



Holy Trinity South Chatham
(A Church of England and Methodist Local Ecumenical Partnership)

Churches of
St. Alban, St. David & St. William

Annual Report and Financial Statement

of

Holy Trinity South Chatham LEP
(Registered Charity no. 1135416)

and

The Parochial Church Council of
Holy Trinity South Chatham

for the year ended 31 December 2019

"Here to offer Christ in every home"

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The LEP present their report with the financial statements of the charity for the year ended 31 December 2019. The LEP have adopted the provisions of the Statement of Recommended Practice (FRSEE) Accounting and Reporting by Charities issued in January 2015, together with the Church Accounting Regulations 2006 (the Regulations) and Section 145 of the Charities Act 2011 (the 2011 Act)

Reference and Administrative Details

Holy Trinity South Chatham is a Local Ecumenical Partnership (Church of England & Methodist) and Registered Charity No: 1135416.

The Parish is within the Diocese of Rochester and also part of the North Kent Circuit of the Methodist Church, and the focal area of ministry is recognised as being the Church of England Ecclesiastical Parish of Holy Trinity South Chatham.

The LEP has three churches situated in different areas of the parish: St Alban's, Robin Hood Lane, Blue Bell Hill; St. David's, Newton Close, Lordswood; and St. William's, Walderslade Village Centre. The LEP Sharing Agreement created an LEP where we are a single worshipping community rather than separate denominations, and so worship and events are seen as united activities. In terms of ownership of premises, St David's is owned by the Methodist Church and the other two church buildings are owned by the Church of England Diocese of Rochester.

Formal address for correspondence and Charity Registration is that of the Chair of Trustees and the Team Rector (The Rectory, 18 Marion Close, Chatham ME5 9QA).

The list of Trustees as at April 2019 is shown in Table 1 below.

The complete list of administrative posts within the Parish is shown in Table 2 below.

Bank accounts are held with HSBC (1-5 Week Street, Maidstone, Kent ME14 1QW and CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ. The parish also has two repair fund deposit accounts with the Diocese of Rochester and seven deposit accounts with the Central Finance Board of the Methodist Church

The Independent Examiner is Natalie Harrison ACA FCCA CTA TEP, Beak Kemmenoe, Chartered Accountants, 1-3 Manor Road, Chatham. Kent ME4 6AE

Table 1 Combined Ecumenical Council – as at April 2019

Trustees Council		
Ex-officio		
Team Rector	Rev Elaine Cranmer	
Team Vicar	Rev David Kichenside	
Team Curate	Rev. Paul Robinson	<i>From September 2019</i>
Elected members		
St.Alban's	Jon Hicks	2019 - 2022
	<u>Karl Simmons</u>	2019 - 2022
	Vacancy	
	Vacancy	
St.David's	Bob Tarrant	2019-2022
	Vacancy	
	Vacancy	
	Vacancy	
St.William's	Michael Alabi	2017-2020
	Ina Hanford	2017-2020
	Jean Bassett	2018-2021
	Vera Jones	2018-2021
Co-opted members		
Pro-Warden St Alban's	Vacancy	
Warden St David's	Sylvia Wrigglesworth	2019-2020
Warden St William's	Michael Topliss	2019-2020
Treasurer	Vacancy	
Secretary	Jean Bassett	2019-2020
Young person's rep	Vacancy	
Parochial Church Council		
In addition to those above, the following are members of the PCC		
Elected to Deanery Synod	<u>Don Lawrence</u>	<u>2019-2020</u>
Elected to Deanery Synod	Michael Topliss	2017-2020
Elected to Deanery Synod	Mark Salter	2017-2020

The complete list of administrative posts within the Parish is listed below, along with the person fulfilling that role and the term of that appointment.

Table 2 Full Parish Administrative Team

Position	Name	Type	Period	End of Term
Team Rector and Chair of the PCC	Elaine Cranmer	Permanent	N/A	N/A
Team Vicar	David Kichenside	Permanent	N/A	N/A
Chair of Trustees	Elaine Cranmer	Fixed - voluntary	1 year	April 2020
Chair of PCC	Elaine Cranmer	Permanent	N/A	N/A
Parish Secretary	Jean Bassett	Fixed - voluntary		
Parish Treasurer	Vacancy	Fixed - voluntary		
Gift Aid Officer	Pauline Bowdery	Voluntary	N/A	N/A
Bookings Officer	Credwyn Tolhurst	Voluntary	N/A	N/A
Church Warden	Michael Topliss (St. William's)	Fixed - voluntary	1 year	April 2020
Church Warden	Sylvia Wrigglesworth (St. David's)	Fixed - voluntary	1 year	April 2020
Pro Church Warden	Vacancy			
Assistant Wardens at St. Alban's St. David's St. William's	Vacancy Vacancy Pat Long	Fixed - voluntary	1 year	April 2020
St. Alban's Steward	Vacancy	Fixed - voluntary	4 years	
St. David's Steward	Vacancy	Fixed - voluntary	4 years	
St. William's Steward	Vacancy	Fixed - voluntary	4 years	
St. Alban's Assistant Steward	Vacancy	Fixed - voluntary	4 years	
St. David's Assistant Steward	Vacancy	Fixed - voluntary	4 years	
St. William's Assistant Steward	Vacancy	Fixed - voluntary	4 years	
Property Steward: St. David's	Don Lawrence	Voluntary		
Deanery Synod Representative	Don Lawrence	Fixed - voluntary	1 years	April 2020
Deanery Synod Representative	Mark Salter	Fixed - voluntary	3 years	April 2020
Deanery Synod Representative	Michael Topliss	Fixed - voluntary	3 years	April 2020

Structure, Governance and Management

Following registration as a charity in March 2010, the LEP adopted a new Constitution approved by the Charity Commission and Churches Together in England, based upon the new model for LEPs introduced in 2009. The Trustees and Parochial Church Council work together to manage the affairs of the Parish.

Whilst the Constitution does not specify representation from particular churches, every effort is made to ensure a balance of representatives among the elected trustees. All the work of the Councils and Committees is undertaken according to the relevant governing documents, and Parish "Policy and Practice" which was adopted in 2009.

Members of the PCC are appointed in accordance with the Church Representation Rules, and all Church Officers are appointed in accordance with requirements of the Constitution and appropriate denominational regulations.

Being an LEP Registered Charity, the governance of the business of the parish is managed by two Councils working in co-operation with each other to oversee the work and ministry of the LEP and parish:

The Trustees Council is the body of (mainly) elected representatives from the churches who are responsible for the legal aspects of the LEP as a charity. This body also incorporates the functions of a Methodist Church Council in any matters relating to the Methodist Church.

Recruitment and Appointment of New Trustees

Trustees are elected at the Annual meeting of the Charity, which incorporates the Annual Parochial Church Meeting and Annual Vestry Meeting of the Parish. Trustees are elected for a term of three years. The method of appointment of PCC members is set out in the Church Representation Rules. All church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC and stand to become a member of the Trustees Council.

The Parochial Church Council (PCC) is required by law to deal with certain matters that are particular to the Church of England.

Most members of the PCC are also members of the Trustees Council and both Councils meet together for all meetings as one body called the Combined Ecumenical Council (CEC).

Induction and Training of New Trustees

All new members of the LEP are properly mentored by serving members and are advised of their duties and responsibilities. The Diocese of Rochester offers training annually for newly elected wardens and church council members

The Councils

There were a number of Combined Ecumenical Council (CEC) meetings during the year, approximately every two months. The Council is assisted by a number of Committees, with specific roles. The Team Rector chaired the meetings and the chair is formally elected annually. The Team Vicar, Curate, Church Wardens and Deanery Synod representatives are automatically members of the CEC. All other members of the council are elected.

Church Management Groups

St. Alban's, St. David's and St. William's each have an Advisory Group, which meet to discuss local issues, and report to the CEC. Whilst these groups have no constitutional authority or budget, they are key to the effective delivery of ministry for each of the church communities, and in supporting and advising the clergy about issues.

Authorised Ministers

The clergy team (Team Rector and Team Vicar) saw the arrival of the Rev. Paul Robinson in September 2019, he is serving his title post (curacy) as a part-time self-supporting minister across the parish. Rev. Bryan Tolhurst (Supernumary Methodist minister in full connexion) also offers support to the parish. Ministry is supported by a number of Licensed Lay Ministers (those aged 70 years or above have Permission to Minister or Permission to Officiate according to their role.)

- | | | |
|---|----------------------|-------------------|
| • | Roger Hill | (Reader Emeritus) |
| • | Debbie Oliver | (Reader) |
| • | Mark Salter | (Reader, PTO) |
| • | Sylvia Wrigglesworth | (Reader, PTO) |
| • | Ann Bengier | (Evangelist, PTM) |
| • | Mary Horwell | (Evangelist) |
| • | Bob Tarrant | (Evangelist) |

Related Parties

There were no related party transactions during the year.

Risk Management

The Parish regularly review a range of areas of ministry and practice regarding "risk", including regular inspections of buildings and health and safety assessments. All work with children and young people is subject to the guidelines and policy issued by the Diocese of Rochester and includes risk assessments where appropriate. Financial risk management is overseen by the CEC and is reviewed regularly during the year.

Objectives and Activities

Objectives and Aims

The Combined Ecumenical Council (CEC), which administers the LEP, is committed to enabling as many people as possible to worship at our churches and to become part of our parish community.

The CEC maintains an overview of worship throughout the parish and makes suggestions on how our services can involve the many groups that live 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 Commission'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; and 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 churches of St. Alban, St. David and St. William.

Significant Activities

The Local Ecumenical Partnership (LEP) exists to advance the Christian faith in the ecclesiastical parish of Holy Trinity South Chatham in accordance with the principles and practices of the Church of England and the Methodist Church, specifically to promote the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

The LEP is specifically responsible for the maintenance of the churches of St. Alban, St. David and St. William within the Parish.

Grant Making

The CEC continues to make institutional grants at their discretion and as funds allow.

Public Benefit Statement

The trustees of the charity confirm that they have complied with their duty under section 17(5) of the Charities Act 2011 to have regards to the Charity Commission's guidance on public benefit and that the public benefit requirement has informed the activities of the charity during the year to 31st December 2019.

In evaluating public benefit the trustees note that the majority of activities offered across the churches are open to all irrespective of their faith or beliefs whilst also providing nurturing and teaching within the Christian faith.

Volunteers

The charity relies on individuals outside of the Council to fulfil all of its activities. It is not possible to quantify the value of the work undertaken by the volunteers.

Achievements and Performance

The electoral role and attendance figures for the Parish are shown in the table below.

	2015	2016	2017	2018	2019
Electoral Roll	166	164	162	159	90
LEP Charity Members	110	101	103	99	97
Usual attendance across the three churches, counted in Oct (Adults)	151	87	72	103	124
Usual attendance across the three churches, counted in Oct (Children / Young People)	18	5	5	8	7

Notes:

- 2018 numbers include Sunday evening worship (i.e. Praise Service) but not Arts Café and Public Lectures, which were included in 2015, but not in 2016 and which ceased in July 2017.
- These numbers do not include Baby and Toddler Messy, Messy or Sporty Church 'fresh expressions of church. Please refer to the separate Group Reports for an indication of numbers attending.
- The Electoral Roll was completely revised during 2019, with changing circumstances a significant number of former members chose not apply for inclusion on the new Roll.

Worship

Each Sunday there is at least one service held in each of the three churches, with the exception of United Services, where the congregations of all three churches worship together in one of the three churches. There are usually five or six united services held throughout the year.

Outreach

Outreach activities have continued during 2019, including varieties of work within the local schools and a significant number of activities within each of the churches (e.g. Lunches, Coffee Mornings, Teas, etc.) Details of these groups and activities can be found in the Groups Report. The two-year programme of Arts Café and Public Lectures came to an end in July 2017.

The Parish Mission Action Plan was agreed in 2015. As part of the implementation of the Diocesan Called Together report and the Growing Together initiative the parish is preparing to work with the Archdeaconry Mission Enabler in identifying priorities for the coming years. A monthly Parish Prayer meeting started in 2019.

The Parish continues to support Cornerstone Coffee Shop, established within St. William's Church in 2013 to encourage engagement with the wider community.

Deanery Synod

The parish currently elects three lay members to the Rochester Deanery synod. They are ex-officio members of the PCC and thus provide the CEC with an important link between the parish and the wider structures of the church in the Diocese of Rochester. Sadly Mike

Radley, long-time Synod member died during the year and his contribution to the parish and deanery are greatly missed. Don Lawrence was elected for the remaining year of office.

North Kent Methodist Circuit

Although there were no candidates for election as Stewards from the churches in 2019 and the previous office holders had stepped down the Team Rector and Team Vicar have regularly attended Methodist Staff meetings during the year and a member of the clergy has represented the parish at each Circuit Meeting. Don Lawrence has now taken up the role of Property Steward for St. David's Church and attends the relevant Circuit meetings.

St Alban's Building Report for 2019

St Alban's congregation keep the church building and grounds in good order by taking part in the Annual clean and tidy up in the Summer/Autumn. At each group meeting there is a maintenance item to keep up to date with issues as they arise.

The parish is grateful to Aylesford Council for the Annual grant that is held for the St. Alban's each year for the upkeep and improvement of the church building and grounds.

Following the refurbishment of the church floor in 2018, remedial work was carried out in 2019 to prevent further lifting of the boards and a Quinquennial inspection of the building was commissioned.

St David's Building Report for 2019

A number of minor maintenance issues arose this year which are in process of being addressed. Due to ill-health the cleaner who very efficiently looked after the building for some years had to step down. All at St. David's are extremely grateful for all his work which often went beyond the call of duty and wish him a good retirement.

Roof gullies were cleared out and the problem seems to have been sorted. Sundry small repairs were completed. The annual boiler and fire checks were also carried out.

Mr Don Lawrence has offered to act as Property Steward for St. David's, attending the associated meetings within the North Kent Methodist Circuit.

St William's Building Report for 2019

2019 saw the long awaited completion of the project to replace the windows at St. William's. This was carried out in two stages during the year. Stage 2 (the clerestory windows) was slightly delayed by the discovery of an asbestos based filler around the original frames – a full survey was conducted and all asbestos material was subsequently removed in accordance with industry requirements.

The fire alarm system was updated during the year and at the end of the year the Quinquennial report was carried out by Nick Lee-Evans on behalf of Lee Evans. Repairs were also carried out to the access ramp and handrail. 2020 should see repairs carried out to the Lightning Conductor and the five-yearly electrical inspection for the building.

Financial Review

The Parish began the year with a balance of £9,258 on the general fund. After all the debtors and creditors have been taken into account, in particular the Gift Aid tax claim for the period from January to December, which was not claimed until the new financial year, the Parish finished the year with a general fund surplus of £2,329. This surplus results in a cumulative general fund balance of £11,587 at the end of the year carried forward to 2020.

The surplus of £2,329 incurred in 2019 represents a change of £8,585 from the deficit budget set for the year of £6,256. The change results from reduced expenditure of £12,127 compared to the budget, which is mainly the result of a reduction of £5,385 (£59,325 paid in 2019 from the provision of £64,620 in the budget) in the Parish Offer to the Diocese and a reduction of £2,604 on the cost of the buildings; offset by a reduced level of total income of £3,542 compared to the budget. The reductions were experienced on almost all income categories. particularly income from fees (a reduction of £4,328 from the budget provision, reflecting a reduced number of funerals conducted), offset by increased rent income (£3,002) and contributions from church groups (£2,550).

As a result, the Parish has been unable to increase its Parish Offer to the Diocese to a level, which recognises the cost to the Diocese of providing the Parish with two full-time clergy. The amount paid in 2019, however, is comparable to the amount paid in 2018 (£58,000) and the amount calculated by the Diocese for 2020 of £55,758.

The designated funds have been reduced significantly in 2019 as a result of the expenditure on the replacement windows at ground level and clerestory level at St William's Church. The cost in 2019 was £92,005, which has been met by accumulated balances on the St William's Repair Fund (£27,000), St William's Development Fund (£37,800), grants of £13,000 from Marshall's Charity (£8,000) and from the North Kent Methodist Circuit (£5,000); plus £14,205 being "borrowed" from parish funds accumulated for future improvements at St David's Church. These will require to be replenished over time.

Reserves Policy

It is the policy of the Church Council to maintain sufficient reserves to meet its' financial commitments as and when they fall due, at the same time maintaining designated funds to ensure that all necessary major repairs are carried out with due expediency.

Principal Funding Sources

The principal sources of funding continue to be planned giving, income tax refund on gift aid income, rents from regular hirers of the church buildings, fees (mostly funerals) and open plate collections.

Future Developments

As a Local Ecumenical Partnership the parish of Holy Trinity is subject to review by its sponsoring bodies (The Church of England and the Methodist Church) on behalf of Churches Together in Kent. The sponsoring bodies agreed not to carry out a formal review of the LEP in 2017 and have not re-visited this decision to date.

Statement of Trustees Responsibilities

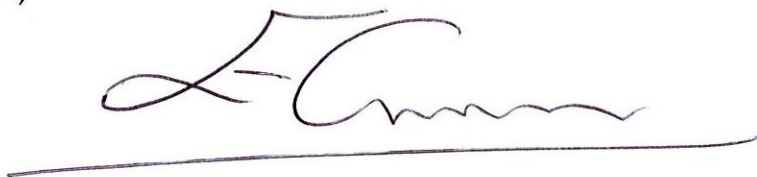
The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed require the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the CEC on 24th September 2020 and signed on their behalf by Rev. Elaine Cranmer (CEC chair.)



Independent Examiner's Report to the Trustees of Holy Trinity South Chatham

I report on the accounts for the year ended 31 December 2018 as set out on pages 14 to 22.

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 required.

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 Charity Commission (Under Section 145(5)(b) of the 2011 Act and
- 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 statements below.

Independent Examiner's Statement

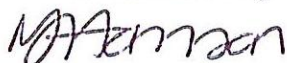
In connection with my examination, no matter has come to my attention:

(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 2011 Act; and
- to prepare financial accounts, which accord with the accounting records and to comply with the requirements of the 2011 Act

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.



Natalie Harrison ACA FCCA CTA TEP

Date 24-10-2020.

Beak Kemmenoe (Accountants)

1-3 Manor Road Chatham

Kent

ME4 6AE

Holy Trinity, South Chatham - St. Alban, St. David and St. William

STATEMENT OF FINANCIAL ACTIVITIES 2019

INCOME & EXPENDITURE	Notes	Unrestricted Funds		Restricted Funds	Endowment Funds	Total 31/12/2019	Total 31/12/2018
		General	Designated				
		£	£	£	£	£	£
INCOMING RESOURCES	2						
Voluntary Income	2.1a	56,744	18,133	2,000	0	76,877	66,198
Activities for generating funds	2.1b	53,771	42,894	0	0	96,666	98,008
Investment Income	2.1c	1	449	0	0	449	484
Other incoming resources	2.2	0	0	0	0	0	300
TOTAL INCOMING RESOURCES		110,516	61,476	2,000	0	173,992	164,991
RESOURCES EXPENDED	3						
Costs of generating voluntary income	3.1a	67	0	0	0	67	105
Fundraising trading: cost of goods sold & other costs	3.1b	550	0	0	0	550	592
Charitable activities	3.2	104,489	138,204	957	0	243,651	154,282
Governance costs	3.3	576	0	0	0	576	509
Other resources expended	3.4	55	0	0	0	55	60
TOTAL RESOURCES EXPENDED		105,738	138,204	957	0	244,899	155,548
Net incoming/(outgoing) resources before transfers		4,779	(76,729)	1,043	0	(70,907)	9,443
Transfers	4	(2,450)	2,450	0	0	0	0
NET MOVEMENT IN FUNDS		2,329	(74,279)	1,043	0	(70,907)	9,443
Total Funds Brought Forward 1 January 2019		9,258	136,608	3,429	0	149,296	139,853
TOTAL FUNDS CARRIED FORWARD 31 December 2019		11,587	62,330	4,472	0	78,389	149,296

Holy Trinity, South Chatham - St. Alban, St. David and St. William

BALANCE SHEET AS AT 31 DECEMBER 2019

		2019		2018	
		TOTAL		TOTAL	
Notes		£	£	£	£
FIXED ASSETS	8		0		0
CURRENT ASSETS					
Debtors	6	15,156		10,892	
Pre-payments	6	762		90	
Cash		3,932		4,118	
Current Accounts		15,790		19,262	
Deposit Accounts		41,448		113,898	
Aylesford Parish Council		4,005		2,624	
		81,092		150,884	
LIABILITIES:	7				
Creditors		(2,703)		(1,588)	
NET CURRENT ASSETS			78,389		149,296
NET ASSETS			78,389		149,296
FUNDS	9				
Unrestricted : General		11,587		9,258	
Designated		62,330		136,608 *	
			73,917		145,866
Restricted			4,472		3,430 *
			78,389		149,296

*** After reallocation of balances of £89,612 from Restricted to Designated**

Approved by the Combined Ecumenical Council Meeting on ~~31 March 2020~~ ^{24 Sept. 2020} and signed on its behalf by:



The Reverend Elaine Cranmer (Chairman of the Trustees and Chair of the PCC)

The notes on pages 15 to 20 form part of these accounts.

Notes to the Accounts for the year ended 31 December 2019

1. Accounting Policies

The Financial Statements have been prepared in accordance with the provisions of the Statement of Recommended Practice (FRSEE) Accounting Regulations (the Regulations) and Section 145 of the Charities Act 2011 (the Act).

The financial statements include transactions, assets and liabilities for which the Trustees can be held responsible. They do not include the accounts of church groups that owe an affiliation to another body nor those that are informal gatherings of church members.

Funds (See Note 9)

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

The purpose of any restricted funds is noted in the accounts. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund, unless a fund was set up on the understanding that any surplus would be returned to general funds.

Incoming Resources - All incoming resources are accounted for gross.

Voluntary income and capital sources:

Planned giving, collections and donations are recognised when received.

Tax refunds are recognised when the incoming resource to which they relate is received.

Grants and legacies to the LEP are accounted for when the LEP is legally entitled to the amounts due.

Activities which generate funds:

Rental income is accounted for when earned. Parochial Fees due to the LEP for weddings, funerals etc. are accounted for on an event-by-event basis. Some activities carried out by the Parish, including those run by sub-groups, make a charge to cover costs and so generate income, but their primary purpose is ministry or outreach, not generating funds.

Income from investments:

Interest is accounted for when due. Tax recoverable on such income is accrued for on the same basis.

Charitable Resources Expended

Grants:

Grants and donations are accounted for when allocated by the Trustees. The Trustees aim to give approximately 10% of all voluntary income from direct giving to various charities and causes as determined by the CEC. This policy was amended in 2016 to limit away giving to a reduced number of recipients so that the parish could make a higher contribution to the Diocese. Amounts received specifically for mission and remitting to other organisations are dealt with as restricted funds, but do not form part of the end of year accounts except if a balance remains to be paid out.

Costs directly related to the work of the church:

Clergy costs are seen as costs to the whole Parish and the costs for clergy housing are shown separately:

Team Rector
Team Vicar

Rev. Elaine Cranmer
Rev. David Kichenside

18 Marion Close
26 Mayford Road

With effect from October 2019 the parish also has a self-supporting minister (Rev. Paul Robinson) who, serves the parish as a curate, but no salary or housing costs are incurred by the parish.

The LEP employs three part-time cleaners, none of whom are paid more than £60,000 p.a. The costs of cleaners' wages and the cost of cleaning materials are shown for each church. All wages are paid gross.

The Cornerstone Coffee Shop employs four staff (all part-time). All wages are paid gross. All staff are paid at the Living Wage hourly rate.

The Diocesan Parish Share and Methodist Assessment are accounted for when payable and any amounts unpaid at 31 December are shown as creditors on the Balance Sheet.

All other expenditure is generally recognised when it is incurred and is accounted for gross.

Fixed Assets

Consecrated land and buildings and movable church furnishings:

Consecrated and beneficed property is excluded from the accounts by section 10(2)(a) of the Charities Act 2011.

No value is placed on movable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal. All expenditure incurred during the year on consecrated or beneficed buildings and movable church furnishings, whether maintenance or improvement, is written off.

Other land and buildings:

The PCC and LEP Trustees own no land or buildings but have responsibility for maintenance of properties as mentioned on page 8. The Trustees receive the income when the church buildings are hired out for use. Any expenditure on maintenance or improvement is written off as incurred.

Other fixtures, fittings and office equipment:

Individual items of equipment with a purchase price of £1,000 or less are written off in the period in which the asset is acquired, with plant and equipment purchased at a value of over £1,000 being capitalised on acquisition and depreciated at 50% p.a. for items costing less than £2,000 and at 25% p.a. for items costing £2,000 or more, on a straight line basis.

Investments:

The Trustees have no investments other than deposit accounts. With the exception of the Anglican Church Repair Funds, which are held at the Rochester Diocesan Board of Finance, all other deposit accounts are with the Central Finance Board of the Methodist Church. Deposit Accounts are used to hold balances on all funds which are not required for immediate use.

Current Assets:

Amounts owing to the Trustees 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 Methodist Central Board of Finance (Deposit accounts), Rochester Diocesan Board of Finance deposits, or at the banks.

Rounding Errors

All values are shown correctly rounded to the nearest pound, however the totals show the rounded sum of the *true* values, not the sum of the *rounded* values. (This means that at times the sum shown does not appear to be the sum of the values given, it is, however, the true sum.)

Reserves Policy:

Despite facing deficit budget situations for a number of years, through careful financial management and the provision of God through His people, the free reserves of the Trustees, (including funds designated for possible future repairs and varying levels of gift aid tax accumulated), have usually stayed at a level sufficient to meet between 2 and 3 months unrestricted expenditure covering ministry and building costs. There is no policy to increase the free reserves at present, as the Trustees prefer to trust that God will continue to provide the funds required to meet the needs of the Parish, as seen in previous years. The Trustees will, however, continue to examine ways of encouraging increased giving and acceptance of responsibility by the members of the church.

		Unrestricted Funds					Restricted Funds	Endowment Funds	Total 31/12/19	Total 31/12/18
		General Parish	General St Alban	General St David	General St William	Designated				
		£	£	£	£	£	£	£	£	£
2	INCOMING RESOURCES									
2.1	Incoming Resources from generated funds									
2.1a.	Voluntary Income:									
	Planned Giving - Gift Aided	561	10,078	14,457	10,004				35,099	35,034
	Other Gift Aided Giving	0	650	506	45		0		1,201	3,373
	Income Tax Recoverable	10,092	0	0	0	843	0		10,935	10,948
	Other Planned Giving	30	3,657	761	527				4,974	6,338
	Collections at services	0	1,754	1,361	1,500		0		4,615	5,900
	Donations & gift days	100	422	0	242	3,790	0		4,553	2,606
	Grants-recurring		0	0			2,000		2,000	2,000
	Grants-non recurring	0		0	0	13,500	0		13,500	
	Total:	10,782	16,560	17,084	12,317	18,133	2,000	0	76,877	66,198
2.1b.	Activities for generating funds:								0	
	Rental Income		4,679	17,171	21,004				42,855	37,369
	Fees	5,240							5,240	8,221
	Magazine advertising	476							476	455
	Magazine sales	566							566	673
	Refreshments	0	212	0	312		0		524	586
	Special Events	0					0		0	0
	Fundraising	0	1,186	1,323	1,556	1,889	0		5,954	5,295
	Waste Paper	45							45	318
	Spirit Squad			0		275	0		275	308
	Baby Messy Church					183	0		183	118
	Housewives' Fellowship					1,237	0		1,237	1,689
	Lunch Club:					1,226	0		1,226	1,526
	Seniors' Soups					369	0		369	469
	Children's & Youth (Messy/Sporty Church)					232	0		232	375
	Oasis					1,576	0		1,576	1,488
	Men's Breakfast					484	0		484	481
	Tea at 3					281	0		281	272
	Cornerstone Coffee Shop					35,144	0		35,144	38,365
	Away Weekend						0		0	
	Celebrating Community Festival						0		0	
	Wesselling fund						0		0	
	Courses	0							0	0
	Total:	6,328	6,077	18,494	22,872	42,894	0	0	96,666	98,008
2.1c.	Investment Income:								0	
	Interest	1				449	0		449	484
	Total:	1	0	0	0	449	0	0	449	484
2.2	Other incoming resources								0	
	Insurance Claims		0	0	0				0	
	Sanctuary			0					0	
	Parish Mission	0							0	
	Telephone	0	0	0	0				0	
	Printing	0	0	0	0				0	80
	Postage	0							0	
	Miscellaneous	0	0	0	0		0		0	220
	Total:	0	0	0	0	0	0	0	0	300
	TOTAL INCOMING RESOURCES	17,111	22,638	35,578	35,189	61,476	2,000	0	173,992	164,991

		Unrestricted Funds					Restricted Funds	Endowment Funds	Total 31/12/19	Total 31/12/18
		General Parish	General St Alban	General St David	General St William	Designated				
		£	£	£	£	£	£	£	£	£
3	RESOURCES EXPENDED									
3.1	Cost of generating funds									
3.1a.	Cost of generating voluntary income									
	Stewardship	67							67	105
	General Total:	67	0	0	0	0	0	0	67	105
3.1b.	Fundraising & trading								0	
	Fairs/Events	550			0	0	0		550	592
	Total:	550	0	0	0	0	0	0	550	592
3.2	Charitable activities								0	
	Grants: <i>See note 5</i>								0	
	Overseas Missions	200					0		200	319
	Relief & Development Agencies	26					0		26	
	Home Missions/Church Societies	300					0		300	1,565
	Secular Societies	1200					338		1,538	2203
	Ministry:								0	
	Travel Expenses	2,159	0	0	0				2,159	2,055
	Clergy Phones	644	0	0	0				644	597
	Clergy Conferences	0	0	0	0				0	10
	Clergy Computers/Equip	35	0	0	0	0			35	50
	Visiting Clergy	0							0	
	Gifts for Speakers	32							32	
	Housing: Council Tax, Water & Repairs	4,629			0				4,629	4,406
	Gas and Electricity	0							0	
	Church running expenses								0	

Heat & Light		808	2,016	4,963			7,788	8,226
Water Rates		120	570	1,071			1,761	2,438
Insurance		794	944	1,113			2,851	2,817
Repairs (not transfers)	478	284	994	1,651	100,166	619	104,192	6,898
Cleaning	0	1,688	5,179	6,072			12,939	12,804
Church Telephones	0	322	399	836			1,557	1,378
Postage	37	0	0	0			37	66
Printing & Stationery	1,456	0	0	0		0	1,456	1,729
Activities:							0	
Weddings							0	
Funerals	0						0	65
Organists/Choir/Music		233	194	318			746	982
Sanctuary	270	47	0	0			317	330
Books/ Worship	188	0	0	0		0	188	26
Baptisms	101	0	0	0			101	149
PA Equipment		0	0	0	0		0	
Magazine	445						445	607
Courses	20						20	15
Refreshments	42	11	0	0		0	53	76
Special Events	0	0	0	0		0	0	
Junior	60	0	0	0		0	60	454
Church/Children's/Youth								
Baby Messy Church			0		101	0	101	113
St D								
Seniors' Soups St W					357	0	357	477
Messy/Sporty Church				0	586	0	586	420
St W/St A								
Housewives' Fellowship					931	0	931	1,322
Lunch Club - St David's					1,076	0	1,076	1,274
Oasis - St David's					430	0	430	356
Men's Breakfast - St David's					378	0	378	360
Tea at 3 - St W					219	0	219	208
Cornerstone Coffee Shop St W					33,684	0	33,684	37,633
Wesselling Fund						0	0	
Away Weekend	0						0	
Spirit Squad					270	0	270	320
Celebrating Community Festival						0	0	

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		Unrestricted Funds					Restricted Funds	Endowment Funds	Total 31/12/19	Total 31/12/18
		General Parish	General St Alban	General St David	General St William	Designated				
		£	£	£	£	£	£	£	£	£
Support Costs:	Training	30							30	60
	Parish Mission	318							318	435
	Diocesan Parish Share	59,235							59,235	58,000
	Methodist Assessment	1,912							1,912	2,275
	Miscellaneous	45	0	0	0	5	0		50	765
	Total:	73,861	4,307	10,296	16,025	138,204	957	0	243,651	154,282
3.3	Governance costs									
	Independent Examination	576							576	509
	Total:	576	0	0	0	0	0	0	576	509
3.4	Other resources expended									
	St William's Development						0		0	
	St David's Building						0		0	
	St Alban's Improvement						0		0	
	Bank Charges	55					0		55	60
	Total:	55	0	0	0	0	0	0	55	60
	TOTAL RESOURCES USED	75,109	4,307	10,296	16,025	138,204	957	0	244,899	155,548

4 TRANSFERS

In 2019 the following transfers have been made between funds:

		<u>General</u>	<u>Designated</u>	<u>Restricted</u>	<u>Notes</u>
Repair Funds	St. Alban	(1,800)	1,800		Annual contribution for 2019
Repair Funds	St. David	(600)	600		Annual contribution for 2019
Repair Funds	St. William	(3,600)	3,600		Annual contribution for 2019
Repair Funds	St William		(27,000)		Transfer to St William's Development Fund
Oasis	St. David	1,000	(1,000)		Donation to General Fund
Oasis	St. David		(150)		Donation to St David's Improvement Fund
St David's Lunch Club	St David	450	(450)		Donation to General Fund
St David's Improvement Fund	St. David		150		Donation from Oasis
St William' Development Fund	St William		27,000		Transfer from St William's Repair Fund
Housewives Fellowship	St. Alban	250	(250)		Donation to General Fund
Men's Breakfast	St David	250	(250)		Donation to General Fund
Tea at 3	St William	100	(100)		Donation to General Fund
Cornerstone Coffee Shop	St William	1,500	(1,500)		Donation to General Fund
		(2,450)	2,450	0	

5 CHARITABLE AWAY GIVING/GRANTS

	<u>General</u>	<u>Restricted</u>		<u>General</u>	<u>Restricted</u>
Overseas Missions:			Home Missions/Church Societies:		
Methodist World Mission	200		Methodist Mission in Britain	200	

	0	Methodist Property Fund	100	
	200	The Children's Society	54	
Relief & Development Agencies:			300	54
Christian Aid Concert	26			
	0	Secular Societies:		
		Hope in the Community Medway	1,200	
		Medway Winter Night Shelter		284
	0		1,200	284

The sum of £4,732.11 was raised for Christian Aid and was sent direct, as part of the national house to house collection in May. The total includes special events and church collections including from the Baptist Church

The following amounts were also collected during the year and sent direct to the organisations concerned - £397.36 to The Children's Society, £724.29 to Medway Winter Night Shelter, £105.55 to Emmaus (50% of Medway Singers Carol Concert), £153.00 to Rochester DBF Zimbabwe Appeal and £167.50 to Rochester DBF Poverty and Hope Appeal.

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6 DEBTORS

	2019	2018
Debtors for goods and services		0
Rental Income Due	2,768	2,169
Income tax recoverable	12,262	8,596
Accrued Income	125	127
Total Debtors:	15,156	10,892
Prepayments	762	90
	15,917	10,982

7 LIABILITIES (all falling due within one year)

	2019	2018
Creditors for goods and services	556	520
Accruals	2,147	1,068
Total Creditors	2,703	1,588
Deferred Income	0	0
	2,703	1,588

8 FIXED ASSETS

The LEP and PCC currently have no fixed assets.

9 FUNDS

		Balance	Movement in Funds				Balance
		1/1/2019	Incoming	Outgoing	Interest	Transfers	31/12/2019
UNRESTRICTED FUNDS £							
General:		9,258	110,515	(105,738)	1	(2,450)	11,587
		0					0
Designated Funds:		0					0
Repair Funds:	St. Alban	13,092	0	0	40	1,800	14,931
	St. David	6,759	0	0	49	600	7,408
	St. William	27,145	0	0	52	(23,400)	3,798
Special Collections - Forest School	St. William	0	914				914
St. Alban's Development Fund	St. Alban	10,436	919	(815)	47		10,587
Lunch Club	St. David	461	1,226	(1,076)		(450)	161
Children & Youth Activities (Messy/Sporty Church)	St. William/ St Alban	356	232	(591)			(4)
Baby Messy Church	St David	109	183	(101)			190
Seniors' Soups	St. William	94	369	(357)			106
Housewives' Fellowship	St. Alban	2,120	1,237	(931)		(250)	2,176
St. William's Development Fund	St. William	42,098	17,633	(97,663)	131	27,000	(10,802)
St. David's Improvement Fund	St David	26,904	556	(1,688)	130	150	26,052
Comerstone Coffee Shop	St. William	6,437	35,144	(33,684)		(1,500)	6,397
Parish Weekend	Parish						0
Wesselling Fund	Parish						0
Oasis	St David	133	1,576	(430)		(1,150)	129
Tea at 3	St. William	108	281	(219)		(100)	70
Men's Breakfast	St David	336	484	(378)		(250)	192
Spirit Squad	St. David	19	275	(270)			24
		0	0	0	0	0	0
TOTAL UNRESTRICTED FUNDS		0 145,867	0 171,542	(243,942)	449	0	73,917
RESTRICTED FUNDS £							
St.A Maintenance - Aylesford P.Council	St Alban	2,624	2,000	(619)	0	0	4,005
Children & Youth Activities (Little Angels)	St. William	253	0	0	0	0	253
Special Collections **	Parish	338	0	(338)	0	0	0
Celebrating Community Festival	Parish	214	0	0	0	0	214
TOTAL RESTRICTED FUNDS		0 3,429	0 2,000	(957)	0	0	4,472

** Donations received and passed on as appropriate for specific charities and appeals.

ENDOWMENT FUNDS

The Trustees have no endowment funds.

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10 PAYMENTS to CEC MEMBERS

The following payments have been made to members of the CEC as reimbursement for materials and equipment purchased by them on behalf of the Parish:

Reverend Elaine Cranme	£607	Bob Tarrant	£10
Reverend David Kichensi	£1,151	Mr Michael Topliss	£655
Don Lawrence	£45		

No other payments of any kind, other than Ministers' expenses, have been made to any member of the CEC.

11 STAFF COSTS

2019

2018

Wages and salaries	Church Cleaners	£11,555	£11,656
Wages and salaries	Comerstone Coffee Shop	£21,041	£22,933

During the year the CEC employed a cleaner at each of the three churches (all part-time), and a total of eight staff (three for the whole year and five for different parts of the year) at the Comerstone Coffee Shop (all part-time). All parish employees are paid at the Living Wage hourly rate.

12 PRIOR YEAR ADJUSTMENTS

A number of Fund balances, totalling £89,612, previously shown as Restricted Funds as at 31 December 2018, have been reallocated and shown as Designated Funds. No other adjustments have been made to the accounts declared in previous years.
