

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH, MILTON-NEXT-GRAVESEND

England & Wales · Charity number 1130741

Details

Other names	CHRIST CHURCH, MILTON PCC
Status	Registered
Legal form	Previously excepted
Registered	2009-07-27
Register	View on the Charity Commission register

Contact

Address	48 Old Road East Gravesend DA12 1NR
Phone	01474 352643
Email	christchurchgravesend@gmail.com
Website	www.christchurchgravesend.org.uk

Activities

Objects: Promoting in the ecclesiastical parish the whole mission of the Church.

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Classification

- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Other Charitable Activities
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£220,799	£216,083	-	-
2023-12-31	£364,592	£297,274	-	-
2022-12-31	£186,067	£172,415	-	-
2021-12-31	£172,086	£170,321	-	-
2020-12-31	£146,809	£160,468	-	-

Trustees

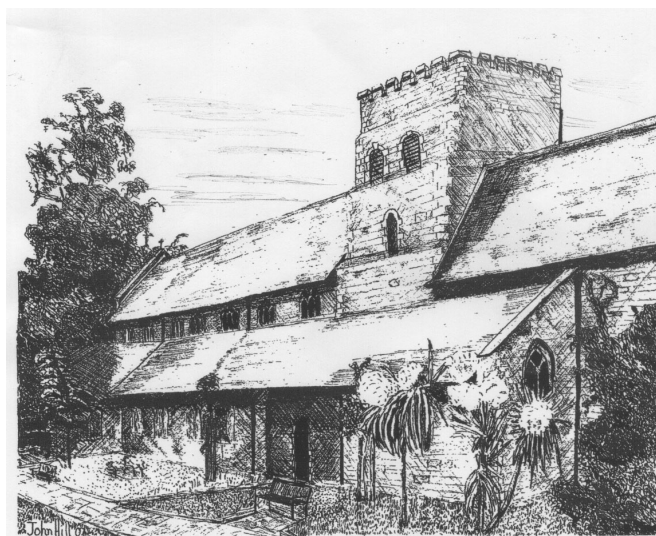
Name	Role	Appointed
Rev ANDREW DAVEY	Chair	2021-05-20
ANDREW NAILOR		
ANGELA RUTH KIRBY		
BANDELE AIYEOLA		2025-05-18
Colin Parsonson		2023-05-14
DAVID KIRBY		2022-05-15
HELEN OSBORNE		2023-05-14
JANICE MAUREEN OSBORNE		2012-07-26
Jennifer Elizabeth Shoesmith		2017-04-30
LUCY MARIE HORNBY		2016-04-17
MICHAEL DONOVAN		2019-11-27
Peter Read		2021-01-01
REV JACQUELINE PATRICIA LITTLEWOOD		
ROSEMARY ELIZABETH AUSTIN		
Rev CHRISTOPHER WINTER		2024-07-17
SHEILA ELIZABETH BROWN		
STEPHEN JOSEPH HUMPHRIES		
SUSAN REILLY		2019-04-28
VERONICA ANN READ		

Accounts



CHRIST CHURCH
MILTON-NEXT-GRAVESEND

**ANNUAL REPORT
and
FINANCIAL STATEMENTS
of the
PAROCHIAL CHURCH COUNCIL
for the year ended
31st DECEMBER 2024**



Registered Charity no. 1130741

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Note to the Accounts from the Treasurer.

This is the second year of the new format of accounts and you will now see comparative 2024 figures in the financial statements.

For clarification the Church Accounts comprise three funds.

1. **General Fund (Unrestricted)** – This is the pool of funds used for the day to day running of the church and our contribution to the Diocese (known as the “Parish Offer”) which includes amongst other things the funding of our clergy. This is funded through Collections, planned giving, unrestricted donations, fund raising and gift aid.
2. **Vicars & Church Warden Fund (Designated/Restricted)** – This is where legacies and other restricted donations are recorded. These funds are ring-fenced from our General Funds for use by specific instructions of the legator/donor (e.g. our carpark was re-surfaced by a restricted legacy), or, otherwise at the discretion of the PCC for specific uses (e.g. projects such as new lighting, boilers and hall roof).
3. **Pre-School (Designated/Restricted)** – As described these are the cash-flows of our Pre-School which are segregated from the above-mentioned funds.

ANNUAL REPORT 2024

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

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

Membership

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

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

Rev Dr Andrew Davey Vicar
Rev Jacqueline Littlewood Associate Priest
Rev Chris Winter Associate Vicar from 2nd June 2024

Representatives on Deanery Synod

	<i>until</i>
Rosemary Austin	2026
Peter Read	2026

Church Wardens

Janice Osborne (appointed 14 May 2024)

Elected Members

	<i>until</i>
Sheila Brown	2027
Stephen Humphries Treasurer	2025
Angela Kirby	2025
Andrew Nailor	2025
Colin Parsonson	2026
Veronica Read	2025
Jennifer Shoesmith	2026
Sue Reilly	2026
Michael Donovan	2026
Helen Osborne	2026
David Kirby	2025
Lucy Hornby	2026

Mr Peter Read, ex-officio member of the PCC was elected Vice Chair. Mr Stephen Humphries was re-elected Treasurer.

Mr Michael Donovan was re-elected as PCC Secretary.

Six meetings of the PCC took place during the year. There was an average attendance of 81%. Among

matters discussed were the Parish Offer, replacement of the hall roof, safeguarding, and finances generally

PCC Committees

Standing Committee

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

Community and Social Events

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

Vicar

Safeguarding Group

Consists of the Vicar, PSO/Lead Recruiter, the Vulnerable Adults Advocate, the Children and Young Persons Advocate, the GDPR Lead and the Churchwardens. The role of the Group is to review safeguarding practices and procedures, initiate any necessary action and to report to each PCC meeting under a permanent agenda item.

Christ Church Preschool

This committee is required under the OFSTED regulations and is chaired by the Vicar.

Electoral Roll

The church electoral roll stands at 131

Usual Sunday Attendance

Attendance figures are between 75 and 90 adults, and 10 to 15 children each week.

Review of the year / Achievements

Christ Church has continued to serve its community as a parish church with a round of weekly services as well as a full set of services during Holy Week and Easter, and during Advent and Christmas, as well as observing Candlemas, Sea Sunday, Harvest and our title festival of Christ the King. Our registers reveal a trend of steady growth at our Sunday Parish Eucharist. A pattern of Morning Prayer (in church with online access) and weekly Evening Prayer have complimented the well-attended mid-week service of Holy Communion. A monthly Bible Study on Zoom, our Pilgrim Group and two Lent study Groups have provided spaces for adult learning. Our Ministry Group has met monthly. In June we welcomed the Revd. Chris Winter as our Associate Vicar. During the autumn our Vicar took up the interim role of Archdeacon of Rochester for five months.

There were 33 baptisms and 4 weddings during the year. In October we presented two candidates for confirmation.

Review of the year / Achievements (continued)

Social gatherings continued throughout the year with a Beetle evening, a Harvest lunch, Tabletop sale, Summer Fair and Christmas bazaar. We have fundraised for local

and international development charities. A quiz evening was held during Christian Aid Week.

Work with young people has continued with our fortnightly God's Gang during the Parish Eucharist, Semiquavers children's choir, First Steps and Tots Group. We have welcomed four new junior members to our choir and continued our choral scholarship programme for teenagers. The Christ Church Preschool continues to be a popular choice with local parents and is well run by our committed manager and staff. Twice a month the Preschool come into church for a short service.

The Mothers Union and Mustard Seed Group have met monthly. We have provided accommodation for a wide range of community organisations.

We have welcomed Whitehill and Holy Trinity schools for their Christmas and Easter services.

Our buildings and grounds are well maintained by a group of dedicated members. We are very aware of their contribution in terms of time and planning. Following a legacy we were able to complete the replacement of the Church Hall roof.

We have been very aware of the need for careful use of limited resources through this period of austerity. Regular planned giving has been maintained through the envelope scheme and standing orders, but we do need to raise awareness of this. The PCC has sustained its commitments to the Diocese of Rochester Common Fund.

Financial Review 2024

General Income

The financial statement shows that receipts were up by £17.5k compared to the previous year although the actual figure is nearer £10k (**see note below**), which is still very encouraging. This increase was largely accounted for by a growth in Collections of £5k (+15) and £8k in Hall Income (**see note below**). The other material positive movement relates to bank interest which was up by £4.5k (+196%).

Note on Hall Income: In the 2023 accounts there was an under reporting of £7.5k in Hall Income relating to the Pre-School rent. This was due to the Pre-School hall rent being recorded as a "Transfer" between the Pre-School and the General Funds rather than as a payment from Pre-School Other Expenses and a receipt to Hall Income. In 2024, and going forward, we changed to the "Payment and Receipt" method. **I have discussed this with the Independent Reviewer, and he has agreed that both methods are valid, but that "Payment and Receipt" method is preferred.**

General Expenditure

Expenditure was £3k more (+3.5%) than reported in the previous year's accounts, which approximates the rate of inflation in 2024. No material variances to note.

There was a **surplus of £12k** in our general fund compared to a **deficit of £2k** in 2023.

Vicars & Church Warden Fund (Restricted)

Receipts.

We received a further legacy of £6.5k; and a £6k one off grant towards the new church lighting. Donations towards charitable giving amounted to £5.5k.

Outgoings

Church Maintenance: Church Lighting £14k; Tower Plastering £3k; and New Heating Controls £1k.

Donations to Christ Church Charities: £6.8k.

Balance of V&CW fund carried forward **£127,746**

Pre-School

We maintained a break-even cash-flow with a small surplus of £2k. As salaries constitute over 80% of Pre-School costs, we are exposed to the continued increases in the minimum wage not matched by equivalent increases in government funding. This issue is compounded by funding now being available to younger children reducing the number of parents paying a more economic based fee and which in the past we have been able to use as a mechanism for balancing the books. The management of the Pre-School continue to look at ways of increasing income and reducing costs.

Signed by:



Reverend Andrew Davey

7th May 2025

**INDEPENDENT EXAMINER'S REPORT TO THE PCC OF
CHRIST CHURCH MILTON - next - GRAVESEND**

This report on the financial statements of the PCC for the year ended 31 December 2024, which are set out on pages 5 to 10, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ('the Regulations') and s.145 of the Charities Act 2011 ('the Act').

Respective responsibilities of the PCC and examiner

As the members of the PCC you are responsible for the preparation of the financial statements; you consider that the audit requirement of the Regulations and section 144(2) of the Act does not apply. It is my responsibility to issue this report on those financial statements in accordance with the terms of the Regulations.

Basis of this report

My examination was carried out in accordance with the General Directions given by the Charity Commission under section 145 of the Act and to be found in the Church guidance, 2006 edition. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the Act; and
 - to prepare financial statements which accord with the accounting records and to comply with the requirements of the Act and the Regulations have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mr. Keith Scudder
42 Frobisher Way,
Gravesend
DA12 4RA.

24th April 2025

Receipts and Payments Account

	General funds (Unrestricted)	Designated funds (Restricted)	Total funds	Prior year total funds
Receipts				
Donations and legacies	£68,530	£18,120	£86,650	£245,834
Income from charitable activities	£24,946	0	£24,946	£18,267
Other trading activities	0	£102,403	£102,403	£98,190
Investments	£6,800	0	£6,800	£2,301
Other income	0	0	0	0
Total Receipts	£100,275	£120,523	£220,799	£364,592
Payments				
Expenditure on charitable activities	£88,082	£27,864	£115,947	£205,190
Other expenditure	0	£100,136	£100,136	£92,185
Raising funds	0	0	0	0
Total Payments	£88,082	£128,000	£216,083	£297,374
Excess of receipts over payments before transfer	£12,193	(£7,477)	£4,716	£67,218
Gross transfers between funds - in	0	0	0	£21,385
Gross transfers between funds - out	0	0	0	(£21,385)
Excess of receipts over payments before other gains	£12,193	(£7,477)	£4,716	£67,218
Net movement in funds	£12,193	(£7,477)	£4,716	£67,218
Reconciliation of funds				
Excess of receipts over payments at beginning of the year	£33,637	£157,769	£191,406	£124,188
Excess of receipts over payments for the year	£45,830	£150,291	£196,122	£191,406

Balance Sheet detailed

Class and code	Description	As at 31/12/2024	As at 31/12/2023
Current assets			
6501	PCC Bank current account - NatWest	£10,926	£15,389
6502	PCC Business Reserve - NatWest	£600	£62,417
6503	PCC 1 Year Fixed - Charity Bank	£31,110	£30,000
6504	PCC 1 Year Fixed - United Trust Bank	£89,014	£85,000
6505	PCC Composite Deposit - Rochester Diocese	£43,984	£38,596
6506	PCC Deposit Notice A/c - CAF / SHAWBROOK	0	0
6510	Pre School account - NatWest	£22,545	£20,279
Z05	Accounts Receivable	£1,037	£1,100
	Total Current assets	£199,216	£252,780
Liabilities			
Z04	Accounts Payable	£3,094	£61,374
	Total Liabilities	£3,094	£61,374
	Net Asset surplus (deficit)	£196,122	£191,406
Reserves			
	Excess/(deficit) to date	£4,716	£67,218
Z01	Starting balances	£191,406	£124,188
	Total Reserves	£196,122	£191,406
	Represented by Funds		
	General (Unrestricted)	£45,830	£33,637
	Designated	£150,291	£157,769
	Total	£196,122	£191,406

Reverend Andrew Davey



7th May 2025

Fund movement summary

Fund	Opening	Incoming	Outgoing	Closing
Pre-School2 (Designated)	£20,279	£102,403	£100,136	£22,545
Sub-totals	£20,279	£102,403	£100,136	£22,545
V&CW (Restricted)	£137,490	£18,120	£27,864	£127,746
Sub-totals	£137,490	£18,120	£27,864	£127,746
General (Unrestricted)	£33,637	£100,275	£88,082	£45,830
Sub-totals	£33,637	£100,275	£88,082	£45,830
Totals	£191,406	£220,799	£216,083	£196,122

Analysis of income and expenditure

	General funds (Unrestricted)	Designated funds (Restricted)	Total	
			This year	Last year
INCOME FROM:				
Donations and legacies				
0101 - Gift Aid - Bank	£11,187	0	£11,187	£10,424
0201 - Other planned giving	£28,046	0	£28,046	£22,879
0301 - Loose plate collections	£18,083	0	£18,083	£17,648
0303 - Baptism collection	£1,540	0	£1,540	£1,002
0304 - Wedding collection	£117	0	£117	£193
0410 - Fundraising events	£4,993	0	£4,993	£7,224
0550 - Donations appeals etc	£2,609	£5,584	£8,193	£16,864
0701 - Legacies	0	£6,537	£6,537	£167,000
08A1 - Non-recurring one-off grants	0	£6,000	£6,000	0
1270 - Sundry Receipts	£1,956	0	£1,956	£2,600
Donations and legacies Totals	£68,530	£18,120	£86,650	£245,834
Income from charitable activities				
0400 - Hall income	£20,593	0	£20,593	£12,814
1101 - Fees for weddings and funerals	£4,118	0	£4,118	£5,405
1260 - Photocopier income	£235	0	£235	£48
Income from charitable activities Totals	£24,946	0	£24,946	£18,267
Other trading activities				
1401 - Pre School KCC Funding	0	£80,046	£80,046	£76,308
1402 - Pre School Fees	0	£22,357	£22,357	£21,750
1403 - Pre School Other Income	0	0	0	£133
Other trading activities Totals	0	£102,403	£102,403	£98,190
Investments				
1020 - Bank and building society interest	£6,800	0	£6,800	£2,301
Investments Totals	£6,800	0	£6,800	£2,301
Income and endowments Grand totals	£100,275	£120,523	£220,799	£364,592

EXPENDITURE ON:**Expenditure on charitable activities**

1905 - Working expenses of the vicar	£2,764	0	£2,764	£5,451
1910 - Vicarage maintenance	£4,372	0	£4,372	£4,148
2001 - Organist salary	£4,163	0	£4,163	£2,475
2010 - Organ maintenance	£1,496	0	£1,496	£1,615
2020 - Church Music	£567	£800	£1,367	£1,124
2030 - Sanctuary	£1,378	£1,146	£2,524	£1,615
2050 - Assistant Clergy	£1,776	0	£1,776	£3,093
2300 - Church maintenance	£3,885	£18,537	£22,422	£116,796
2305 - Insurance	£8,703	0	£8,703	£7,773
2310 - Electricity	£2,966	0	£2,966	£2,134
2312 - Gas	£6,623	0	£6,623	£6,899
2315 - Parish offer	£34,650	0	£34,650	£33,000
2316 - Donations and Subscriptions	£261	£6,789	£7,051	£7,377
2320 - Hall expenses	£6,431	0	£6,431	£5,547
2330 - Stationery	£2,398	0	£2,398	£2,806
2340 - Photocopier expenses	£1,308	0	£1,308	£1,053
2345 - Children and Youth	£410	0	£410	£37
2350 - Mission and Social	£46	0	£46	£136
2355 - Pastoral and Social	£153	0	£153	£180
2365 - Sundry outgoings	£3,152	£592	£3,744	£1,570
2501 - Magazine expenses	0	0	0	0
2601 - Governance costs examination/audit fee	£580	0	£580	£360

Expenditure on charitable activities Totals	£88,082	£27,864	£115,947	£205,190
Other expenditure				
2551 - Pre School Salaries	0	£82,758	£82,758	£76,565
2552 - Pre School HMRC	0	£445	£445	0
2553 - Pre School Pension	0	£4,736	£4,736	£3,640
2554 - Pre School Other Expenses	0	£12,197	£12,197	£11,980
Other expenditure Totals	0	£100,136	£100,136	£92,185
Expenditure Grand totals	£88,082	£128,000	£216,083	£297,374

**CHRIST CHURCH MILTON NEXT GRAVESEND
PAROCHIAL CHURCH COUNCIL**

**SUB COMMITTEE ACCOUNTS
Year ended 31 December 2024**

'200' CLUB

	2024	2023
INCOME		
Members' subscriptions	2,267	2,402
Interest	1	-
	<u>2,268</u>	<u>2,402</u>
EXPENDITURE		
P.C.C.	850	1,100
Prize money	1,350	1,333
	<u>2,200</u>	<u>2,433</u>
Surplus of expenditure over income	<u>68</u>	<u>(31)</u>
BALANCES		
Balance b/f	(136)	(105)
(Deficit)/surplus for the year	68	(31)
	<u>(68)</u>	<u>(136)</u>
Cash in hand	0	0
Nat West Bank - Current account	154	276
Business reserve account	5	5
Debtors	0	0
Creditors - Deferred income	(227)	(417)
	<u>(68)</u>	<u>(136)</u>

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

**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st December 2024**

1. ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the Charities SORP 2015. The financial statements have been prepared under the historical cost convention.

Funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC.

The accounts include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of Church members.

Incoming Resources

Voluntary income and capital sources

Collections are recognised when received by or on behalf of the PCC.

Planned giving under covenant is recognised only when received.

Income tax recoverable on covenants or gift aid donations is recognised when the income is recognised.

Other ordinary income

Rental income from the letting of church premises is recognised when the rental is due.

Income from investments

Interest receivable is accounted for when due, and tax recoverable is recognised in the same accounting year.

Resources used

Grants

Grants and donations are accounted for when paid over, or when awarded if that award creates a binding obligation on the PCC.

Activities directly relating to the work of the Church

The diocesan quota or parish share is accounted for as paid.

Fixed assets

Consecrated land and buildings and moveable church furnishings

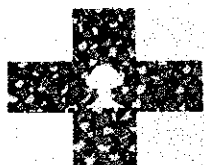
Consecrated and beneficed property is excluded from the accounts by s.96 (2) of the Charities Act 1993.

No value is placed on moveable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. Similarly, no value is placed on the church hall as the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or benefice buildings and moveable church furnishings, whether maintenance or improvement, is written off as expenditure in the SOFA and separately disclosed.

Current Assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provisions for amounts that may prove uncollectible.

Accounts



CHRIST CHURCH

MILTON-NEXT-GRAVESEND

**ANNUAL REPORT
and
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of the
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for the year ended
31st DECEMBER 2023**



Registered Charity no. 1130741

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Note to the Accounts from the Treasurer.

During 2023 we have been busy transferring the Church's accounts to a new structured software package, which should, after a period of familiarisation, simplify the whole accounting and reporting process. The software called MyFundAccounting is a specialised Church of England package recognised by the Rochester Diocese and used by many parishes. The data is saved in the cloud and therefore no issues should arise with the storage and backing up of our financial information.

You will notice that the look of our 2023 Accounts, although familiar, is presented in a slightly different way and for this reason it's more difficult to compare the numbers like for like against the 2022 accounts. I have added some comparative 2022 totals for information. However, now we have a full year's set of numbers in the system going forward in 2024 reports will include full prior year comparative numbers.

There are two material changes in the structure of the accounts:

1. The separation of the Pre-School accounts from the General Fund to the Restricted Fund. The main benefit of this will be to reduce the total General Fund income, which is used by the Diocese as part of our Parish Offer calculation. It will also be easier to monitor the Pre-School finances.
2. The decoupling of the 200 Club Accounts from the main Church Accounts. The 200 Club donation for 2023 (£1,100) has been included in our General Fund income with the 200 Club Accounts appended as a stand-alone page in the accounts. This treatment has been discussed and agreed by our Independent Examiner.

For further clarification the Church Accounts comprise three funds.

1. **General Fund (Unrestricted)** – This is the pool of funds used for the day to day running of the church and our contribution to the Diocese (known as the "Parish Offer") which includes amongst other things the funding of our clergy. This is funded through Collections, planned giving, unrestricted donations, fund raising and gift aid.
2. **Vicars & Church Warden Fund (Restricted)** – This is where legacies and other donations are recorded. These funds are ring-fenced from our General Funds for use by specific instructions of the legator/donor, or, otherwise at the discretion of the PCC for specific projects. As examples the replacement of the church boilers and the hall roof were funded through this fund.
3. **Pre-School (Restricted)** – As described above.

ANNUAL REPORT 2023

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

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Rev Jacqueline Littlewood Associate Priest

Representatives on Deanery Synod	until
Rosemary Austin	2026
Peter Read	2026

Church Wardens

Janice Osborne (appointed 14 May 2023)

Elected Members

	until
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David Kirby	2025
Lucy Hornby	2026

Mr Peter Read, ex-officio member of the PCC was elected Vice Chair.
Mr Stephen Humphries was re-elected Treasurer.

Mr Michael Donovan was re-elected as PCC Secretary.

Six meetings of the PCC took place during the year. There was an average attendance of 80%. Among matters discussed were the Parish Offer, replacement of the hall roof, and finances generally.

PCC Committees

Standing Committee

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

Community and Social Events

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

Safeguarding Group

Consists of the Vicar, PSO/Lead Recruiter, the Vulnerable Adults Advocate, the Children and Young Persons Advocate and the Churchwardens. The role of the Group is to review safeguarding practices and procedures, initiate any necessary action and to report to each PCC meeting under a permanent agenda item.

Christ Church Preschool

This committee is required under the OFSTED regulations and is chaired by the Vicar.

Electoral Roll

The church electoral roll stands at 125.

Usual Sunday Attendance

Attendance figures are close to our pre-Covid numbers with an average of about 75 adults and 10 children each week.

Review of the year / Achievements

This was the first year since 2020 with no restrictions due to COVID. Attendance has been steadily rising throughout the year and we were able to offer a full set of services during Holy Week and Easter, and during Advent and Christmas. We marked the King's coronation in June, as well as observing Candlemas, Sea Sunday, Harvest and our title festival of Christ the King. There were 33 baptisms and 4 weddings during the year. We completed our Mission Action Plan which was distributed to the congregation.

A pattern of Morning Prayer (in church with online access) and weekly Evening Prayer have complimented the well-attended mid-week service of Holy Communion. A monthly Bible Study on Zoom, our Pilgrim Group and two Lent study Groups have provided spaces for adult learning.

Our Ministry Group has met monthly.

Social gatherings continued throughout the year with a harvest lunch, table top sale, Summer Fair and Christmas bazaar. We have fundraised for local and international development charities. A quiz evening was held during Christian Aid Week.

Work with young people has continued with our fortnightly God's Gang during the Parish Eucharist, Semiquavers children's choir, First Steps and Tots Group. We have welcomed four new junior members to our choir and established a choral scholarship programme for teenagers. The Mothers Union and Mustard Seed Group have met monthly. We have provided accommodation for a wide range of community organisations.

The Christ Church Preschool continues to be a popular choice with local parents and is well run by our committed manager and staff.

In September we presented two candidates at the deanery confirmation service at Greenhithe. We have welcomed Whitehill and Holy Trinity schools for their Christmas and Easter services. Our buildings and grounds are well maintained by a group of dedicated members. We are very aware of their contribution in terms of time and planning. Following a legacy we were able to complete the replacement of the Church Hall roof.

We have been very aware of the need for careful use of limited resources through this period of austerity. Regular planned giving has been maintained through the envelope scheme and standing orders, but we do need to raise awareness of this. The PCC has sustained its commitments to the Diocese of Rochester Common Fund.

Financial Review 2023

In 2023 we benefited from a very generous legacy and spent a significant sum on replacing the hall roof, which had been requiring continued patch repair for several years and it was a great relief to be able fund a complete replacement. Notwithstanding the expenditure on the roof we are still left with a material sum in the Vicar's and Church Warden's Fund for other projects discussed and decided upon by PCC.

2023 General Income

Income was £2k less than reported in the 2022 accounts.

Items to note: **Collections** no material change; **Gift Aid** £3k less and back to pre-2022 levels (there was a one-off item in 2022 which accounts for the difference); **Interest Income** up £2k due to rising interest rates; **Hall Income** up £3k.

2023 General Expenditure

Expenditure was £6k more than reported in the 2022 accounts.

Items to note: **Clergy Expenses** £2k higher largely due to some items allocated to the Vicars Expenses related to Church Running costs. This will be avoided in 2024; **Assistant Clergy** up £1.5k due to the accounts including both 2022/2023 expenses (a one-off); **Energy costs** £3k more. Our fixed rate contracts expired at the end of September; **Photocopying/Stationery** £3k less. A new photocopier contract explains some of this.

Restricted Fund

Income.

We received legacies totaling £167k and donations for of £15k credited to the Vicars and Church Warden Fund.

Expenditure

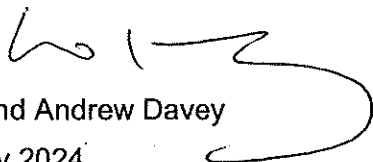
Material items: **Hall Roof** (£101k) and **New Hall Doors** (£5.5k) were replaced. **Charitable Donations** of £7.2k made.

Balance of V&CW fund carried forward **£157k.**

Pre-School

Notwithstanding a significant salary increase in 2023 an operating surplus of £3k was made.

Signed by:



Reverend Andrew Davey

15th May 2024

**INDEPENDENT EXAMINER'S REPORT TO THE PCC OF
CHRIST CHURCH MILTON - next - GRAVESEND**

This report on the financial statements of the PCC for the year ended 31 December 2023, which are set out on pages 5 to 10, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ('the Regulations') and s.145 of the Charities Act 2011 ('the Act').

Respective responsibilities of the PCC and examiner

As the members of the PCC you are responsible for the preparation of the financial statements; you consider that the audit requirement of the Regulations and section 144(2) of the Act does not apply. It is my responsibility to issue this report on those financial statements in accordance with the terms of the Regulations.

Basis of this report

My examination was carried out in accordance with the General Directions given by the Charity Commission under section 145 of the Act and to be found in the Church guidance, 2006 edition. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the Act; and
 - to prepare financial statements which accord with the accounting records and to comply with the requirements of the Act and the Regulations have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mr. Keith Scudder
42 Frobisher Way,
Gravesend
DA12 4RA.

+ 2024 23rd April 2024

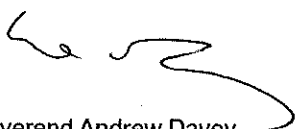
Receipts and Payments Account

	Unrestricted funds	Restricted funds	Total funds	Prior year total funds
Donations and legacies	£62,151	£183,683	£245,834	£79,440
Income from charitable activities	£18,267	0	£18,267	£17,268
Other trading activities	0	£98,190	£98,190	£89,031
Investments	£2,301	0	£2,301	£327
Other income	0	0	0	0
Total Receipts	£82,719	£281,874	£364,592	£186,066
Expenditure on charitable activities	£85,049	£120,140	£205,190	£96,440
Other expenditure	0	£92,185	£92,185	£75,975
Raising funds	0	0	0	0
Total Payments	£85,049	£212,325	£297,374	£172,415
Excess of receipts over payments before transfer	(£2,331)	£69,549	£67,218	£13,651
Gross transfers between funds - in	£16,535	£4,850	£21,385	0
Gross transfers between funds - out	(£280)	(£21,105)	(£21,385)	0
Excess of receipts over payments before other gains	£13,924	£53,294	£67,218	0
Net movement in funds	£13,924	£53,294	£67,218	0
Excess of receipts over payments at beginning of the year	£19,713	£104,475	£124,188	£124,188
Excess of receipts over payments for the year	£33,637	£157,769	£191,406	£124,188

Balance Sheet detailed

Class and code	Description	As at 31/12/2023	As at 31/12/2022
Current assets			
6501	PCC Bank current account - NatWest	£15,389	£14,507
6502	PCC Business Reserve - NatWest	£62,417	0
6503	PCC 1 Year Fixed - Charity Bank	£30,000	0
6504	PCC 1 Year Fixed - United Trust Bank	£85,000	0
6505	PCC Composite Deposit - Rochester Diocese	£38,596	£28,758
6506	PCC Deposit Notice A/c - CAF / SHAWBROOK	0	£55,000
6510	Pre School account - NatWest	£20,279	£25,923
Z05	Accounts Receivable	£1,100	0
	Total Current assets	£252,780	£124,188
Liabilities			
Z04	Accounts Payable	£61,374	0
	Total Liabilities	£61,374	0
	Net Asset surplus (deficit)	£191,406	£124,188
Reserves			
	Excess/(deficit) to date	£67,218	0
Z01	Starting balances	£124,188	£124,188
	Total Reserves	£191,406	£124,188
	Represented by Funds		
	General (Unrestricted)	£33,637	£19,713
	Designated	£157,769	£104,475
	Total	£191,406	£124,188

Signed by:


Reverend Andrew Davey

15th May 2024

Fund movement summary

Fund	Opening	Incoming	Outgoing	Transfers	Gains/Losses	Journals	Closing
PreSchool							
Designated	£25,923	£98,190	£92,185	(£11,650)	0	0	£20,279
Sub-totals	£25,923	£98,190	£92,185	(£11,650)	0	0	£20,279
V&CW							
Designated	£78,552	£183,648	£120,140	(£4,570)	0	0	£137,490
Sub-totals	£78,552	£183,648	£120,140	(£4,570)	0	0	£137,490
General							
Unrestricted	£19,713	£82,719	£85,049	£16,255	0	0	£33,637
Sub-totals	£19,713	£82,719	£85,049	£16,255	0	0	£33,637
ZReval							
Designated	0	£35	0	(£35)	0	0	0
Sub-totals	0	£35	0	(£35)	0	0	0
Totals	£124,188	£364,592	£297,374	0	0	0	£191,406

Notes on Transfers

PreSchool	(£8,720.00)	2022 surplus transferred in 2023 (includes hall rental for 2022) - to General fund
	(£7,500.00)	2023 hall rental (no additional surplus) - to General fund
	<u>£4,569.95</u>	Transfer of donation for the pleasure - from the V&CW fund
	<u>(£11,650.05)</u>	
V&CW	<u>(£4,569.95)</u>	Transfer to Pre-school for pleasure play area
General	£8,720.00	2022 Pre-school surplus transferred in 2023 (includes hall rental for 2022) - from Pre-school fund
	£7,500.00	2023 Pre-school hall rental (no additional surplus) - from Pre-school fund
	<u>£35.00</u>	Correcting adjustment*
	<u>£16,255.00</u>	
Zreval	<u>(£35.00)</u>	Correcting adjustment*

Analysis of income and expenditure

	Unrestricted	Restricted	This year	Last year
INCOME ON				
Donations and legacies				
0101 - Gift Aid - Bank	£10,424	0	£10,424	
0201 - Other planned giving	£22,879	0	£22,879	
0301 - Loose plate collections	£17,306	£341	£17,648	
0303 - Baptism collection	£1,002	0	£1,002	
0304 - Wedding collection	£127	£66	£193	
0410 - Fundraising events	£7,950	£374	£8,324	
0550 - Donations appeals etc	£1,192	£15,672	£16,864	
0701 - Legacies	0	£167,000	£167,000	
1270 - Sundry Receipts	£1,270	£230	£1,500	
Donations and legacies Totals	£62,151	£183,683	£245,834	£79,440
0400 - Hall income	£12,814	0	£12,814	
1101 - Fees for weddings and funerals	£5,405	0	£5,405	
1260 - Photocopier income	£48	0	£48	
Income from charitable activities Totals	£18,267	0	£18,267	£17,268
1401 - Pre School KCC Funding	0	£76,308	£76,308	
1402 - Pre School Fees	0	£21,750	£21,750	
1403 - Pre School Other Income	0	£133	£133	
Other trading activities Totals	0	£98,190	£98,190	£89,031
1020 - Bank and building society interest	£2,301	0	£2,301	
Investments Totals	£2,301	0	£2,301	£327
Income and endowments Grand totals	£82,719	£281,874	£364,592	£186,067

EXPENDITURE ON

Expenditure on charitable activities	£5,451	0	£5,451
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1905 - Working expenses of the vicar

1910 - Vicarage maintenance	£4,148	0	£4,148	
2001 - Organist salary	£2,475	0	£2,475	
2010 - Organ maintenance	£1,615	0	£1,615	
2020 - Church Music	£724	£400	£1,124	
2030 - Sanctuary	£798	£818	£1,615	
2050 - Assistant Clergy	£3,093	0	£3,093	
2300 - Church maintenance	£5,075	£111,721	£116,796	
2305 - Insurance	£7,773	0	£7,773	
2310 - Electricity	£2,134	0	£2,134	
2312 - Gas	£6,899	0	£6,899	
2315 - Parish offer	£33,000	0	£33,000	
2316 - Donations and Subscriptions	£175	£7,202	£7,377	
2320 - Hall expenses	£5,547	0	£5,547	
2330 - Stationery	£2,806	0	£2,806	
2340 - Photocopier expenses	£1,053	0	£1,053	
2345 - Children and Youth	£37	0	£37	
2350 - Mission and Social	£136	0	£136	
2355 - Pastoral and Social	£180	0	£180	
2365 - Sundry outgoings	£1,570	0	£1,570	
2601 - Governance costs examination/audit fee	£360	0	£360	
Expenditure on charitable activities Totals	£85,049	£120,140	£205,190	£96,440
2551 - Pre School Salaries	0	£76,565	£76,565	
2553 - Pre School Pension	0	£3,640	£3,640	
2554 - Pre School Other Expenses	0	£11,980	£11,980	
Other expenditure Totals	0	£92,185	£92,185	£75,975
Expenditure Grand totals	£85,049	£212,325	£297,374	£172,415

**CHRIST CHURCH MILTON NEXT GRAVESEND
PAROCHIAL CHURCH COUNCIL**

**SUB COMMITTEE ACCOUNTS
Year ended 31 December 2023**

'200' CLUB

	2023	2022
INCOME		
Members' subscriptions	£ 2,402	£ 2,548
Interest	£ -	£ -
	<u>£ 2,402</u>	<u>£ 2,548</u>
EXPENDITURE		
P.C.C.	£ 1,100	£ 1,200
Prize money	£ 1,333	£ 1,373
	<u>£ 2,433</u>	<u>£ 2,573</u>
Surplus of expenditure over income	<u>£ (31)</u>	<u>£ (25)</u>
BALANCES		
Balance b/f	£ (105)	£ (80)
(Deficit)/surplus for the year	£ (31)	£ (25)
	<u>£ (136)</u>	<u>£ (105)</u>
Cash in hand	£ -	£ -
Nat West Bank - Current account	£ 276	£ 219
Business reserve account	£ 5	£ 5
Debtors	£ -	£ -
Creditors - Deferred income	£ (417)	£ (329)
	<u>£ (136)</u>	<u>£ (105)</u>

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

**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st December 2023**

1. ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the Charities SORP 2005. The financial statements have been prepared under the historical cost convention.

Funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

The accounts include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of Church members.

Incoming Resources

Voluntary income and capital sources

Collections are recognised when received by or on behalf of the PCC.

Planned giving under covenant is recognised only when received.

Income tax recoverable on covenants or gift aid donations is recognised when the income is recognised.

Funds raised by the Summer Fete, Xmas Bazaar and similar fund raising events are accounted for gross.

Sales of magazines from the church are accounted for gross.

Other ordinary income

Rental income from the letting of church premises is recognised when the rental is due.

Income from investments

Interest receivable is accounted for when due, and tax recoverable is recognised in the same accounting year.

Resources used

Grants

Grants and donations are accounted for when paid over, or when awarded if that award creates a binding obligation on the PCC.

Activities directly relating to the work of the Church

The diocesan quota or parish share is accounted for as paid.

Fixed assets

Consecrated land and buildings and moveable church furnishings

Consecrated and beneficed property is excluded from the accounts by s.96 (2) of the Charities Act 1993.

No value is placed on moveable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. Similarly, no value is placed on the church hall as the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or benefice buildings and moveable church furnishings, whether maintenance or improvement, is written off as expenditure in the SOFA and separately disclosed.

Other fixtures, fittings and office equipment

Equipment used within the church premises is depreciated on a straight line basis over three years.

Individual items of equipment with a purchase price of £500 or less are written-off in the period in which the asset is acquired.

Current Assets

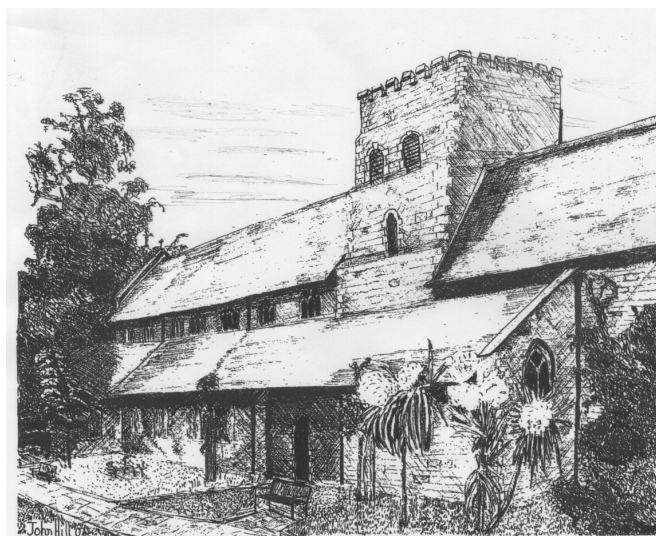
Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provisions for amounts that may prove uncollectible.

Accounts



CHRIST CHURCH
MILTON-NEXT-GRAVESEND

**ANNUAL REPORT
and
FINANCIAL STATEMENTS
of the
PAROCHIAL CHURCH COUNCIL
for the year ended
31st DECEMBER 2022**



Registered Charity no. 1130741

ANNUAL REPORT 2022

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

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

Membership

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

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

Rev Dr Andrew Davey Vicar
Rev Jacqueline Littlewood Associate Priest

<i>Representatives on Deanery Synod</i>	<i>until</i>
Rosemary Austin	2024
(limited to 2023 by termination of the present session)	
Peter Read	2023

Martin Sewell
(member of General Synod and ex-officio member of Deanery Synod and Diocesan Synod) (ceased to be a member of the congregation in 2022)

Church Wardens
Janice Osborne (resigned 15/05/2022)
Colin Parsonson (resigned 14/01/2022)

<i>Elected Members</i>	<i>until</i>
Sheila Brown	2024
Sigismund Bultman	2024
(membership lapsed 16/11/2022)	
John Hougham Vice Chair	2023
(resigned 21/09/2022)	
Stephen Humphries Treasurer	2025
Angela Kirby	2023
Andrew Nailor	2025
Colin Parsonson (resigned May 2021)	2021
Veronica Read	2025
Christine Sewell (resigned October 2021)	2024
Jennifer Shoesmith	2023
Sue Reilly	2023
Jasmine Humphries (resigned May 2022)	2024
Michael Donovan	2023
Janice Osborne	2025

David Williams was co-opted early in the year and attended two meetings prior to the APCM.

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

Mr Michael Donovan was re-elected as PCC Secretary.

Six meetings of the PCC took place during the year. There was an average attendance of 73%. Among matters discussed were the Parish Offer, Church and Hall heating, the results of the quinquennial survey, and finances generally

PCC Committees

Standing Committee

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

Community and Social Events

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

Safeguarding Group

Consists of the Vicar, PSO/Lead Recruiter, the Vulnerable Adults Advocate, the Children and Young Persons Advocate and the Churchwardens. The role of the Group is to review safeguarding practices and procedures, initiate any necessary action and to report to each PCC meeting under a permanent agenda item.

Christ Church Preschool

This committee is required under the OFSTED regulations and is chaired by the Vicar.

Electoral Roll

The church electoral roll stands at 122.

Usual Sunday Attendance

Attendance figures are close to our pre-Covid numbers with an average of about 75 adults and 10 children each week.

Review of the year / Achievements

We began 2022 with some COVID restrictions still in place. The year has focussed on renewing our common life of worship, support and service. Attendance has been steady throughout the year and we were able to offer a full set of services during Holy Week and Easter, and during Advent and Christmas. We marked the Queen's Jubilee with a concert and community lunch. Her Majesty's passing was observed with appropriate services and the church was opened to allow parishioners to sign the book of remembrance.

A pattern of Morning Prayer (in church with online access) and weekly Evening Prayer have complimented the well-attended mid-week service of Holy Communion. A monthly Bible Study on Zoom, our Pilgrim Group and two Lent study Groups have provided spaces for adult learning.

Our Ministry Group has met monthly. We were sorry to lose one of our readers John Hougham, who moved to be closer to family. John has contributed much to Christ Church as a reader, churchwarden, vice chair of the PCC, and in many other roles and activities.

Social gatherings continued throughout the year with a harvest lunch, table top sale, Summer Fair and Christmas bazaar. We have fundraised for the Disaster Emergencies Committee's appeal for Ukraine, and our designated charities. A quiz evening was held during Christian Aid Week.

Work with young people has continued with our fortnightly God's Gang during the Parish Eucharist, Semiquavers, First Steps and Tots Group. Five young people followed the Welcome to the Lord's Table programme for admission to Holy Communion. The Christ Church

Preschool continues to be a popular choice with local parents, and is well run by our committed manager and staff.

In September we hosted the confirmation service for the Gravesend Deanery, at which we presented three candidates.

Our buildings and grounds are well maintained by a group of dedicated members. We are very aware of their contribution in terms of time and planning. We have begun to plan the replacement of the Church Hall roof.

In March we held a Thinking Afternoon to look at our life together as Christ Church, the subsequent Mission Action Planning group will report during 2023.

We have been very aware of the need for careful use of limited resources through this period of austerity. Regular planned giving has been maintained through the envelope scheme and standing orders, but we do need to raise awareness of this. The PCC has sustained its commitments to the Diocese of Rochester Common Fund.

Financial Review 2022

Fortunately, we saw a bounce back in 2022 after the pressure on church finances experienced in the previous two years. Because of the increase in income outlined below we were able to achieve a £15k surplus compared to significant losses posted in the previous two years.

Income

- *Voluntary income* - excluding legacies and a one-off uplift in Gift Aid there was a small increase in Collections (+ £1.4k).
- *Activities for generating funds* - There were significant increases in both donations and fund raising for general church funds (totaling + £8.9k). See note below.
- *Church activities* – excluding Pre-school (see note below) there was a significant increase in hall lettings (post-Covid) and a small increase in Wedding and Funeral fees (totaling + £6.8k).
- *Overall* – Income up on previous year (+ £14k)

Expenditure (Church Activities)

- *Charitable Giving* – Due to generous giving we were able to donate an additional £3k to our nominated charities.
- *Material Differences* – Church Maintenance appears reduced but this was due to a one-off project in 2021 (the car park resurfacing costing £13k). Printing stationery and office costs increased.
- *Parish Offer* – The PCC decided to maintain the Parish Offer at the same level as the previous year (£33k). This was less than half the amount requested by the Diocese.
- *Overall* – Expenditure down on previous year (- £2k).

Notes

- *Notable fund-raising events*: Summer Fete; Christmas Bazaar; Open Gardens; Table Top Sale; Ride & Stride; and Jubilee Big Sing & BBQ.
- *Christ Church Pre-School* - After contribution towards Hall expenses and the payment of Salaries and other expenses there was a surplus of £4k. This will help off-set expected higher expenses in 2023.

Reserves Policy

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

Considering the financial pressures in previous years the PCC agreed to waive this requirement and at the end of 2022 the balance of our unrestricted reserve was **plus** £5k. (i.e. Funds on deposit £83.5k less Restricted Funds carried forward £78.5k). This compares to **minus** £5k reported last year an improvement of £10k.



Reverend Andrew Davey

10th May 2023

**INDEPENDENT EXAMINER'S REPORT TO THE PCC OF
CHRIST CHURCH MILTON - next - GRAVESEND**

This report on the financial statements of the PCC for the year ended 31 December 2022, which are set out on pages 4 to 9, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ('the Regulations') and s.145 of the Charities Act 2011 ('the Act').

Respective responsibilities of the PCC and examiner

As the members of the PCC you are responsible for the preparation of the financial statements; you consider that the audit requirement of the Regulations and section 144(2) of the Act does not apply. It is my responsibility to issue this report on those financial statements in accordance with the terms of the Regulations.

Basis of this report

My examination was carried out in accordance with the General Directions given by the Charity Commission under section 145 of the Act and to be found in the Church guidance, 2006 edition. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the Act; and
 - to prepare financial statements which accord with the accounting records and to comply with the requirements of the Act and the Regulations have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mr. Keith Scudder
42 Frobisher Way,
Gravesend
DA12 4RA.

3rd May 2023

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

**STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 December 2022**

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2022 £	2021 £	+/- £
INCOMING RESOURCES						
Voluntary income	2(a)	55,876	4,324	60,201	73,500	(13,299)
Activities for generating funds	2(b)	11,584	7,656	19,240	10,376	8,864
Income from investments	2(c)	327	0	327	477	(151)
Church activities	2(d)	106,299	0	106,299	87,733	18,566
Other ordinary income	2(e)	0	0	0	0	0
Total Incoming Resources		174,087	11,981	186,067	172,086	13,981
RESOURCES EXPENDED						
Church activities	3(a)	157,154	13,548	170,702	168,381	2,321
Cost of generation of voluntary income	3(b)	0	0	0	0	0
Fund-raising trading costs	3(c)	1,373	0	1,373	1,620	(247)
Governance costs	3(d)	340	0	340	320	20
Total Resources Used		158,867	13,548	172,415	170,321	2,094
NET INCOMING /(OUTGOING) RESOURCES BEING NET MOVEMENT IN FUNDS		15,220	(1,568)	13,652	1,765	11,887
TRANSFERS BETWEEN FUNDS		0	0	0	0	0
NET MOVEMENT IN FUNDS		15,220	(1,568)	13,652	1,765	11,887
BALANCES BROUGHT FORWARD AT 1 JANUARY 2021		38,877	80,120	118,997	117,231	1,766
BALANCES CARRIED FORWARD AT 31 DECEMBER 2022		54,096	78,552	132,648	118,997	13,651

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

**BALANCE SHEET
As at 31 December 2022**

	Notes	2022	2021	+/- £
CURRENT ASSETS				
Debtors	5	12,886	12,268	618
Cash on deposit		83,758	74,812	8,946
Cash at bank and in hand		40,406	39,277	1,129
		<u>137,050</u>	<u>126,357</u>	<u>10,693</u>
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR	6	<u>4,402</u>	<u>7,360</u>	<u>(2,958)</u>
NET CURRENT ASSETS		132,648	118,997	13,651
LIABILITIES: AMOUNTS FALLING DUE AFTER ONE YEAR		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL NET ASSETS		<u>132,648</u>	<u>118,997</u>	<u>13,651</u>
Represented by:- PARISH FUNDS	7			
Unrestricted		54,096	38,877	15,219
Restricted		78,552	80,120	(1,567)
		<u>132,648</u>	<u>118,997</u>	<u>13,651</u>

Approved by the Parochial Church Council on 10th May 2023
and signed on its behalf by:



Reverend Andrew Davey

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

**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st December 2022**

1. ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the Charities SORP 2005. The financial statements have been prepared under the historical cost convention.

Funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

The accounts include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of Church members.

Incoming Resources

Voluntary income and capital sources

Collections are recognised when received by or on behalf of the PCC.

Planned giving under covenant is recognised only when received.

Income tax recoverable on covenants or gift aid donations is recognised when the income is recognised.

Funds raised by the Summer Fete, Xmas Bazaar and similar fund raising events are accounted for gross.

Sales of magazines from the church are accounted for gross.

Other ordinary income

Rental income from the letting of church premises is recognised when the rental is due.

Income from investments

Interest receivable is accounted for when due, and tax recoverable is recognised in the same accounting year.

Resources used

Grants

Grants and donations are accounted for when paid over, or when awarded if that award creates a binding obligation on the PCC.

Activities directly relating to the work of the Church

The diocesan quota or parish share is accounted for as paid.

Fixed assets

Consecrated land and buildings and moveable church furnishings

Consecrated and beneficed property is excluded from the accounts by s.96 (2) of the Charities Act 1993.

No value is placed on moveable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. Similarly, no value is placed on the church hall as the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or benefice buildings and moveable church furnishings, whether maintenance or improvement, is written off as expenditure in the SOFA and separately disclosed.

Other fixtures, fittings and office equipment

Equipment used within the church premises is depreciated on a straight line basis over three years.

Individual items of equipment with a purchase price of £500 or less are written-off in the period in which the asset is acquired.

Current Assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provisions for amounts that may prove uncollectible.

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

**NOTES TO THE FINANCIAL STATEMENTS (continued)
For the year ended 31 December 2022**

2 INCOMING RESOURCES

	Unrestricted Funds	Restricted Funds	TOTAL FUNDS 2022	2021	+/- £
2(a) <i>Voluntary income</i>					
Collections	42,143	2,324	44,467	43,071	1,396
Income tax recoverable	13,734	0	13,734	7,429	6,305
Legacies	0	2,000	2,000	23,000	(21,000)
	55,876	4,324	60,201	73,500	(13,299)
2(b) <i>Activities for generating funds</i>					
Donations, appeals etc.	2,406	7,656	10,062	3,163	6,899
Fetes, Bazaars and fund raising events	9,177	0	9,177	7,213	1,964
	11,584	7,656	19,239	10,375	8,864
2(c) <i>Income from investments</i>					
Dividends / interest	327	0	327	477	(151)
	327	0	327	477	(151)
2(d) <i>Church activities</i>					
Magazines	0	0	0	0	0
Church hall lettings	9,814	0	9,814	3,580	6,234
Christ Church Pre-School	89,031	0	89,031	77,218	11,813
Fees	7,454	0	7,454	6,935	519
	106,299	0	106,299	87,733	18,566
2(e) <i>Other ordinary income</i>					
Insurance claim	0	0	0	0	0
	0	0	0	0	0
					0
					0
TOTAL INCOMING RESOURCES	174,087	11,981	186,066	172,086	13,980

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

NOTES TO THE FINANCIAL STATEMENTS (continued)

For the year ended 31 December 2022

3 RESOURCES EXPENDED

	Unrestricted Funds	Restricted Funds	TOTAL FUNDS 2022	2021	+/- £
3(a) Church activities					
Missionary and charitable giving:-					
Church overseas:					
Missionary societies	0	750	750	698	52
Relief and development agencies	0	1,861	1,861	684	1,177
Home missions and other Church Societies	0	810	810	3,022	(2,212)
Secular charities	0	5,209	5,209	1,161	4,049
	0	8,630	8,630	5,564	3,066
Ministry					
Parish Offer	33,000	0	33,000	33,066	(66)
Clergy expenses	3,072	0	3,072	2,407	665
Vicarage maintenance	4,833	0	4,833	4,043	790
Assistant clergy expenses	1,560	0	1,560	1,080	480
Training costs	0	0	0	0	0
Church running expenses	15,962	1,068	17,030	18,187	(1,156)
Church maintenance	8,978	3,850	12,828	20,821	(7,994)
Hall running costs	3,563	0	3,563	4,684	(1,121)
Salaries	79,589	0	79,589	75,224	4,364
Printing, stationery and office costs	6,597	0	6,597	3,304	3,293
	157,154	13,548	170,702	168,381	2,321
3(b) Generation of voluntary income					
Costs of appeals etc.	0	0	0	0	0
	0	0	0	0	0
3(c) Fundraising costs					
Fund-raising events	1,373	0	1,373	1,620	(247)
Other	0	0	0	0	0
	1,373	0	1,373	1,620	(247)
3(d) Governance costs					
Independent Examiner	340	0	340	320	(20)
Other	0	0	0	0	0
	340	0	340	320	(20)
TOTAL RESOURCES EXPENDED	158,867	13,548	172,415	170,321	2,094

4 STAFF COSTS

Wages and salaries	79,589	75,224	4,364
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During the year, the PCC employed Pre-School staff an Organist and a self-employed cleaner.
No member of the PCC received any reimbursement of expenses or remuneration.

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

**NOTES TO THE FINANCIAL STATEMENTS (continued)
For the year ended 31 December 2022**

	TOTAL FUNDS		+/-
	2022	2021	£
5 DEBTORS			
Income tax recoverable	7,500	6,750	750
Prepayments	5,386	5,518	(132)
Other debtors	0	0	0
	12,886	12,268	618

6 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

Accruals and deferred income	329	564	-235
Other creditors	4,073	6,796	-2,723
	4,402	7,360	(2,958)

7 PARISH FUNDS

Unrestricted	54,096	38,877	15,219
Restricted	78,552	80,120	-1,568
	132,648	118,997	13,651

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021	+/- £
Analysis of Net Assets by Fund					
Current assets	58,498	78,552	137,050	126,357	10,694
Current liabilities	(4,402)	0	(4,402)	(7,360)	2,958
	54,096	78,552	132,648	118,997	13,651

Unrestricted Funds:

The unrestricted funds are used for the day to day running costs of the church and comprise: the plate collections; gift aid claim; general fund raising activities; together with other smaller donations which are not allocated to the restricted funds.

Restricted Funds:

The restricted funds comprise the Vicar and Churchwardens Account (a fund that receives occasional donations, the use of which is at the discretion of the Vicar and Churchwardens) together with funds held within the PCC that have been given or donated for a specific purpose (e.g. Good Causes). These funds are utilised for payments to charitable organisations and specific projects such as the Organ refurbishment.

Restricted funds comprise:

	2022	2021	+/- £
Vicars & Church Warden's Fund	£69,174	72,092	(2,918)
SQ Church Music Fund	£5,755	5,130	625
Good Causes / Christian Aid / Food Bank	£3,623	2,898	725
Total Restricted Funds	£78,552	£80,120	-£1,568

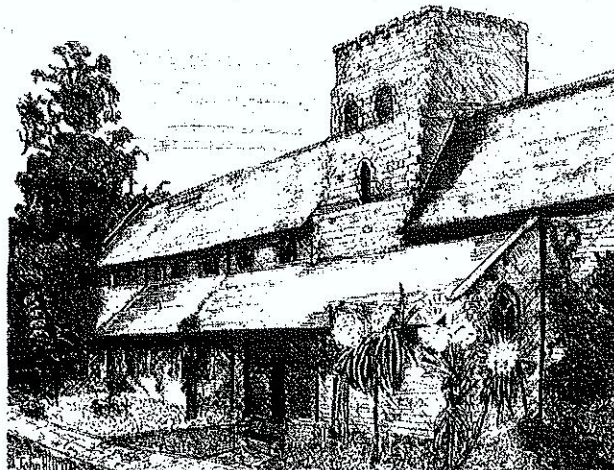
Accounts



CHRIST CHURCH

MILTON-NEXT-GRAVESEND

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



Registered Charity no. 1130741

ANNUAL REPORT 2021

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

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

Membership

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

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

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

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

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

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

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

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

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

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

PCC Committees

Standing Committee

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

Community and Social Events

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

Christ Church Preschool

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

Electoral Roll

The church electoral roll stands at 123.

Usual Sunday Attendance

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

Safeguarding

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

Review of the year / Achievements

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

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

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

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

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

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

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

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

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

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

Financial Review 2021

Another year of Covid another year of lockdowns!

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

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

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

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

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

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

Reserves Policy

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

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



Reverend Andrew Davey



Jan Osborne

19th April 2022

**INDEPENDENT EXAMINER'S REPORT TO THE PCC OF
CHRIST CHURCH MILTON - next - GRAVESEND**

This report on the financial statements of the PCC for the year ended 31 December 2021, which are set out on pages 4 to 9, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ('the Regulations') and s.145 of the Charities Act 2011 ('the Act').

Respective responsibilities of the PCC and examiner

As the members of the PCC you are responsible for the preparation of the financial statements; you consider that the audit requirement of the Regulations and section 144(2) of the Act does not apply. It is my responsibility to issue this report on those financial statements in accordance with the terms of the Regulations.

Basis of this report

My examination was carried out in accordance with the General Directions given by the Charity Commission under section 145 of the Act and to be found in the Church guidance, 2006 edition. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the Act; and
 - to prepare financial statements which accord with the accounting records and to comply with the requirements of the Act and the Regulations have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mr. Keith Scudder
42 Frobisher Way,
Gravesend
DA12 4RA.

19th April 2022

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

**STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 December 2021**

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

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

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

**BALANCE SHEET
As at 31 December 2021**

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

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


Reverend Andrew Davey


Jan Osborne

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

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

1. ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the Charities SORP 2005. The financial statements have been prepared under the historical cost convention.

Funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

The accounts include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of Church members.

Incoming Resources

Voluntary income and capital sources

Collections are recognised when received by or on behalf of the PCC.

Planned giving under covenant is recognised only when received.

Income tax recoverable on covenants or gift aid donations is recognised when the income is recognised.

Funds raised by the Summer Fete, Xmas Bazaar and similar fund raising events are accounted for gross.

Sales of magazines from the church are accounted for gross.

Other ordinary income

Rental income from the letting of church premises is recognised when the rental is due.

Income from investments

Interest receivable is accounted for when due, and tax recoverable is recognised in the same accounting year.

Resources used

Grants

Grants and donations are accounted for when paid over, or when awarded if that award creates a binding obligation on the PCC.

Activities directly relating to the work of the Church

The diocesan quota or parish share is accounted for as paid.

Fixed assets

Consecrated land and buildings and moveable church furnishings

Consecrated and beneficed property is excluded from the accounts by s.96 (2) of the Charities Act 1993.

No value is placed on moveable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. Similarly, no value is placed on the church hall as the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or benefice buildings and moveable church furnishings, whether maintenance or improvement, is written off as expenditure in the SOFA and separately disclosed.

Other fixtures, fittings and office equipment

Equipment used within the church premises is depreciated on a straight line basis over three years.

Individual items of equipment with a purchase price of £500 or less are written-off in the period in which the asset is acquired.

Current Assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provisions for amounts that may prove uncollectible.

CHRIST CHURCH MILTON - next - GRAVESEND
PAROCHIAL CHURCH COUNCIL

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

2 INCOMING RESOURCES

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

CHRIST CHURCH MILTON - next - GRAVESEND
PAROCHIAL CHURCH COUNCIL

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

3 RESOURCES EXPENDED

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

4 STAFF COSTS

Wages and salaries	<u>75,224</u>	<u>68,716</u>	<u>6,509</u>
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During the year, the PCC employed Pre-School staff an Organist and a self-employed cleaner.
No member of the PCC received any reimbursement of expenses or remuneration.

CHRIST CHURCH MILTON - next - GRAVESEND
PAROCHIAL CHURCH COUNCIL

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

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

Unrestricted Funds:

The unrestricted funds are used for the day to day running costs of the church and comprise: the plate collections; gift aid claim; general fund raising activities; together with other smaller donations which are not allocated to the restricted funds.

Restricted Funds:

The restricted funds comprise the Vicar and Churchwardens Account (a fund that receives occasional donations, the use of which is at the discretion of the Vicar and Churchwardens) together with funds held within the PCC that have been given or donated for a specific purpose (e.g. Good Causes). These funds are utilised for payments to charitable organisations and specific projects such as the Organ refurbishment.

Restricted funds comprise:

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

Accounts



CHRIST CHURCH

MILTON-NEXT-GRAVESEND

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



Registered Charity no. 1130741

ANNUAL REPORT 2020

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

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

Membership

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

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

Rev Sally Womersley Until January 2020
Rev Jacqueline Littlewood Associate Priest

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

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

Church Wardens

Lucy Hornby
Janice Osborne

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

Co-Opted

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

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

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

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

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

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

PCC Committees

Standing Committee

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

Buildings and Finance

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

Children and Youth

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

Community and Social Events

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

Pastoral and Social Concern

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

Worship and Discipleship

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

Electoral Roll

The church electoral roll stands at 127.

Usual Sunday Attendance

No statistics due to lockdown

Safeguarding

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

Financial Review 2020

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

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

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

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

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

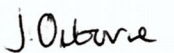
The end result is that the 2020 accounts show an overall loss of £16,290.

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

Reserves Policy

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

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



Jan Osborne



Lucy Hornby

17th March 2021

**INDEPENDENT EXAMINER'S REPORT TO THE PCC OF
CHRIST CHURCH MILTON - next - GRAVESEND**

This report on the financial statements of the PCC for the year ended 31 December 2020, which are set out on pages 4 to 9, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ('the Regulations') and s.145 of the Charities Act 2011 ('the Act').

Respective responsibilities of the PCC and examiner

As the members of the PCC you are responsible for the preparation of the financial statements; you consider that the audit requirement of the Regulations and section 144(2) of the Act does not apply. It is my responsibility to issue this report on those financial statements in accordance with the terms of the Regulations.

Basis of this report

My examination was carried out in accordance with the General Directions given by the Charity Commission under section 145 of the Act and to be found in the Church guidance, 2006 edition. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the Act; and
 - to prepare financial statements which accord with the accounting records and to comply with the requirements of the Act and the Regulations have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mr. Keith Scudder
42 Frobisher Way,
Gravesend
DA12 4RA.

29th April 2021

CHRIST CHURCH MILTON - next - GRAVESEND
PAROCHIAL CHURCH COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 December 2020

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

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

**BALANCE SHEET
As at 31 December 2020**

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

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


Jan Osborne


Lucy Hornby

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

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

1. ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the Charities SORP 2005. The financial statements have been prepared under the historical cost convention.

Funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

The accounts include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of Church members.

Incoming Resources

Voluntary income and capital sources

Collections are recognised when received by or on behalf of the PCC.

Planned giving under covenant is recognised only when received.

Income tax recoverable on covenants or gift aid donations is recognised when the income is recognised.

Funds raised by the Summer Fete, Xmas Bazaar and similar fund raising events are accounted for gross.

Sales of magazines from the church are accounted for gross.

Other ordinary income

Rental income from the letting of church premises is recognised when the rental is due.

Income from investments

Interest receivable is accounted for when due, and tax recoverable is recognised in the same accounting year.

Resources used

Grants

Grants and donations are accounted for when paid over, or when awarded if that award creates a binding obligation on the PCC.

Activities directly relating to the work of the Church

The diocesan quota or parish share is accounted for as paid.

Fixed assets

Consecrated land and buildings and moveable church furnishings

Consecrated and beneficed property is excluded from the accounts by s.96 (2) of the Charities Act 1993.

No value is placed on moveable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. Similarly, no value is placed on the church hall as the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or benefice buildings and moveable church furnishings, whether maintenance or improvement, is written off as expenditure in the SOFA and separately disclosed.

Other fixtures, fittings and office equipment

Equipment used within the church premises is depreciated on a straight line basis over three years.

Individual items of equipment with a purchase price of £500 or less are written-off in the period in which the asset is acquired.

Current Assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provisions for amounts that may prove uncollectible.

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

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

2 INCOMING RESOURCES

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

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

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

3 RESOURCES EXPENDED

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

4 STAFF COSTS

Wages and salaries	<u>63,351</u>	<u>68,716</u>	<u>(5,365)</u>
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During the year, the PCC employed Pre-School staff an Organist and a self-employed cleaner.
No member of the PCC received any reimbursement of expenses or remuneration.

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

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

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

Unrestricted Funds:

The unrestricted funds are used for the day to day running costs of the church and comprise: the plate collections; gift aid claim; general fund raising activities; together with other smaller donations which are not allocated to the restricted funds.

Restricted Funds:

The restricted funds comprise the Vicar and Churchwardens Account (a fund that receives occasional donations, the use of which is at the discretion of the Vicar and Churchwardens) together with funds held within the PCC that have been given or donated for a specific purpose (e.g. Good Causes). These funds are utilised for payments to charitable organisations and specific projects such as the Organ refurbishment.

Restricted funds comprise:

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