

The Parochial Church Council of St. John the Baptist Church, Meopham

TRUSTEES ANNUAL REPORT FOR 2021

STRUCTURE, GOVERNANCE, AND MANAGEMENT

St John the Baptist Church is situated in Wrotham Road Meopham in the County of Kent.

It is part of the Diocese of Rochester within the Church of England.

The correspondence address is The Parish Office, St John's Centre, Wrotham Road, Meopham Kent DA13 0AA.

The Parochial Church Council (PCC) is a corporate body established by the Church of England. The PCC operates under the Parochial Church Councils (Powers) Measure 1956 and is a registered charity with the Charity Commission.

The method of appointment of PCC members is set out in the Church Representation Rules (Revised 2020 edition).

Membership

Members of the PCC (Trustees) are either ex officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules.

During 2021 and up to the date of this report, the following served as Trustees and Members of the PCC:

Ex-Officio Members:

The Revd Canon Alyson Davie	Rector/PCC Chairman/ Standing Committee	From June 2014
Mr Peter Kettle	Licenced Lay Minister/ PCC Secretary	From May 2021
Mrs Jill Kettle	Churchwarden	From April 2021
Mrs Veronica Rees	Deanery Synod Representative	From July 2019
Mrs Jenny Wood	Deanery Synod Representative	From April 2020

Members: Mrs Ruth Blake (from September 2020), Mrs Anne Crouch (from September 2020), Mr Dennis Fairweather (from September 2020, elected as Lay PCC Chairman November 2020), Mrs Jackie Hunter (Treasurer/ Standing Committee, from May 2019), Mr Peter Kettle (Secretary/ Standing Committee to April 2021), Mr Jeff Richards (retired April 2020), Miss Sarah Richards (retired April 2020), Mrs Linda Sims (from April 2019, Buildings Development Group from October 2020), and Mr Roger Wisdom (Buildings Development Group to April 2020/ Standing Committee, from May 2019).

OBJECTIVES, ACTIVITIES, ACHIEVEMENTS, AND FUTURE PLANS

The PCC has the responsibility of co-operating with the incumbent in promoting within the parish the whole mission of the church - pastoral, evangelistic, social and ecumenical.

It delivers public benefit through regular Sunday and weekday public worship and meetings for prayer. It also has responsibility for the teaching of Christianity and its values and the promotion of the mission of the Church. In addition, it seeks to give financial support to UK and overseas charities and missions.

It also has maintenance responsibilities for the St. John's Centre, which is a resource available for use by parishioners and local residents.

The PCC met on 8 occasions during the year with an average attendance of 89%. These included 6 regular meetings, plus special meetings to (a) appoint officers following the 2021 APCM and (b) a special meeting using Zoom video-conferencing to discuss repairs to the bell tower. Zoom conferencing was also used for Covid-safety reasons for the regular meetings held in January and March.

The PCC is supported by several Development and Task Groups which form part of the working structure of the PCC.

Standing Committee

This is the only committee required by Church regulations. It has the authority to transact the business of the PCC between its meetings, subject to any directions given by the PCC.

Task Groups

Task Groups are formed to report to the full PCC on any matters which they have been specifically asked to consider. The Outward Giving task group formed in 2019 continued its work and a new group was established to consider ways of improving the church's financial position.

Outward Giving

At its January 2021 meeting the PCC re-affirmed its commitment to give 10% of income every year to a small set of chosen beneficiaries with strong or developing links to the church. These were chosen by church members following a special service held on 15 August. Three main beneficiaries to be supported in the next three years – the Itolwa/Kondoa Companionship Link, Autism South East and the Church Mission Society – were each allocated £1,800. Three other beneficiaries - Gravesham Foodbank, L'Arche UK, and St Luke's Healthcare – received one-off payments of £410 each. This funding was mainly covered by a gift-aided anonymous donation of £5,000.

Gift Aid Co-Ordinator's Report for year ending 31/12/21

Income from Giving for unrestricted use	2021	2020
	£	£
Standing orders, direct debits and cheques	33,896	45,963
Tax recoverable on income	8,741	11,602
Income from which gift aid cannot be claimed	2,820	1,260
Open plate collections	432	799
Sundry donations	2,561	1,491

Over the course of the year 53 people made donations either by standing order or by cheque, the majority of which were eligible for Gift Aid. The Diocese has set up the Parish Giving Scheme which is an alternative method of managing payments and can now be used for regular giving.

During the period of lock-down the open plate donations were not possible and therefore the income has fallen further in 2021, however it is pleasing to note that a number of envelope givers have converted to regular planned giving electronically or by cheque. Currently there are no weekly envelopes being used.

Worship, Mission & Ministry Development Group

This group considers and advises on the strategy and development of worship, mission, and ministry in the life of the Church.

During 2021, we continued to be regulated in our activities because of the Covid -19 pandemic. The resumption of public worship in March was appreciated by many even with restrictions. Government guidelines eased some of our restrictions towards the end of the year and that has helped to encourage more people to return to come along to public worship confident that they can do so safely. Morning Prayer by Zoom on weekdays has continued throughout 2021.

Baptisms and Weddings We held 6 baptisms in 2021 and 2 weddings. Most weddings and baptisms booked for 2020 and 2021 have rebooked for 2022.

Funerals continued throughout 2021 most returning to a service in church or crematorium. We held 16 funerals and 10 burials of cremated remains.

Outreach

Children and families' outreach and worship activities have resumed from late summer 2021. There was a healthy participation of young families in the Harvest Thanksgiving and Carol Services. Several Sunday afternoon meetings for children and families were held between October and December. A 'Sunday Afternoon Club' offering worship, craft activities and food has now been established and promoted. It began meeting monthly in February 2022.

In the run-up to the Cop-26 conference a 'Facing Climate Change' bible study course was run in August-September and a special 'Climate Sunday' morning service was held on 31 October. Both the course and service attracted non-churchgoers.

While cafes were unable to open due to Covid restrictions, Community Café ran as a support group during April and May. During this time we had a closed membership of 15 mainly elderly people living on their own. The Café resumed regular operations in June. There is a regular attendance of 20 – 30 people, including church members and others from the wider local community. The café continues to link with organisations who offer support including HI Kent, Green Doctors (Groundwork South) and Age UK.

The Alzheimer's Support Group has now come under the care and support of the PCC and renamed itself as Meopham Carers Support Group. As restrictions have been lifted it has been able to meet weekly, giving much needed support to those who are caring for loved ones with dementia.

Pastoral Care

Services of Holy Communion in Care Homes and Home Communions have largely been impossible for most of this year, although visiting has continued where possible. We have kept in touch with our congregation members and other contacts by email and telephone with occasional visits when regulations have allowed.

People

Allison Merry continues as our Parish Administrator and we continue to employ Wendy Martin our cleaner.

Without a permanent organist, it continues to be a real privilege to have the services of James Brown and Paul Lee to help us on a regular basis.

The Revd Don Gilkes has been a great help in leading worship, preaching and officiating at weddings and funerals.

We are extremely thankful to Peter Kettle, licensed in May 2021, who serves as Licensed Lay Minister across the benefice and continues with training in specific areas of ministry, also Clive Adams who continues to serve the benefice as a Reader with Permission to Officiate, and Jennifer Giles and Veronica Rees who hold Permission to Minister as Pastoral Assistant and Evangelist.

Church Membership and Attendance

All are welcome to attend our services. There are 82 parishioners on the Church Electoral Roll. Of these 29 are not resident within the parish.

Following the lockdowns and increased infection rates of the Covid -19 pandemic in 2020 and early 2021, it was possible to resume regular public worship on Palm Sunday 28 March 2021 albeit with some continuing restrictions in place. We managed to maintain regular worship throughout the rest of 2021.

Average Sunday attendance counted at services held across each week in the month of October 2021 was 46. Numbers remained down because of required social distancing and some people continuing to worship at home.

Easter 2021 attendance was 58 and Christmas 2021 attendance was 48.

Diocesan Synod.

Diocesan Synod met three times in 2021. The meetings in March and June being by Zoom under Bishop's Instrument. The November meeting was able to be held in person at St John's Meopham. During the Summer of 2021 elections were held for the new triennium of Diocesan Synod (November 2021- June 2024)

Alyson chose not to stand again for Diocesan Synod after 15 years' service in that capacity. This means she is no longer on Bishop's Council (11 years) or Chair of the House of Clergy (7 years). She remains Area Dean of Cobham Deanery alongside her principal role as Rector of Meopham with Nurstead.

Cobham Deanery Synod

Deanery Synod meetings have been chaired by the Area Dean, the Revd. Canon Alyson Davie, and begin with worship. There are reports from the Treasurer, Board of Education, Bishop's Council, Diocesan Synod and General Synod.

We resumed meeting in February albeit by Zoom but it enabled us to meet old friends and new members. We had breakout groups of five members, where we each shared our favourite hobby and what was the best thing that had happened recently and this was followed by more breakout groups discussing two questions on 'Thoughts from Lockdown' both re church and our own families! In the feedback members thought that Zoom was good but more importantly, they thought people would continue with the caring and looking after one another.

Our next meeting was in June, again by Zoom and this time, The Revd Dr Joel Love, gave us a presentation on 'Living in Love and Faith', an initiative by the Church of England to help individuals, parishes, deaneries and dioceses to reflect on our shared humanity and sexuality.

This course is the product of three years' work by more than 40 people, led by the Bishop of Coventry. 'Living in Love and Faith' includes a 480-page book, a series of films and podcasts, a course and an online library of other publications, in what is thought to be the most extensive work in this area by any faith group in the world. It follows an appeal by the House of Bishops to the whole Church of England to participate in learning together, using the resources for open, honest and gracious discussion, listening and learning. There are many free digital resources, which will

appeal to each and every age group. Apart from the book, which has been split into the various resources, there are podcasts, films and course booklets.

Once again, breakout groups followed and the conclusion was that we need to remember that "These issues go to the heart of what it means to be human, and especially touches upon the lives of people who feel marginalised by the Church, so we should debate with compassion and sensitivity, seeking prayerful wisdom from God and aiming at all times to show the fruit of the Spirit as St Paul describes it in Galatians 6; that is, with love, joy, peace, patience, kindness, generosity, faithfulness, gentleness and self-control."

Our final meeting of 2021 was in October, (about two weeks before the COP 26 conference) and this time we were able to meet in person which was much appreciated. A presentation was given by Cameron Clark looking at Eco Church with suggestions on how we can contribute, even with small measures to making our churches more environmentally friendly. It is essential that we each play our part caring for God's world, and not rely on governments and large corporations to take action to protect our planet. Across the Church of England and Church in Wales 43 of 48 Dioceses, including ours, has registered for Eco Diocese. There is no cost to join. With the PCC's backing each parish registers independently and moves at their own pace for Bronze; Silver and Gold awards which are achievable. It was suggested each church has a small team who are concerned about the environment to see how we can achieve these goals, reporting back to the PCC.

Following the talk, we broke into groups discussing how we personally were doing things at home, and what our church was already doing, and exchanging ideas.

In the summer, voting took place for a new House of Laity to represent the Diocese in Rochester at General Synod and for the first time, members of Deanery Synods were included in the voting which was done, very efficiently, electronically. We received by email the election manifestos of those wishing to serve us and we were encouraged to vote for whoever we felt called to vote for.

Those who represent the Laity are Mrs Billy-Jo O'Leary from Welling, Andrew Smith from Tunbridge Wells, Jane Rosam from Edenbridge and Martin Sewell from Gravesend.

Veronica Rees and Jenny Wood

Risk Management

We regularly review the systems, policies and procedures that are in place to manage the risks that may have an impact upon the mission and ministry of the church in the parish.

Our financial policies and procedures comply with the requirements of the Statement of Recommended Practice for Charities (SORP 2015).

During the year, we have continued to operate within the bounds of our Safeguarding Policies for children and Adults when they are Vulnerable. Further, the PCC complies with the legal duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have due regard to guidance issued by the House of Bishops' on matters relating to the safeguarding of children and vulnerable adults).

Safeguarding training, DBS checking and our involvement in the Diocesan Past Cases Review have all proceeded as and when needed.

We have an established Fire Risk Assessment which continues to be updated as necessary

We have an established Lone Working Policy and regularly review our security.

Reserves Policy

The PCC agreed a resolution in its meeting on 28 July 2021 to approach the Charity Commission to redesignate an endowment reserve to a PCC designated reserve. The endowment was the Golding Bird Graves Trust. The resolution allowed the funds to be released from the endowment to be used for the repair and maintenance of the structure of the church and the churchyard. With

an endowment only the interest can be spent and as this was less than £1,000 the Charity Commission agreed to the PCC resolution.

The PCC long term policy is to maintain a balance of unrestricted funds, not otherwise committed, equal to three months' worth of running costs expenditure. With the shortfall in income this policy cannot currently be achieved.

For 2021, our unrestricted reserves at the year-end had reduced from £24,064 to £10,539. The three-month target figure is £22,100 excluding repairs. The PCC are aware that the level of reserves has continued to fall and are reviewing ways to ensure that the policy can continue to be maintained.

Financial Review

At the end of the year our accounts show an overall deficit of £16,695 (2020 – deficit of £24,538). To explain the deficit we need to look at the different reserves as follows:

1. Unrestricted Funds of £10,539 (2020 - £24,064). This deficit of £13,525 was significantly affected this year due to a reduction in planned giving income and with the closure of the buildings which restricted other income hire charges and wedding fees. Planned Giving and related Gift Aid was £14,986 lower than 2020. St Mildreds managed to maintain its contribution at the 2020 reduced level of £4,000. Expenditure levels were down £13,035 on 2020 with a reduction in Parish Share to the Diocese of £24,869. The costs of running the St John's Centre increased by £3,471 as there was less furlough refund available, the Meopham Review costs increased £1,666 and support costs were also £3,210 higher.
2. Restricted Funds of £108,409 (2020 - £114,067). These funds always show a loss of £5,658 as it relates to the annual charge for the depreciation of the St John's Centre buildings. Whilst on our balance sheet there is no cash reserves that are available for use.
3. Endowment funds £11,634 (2020 - £32,116). As explained in the reserves policy we disinvested 1,000 units in the Golding Bird Graves Trust realising £25,710 which has been transferred to Designated funds. The market value of our Endowment Funds, increased significantly at the year-end by £4,690 (2020 £2,058) and the market value will continue to depend on the financial markets. The Endowment Funds represent investments held in perpetuity unless they are redesignated with approval of the Charity Commission.
4. Designated Funds £101,205 (2020 - £78,225). These funds are allocated for specific expenditure by the PCC. The increase in the year is the transfer from the Endowments less depreciation on equipment purchased using Designated Funds.

The Total Funds at the year-end are £231,787 (2020 £248,482) and continue to show a reduction in the financial stability of the Church. The balance sheet also reflects this reduction with cash resources depleted. A task group is reviewing ways to increase fund raising for the Church.

Jackie Hunter

Buildings

With the gradual lifting of lockdown restrictions, the Church and St. John's Centre have returned to more regular use over the past six months.

To improve the use of the internet in the Church and Centre the provision was upgraded following the installation by BT Openreach of fibre optic cabling through the village to provide a faster broadband speed. This will greatly enhance presentations and make our facilities more attractive to hire out. Our thanks go to Dennis Fairweather and his team for their work in the installation procedure.

Major expenditure this year has involved the replacement of the Tower louvres which were beyond repair and dangerous. Our thanks go to The Friends of Meopham Church and The Kent Bell

Ringers Association who have provided grants to assist with the cost of the work, the balance financed by the PCC.

The five yearly Quinquennial Inspection was undertaken and a report has been received. No major urgent works are required immediately. Due to the financial position of St. John's the PCC will apply where possible for grants to assist with funding for works required over the next five-year period of the report.

Whilst the clock has been recently converted to an electrical winding mechanism, this still requires checking. The system failed recently due to a faulty component and our thanks are due to Alan Forman and David Day for overseeing the repairs by Gillett and Johnson and generally monitoring the clock.

The recent storms in February caused damage to trees in the new churchyard and these had to be removed immediately as a matter of safety. Hedging was also damaged and this will be replaced.

Repairs to the St. John's Centre car park are planned and will be undertaken as soon as weather conditions permit.

There is a considerable amount of clearance and tidying required along the south boundary and path of the Church grounds and it is hoped that volunteers for working parties can be found from within the Church Family and the wider community.

Regular maintenance of both the Church and the Centre continues to be undertaken by members of the Building Development Group. There is a considerable amount of unseen work that takes place to ensure that the facilities are in a safe and working order. My thanks to all the team who give generously of their time and expertise to achieve this.

My thanks also to the dedicated team of volunteer cleaners who look after the church on a weekly basis.

Roger Wisdom retired as Chairperson of the Buildings group during the past year and I would like to express my thanks for his work in this role over the past years.

Linda Sims

St. John the Baptist Church Meopham

Financial Statements of the Parochial Church Council (The Trustees) For the Year Ended 31st December 2021

Registered Office & Correspondence Address:

The Parish Office
Wrotham Road, Meopham
DA13 0AA

Rector and PCC Chairman

The Revd. Canon Alyson Davie
The Rectory, Shipley Hills Road, Meopham
DA13 0AD

Bankers:

Santander PLC
Bootle, Merseyside
L30 4GB

Independent Examiner:

Philip Bradley FCA
Bradley & Co Limited
4B Christchurch House, Beaufort Court
Rochester ME2 4FX

Registered Charity No: 1133014

The Parochial Church Council of St John the Baptist Meopham
Statement of Financial Activities
For the Year Ended 31st December 2021

		Unrestricted Funds	Restricted Funds	Endowment Funds	Designated Funds	TOTAL FUNDS 2021	TOTAL FUNDS 2020
	Note	£	£	£	£	£	£
INCOME							
Donations and Legacies	2(a)	48,450	0	0	6,250	54,700	61,115
Fundraising & Trading Activities	2(b)	7,235	0	0	0	7,235	8,738
Income from Church Activities	2(c)	21,163	0	0	0	21,163	15,953
Income from Investments	2(d)	972	0	0	0	972	1,171
Other Income	2(e)	0	0	0	0	0	0
TOTAL INCOME		77,820	0	0	6,250	84,070	86,977
EXPENDITURE							
Mission and Charitable Giving	3(a)	736	0	0	5,000	5,736	0
Support costs	3(b)	17,756	0	0	0	17,756	14,786
Expenditure on Church Activities	3(c)	64,253	5,658	0	3,452	73,363	91,752
Expenditure on Raising Funds	3(d)	8,600	0	0	0	8,600	7,035
Other Expenditure	3(e)	0	0	0	0	0	0
TOTAL EXPENDITURE		91,345	5,658	0	8,452	105,455	113,573
NET SPEND BEFORE TRANSFERS		(13,525)	(5,658)	0	(2,202)	(21,385)	(26,596)
TRANSFERS BETWEEN FUNDS	12	0	0	(25,172)	25,172	0	0
NET INCOME/SPEND BEFORE INVESTMENT MOVEMENT		(13,525)	(5,658)	(25,172)	22,970	(21,385)	(26,596)
GAIN/(LOSS) ON INVESTMENT ASSETS		0	0	4,690	0	4,690	2,058
NET MOVEMENT IN FUNDS (LOSS)		(13,525)	(5,658)	(20,482)	22,970	(16,695)	(24,538)
Balances Brought Forward at 1st January 2021		24,064	114,067	32,116	78,235	248,482	273,020
TOTAL PARISH FUNDS CARRIED FORWARD	12	£10,539	£108,409	£11,634	£101,205	£231,787	£248,482

The notes on pages 4 to 12 form part of these accounts.

The Parochial Church Council of St John the Baptist Meopham
Balance Sheet as at 31st December 2021

		2021	2020
	Note	£	£
FIXED ASSETS			
Tangible Fixed Assets:			
Fixtures, Fittings and Equipment	5(a)	10,710	13,793
St. John's Centre	5(b)	109,433	113,873
		<u>120,143</u>	<u>127,666</u>
Investment Assets	6	11,634	32,116
TOTAL FIXED ASSETS		<u>131,777</u>	<u>159,782</u>
CURRENT ASSETS			
Debtors	7	30,572	7,253
Short term deposits	8	56,780	63,737
Cash at bank and in hand	9	18,927	24,335
		<u>106,279</u>	<u>95,325</u>
LIABILITIES:			
Amounts falling due within one year	10	(6,269)	(6,625)
NET CURRENT ASSETS		<u>100,010</u>	<u>88,700</u>
TOTAL NET ASSETS		<u>£231,787</u>	<u>£248,482</u>
FUNDS			
Unrestricted	12	10,539	24,064
Restricted	12	108,409	114,067
Designated	12	101,205	78,235
Endowment	12	11,634	32,116
TOTAL FUNDS	12	<u>£231,787</u>	<u>£248,482</u>

Approved by the Parochial Church Council on the 16th March 2022 and signed on its behalf by:

The Revd. Canon Alyson Davie
Rector and PCC Chairman

Mrs J Hunter
Treasurer

The notes on pages 4 to 12 form part of these accounts.

The Parochial Church Council of St John the Baptist Meopham
Notes to the Financial Statements
For the Year Ended 31st December 2021

1. ACCOUNTING POLICIES

The financial statements have been prepared in accordance with applicable accounting standards; the 2017 Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS 102)); the Charities Act 2011; and Church Accounting Regulations 2006(2018 edition). The Parochial Church Council is a public benefit entity within the meaning of FRS102.

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value. The financial statements 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.

Funds

Endowment Funds held are capital in nature. The income arising from investment of the endowment may be used either as restricted or unrestricted funds depending upon the purpose for which the endowment was established.

Restricted Funds represent (a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest, and (b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be spent on the specific purpose for which they were given. Any balance remaining unspent at the end of each year is carried forward as a balance on that fund. A breakdown of the Restricted Funds can be found at Note 12.

Designated Funds or earmarked funds represent funds the PCC has ring fenced for a particular charitable project or has discretion on how these particular funds are spent. These are not funds available to spend on the general running of the charity. Our designated funds include: the sound system; church fixtures and fittings, church and churchyard repair and maintenance.

Unrestricted Funds are general funds which can be used for PCC ordinary business and charitable purposes.

Financial Statements

Income: Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the income to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. Dividends are accounted for when receivable; interest is accrued. All other income is recognised when it is receivable. All income is accounted for gross.

Expenditure: Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The Diocesan Contribution is accounted for when due. All expenditure is generally recognised when it is incurred and is accounted for gross.

Fixed Assets: Consecrated and benefice property is not included in the accounts in accordance with The Charities Act 2011, which took effect on the 14th March 2012. Hence the St John the Baptist Church has been excluded from the Balance Sheet. The buildings and contents are insured for £11.59m. All expenditure incurred during the year on consecrated or beneficed property, whether maintenance or improvements have been written off during the year.

Moveable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a Faculty for disposal are classified as inalienable property. They are listed in the church's inventory, which can be inspected at any reasonable time. For anything acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements. Items not included in the Faculty and acquired since 1st January 2001, have been capitalised and depreciated over their estimated useful economic lives on a straight line basis.

Equipment used in the church premises and the St John's Centre is depreciated on a straight-line basis over five years.

Individual items of equipment with a purchase price of £300 or less are written off when the asset is acquired. The freehold property of the St John's Centre is depreciated on a straight line basis over 40 years.

Investments are included in the financial statements at market value at the year end.

The Parochial Church Council of St John the Baptist Meopham
Notes to the Financial Statements
For the Year Ended 31st December 2021

2 INCOME

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Designated Funds £	TOTAL FUNDS 2021 £	TOTAL FUNDS 2020 £
2 (a) Donations and Legacies						
<u>Planned Giving:</u>						
Gift Aid donations	33,896	0	0	5,000	38,896	45,963
Tax recoverable	8,741	0	0	1,250	9,991	11,344
Non Gift Aid donations	2,820	0	0	0	2,820	1,260
<u>Collections:</u>						
Open Plate	432	0	0	0	432	799
Tax recoverable	0	0	0	0	0	258
<u>Donations & Appeals:</u>						
Wall safe	20	0	0	0	20	0
Other donations	2,541	0	0	0	2,541	1,491
<u>Legacies</u>	0	0	0	0	0	0
	48,450	0	0	6,250	54,700	61,115
2 (b) Fundraising & Trading Activities:						
Concerts and choral events	0	0	0	0	0	0
Social and other fundraising activities	636	0	0	0	636	390
Meopham Review	6,599	0	0	0	6,599	8,348
	7,235	0	0	0	7,235	8,738
2 (c) Income from Church Activities						
Fees receivable	9,306	0	0	0	9,306	7,013
Choir Fund		0	0	0	0	0
St John's Centre	7,398	0	0	0	7,398	4,690
Contribution from St Mildred's	4,459	0	0	0	4,459	4,250
	21,163	0	0	0	21,163	15,953
2 (d) Income from Investments						
Dividends and interest	972	0	0	0	972	1,171
	972	0	0	0	972	1,171
2 (e) Other Income						
Insurance Claim - Wall repairs	0	0	0	0	0	0
	0	0	0	0	0	0
TOTAL INCOME	£77,820	£0	£0	£6,250	£84,070	£86,977

The Parochial Church Council of St John the Baptist Meopham
Notes to the Financial Statements
For the Year Ended 31st December 2021

3 EXPENDITURE	Unrestricted Funds	Restricted Funds	Endowment Funds	Designated Funds	TOTAL FUNDS 2021	TOTAL FUNDS 2020
	£	£	£	£	£	£
3 (a) Mission and Charitable Giving						
<u>Overseas Organisations:</u>						
Christian Mission Society	495	0	0	410	905	0
ITOLWA - Kondoia	0	0	0	1,800	1,800	0
Total Overseas Organisations	495	0	0	2,210	2,705	-
<u>Home Giving:</u>						
L'Arche London	241	0	0	170	411	0
Gravesham Food bank	0	0	0	410	410	0
Autism South East	0	0	0	1,800	1,800	0
St Lukes	0	0	0	410	410	0
Total Given to UK Organisations	241	0	0	2,790	3,031	-
Total Mission and Charitable Giving	736	0	0	5,000	5,736	-

For 2021-2023 a new Outward giving plan was approved providing payments of up to 10% of giving subject to the bank balance. Following an annonymous donation for outward giving payments were made in 2021 to the charitable partners who are:

Church Mission Society - supporting Andrew and Lisa Peart, Santa Cruz, Bolivia in their missionary work

ITOLWA - Kondoia, Tanzania to support life saving work to bring water and mission support to the region

Autism South East - to support families who live with Autism

The balance of funds from 2019 were paid to L'Arche (supporting those with learning difficulties), Gravesham Food Bank and St Lukes Healthcare

	Unrestricted Funds	Restricted Funds	Endowment Funds	Designated Funds	TOTAL FUNDS 2021	TOTAL FUNDS 2020
	£	£	£	£	£	£
3 (b) Support Costs						
Printing, postage and stationery	3,001	0	0	0	3,001	1,270
Equipment maintenance & licenses	1,635	0	0	0	1,635	1,046
Telephony and broadband	830	0	0	0	830	852
Parish staff costs	12,290	0	0	0	12,290	11,618
Legal and professional fees	0	0	0	0	0	0
	17,756	0	0	0	17,756	14,786

The Parochial Church Council of St John the Baptist Meopham
Notes to the Financial Statements
For the Year Ended 31st December 2021 continued

3 EXPENDITURE CONTINUED

	Unrestricted Funds £	Restricted Endowment Funds £	Designated Funds £	TOTAL FUNDS 2021 £	TOTAL FUNDS 2020 £
3 (c) Church Activities Expenditure					
Church music, sound and vision	907	0	0	907	669
Heat, light and power	3,114	0	0	3,114	2,565
Buildings and contents insurance	6,351	0	0	6,351	6,467
Other church and churchyard expenditure	2,736	0	0	3,452	6,086
Major building and grounds refurbishment	2,510	0	0	2,510	0
Clergy costs and expenses	1,525	0	0	1,525	1,887
Visiting clergy services cover	716	0	0	716	532
St John's Centre running costs	8,645	5,658	0	14,303	10,832
Parish contribution towards Diocese	37,336	0	0	37,336	62,205
Welfare, worship and learning	413	0	0	413	509
Young people's activities	0	0	0	0	0
	64,253	5,658	0	73,363	91,752
3 (d) Expenditure on Raising Funds					
Concerts and choral events	0	0	0	0	0
Social and other fundraising activities	51	0	0	51	101
Meopham Review	8,549	0	0	8,549	6,934
	8,600	0	0	8,600	7,035
3 (e) Other Expenditure					
Insurance Claim - Wall repairs	0	0	0	0	0
	0	0	0	0	0
TOTAL EXPENDITURE	£91,345	£5,658	£0	£105,455	£113,573

*

4 STAFF AND TRUSTEE COSTS AND EXPENSES

	2021 £	2020 £
Staff Salaries	16,030	13,657
Pension Costs	403	370
	£16,433	£14,027

During the year the PCC employed a Parish Administrator and Office Cleaner. The stipend of the Rector was met by the Diocese of Rochester and the PCC made a contribution towards clergy costs.

One Trustee (2020 - 1) claimed reimbursement of expenses during the year. The amount paid was £1,131 (2020 - £1,308).

The Parochial Church Council of St John the Baptist Meopham
Notes to the Financial Statements
For the Year Ended 31st December 2021 continued

5 FIXED ASSETS

5 (a) Equipment

	2021			2021	2020
	Audio Visual and Music	Electronic Equipment	Other Equipment	Total	Total
Cost	£	£	£	£	£
At 1st January, 2021	36,227	14,379	22,299	72,905	62,503
Additions	0	0	0	0	9,984
Disposals	0	0	0	0	-
At 31st December, 2021	36,227	14,379	22,299	72,905	72,487
Depreciation					
At 1st January, 2021	36,227	13,540	8,927	58,694	56,474
Charge for the year	0	240	3,262	3,501	2,220
Disposals	0	0	0	0	-
At 31st December, 2021	36,227	13,780	12,189	62,196	58,694
Net Book Value					
At 31st December, 2021	£0	£599	£10,110	£10,710	£13,793
At 31st December, 2020	£0	£839	£12,954	£13,793	£6,029

5 (b) Land and Buildings (St John's Centre)

	2021			2021	2020
	Freehold Land	Building at Cost	Bell Tower Cost	Total	Total
Cost	£	£	£	£	£
At 1st January, 2021	711	226,322	0	227,033	227,033
Additions	0	0	1,218	1,218	0
At 31st December, 2021	711	226,322	1,218	228,251	227,033
Depreciation					
At 1st January, 2021	0	113,160	0	113,160	107,502
Charge for year	0	5,658	0	5,658	5,658
At 31st December, 2021	0	118,818	0	118,818	113,160
Net Book Value					
At 31st December, 2021	£0	£107,504	£1,218	£109,433	£113,873
At 31st December, 2020	£711	£113,162	£0	£113,873	£119,581

6 INVESTMENT ASSETS

	2021	2020
<u>Market Value</u>	£	£
At 1st January 2021	32,116	30,058
Conversion of endowment to designated	-25,172	0
Net profit/(loss) on revaluation	4,690	2,058
At 31st December 2021	£11,634	£32,116

<u>All of the investments originated from Endowments and the stocks held are:</u>		2021	2020
		£	£
1370 The Central Board of Finance Income Shares	Golding Bird *	7,025	28,067
191 The Central Board of Finance Income Shares	Tall Bells	4,473	3,913
£100 3% Metropolitan Water Stock	Cogswell Graves	136	136
		£11,634	£32,116

* 1000 units were sold on 29 December and categorised as designated funds for Churchyard maintenance.
The Proceeds were received on 9 Jan 2022.

The Parochial Church Council of St John the Baptist Meopham
Notes to the Financial Statements
For the Year Ended 31st December 2021 continued

7 DEBTORS	2021	2020
	£	£
Tax recoverable (Gift Aid)	3,629	6,478
Funds from sale of Golding Bird shares to designated fund	25,172	0
Other debtors	1,771	775
	<u>£30,572</u>	<u>£7,253</u>

8 SHORT TERM DEPOSITS	Designated Funds	Restricted Funds	Unrestricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£	£
Rochester Diocesan Bd of Finance - Church Repair Fund	10,362	0	0	10,362	10,344
CCLA Church of England Deposit - Lillian Oliver Legacy	34,811	0	0	34,811	41,790
CCLA Church of England Deposit - David Gardner Legacy	11,607	0	0	11,607	11,601
CCLA Church of England Deposit - No 2 Account	0	0	0	0	0
	<u>£56,780</u>	<u>£0</u>	<u>£0</u>	<u>£56,780</u>	<u>£63,735</u>

Designated Funds include short term cash deposits set aside to fund building work. The last Quinquennial inspection of the church building was carried out in 2021 and received in January 2022. The inspection recommendations for minor repair and survey works to be carried out within 5 years. All works should be completed in the timescale required.

9 CASH AT BANK AND IN HAND	2021	2020
	£	£
Bank	18,766	24,003
Cash in hand	161	332
	<u>£18,927</u>	<u>£24,335</u>

The balance held in the bank includes £7,000 drawdown from the Lillian Oliver fund for repair work to the Louvres see note 10

10 LIABILITIES - AMOUNTS FALLING DUE WITHIN ONE YEAR	2021	2020
	£	£
Accrued expenses	3,297	838
Deferred income - Meopham Review adverts paid in advance	0	126
Other deferred income - wedding deposits	500	600
DBF fees to Diocese	348	1,141
Charity collection awaiting payment - Poverty & Hope and Itolwa	486	526
Charity collection awaiting payment - other	895	2,684
Payroll taxes and pension contributions due not paid	743	708
	<u>£6,269</u>	<u>£6,623</u>

Work to replace the Louvres in the Bell Tower commenced before the year end. At 31 December they were 50% complete and a cost of £1,218 accrued. The cost is being met from the Lillian Oliver legacy and grants from The Friends of Meopham Church and Association of Bell. The final cost will be recorded in next years accounts and will depend on whether the VAT can be covered.

The Parochial Church Council of St John the Baptist Meopham
Notes to the Financial Statements
For the Year Ended 31st December 2021 continued

11 ANALYSIS OF NET ASSETS BY FUND

Balance Sheet Funds Held	Unrestricted Funds	Restricted Funds	Endowment Funds	Designated Funds	Total 2021	Total 2020
	£	£	£	£	£	£
Tangible Fixed Assets	0	108,409	0	0	108,409	143,565
Investment Assets	0	0	11,634	0	11,634	32,116
Net Current Assets	10,546	0	0	101,446	111,992	72,801
	£10,546	£108,409	£11,634	£101,446	£232,035	£248,482

12 FUNDS

	Balance at 01/01/2021	Income	Outgoings	Investment Gains/ (Losses)	Transfer Between Funds	Balance at 31/12/2021
	£	£	£	£	£	£
Restricted Funds:						
Mission, ministry & youth	194	0	-	0	0	194
St John's Centre land & buildings	113,873	0	(5,658)	0	0	108,215
Insurance Claim	0	-	-	0	0	-
Restricted Total	£114,067	£0	(£5,658)	£0	£0	£108,409
Designated Funds :						
David Gardner legacy (capital items)	15,238	0	(576)	0	0	14,662
Lillian Oliver legacy (repairs and maintenance)	37,518	0	0	0	(1,218)	36,300
Arthur Fitz-Simon legacy	1,000	0	0	0	0	1,000
Dorothy Bolton legacy	500	0	0	0	0	500
Elizabeth Bugg legacy	9,335	0	(1,997)	0	0	7,338
Choir Fund	944	0	0	0	0	944
Sound System	110	0	0	0	0	110
Quinquennial Report	10,291	0	0	0	0	10,291
Church Gas Boiler	3,299	0	(879)	0	0	2,420
Bell Tower Louvres	0	0	0	0	1218	1,218
Golding Bird	0	0	0	0	25172	25,172
Outward giving	0	6,250	(5,000)	0	0	1,250
Designated Total	£78,235	£6,250	(£8,452)	£0	£25,172	£101,205
Endowment Funds	£32,116	£0	£0	£4,690	-£25,172	£11,634
Unrestricted Funds	£24,064	£77,820	(£91,345)	£0	£0	£10,539
TOTAL FUNDS	£248,482	£84,070	£ (105,455)	£4,690	£0	£231,787

The Parochial Church Council of St John the Baptist Meopham
Notes to the Financial Statements
For the Year Ended 31st December 2021 continued

13 PRIOR YEAR COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Designated Funds £	Total Funds 2020 £	Total Funds 2019 £
INCOME						
Donations and Legacies	61,115	0	0	0	61,115	76,369
Fundraising & Trading Activities	8,738	0	0	0	8,738	9,974
Income from Church Activities	15,953	0	0	0	15,953	48,506
Income from Investments	898	0	0	273	1,171	1,330
Other Income - Insurance Claim	0	0	0	0	0	5,297
TOTAL INCOME	86,704	0	0	273	86,977	141,476
EXPENDITURE						
Mission and Charitable Giving	0	0	0	0	0	7,158
Support costs	14,546	0	0	240	14,786	16,948
Expenditure on Church Activities	82,799	5,658	0	3,295	91,752	113,260
Expenditure on Raising Funds	7,035	0	0	0	7,035	12,513
Other Expenditure - Insurance Claim	0	0	0	0	0	5,548
TOTAL EXPENDITURE	104,380	5,658	0	3,535	113,573	155,427
NET INCOME/SPEND BEFORE TRANSFERS	(17,676)	(5,658)	0	(3,262)	(26,596)	(13,951)
TRANSFERS BETWEEN FUNDS	0	-	0	-	0	0
NET INCOME/SPEND BEFORE INVESTMENT GAINS	(17,676)	(5,658)	0	(3,262)	(26,596)	(13,951)
GAIN ON INVESTMENT ASSETS	0	0	2,058	0	2,058	4,716
NET MOVEMENT IN FUNDS	(£17,676)	(£5,658)	£2,058	(£3,262)	(£24,538)	(£9,235)
Balances Brought Forward at 1st January 2020	41,740	119,725	30,058	81,497	273,020	282,255
TOTAL PARISH FUNDS CARRIED FORWARD	£24,064	£114,067	£32,116	£78,235	£248,482	£273,020

Independent Examiner's Report to the Parochial Church Council of St John the Baptist Church, Meopham

This report on the financial statements of the PCC for the year ended 31st December, 2021, which are set out on pages 2 to 11 is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ("the Regulations") and section 145 of the Charities Act 2011 ("the Act").

Respective responsibilities of the PCC and the Examiner

It is my responsibility to:-

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general directions given by the Charity Commission (under section 145 (5) (b) of the Charities Act
- to state whether particular matters have come to my attention.

As members of the PCC you are responsible for the preparation of the financial statements; you consider that no audit is required under section 144 of the Charities Act 2011 and that an independent examination is needed.

Basis of this 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. Its also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the 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 statement 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 Charities Act; and

to prepare accounts, which accord with the accounting records and comply with the accounting requirements of the Charities 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.



Philip Bradley FCA
Bradley & Co Limited
4B Christchurch House, Beaufort Court
Rochester ME2 4FX

Date Approved :

16th March 2022

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