

**The Parochial Church Council
of St Michael and All Angels
Church Wilmington
Trustees' Annual Report**



*Produced for the people of Wilmington
by St Michael & All Angels Church*

Charity Name: THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF ST MICHAEL & ALL ANGELS,
WILMINGTON

Charity Number: 1127656

Reporting Period: 1 January 2021 to 31 December 2021

Introduction

The Trustees' 2021 Annual Report captures a critical time of renewal and growth in the history of St Michael and All Angels Church in, and emerging from, a Covid pandemic. Our vision as a church is to glorify God through a Bible-based ministry. We aspire to be an inclusive, active and reflective church that welcomes diversity and nurtures strong relationships within and between generations. We seek to grow in Christ's love and, through this love, to enrich the lives of members of our congregation and local community, and to contribute to communities and Christian activities beyond our parish borders.

We try to reflect this vision in our worship, fellowship, pastoral and outreach work, co- operating with other organisations to address the spiritual and social dimensions of life in the 21st Century from a Christian perspective. We actively seek the views of parishioners and others in developing our vision so that it benefits as many people as possible.

Charity Address and Trustee Names

St. Michael and All Angels Church is situated in the Ecclesiastical Parish of Wilmington in the Deanery of Dartford and Diocese of Rochester. The correspondence address is:

THE CHURCH	THE CHURCH OFFICE
St. Michael & All Angels Church Church Hill Wilmington Kent DA2 7EH Telephone: 01322 277511 Website: www.stmichaelswilmington.org.uk	St. Michaels Church Hall Church Office 2 High Road Wilmington Kent DA2 7EG Telephone: 01322 288235 stmichaelswilmington@googlemail.com

Charity Trustees

The Reverend Carl Chambers, Chairman

Antony Bullimore, Churchwarden

Marc Culliford, Churchwarden

Louise Richards, Deputy Churchwarden

Janice Hennessy, Deanery Synod Representative

Karl Richards, Deanery Synod Representative

David Viggers, Deanery Synod Representative

Carole Chopourian, PCC Secretary

Clive Winton, PCC Treasurer

Pat Booker

Alan Hunt

Pamela Hunt

Richard

Kinderman

Alison

Mountain

Louise Richards

David Short

Chrystal

Simmons Keith

Simons Sharon

Stirman

Charitable Purposes

The charity provides regular public worship open to all, provision of sacred

space for prayer and contemplation and the teaching of Christianity through sermons and small groups; pastoral work including visiting the sick and bereaved; outreach to the community through children and youth work with a Christian ethos; activities for senior citizens, parents and toddlers; supporting other charities in the UK and overseas.

Charity Structure and Management

The charity trustees, known collectively as the Parochial Church Council (PCC), are responsible for promoting the evangelistic, pastoral, social and ecumenical mission of the Church and for stewardship of church assets and finances. The PCC is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2020). The Trustees work to ensure cohesion, cooperation and transparency in enacting our vision and values in accordance with church policies.

Trustees serve a three-year term of office. They are elected at the Annual Parochial Church Meeting (APCM), co-opted onto the PCC or occupy an ex-officio place. The PCC is chaired by the Reverend Carl Chambers. Three members of the PCC sit on the Deanery Synod which provides the PCC with an important link between the parish and the wider structures of the Church of England.

The PCC meets bi-monthly, six times a year, with occasional additional meetings as and when necessary. Various standing groups, including the Leadership Group, the Stewardship Task Group, the Pastoral Group, the Mission Group and the Social and Outreach Group report regularly to the PCC. Occasional task groups are also set up to accomplish specific tasks such as the Garden of Remembrance and Raise the Roof groups.

Recruiting Trustees

We recruit trustees through the Annual Parochial Church Meeting (APCM) which takes place in April or May in accordance with the timescale directed by the Church of England.

Activities and Achievements

This section of the report addresses the charity's public benefit, taking the Commission's public benefit guidance into account.

This year, the PCC has focused on: Christian teaching and leadership training programmes; the establishment of a coherent and growing Children, Youth and Family ministry; and the deepening of our prayer culture. This has required adaptation, ingenuity and determination, under God's guidance, including extending the use of digital technologies, to enable continuity of care and worship in relation to the pandemic restrictions on public gathering.

Corporate Worship

Our corporate worship is the centre of our life as the people of God. The restrictions imposed on church congregations gathering in the Covid pandemic affected us negatively, but were also a number of significant positive benefits. Whilst we continued to use Zoom for our main Sunday gatherings, we have always lamented the lack of being able to gather together in person. That lament continues as various factors combine to mean that not everyone who was a regular on a Sunday morning has felt able to return, at the time of writing. As every family misses a loved one not present at their Sunday lunch, so we look forward to the time when everyone feels able to return. We give thanks for the number in the church family who are active in looking out for those who remain housebound.

Over the course of this year, we have sought to ensure that all we do on a Sunday morning is edifying for as many as possible in the church family. We are thankful to Alan Hunt and Louise Richards for their input in music, not least their bi-monthly meetings with Sharon Stirman and the Vicar to prepare songs for the upcoming services.

Following the appointment of a Children and Youth Minister, we took the decision to ensure that whatever was taught on a Sunday was taught to the whole church family. The first Sunday of the month is a clearly 'all age'

service, with music and teaching appropriate for people of all ages. On other Sundays, children of Year 9 and below leave for age-appropriate teaching, from the same Bible passage that the adults hear as a sermon. One key aim of this approach is to enable families to discuss what they learned from the Bible, together, by trying to ensure that what we do as church supports the ministry of the parents in discipling their children at home.

We celebrate the Lord's Supper on the second and fourth Sunday of the month at 10.30am, and three times a month at 8.30pm. Whilst Covid meant that the weekly 6.30pm Evensong was stopped, we were able to bring it back from September 2021 as a monthly service, commencing at 5.00pm (the new time enabling the youth to meet for Bible study at 6.00pm in the church, which happens weekly).

Specific prayer needs can be shared on the prayer lines which operate either by telephone or via WhatsApp and a monthly Prayer Calendar is circulated to parishioners where we highlight prayer topics such as our adopted charities and the residents of different areas of Wilmington.

Teaching

Our aim as a church is to 'nurture disciples across the generations'. In practice, this means seeking to teach "The Bible" so that we know and understand just how much the God of heaven and earth has loved us in Jesus, and what this means for us in response. A 'first step' is our outreach. This depends on relationships with people who are not yet committed to Christ, but is far more than friendship or being social. The word 'evangelism' means the teaching of the good news' (the 'evangel'), which means explaining how we have fallen far short of living God's way in God's world, and what he has done to bring us back.

For 18 months, we've greatly benefitted from the short course, 'Tales of the Unexpected', which looks at three parables from Jesus in an engaging and intriguing way. One of the great encouragements of studying the Bible, whether for 'evangelism' or 'discipleship' is that even people who have

been Christians for a long time can benefit, and this has very much been the case with 'Tales'. A second step for discipleship is the course 'Just for Starters'. It's hard to underestimate the impact of this course, not least because it is so helpful in modelling what careful Bible study looks like. It is the Vicar's fervent prayer that as many as possible in St Michael's might benefit from studying this together.

Ecumenical Relationships

The Vicar and Youth Minister have met up just once this year with their equivalents from Wilmington Community Church, for mutual encouragement. This is something that used to happen more often before Covid and it is hoped that, as restrictions continue to be lifted, we might consider how we can encourage each other all the more in the future.

The Vicar has also been a regular attender of the weekly prayer meeting for the Diocesan Evangelical Fellowship, which has proven a great encouragement. More widely, we are very grateful for collaboration with the Kent Gospel Partnership, not least in their organization of the visit of Rory Steyn (who visited Wilmington in March). This also seeded a collaboration of the local Anglican churches: St Peter's Hextable and Christ Church Dartford.

Children and Youth Ministry by Sharon Stirman

What an amazing time it has been since I received the wonderful news that I had been appointed Children and Youth Minister for St Michael and All Angels Church. I am loving every minute of my role and aim to always work following the church's vision to grow disciples across the generations.

Our new multi-purpose youth area in the back of the church is set up and used regularly by a variety of people including children and young people

and also used for small meetings held during the week. The church has recently received a grant from Dartford Council for just over £800 to buy further equipment to enhance the area and make it more multi- functional as well as other equipment to use in church and community events.

Sunday Children and Youth Work

The youth area is used as a creche available for parents and small children to use during the morning service, with specific toys and books available for them.

BEEs (The Bible's Eager Explorers) runs for children aged 3 to 14 in the Parish Centre during term time and currently has approximately 5 or 6 regular members with visitors always welcomed and included. We use the method of 'whole church teaching' meaning that all age groups study the same Bible passage which encourages discussions about what has been understood and taught and also builds up relationships through the generations. The support of Jenny Chambers, Jane Kinderman and Bobby Hopkins is invaluable.

EPIC (Every Person in Christ) is a Bible study group for ages 11 to 18 who meet weekly on a Sunday evening during term time. This is held in the youth area and the young people make great use of the equipment before settling on the sofas to study the Bible passage preached at the 10.30am service. We have good in-depth discussions and the young people often surprise me with their understanding and ask really thought provoking questions. There are currently eight regular members and it is a very special time with good bonds being made between the young people. To build relationships between the young people and the older members of the church, EPIC members set up tables for coffee stop at the end of each EPIC session and are also on the rota to serve church coffee - which went very well in March and they even washed up!

All Age Worship

I have worked closely with the Reverend Carl Chambers to make All Age worship more inclusive for everyone, thinking about engagement with

God's word, the hymns and songs and keeping it to within the hour. Children and young people regularly read from The Bible and are involved in the writing and speaking of prayers for the whole church. This is ongoing and I welcome any feedback on how we can ensure that our all-age services on the first Sunday of every month are engaging and relevant across the generations.

Weekly Activities

Following lots of research and a survey of local secondary school students, we set up an after school club in September 2021 which runs on Wednesday afternoons. It currently has 4 regular members who enjoy the time together and have lots of fun as well as learning about Jesus in the "God Spot". This has not attracted as many children as I had hoped, and so is to be re-launched following the Easter holidays as an After School Drop In for all secondary age students as well as Year 6s.

I support Jean with the Under 5s group on Thursday mornings and this is growing and growing with several new mums and grandmas now attending and children ranging from a few months to 4 years old. Good relationships are being nurtured and several have attended other church events as a result of attending Under 5s. Long may this continue!

Schools

Positive relationships with Wilmington Grammar School for Girls (WGSG) and Wilmington Grammar School for Boys (WGSB) have been built up. For example, we worked with WGSG to distribute Christmas hampers to the elderly and needy in Wilmington in December 2021. I am in regular contact with both Head Teachers and it is hoped that I will support Religious Studies lessons in the lower years with the curriculum area of Christianity and offer support with a Christian Union club in WGSG.

We welcomed three separate year groups and their families from Wilmington Primary School to church for their Christmas concerts in 2021 and I continue to liaise with the Head Teacher who supports the inclusion of event information in their weekly parent emails. I have also built up excellent relationships with Oakfield Primary School and it was a pleasure to assist the Lead Teacher for Collective Worship in teaching a small group of children about Jesus through the making of a Christingle. This was filmed and shared across the school for all children and families to watch - just amazing! I regularly lead assemblies for the school from the church

building through the wizardry of technology, meaning I can be seen and heard in every classroom! However, next term it is planned that I lead in person and will actually meet all the children face to face - so exciting!

Special Activities and Services

December 2021: The 'Make and Take' at the Christmas Fair was well received with 32 children completing a range of crafts telling the true meaning of Christmas and bringing their parents and families to enjoy the fun of the fair!

The Christmas Eve children's service was really well attended and my re-creation of the nativity through seven costume changes kept everyone engaged and was a fun way for children to hear and see the nativity story!

Living in the village and being the Children and Youth Minister for St Michael's is truly a gift from God and I want to thank everyone who supports me, helps me and prays for me. Praise be to God.

Music in Worship Report by Alan Hunt, Director of Music

Worship strengthens us, convicts us, builds us up, and even restores us. Singing is one of the ways in which we express our love towards God with our whole being. Worshipping God through music transforms us. It inclines our hearts to God in ways other forms of worship cannot accomplish. In other words, when we sing and devote our whole selves to God and something godly happens.

Throughout scripture, we're commanded to sing. Within the Psalms (prayers set to music, the hymnal of the Old Testament), we read, "Serve the Lord with gladness! Come into his presence with singing!" (Psalm 100:2 ESV). God calls us to sing praise to the Lord and to sing in his presence. The New Testament affirms this call. Paul urged the Ephesians (and us) to "be filled with the Spirit, addressing one another in psalms and hymns and spiritual songs, singing and making melody to the Lord with your heart, giving thanks always and for everything to God the Father in the name of our Lord Jesus Christ" (Eph. 5:18-20 ESV).

As a Church Choir, we are affiliated to The Royal School of Church Music and

in this respect it is the function of the choir to lead and enliven the congregation's song, to sing music that the congregation cannot, to serve as a small-group within the church for faith formation, and to sing beautiful and challenging music to glorify God and to edify the congregation.

We are now trying to bring the choir back into a leading position in church, since Covid forced it to take a less prominent part in our worship.

Outreach and Mission

This section of the PCC's Annual Report shows how our church responds to God's commands to make disciples of Jesus and to love our neighbours as ourselves. For example, it is the aim of the Outreach and Social Task Group (OSTG) to express these commands through organising activities and events that encompass evangelism, social action and interaction, focussed on the ecclesiastical parish of Wilmington, while raising funds from, and in support of, this programme. As well as the organisation of events such as the Christmas Fair, 52 people, including a number of people from our local community, shared a wonderful church family day out in Broadstairs in the summer, travelling there on a vintage double-decker bus. We have also supported the Dartford Food Project, this year.

We are supported in our work by our well-established parish magazine, the "Wilmington Parish News", which is published six times a year and distributed to nearly 500 homes in Wilmington (as well as being available online). The magazine carries a range of articles relating to church activities, local events, groups and history, as well as general topics of interest.

It is the aim of the **Mission Group** to focus on supporting five charities that work beyond the parish to support people of all faiths in combatting poverty, homelessness and persecution, and in fostering flourishing lives through education and knowledge dissemination. These charities are: Christian Solidarity Worldwide,

Porchlight, High Hopes for Children, Christian Aid and Wycliffe Bible Translators. The decision to focus on the work of fewer charities was taken in order to learn more about each charity so that our prayers and actions would be more informed and considered. We also have a link with the Diocese of Kondo, Tanzania, where we have helped Christians to build the new church of St. James the Apostle in the village of Chemba.

Pastoral Work

Pastoral work plays a significant part in the church's work. A small group of people meet regularly at St Michael's to consider, prayerfully, whether those in our fellowship who are suffering or troubled in some way may need help, comfort and support. They may be housebound through illness, disability or advancing years and no longer able to get to church as they once did; they may be grieving the death of a loved one, lonely or struggling with varying circumstances of life. It is important that each person feels valued and part of the family of Christ here in Wilmington. Prayer, phone calls, visits and home Communions can really help with this. Some may also be in need of practical assistance - for example, lifts to church or a hospital appointment or help with shopping.

Of course, it is not just those in the pastoral group who minister to others - many in our congregation make frequent telephone calls and visits to others and, during lockdown, every member of St Michael's was contacted by at least one other person on a regular basis. May we all continue to show the love and compassion of Jesus, in practical and spiritual ways, to our friends and neighbours.

The church has an important ministry to care homes in the area and we are grateful to the friendly staff for their warm and helpful welcome. While services for residents of local care homes and units of sheltered accommodation were necessarily suspended due to the Covid

restrictions, these are gradually being reinstated on a regular basis with permission and encouragement from the managers of the homes. The services reach out to residents and enable them to feel a part of the family of St Michael's. During the times when we were unable to meet in person, residents were contacted by telephone or cards and were prayed for regularly. Currently, services in Farrell Court are held monthly and in Emily Court fortnightly. In Sonya Lodge, services resumed in November 2021 and are held fortnightly for the residents. We are still sending a weekly letter with photographs and a Christian message, which the staff print and distribute. In Wilmington Manor, although we have continued to deliver a weekly laminated letter, we have not been able to re-enter to take services yet. If anyone would like to take part in these services to boost the singing, please see Chris or Eric Hookins or Jean Hook for times.

The Church and Parish Centre

As well as being used for services, contemplation and prayer, a range of social activities take place every Tuesday. **Coffee Stop** is held in the Church between 10.00 and

12.00. The idea is for people in the local community to pop in for tea/coffee and homemade cakes. Some people bring their grandchildren and we welcome residents from Sonya Lodge and Farrel Court. Some people stay for the whole two hours while others make a fleeting visit.

Holding Coffee Stop in the church continues to be very popular and has proved a great success, especially for people who are not regular Church attenders who receive a warm welcome from the Church family who want everyone to feel at home. This informal gathering provides an opportunity to speak to people about all aspects of church life not just Sunday services. There is a great feeling of friendship within the "team" who run the coffee stop and everyone is always happy to step in at the last moment if a volunteer's circumstances change.

Craft Group is back in the swing of things. We made the decision to

meet weekly on a Tuesday and stop the evening sessions. People come as and when they can with no pressure to come every week. We kept in touch with each other via Zoom during the period we couldn't meet and after a while decided to set up a WhatsApp Group. This has been particularly successful with members posting photos of ongoing and finished craft projects as well as offering friendship and support and encouragement to each other during these past two difficult years.

The group consists of church members and those who do not attend the church but are very happy to support the church by contributing to any fundraising event. A few members have decided not to return due to personal circumstances but know that our doors are always open. Craft Group is definitely a team effort so thank you to everyone.

The Church Hall

We want our Church Hall to benefit both parishioners and the wider community by providing an inclusive, multi-purpose and multi-generational space. Important church activities such as Village Breakfast are held in the hall. In addition, we hire the hall out to the following groups on a regular basis:

- The preschool, every morning in term time.
- Brownies on a Tuesday evening.
- Dance-a-cise on a Monday and Wednesday evening and all day Saturday.
- Messy splat play on Friday afternoons - this is new regular booking for preschool children who like to do messy art.

The hall can also be hired for one off events such as family celebrations.

Resource Management

The Tech Team Report by Karl Richards

With the arrival of Covid and all the restrictions which accompanied it, the church found itself needing to create alternatives for the delivery of services and worship in order to maintain the body of St Michael's and continue the sharing of God's word. We were able to embrace streamed services and meetings via Zoom which continue to this day, supporting those amongst our congregation who are unable to attend in person for whatever reason.

On return to services in the church building, we decided to project the order of service rather than using books and paper sheets which required sanitising, with the associated environmental, production and replacement costs. A plan was conceived to install multiple monitors on the church pillars in addition to the main projector screen to ensure that a screen can be easily seen from anywhere within the body of the church and by the members of the choir. To date: two HD monitors have been installed; all of the data cabling installed at the time of reordering has been upgraded from VGA to Cat6, effectively future-proofing it for many years to come. As funds and personnel become available, a further three monitors will be installed.

Sound management has also changed during and post Covid. The sound system installed at reordering is best suited to spoken word and supported the existing configuration of the choir at St Michael's. Covid saw us initially with no singers but online music videos, then two socially distanced and screened singers before a gradual increase to the current three to five singers on an average Sunday with an occasionally augmented choir. This has generated its own set of challenges. Recently, both boundary microphones (for Zoom meetings) and sets of new vocal microphones for the singers have been purchased along with test equipment to support further development.

All of this has been made possible through the Pat Iveson Fund and the incredible personal generosity of a number of St Michael's members. As

we move forward, we acknowledge that different worship provision such as multiple live musicians and/or singers, together with a continued commitment to streamed services, will require further evolution of both audio and visual recording equipment.

The Fabric Report by Tony Bullimore

This report covers the management of property under the control of the PCC, i.e. the Church, the Parish Centre, the Church Hall and the churchyard. The PCC has delegated this responsibility to the Stewardship Task Group (STG), which has met formally online and in person throughout the review period.

Throughout the period under review, the STG was involved in producing and implementing risk assessments related to varied hall users, the hall office, Coffee Stop and church services (including music and Holy Communion), in line with Government and Church of England advice, as Covid restrictions continued to varying degrees. We thank both Louise Richards and Sharon Stirman for their ongoing efforts to maintain safety for those meeting in church throughout the year.

The Church and Parish Centre are cleaned by a small team of regular volunteers (Valerie Gardiner, Pat Booker, Clive and Lesley Stringer, Jenny Heathfield, Janice Hennessy and Liz Paine). We thank them all for their efforts to keep our church buildings clean and tidy.

Louise Richards has taken over responsibility for decorating the church with flowers, following Maureen Guard's dedicated service over many years. Most of the money for church flowers is donated by churchgoers in celebration or remembrance of an event or person.

With regard to the repair, maintenance and improvement of the church buildings internally, sections of plaster have been removed owing to the potential for damage or injury to churchgoers. These areas have been

checked and there is no further sign of decay. During the period under review, the boiler was both serviced and repaired and regular checks on the emergency lights, fire equipment and smoke alarms were made. Where Covid restrictions have allowed, regular servicing of the heating system, fire extinguishers and our organ were carried out by contractors. Externally, the church roof gullies were inspected by Alec Cartwright and Tony Bullimore and cleared of leaf debris to help prevent leaks, and the lightning conductors were serviced and certified.

The churchyard and Garden of Remembrance have been maintained by the church gardener, Trevor Willder. Owing to the Covid restrictions there were no 'PayBack' sessions this year by young people undertaking community service. We are also grateful to all the volunteers, including Geoff Hackett and Keith Simons, who work hard to keep the churchyard tidy. Repair work undertaken in the churchyard includes the replacement of an external water tap and a bollard by the Parish Centre doors, and the re-positioning of a broken gravestone. We are currently in discussion with Dartford Borough Council with regard to temporarily lowering the churchyard perimeter wall and trimming back a number of the larger trees which, if they fell, could cause damage to either the church buildings or our neighbours.

The Church Hall is managed by Jenny Chambers and cleaned by Chrystal Simmons and we thank them for their efforts throughout the year. We ensure all our cleaning products are eco-friendly and used by all hall users. Regular servicing/maintenance of the heating and fire extinguishers have been carried out and checks of the emergency lights, fire equipment and smoke/carbon dioxide alarms were completed. During the period under review, new curtains were obtained to provide privacy for Dance-a-Cise classes and emergency lighting above an exit was repaired. It should be stated that the floor still shows significant signs of wear and needs replacing. This is an ongoing issue that will be addressed when funds allow.

Financial Review by Clive Winton

The Financial Review is based on the accounting period 1st January 2021 to 31st December 2021. During the period under review, the Church bank account was CAF Bank.

Total receipts on unrestricted funds were £104,834 of which £63,503 was unrestricted voluntary donations and a further £10,582 was from Gift Aid. Letting of the Church Hall, Church and Scout Hall contributed a further £11,124 to unrestricted funds. Fees received for funerals and weddings accounted for £12,104.

Restricted donations of £50,434 were also received of which £28,911 was for the Youth Minister Fund and £13,135 for the Raise the Roof project. Full details of all donations are shown in the Financial Statements.

It is difficult to provide comparisons between 2021 and 2020 due to the pandemic but it was encouraging to see that planned giving through envelopes and standing orders increased by a small amount over the previous year. Our main item of expenditure from unrestricted funds was for the provision of Christian ministry at St Michael's which amounted to £57,461, the main part of which was the £54,000 contribution to the Diocesan Parish Share which the PCC had reduced in 2021 by 7% from the 2020 figure, due to the financial situation of the church at the end of 2020. The day-to-day cost of just keeping the Church, Church Hall, churchyard and office open continues to increase and now costs almost £600 per week.

The net result for the year was a deficit of receipts over payments of £1,101 on unrestricted funds. Adding bank and deposit balances brought forward at the beginning of the year, the balances carried forward at 31st December on unrestricted funds totalled £3,939.

The "Raise the Roof" project continued to raise funds in 2021. However, when the decision was taken by the PCC, towards the end of 2021, to shelve the project, after paying costs from donations

received, all donors were contacted and asked whether they would like the balance of their donations returned or transferred to other St Michael's funds.

The Youth Minister Fund has continued to receive support via voluntary donations from church members and grants from the Rochester Good Stewards' Trust. If these levels of support continue, there should be sufficient funding for the Youth Minister until the end of 2023.

Reserves Policy

It is PCC policy to try to maintain a balance on unrestricted funds which equates to at least three months' unrestricted payments. This is equivalent to £26,600 and is held to smooth out fluctuations in cash flow and to meet emergencies. The cash balance of £28,185 held on unrestricted (including designated) funds at the year end, together with the amounts payable to and by the PCC, is sufficient to meet this target and leaves a balance of £1,585.

This balance is retained towards meeting the cost of repairs to the church and hall identified in the Quinquennial Inspections (inspections carried out every 5 years by the Diocese).

However, the figure of £1,585 falls well short of the actual cost of the repairs identified and so the PCC will be initiating a campaign to raise the funds required for these repairs and further improvements to the church and hall buildings and the churchyard, along with increasing the general giving to the church.

Gift Aid Report by Lesley Bate

(Figures in brackets are those for 2020.)

During 2021, Gift Aid was claimed on donations from 56 (56) people, with 41 (44) people using Gift Aid for their regular giving as at the end of the year.

During 2021, we received £14795.13 (£17,095.96) in Gift Aid from the Inland Revenue, of which £10411.63 (£10,133.01) was by way of regular giving.

During the year, 5 gift aid declarations were cancelled or no longer used, and 1 new declaration for regular giving was signed.

Gift Aid Small Donation Scheme (GASDS)

The GASDS allows parishes to claim a Gift Aid style repayment on small cash donations of

£20 or less for which we do not hold a Gift Aid declaration. (For us, this is generally the loose notes and coins in the offering). In 2019, we claimed the maximum amount of £2000. In 2020, we claimed £73.96 and, in 2021, we claimed £497.81. These lower amounts reflect the fewer number of church services held due to Covid.

Gift Aid Declarations

Since April 2016, new Gift Aid declarations have included a clause requiring the person signing to confirm that they understand that if they do not pay enough tax in the tax year to cover all the Gift Aid that the charities they give to claim on their donations, then they are personally responsible for making up the difference.

APPROVAL

Approved by the PCC on 16th April 2022 and signed electronically on their behalf by the Reverend Carl Chambers, Chairman of the PCC.

Carl M Chambers

STATEMENT OF FINANCIAL ACTIVITIES

For the year ending 31 December 2021

	Note	Unrestricted Funds General £	Designated £	Restricted Funds £	TOTAL 2021 £	TOTAL 2020 £
INCOME						
Voluntary Income	2(a)	74,085	0	50,434	124,519	116,305
Activities for generating funds	2(b)	12,982	0	0	12,982	12,045
Income from Investments	2(c)	66	43	0	109	1,337
Church activities	2(d)	17,658	0	0	17,658	7,562
TOTAL INCOME		<u>104,791</u>	<u>43</u>	<u>50,434</u>	<u>155,268</u>	<u>137,249</u>
EXPENDITURE						
Church activities	3(a)	104,313	1,622	38,038	143,973	114,893
Raising funds	3(b)	0	0	0	0	90
TOTAL EXPENDITURE		<u>104,313</u>	<u>1,622</u>	<u>38,038</u>	<u>143,973</u>	<u>114,983</u>
NET INCOME/(EXPENDITURE)		478	(1,579)	12,396	11,295	22,266
TRANSFER BETWEEN FUNDS	5	0	0	0	0	0
NET MOVEMENT IN FUNDS		<u>478</u>	<u>(1,579)</u>	<u>12,396</u>	<u>11,295</u>	<u>22,266</u>
Total funds brought forward	9(a)	5,040	237,228	33,404	275,672	253,406
Total funds carried forward		<u>5,518</u>	<u>235,649</u>	<u>45,800</u>	<u>286,967</u>	<u>275,672</u>

PAROCHIAL CHURCH COUNCIL OF ST MICHAEL & ALL ANGELS

BALANCE SHEET AT 31 DECEMBER 2021

	Notes	2021 £	2020 £
FIXED ASSETS			
Tangible	6	212,982	212,982
		<u>212,982</u>	<u>212,982</u>
CURRENT ASSETS			
Debtors & Prepayments	7(d)	3,090	9,938
Short Term Deposits	7(a)	60,073	39,963
Cash at Bank	7(b)	14,519	21,051
Miscellaneous cash	7(c)	337	337
		<u>78,019</u>	<u>71,289</u>
LIABILITIES			
Creditors - amounts falling due within one year	8	(4,034)	(8,599)
		<u>(4,034)</u>	<u>(8,599)</u>
NET CURRENT ASSETS/(LIABILITIES)		73,985	62,690
TOTAL NET ASSETS		<u>286,967</u>	<u>275,672</u>
PARISH FUNDS			
Unrestricted			
General	9(a)	5,518	5,040
Designated	9(a)	235,649	237,228
Restricted	9(a)	45,800	33,404
		<u>286,967</u>	<u>275,672</u>

Approved by the Parochial Church Council on 21 September 2022 and signed on its behalf by:

[Carl M Chambers \(signed electronically\)](#)

Carl Chambers (Vicar)

Marc Culliford (signed electronically)

Marc Culliford (Churchwarden)

The Notes on pages C to J form part of these accounts

1 ACCOUNTING POLICIES

The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCC's, and with the Regulations' "true and fair view" provisions. They have also been prepared under FRS102 (2016) as the applicable accounting standards and the 2016 version of Statement of Recommended Practice, Accounting and Reporting by Charities (SORP(FRS102)).

These accounts have been produced on the Accruals accounting basis. The PCC has agreed that for the accounts for 2022 onwards they can be prepared on the Receipts and Payments accounting basis. Charity Commission rules allow for this since the gross income figure is less than £250,000.

ASSETS

Consecrated and benefice property

In so far as consecrated and benefice property of any kind is excluded from the statutory definition of 'charity' by Section 10(2) (a) and (c) of the Charities Act 2011 such assets are not capitalised in the financial statements.

Moveable church furnishings

These are capitalised at cost and depreciated over their useful economic life other than where insufficient cost information is available. In this case the item is not capitalised, but all items are included in the Church's inventory in any case.

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or else, for gifts-in-kind, at a reasonable estimate of their open market value on receipt.

Depreciation is calculated to write off the capitalised cost of fixed assets less their currently anticipated residual fair value over their estimated useful lives as follows:

- Land	Nil
- Fixtures & Fittings	20 years
- Computers	3 years

FUNDS

Unrestricted Funds

These represent the remaining income funds of the PCC that are available for spending on the general purposes of the PCC, including amounts designated by the PCC for fixed assets for its own use or for spending on future projects.

Restricted Funds

These are income funds that must be spent on restricted purposes and details of the funds held and restrictions provided are shown in these notes to the accounts.

PAROCHIAL CHURCH COUNCIL OF ST MICHAEL & ALL ANGELS

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

2 INCOME

	Unrestricted Funds		Other Funds	Total Funds	
	General	Designated	Restricted	2021	2020
	£	£	£	£	£
(a) Voluntary income					
Planned giving:					
Gift Aid donations	32,701		7,350	40,051	40,532
Tax recoverable	8,175		1,838	10,013	10,133
Other	16,765		1,920	18,685	17,297
Collections (open plate)	1,801			1,801	1,670
Gift Aid Small Donations Scheme	504			504	74
Donations, appeals etc	12,236		20,610	32,846	38,782
Tax recoverable on donations	1,903		2,881	4,784	6,967
Grant - Holiday at Home				0	250
Grant - Christmas Lunch				0	100
Grant - Youth Work			15,835	15,835	500
	<u>74,085</u>	<u>0</u>	<u>50,434</u>	<u>124,519</u>	<u>116,305</u>
(b) Activities for generating funds					
Fund-raising events	1,537			1,537	464
Parish News advertising	321			321	975
Hall Lettings	10,242			10,242	7,272
Church Hire	432			432	245
Railway Exhibition				0	2,639
Rent (Scout hall)	450			450	450
	<u>12,982</u>	<u>0</u>	<u>0</u>	<u>12,982</u>	<u>12,045</u>
(c) Income from investments					
Bank change incentive				0	1,250
Gross interest	66	43		109	87
	<u>66</u>	<u>43</u>	<u>0</u>	<u>109</u>	<u>1,337</u>
(d) Church activities					
Parish News sales	2,000			2,000	100
Bookstall	126			126	42
Fees	12,104			12,104	6,199
Coffee stop	1,104			1,104	446
Youth Work	707			707	692
Groups, meetings & events	1,617			1,617	83
	<u>17,658</u>	<u>0</u>	<u>0</u>	<u>17,658</u>	<u>7,562</u>
TOTAL INCOME	<u>104,791</u>	<u>43</u>	<u>50,434</u>	<u>155,268</u>	<u>137,249</u>

PAROCHIAL CHURCH COUNCIL OF ST MICHAEL & ALL ANGELS

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

3 EXPENDITURE

	Unrestricted Funds		Other Funds	Total Funds	
	General	Designated	Restricted	2021	2020
	£	£	£	£	£
(a) Church activities					
Missionary and charitable giving: (Note 10)	6,388		3,202	9,590	13,217
Ministry:					
Diocesan Parish Offer	54,000			54,000	57,853
Clergy expenses	1,046		2,250	3,296	1,161
Vicarage	3,415			3,415	3,527
Youth Worker Salary (Note 4)	0		0	0	2,037
Youth Minister Salary (Note 4)	150		11,409	11,559	0
Parish Administrator Salary (Note 4)	6,135		54	6,189	6,126
Youth Minister expenses	0		13,013	13,013	0
Gifts	301		2,068	2,369	510
Church running and maintenance	9,761	1,384	3,481	14,626	8,824
Church utilities	4,259			4,259	4,006
Churchyard maintenance	2,598		26	2,624	1,943
Railway Exhibition				0	1,979
Parish News	2,646			2,646	1,523
Bookstall	312			312	229
Hall running and maintenance	6,785			6,785	5,781
Hall utilities	2,697			2,697	1,910
Church Office	876			876	1,310
Safeguarding	25			25	0
Youth work	1,359		126	1,485	634
Outreach	373			373	265
Groups, meetings & events	977			977	31
Bank Charges	97			97	67
Professional fees		238	2,409	2,647	1,890
Wedding & Funeral Fees	80			80	70
Coffee Stop	33			33	0
	<u>104,313</u>	<u>1,622</u>	<u>38,038</u>	<u>143,973</u>	<u>114,893</u>
(b) Raising Funds					
Fund-raising events				0	90
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>90</u>
TOTAL EXPENDITURE	<u>104,313</u>	<u>1,622</u>	<u>38,038</u>	<u>143,973</u>	<u>114,983</u>

4 STAFF COSTS

	2021	2020
Wages and salaries	£17,748	£8,163
Average no. of employees	2	1

During the year 2021 the PCC employed a Youth Minister and a Parish Administrator.
During the year 2020 the PCC employed a Youth Worker and a Parish Administrator.

(a) Related Parties

No honoraria were awarded to PCC members in 2021.

During the year payments were made to the following PCC members:

Chrystal Simmons £1,720 - for provision of cleaning services.

5 ANALYSIS OF TRANSFER BETWEEN FUNDS

There were no transfers between Unrestricted and Restricted funds in 2021.

6 FIXED ASSETS

Tangible

	Church Hall (unrestricted)	2021 £	2020 £
Cost of valuation			
	At 1 January	212,982	212,982
	Disposal	0	0
	Additions at cost	0	0
	At 31 December	<u>212,982</u>	<u>212,982</u>
Depreciation			
	No depreciation items	0	0
Net book value			
	At 31 December	<u>212,982</u>	<u>212,982</u>

The church hall value shown is the value for insurance purposes in 1999, plus subsequent improvements at cost.

Land in Whitehead Close currently rented to 1st Wilmington Scouts Group and owned by the Church is not valued in the Fixed Assets. The survey carried out on 9 March 2016 in accordance with Section 119 of the Charities Act 2011 and the Charities (Qualified Surveyor's Report Regulations 1992) on this land stated "Given the compact nature of the site and the lack of vehicular access, we are of the opinion that redevelopment of the site for any other purpose would be extremely difficult to achieve and therefore the continued use by the Scouts is recommended". The Scouts currently occupy the land, having signed a 50 year lease in 2017, and pay a rent, currently £450 per annum, to the PCC. The amount of rent paid is reviewed every 5 years.

PAROCHIAL CHURCH COUNCIL OF ST MICHAEL & ALL ANGELS

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

7 CURRENT ASSETS

	2021	2020
	£	£
(a) Short Term Deposits (with Diocese)		
Church Repairs Fund Scheme (Church)	12,576	12,554
Church Repairs Fund Scheme (Hall)	11,973	11,952
Diocesan Loans Fund Scheme	35,524	15,457
	<u>60,073</u>	<u>39,963</u>
(b) Cash at bank		
CAF Bank Ltd.	13,204	20,624
Coop Bank Ltd.	1,315	427
	<u>14,519</u>	<u>21,051</u>
(c) Miscellaneous cash	337	337
(d) Debtors & Prepayments		
Tax recoverable	2,611	5,609
Prepayments	0	727
Other debtors	479	3,602
	<u>3,090</u>	<u>9,938</u>

8 LIABILITIES

Amounts falling due within one year		
Accruals for utility costs	(937)	(641)
Other creditors	(2,922)	(6,823)
Deferred income	(175)	(1,135)
	<u>(4,034)</u>	<u>(8,599)</u>

PAROCHIAL CHURCH COUNCIL OF ST MICHAEL & ALL ANGELS

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

9 FUNDS

General Fund	Meets the cost of the day to day running of the Church.
Buildings Fund	Represents the value of the Church Hall as valued in 1999 for insurance purposes together with the value of subsequent improvements.
Church Repair Fund	Represents money designated by the PCC for repairs to the Church.
Church Hall Repair Fund	Represents money designated by the PCC for repairs to the Church Hall.
Youth Minister Fund	Meets the cost of employing a Youth Minister on a full time basis, and is funded from monthly donations, gifts and grants.
Youth Work Equipment Fund	Represents donations and grants received specifically for the purchase of equipment for Youth Work.
Christmas Day Lunch Fund	Represents donations and grants made to support the provision of a lunch on Christmas Day.
Holiday at Home Fund	Represents donations and grants made to support the provision of the Holiday at Home event held three times a year.
Kondoa Fund	Represents donations made to support the work of the church in Chemba and the Diocese of Kondoa, Tanzania.
Hall Project (Raise the Roof)	Represents donations made to fund improvements and development of the the church hall.
Local Support	Represents donations made to help local families by providing family specific foods and donations to the Food Bank.
Pastor Tito - Cornhill	Represents donations made to help support Pastor Tito (Kondoa) to attend the one year Cornhill Training Course in the UK.
Pat Iveson Fund	Represents donations made to fund specific projects aimed at improving the church facilities.
MA Course	Represents donations made to fund Rev. Carl Chambers MA Course.
Churchyard Maintenance	Represents donations made to fund maintenance work in the churchyard.
Churchyard Wall	Represents donations made to fund work on repairing or replacing the churchyard wall.

(a) Summary of Fund Movements

	Balance at 1 January 2021	Income	Expenditure	Transfer between funds	Balance at 31 December 2021
	£	£	£	£	£
Unrestricted Funds					
General	5,040	104,791	(104,313)	0	5,518
	<u>5,040</u>	<u>104,791</u>	<u>(104,313)</u>	<u>0</u>	<u>5,518</u>
Designated					
Church Repairs	6,633	22	(1,384)	0	5,271
Hall Repairs	17,613	21	(238)	0	17,396
Buildings	212,982	0	0	0	212,982
	<u>237,228</u>	<u>43</u>	<u>(1,622)</u>	<u>0</u>	<u>235,649</u>
Restricted Funds					
Youth Minister (Note 9(i))	21,481	28,911	(24,422)	3,813	29,783
Youth Work Equipment	101	25	(126)	0	0
Christmas Day Lunch	805	0	0	0	805
Holiday at Home	866	0	0	0	866
Kondoa	0	1,787	(1,662)	0	125
Hall Project (Raise the Roof)	3,541	13,135	(2,463)	(3,813)	10,400
Local Support	735	1,788	(2,068)	0	455
Pastor Tito - Cornhill	1,901	0	(1,540)	0	361
Pat Iveson	3,974	2,000	(3,481)	0	2,493
MA Course	0	2,562	(2,250)	0	312
Churchyard Maintenance	0	26	(26)	0	0
Churchyard Wall	0	200	0	0	200
	<u>33,404</u>	<u>50,434</u>	<u>(38,038)</u>	<u>0</u>	<u>45,800</u>

(i) A grant of £24,000 was given by Rochester Good Stewards Trust for any expenditure related to the Youth Minister position. The PCC deemed that the "Raise the Roof" project met this criteria and allocated an amount of £5,000 to the project from the grant. On completion of the project, the unspent element of £3,813 has been transferred back to the Youth Minister restricted fund.

PAROCHIAL CHURCH COUNCIL OF ST MICHAEL & ALL ANGELS

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

10 MISSIONARY & CHARITABLE GIVING

	From		Total	Total
	Unrestricted	Restricted	2021	2020
	£	£	£	£
Christian Aid	1,050		1,050	1,282
Christian Solidarity Worldwide	1,050		1,050	1,982
High Hopes for Children	1,050		1,050	1,982
Wycliffe UK Ltd	1,050		1,050	1,982
Kondoa Diocese	988	1,662	2,650	2,395
Porchlight	1,050		1,050	1,982
1st Wilmington Scout Group			0	300
Dartford and Crayford Sea Cadets	150		150	300
Pastor Tito - Cornhill		1,540	1,540	1,012
Demelza Hospice care for children (Note 10(i))			0	660
Railway Children (Note 10(i))			0	660
Cherished Memories (Note 10(i))			0	660
	<u>6,388</u>	<u>3,202</u>	<u>9,590</u>	<u>15,197</u>

(i) These donations were from funds raised through the selling of items for the Railway Exhibition. No exhibition was held in 2021.

PAROCHIAL CHURCH COUNCIL OF ST MICHAEL & ALL ANGELS

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

11 PRIOR PERIOD COMPARITIVE SOFA RESTATED

STATEMENT OF FINANCIAL ACTIVITIES

For the year ending 31 December 2020

	Note	Unrestricted Funds General £	Designated £	Restricted Funds £	TOTAL 2020 £	TOTAL 2019 £
INCOME						
Voluntary Income	2(a)	91,752	0	24,553	116,305	110,154
Activities for generating funds	2(b)	9,379	0	2,666	12,045	21,442
Income from Investments	2(c)	1,263	74	0	1,337	111
Church activities	2(d)	7,312	0	250	7,562	16,125
TOTAL INCOME		<u>109,706</u>	<u>74</u>	<u>27,469</u>	<u>137,249</u>	<u>147,832</u>
EXPENDITURE						
Church activities	3(a)	106,293	0	8,600	114,893	145,422
Raising funds	3(b)	90	0	0	90	91
TOTAL EXPENDITURE		<u>106,383</u>	<u>0</u>	<u>8,600</u>	<u>114,983</u>	<u>145,513</u>
NET INCOME/(EXPENDITURE)		3,323	74	18,869	22,266	2,319
TRANSFER BETWEEN FUNDS	5	0	0	0	0	0
NET MOVEMENT IN FUNDS		<u>3,323</u>	<u>74</u>	<u>18,869</u>	<u>22,266</u>	<u>2,319</u>
Total funds brought forward		1,717	237,154	14,535	253,406	251,087
Total funds carried forward	9(a)	<u>5,040</u>	<u>237,228</u>	<u>33,404</u>	<u>275,672</u>	<u>253,406</u>

Independent Examiner's Report to the Trustees of St Michael & All Angels Parochial Church Council

I report on the accounts of the church for the year ended 31 December 2021, which are set out on pages A to J.

Respective Responsibilities of Trustees and Examiner

The church's trustees are responsible for the preparation of the accounts. The church'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 needed.

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 Commissioners (under section 145(5)(b) of the 2011 Act); and

To 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 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 statement below.

Independent Examiner's Statement

Since the gross income for the year exceeds the amount provided in section 145(3) of the Act, I confirm that I am qualified to act as Independent Examiner under the provisions of that section of the Act and that my qualification is as shown below

In connection with my examination, no matters have 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 accounts which accord with the accounting records and comply with the accounting 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.



S Passmore IPFA
39 Monterey Close
Bexley, DA5 2BX

Date: 7th Oct 2022

STATEMENT OF FINANCIAL ACTIVITIES

For the year ending 31 December 2021

	Note	Unrestricted Funds General £	Designated £	Restricted Funds £	TOTAL 2021 £	TOTAL 2020 £
INCOME						
Voluntary Income	2(a)	74,085	0	50,434	124,519	116,305
Activities for generating funds	2(b)	12,982	0	0	12,982	12,045
Income from Investments	2(c)	66	43	0	109	1,337
Church activities	2(d)	17,658	0	0	17,658	7,562
TOTAL INCOME		<u>104,791</u>	<u>43</u>	<u>50,434</u>	<u>155,268</u>	<u>137,249</u>
EXPENDITURE						
Church activities	3(a)	104,313	1,622	38,038	143,973	114,893
Raising funds	3(b)	0	0	0	0	90
TOTAL EXPENDITURE		<u>104,313</u>	<u>1,622</u>	<u>38,038</u>	<u>143,973</u>	<u>114,983</u>
NET INCOME/(EXPENDITURE)		478	(1,579)	12,396	11,295	22,266
TRANSFER BETWEEN FUNDS	5	0	0	0	0	0
NET MOVEMENT IN FUNDS		<u>478</u>	<u>(1,579)</u>	<u>12,396</u>	<u>11,295</u>	<u>22,266</u>
Total funds brought forward	9(a)	5,040	237,228	33,404	275,672	253,406
Total funds carried forward		<u>5,518</u>	<u>235,649</u>	<u>45,800</u>	<u>286,967</u>	<u>275,672</u>

PAROCHIAL CHURCH COUNCIL OF ST MICHAEL & ALL ANGELS

BALANCE SHEET AT 31 DECEMBER 2021

	Notes	2021 £	2020 £
FIXED ASSETS			
Tangible	6	212,982	212,982
		<u>212,982</u>	<u>212,982</u>
CURRENT ASSETS			
Debtors & Prepayments	7(d)	3,090	9,938
Short Term Deposits	7(a)	60,073	39,963
Cash at Bank	7(b)	14,519	21,051
Miscellaneous cash	7(c)	337	337
		<u>78,019</u>	<u>71,289</u>
LIABILITIES			
Creditors - amounts falling due within one year	8	(4,034)	(8,599)
		<u>(4,034)</u>	<u>(8,599)</u>
NET CURRENT ASSETS/(LIABILITIES)		73,985	62,690
TOTAL NET ASSETS		<u>286,967</u>	<u>275,672</u>
PARISH FUNDS			
Unrestricted			
General	9(a)	5,518	5,040
Designated	9(a)	235,649	237,228
Restricted	9(a)	45,800	33,404
		<u>286,967</u>	<u>275,672</u>

Approved by the Parochial Church Council on 21 September 2022 and signed on its behalf by:

[Carl M Chambers \(signed electronically\)](#)

Carl Chambers (Vicar)

Marc Culliford (signed electronically)

Marc Culliford (Churchwarden)

The Notes on pages C to J form part of these accounts

1 ACCOUNTING POLICIES

The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCC's, and with the Regulations' "true and fair view" provisions. They have also been prepared under FRS102 (2016) as the applicable accounting standards and the 2016 version of Statement of Recommended Practice, Accounting and Reporting by Charities (SORP(FRS102)).

These accounts have been produced on the Accruals accounting basis. The PCC has agreed that for the accounts for 2022 onwards they can be prepared on the Receipts and Payments accounting basis. Charity Commission rules allow for this since the gross income figure is less than £250,000.

ASSETS

Consecrated and benefice property

In so far as consecrated and benefice property of any kind is excluded from the statutory definition of 'charity' by Section 10(2) (a) and (c) of the Charities Act 2011 such assets are not capitalised in the financial statements.

Moveable church furnishings

These are capitalised at cost and depreciated over their useful economic life other than where insufficient cost information is available. In this case the item is not capitalised, but all items are included in the Church's inventory in any case.

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or else, for gifts-in-kind, at a reasonable estimate of their open market value on receipt.

Depreciation is calculated to write off the capitalised cost of fixed assets less their currently anticipated residual fair value over their estimated useful lives as follows:

- Land	Nil
- Fixtures & Fittings	20 years
- Computers	3 years

FUNDS

Unrestricted Funds

These represent the remaining income funds of the PCC that are available for spending on the general purposes of the PCC, including amounts designated by the PCC for fixed assets for its own use or for spending on future projects.

Restricted Funds

These are income funds that must be spent on restricted purposes and details of the funds held and restrictions provided are shown in these notes to the accounts.

PAROCHIAL CHURCH COUNCIL OF ST MICHAEL & ALL ANGELS

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

2 INCOME

	Unrestricted Funds		Other Funds	Total Funds	
	General	Designated	Restricted	2021	2020
	£	£	£	£	£
(a) Voluntary income					
Planned giving:					
Gift Aid donations	32,701		7,350	40,051	40,532
Tax recoverable	8,175		1,838	10,013	10,133
Other	16,765		1,920	18,685	17,297
Collections (open plate)	1,801			1,801	1,670
Gift Aid Small Donations Scheme	504			504	74
Donations, appeals etc	12,236		20,610	32,846	38,782
Tax recoverable on donations	1,903		2,881	4,784	6,967
Grant - Holiday at Home				0	250
Grant - Christmas Lunch				0	100
Grant - Youth Work			15,835	15,835	500
	<u>74,085</u>	<u>0</u>	<u>50,434</u>	<u>124,519</u>	<u>116,305</u>
(b) Activities for generating funds					
Fund-raising events	1,537			1,537	464
Parish News advertising	321			321	975
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Church Hire	432			432	245
Railway Exhibition				0	2,639
Rent (Scout hall)	450			450	450
	<u>12,982</u>	<u>0</u>	<u>0</u>	<u>12,982</u>	<u>12,045</u>
(c) Income from investments					
Bank change incentive				0	1,250
Gross interest	66	43		109	87
	<u>66</u>	<u>43</u>	<u>0</u>	<u>109</u>	<u>1,337</u>
(d) Church activities					
Parish News sales	2,000			2,000	100
Bookstall	126			126	42
Fees	12,104			12,104	6,199
Coffee stop	1,104			1,104	446
Youth Work	707			707	692
Groups, meetings & events	1,617			1,617	83
	<u>17,658</u>	<u>0</u>	<u>0</u>	<u>17,658</u>	<u>7,562</u>
TOTAL INCOME	<u>104,791</u>	<u>43</u>	<u>50,434</u>	<u>155,268</u>	<u>137,249</u>

PAROCHIAL CHURCH COUNCIL OF ST MICHAEL & ALL ANGELS

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

3 EXPENDITURE

	Unrestricted Funds		Other Funds	Total Funds	
	General	Designated	Restricted	2021	2020
	£	£	£	£	£
(a) Church activities					
Missionary and charitable giving: (Note 10)	6,388		3,202	9,590	13,217
Ministry:					
Diocesan Parish Offer	54,000			54,000	57,853
Clergy expenses	1,046		2,250	3,296	1,161
Vicarage	3,415			3,415	3,527
Youth Worker Salary (Note 4)	0		0	0	2,037
Youth Minister Salary (Note 4)	150		11,409	11,559	0
Parish Administrator Salary (Note 4)	6,135		54	6,189	6,126
Youth Minister expenses	0		13,013	13,013	0
Gifts	301		2,068	2,369	510
Church running and maintenance	9,761	1,384	3,481	14,626	8,824
Church utilities	4,259			4,259	4,006
Churchyard maintenance	2,598		26	2,624	1,943
Railway Exhibition				0	1,979
Parish News	2,646			2,646	1,523
Bookstall	312			312	229
Hall running and maintenance	6,785			6,785	5,781
Hall utilities	2,697			2,697	1,910
Church Office	876			876	1,310
Safeguarding	25			25	0
Youth work	1,359		126	1,485	634
Outreach	373			373	265
Groups, meetings & events	977			977	31
Bank Charges	97			97	67
Professional fees		238	2,409	2,647	1,890
Wedding & Funeral Fees	80			80	70
Coffee Stop	33			33	0
	<u>104,313</u>	<u>1,622</u>	<u>38,038</u>	<u>143,973</u>	<u>114,893</u>
(b) Raising Funds					
Fund-raising events				0	90
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>90</u>
TOTAL EXPENDITURE	<u>104,313</u>	<u>1,622</u>	<u>38,038</u>	<u>143,973</u>	<u>114,983</u>

4 STAFF COSTS

	2021	2020
Wages and salaries	£17,748	£8,163
Average no. of employees	2	1

During the year 2021 the PCC employed a Youth Minister and a Parish Administrator.
During the year 2020 the PCC employed a Youth Worker and a Parish Administrator.

(a) Related Parties

No honoraria were awarded to PCC members in 2021.

During the year payments were made to the following PCC members:

Chrystal Simmons £1,720 - for provision of cleaning services.

PAROCHIAL CHURCH COUNCIL OF ST MICHAEL & ALL ANGELS

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

5 ANALYSIS OF TRANSFER BETWEEN FUNDS

There were no transfers between Unrestricted and Restricted funds in 2021.

6 FIXED ASSETS

Tangible

Church Hall (unrestricted)		2021	2020
		£	£
Cost of valuation			
	At 1 January	212,982	212,982
	Disposal	0	0
	Additions at cost	0	0
	At 31 December	<u>212,982</u>	<u>212,982</u>
Depreciation			
	No depreciation items	0	0
Net book value			
	At 31 December	<u><u>212,982</u></u>	<u><u>212,982</u></u>

The church hall value shown is the value for insurance purposes in 1999, plus subsequent improvements at cost.

Land in Whitehead Close currently rented to 1st Wilmington Scouts Group and owned by the Church is not valued in the Fixed Assets. The survey carried out on 9 March 2016 in accordance with Section 119 of the Charities Act 2011 and the Charities (Qualified Surveyor's Report Regulations 1992) on this land stated "Given the compact nature of the site and the lack of vehicular access, we are of the opinion that redevelopment of the site for any other purpose would be extremely difficult to achieve and therefore the continued use by the Scouts is recommended". The Scouts currently occupy the land, having signed a 50 year lease in 2017, and pay a rent, currently £450 per annum, to the PCC. The amount of rent paid is reviewed every 5 years.

PAROCHIAL CHURCH COUNCIL OF ST MICHAEL & ALL ANGELS

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

7 CURRENT ASSETS

	2021	2020
	£	£
(a) Short Term Deposits (with Diocese)		
Church Repairs Fund Scheme (Church)	12,576	12,554
Church Repairs Fund Scheme (Hall)	11,973	11,952
Diocesan Loans Fund Scheme	35,524	15,457
	<u>60,073</u>	<u>39,963</u>
(b) Cash at bank		
CAF Bank Ltd.	13,204	20,624
Coop Bank Ltd.	1,315	427
	<u>14,519</u>	<u>21,051</u>
(c) Miscellaneous cash	337	337
(d) Debtors & Prepayments		
Tax recoverable	2,611	5,609
Prepayments	0	727
Other debtors	479	3,602
	<u>3,090</u>	<u>9,938</u>

8 LIABILITIES

Amounts falling due within one year		
Accruals for utility costs	(937)	(641)
Other creditors	(2,922)	(6,823)
Deferred income	(175)	(1,135)
	<u>(4,034)</u>	<u>(8,599)</u>

PAROCHIAL CHURCH COUNCIL OF ST MICHAEL & ALL ANGELS

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

9 FUNDS

General Fund	Meets the cost of the day to day running of the Church.
Buildings Fund	Represents the value of the Church Hall as valued in 1999 for insurance purposes together with the value of subsequent improvements.
Church Repair Fund	Represents money designated by the PCC for repairs to the Church.
Church Hall Repair Fund	Represents money designated by the PCC for repairs to the Church Hall.
Youth Minister Fund	Meets the cost of employing a Youth Minister on a full time basis, and is funded from monthly donations, gifts and grants.
Youth Work Equipment Fund	Represents donations and grants received specifically for the purchase of equipment for Youth Work.
Christmas Day Lunch Fund	Represents donations and grants made to support the provision of a lunch on Christmas Day.
Holiday at Home Fund	Represents donations and grants made to support the provision of the Holiday at Home event held three times a year.
Kondoa Fund	Represents donations made to support the work of the church in Chemba and the Diocese of Kondoa, Tanzania.
Hall Project (Raise the Roof)	Represents donations made to fund improvements and development of the church hall.
Local Support	Represents donations made to help local families by providing family specific foods and donations to the Food Bank.
Pastor Tito - Cornhill	Represents donations made to help support Pastor Tito (Kondoa) to attend the one year Cornhill Training Course in the UK.
Pat Iveson Fund	Represents donations made to fund specific projects aimed at improving the church facilities.
MA Course	Represents donations made to fund Rev. Carl Chambers MA Course.
Churchyard Maintenance	Represents donations made to fund maintenance work in the churchyard.
Churchyard Wall	Represents donations made to fund work on repairing or replacing the churchyard wall.

(a) Summary of Fund Movements

	Balance at 1 January 2021	Income	Expenditure	Transfer between funds	Balance at 31 December 2021
	£	£	£	£	£
Unrestricted Funds					
General	5,040	104,791	(104,313)	0	5,518
	<u>5,040</u>	<u>104,791</u>	<u>(104,313)</u>	<u>0</u>	<u>5,518</u>
Designated					
Church Repairs	6,633	22	(1,384)	0	5,271
Hall Repairs	17,613	21	(238)	0	17,396
Buildings	212,982	0	0	0	212,982
	<u>237,228</u>	<u>43</u>	<u>(1,622)</u>	<u>0</u>	<u>235,649</u>
Restricted Funds					
Youth Minister (Note 9(i))	21,481	28,911	(24,422)	3,813	29,783
Youth Work Equipment	101	25	(126)	0	0
Christmas Day Lunch	805	0	0	0	805
Holiday at Home	866	0	0	0	866
Kondoa	0	1,787	(1,662)	0	125
Hall Project (Raise the Roof)	3,541	13,135	(2,463)	(3,813)	10,400
Local Support	735	1,788	(2,068)	0	455
Pastor Tito - Cornhill	1,901	0	(1,540)	0	361
Pat Iveson	3,974	2,000	(3,481)	0	2,493
MA Course	0	2,562	(2,250)	0	312
Churchyard Maintenance	0	26	(26)	0	0
Churchyard Wall	0	200	0	0	200
	<u>33,404</u>	<u>50,434</u>	<u>(38,038)</u>	<u>0</u>	<u>45,800</u>

(i) A grant of £24,000 was given by Rochester Good Stewards Trust for any expenditure related to the Youth Minister position. The PCC deemed that the "Raise the Roof" project met this criteria and allocated an amount of £5,000 to the project from the grant. On completion of the project, the unspent element of £3,813 has been transferred back to the Youth Minister restricted fund.

PAROCHIAL CHURCH COUNCIL OF ST MICHAEL & ALL ANGELS

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

10 MISSIONARY & CHARITABLE GIVING

	From		Total	Total
	Unrestricted	Restricted	2021	2020
	£	£	£	£
Christian Aid	1,050		1,050	1,282
Christian Solidarity Worldwide	1,050		1,050	1,982
High Hopes for Children	1,050		1,050	1,982
Wycliffe UK Ltd	1,050		1,050	1,982
Kondoa Diocese	988	1,662	2,650	2,395
Porchlight	1,050		1,050	1,982
1st Wilmington Scout Group			0	300
Dartford and Crayford Sea Cadets	150		150	300
Pastor Tito - Cornhill		1,540	1,540	1,012
Demelza Hospice care for children (Note 10(i))			0	660
Railway Children (Note 10(i))			0	660
Cherished Memories (Note 10(i))			0	660
	<u>6,388</u>	<u>3,202</u>	<u>9,590</u>	<u>15,197</u>

(i) These donations were from funds raised through the selling of items for the Railway Exhibition. No exhibition was held in 2021.

PAROCHIAL CHURCH COUNCIL OF ST MICHAEL & ALL ANGELS

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

11 PRIOR PERIOD COMPARITIVE SOFA RESTATED

STATEMENT OF FINANCIAL ACTIVITIES

For the year ending 31 December 2020

	Note	Unrestricted Funds General £	Designated £	Restricted Funds £	TOTAL 2020 £	TOTAL 2019 £
INCOME						
Voluntary Income	2(a)	91,752	0	24,553	116,305	110,154
Activities for generating funds	2(b)	9,379	0	2,666	12,045	21,442
Income from Investments	2(c)	1,263	74	0	1,337	111
Church activities	2(d)	7,312	0	250	7,562	16,125
TOTAL INCOME		<u>109,706</u>	<u>74</u>	<u>27,469</u>	<u>137,249</u>	<u>147,832</u>
EXPENDITURE						
Church activities	3(a)	106,293	0	8,600	114,893	145,422
Raising funds	3(b)	90	0	0	90	91
TOTAL EXPENDITURE		<u>106,383</u>	<u>0</u>	<u>8,600</u>	<u>114,983</u>	<u>145,513</u>
NET INCOME/(EXPENDITURE)		3,323	74	18,869	22,266	2,319
TRANSFER BETWEEN FUNDS	5	0	0	0	0	0
NET MOVEMENT IN FUNDS		<u>3,323</u>	<u>74</u>	<u>18,869</u>	<u>22,266</u>	<u>2,319</u>
Total funds brought forward		1,717	237,154	14,535	253,406	251,087
Total funds carried forward	9(a)	<u>5,040</u>	<u>237,228</u>	<u>33,404</u>	<u>275,672</u>	<u>253,406</u>

Independent Examiner's Report to the Trustees of St Michael & All Angels Parochial Church Council

I report on the accounts of the church for the year ended 31 December 2021, which are set out on pages A to J.

Respective Responsibilities of Trustees and Examiner

The church's trustees are responsible for the preparation of the accounts. The church'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 needed.

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 Commissioners (under section 145(5)(b) of the 2011 Act); and

To 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 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 statement below.

Independent Examiner's Statement

Since the gross income for the year exceeds the amount provided in section 145(3) of the Act, I confirm that I am qualified to act as Independent Examiner under the provisions of that section of the Act and that my qualification is as shown below

In connection with my examination, no matters have 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 accounts which accord with the accounting records and comply with the accounting 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.



S Passmore IPFA
39 Monterey Close
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Date: 7th Oct 2022