

Christ Church Dartford

Cross Road, Dartford, Kent DA1 3ET



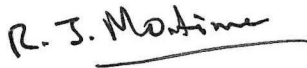
Registered Charity No. 1132551

Annual Report and End of Year Financial Statements of the Parochial Church Council Year ending 31 December 2022

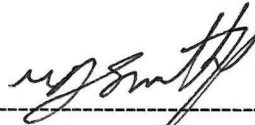
Incumbent: Revd Dr Richard Mortimer
67 Shepherds Lane
Dartford
Kent
DA1 2NS

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 21st March 2023 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	2022 Total funds	2021 total funds
Income and endowments from:						
Donations and legacies	£86,367	—	£25	—	£86,392	£73,552
Income from charitable activities	£15,286	—	—	—	£15,286	£14,519
Other trading activities	£10,326	£17,537	—	—	£27,863	£15,964
Investments	£60	—	£9	—	£69	£508
Other income	£7,693	—	—	—	£7,693	£5,729
Total income	£119,732	£17,537	£34	—	£137,303	£110,272
Expenditure on:						
Raising funds	—	—	—	—	—	—
Expenditure on charitable activities	£127,654	£506	£826	—	£128,986	£127,920
Other expenditure	£9,288	£13,690	£499	—	£23,477	£23,934
Total expenditure	£136,942	£14,196	£1,325	—	£152,463	£151,854
Net income / (expenditure) resources before transfer	(£17,210)	£3,341	(£1,291)	—	(£15,160)	(£41,582)
Transfers						
Gross transfers between funds - in	—	£4,278	—	—	£4,278	£6,298
Gross transfers between funds - out	(£4,278)	—	—	—	(£4,278)	(£6,298)
Other recognised gains / losses						
Gains / losses on investment assets	(£15,420)	£84	(£4,486)	(£2,009)	(£21,831)	£26,567
Net movement in funds	(£36,908)	£7,703	(£5,777)	(£2,009)	(£36,991)	(£15,015)
Total funds brought forward	£637,718	£46,601	£66,198	£16,968	£767,485	£782,500
Total funds carried forward	£600,810	£54,304	£60,421	£14,959	£730,494	£767,485
Represented by						
Unrestricted						
General fund	£600,810	—	—	—	£600,810	£637,718
Designated						
Bookstall Fund	—	£35	—	—	£35	£35
Boy's Brigade Fund	—	£279	—	—	£279	£279
Diocesan Church Repair Fund	—	£35,211	—	—	£35,211	£30,966
Flower Guild Fund	—	£146	—	—	£146	£652
Organ Fund	—	£1,138	—	—	£1,138	£1,131
Parish Hall Fund	—	£14,130	—	—	£14,130	£10,172
Social Committee Fund	—	£3,365	—	—	£3,365	£3,366
Restricted						
Aquabox Fund	—	—	£392	—	£392	£392
Broomhill Recoupment Fund	—	—	£49,696	—	£49,696	£53,735
Commonwealth Fund	—	—	(£2,165)	—	(£2,166)	(£373)
Fabric Fund Deposit	—	—	£8,226	—	£8,226	£7,674
Mission Fund	—	—	£1,207	—	£1,207	£1,206
Youth Grants Fund	—	—	£3,065	—	£3,065	£3,564
Endowment						
Fabric Fund Investment	—	—	—	£14,959	£14,959	£16,968

Balance sheet

	General	Designated	Restricted	Endowment	2022	2021
Fixed assets						
Tangible assets	£443,495	—	—	—	£443,495	£443,495
Investments	£126,849	—	£49,696	£14,959	£190,504	£251,780
	£570,344	—	£49,696	£14,959	£634,999	£695,275
Current assets						
Debtors	—	—	—	—	—	£1,940
Investments	£17,632	£36,562	£8,226	—	£62,420	£57,374
Cash at bank and in hand	£12,834	£17,742	£3,112	—	£33,688	£13,842
	£30,466	£54,304	£11,338	—	£96,108	£73,156
Liabilities						
Creditors: Amounts falling due in one year	—	—	£613	—	£613	(£946)
	—	—	£613	—	£613	(£946)
Net current assets less current liabilities	£30,466	£54,304	£10,725	—	£95,495	£72,210
Total assets less current liabilities	£600,810	£54,304	£60,421	£14,959	£730,494	£767,485
Total net assets less liabilities	£600,810	£54,304	£60,421	£14,959	£730,494	£767,485
Represented by						
Unrestricted						
General fund	£600,810	—	—	—	£600,810	£637,718
Designated						
Boy's Brigade Fund	—	£279	—	—	£279	£279
Bookstall Fund	—	£35	—	—	£35	£35
Flower Guild Fund	—	£146	—	—	£146	£652
Parish Hall Fund	—	£14,130	—	—	£14,130	£10,172
Organ Fund	—	£1,138	—	—	£1,138	£1,131
Diocesan Church Repair Fund	—	£35,211	—	—	£35,211	£30,966
Social Committee Fund	—	£3,365	—	—	£3,365	£3,366
Restricted						
Aquabox Fund	—	—	£392	—	£392	£392
Broomhill Recoupment Fund	—	—	£49,696	—	£49,696	£53,735
Commonwealth Fund	—	—	(£2,165)	—	(£2,165)	(£373)
Fabric Fund Deposit	—	—	£8,226	—	£8,226	£7,674
Mission Fund	—	—	£1,207	—	£1,207	£1,206
Youth Grants Fund	—	—	£3,065	—	£3,065	£3,564
Endowment						
Fabric Fund Investment	—	—	—	£14,959	£14,959	£16,968
Funds of the church	£600,810	£54,304	£60,421	£14,959	£730,494	£767,485

Statement of assets and liabilities

	General	Designated	Restricted	Endowment	2022	2021
Fixed assets - Investments						
St James Unit Trust Investment -	£105,000	—	—	—	£105,000	£145,000
St James Unit Trust Unrealised Apprcn -	£21,849	—	—	—	£21,849	£36,076
Fabric Investment Account -	—	—	—	£4,711	£4,711	£4,711
Fabric Investment Unrealised Apprcn -	—	—	—	£10,248	£10,248	£12,257
Broomhill Rd Recoupment -	—	—	£20,500	—	£20,500	£19,500
Broomhill Rd Unrealised Apprcn -	—	—	£29,196	—	£29,196	£34,236
Totals	£126,849	—	£49,696	£14,959	£191,504	£251,780
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 -	£9,327	£18,795	£3,138	—	£31,260	£11,506
CAF Bank -	£1,167	(£192)	(£26)	—	£949	£703
Parish Hall Bank -	£2,340	(£1,513)	—	—	£827	£981
Flower Guild Bank -	—	£652	—	—	£652	£652
Totals	£12,834	£17,742	£3,112	—	£33,688	£13,842
Current assets - Debtors						
Accounts Receivable -	—	—	—	—	—	£1,940
Totals	—	—	—	—	—	£1,940
Current assets - Investments						
DLF General Fund -	£7,232	—	—	—	£7,232	£7,189
CBF Deposit Account -	£10,400	—	—	—	£10,400	£10,400
CRS DLF Account Church -	—	£19,963	—	—	£19,963	£17,378
CRS DLF Account Parish Hall -	—	£4,863	—	—	£4,863	£3,842
CRS DLF Account 102 Chastilian -	—	£10,585	—	—	£10,585	£9,745
Organ DLF Account -	—	£1,138	—	—	£1,138	£1,131
Fabric Deposit Account -	—	—	£8,226	—	£8,226	£7,676
Parish Hall DLF Account -	—	£13	—	—	£13	£13
Totals	£17,632	£36,562	£8,226	—	£62,420	£57,374
Liabilities - Agency accounts						
Agency collections -	—	—	£613	—	£613	(£565)
Totals	—	—	£613	—	£613	(£565)
Liabilities - Creditors: Amounts falling due in one year						
Accounts Payable -	—	—	—	—	—	(£381)
Totals	—	—	—	—	—	(£381)
Grand total	£600,810	£54,304	£60,421	£14,959	£730,494	£767,485

Fund movement by type

		Opening	Incoming	Outgoing	Transfers	Gains/losses	Journals	Closing
Boys - Boy's Brigade Fund								
Designated		£279	—	—	—	—	—	£279
Sub-total for Boys		£279	—	—	—	—	—	£279
General - General fund								
Unrestricted		£637,718	£119,732	(£136,942)	(£4,278)	(£15,420)	—	£600,810
Sub-total for General		£637,718	£119,732	(£136,42)	(£4,278)	(£15,420)	—	£600,810
Fabric Fund Investment								
Endowment		£16,968	—	—	—	(£2,009)	—	£14,959
Sub-total for FabricInv		£16,968	—	—	—	(£2,009)	—	£14,959
Revaluation reserves								
Designated		—	—	—	—	—	—	—
Sub-total for ZReval		—	—	—	—	—	—	—
Aquabox Fund								
Restricted		£392	—	—	—	—	—	£392
Sub-total for Aquabox		£392	—	—	—	—	—	£392
Broomhill Recoupment								
Restricted		£53,735	—	—	—	(£4,039)	—	£49,696
Sub-total for Broomhill		£53,735	—	—	—	(£4,039)	—	£49,696
Commonwealth Fund								
Restricted		(£373)	£25	£826	—	(£991)	—	(£2,165)
Sub-total for Common		(£373)	£25	£826	—	(£991)	—	(£2,165)
Fabric Fund Deposit								
Restricted		£7,676	£9	—	—	—	—	£7,685
Sub-total for FabricDep		£7,676	£9	—	—	—	—	£7,685
Mission Fund								
Restricted		£1,206	£1	—	—	—	—	£1,207
Sub-total for Mission		£1,206	£1	—	—	—	—	£1,207
Youth Grants Fund								
Restricted		£3,564	—	(£499)	—	—	—	£3,065
Sub-total for Youth		£3,564	—	(£499)	—	—	—	£3,065
Bookstall Fund								
Designated		£35	—	—	—	—	—	£35
Sub-total for Bookstall		£35	—	—	—	—	—	£35
Flower Guild Fund								
Designated		£652	—	(£506)	—	—	—	£146
Sub-total for Flower		£652	—	(£506)	—	—	—	£146
Parish Hall Fund								
Designated		£10,083	£17,537	(£13,690)	£200	—	—	£14,130
Sub-total for Hall		£10,083	£17,537	(£13,690)	£200	—	—	£14,130
Organ Fund								
Designated		£1,131	—	—	—	£7	—	£1,138
Sub-total for Organ		£1,131	—	—	—	£7	—	£1,138
Diocesan Church Repair								
Designated		£30,965	—	—	£4,078	—	—	£35,211
Sub-total for Repair		£30,965	—	—	£4,078	—	—	£35,211
Social Committee Fund								
Designated		£3,366	—	—	—	(£1)	—	£3,365
Sub-total for SocialCo		£3,366	—	—	—	—(£1)	—	£3,365
Grand total		£766,160	£177,302	£152,460	—	—	—	£730,494

Analysis of income and expenditure

INCOME AND ENDOWMENTS

	Unrestricted	Designated	Restricted	Endowment	Total 2022	2021
Donations and legacies						
01102 - Planned Giving Scheme	£60,378	—	—	—	£60,378	£53,389
01103 - Income Tax Recovered	£8,581	—	—	—	£8,581	£11,650
01110 - Church Collections	£4,050	—	—	—	£4,050	£820
01111 - Donations	£13,358	—	—	—	£13,358	£7,151
01112 - Legacies	—	—	—	—	—	—
22100 - Aquabox Income	—	—	—	—	—	£392
67101 - Commonwealth Income	—	—	£25	—	£25	£150
Total	£86,367	—	£25	—	£86,392	£75,674
Income from charitable activities						
01113 - Fees Weddings DBF	£142	—	—	—	£142	—
01114 - Fees Weddings PCC	£626	—	—	—	£626	£362
01115 - Fees Funerals DBF	£1,012	—	—	—	£1,012	£1,707
01116 - Fees Funerals PCC	£546	—	—	—	£546	£938
01117 - Fees Funerals Travel	£180	—	—	—	£180	£331
01132 - Rental Income 102 Chast.Rd	—	—	—	—	—	£221
01141 - Curate Income	£3,661	—	—	—	£3,661	£4,308
01165 - Toddlers Income	£1,663	—	—	—	£1,663	£483
01168 - Youth Outreach Income	£1,499	—	—	—	£1,499	—
01169 - YPF Income	£329	—	—	—	£329	—
01178 - Torch Income	—	—	—	—	—	—
01179 - Income from New Avenues	£5,149	—	—	—	£5,149	£6,071
01182 - Refresh Cafe Income	£479	—	—	—	£479	£98
Total	£15,286	—	—	—	£15,286	£14,519
Other trading activities						
01135 - Hire of Church or Centre	£587	—	—	—	£587	£855
01136 - Training Course Income	—	—	—	—	—	£2,000
01140 - Magazine	£13	—	—	—	£13	£139
01180 - Fete Income	£1,517	—	—	—	£1,517	£363
01181 - Holiday Club Income	£8,209	—	—	—	£8,209	£600
01201 - Hall Rental - Uniformed Grps	—	£845	—	—	£845	£630
01202 - Hall Rental - Miscellaneous	—	£5,352	—	—	£5,352	£224
01203 - Hall Rental - Preschool	—	£11,340	—	—	£11,340	£10,888
61101 - Flower Guild Income	—	—	—	—	—	£265
Total	£10,326	£17,537	—	—	£27,863	£15,964
Investments						
01120 - Interest DLF General	—	—	—	—	—	£17
01121 - Interest CBF Deposit	£60	—	—	—	£60	£4
01122 - SJP Unit Trust Invest Income	—	—	—	—	—	—
50101 - CRS Investment Inc Church	—	—	—	—	—	£28
50102 - CRS Investment Inc P Hall	—	—	—	—	—	£6
50104 - CRS Investment Inc 102 CRd	—	—	—	—	—	£16
51102 - Organ DLF Interest	—	—	—	—	—	£3
53101 - Fabric Deposit Inv Income	—	—	£9	—	£9	£434
54103 - Parish Hall DLF Interest	—	—	—	—	—	—
Total	£60	—	£9	—	£69	£508
Other income						
01118 - Miscellaneous Income	£7,693	—	—	—	£7,693	£2,134
23100 - Youth Grants Income	—	—	—	—	—	£3,595
Total	£7,693	—	—	—	£7,693	£5,729
INCOME TOTAL	£119,732	£17,537	£34	—	£137,304	£110,272

EXPENDITURE

		Unrestricted	Designated	Restricted	Endowment	Total	
						2022	2021
Raising funds							
01351 - Stewardship Scheme		—	—	—	—	—	—
Total		—	—	—	—	—	—
Expenditure on charitable activities							
01300 - Salaries	£40,946	—	—	—	—	£40,946	£40,302
01302 - Organ and Piano Expenses	£183	—	—	—	—	£183	—
01303 - Sacristy	£188	—	—	—	—	£188	£178
01307 - Curate Expenses	£959	—	—	—	—	£959	£1,991
01308 - Ministers Expenses	£3,441	—	—	—	—	£3,441	£3,523
01310 - Heat Light Water	£6,777	—	—	—	—	£6,777	£5,098
01311 - Equipment and Maintenance	£3,740	—	—	—	—	£3,740	£6,419
01312 - Furnishings and Fittings	—	—	—	—	—	—	—
01313 - Insurances	£3,475	—	—	—	—	£3,475	£3,424
01314 - Chastilian Rd Expenses	£1,945	—	—	—	—	£1,945	£907
01315 - Sundries Buildings	£49	—	—	—	—	£49	£100
01316 - Church Website	—	—	—	—	—	—	—
01317 - Publicity	—	—	—	—	—	—	—
01318 - Church TV Licence	£159	—	—	—	—	£159	—
01319 - Public Address Equipment	—	—	—	—	—	—	£171
01322 - Youth Worker Expenses	£594	—	—	—	—	£594	£140
01325 - Reader Expenses	—	—	—	—	—	—	£30
01328 - Diocesan Mission & Ministry	£55,289	—	—	—	—	£55,289	£53,627
01361 - Toddlers Expenditure	£766	—	—	—	—	£766	£470
01367 - Hotshots Expenses	£92	—	—	—	—	£92	£36
01370 - Junior Church Expenses	£264	—	—	—	—	£264	£114
01371 - Youth and Schools Expenses	£66	—	—	—	—	£66	£92
01372 - Holiday Club Expenses	£868	—	—	—	—	£868	£1,567
01373 - Charity Donations	£2,925	—	—	—	—	£2,925	£3,658
01374 - Just Come Round	£406	—	—	—	—	£406	—
01379 - New Avenues Expenditure	£3,014	—	—	—	—	£3,014	£2,058
01380 - Fete Expenses	£224	—	—	—	—	£224	—
61301 - Flower Guild Expenses	—	£506	—	—	—	£506	£545
67301 - Commonwealth Paid	—	—	£826	—	—	£826	£1,402
6900 - DBF Fees Paid Over	£1,284	—	—	—	—	£1,284	£1,313
Total	£127,654	£506	£826	—	—	£128,986	£127,165
Other expenditure							
01332 - Phone Vestry	£796	—	—	—	—	£796	£741
01349 - Photocopier Lease	£1,921	—	—	—	—	£1,921	£1,290
01350 - Treasurer Expenses	£1,590	—	—	—	—	£1,590	£1,590
01352 - Print and Post and Stationery	£478	—	—	—	—	£478	£506
01353 - Miscellaneous Expenses	£2,011	—	—	—	—	£2,011	£2,498
01354 - Refreshment Expenses	£275	—	—	—	—	£275	£236
01356 - Bank Charges	£310	—	—	—	—	£310	£178
01357 - Sundries Admin	£1,239	—	—	—	—	£1,239	£1,889
01385 - Examination or Audit fees	£668	—	—	—	—	£668	£594
01401 - Parish Hall - Insurance	—	£1,134	—	—	—	£1,134	£1,178
01402 - Parish Hall - Energy costs	—	£3,389	—	—	—	£3,389	£2,426
01403 - Parish Hall - Waste Coll'n	—	£719	—	—	—	£719	£561
01404 - Parish Hall - Cleaning	—	£6,768	—	—	—	£6,768	£6,509
01405 - Parish Hall - Phone	—	£245	—	—	—	£245	£219
01406 - Parish Hall - PRS/PPL	—	£282	—	—	—	£282	£168
01407 - Parish Hall - Maintenance	—	£1,153	—	—	—	£1,153	£1,874
23300 - Youth Grants Payments	—	—	£499	—	—	£499	£2,232
Total	£9,288	£13,690	£499	—	—	£23,477	£24,689
EXPENDITURE TOTAL	£136,943	£14,196	£1,325	—	—	£152,463	£151,854
GRAND TOTAL	(£17,210)	£3,341	(£1,291)	—	—	(£15,160)	(£41,582)

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 2022, Agency collections totalling £613 we made on behalf of Christian Aid and the Rochester Diocesan Board of Finance.

Resources used – 01373 Charity Donations

These charitable donations are given from general church funds and, in 2022, the following payments were made.

AMEN	£250	Christian Solidarity Worldwide	£100
Dartford Churches Winter Shelter	£500	Dartford Food Bank	£500
Ellenor Lions Hospice	£250	Evangelical Alliance	£252
Good News for Everyone	£100	Indian Christian Organisation	£250
New Wine Trust	£252	Water Aid	£252
Wycliffe Bible Translators	£347		

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. Details of the various charities can be found on our website.

In addition to our financial giving, we supported New Wine by enabling our Youth Pastor to work half a day per week, at no cost to themselves, co-ordinating their Raising Generations leaders network.

Transactions with connected persons

Not applicable in 2022.

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.
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:

	Quinquennial surveys	
	Last review	Next review
Church	June 2021	2026
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. The Company was disbanded in 2021 and the remaining balance can be transferred to general funds.

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 (2021 – 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 £5,991 for her employment as Parish Administrator, working 12 hours per week. Deborah Gibson received a salary of £998 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 £2,495 (2021 - £2,086).

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 2022, 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: 14/04/2023

CHRIST CHURCH, DARTFORD



ANNUAL REPORT 2022

Introduction

Christ Church is an Anglican (Church of England) church, 114 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.

These members all have voting powers.

During 2022 the following persons served as members of the PCC:

Incumbent

Rev Dr Richard Mortimer

Curate

Rev Alex Coakley-Youngs – joined September 2022

Wardens

John Gulandia (up to APCM 2022) Michael Smith (up to APCM 2023)

Tracey Akinlade (up to APCM 2022) Ben Timeyin (up to APCM 2023)

Elected Members until APCM 2022

Yinka Okikiolu

Michael Smith

Ifeoma Omezie

Felicity Montheith

Elected Members until APCM 2023

Gillian Smith

Tim Stone

Fidelia Omezi
Olu Okikiolu

Elected Members until APCM 2024

Susan Addison
Tony Addison
Olu Ogunoye
Deborah Gibson

Elected Members until APCM 2025

Felicity Monteith Yinka Okikiolu
Andy Hulme (resigned Ola Akinlade)

Co-opted Members until APCM 2023

Allison Blyghton

Ex-Officio Members

Sharon Jarvis – Licenced Lay Reader

Deanery Synod Reps until APCM 2023

Paul Friett
Janet White

Deanery Synod Reps until APCM 2024

William Onifade

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

The PCC met 7 times from APCM May 2022 to APCM April 2023 to discuss business and approve measures. Discussions and decisions between meetings were managed via email exchanges. During 2022, 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 PCC approved a new mission statement for Christ Church in January 2021 as being

“We are here to be and make followers of Christ,
‘Come follow me, ‘Jesus said. Mark 1v17”

Church Governance

The governance of Christ Church comprises of the PCC and Leadership team supported by a Buildings Team, Pastoral Team, Communications Team and a Youth and Children’s Team.

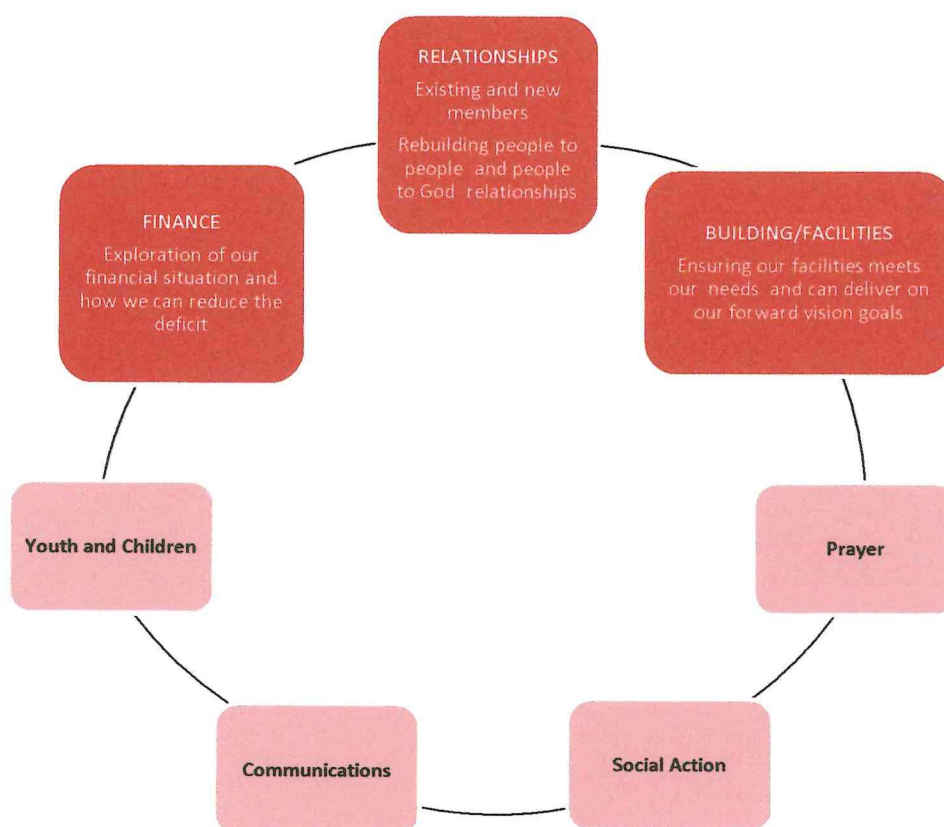
The Leadership Team meet fortnightly and have been delegated, by the PCC, the roles and responsibilities of the Standing Committee.

Note: The Standing Committee 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.

The Leadership Team comprised of

Rev Dr R Mortimer
Rev A Coakley-Youngs (as from September 2022)
Mrs S Jarvis
Mr M Smith
Ms L Parkinson
Mrs G Smith
Mrs D Gibson

The Leadership Team objectives are to support the vicar in leading the church and to develop, in liaison with the PCC, the priorities for the church. The agreed priorities can be summarised as follows:



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 155 church members. The last full review was undertaken in April 2019 which gave a number of 164.

Church Services

Our pattern of worship services during 2022 was as follows

8am Service Patterns

Holy Communion 1st, 3rd and 5th Sundays
Morning Prayer 2nd and 4th Sunday

10am Service Patterns

First Sunday - All Age Worship
Second Sunday – Holy Communion
Third Sunday – Morning Worship
Fourth Sunday – Holy Communion

The 10am Sunday services are recorded and are later uploaded to the Christ Church Dartford YouTube Channel.

A monthly Sunday evening service of informal worship and prayer has continued and is entitled 'Presence' as its objective was to come together informally in the presence of Jesus.

The church has continued to be open on a Wednesday afternoon at 2 to 3pm for private prayer.

Average attendance of the services in 2022 are as follows:

8am Service – 10
10am Service – 84
Presence Service - 18

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.

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 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 two Rainbow companies as well as a Church run Youth Club.

The Parish Hall is used as the base for a daily Pre-School group as well as a base for weekly sessions of tutoring of children and youth in full time education, both of which run independently of the church, in accordance with the government's guidelines as well as

Community Activities

During 2022, the church has again been involved in a number of ecumenical activities, including the Dartford Churches Homeless Project and Dartford Food Bank, hosted at the Dartford Methodist Church at Spital Street.

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

In addition to this Christ Church has been active in supporting local vulnerable families who would appreciate extra support during the school holidays. Support was given by providing free activities and lunch once a week throughout the summer holiday of 2022.

During the Christmas season we were able to provide food and gift hampers with store cupboard essentials and Christmas treats due to generous donations of items from local partners. This included practical cosy blankets as well as presents for children and pampering gifts for the adults.

We also relaunched our Youth Club for young people in school years 6 to 10. Throughout the winter months, November 2022 to March 2023, we provided a warm space called Just Come Round that included a meal and activities for families and individuals which was funded by Dartford Borough Council.

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 2022 came to a total of £152,463 across the general, designated and restricted funds. Of this, £119,732 was from our general fund to provide the Christian ministry of Christ Church. This includes the youth pastor'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 £2,925 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 £30,425, which is 22.2% of our 2022 unrestricted expenditure. This is 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. , As at 31/12/2022 the capital of this investment was £126,849. Since this capital is easily accessible, the PCC feels that no action is required to address the difference.

Professional Support

The PCC acknowledges the assistance of Mrs Sue Davis and Ms Heather Huse 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.