

Christ Church Dartford

Cross Road, Dartford, Kent DA1 3ET



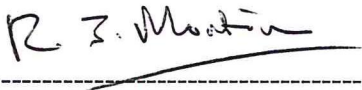
Registered Charity No. 1132551

Annual Report and End of Year Financial Statements of the Parochial Church Council Year ending 31 December 2020

Incumbent: Revd Dr Richard Mortimer
67 Shepherds Lane
Dartford
Kent
DA1 2NS

Bank:
HSBC Bank plc
38 High Street
Dartford
Kent
DA1 1DG

The Financial Statements have been prepared in accordance with the Charities Statement of Recommended Practice (FRS 102). Approved by the Parochial Church Council on 24th March 2021 and signed on its behalf by:



Revd Dr Richard Mortimer (Chair)



Mr Michael Smith (Honorary Treasurer)

Statement of Financial Activities

	Unrestricted Funds	Designated Funds	Restricted Funds	Endowment Funds	2020 Total Funds	2019 Total Funds
Income and endowments from:						
Donations and legacies	£75,519	—	£155	—	£75,674	£81,979
Income from charitable activities	£17,289	—	—	—	£17,289	£21,683
Other trading activities	£519	£9,640	—	—	£10,159	£20,970
Investments	£73	£80	£445	—	£598	£1,106
Other income	£1,877	—	—	—	£1,877	£3,321
Total income	£95,277	£9,720	£600	—	£105,597	£129,059
Expenditure on:						
Raising funds	£94	—	—	—	£94	£57
Expenditure on charitable activities	£128,832	£13,763	—	—	£142,595	£158,356
Other expenditure	£7,793	£42	—	—	£7,835	£14,422
Total expenditure	£136,719	£13,805	—	—	£150,524	£172,835
Net income / (expenditure) resources before transfer	(£41,442)	(£4,085)	£600	—	(£44,927)	(£43,776)
Transfers						
Gross transfers between funds - in	—	£4,278	£1,000	£1,579	£6,857	£24,261
Gross transfers between funds - out	(£5,278)	—	(£1,579)	—	(£6,857)	(£24,261)
Other recognised gains / losses						
Gains / losses on investment assets	(£3,034)	—	£5,680	—	£2,646	£34,245
Net movement in funds	(£49,754)	£193	£5,701	£1,579	(£42,281)	(£9,531)
Total funds brought forward	£718,350	£42,530	£50,635	£13,266	£824,781	£834,312
Total funds carried forward	£668,596	£42,723	£56,336	£14,845	£782,500	£824,781
Represented by						
Unrestricted						
General fund	£668,596	—	—	—	£668,596	£718,350
Designated						
Bookstall Fund	—	£35	—	—	£35	£35
Boy's Brigade Fund	—	£279	—	—	£279	£321
Diocesan Church Repair Fund	—	£26,638	—	—	£26,638	£22,286
Flower Guild Fund	—	£811	—	—	£811	£720
Organ Fund	—	£1,128	—	—	£1,128	£1,123
Parish Hall Fund	—	£10,465	—	—	£10,465	£14,709
Social Committee Fund	—	£3,366	—	—	£3,366	£3,335
Restricted						
Broomhill Recoupment Fund	—	—	£44,810	—	£44,810	£39,709
Commonwealth Fund	—	—	£879	—	£879	£724
Fabric Fund Deposit	—	—	£7,240	—	£7,240	£6,795
Mission Fund	—	—	£1,207	—	£1,207	£1,207
Youth Grants Fund	—	—	£2,201	—	£2,201	£2,201
Endowment						
Fabric Fund Investment	—	—	—	£14,845	£14,845	£13,266

Balance sheet

	General	Designated	Restricted	Endowment	2020	2019
Fixed assets						
Tangible assets	£443,495	—	—	—	£443,495	£443,495
Investments	£204,557	—	£44,811	£14,844	£264,212	£300,567
	£648,052	—	£44,811	£14,844	£707,707	£744,062
Current assets						
Debtors	£5,498	—	—	—	£5,498	£8,132
Investments	£17,573	£27,780	£7,240	—	£52,593	£47,763
Cash at bank and in hand	(£1,517)	£14,943	£4,811	—	£18,237	£25,600
	£21,554	£42,723	£12,051	—	£76,328	£81,495
Liabilities						
Creditors: Amounts falling due in one year	(£1,010)	—	(£525)	—	(£1,535)	(£773)
	(£1,010)	—	(£525)	—	(£1,535)	(£773)
Net current assets less current liabilities	£20,544	£42,723	£11,526	—	£74,793	£80,722
Total assets less current liabilities	£668,596	£42,723	£56,337	£14,844	£782,500	£824,781
Total net assets less liabilities	£668,596	£42,723	£56,337	£14,844	£782,500	£824,781
Represented by						
Unrestricted						
General fund	£668,596	—	—	—	£668,596	£718,350
Designated						
Boy's Brigade Fund	—	£279	—	—	£279	£321
Bookstall Fund	—	£35	—	—	£35	£35
Flower Guild Fund	—	£811	—	—	£811	£720
Parish Hall Fund	—	£10,465	—	—	£10,465	£14,709
Organ Fund	—	£1,128	—	—	£1,128	£1,123
Diocesan Church Repair Fund	—	£26,638	—	—	£26,638	£22,286
Social Committee Fund	—	£3,366	—	—	£3,366	£3,335
Restricted						
Broomhill Recoupment Fund	—	—	£44,810	—	£44,810	£39,709
Commonwealth Fund	—	—	£879	—	£879	£724
Fabric Fund Deposit	—	—	£7,240	—	£7,240	£6,795
Mission Fund	—	—	£1,207	—	£1,207	£1,207
Youth Grants Fund	—	—	£2,201	—	£2,201	£2,201
Endowment						
Fabric Fund Investment	—	—	—	£14,845	£14,845	£13,266
Funds of the church	£668,596	£42,722	£56,337	£14,845	£782,500	£824,781

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Statement of assets and liabilities

	General	Designated	Restricted	Endowment	2020	2019
Fixed assets - Investments						
St James Unit Trust Investment -	£185,000	—	—	—	£185,000	£225,000
St James Unit Trust Unrealised Apprcn -	£19,557	—	—	—	£19,557	£22,591
Fabric Investment Account -	—	—	—	£4,711	£4,711	£4,711
Fabric Investment Unrealised Apprcn -	—	—	—	£10,133	£10,133	£8,555
Broomhill Rd Recoupment -	—	—	£18,500	—	£18,500	£17,500
Broomhill Rd Unrealised Apprcn -	—	—	£26,311	—	£26,311	£22,210
Totals	£204,557	—	£44,811	£14,844	£264,212	£300,567
Fixed assets - Tangible assets						
Parish Hall -	£200,000	—	—	—	£200,000	£200,000
102 Chastilian Road -	£92,000	—	—	—	£92,000	£92,000
Church Building Improvements 2006 -	£151,495	—	—	—	£151,495	£151,495
Totals	£443,495	—	—	—	£443,495	£443,495
Current assets - Cash at bank and in hand						
Bank Current Account -	(£3,281)	£4,897	£4,811	—	£6,427	£10,201
CAF Bank -	£1,764	—	—	—	£1,764	£659
Parish Hall Bank -	—	£8,955	—	—	£8,955	£13,699
Flower Guild Bank -	—	£812	—	—	£812	£720
Boy's Brigade Bank -	—	£279	—	—	£279	£321
Totals	(£1,517)	£14,943	£4,811	—	£18,237	£25,600
Current assets - Debtors						
Accounts Receivable -	£5,498	—	—	—	£5,498	£8,132
Totals	£5,498	—	—	—	£5,498	£8,132
Current assets - Investments						
DLF General Fund -	£7,173	—	—	—	£7,173	£7,144
CBF Deposit Account -	£10,400	—	—	—	£10,400	£10,400
CRS DLF Account Church -	—	£14,860	—	—	£14,860	£12,329
CRS DLF Account Parish Hall -	—	£2,839	—	—	£2,839	£1,833
CRS DLF Account 102 Chastilian Road -	—	£8,939	—	—	£8,939	£8,123
Organ DLF Account -	—	£1,129	—	—	£1,129	£1,123
Fabric Deposit Account -	—	—	£7,240	—	£7,240	£6,795
Parish Hall DLF Account -	—	£13	—	—	£13	£13
Totals	£17,573	£27,780	£7,240	—	£52,593	£47,760
Liabilities - Agency accounts						
Agency collections -	—	—	(£525)	—	(£525)	(£525)
Totals	—	—	(£525)	—	(£525)	(£525)
Liabilities - Creditors: Amounts falling due in one year						
Accounts Payable -	(£1,010)	—	—	—	(£1,010)	(£248)
Totals	(£1,010)	—	—	—	(£1,010)	(£248)
Grand total	£668,596	£42,723	£56,337	£14,844	£782,500	£824,781

Fund movement by type

	Opening	Incoming	Outgoing	Transfers	Gains/losses	Closing
Boy's Brigade Fund						
Designated	£321	—	£42	—	—	£279
Sub-total for Boys Brigade	£321	—	£42	—	—	£279
General fund						
Unrestricted	£718,350	£95,277	£136,719	(£5,278)	(£3,034)	£668,596
Sub-total for General Fund	£718,350	£95,277	£136,719	(£5,278)	(£3,034)	£668,596
Fabric Fund Investment						
Endowment	£13,266	—	—	£1,579	—	£14,845
Sub-total for Fabric Fund	£13,266	—	—	£1,579	—	£14,845
Revaluation reserves						
Designated	—	—	—	—	—	—
Sub-total for Revaluation	—	—	—	—	—	—
Aquabox Fund						
Restricted	—	—	—	—	—	—
Sub-total for Aquabox	—	—	—	—	—	—
Broomhill Recoupment						
Restricted	£39,709	—	—	£1,000	£4,101	£44,810
Sub-total for Broomhill Rd	£39,709	—	—	£1,000	£4,101	£44,810
Commonwealth Fund						
Restricted	£724	£155	—	—	—	£879
Sub-total for Commonwealth Fund	£724	£155	—	—	—	£879
Fabric Fund Deposit						
Restricted	£6,795	£445	—	(£1,579)	£1,579	£7,240
Sub-total for Fabric Deposit	£6,795	£445	—	(£1,579)	£1,579	£7,240
Mission Fund						
Restricted	£1,207	—	—	—	—	£1,207
Sub-total for Mission	£1,207	—	—	—	—	£1,207
Youth Grants Fund						
Restricted	£2,201	—	—	—	—	£2,201
Sub-total for Youth	£2,201	—	—	—	—	£2,201
Bookstall Fund						
Designated	£35	—	—	—	—	£35
Sub-total for Bookstall	£35	—	—	—	—	£35
Flower Guild Fund						
Designated	£720	£91	—	—	—	£811
Sub-total for Flower	£720	£90	—	—	—	£810
Parish Hall Fund						
Designated	£14,709	£9,519	£13,763	—	—	£10,465
Sub-total for Hall	£14,709	£9,519	£13,763	—	—	£10,465
Organ Fund						
Designated	£1,123	£5	—	—	—	£1,128
Sub-total for Organ	£1,123	£5	—	—	—	£1,128
Diocesan Church Repair Fund						
Designated	£22,286	£74	—	£4,278	—	£26,638
Sub-total for Repair	£22,286	£74	—	£4,278	—	£26,638
Social Committee Fund						
Designated	£3,335	£31	—	—	—	£3,366
Sub-total for Social Com	£3,335	£31	—	—	—	£3,366
Grand total	£824,781	£105,597	£150,524	—	£2,646	£782,500

Analysis of income and expenditure

INCOME AND ENDOWMENTS

					Total	
	Unrestricted	Designated	Restricted	Endowment	2020	2019
Donations and legacies						
01102 - Planned Giving Scheme	£51,050	—	—	—	£51,050	£55,684
01103 - Income Tax Recovered	£12,252	—	—	—	£12,252	£11,969
01104 - Gift Day Income	—	—	—	—	—	£150
01110 - Church Collections	£1,578	—	—	—	£1,578	£7,139
01111 - Donations	£10,639	—	—	—	£10,639	£5,322
01112 - Legacies	—	—	—	—	—	£1,000
22100 - Aquabox Income	—	—	—	—	—	£803
22101 - Aquabox Tax Reclaim	—	—	—	—	—	(£88)
67101 - Commonwealth Income	—	—	£155	—	£155	—
Total	£75,519	—	£155	—	£75,674	£81,979
Income from charitable activities						
01113 - Fees Weddings DBF	£379	—	—	—	£379	£107
01114 - Fees Weddings PCC	£570	—	—	—	£570	£851
01115 - Fees Funerals DBF	£1,752	—	—	—	£1,752	£2,583
01116 - Fees Funerals PCC	£1,753	—	—	—	£1,753	£547
01117 - Fees Funerals Travel	—	—	—	—	—	£355
01132 - Income 102 Chastilian Rd	£2,250	—	—	—	£2,250	£2,100
01141 - Curate Income	£6,750	—	—	—	£6,750	£8,400
01165 - Toddlers Income	£223	—	—	—	£223	£1,111
01168 - Youth Outreach Income	—	—	—	—	—	£316
01169 - YPF Income	—	—	—	—	—	£149
01178 - Torch Income	£345	—	—	—	£345	£274
01179 - Dartford Churches Activities	£3,123	—	—	—	£3,123	£4,321
01182 - Refresh Cafe Income	£144	—	—	—	£144	£569
Total	£17,289	—	—	—	£17,289	£21,683
Other trading activities						
01135 - Hire of Church or Centre	£303	—	—	—	£303	£2,052
01140 - Magazine	£216	—	—	—	£216	£660
01180 - Fete Income	—	—	—	—	—	£917
01181 - Holiday Club Income	—	—	—	—	—	£775
54102 - Parish Hall Income	—	£9,519	—	—	£9,519	£15,224
59101 - Social Committee Income	—	£31	—	—	£31	£401
61101 - Flower Guild Income	—	£90	—	—	£90	£434
61111 - Flower Guild Donations	—	—	—	—	—	£140
68101 - Boy's Brigade Income	—	—	—	—	—	£367
Total	£519	£9,640	—	—	£10,159	£20,970
Investments						
01120 - Interest DLF General	£29	—	—	—	£29	£29
01121 - Interest CBF Deposit	£44	—	—	—	£44	£96
50101 - CRS Invest Inc Church	—	£41	—	—	£41	£37
50102 - CRS Invest Inc Parish Hall	—	£7	—	—	£7	£22
50104 - CRS Invest Inc 102 Chastil	—	£26	—	—	£26	£23
51102 - Organ DLF Interest	—	£5	—	—	£5	£4
53101 - Fabric Deposit Inv Income	—	—	£445	—	£445	£877
54103 - Parish Hall DLF Interest	—	£0	—	—	£0	£17
61113 - Flower Guild Interest	—	£1	—	—	£1	£1
Total	£73	£80	£445	—	£598	£1,106
Other income						
01118 - Miscellaneous Income	£1,877	—	—	—	£1,877	£936
09105 - Suspense Parish w/e Income	—	—	—	—	—	£2,385
Total	£1,877	—	—	—	£1,877	£3,321
INCOME TOTAL	£95,277	£9,720	£600	—	£105,597	£129,059

EXPENDITURE

					Total	
	Unrestricted	Designated	Restricted	Endowment	2020	2019
Raising funds						
01351 - Stewardship Scheme	£94	—	—	—	£94	£57
Total	£94	—	—	—	£94	£57
Expenditure on charitable activities						
013--- - Salaries, NI & pensions	£39,513	—	—	—	£39,513	£39,971
01302 - Organ and Piano Expenses	£271	—	—	—	£271	£909
01303 - Sacristy	£370	—	—	—	£370	£281
01306 - Training Courses	—	—	—	—	—	£460
01307 - Curate Expenses	£3,214	—	—	—	£3,214	£3,782
01308 - Ministers Expenses	£2,824	—	—	—	£2,824	£4,180
01310 - Heat Light Water	£4,481	—	—	—	£4,481	£6,431
01311 - Equipment and Maintenance	£7,184	—	—	—	£7,184	£10,501
01313 - Insurances	£3,671	—	—	—	£3,671	£3,993
01314 - Chastilian Rd Expenses	—	—	—	—	—	£359
01315 - Sundries Buildings	£49	—	—	—	£49	—
01316 - Church Website	—	—	—	—	—	£234
01317 - Publicity	£15	—	—	—	£15	£91
01318 - Church TV Licence	£312	—	—	—	£312	£151
01322 - Youth Worker Expenses	£115	—	—	—	£115	£362
01325 - Reader Expenses	£30	—	—	—	£30	—
01328 - Diocesan Mission & Ministry	£56,705	—	—	—	£56,705	£46,388
01331 - Gloucester Rd Expenses	—	—	—	—	—	£80
01340 - Magazine Expenses	—	—	—	—	—	£31
01361 - Toddlers Expenditure	—	—	—	—	—	£1,196
01367 - Hotshots Expenses	£17	—	—	—	£17	£472
01370 - Junior Church Expenses	£125	—	—	—	£125	£55
01371 - Youth and Schools Expenses	£67	—	—	—	£67	£115
01372 - Holiday Club Expenses	£31	—	—	—	£31	£280
01373 - Charity Donations	£5,608	—	—	—	£5,608	£5,630
01379 - Dartford Churches Activities	£2,526	—	—	—	£2,526	£2,260
01382 - Refresh Cafe Expenditure	£125	—	—	—	£125	—
22300 - Aquabox Paid	—	—	—	—	—	£2,215
26391 - Refreshment Area Deprec'n	—	—	—	—	—	£2,526
54302 - Parish Hall Expenses	—	£13,763	—	—	£13,763	£24,855
61301 - Flower Guild Expenses	—	—	—	—	—	£548
6900 - DBF Fees Paid Over	£1,579	—	—	—	£1,579	—
Total	£128,832	£13,763	—	—	£142,595	£158,356
Other expenditure						
01332 - Phone Vestry	£743	—	—	—	£743	£755
01349 - Photocopier Lease	£1,650	—	—	—	£1,650	£1,320
01350 - Treasurer Expenses	£2,310	—	—	—	£2,310	£1,253
01352 - Print and Post and Stationery	£451	—	—	—	£451	£859
01353 - Miscellaneous Expenses	£1,399	—	—	—	£1,399	£1,284
01354 - Refreshment Expenses	£68	—	—	—	£68	£293
01356 - Bank Charges	£63	—	—	—	£63	£165
01357 - Sundries Admin	£1,109	—	—	—	£1,109	£2,059
01385 - Examination or Audit fees	—	—	—	—	—	£594
09305 - Suspense Parish w/e Paid	—	—	—	—	—	£2,404
23300 - Youth Grants Payments	—	—	—	—	—	£3,151
68301 - Boy's Brigade Expenditure	—	£42	—	—	£42	£285
Total	£7,793	£42	—	—	£7,835	£14,422
EXPENDITURE TOTAL	£136,719	£13,805	—	—	£150,524	£172,835
GRAND TOTAL	(£41,442)	(£4,085)	£600	—	(£44,927)	(£43,776)

Notes

Balance Sheet – Agency Collections

Agency collections are monies raised for specific charitable purposes. As the money does not belong to the church but is passed onto the person, or charity, for which the money was raised, the income and expenditure are not included in the Christ Church income and expenditure accounts.

In 2020, due to the Covid-19 pandemic, no Agency collections took place.

Resources used – 01373 Charity Donations

These charitable donations are given from general church funds and, in 2020, the following payments were made.

AMEN	£250	Christian Solidarity Worldwide	£100
Christians Against Poverty	£250	Dartford Churches Winter Shelter	£500
Dartford Food Bank	£500	Ellenor Lions Hospice	£250
Evangelical Alliance	£252	Gideons UK	£100
Indian Christian Organisation	£250	New Wine Trust	£504
Starfish Malawi	£100	Water Aid	£252
Wycliffe Bible Translators	£200		

Note that Water Aid and the Evangelical Alliance were supported by monthly Direct Debit contributions of £21 per month and the New Wine Trust was supported by a monthly Direct Debit contribution of £42 per month.

We also gave a total of £1,500 to support members of our community struggling financially due to the pandemic.

Additionally, The PCC had agreed that £250 be given to Sight Savers, £250 to Wycliffe Bible Translators and £500 to the Church Missionary Society in 2019. However, due to an oversight, these cheques weren't sent until February 2020 and are therefore included in the 2020 accounts.

Transactions with connected persons

Not applicable in 2020.

Accounting Policies

General

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006, together with the applicable accounting standards and the Charities Statement of Recommended Accounting Practice (FRS 102).

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

The financial statements have been prepared on an aggregated basis and 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 an affiliation to another body nor those that are informal gatherings of church members.

Funds

All amounts in the financial statements have been classified by fund according to the purposes for which the money may be used. Funds include Endowment Funds, Restricted Funds and Unrestricted Funds, as described below.

Endowment funds represent donations to the church for the purpose of providing a perpetual income. The following endowment fund has been bestowed to the church:

Fabric Fund Investment Account	Provided from a generous donation in 1994, the Fabric Fund Investment Account is a permanent endowment provided on trust that the income may be used only for maintenance of the church building.
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Restricted funds represent donations to the church subject to specific trusts and comprise the following:

Aquabox	Donations provided on trust that the money is used for Aquaboxes and the goods needed to go in them.
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Broomhill Rd Recoupment Fund	Amounts set aside according to conditions agreed with the Diocese to reinstate the capital value from the sale of property in Broomhill Road.
Church Windows Fund	Donations provided on trust for the repair of the church windows – no longer in use
Commonwealth Fund	Donations provided on trust that the money is used for charitable purposes arising from the ministry of the parish.
Fabric Fund Deposit Account	Income from the Fabric Fund Investment Account retained on trust only for maintenance of the church building.
Mission Fund	Donations provided on trust that the money is used for the support of members of the congregation undertaking missionary work.
Refreshment Area Fund	Donations provided on trust that the money is used for the provision of a renovated Refreshment Area in the church building.
Youth Grants Fund	Grants provided on trust that the money is used in support of our youth work.
Agency (Charity) Collections	Donations provided on trust that the money is used for the specific charitable purposes identified at the time the donations were made.

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 and include the following:

Flower Guild	Working capital for the Flower Guild.															
Bookstall Account	Working capital for the operation of the bookstall – no longer in use															
Diocesan Church Repair Scheme	Amounts set aside from general funds under the Diocesan Church Repair Scheme. The scheme is designed to assist in the cost of repairs to the church properties on a Quinquennial basis and currently includes the following buildings:															
	<table><tr><td></td><td colspan="2">Quinquennial surveys</td></tr><tr><td></td><td>Last review</td><td>Next review</td></tr><tr><td>Church</td><td>Sept 2016</td><td>2021</td></tr><tr><td>Parish Hall</td><td>Sept 2018</td><td>2023</td></tr><tr><td>102 Chastilian Road</td><td>May 2017</td><td>2022</td></tr></table>		Quinquennial surveys			Last review	Next review	Church	Sept 2016	2021	Parish Hall	Sept 2018	2023	102 Chastilian Road	May 2017	2022
	Quinquennial surveys															
	Last review	Next review														
Church	Sept 2016	2021														
Parish Hall	Sept 2018	2023														
102 Chastilian Road	May 2017	2022														
Parish Hall Account	Working capital for the operation of the hall by the Buildings Committee.															
Organ Fund	Resources set aside for the maintenance of the church organ.															
Social Committee Account	Working capital for the Social Committee.															
Boys Brigade Account	Working capital for the operation of 17 th West Kent (Dartford) Boys Brigade Company, managed by the treasurer and officers.															

Incoming Resources

Collections are recognised when received by or on behalf of the PCC. Planned giving receivable under Gift Aid is recognised only when received.

Income tax recoverable on Gift Aid donations is recognised in the same period as the income.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its entitlement and is reasonably certain of the amount likely to be received. The PCC is grateful for all legacies and bequests that help to maintain the ministry in the parish of Christ Church.

Money received from the sale of the church magazine and from the sale of goods from the church bookstall is used to promote the PCC's objectives and is accounted for gross.

The Parish Hall is let to generate additional funds. Rental income is recognised when due.

Funds raised by the fete and similar events are accounted for gross and are recognised when received by or on behalf of the PCC.

Dividends and interest are accounted for when due.

Realised gains or losses are recognised when investments are sold. Unrealised gains or losses are accounted for on revaluation of investments at 31 December.

Gifts in kind, when received, are included at their estimated value in the accounts.

Outgoing Resources

Charitable giving, grants and other donations are recognised when the commitment is made.

All other expenditure is accounted for when due.

Salaries are aggregated in the accounts, although reported individually, so that the remuneration of staff members cannot be identified.

Balance Sheet

Consecrated and beneficed property of any kind are excluded from the accounts by Section 10(2)(a) of the Charities Act 2011.

Moveable church furnishings held by the Vicar and Churchwardens on special trust for the PCC, and which require a faculty for disposal are accounted as inalienable property unless consecrated. For inalienable property acquired prior to 1 January 2001 there is insufficient cost information available and therefore such assets are not valued in the accounts.

All expenditure incurred in the year on consecrated or beneficed buildings, individual items under £1000 or the repair of movable church furnishings acquired before 1 January 2001 is written off.

Expenditure on office furniture, fittings and equipment used within the church premises is depreciated on a straight line basis over 5 years. Individual items of equipment with a purchase price of £1000 or less are written off when the asset is acquired.

The Parish Hall and 102 Chastilian Road are shown at historic values. Depreciation on these properties has not been provided in these accounts as any change is considered to be not material, on the basis that the asset has either a very long life, or a residual value, based on its current value, which is not materially different from its carrying value.

Investments are shown at market value at 31 December.

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

Deposits include cash held with the Central Board of Finance and the Rochester Diocesan Board of Finance.

A supplementary bank account, with the Charities Aid Foundation, was established at the end of 2016 for the specific purpose of enabling on-line payment of salaries and expenses. In accordance with the church's standard procedures, dual authorization will be required for all such payments.

Average number of employees

The average number of persons employed by the Charity during the year was 3 (2019 – 3). No employee received remuneration amounting to more than £60,000 in either year.

Trustee Remuneration

During the year, two Trustees have been paid remuneration from an employment with the Charity. Sharon Jarvis received a salary of £5616 for her employment as Parish Administrator, working 12 hours per week. Deborah Gibson received a salary of £936 for her employment as Church Centre Cleaner (2 hours per week).

No remuneration was received for their roles as Trustees.

No Trustee expenses have been incurred during the year.

Pension

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £1,037 (2019 - £769).

INDEPENDENT EXAMINER'S REPORT TO THE PCC OF CHRIST CHURCH DARTFORD

This report on the accounts of the PCC for the year ended 31 December 2020, which are set out on pages 3 to 8, is in respect of an examination carried out under Regulation 3(3) of the Church Accounting Regulations 2006 ('the Regulations') and section 145 of the Charities Act 2011.

Respective responsibilities of trustees and examiner

The Parochial Church Council (PCC) are responsible for the preparation of the accounts.

The PCC considers that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act)
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

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:

- To keep accounting records in accordance with section 130 of the 2011 Act; and
- Prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 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. Jack Fryer, ACA
Hedley Dunk Chartered Accountants
Trinity House, 3 Bullace Lane, Dartford, Kent, DA1 1BB

Signed on: 09/04/2021

CHRIST CHURCH, DARTFORD



ANNUAL REPORT 2020

Introduction

Christ Church is an Anglican (Church of England) church, 112 years of age, situated in West Dartford's urban community, a community that is characterised by a relatively high degree of owner occupied housing and new housing developments. It is generally well served by health centres and schools and there is a sizeable 'commuter' population, the train journey to London being just 30-40 minutes.

Christ Church may be described as a family church, reflecting the place it has beside a population that in the main are growing families and over the years the church has sought to nurture and cater for them in the services it provides.

The Parochial Church Council (PCC) is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure and is registered with the Charity Commission (1132551), with PCC members taking the role of Trustees.

The PCC of Christ Church has the responsibility of co-operating with the incumbent (church vicar), 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 centre complex, the church hall and the house at 102 Chastilian Road, Dartford.

PCC membership is made up of the clergy, church wardens, Licenced Lay Minister (*ex officio members*), 12 members, elected by the Annual Parochial Church Meeting, normally in April of each year, in accordance with the Church Representation Rules, who either serve a one, two or three year term of office, and up to 3 elected members of the Dartford Deanery Synod, who serve for a 3 year term. Due to the Coronavirus pandemic in 2020, the Annual Parochial Church Meeting was deferred to October this year in accordance with Church of England guidance.

These members all have voting powers.

During 2020 the following persons served as members of the PCC:

Incumbent: Rev Dr Richard Mortimer

Clergy: Rev Laura Faturoti (Curate)

Wardens: Deborah Gibson Olusegun Ogunoye

Elected Members until APCM 2020

Jacqueline Robinson	Gillian Smith	Sarah Jay	Janet White
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Elected Members until APCM 2021

Anthony Addison	Susan Addison	Joanne Hyett	Tony Evans
Joanne Hyett (resigned October 2020)			

Elected Members until APCM 2022

Yinka Okikiolu	Michael Smith	Ifeoma Emezio	Felicity Monteith
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Elected Members until APCM 2023 (Elected at APCM October 2020)

Jacqueline Robinson	Gillian Smith	Tracey Akinlade	Tim Stone
David Foot			

Ex-Officio Members

Sharon Jarvis – Licenced Lay Reader

Co-opted Members

Yetunde Ogunkunle – co-opted until October 2020

Deanery Synod Reps until APCM 2020

Paul Friett Rachael Sheen

Deanery Synod Reps until APCM 2023 (Elected at APCM October 2020)

Paul Friett Janet White

Lynne Parkinson (Youth Pastor) was invited to the PCC meetings.

Due to the Coronavirus restrictions, the PCC met only 4 times during 2020, once in person and thereafter 3 times via Zoom conferencing to discuss business and approve measures. Discussions and decisions between meetings were managed via email exchanges.

During 2020, the Church employed a full-time Youth Pastor, part-time cleaner for the Church Centre (2 hours per week) and a Parish Administrator (12 hours per week).

The appropriate Health and Safety statements, policies and risk assessments are all in place.

Membership of the PCC is considered in advance of each APCM, to ensure that appropriate new members of the congregation are encouraged to become involved in the implementation of the strategy and mission of the church, in accordance with the Church Representation Rules and the Charity Governance Code.

Aims and Purposes

The Main purpose of the PCC is to cooperate with the incumbent in promoting the whole mission of the church, pastoral, evangelistic, social and ecumenical. The PCC works to guide the church in seeking to advance the gospel of our Lord Jesus Christ. This is reflected in the mission statement set out thus:

Mission Statement

The purpose of Christ Church is to build a fellowship of disciples of Jesus, who come to God to love, worship and enjoy Him, and who go out, filled with His Spirit of love and power, to serve the community and the world as Jesus did. The PCC seeks to facilitate this.

Standing Committee

This is the only committee required by canon (Church of England) law. It has power to transact the business of the PCC and to also do so between its meetings, subject to any direction given by the PCC.

Membership:

Rev Dr R Mortimer	Mrs D Gibson	Mr O Ogunoye
Mr M Smith	Mr A Addison	Mrs S Jay
Mrs R Sheen (resigned June 2020)		
Mrs S Jay (resigned October 2020)		

Strategy & Support Group

Membership:

Rev Dr R Mortimer	Rev L Faturoti	Mr M Smith
Mrs G Smith	Ms L Parkinson	Mrs S Jarvis
Mrs R Sheen	Mr A Evans	
Mrs R Sheen (resigned June 2020)		

The terms of reference for the group, agreed by the PCC, are:

- *Support the vicar in leading the church*
- *Develop a vision and strategic plan*

- *Create a development plan, for discussion, refinement and adoption by the PCC*
- *Propose an organisational structure that facilitates the implementation of this plan*
- *To oversee the implementation, to monitor and to continue to develop plans*
- *To facilitate communications.*

Lockdown Leadership Team

This team was formed in March 2020 with responsibility for the critical leadership functions and implementing contingencies required during lockdown such as communication with the church family, hirers of church premises and the general public, safeguarding, hygiene management, youth & children's work and finances.

The Lockdown Leadership Team comprised of

Rev Dr R Mortimer	Rev L Faturoti	Mr M Smith
Ms L Parkinson	Mrs G Smith	Mrs D Gibson
Mr O Ogunoye	Mrs S Jarvis	

The Lockdown Leadership Team met weekly in person and by Zoom Conferencing and effectively took over the roles and responsibilities of the Standing Committee and the Support & Strategy Group from its formation until the end of 2020 (as agreed by the PCC).

As a registered charity, under the jurisdiction of the Charity Commission, Christ Church must also fulfil the function of serving the community and demonstrate public value in the activities that it undertakes. The PCC does not, by any means consider the two purposes to be mutually exclusive and indeed has always and continues to maintain a link between the two in determining what activities the church should focus on.

In the next section the detail of the activities seeks to demonstrate that those purposes are addressed and met.

Activities and Achievements.

As mentioned in the previous section the church's prime focus is concerned with advancing the Christian gospel and much of this work is centred around what happens within the church complex itself and within church life.

Electoral roll

The Electoral Roll is an official list of the church congregation, in that people are required to complete an electoral roll form. The Electoral Roll is updated yearly and recorded for the Annual General Meeting, at which it was reported that the Electoral Roll lists 162 church members. The last full review was undertaken in April 2019 which gave a number of 164.

Church Services

The church's main service is held on a Sunday morning, starting at 10am and usually lasts between an hour and an hour and a half. The 8am service has continued as a said worship service only following the pattern of the Book of Common Prayer

From 22nd March to 2nd August Christ Church was forced to shut for Sunday worship due to Coronavirus lockdown restrictions. This is unprecedented in the history of Christ Church, and indeed, the Church of England, but was in compliance with the Bishop's guidelines and government legislation.

The Lockdown Leadership Team registered and set up the Christ Church Dartford YouTube Channel in March 2020 to enable pre-recorded services to be broadcast at 10am each Sunday. This was later supplemented by a phone-in service (from 19th April) and then a 9am Communion service in church, following strict Church of England guidelines, commenced Sunday 9th August.

As a church we have kept in contact with one another by the buddy scheme, as well as printed prayer booklets, newsletters, zoom meetings, phone calls and socially distanced chats.

Average attendance of the services during the early part of 2020 from 5th January until the 15th March was:

8 am service -9 adults

10 am service - 80 adults and 23 children.

Attendance at the 9 am service, which started on 9th August, was strictly limited by Coronavirus restrictions: 28 Adults and 2 children.

In keeping with our focus as a family friendly church, the Sunday morning services attempt to cater for a broad range of people with sung worship, prayers, a varying degree of liturgy and a varying degree of formality/informality depending on the occasion.

At the start of the year, the 10am service on the first Sunday of the month was attended by our uniformed groups, Rainbows, Brownies, Guides and Boys Brigade.

After many years service, our Youth Pastor stood down as chaplain for our local Royal Air Force Cadets Squadron in September 2020.

Church Activities

In addition to the weekly Sunday services, the church ran a number of regular activities to address the needs of different groups within the congregation and wider Parish community.

These included home fellowship and church-based Bible study groups, a weekly afternoon café in the church and a toddler group, which was run as two sessions, because of its popularity.

The church held a monthly Sunday Roast lunch, on the first Sunday of each month, to which all were invited and a monthly group on a Saturday afternoon, aimed at the older members of the congregation and the blind and partially-sighted, having developed from a Torch Trust group.

The activities of the church are almost entirely enabled by the voluntary contributions, both financial and in gifts of time and talents, of members of the congregation. It would be almost impossible to estimate the number of hours contributed throughout the year.

A number of other groups meet regularly in the Hall, including two Guide companies, two Brownie companies and a Boys Brigade company.

It is regretted that all of the above activities had to be suspended in March 2020 due to the Coronavirus lockdown restrictions and have not been resumed. Home fellowship groups and some youth and children meetings have continued on-line using Zoom or other social media channels, but always following strict safeguarding requirements.

The Parish Hall is used as the base for a daily Pre-School group, run independently of the church, in accordance with the government's guidelines.

Community Activities

During 2020, the church has again been involved in a number of ecumenical activities, including the Dartford Churches Winter Shelter from January to March and Dartford Food Bank, hosted at the RCCG City of David church.

Christ Church continued to act as employer for the project worker for the Winter Shelter. All costs associated with their employment are met from the Winter Shelter Project account and therefore this employee is not included in the Annual Accounts.

Serious Incidents

No serious incidents, as defined by the Charity Commission, occurred during the period of this report.

Safeguarding

The PCC confirms that it complies with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have regard to House of Bishops' guidance on safeguarding children and vulnerable adults), with all staff, leaders and volunteers having undertaken safeguarding training to the appropriate standards. With a move of many meetings to on-line and telephone communication, detailed scrutiny by the Safeguarding Officer has been conducted to ensure appropriate measures are in place and being followed.

Treasurers Annual Report

The financial report has been prepared in accordance with the updated guidelines in relation to the Charities Act 2011 and the Church Accounting Regulations 2006 and SORP 2015.

Our expenditure for 2020 came to a total of £150,525 across the general, designated and restricted funds. Of this, £136,719 was from our general fund to provide the Christian ministry of Christ Church. This includes the youth worker's salary and our contribution to the Diocesan mission and mission, which goes towards the support of the diocese, clergy stipends, training new clergy and providing housing for the present clergy. From the general funds, we also gave £5,608 to our Mission Partners and other charities at home and abroad, as recommended by the Standing Committee and approved by the PCC.

Reserves Policy

The current free reserve for Christ Church is £20,624, which is only 15.1% of our 2020 unrestricted expenditure. This is significantly below the 25% of unrestricted expenditure that was the policy established by the PCC. However, this policy was agreed before the PCC set up the St James's Place Investment, with a capital of £204,557. Since this capital is immediately accessible, the PCC feels that no action is required to address the difference.

Professional Support

The PCC acknowledges the assistance of Mrs Sue Davis in the Rochester Diocesan Finance team, with the provision of the book-keeping service and Mr Jack Fryer of Hedley Dunk Chartered Accountants with the Independent Examination of the accounts.

