(e) Other ordinary income					
Insurance claim	0	0	0	0	0
	0	0	0	0	0
					0
					0
TOTAL INCOMING RESOURCES	176,488	7,810	184,296	191,713	(7,415)

**CHRIST CHURCH MILTON - next - GRAVESEND
PAROCHIAL CHURCH COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
For the year ended 31 December 2019**

3 RESOURCES EXPENDED

	Unrestricted Funds	Restricted Funds	TOTAL FUNDS		+/- £
			2019	2018	
3(a) Church activities					
Missionary and charitable giving:-					
Church overseas:					
Missionary societies	0	200	200	100	100
Relief and development agencies	0	300	300	792	(492)
Home missions and other Church Societies	0	1,266	1,266	1,999	(734)
Secular charities	0	4,825	4,825	4,590	236
	0	6,591	6,591	7,481	(890)
Ministry					
Parish Offer	56,900	0	56,900	65,000	(8,100)
Clergy expenses	1,503	0	1,503	749	753
Vicarage maintenance	3,507	0	3,507	420	3,087
Assistant clergy expenses	2,921	0	2,921	4,869	(1,948)
Training costs	0	0	0	0	0
Church running expenses	20,773	0	20,773	31,376	(10,603)
Church maintenance	5,176	0	5,176	3,109	2,066
Hall running costs	3,999	0	3,999	5,100	(1,101)
Salaries	68,716	0	68,716	65,832	2,884
Printing, stationery and office costs	7,484	0	7,484	8,262	(778)
	170,977	6,591	177,568	192,198	(14,630)
3(b) Generation of voluntary income					
Costs of appeals etc.	0	0	0	0	0
	0	0	0	0	0
3(c) Fundraising costs					
Fund-raising events	1,665	0	1,665	1,673	(8)
Other	0	0	0	0	0
	1,665	0	1,665	1,673	(8)
3(d) Governance costs					
Independent Examiner	300	0	300	300	0
Other	0	0	0	0	0
	300	0	300	300	0
TOTAL RESOURCES EXPENDED	172,942	6,591	179,533	194,171	(14,638)

4 STAFF COSTS

Wages and salaries	68,716	65,832	2,884
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During the year, the PCC employed Pre-School staff an Organist and a self-employed cleaner.
No member of the PCC received any reimbursement of expenses or remuneration.

CHRIST CHURCH MILTON - next - GRAVESEND
PAROCHIAL CHURCH COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (continued)
For the year ended 31 December 2019

		TOTAL FUNDS		+/-		
		2019	2018	£		
5 DEBTORS						
Income tax recoverable		9,000	9,375	(375)		
Prepayments		4,930	4,734	196		
Other debtors		0	0	0		
		<u>13,930</u>	<u>14,109</u>	<u>(179)</u>		
6 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR						
Accruals and deferred income		697	642	55		
Other creditors		3,085	3,388	-304		
		<u>3,782</u>	<u>4,030</u>	<u>(249)</u>		
7 PARISH FUNDS						
Unrestricted		61,631	58,086	3,545		
Restricted		69,011	67,791	1,219		
		<u>130,642</u>	<u>125,877</u>	<u>4,764</u>		
Analysis of Net Assets by Fund		Unrestricted Funds	Restricted Funds	Total 2019	Total 2018	+/- £
Current assets		65,413	69,011	134,424	129,604	4,819
Current liabilities		(3,782)	0	(3,782)	(3,727)	(55)
		<u>61,631</u>	<u>69,011</u>	<u>130,642</u>	<u>125,877</u>	<u>4,764</u>

Unrestricted Funds:

The unrestricted funds are used for the day to day running costs of the church and comprise: the plate collections; gift aid claim; general fund raising activities; together with other smaller donations which are not allocated to the restricted funds.

Restricted Funds:

The restricted funds comprise the Vicar and Churchwardens Account (a fund that receives occasional donations, the use of which is at the discretion of the Vicar and Churchwardens) together with funds held within the PCC that have been given or donated for a specific purpose (e.g. Good Causes) or to be allocated at the discretion of the PCC (described as "Unallocated"). These funds are utilised for payments to charitable organisations and specific projects such as the Organ refurbishment.

Restricted funds comprise:

	2019	2018	+/- £
Vicars & Church Warden's Fund	£62,699	62,699	0
SQ Church Music Fund	£4,753	4,287	466
Garden of Remembrance	£0	183	(183)
Good Causes / Chritian Aid / Food Bank	£1,559	464	1,095
Unallocated	£0	158	(158)
Total Restricted Funds	£69,011	£67,791	£1,219