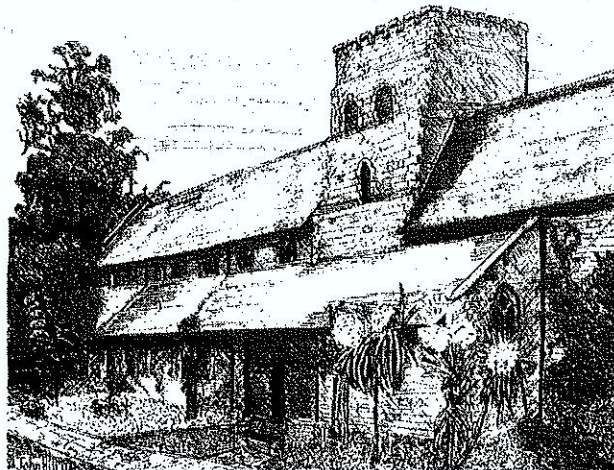




CHRIST CHURCH

MILTON-NEXT-GRAVESEND

**ANNUAL REPORT
and
FINANCIAL STATEMENTS
of the
PAROCHIAL CHURCH COUNCIL
for the year ended
31st DECEMBER 2021**



Registered Charity no. 1130741

ANNUAL REPORT 2021

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 Dr Andrew Davey Vicar from 20th May 2021
Rev Jacqueline Littlewood Associate Priest

<i>Representatives on Deanery Synod</i>	<i>until</i>
Rosemary Austin	2024
Peter Read	2023

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

Church Wardens
Lucy Hornby (resigned May 2021)
Janice Osborne
Colin Parsonson (elected May 2021)

<i>Elected Members</i>	<i>until</i>
Sheila Brown	2024
Sigismond Bultman	2024
John Hougham Vice Chair	2023
Stephen Humphries Treasurer	2022
Angela Kirby	2023
Andrew Nailor	2022
Colin Parsonson (resigned May 2021)	2021
Veronica Read	2022
Christine Sewell (resigned October 2021)	2024
Jennifer Shoesmith	2023
Sue Reilly	2023
Jasmine Humphries	2024
Michael Donovan	2023

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

Mr Michael Donovan was co-opted as PCC Secretary until elected at the APCM.

Of the five meetings of the PCC during the year, two were by Zoom due to Governmental restrictions on meetings. There was an average attendance of 75%. Among matters discussed were the Vacancy, the Parish Offer, Church and Hall heating and finances generally

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.

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.

Christ Church Preschool

This committee was reconstituted by the PCC in July and is chaired by the Vicar.

Electoral Roll

The church electoral roll stands at 123.

Usual Sunday Attendance

Attendance figures are close to our pre-Covid numbers with an average of about 70 adults and 10 children each week.

Safeguarding

In order to ensure due regard is being taken to the 'House of Bishops' safeguarding guidance', a Safeguarding Group, comprised of the Vicar, 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. Basic level training took place in the autumn.

Review of the year / Achievements

At the beginning of 2021 the benefice was in interregnum following the resignation of the Revd Sally Womersley. Covid constraints dominated the early months with a third lockdown. Following a recruitment process the Revd Dr Andrew Davey was appointed as Vicar of Christ Church, and was inducted on 20th May. Members were kept connected and informed by the regular email bulletin – *Christ Church Matters*. The Churchwardens, assistant priest and members of the ministry group provided exceptional service during the time of restrictions and interregnum.

Meanwhile the church was opened for private prayer, and public worship was reinstated by Holy Week with specific rules on distancing, masks, numbers, singing and interaction. Online provision has been developed with the use of Facebook. The choir has carried a great deal, particularly during the period when congregational singing was not possible. The church was supported by a number of local and retired clergy during the final months of the interregnum, particularly for occasional offices.

Occasional offices have been reinstated. At first baptisms and weddings faced similar restrictions to acts of worship. It has been good to get on with this important part of Christ Church's mission and ministry. Funerals continued with the assistance of retired local clergy.

Social gatherings were not permitted during the first half of the year. The Vicar was welcomed by a summer barbeque and the Social and Community Events Committee reinstated a programme which included a harvest lunch, table top sale, Last Night of the Proms, and Christmas Bazaar.

A pattern of Morning Prayer has been established on four days a week, complementing the well-attended mid-week service of Holy Communion.

The Christ Church Preschool has continued throughout this period. This has only been possible with the commitment and determination of the manager and her staff.

The 8am service of Holy Communion, congregational singing and post-service refreshments were restored during the summer. A number of activities returned including Semi-quavers, regular Mothers' Union meetings, Mustard Seed and the First Steps toddlers' service.

In September we presented four candidates for confirmation by Bishop Simon at a deanery service in St George's.

A remarkable range of Advent and Christmas services was offered (Christingle, Nine lessons, Crib services, as well as Midnight Mass and Christmas morning). This was only possible because of people's willingness in helping Christmas happen – distributing cards, singing, reading, stewarding and helping the Vicar fulfil his eccentric vision of outdoor crib services (in the rain!). Christmas services were live-streamed, and made available on Facebook and YouTube.

The period of restrictions meant that our hall has not provided the levels of income we are used to. Similarly levels of giving at occasional services and at fundraising events has been down. Regular planned giving has been maintained through the envelope scheme and standing orders. The PCC has sustained its commitments to the Diocese of Rochester Common Fund.

Financial Review 2021

Another year of Covid another year of lockdowns!

The pressure on the church's finances continued during 2021 with collections broadly remaining at 2020 levels. The Gift Aid claim raised £7,500 compared to £10,500 the previous year reflecting a reduction in 2020 contributions. On the positive side we received two generous legacies totaling £23,000, of which £13,000, on the legator's wishes, was used towards the re-surfacing of the car park. Thankfully we were able to hold a Covid friendly Xmas Bazaar, which raised an amazing £3,000 and other fund raising events including: Table Top Sale; Valentines Dinner; Zoom Quiz; and a contribution from Ride and Stride raised an additional £1,050.

Our contribution to Diocese expenditure referred to as the 'Parish Offer' was £30,000 in 2021 plus an additional payment of £3,000 towards the 2020 offer. This equated to a £30,000 annual contribution in both 2020 and 2021 compared to the Diocesan indicative calculation (i.e. what they suggest) of £70,461 (2020) and £ 73,678 (2021). Note the Diocesan indicative calculations include Ministry (Vicar) costs of £42,000 (2020) and £45,000 (2021).

As expected clergy and vicarage expenses increased in 2021 after a year in vacancy.

Church and Hall running expenses and maintenance excluding one-off expenditure was £29k in 2021 compared to £27k in 2020. One-off expenditure were car park re-surfacing in 2021 and new boilers 2020.

Christ Church Pre-School after contributions towards Hall expenses broke even. (Pre-School expenditure shown as 'Salaries' on page 8.)

Overall then as shown on page 4 Net Movement of Unrestricted Funds (i.e. profit or loss) a loss of £6,711 was posted. After a small profit was posted in 2019 this is the second year of deficit resulting in a reduction of £23k in reserves.

Reserves Policy

The policy of the PCC has been to maintain an unrestricted reserve of £30,000 to cover emergency situations that may arise from time to time.

In light of the extraordinary events of 2020/21 the PCC agreed to waive this requirement and at the end of 2021 the balance of our unrestricted reserve was minus £5k. (i.e. Funds on deposit £75k less Restricted Funds carried forward £80k)



Reverend Andrew Davey



Jan Osborne

19th April 2022

**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 2021, 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.

19th April 2022

CHRIST CHURCH MILTON - next - GRAVESEND
PAROCHIAL CHURCH COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 December 2021

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS		+/- £
				2021 £	2020 £	
INCOMING RESOURCES						
Voluntary income	2(a)	48,475	25,025	73,500	50,776	22,723
Activities for generating funds	2(b)	7,752	2,624	10,376	7,824	2,552
Income from investments	2(c)	477	0	477	538	(61)
Church activities	2(d)	87,733	0	87,733	87,671	62
Other ordinary income	2(e)	0	0	0	0	0
Total Incoming Resources		144,438	27,649	172,086	146,810	25,276
RESOURCES EXPENDED						
Church activities	3(a)	149,209	19,172	168,381	158,580	9,801
Cost of generation of voluntary income	3(b)	0	0	0	0	0
Fund-raising trading costs	3(c)	1,620	0	1,620	1,568	52
Governance costs	3(d)	320	0	320	320	0
Total Resources Used		151,149	19,172	170,321	160,468	9,853
NET INCOMING /(OUTGOING) RESOURCES BEING NET MOVEMENT IN FUNDS		(6,711)	8,477	1,765	(13,659)	15,424
TRANSFERS BETWEEN FUNDS		0	0	0	0	0
NET MOVEMENT IN FUNDS		(6,711)	8,477	1,765	(13,659)	15,424
BALANCES BROUGHT FORWARD AT 1 JANUARY 2021	Note 1	45,589	71,642	117,231	130,642	(13,411)
BALANCES CARRIED FORWARD AT 31 DECEMBER 2021		38,877	80,120	118,997	116,983	2,014


Note 1: The Unrestricted Funds figure includes a historical adjustment of £248 (+) to reconcile the true cash balance.

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

**BALANCE SHEET
As at 31 December 2021**

	Notes	2021	2020	+/- £
CURRENT ASSETS				
Debtors	5	12,268	13,718	(1,450)
Cash on deposit		74,812	70,774	4,039
Cash at bank and in hand		39,277	43,946	(4,669)
		<u>126,357</u>	<u>128,436</u>	<u>-2,080</u>
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR	6	<u>7,360</u>	<u>11,453</u>	<u>(4,093)</u>
NET CURRENT ASSETS		118,997	116,983	2,013
LIABILITIES: AMOUNTS FALLING DUE AFTER ONE YEAR		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL NET ASSETS		<u>118,997</u>	<u>116,983</u>	<u>2,013</u>
Represented by:- PARISH FUNDS	7			
Unrestricted		38,877	45,341	(6,464)
Restricted		80,120	71,642	8,477
		<u>118,997</u>	<u>116,983</u>	<u>2,013</u>

Approved by the Parochial Church Council on 16th March 2022 (subject to Independent Review subsequently received 19th April 2022) and signed on its behalf by:


Reverend Andrew Davey


Jan Osborne

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

**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st December 2021**

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 2021

2 INCOMING RESOURCES

	Unrestricted Funds	Restricted Funds	TOTAL FUNDS		+/- £
			2021	2020	
2(a) Voluntary income					
Collections	39,746	2,025	41,771	40,122	1,650
Income tax recoverable	7,429	0	7,429	10,655	(3,226)
Legacies	0	23,000	23,000	0	23,000
	<u>47,175</u>	<u>25,025</u>	<u>72,200</u>	<u>50,776</u>	<u>21,423</u>
2(b) Activities for generating funds					
Donations, appeals etc.	539	2,624	3,163	4,631	(1,468)
Fetes, Bazaars and fund raising events	7,213	0	7,213	3,193	4,020
	<u>7,752</u>	<u>2,624</u>	<u>10,375</u>	<u>7,824</u>	<u>2,552</u>
2(c) Income from investments					
Dividends / interest	477	0	477	538	(61)
	<u>477</u>	<u>0</u>	<u>477</u>	<u>538</u>	<u>(61)</u>
2(d) Church activities					
Magazines	0	0	0	133	(133)
Church hall lettings	3,580	0	3,580	2,430	1,150
Christ Church Pre-School	77,218	0	77,218	79,028	(1,810)
Fees	6,935	0	6,935	6,080	855
	<u>87,733</u>	<u>0</u>	<u>87,733</u>	<u>87,671</u>	<u>62</u>
2(e) Other ordinary income					
Insurance claim	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
					0
					0
TOTAL INCOMING RESOURCES	<u>143,138</u>	<u>27,649</u>	<u>170,786</u>	<u>146,809</u>	<u>23,977</u>

CHRIST CHURCH MILTON - next - GRAVESEND
PAROCHIAL CHURCH COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (continued)
For the year ended 31 December 2021

3 RESOURCES EXPENDED

	Unrestricted Funds	Restricted Funds	TOTAL FUNDS		+/- £
			2021	2020	
3(a) Church activities					
Missionary and charitable giving:-					
Church overseas:					
Missionary societies	0	698	698	0	698
Relief and development agencies	0	684	684	0	684
Home missions and other Church Societies	0	3,022	3,022	461	2,561
Secular charities	0	1,161	1,161	1,774	(614)
	<u>0</u>	<u>5,564</u>	<u>5,564</u>	<u>2,235</u>	<u>3,329</u>
Ministry					
Parish Offer	33,066	0	33,066	27,466	5,600
Clergy expenses	2,407	0	2,407	92	2,315
Vicarage maintenance	4,043	0	4,043	577	3,466
Assistant clergy expenses	1,080	0	1,080	1,364	(284)
Training costs	0	0	0	0	0
Church running expenses	18,187	0	18,187	17,561	626
Church maintenance	7,214	13,607	20,821	22,762	(1,941)
Hall running costs	4,684	0	4,684	19,829	(15,145)
Salaries	75,224	0	75,224	63,351	11,874
Printing, stationery and office costs	3,304	0	3,304	3,343	(39)
	<u>149,209</u>	<u>19,172</u>	<u>168,381</u>	<u>158,580</u>	<u>9,800</u>
3(b) Generation of voluntary income					
Costs of appeals etc.	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
3(c) Fundraising costs					
Fund-raising events	1,620	0	1,620	1,568	52
Other	0	0	0	0	0
	<u>1,620</u>	<u>0</u>	<u>1,620</u>	<u>1,568</u>	<u>52</u>
3(d) Governance costs					
Independent Examiner	320	0	320	320	0
Other	0	0	0	0	0
	<u>320</u>	<u>0</u>	<u>320</u>	<u>320</u>	<u>0</u>
TOTAL RESOURCES EXPENDED	<u>151,149</u>	<u>19,172</u>	<u>170,321</u>	<u>160,468</u>	<u>9,852</u>

4 STAFF COSTS

Wages and salaries	<u>75,224</u>	<u>68,716</u>	<u>6,509</u>
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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 2021

		TOTAL FUNDS		+/-		
		2021	2020	£		
5 DEBTORS						
Income tax recoverable		6,750	8,250	(1,500)		
Prepayments		5,518	5,468	50		
Other debtors		0	0	0		
		<u>12,268</u>	<u>13,718</u>	<u>(1,450)</u>		
6 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR						
Accruals and deferred income		564	574	-10		
Other creditors		6,796	10,879	-4,083		
		<u>7,360</u>	<u>11,453</u>	<u>(4,093)</u>		
7 PARISH FUNDS						
Unrestricted		37,578	45,341	-7,763		
Restricted		80,120	71,642	8,477		
		<u>117,698</u>	<u>116,983</u>	<u>714</u>		
		Unrestricted Funds	Restricted Funds	Total	Total	+/- £
Analysis of Net Assets by Fund				2021	2020	
Current assets		44,938	80,120	125,058	128,436	(3,378)
Current liabilities		(7,360)	0	(7,360)	(11,453)	4,093
		<u>37,578</u>	<u>80,120</u>	<u>117,698</u>	<u>116,983</u>	<u>714</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). These funds are utilised for payments to charitable organisations and specific projects such as the Organ refurbishment.

Restricted funds comprise:

	2021	2020	+/- £
Vicars & Church Warden's Fund	£72,092	62,699	9,393
SQ Church Music Fund	£5,130	5,130	0
Good Causes / Christian Aid / Food Bank	£2,898	3,813	(915)
Total Restricted Funds	£80,120	£71,642	£8,477