



CHRIST CHURCH

MILTON-NEXT-GRAVESEND

ANNUAL REPORT
and
FINANCIAL STATEMENTS
of the
PAROCHIAL CHURCH COUNCIL
for the year ended
31st DECEMBER 2020



Registered Charity no. 1130741

ANNUAL REPORT 2020

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

Christ Church Parochial Church Council (PCC) has the responsibility of co-operating with the incumbent, in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the Church and Hall.

Membership

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

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

Rev Sally Womersley Until January 2020
Rev Jacqueline Littlewood Associate Priest

<i>Representatives on Deanery Synod</i>	<i>until</i>
Deborah Cartter (Resigned 2020)	
Rosemary Austin	2021
Peter Read (from December 2020)	2023

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

Church Wardens

Lucy Hornby
Janice Osborne

<i>Elected Members</i>	<i>until</i>
Joan Bennett	(Resigned August 2020)
Sheila Brown	2021
Sigismund Bultman	2021
John Hougham Vice Chair	2023
Stephen Humphries Treasurer	2021
Angela Kirby	2023
Andrew Nailor	2021
Colin Parsonson	2021
Veronica Read	2021
Christine Sewell	2021
Jennifer Shoesmith	2023
Sue Reilly	2023
Michael Donovan	2023

Co-Opted

Michael Donovan (PCC Secretary) until APCM
Susan Reilly until APCM

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. Governmental directives and Church of England guidelines led to the church being closed for private prayer and public worship from 22nd March for much of the year, apart from a period during the summer months.

PCC committees similarly did not meet, although the Buildings and Finance Committee members maintained oversight of the fabric.

PCC Committees

Standing Committee

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

Buildings and Finance

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

Children and Youth

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

Community and Social Events

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

Pastoral and Social Concern

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

Worship and Discipleship

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

Electoral Roll

The church electoral roll stands at 127.

Usual Sunday Attendance

No statistics due to lockdown

Safeguarding

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

Financial Review 2020

2020 will go down in history as the year of Covid 19 and in common with the rest of society the pandemic has had a massive impact on the life of our church and it's finances. As you would expect income across the board was severely impacted and down 20% compared to that reported in last year's accounts details of which can be seen on page 7.

Early on in the first lockdown we continued to pay our promised contributions to the Diocese. However, from July onwards the PCC decided to reduce these substantially to avoid any cash-flow issues due to the reduction in our income.

The PCC carried out further review of finances at the end of the year and an additional one off payment to the Diocese of £3,066 was made in early in 2021. This resulted in a total contribution of £30,500 compared to our promised Parish Offer of £45,000.

Helping to set-off the reduction in income our running costs were less than expected due to the church being closed for long periods. However, and as reported last year the replacements of both our boilers costing £33k went ahead and were successfully commissioned during the first lockdown. The cost of this project inflated the expenditure shown on page 8 against "Church Maintenance" and "Hall Running Costs".

The funding for the boilers came from our general reserves and the impact of this is noted below in the paragraph "Reserves Policy".

The end result is that the 2020 accounts show an overall loss of £16,290.

Let's all hope that things will improve during the course of 2021!

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 the PCC agreed to waive this requirement and after the boiler expenditure and reduction of income at the end of 2020 the balance of our unrestricted reserve was £5k.



Jan Osborne



Lucy Hornby

17th March 2021

**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 2020, 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.

29th April 2021

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

**STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 December 2020**

	Note	Unrestricted	Restricted	TOTAL FUNDS		+/- £
		Funds £	Funds £	2020 £	2019 £	
INCOMING RESOURCES						
Voluntary income	2(a)	49,551	1,225	50,776	59,421	(8,644)
Activities for generating funds	2(b)	4,183	3,641	7,824	16,262	(8,438)
Income from investments	2(c)	538	0	538	577	(39)
Church activities	2(d)	87,671	0	87,671	108,037	(20,366)
Other ordinary income	2(e)	0	0	0	0	0
Total Incoming Resources		141,943	4,866	146,809	184,296	(37,487)
RESOURCES EXPENDED						
Church activities	3(a)	156,345	2,235	158,580	177,568	(18,988)
Cost of generation of voluntary income	3(b)	0	0	0	0	0
Fund-raising trading costs	3(c)	1,568	0	1,568	1,665	(97)
Governance costs	3(d)	320	0	320	300	20
Total Resources Used		158,233	2,235	160,468	179,533	(19,065)
NET INCOMING /(OUTGOING) RESOURCES BEING NET MOVEMENT IN FUNDS		(16,290)	2,631	(13,659)	4,765	(18,425)
TRANSFERS BETWEEN FUNDS		0	0	0	0	0
NET MOVEMENT IN FUNDS		(16,290)	2,631	(13,659)	4,765	(18,425)
BALANCES BROUGHT FORWARD AT 1 JANUARY 2020		61,631	69,011	130,642	125,877	4,764
BALANCES CARRIED FORWARD AT 31 DECEMBER 2020		45,341	71,642	116,983	130,642	(13,660)


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

**BALANCE SHEET
As at 31 December 2020**

	Notes	2020	2019	+/- £
CURRENT ASSETS				
Debtors	5	13,718	13,930	(212)
Cash on deposit		70,774	98,377	(27,603)
Cash at bank and in hand		43,946	22,118	21,827
		<u>128,436</u>	<u>134,424</u>	<u>-5,988</u>
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR	6	<u>11,453</u>	<u>3,782</u>	<u>7,671</u>
NET CURRENT ASSETS		116,983	130,642	247,626
LIABILITIES: AMOUNTS FALLING DUE AFTER ONE YEAR		0	0	0
TOTAL NET ASSETS		<u>116,983</u>	<u>130,642</u>	<u>-13,661</u>
Represented by:- PARISH FUNDS	7			
Unrestricted		45,341	61,631	(16,290)
Restricted		71,642	69,011	2,631
		<u>116,983</u>	<u>130,642</u>	<u>(13,659)</u>

Approved by the Parochial Church Council on 17th March 2021
and signed on its behalf by:


Jan Osborne


Lucy Hornby

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

**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st December 2020**

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 2020

2 INCOMING RESOURCES

	Unrestricted Funds	Restricted Funds	TOTAL FUNDS		+/- £
			2020	2019	
2(a) Voluntary income					
Collections	38,897	1,225	40,122	47,548	(7,427)
Income tax recoverable	10,655	0	10,655	11,872	(1,217)
Legacies	0	0	0	0	0
	<u>49,551</u>	<u>1,225</u>	<u>50,776</u>	<u>59,421</u>	<u>(8,644)</u>
2(b) Activities for generating funds					
Donations, appeals etc.	990	3,641	4,631	7,115	(2,483)
Fetes, Bazaars and fund raising events	3,193	0	3,193	9,148	(5,955)
	<u>4,183</u>	<u>3,641</u>	<u>7,824</u>	<u>16,262</u>	<u>(8,439)</u>
2(c) Income from investments					
Dividends / interest	538	0	538	577	(39)
	<u>538</u>	<u>0</u>	<u>538</u>	<u>577</u>	<u>(39)</u>
2(d) Church activities					
Magazines	133	0	133	784	(652)
Church hall lettings	2,430	0	2,430	10,225	(7,795)
Christ Church Pre-School	79,028	0	79,028	81,656	(2,627)
Fees	6,080	0	6,080	15,372	(9,292)
	<u>87,671</u>	<u>0</u>	<u>87,671</u>	<u>108,037</u>	<u>(20,366)</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>141,943</u>	<u>4,866</u>	<u>146,809</u>	<u>184,296</u>	<u>(37,488)</u>

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

**NOTES TO THE FINANCIAL STATEMENTS (continued)
For the year ended 31 December 2020**

3 RESOURCES EXPENDED

	Unrestricted Funds	Restricted Funds	TOTAL FUNDS		+/- £
			2020	2019	
3(a) Church activities					
Missionary and charitable giving:-					
Church overseas:					
Missionary societies	0	0	0	200	(200)
Relief and development agencies	0	0	0	300	(300)
Home missions and other Church Societies	0	461	461	1,266	(805)
Secular charities	0	1,774	1,774	4,825	(3,051)
	<u>0</u>	<u>2,235</u>	<u>2,235</u>	<u>6,591</u>	<u>(4,356)</u>
Ministry					
Parish Offer	27,466	0	27,466	56,900	(29,434)
Clergy expenses	92	0	92	1,503	(1,411)
Vicarage maintenance	577	0	577	3,507	(2,930)
Assistant clergy expenses	1,364	0	1,364	2,921	(1,557)
Training costs	0	0	0	0	0
Church running expenses	17,561	0	17,561	20,773	(3,211)
Church maintenance	22,762	0	22,762	5,176	17,587
Hall running costs	19,829	0	19,829	3,999	15,830
Salaries	63,351	0	63,351	68,716	(5,365)
Printing, stationery and office costs	3,343	0	3,343	7,484	(4,141)
	<u>156,345</u>	<u>2,235</u>	<u>158,580</u>	<u>177,568</u>	<u>(18,988)</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	1,568	0	1,568	1,665	(97)
Other	0	0	0	0	0
	<u>1,568</u>	<u>0</u>	<u>1,568</u>	<u>1,665</u>	<u>(97)</u>
3(d) Governance costs					
Independent Examiner	320	0	320	300	(20)
Other	0	0	0	0	0
	<u>320</u>	<u>0</u>	<u>320</u>	<u>300</u>	<u>(20)</u>
TOTAL RESOURCES EXPENDED	<u>158,233</u>	<u>2,235</u>	<u>160,468</u>	<u>179,533</u>	<u>(19,065)</u>

4 STAFF COSTS

Wages and salaries		<u>63,351</u>	<u>68,716</u>	<u>(5,365)</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 2020

	TOTAL FUNDS		+/- £		
	2020	2019			
5 DEBTORS					
Income tax recoverable	8,250	9,000	(750)		
Prepayments	5,468	4,930	538		
Other debtors	0	0	0		
	<u>13,718</u>	<u>13,930</u>	<u>(212)</u>		
6 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR					
Accruals and deferred income	574	697	-123		
Other creditors	10,879	3,085	7,794		
	<u>11,453</u>	<u>3,782</u>	<u>7,671</u>		
7 PARISH FUNDS					
Unrestricted	45,341	61,631	-16,290		
Restricted	71,642	69,011	2,631		
	<u>116,983</u>	<u>130,642</u>	<u>(13,659)</u>		
Analysis of Net Assets by Fund	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019	+/- £
Current assets	56,794	71,642	128,436	134,424	(5,988)
Current liabilities	(11,453)	0	(11,453)	(3,782)	(7,671)
	<u>45,341</u>	<u>71,642</u>	<u>116,983</u>	<u>130,642</u>	<u>(13,659)</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:

	2020	2019	+/- £
Vicars & Church Warden's Fund	£62,699	62,699	0
SQ Church Music Fund	£5,130	4,753	377
Good Causes / Christian Aid / Food Bank	£3,813	1,559	2,254
Total Restricted Funds	£71,642	£69,011	£2,631