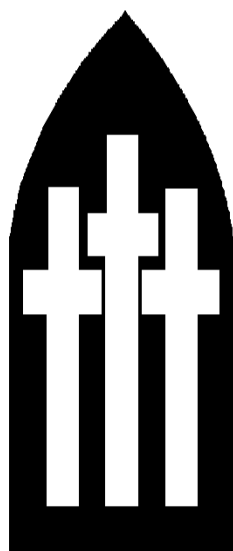


Walmer Parish Churches

St Mary, St Saviour
and Blessed Mary of Walmer

Open lives, open hands, open churches

ANNUAL REPORT and ACCOUNTS 2021



www.walmerparishchurches.org

(Walmer Parish Churches is a registered charity – no. 1128470)

Walmer Parochial Church Council

Financial Statements

Year Ended 31 December 2021

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of the
Ecclesiastical Parish
of
Walmer St. Mary w St. Saviour
(Reg. No. 1128470)

**Annual Report
and
Financial Statements
of
Walmer Parochial Church Council**

For the year ended 31 December 2021

Vicar:

The Rev'd Canon Seth Cooper
Elizabeth House
32 St. Mary's Road
Walmer
Deal
CT14 7QA

Banks:

National Westminster Bank Plc
31 High Street
Deal
CT14 6EW

CCLA Investment Management Ltd.
The CBF Church of England Deposit Fund
85 Queen Victoria Street
London EC4V 4ET

Independent Examiners:

Higson & Co.
45, Queen Street
Deal
Kent
CT14 6EY

Walmer St. Mary w St. Saviour – Annual Report for 2021

Administrative information

St Mary's Church is situated on St. Clare Road, Walmer; St Saviour's Church is situated on The Strand, Walmer; The Blessed Mary of Walmer church is situated on Church Street, Walmer. It is part of the Diocese of Canterbury within the Church of England. The correspondence address is The Parish Office, Elizabeth House, 32 St. Mary's Road, Walmer, DEAL. CT14 7QA

The Parochial Church Council of the Ecclesiastical Parish of Walmer St Mary w St Saviour was registered as a charity with the Charity Commission on 10th March 2009. The working name of this Charity is 'Walmer PCC'. Walmer PCC was constituted under the Parochial Church Council Powers Measure (1956) which came into effect on 2nd January 1957.

Walmer PCC members, who are Trustees, are elected at the Annual Parochial Church Meeting and those who served during 2021 were:

Incumbent:	The Rev'd Canon Seth William Cooper	Chairman
Associate Priest:	Carolyn Wood	
Curate	Steve O'Connor	

Wardens:	Mrs Mavis Stevenson
	Mr Richard Harris

Deputy Wardens:	Mr Jerry Swallow
	Ms Jane Lopacka

Representatives on the Deanery Synod:	Mr Paul Henderson
	Mr John Featherstone

Other Ministers:	Mr Malcolm Sawyer (Reader)
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Elected members:	Mr Vic Kelly	Treasurer
	Mrs Jane Annesley	
	Mrs Sylvia Bowley	
	Mrs Jennie Cooper	
	Mr Chris Flint	
	Mrs Marie Genin	
	Miss Monica Hawkins	
	Mr Jack Roberts	
	Mrs Tina Roberts	
	Mrs Jane Sharp	
	Mrs Lesley Smith	
	Mrs Nichola Sparkes	
	Mrs Janet Stephenson	
	Mrs Val Le Vaillant	

Structure, governance and management

The method of appointment of PCC members is set out in the Church Representation Rules. All Church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC.

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish including deciding on how the funds of the PCC are spent. To this end the Trustees are given an introductory booklet, 'Trusteeship – An introduction for PCC Members', produced by The Archbishop's Council.

Given its wide responsibilities the PCC has a number of committees each dealing with a particular aspect of parish life. These committees are all responsible to the PCC and report back to it regularly. Their deliberations are received by the full PCC and discussed as necessary.

Objectives and Activities

Walmer PCC has the responsibility of co-operating with the incumbent, the Rev'd Canon Seth Cooper, in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibility for the three Churches, Parish Hall and Parish Office.

Financial Review

The financial statements have been prepared in accordance with accounting policies set out in notes to the accounts and comply with the charities governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

This financial year has been very difficult due to the continuing impact of the Covid-19 pandemic which caused the closure of churches and the cessation of services. This resulted in continued reductions in planned giving of £13k plus the loss of a non-recurring grant £10k, which was offset by an increase in legacies of £20k. The end result being a net shortfall of £3k.

Expenditure also decreased by £2k.

The final outturn resulted in a deficit of £9,177 similar to 2020.

Details of the income and expenditure are:

Total receipts on unrestricted funds were £139,493 of which £99,014 was unrestricted planned voluntary donations and also within which is included £16,352 from gift aid, which is in line with the average over the previous three years. Restricted income and donations totalling £11,308 were also received and which includes £10,000 from an anonymous donor. A full analysis of the restricted funds received are shown in note 11 to the accounts.

The legacies were received from the estates of W Davey £15658, S Valentine £5000, and G Barwick £1000. The £28,800 remaining from the Belinda Martin legacy from 2019 by the PCC for a project(s) specifically in her memory continues to be held in a designated fund.

£158933 of unrestricted funds was spent to provide Christian Ministry from Walmer Parish Churches, including our contribution to the diocesan parish share which for the year was £96,587 and which largely provides the stipends and pensions and housing for the clergy. The sum that the churches in the deanery have to find is shared between the churches according to an agreed formula.

£2,282 of restricted funds was also spent on Christian Ministry.

Net movement in unrestricted funds was a deficit of £18,901

Net movement in restricted funds was a surplus of £9,026

There was an increase in value of our endowment funds of £698

During the year total fund balances decreased from £254,273 to £245,096

Despite the impact of Covid 19 the PCC is looking better than the early forecast indicated.

However, the Financial Review Group continues to look at potentially increasing income, reducing costs and the future use of the PCC's assets. This will enable the trustees to ensure that the charity's future remains secure. We have already implemented monthly reporting of the cash and estimated I&E position to the trustee chairman, together with a Risk Register and Assessment protocol in line with accounting recommendations.

Reserves Policy

This PCC attempts to maintain sufficient funds for the purpose of properly maintaining its various properties. In the case of the Parish Hall and Elizabeth House funding is administered through the Plant Committee. In the case of the Church buildings, it is administered through the PCC Committee and restricted funds are held within the main accounting system. We are looking into increasing the balance in reserves to provide secure funding for future requirements.

Investment Policy

It is our policy to invest our fund balances with the CBF Church of England Deposit Fund.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable in the UK and Republic of Ireland published on 16 July 2014 (as amended of Update Bulletin 1 published on 2 February 2016).

Public Benefit

The Trustees have referred to the guidance from the Charity Commission in relation to public benefit when reviewing the charity's aims and objectives and in planning future activities.

Review of the year 2021

Open lives, open hands, open churches

*“Make a joyful noise to the LORD, all the earth.
Worship the LORD with gladness; come into his presence with singing.
Know that the LORD is God.
It is he that made us, and we are his; we are his people, and the sheep of his pasture.
Enter his gates with thanksgiving, and his courts with praise.
Give thanks to him, bless his name.
For the LORD is good; his steadfast love endures forever,
and his faithfulness to all generations.”*

Psalms 100

Like 2020 this review for 2021 could be dominated by the Coronavirus pandemic but as I said last year it's not the pandemic itself that's worth writing about, but the wonderful response that you, the people of the churches, have made to it.

The continuing online recorded services (what a blessing to the whole Benefice, thanks to Jean Winn and her team); the diligence of wardens, deputies, and sacristans in making sure that when we were able to return to our churches for worship they were safe places to be; the new things that have come along like 'broadcasting' our Sunday morning worship on the web (thanks to Jane Hambling and the Download team); for continuing to 'meet' in groups via video conferencing (the Lent course on the environment was a particular success and again built relationships across the Benefice); all of this, and much more, has meant that we made a positive response to the demands of the pandemic.

Thanks must also go to the Wardens, financial team (esp. Vic, our treasurer) and others who have been grappling with the difficult financial position that the pandemic has put the parish in. 2021 saw the first year that Walmer Parish Churches have been unable to pay our parish share in full with such a large shortfall that it's difficult to know how we will make it good. A small team appointed by the PCC are looking in to ways to make our properties more economically advantageous to us but that is a long-term strategy. Thank you to everyone one of you who give so generously to keep the life of our churches flourishing – every penny that you give helps toward the mission of the church.

Mentioning our Wardens, a big thank you must go to Richard Harris for all his work for the churches as Warden over many years and thanks to Jerry Swallow for picking up the responsibility again at short notice (and to Lesley Smith for agreeing to be deputy in Jerry's place...). The role of Warden can be both rewarding and a challenging responsibility so thank you to Jerry and Jane Lopacka (also parish Warden), and Lesley and Sylvia Bowley (also Deputy) for all that you do.

The pandemic and its effects have inevitably brought changes to the way we do things and one of those is that we chose not to run our usual Summer Fayre but to take advantage of a 'charity' stall slot at Deal market a couple of times a year and to run fundraisers at St Saviour's church that will coincide with events on Walmer Green. This proved successful at an August Bank Holiday trial and so will continue. Thanks to Chris Flint and his team for organising this. Thanks as well to Tina Roberts and her team for a very successful Christmas Fayre which not only raised money but also created positive community contacts.

It was a delight to be able to return to church worship for Palm Sunday and to have (an albeit muted) Easter celebration. As always, our worship is enhanced by fine music with grateful thanks to Chris Lockyer and the choir. It's also a joy to have Chris Berriman joining us to play the organ at St Saviour's. However, we miss Leo Forsdyke (who is now in a care home) dearly and who played at St Saviour's for many years. Thanks must also go to those who volunteer to set up the church for our services, read, lead intercessions, welcome and much more – we are truly blessed by the ministry of so many.

Pastoral needs among our congregations were still amplified by the pandemic with more people unwell, or deciding (rightly so) to be cautious about returning to 'normal' life. Rev'd Steve, Paul Henderson and the pastoral team continued to offer pastoral care and support to the bereaved, our congregation 'at home', and in our local care homes. Likewise, ministry to those asking about baptism and weddings continues. May I say a personal thanks to Nicola Sparkes, Jane Sharp, and Monica Hawkins who help with these occasional offices.

Our parish administrator Elaine Wickenden continued juggling home and office working, closing and re-opening the parish hall and Elizabeth House through 2021.... Her assistance with so much of our parish (and indeed benefice) life is invaluable.

As with each passing year 2021 saw changes to our congregations. We have welcomed some new faces who have quickly become familiar and we have said goodbye to others. Among those who have died were Evelyn Whiting, Peter Bannister; Peggy Bannister; Gill Barwick; Ted Hibbert; Melodie Morrison; Edna Elliott; and Malcolm Griffiths. We continue to commend them into God's mercy and pray for comfort for their mourning families.

Among the many thanks noted above should also be added the many who will count toward my sins of omission (!) and of whom, indeed, I am unaware of the contribution they make to our church life – thank you as well.

I say this each year but there is no other way of saying it because its true: the support of my family and friends, ministerial colleagues, parish officers, and many others, is something that, however many clever words I may find, mention of here can never be thanks enough. The blessing of our shared lives together is a blessing from God and, for that, I am truly grateful.

with every blessing.
The Rev'd Seth Cooper – February 2022

Churchwarden's report 2022.

- **Grants** – grant funding enquiries made for repair to St Saviour's path and community hubs with Derek Murphy, local councillor.
- **Lighting** - faulty lamps replaced in St Mary's by Peter Smith, electricians
- **Property** - Finance and Property Team discussions on-going. To report at the next PCC meeting.
- **EE Telecoms** - IRIS Service Delivery wish to replace or refurbish much of the telecoms electronics and transmission dishes in the tower. An on-site meeting is envisaged for them to explain their plan.
- **Lead Levels** – in the water to St Mary's. The unflushed supply is 3x recommended safe levels but flushed water levels are well within Southern Water recommendations. Discharge pipe added to the vestry tap to aid

flushing. Please run the tap in the vestry for 3 minutes discharging to outside initially using the hose attached.

- **Quinquennial repairs** - arranging with Colman's to mortar the cracks as recommended in the quinquennial report for BMW addressing items 19.01, 19.05, 19.06 and 19.09

St Saviour's Churchwardens Reports for Annual Report

There has been a gradual trickling back of people as we emerge out of Covid, although we remain cautious.

My thanks go to all who have contributed to the continuance and enhancement of our worship.

Last summer Paul Henderson, Steve O'Connor and myself conducted a process regarding outreach, focusing on church growth and greater use of St. Saviour's building and facilities. The major outcome is the decision to appoint a part-time Outreach Worker.

The organ has had a couple of repairs, paid for by donations.

Due to falling paint and plaster above the east window, the altar was moved forward to make the area safer and this will remain in place until needed repairs are done.

Seth is seeking quotes for required work as per the last Quinquennial Report.

Seth has obtained quotes for repairs to the pathway and is applying for funding grants.

The vestry floor is deteriorating and is a priority. Ecclesiastical Insurance is being approached regarding replacement of the vestry carpet that is damaged due to a leaky roof.

The Gardening Group is developing.

Jane Lopacka – Churchwarden

St Saviour's Community Garden

The first task was to become a recognised group, draw up a constitution with a chairperson and treasurer, hold an annual AGM and have a separate bank account. With this established, one can make application for a grant from Dover District Council for suitable projects, for example, a shed, benches, water-butts, skip hire and renewing the footpath at St. Saviours. Also, a recognised group can apply to be registered as a Community Project Caretaker which would allow the use of maintenance equipment from Dover Council depot at Mill Hill.

A constitution and bank account are 'work in progress'. The group will remain within the 'umbrella' of the Church. Seth has given us a copy of the Constitution for the Friends of Walmer Parish Churches for reference, and we will consult with the PCC Treasurer, Vic Kelly, regarding a separate bank account.

Once we are a recognised group, we will plan an open event to launch **St. Saviours Community Garden**.

Jennifer Stevens

Annual Report from the Plant Committee

Annual Report from the Plant Committee

Due to the Covid-19 pandemic the Walmer Parish Hall and Elizabeth House closed for hire on the 4th November 2020 and didn't reopen until 17th May 2021.

Parish Hall

The hall is in good order and there is no major work earmarked for 2022.

Rental income this year has been significantly reduced due to the pandemic however, since May 2021 regular hirers have returned to the hall along with children's party bookings and income is starting to return to pre-pandemic levels.

At present the land at the rear of the Parish Hall is let to Adamson's bringing in £3,000pa. The lease has expired; rental monies are still being received but this lease needs to be reviewed and renewed. The Plant Committee will be contacting Mr Adamson to make these arrangements now that he has completed the required changes to his business accommodating the petrol station expansion.

Elizabeth House

The house is in good interior decorative order and before the pandemic hit, it was used for many church activities and by community groups. At present the regular groups have not returned to the house but a number of new bookings have been made including a social group for the hard of hearing/deaf, well-being workshops and first-aid courses. It is hoped income will slowly start to build back to pre-pandemic levels.

Due to loss of rental income the following improvements have been deferred:

- Fire doors and handrails to be installed
- Downstairs cloakroom redecoration and sanitary ware replacement (Pending reordering plans).

The Plant Committee have also covered the cost of the defibrillator servicing and maintenance for 2021.

Summary

As you will see from the accounts the finances are currently in good order. Due to the pandemic, we have continued to operate in a 'minimising cost' mode, keeping all expenditure to essential items only thus ensuring we can meet our core operating costs.

Our thanks go to Mike Terry for his excellent expertise in role as Treasurer and to Elaine in the Parish Office for all her hard work dealing with the bookings and supporting the committee to keep our premises Covid safe. It has been another very challenging year.

Steven Wickenden – Chairman of the Property Committee

Pastoral Team

Despite the difficult times we have been able to meet on a regular basis and discuss our visits to people's homes and the care homes. The latter has been problematic due to the virus but Paul has been able to visit Carlton Lodge to record a short service for the residents in the garden area. Also, Seth, Jerry and Paul have been able to visit Ami Court to conduct communion services and a special Christmas service. On May 14th (Saturday) at 10.30am, we shall be holding a service at St Mary's for all those bereaved relatives and friends who have lost loved ones. As we have not been able to have this service for the past two years, we shall be inviting all those who have experienced loss, going back to 2019. Thank you to all those who have made visits to individuals, in their homes and in the care homes.

Paul Henderson

Deanery Synod

We have been able to meet mostly by Zoom, to discuss local and national church issues. Much discussion during the past year has been about parish quota amounts and how they are calculated. There was a visit to the deanery last autumn and another one is planned for next September, from Bishop Rose. She is keen to visit schools as well as churches with the emphasis on mission and evangelism. At our last meeting, Seth gave a talk on his investigation into rural ministry last summer and it is hoped that a meeting for lay ministers and readers can be organised soon. This had to be shelved during the past few years due to the pandemic.

Rev'd Monica Cameron has been appointed as Priest in Charge of Upper Deal benefice and there has been the licensing of an interim minister, Kirrilee Reid, in the Eastry benefice.

On the financial front, there is approximately £6,700 in the accounts and there was a £2,000 grant from the diocese last year.

Paul Henderson

The Friends of Walmer Parish Churches - 2021 Report to the APCM

Sadly, due to the restrictions imposed because of the Covid-19 pandemic, The Friends were not able to carry out any hands-on fundraising events during 2021 so everything was put on the back burner till things begin to open up again and people feel comfortable about getting together.

The bank account at the end of 2021 held £4,193.87.

Once again, we have to report that the numbers of paying members of the Friends have dwindled to around 20. They bring in an amount of approximately £500 per annum. The fall off is due in part to many of the members being elderly and no longer with us... People seem more than happy to get involved and pay for tickets to an event to help raise funds but somewhat more reticent about committing to an annual amount to support the churches.

Liz Mott - Friends of Walmer Parish Churches committee member

Electoral Roll

The Church Electoral Roll currently has 194 members enrolled.

Jane Sharp – Electoral Roll Officer

Annual report to the APCM February 2022 – The Downs Church of England Primary School

In September 2021 The Downs CEP school began its school year with a new senior leadership team. We all hoped that we would be back to 'normal' school life following the two years of disrupted learning that our community had faced due to the global pandemic. However, we have continued to be faced with significant challenges relating to staff absence, child absence and Coronavirus outbreaks.

We are extremely fortunate to have the support and engagement of our Church community. With additional precautions in place, we were able to have a whole school Harvest Celebration and the year 3 and 4 Christingle service. These were the first visits to St Mary's Church in two years and each was a very moving experience for us all. Our school choir was also fortunate enough to perform at St Mary's Church Christmas Fair.

Reverend Seth is a regular visitor to The Downs CEP School and was able to attend year R, 1 and 2's Christmas showcases in school.

In addition to this, Seth and Hendy visit one-year group per week to lead class worship.

The strategic vision of the school is supported by the Church members who sit on the Governing body and regularly engage in monitoring and development.

We look forward to developing our relationship with the Church community over the coming year.

Natalie Luxford – Headteacher

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
WALMER PAROCHIAL CHURCH COUNCIL
1 JANUARY 2021 : 31 DECEMBER 2021**

Independent examiner's report to the trustees of Walmer Parochial Church Council

I report to the charity's trustees on my examination of the accounts of Walmer Parochial Church Council (the Charity) for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Peter Higson

Higson APS Limited
45 Queen Street
Deal
Kent
CT14 6EY

28/10/2022
Date:

WALMER PAROCHIAL CHURCH COUNCIL
STATEMENT OF FINANCIAL ACTIVITIES
1 JANUARY 2021 : 31 DECEMBER 2021

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2021 £	Total Funds 2020 £
Income & Endowments						
Donations and legacies	2(a)	99,014.00	11,306.00	-	110,320.00	113,455.00
Other trading activities	2(b)	24,772.00	-	-	24,772.00	20,243.00
Investments	2(c)	146.00	2.00	-	148.00	202.00
Charitable Activities	2(d)	15,130.00	-	-	15,130.00	12,080.00
Other incoming resources	2(e)	430.00	-	-	430.00	7,265.00
Total Income		139,492.00	11,308.00	-	150,800.00	153,245.00
Expenditure						
Charitable Activities	3(a)	158,281.00	2,282.00	-	160,563.00	162,547.00
Raising Funds	3(b)	80.00	-	-	80.00	186.00
Loss on Sale of Fixed Asset	3(b)	32.00	-	-	32.00	
Net Income/(expenditure) (Before Other Investment Gains)		- 18,901.00	9,026.00	-	- 9,875.00	- 9,488.00
Net Gains on Investments	9(b)			698.00	698.00	314.00
Total Net Income/(Expenditure)		- 18,901.00	9,026.00	698.00	- 9,177.00	- 9,174.00
Transfers Between Funds	12					
Net Movement in Funds		- 18,901.00	9,026.00	698.00	- 9,177.00	- 9,174.00
Total Funds Brought Forward						
		202,542.00	46,856.00	4,875.00	254,273.00	263,448.00
Total Funds Carried Forward		183,641.00	55,882.00	5,573.00	245,096.00	254,274.00

The notes of pages 14 to 15 form part of these financial statements

WALMER PAROCHIAL CHURCH COUNCIL
BALANCE SHEET
AS AT: 31 DECEMBER 2021

	Note	Unrestricted £	Restricted £	Endowment £	2021 Total £	2020 Total £
Fixed Assets						
Tangible Fixed Assets	9(a)	160,000.00			160,000.00	160,864.00
Investment Assets	9(b)			5,573.00	5,573.00	4,876.00
		<u>160,000.00</u>	<u>-</u>	<u>5,573.00</u>	<u>165,573.00</u>	<u>165,740.00</u>
Current Assets						
Debtors	10	4,571.00			4,571.00	8,903.00
Short Term Deposits		1,871.00	2,771.00		4,642.00	4,640.00
Cash at Bank & In Hand		<u>68,340.00</u>	<u>55,393.00</u>		<u>123,733.00</u>	<u>103,430.00</u>
		<u>74,782.00</u>	<u>58,164.00</u>	<u>-</u>	<u>132,946.00</u>	<u>116,973.00</u>
Liabilities: Amounts Falling Due In One Year						
Creditors	11	53,423.00			53,423.00	28,442.00
		<u>53,423.00</u>	<u>-</u>	<u>-</u>	<u>53,423.00</u>	<u>28,442.00</u>
Net Current Assets		<u>21,359.00</u>	<u>58,164.00</u>	<u>-</u>	<u>79,523.00</u>	<u>88,531.00</u>
Total Net Assets		<u>181,359.00</u>	<u>58,164.00</u>	<u>5,573.00</u>	<u>245,096.00</u>	<u>254,271.00</u>
Parish Funds						
Unrestricted	12	154,841.00			154,841.00	172,539.00
Unrestricted - Designated		28,800.00			28,800.00	30,000.00
Restricted	12		55,882.00		55,882.00	46,856.00
Endowment				5,573.00	5,573.00	4,876.00
		<u>183,641.00</u>	<u>55,882.00</u>	<u>5,573.00</u>	<u>245,096.00</u>	<u>254,271.00</u>

Approved by the Parochial Church Council on Monday 25th April 2022

The Rev'd Canon Seth Cooper (Chairman)

V H Kelly (Treasurer)

J Swallow (Church Warden)

Jane Lopcka (Church Warden)

The Walmer Parochial Church Council is a charity in England/Wales. The address of the Registered Office is given in the charity information of Page 1 of the Financial Statements. The nature of the charity's operations and principal activities are to co-operate with the incumbent, The Rev'd Seth Cooper, in promoting the ecclesiastical parish the whole mission of the church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibility for the three churches, parish hall and parish office.

**WALMER PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
1 JANUARY 2021 : 31 DECEMBER 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Acts 2011. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

The financial statements do not include a cash flow statement on the grounds it is not a large charity.

Going Concern

The financial statements are prepared on a going concern basis under the historical cost convention with no uncertainty. The financial statements are prepared in sterling which is the functional currency of the PCC.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then the income is deferred until those conditions are fully met or the fulfillment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example, the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with SORP (FRS 102). Further details is given in the Trustees Annual report.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

Gifts in kind donated for resale are included at fair value, being the expected proceeds from sale less the expected costs of sale. Where estimating the fair value is practicable upon receipt it is recognised in stock and "income from other trading activities". Upon sale, the value of stock is charged against "income from other trading activities" and proceeds are recognised as "income from other trading activities". Where it is impracticable to fair value the items due to the volume of low value items they are not recognised in the financial statements until they are sold. This income is recognised within "income from other trading activities".

Fixed asset gift in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

For Legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Interest income is recognised as the PCC's right to receive payment is established.

The charity receives government grants to compensate for the impact of the Covid-19 pandemic... Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

**WALMER PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
1 JANUARY 2021 : 31 DECEMBER 2021**

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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 parish share is accounted for when due. Amounts received specifically for mission are dealt with as restricted funds. All other expenditure is generally recognised when it is incurred and accounted for gross.

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative and payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out Elizabeth house. Where support costs cannot be directly attributed to particular headings, they have to be allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

Tangible fixed assets

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 are capitalised at cost and depreciated over their useful economic life other than where sufficient 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.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold Property	- nil
Plant and Equipment	- 20% on cost

No depreciation is provided on buildings as the currently estimated residual value of the properties is not less than their carrying value and the remaining useful life of these assets currently exceeds 50 years, so that any depreciation charges would be immaterial.

An impairment review is carried out each year-end and any resultant loss identified included in expenditure for the year

Taxation

The charity is exempt from tax on its charitable activities

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Endowment funds are restricted funds that must be retained as trust capital either permanently or subject to a discretionary power to spend capital as income, and where the use of any income or other benefit derived from the capital may be restricted or unrestricted.

Further explanation of the nature and purposes of each fund is included in the notes to the financial statement

Investments

Investments quoted on a recognised stock exchange or whose value derives from them are valued at market value at the year end. Other investment assets are included at PCC's best estimate of market value.

Short term deposits

These are the cash held on deposit either with the CCLA or at the bank.

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses from impairment are recognised in expenditure.

WALMER PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
1 JANUARY 2021 : 31 DECEMBER 2021

Note	Income And Endowments	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total £	Total 2020 £
2a.	Donations and Legacies					
	Planned Giving:				-	
	Envelopes & Standing Orders	48,213.52			48,213.52	54,712.00
	Tax Recoverable	16,288.53	63.00		16,351.53	18,038.00
	Collections (Open Plate)	6,484.89			6,484.89	3,684.00
	Legacies	21,658.45	-		21,658.45	2,000.00
	PoW@Kidz & Youth Group	105.79			105.79	-
	Downs Bibles		-		-	370.00
	Non Recurring Grants etc.	-			-	10,000.00
	Donations, Appeals, Flowers St. Marys, etc.	6,262.67	11,243.02		17,505.69	24,652.00
		<u>99,013.85</u>	<u>11,306.02</u>	<u>-</u>	<u>110,319.87</u>	<u>113,456.00</u>
2b.	Other trading activities					
	Magazine Adverts	-			-	550.00
	Hall & Elizabeth House Lettings	7,538.00			7,538.00	5,589.00
	Fund Raising	4,234.35			4,234.35	-
	Rents	13,000.00			13,000.00	13,000.00
	Friends Activities		0.09		0.09	1,104.00
		<u>24,772.35</u>	<u>0.09</u>	<u>-</u>	<u>24,772.44</u>	<u>20,243.00</u>
2c.	Investments					
	Dividends/Interest	146.29	1.46		147.75	202.00
		<u>146.29</u>	<u>1.46</u>	<u>-</u>	<u>147.75</u>	<u>202.00</u>
2d.	Charitable activities					
	Use of Church Buildings	50.00			50.00	210.00
	Organ Fund	200.00			200.00	100.00
	Fees	14,698.00			14,698.00	11,391.00
	Courses	130.00			130.00	-
	St Marys Coffee	-			-	95.00
	Magazine Sales	52.06			52.06	284.00
		<u>15,130.06</u>	<u>-</u>	<u>-</u>	<u>15,130.06</u>	<u>12,080.00</u>
2e.	Other Incoming Resources					
	Fees From Canterbury	300.00			300.00	1,013.00
	Refunds	-			-	103.00
	Insurance Claims	130.00			130.00	6,149.00
		<u>430.00</u>	<u>-</u>	<u>-</u>	<u>430.00</u>	<u>7,265.00</u>
	Total Income	<u>139,492.55</u>	<u>11,307.57</u>	<u>-</u>	<u>150,800.12</u>	<u>153,246.00</u>

WALMER PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
1 JANUARY 2021 : 31 DECEMBER 2021

Note	EXPENDITURE	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2021 £	Total 2020 £
3a.	Church Activities					
	Donations to Charities		127.00		127.00	400.00
	Clergy Allowances	1,733.47			1,733.47	3,650.00
	Upkeep of Services	1,200.94			1,200.94	1,173.00
	Organist's Etc. Fees	3,100.50			3,100.50	2,879.00
	Assistant Clergy & Staff	-			-	388.00
	Heat, Light, Water	6,239.76			6,239.76	8,260.00
	Repairs - Furn.Fits.Property	7,606.00	2,154.60		9,760.60	5,126.00
	Insurance	12,688.12			12,688.12	10,494.00
	Parish Share	96,587.00			96,587.00	95,440.00
	Downs Bibles (Restricted)		-		-	334.00
	Organ Tuning & Repairs	673.20			673.20	840.00
	Major Repairs & Redecoration	-	-		-	3,699.00
	Fees to Canterbury	10,655.00			10,655.00	8,440.00
	Upkeep of Church Yards	300.00	-		300.00	770.00
	St Marys Flowers	-	-		-	52.00
	Plant Committee Expenses	4,271.00			4,271.00	4,969.00
	Office Administration	11,434.65			11,434.65	12,217.00
	Courses Expenses	26.60			26.60	50.00
	Web Site	-			-	1.00
	Bank Charges	698.55			698.55	691.00
	Support Costs	874.24			874.24	809.00
	Gifts	189.00	-		189.00	857.00
	Professional Fees	-	-		-	1,008.00
		<u>158,278.03</u>	<u>2,281.60</u>	<u>-</u>	<u>160,559.63</u>	<u>162,547.00</u>
3b.	Raising Funds					
	Other Fundraising Events	80.00			80.00	50.00
	Friends Expenses	-	-		-	136.00
		<u>80.00</u>	<u>-</u>	<u>-</u>	<u>80.00</u>	<u>186.00</u>
	Loss on disposal of Fixed Asset	<u>32.00</u>			<u>32.00</u>	
	Total Expenditure	<u>158,390.03</u>	<u>2,281.60</u>	<u>-</u>	<u>160,671.63</u>	<u>162,733.00</u>
4.	ANALYSIS OF SUPPORT COSTS	2021	2020			
	CCCI	874.00	809.00			
	Office Administration	<u>11,435.00</u>	<u>12,217.00</u>			
		<u>12,309.00</u>	<u>13,026.00</u>			
5.	TRUSTEES' REMUNERATION AND EXPENSES					
	The trustees neither received or waived any remuneration during the year. (2020 Nil)					
	The trustees did not receive any expenses reimbursed during the year (2020 Nil)					
	Expenses reimbursed to the vicar and curate during the year amounted to £1,201 (2020 £4,038)					
6.	RELATED PARTY TRANSACTIONS					
	There were no related party transactions for the year ended 31 December 2021. (2020 Nil)					

WALMER PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
1 JANUARY 2021 : 31 DECEMBER 2021

7. STAFF COSTS

EMPLOYEE INFORMATION

The average number of employees during the year was as follows:

	2021	2020
	<u>1.5</u>	<u>1.5</u>
EMPLOYMENT COSTS	2021	2020
	£	£
Wages and salaries	<u>8,905</u>	<u>9,226</u>

No employees received emoluments in excess of £60,000

The 2021 figure includes £1,880 of furlough income.

8. DONATED GOODS AND SERVICES

The three churches within Walmer parish rely on a team of volunteers to ensure its mission is carried out as effectively and efficiently as possible, and this equally applies to the two other buildings viz: the Parish Hall and Elizabeth House. The vicar and curate are fully engaged leaders, and the parish office administrator and two organists are employed by the parish. Otherwise a large group of volunteers take on a miscellany of tasks. Some roles are significant such as church wardens and treasurer, choir, property committee, Friends of Walmer churches, and the parish magazine. Others are engaged in other less time consuming roles but no less important overall. Their volunteering contributes significantly towards the pursuit of on-going church activities. This volunteering does not appear in the parish accounts.

WALMER PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
1 JANUARY 2021 : 31 DECEMBER 2021

9. FIXED ASSETS	Freehold Land and Buildings	Equipment	Total
	£	£	£
9a. TANGIBLE FIXED ASSETS			
COST			
At 1 January 2021	160,000	2,160	162,160
Disposals		- 2,160	- 2,160
At 31 December 2021	<u>160,000</u>	<u>0</u>	<u>160,000</u>
DEPRECIATION			
At 1 January 2021		1,296	
Charge for the year	-	432	- 1,728
Disposals	-	- 1,728	- 432
At 31 December 2021	<u>0</u>	<u>0</u>	<u>-2,160</u>
NET BOOK VALUE			
At 31st December 2021	<u>160,000</u>	<u>0</u>	<u>160,000</u>
At 31st December 2020	<u>160,000</u>	<u>1,296</u>	<u>161,296</u>
9b. Investments (Endowment)		<u>Listed Investments</u>	<u>Total 2021</u>
Market Value 1st January 2021		4,876	4,876
Net gain (loss) on annual revaluation		698	698
Market Value 31st December 2021		<u>5,574</u>	<u>5,574</u>

**WALMER PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
1 JANUARY 2021 : 31 DECEMBER 2021**

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Gift Aid - Income Tax Recoverable	3,164.00	6,200.00
Other	400.00	249.00
Sundry Debtors - Plant Committee	1,007.00	106.00
Total	4,571.00	8,903.00

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Plant Committee	875.00	46.00
CDBF Fees	49,898.00	25,955.00
Heating (British Gas + Gas Bottles St Saviours)		244.00
Church Supplies	212.00	
Gardening St Saviours	100.00	70.00
Viking Office Supplies	199.00	274.00
Other Office Supplies	259.00	123.00
Astra UK - Professional Fees		1,008.00
Church Repairs	1,433.00	435.00
HMRC	192.00	117.00
Accrual for Cheque not yet presented 5016 - Chris Tyler Inv 0059		40.00
Deal Town Hall - Fund Raising		50.00
Gifts		50.00
Payroll Charges December	90.00	30.00
Other	164.00	
Total	53,422.00	28,442.00

WALMER PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
1 JANUARY 2021 : 31 DECEMBER 2021

12. FUNDS STATEMENT OF FUNDS - CURRENT YEAR	Balance at 1.1.21	Incoming Resources	Expenditure £	Gain/ (losses) £	Transfer £	Balance at 31.12.21
Unrestricted funds						
General fund	167,958	130,427	(148,397)			144,988
Plant Committee	9,584	9,066	(8,798)			9,852
Designated funds						
Belinda Martin	30,000		(1,200)			28,800
Restricted funds						
St Saviours Accounts	293					293
Flower Fund	764	1				765
Fabric Fund	995					995
St Saviours Decoration	1,638	1				1,639
Friends (General)	3,538	662				4,200
Downs Bibles	701					701
Blessed Mary of Walmer	3,467					3,467
Glazed Windows/Doors St Marys	311					311
Madagascar	446	412				1,068
Tower Appeal	17,508		(138)			17,370
Elizabeth House	2,760		(127)			2,633
Friends of Walmer Churches	51					51
St Saviours Church	4,022	10,000	(2,017)			12,005
The Children's Society	102	222				324
Endowment fund	4,876			698		5,574
	254,274	150,801	(169,877)	698	-	245,096

Restricted Funds

The restricted funds are residual balances held in the CBF Church of England Deposit Fund arising from prior projects in the event that the requirement for the restricted fund may arise again in the future. Other Restricted Fund balances are held for specific projects in the anticipation that these are implemented in the near future.

Endowment Funds

The endowment funds are long term investments managed by the Diocese of Canterbury as Custodian.

13a. ANALYSIS OF NET ASSETS BETWEEN FUNDS
Analysis of net assets between funds - current period

	Unrestricted Funds £	Endowment Funds £	Restricted Funds £	Total Funds £
Tangible Fixed Assets	160,000.00			160,000.00
Fixed Asset Investments		5,574.00		5,574.00
Current Assets	77,064.00		58,163.00	135,227.00
Creditors due within one year	53,423.00			53,423.00
Total	183,641.00	5,574.00	58,163.00	247,378.00

13b. ANALYSIS OF NET ASSETS BETWEEN FUNDS (continued)
Analysis of net assets between funds - prior period

	Unrestricted Funds £	Endowment Funds £	Restricted Funds £	Total Funds £
Tangible Fixed Assets	160,864.00			160,864.00
Fixed Asset Investments		4,876.00		4,876.00
Current Assets	70,117.00		46,856.00	116,973.00
Creditors due within one year	28,442.00			28,442.00
Total	202,519.00	4,876.00	46,856.00	254,271.00

**WALMER PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
1 JANUARY 2021 : 31 DECEMBER 2021**

14. COMPARATIVES FOR THE COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds
Income & Endowments:	£	£	£	
Voluntary Income	108,441	5,014	0	113,455
activities Generating Funds	19,139	1,104	0	20,243
Income from Investments	190	12	0	202
Church Activities	12,080	0	0	12,080
Other Incoming Resources	7,265	0		7,265
Total Income	147,115	6,130	0	153,245
Expenditure:				
Church Activities	159,868	2,679	0	162,547
Raising Funds	50	136	0	186
Total Expenditure	159,918	2,815	0	162,733
Net Gains on Investments			314	314
NET INCOME (-DEFICIT)	(12,803)	3,315	314	(9,174)
RECONCILIATION OF FUNDS				
Total Funds Brought Forward	215,345	43,541	4,562	263,448
TOTAL FUNDS CARRIED FORWARD				
Total	202,542	46,856	4,876	254,274

**WALMER PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
1 JANUARY 2021 : 31 DECEMBER 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Acts 2011. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

The financial statements do not include a cash flow statement on the grounds it is not a large charity.

Going Concern

The financial statements are prepared on a going concern basis under the historical cost convention with no uncertainty. The financial statements are prepared in sterling which is the functional currency of the PCC.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then the income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example, the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with SORP (FRS 102). Further details is given in the Trustees Annual report.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

Gifts in kind donated for resale are included at fair value, being the expected proceeds from sale less the expected costs of sale. Where estimating the fair value is practicable upon receipt it is recognised in stock and "income from other trading activities". Upon sale, the value of stock is charged against "income from other trading activities" and proceeds are recognised as "income from other trading activities". Where it is impracticable to fair value the items due to the volume of low value items they are not recognised in the financial statements until they are sold. This income is recognised within "income from other trading activities".

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The charity receives government grants to compensate for the impact of the Covid -19 pandemic... Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.