

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST MARY MAGDALENE, GILLINGHAM, ROCHESTER DIOCESE

England & Wales · Charity number 1132588

Details

Other names ST MARY MAGDALENE PCC, GILLINGHAM, KENT

Status Registered

Legal form Previously excepted

Registered 2009-11-07

Register [View on the Charity Commission register](#)

Contact

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Activities

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

Activities: To enable ordinary people to live out their faith as part of our parish community through:-
Provision of regular and varied services- Provision of opportunities for spiritual growth and discussion -
Reaching out into the wider community- Ensuring St Mary Magdalene Church is financial viable- Maintaining
and building ecumenical partnerships- Complying with Health and Safety Standards

Classification

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

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	-	-	-	-
2023-12-31	£22,124	£55,329	-	-
2022-12-31	£33,223	£42,612	-	-
2021-12-31	£33,223	£42,612	-	-
2020-12-31	£35,366	£42,928	-	-
2019-12-31	£48,598	£204,541	-	-

Trustees

Name	Role	Appointed
Rev Elizabeth Anne Cox	Chair	2019-12-08
ALEX PLUMB		
Brenda Bomers		2022-09-09
David Hanning		2022-09-09
Linda Bailey		
MO HOLLIDAY		
Natalie Tapsell		2024-05-12
Neal Martin Clifton		2015-04-19
PATRICIA MAY PEARL		
THOMAS STEPHEN MICHAEL BOMERS		

Accounts

PAROCHIAL CHURCH COUNCIL OF ST MARY MAGDALENE, GILLINGHAM

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2022 £	TOTAL FUNDS 2021 £
Income and endowments from:							
<i>Voluntary income</i>	2a	27,546	52	10,143	0	37,740	26,232
<i>Activities for generating funds</i>	2b	3,154	0	0	0	3,154	3,448
<i>Income from investments</i>	2c	2	264	3	0	269	96
<i>Church activities</i>	2d	3,725	0	0	0	3,725	2,709
<i>Other income</i>	2e	734	0	0	0	734	738
Total		35,160	316	10,146	0	45,622	33,223
Expenditure on:							
<i>Church activities</i>	3a	43,779	40	6,605	0	50,424	41,776
<i>Raising funds</i>	3b	125	0	433	0	558	166
<i>Other resources expended</i>	3c	670	0	0	0	670	670
Total		44,574	40	7,038	0	51,652	42,612
<i>Gains/(losses) on investment assets</i>	6				0	0	0
Net income/(expenditure)		(9,413)	276	3,109	0	(6,029)	(9,388)
Transfers between funds - transfers in		0	1,000	0		1,000	1,000
Transfers between funds - transfers out		(1,000)	0	0		(1,000)	(1,000)
<i>Gains/(losses) on revaluation of fixed assets</i>	5	0	0	0	0	0	0
Other recognised gains/losses		0	0	0	0	0	0
Net movement in funds		(10,413)	1,276	3,109	0	(6,029)	(9,388)
Total funds brought forward at 1 January		40,128	75,608	35,243	0	150,979	160,366
Total funds carried forward at 31 December		29,715	76,884	38,352	0	144,951	150,979

PAROCHIAL CHURCH COUNCIL OF ST MARY MAGDALENE, GILLINGHAM

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2021 £	TOTAL FUNDS 2020 £
Income and endowments from:							
<i>Voluntary income</i>	2a	26,062	170	0	0	26,232	29,546
<i>Activities for generating funds</i>	2b	3,448	0	0	0	3,448	2,166
<i>Income from investments</i>	2c	0	92	4	0	96	196
<i>Church activities</i>	2d	2,709	0	0	0	2,835	2,303
<i>Other income</i>	2e	670	68	0	0	738	1,155
Total		32,889	330	4	0	33,223	35,366
Expenditure on:							
<i>Church activities</i>	3a	37,796	0	4,200	0	41,996	42,058
<i>Raising funds</i>	3b	166	0	0	0	166	200
<i>Other resources expended</i>	3c	670	0	0	0	670	670
Total		38,632	0	4,200	0	42,832	42,928
<i>Gains/(losses) on investment assets</i>	6				0	0	0
Net income/(expenditure)		(5,523)	330	(4,195)	0	(9,388)	(7,563)
Transfers between funds - transfers in		0	1,000	0		1,000	152,632
Transfers between funds - transfers out		(1,000)	0	0		(1,000)	(152,632)
<i>Gains/(losses) on revaluation of fixed assets</i>	5	0	0	0	0	0	0
Other recognised gains/losses		0	0	0	0	0	0
Net movement in funds		(6,523)	1,330	(4,195)	0	(9,388)	(7,563)
Total funds brought forward at 1 January		46,650	74,278	39,438	0	160,366	167,928
Total funds carried forward at 31 December		40,128	75,608	35,243	0	150,979	160,366

PAROCHIAL CHURCH COUNCIL OF ST MARY MAGDALENE, GILLINGHAM

BALANCE SHEET AT 31 DECEMBER 2022

	Notes	2022	2021
		£	£
Fixed assets			
Tangible fixed assets	5	2,128	2,610
Investments	6	0	0
Total fixed assets		<u>2,128</u>	<u>2,610</u>
Debtors	7	2,799	3,087
Short term deposits		53,944	101,339
Cash at bank and in hand		86,669	45,622
		<u>143,412</u>	<u>150,048</u>
Creditors: amounts falling due within one year	8	<u>(589)</u>	<u>(1,679)</u>
Net current assets		142,823	148,369
Total assets less current liabilities		<u>144,951</u>	<u>150,979</u>
Creditors: amounts falling due after one year	8		
NET ASSETS		<u><u>144,951</u></u>	<u><u>150,979</u></u>
Funds	9		
Endowment funds	10	0	0
Restricted funds	10	38,352	35,243
Designated funds	10	76,884	75,608
General funds	10	29,715	40,128
		<u><u>144,951</u></u>	<u><u>150,979</u></u>

Approved by the Parochial Church Council on _____ and signed on its behalf by

The accompanying notes form a part of these financial statements.

PAROCHIAL CHURCH COUNCIL OF ST MARY MAGDALENE, GILLINGHAM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1. Accounting policies

a Basis of preparation

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

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

b Funds

Funds held by the PCC are:

Unrestricted funds - These represent the remaining income funds of the PCC that are available for spending on the general purposes of the PCC, including amounts designated by the PCC for fixed assets for its own use or spending on a future project and which are therefore not included in its 'free reserves' as disclosed in the trustees' report.

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

Endowment funds - These are restricted funds that must be retained as trust capital either permanently or subject to a discretionary power to spend as capital income, and where the use of any income or other benefit derived from the capital may be restricted or unrestricted. Full details of all their restrictions are shown in the notes to the accounts.

c Incoming resources

Recognition of income and endowments

These are included in the Statement of Financial Activities (SOFA) when:

1. the PCC becomes legally entitled to the use of the resources;
2. and the inflow of economic benefits is probable; and
3. the monetary value can be measured with sufficient reliability.

Fundraising costs - Funds raised from events and trading activities (e.g. a fete, a garden party or sales of books and magazines) are reported gross in the SOFA – i.e. before any related costs that may have been deducted from the gross proceeds.

Grants and donations - Grants and donations are included in the SOFA when any preconditions preventing their use by the PCC have been met. For collections and planned giving this is when the funds are received.

Gift Aid Tax claims, etc. - Gift Aid and other tax claims are included in the SOFA at the same time as the cash donations to which they relate.

Gifts in kind - Gifts in kind are accounted for at a reasonable estimate of their fair value at the time of gift, if feasible, or else at the amount actually realised from their disposal. Gifts in kind for sale to fund the PCC are included in the accounts at their estimated fair value at the date of gift, if feasible – or else recognised when sold by the charity. Gifts in kind for the PCC's own use are included in the SOFA as incoming resources at their fair value when receivable, and expensed as and when consumed in use. Gifts of fixed assets, if material, are included in the balance sheet at their fair value and expensed over the asset's useful economic life.

Donated services and facilities - These are included in income (and at the same time in resources expended) at the estimated fair value to the PCC of the service or facility received.

Volunteer help - The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

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

Investment income - This is included in the accounts when receivable.

Investment gains and losses - This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

PAROCHIAL CHURCH COUNCIL OF ST MARY MAGDALENE, GILLINGHAM

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2022

d Expenditure and Liabilities

Liability recognition - Liabilities are recognised as soon as there is a legal or constructive obligation and settlement is probable and quantifiable.

Governance costs - Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants payable without performance conditions - These are recognised in the accounts when a commitment has been made externally and there are no pre-conditions still to be met for entitlement to the grant which remain within the control of the PCC.

e Assets

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

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

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

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

Land	Nil
Buildings*	Nil
Fixtures & Fittings	20 years
Computers	3 years

* No depreciation is provided on buildings as the currently estimated residual value of the properties is not less than their carrying value and the remaining useful life of these assets currently exceeds 50 years, so that any depreciation charges would be immaterial. An impairment review is carried out at each year-end and any resultant loss identified and included in expenditure for the year.

Investments - Investments quoted on a recognised stock exchange or whose values derive from them (CIFs, etc.) are valued at market value at the year end. Other investments assets are included at trustees' best estimate of the market value.

Trading Stocks - These are valued at the lower of cost (or gift value) or year end fair value.

Short term deposits - Include cash held on deposit either with the CBF Church of England Funds or at the bank.

PAROCHIAL CHURCH COUNCIL OF ST MARY MAGDALENE, GILLINGHAM

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022

2 Income and endowments from:

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2022 £	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2021 £
a <i>Voluntary income</i>										
Planned giving - gift aid	12,211	0	0	0	12,211	15,569	0	0	0	15,569
Income tax recoverable on planned giving	4,424	0	0	0	4,424	328	0	0	0	328
Collections	1,777	0	0	0	1,777	1,220	0	0	0	1,220
Donations and appeals	1,510	52	5,213	0	6,774	5,905	170	0	0	6,075
Income tax recoverable on donations and appeals	0	0	0	0	0	0	0	0	0	0
Grants	7,624	0	4,930	0	12,554	3,042	0	0	0	3,042
Legacies	0	0	0	0	0	0	0	0	0	0
	27,546	52	10,143	0	37,740	26,062	170	0	0	26,232
b <i>Activities for generating funds</i>										
Fetes, bazaars and other fund-raising events	2,567	0	0	0	2,567	2,030	0	0	0	2,030
Other fundraising	586	0	0	0	586	1,418	0	0	0	1,418
	3,154	0	0	0	3,154	3,448	0	0	0	3,448
c <i>Income from investments</i>										
Dividends and interest	2	264	3	0	269	0	92	4	0	96
	2	264	3	0	269	0	92	4	0	96
d <i>Church activities</i>										
Fees from weddings etc	3,720	0	0	0	3,720	2,569	0	0	0	2,569
Church lettings	0	0	0	0	0	140	0	0	0	140
	3,725	0	0	0	3,725	2,709	0	0	0	2,709
e <i>Other income</i>										
Insurance receipt	0	0	0	0	0	0	0	0	0	0
Church group receipts	64	0	0	0	64	0	68	0	0	68
Donated services	670	0	0	0	670	670	0	0	0	670
	734	0	0	0	734	670	68	0	0	738
Total incoming resources	35,160	316	10,146	0	45,622	32,889	330	4	0	33,223

PAROCHIAL CHURCH COUNCIL OF ST MARY MAGDALENE, GILLINGHAM

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022

3 Resources expended

	Unrestricted Funds	Designated Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS 2022	Unrestricted Funds	Designated Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS 2021
	£	£	£	£	£	£	£	£	£	£
a Church activities										
Missionary and charitable giving (Note 11):	87	40	0	0	127	867	0	0	0	867
Ministry costs:										
Diocesan parish contribution	19,010	0	0	0	19,010	17,335	0	0	0	17,335
Working expenses	2,261	0	0	0	2,261	1,327	0	0	0	1,327
Vicarage expenses	2,878	0	0	0	2,878	2,513	0	0	0	2,513
Assistant Staff	361	0	0	0	361	61	0	0	0	61
Upkeep of services	877	0	1,005	0	1,882	112	0	0	0	112
Church running and maintenance	15,756	0	5,600	0	21,356	10,738	0	360	0	11,098
Church reordering project costs	0	0	0	0	0	0	0	3,840	0	3,840
Training, publicity and social	96	0	0	0	96	130	0	0	0	130
Parish magazine	0	0	0	0	0	96	0	0	0	96
Administration	523	0	0	0	523	2,473	0	0	0	2,473
Church groups payments	0	0	0	0	0	0	0	0	0	0
Church major repairs	0	0	0	0	0	0	0	0	0	0
Depreciation	482	0	0	0	482	482	0	0	0	482
Cost of planned giving	28	0	0	0	28	0	0	0	0	0
Cost of annual accounts - Independent examination fee	0	0	0	0	0	4	0	0	0	4
Bookkeeping service	1,405	0	0	0	1,405	1,440	0	0	0	1,440
Other governance costs	0	0	0	0	0	0	0	0	0	0
	43,779	40	6,605	0	50,424	37,576	0	4,200	0	41,776
b Raising funds										
Fund raising costs	125	0	433	0	558	166	0	0	0	166
	125	0	433	0	558	166	0	0	0	166
c Other resources expended										
Donated services - Cleaning	670				670	670				670
	670	0	0	0	670	670	0	0	0	670
Total resources expended	44,574	40	7,038	0	51,652	38,412	0	4,200	0	42,612

PAROCHIAL CHURCH COUNCIL OF ST MARY MAGDALENE, GILLINGHAM

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022

4 Staff costs

	2022 £	2021 £
a <i>Wages and salaries</i>	0	0
Average number of employees	0	0

PCC members and all church workers, employed or volunteer, are entitled to claim travelling and other expenses; those claimed are noted in the accounts.

b *Related party transactions*

There were no reportable payments in respect of PCC members, persons closely connected with them or other parties. The total donations by PCC members was £2,959

5 Tangible fixed assets

	Freehold land and buildings	Church equipment	TOTAL
Cost or valuation	£	£	£
At 1 January 2022	200	10,899	11,099
Additions			0
Disposals			0
Revaluation			0
At 31 December 2022	<u>200</u>	<u>10,899</u>	<u>11,099</u>
Depreciation			
At 1 January 2022		8,489	8,489
Provided in the year		482	482
Disposals			0
At 31 December 2022	<u>0</u>	<u>8,971</u>	<u>8,971</u>
Net book amounts			
At 31 December 2022	<u>200</u>	<u>1,928</u>	<u>2,128</u>
At 31 December 2020	<u>200</u>	<u>2,410</u>	<u>2,610</u>

The freehold land and buildings comprise the plot of land at Sharps Green.

The value of the plot of land at Sharps Green has been estimated at £200.

Equipment used within the Church premises is depreciated on a straight-line basis over four years, other than the sound system purchased in 2002 which has now been fully depreciated over ten years on a straight-line basis. Individual items of equipment with a purchase price of £1000 or less are written off when acquired.

PAROCHIAL CHURCH COUNCIL OF ST MARY MAGDALENE, GILLINGHAM

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022

6 Investments

	£
At 1 January 2022	0
Disposals at carrying value	
Purchases at cost	
Net gains and revaluation	0
At 31 December 2022	0

The following investments are held:

	Units	Valuation p	Value £
3.5% Conversion Stock	485.71	0	0
			0

The 3.5% Conversion Stock is held in the Pearce Bequest for the poor restricted fund shown in Note 10.

The 3.5% Conversion Stock was redeemed in April 2015, investigations are underway to realise the asset, it is held as

7 Debtors

	2022 £	2021 £
Income tax recoverable	2,799	3,087
Prepayments and accrued income	0	0
Other debtors		
	2,799	3,087

8 Creditors

Creditors: amounts falling due within one year

	2022 £	2021 £
Other accrued expenses	189	547
Charitable giving	0	0
Parochial hall deposits	0	0
Wedding deposits	400	1,132
	589	1,679

9 Analysis of Net assets by fund

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £	Total Funds 2021 £
Fixed assets for church use	2,128				2,128	2,610
Investment fixed assets				0	0	0
Current assets	28,176	76,884	38,352		143,412	150,048
Current liabilities	(589)		0		(589)	(1,679)
Long term liabilities					0	0
	29,715	76,884	38,352	0	144,951	150,979

PAROCHIAL CHURCH COUNCIL OF ST MARY MAGDALENE, GILLINGHAM

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022

10 Statement of funds

	At 1 Jan 2022 £	Income £	Expenditure £	Transfers, other gains and losses £	At 31 Dec 2022 £
Unrestricted Funds - undesignated	40,128	35,161	(44,574)	(1,000)	29,715
Unrestricted Funds - designated					
Church Repair Fund	52,682	262	0	1,000	53,944
Bell ringers	3,947	0	0	0	3,947
Choir	100	0	0	0	100
Ladies Fellowship	245	12	(40)	0	217
Printer fund	719	0	0	0	719
Operational reserve fund	16,914	1	0	0	16,915
Sound system	500	0	0	0	500
Youth drop in fund	320	0	0	0	320
Flowers	181	40	0	0	221
	<u>75,608</u>	<u>316</u>	<u>(40)</u>	<u>1,000</u>	<u>76,884</u>
Restricted Funds					
Missions & Charities Fund	200	0	0	0	200
Choir lighting	1,264	0	0	0	1,264
Organ maintenance	387	0	0	0	387
Bell chamber repairs	209	0	0	0	209
Youth activities	221	930	(1,338)	0	(187)
Training fund	65	0	0	0	65
Pearce Bequest	43	0	0	0	43
Alter cloth & linen	140	0	0	0	140
High Altar Rug	100	0	0	0	100
Appeal fund	32,614	9,215	(5,700)	0	36,130
	<u>35,243</u>	<u>10,146</u>	<u>(7,038)</u>	<u>0</u>	<u>38,352</u>
Endowment Funds					
Pearce Bequest	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total funds	<u>150,979</u>	<u>45,622</u>	<u>(51,652)</u>	<u>0</u>	<u>144,951</u>

The designated funds comprise:

The Church Repair Fund and Church Hall Repair Fund have been designated by the PCC for the repair of the respective buildings. The funds are held in deposit accounts with Rochester Diocese Board of Finance; the Church Repair Account contains both unrestricted and restricted funds.

The Bell ringers and Ladies Fellowship are funds designated for those organisations and are held in separate accounts.

The printer fund is designated by the PCC towards a new printer when the current printer needs replacing. The funds are held in the bank deposit account with some restricted funds.

The Operational reserve fund was designated by the PCC to meet future net deficits in the general fund if and when they occur. The money was designated from the proceeds from the sale of the Brasenose investments which was calculated as the amount of insurance costs paid by the general fund in the seven years 2003 to 2009.

The youth drop in fund was designated by the PCC in 2010 from money raised carol singing.

PAROCHIAL CHURCH COUNCIL OF ST MARY MAGDALENE, GILLINGHAM

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022**

10 Statement of funds (continued)

The restricted funds comprise:

The Missions and Charities Fund is for donations received or invited by the PCC specifically for mission and the corresponding giving to charities.

The Choir Lighting Fund, Organ Maintenance Fund, Bell-chamber Repairs Fund and Youth Activities Fund result from donations received specifically for these purposes.

The Church Repair Fund and Roof Repair Fund are for grants and donations received specifically for the repair of the church or the repair of the roof. Significant work was carried out on the church roof in 2009 and with the exception of some monies held over to pay retention fees, the Roof Fund has now been closed.

Donations to the Flowers Fund, Bell ringers Fund and Training Fund which are restricted to spending on flowers, bells and training are carried forward to the extent they have not been spent on such purposes during the year.

11 Missionary and charitable giving

	2022	2022	2021	2021
	£	£	£	£
	General	Restricted	General	Restricted
Alzhiemers	-	-	-	-
Action Aid	72	-	72	-
Friends of Kent Churches	5	-	5	-
Friends of Rochester Cathedral	10	-	10	-
St Barnabas Church	-	-	1,000	-
MacMillan Cancer	-	40	0	-
	87	40	1,087	-

cnocode	cnodesc	h1desc
0101	Gift Aid - Bank	Incoming resources
0110	Gift Aid - Envelopes	Incoming resources
0150	Gift aid on planned giving	Incoming resources
0201	Other planned giving	Incoming resources
0301	Loose plate collections	Incoming resources
0401	Regular gift days	Incoming resources
0410	Giving through church boxes	Incoming resources
0501	One-off Gift Aid gifts	Incoming resources
0510	Gifts of quoted securities	Incoming resources
0550	Donations appeals etc	Incoming resources
0575	Shared Costs - Vicars Expenses	Incoming resources
0601	Tax recoverable on Gift Aid	Incoming resources
0701	Legacies	Incoming resources
0801	Recurring grants	Incoming resources
0811	Non-recurring one-off grants	Incoming resources
0901	Fayres	Incoming resources
0910	Monday drop in	Incoming resources
0915	Fundraising calendars	Incoming resources
0920	History of Church	Incoming resources
0930	Income from printing	Incoming resources
0940	Other fundraising	Incoming resources
1220	Bookstall sales - fund raising	Incoming resources
1240	Church hall lettings - fund raising	Incoming resources
1245	Church hall lettings - other income	Incoming resources
1250	Magazine income - advertising	Incoming resources
1001	Dividends	Incoming resources
1020	Bank and building society interest	Incoming resources
1030	Rent from lands or buildings	Incoming resources
1101	Fees for weddings	Incoming resources
1111	Funeral Expenses	Incoming resources
1121	Other wedding fees	Incoming resources
1131	Wedding and Baptism certificates	Incoming resources
1151	Fees for funerals	Incoming resources
1200	Partership usage of church	Incoming resources
1205	Sequestration Income	Incoming resources
1210	Bookstall sales to promote objectives	Incoming resources
1230	Church hall lettings - objectives	Incoming resources
1260	Parish magazine sales	Incoming resources
1302	Choir Income	Incoming resources
1301	Church Groups income	Incoming resources
1310	Insurance claims	Incoming resources
1320	Surplus - sales of fixed assets	Incoming resources
1600	Wedding suspense account	Incoming resources
1701	Fees paid to fund raisers	Resources used
1710	Costs of applying for grants	Resources used
1720	Costs of stewardship campaign	Resources used
1730	Costs of fetes & other events	Resources used
1740	Investment management costs	Resources used
1801	Giving to missionary societies	Resources used
1830	Giving - relief and development agencies	Resources used
1840	Global Cares Unit	Resources used
1850	Home mission	Resources used
1870	Secular charities	Resources used
1890	Vicar's discretionary giving	Resources used

1901	Stipends quota	Resources used
1905	Stipend support	Resources used
1910	Ministry parish share etc	Resources used
2001	Verger Costs etc	Resources used
2040	Sequestration Expenses	Resources used
2050	Salary of parish administrator	Resources used
2101	Working expenses of incumbent	Resources used
2120	Council tax	Resources used
2130	Vicarage expenses	Resources used
2140	Water rates - vicarage	Resources used
2150	Vicar's telephone	Resources used
2170	Education	Resources used
2201	Parish training	Resources used
2251	Parish mission	Resources used
2271	Church Groups expenses	Resources used
2301	Church running - insurance	Resources used
2310	Church office - telephone	Resources used
2311	Church office - Broadband	Resources used
2315	Choir	Resources used
2320	Organ / piano tuning	Resources used
2325	Organist's salary	Resources used
2330	Church maintenance	Resources used
2331	Church Cleaning	Resources used
2340	Upkeep of services	Resources used
2345	Flowers	Resources used
2350	Upkeep of churchyard	Resources used
2360	Administration	Resources used
2361	Admin - Photocopier rental	Resources used
2362	Admin - photocopier usage	Resources used
2363	Admin - paper	Resources used
2365	Bank errors	Resources used
2370	Visiting speakers / locums	Resources used
2401	Church running - electric	Resources used
2410	Church running - gas	Resources used
2420	Church running - water	Resources used
2430	Church running - materials	Resources used
2440	Church running - heating and lighting	Resources used
2501	Magazine expenses	Resources used
2505	Printer machine expenses	Resources used
2510	Bookstall costs	Resources used
2520	Hall running - waste management	Resources used
2525	Hall running - Caretaker	Resources used
2530	Hall running - casual work	Resources used
2535	Hall running - electricity	Resources used
2540	Hall running - gas	Resources used
2550	Hall running - insurance	Resources used
2560	Hall running - maintenance	Resources used
2570	Hall running - telephone	Resources used
2580	Hall running - water	Resources used
2590	Hall running - Cleaner	Resources used
2595	Hall running - bank charges	Resources used
2701	Church major repairs	Resources used
2710	Church major repairs - installation	Resources used
2720	Church interior and exterior decorating	Resources used
2730	Church reordering project costs	Resources used

2801	Hall + major repairs - structure	Resources used
2820	Hall + major repairs - installation	Resources used
2830	Hall + interior and exterior decorating	Resources used
2840	Hall sale costs	Resources used
2850	Other PCC property upkeep	Resources used
2901	New building parsonage house	Resources used
2910	New building house for curate	Resources used
2920	New building Church	Resources used
2930	New building Hall	Resources used
2950	Depreciation	Resources used
2601	Governance costs examination/audit fee	Resources used
2610	Governance costs - bookkeeping	Resources used
2651	Governance other expenses	Resources used

h2desc	h3desc		sumunr
Incoming resources from generated funds	Voluntary income	A1	10644
Incoming resources from generated funds	Voluntary income	A1	1567.4
Incoming resources from generated funds	Voluntary income	A2	4423.76
Incoming resources from generated funds	Voluntary income	A3	0
Incoming resources from generated funds	Voluntary income	A4	1777.11
Incoming resources from generated funds	Voluntary income	A5	0
Incoming resources from generated funds	Voluntary income		0
Incoming resources from generated funds	Voluntary income	A5	0
Incoming resources from generated funds	Voluntary income		0
Incoming resources from generated funds	Voluntary income	A5	1509.8
Incoming resources from generated funds	Voluntary income	A7	2283.19
Incoming resources from generated funds	Voluntary income	A6	0
Incoming resources from generated funds	Voluntary income	A8	0
Incoming resources from generated funds	Voluntary income		0
Incoming resources from generated funds	Voluntary income	A7	5340.38
Incoming resources from generated funds	Activities for generating funds	A10	2567.39
Incoming resources from generated funds	Activities for generating funds	A12	159.39
Incoming resources from generated funds	Activities for generating funds		0
Incoming resources from generated funds	Activities for generating funds	A12	0
Incoming resources from generated funds	Activities for generating funds	A12	0
Incoming resources from generated funds	Activities for generating funds	A12	80
Incoming resources from generated funds	Activities for generating funds	A12	0
Incoming resources from generated funds	Activities for generating funds	A9	0
Incoming resources from generated funds	Activities for generating funds	A12	317
Incoming resources from generated funds	Activities for generating funds	A12	30
Incoming resources from generated funds	Investment income	A13	0
Incoming resources from generated funds	Investment income	A13	2.23
Incoming resources from generated funds	Investment income		0
Incoming resources from charitable activities		A14	1314
Incoming resources from charitable activities		A14	461
Incoming resources from charitable activities		A14	1058
Incoming resources from charitable activities		A14	0
Incoming resources from charitable activities		A14	887
Incoming resources from charitable activities		A17	0
Incoming resources from charitable activities		A20	0
Incoming resources from charitable activities			0
Incoming resources from charitable activities		A17	0
Incoming resources from charitable activities		A15	4.5
Incoming resources from charitable activities		A19	0
Other incoming resources		A19	64.3
Other incoming resources		A18	0
Other incoming resources			0
Other incoming resources			0
Cost of generating funds	Cost of generating voluntary income	B2	79.83
Cost of generating funds	Cost of generating voluntary income		0
Cost of generating funds	Cost of generating voluntary income	B1	27.9
Cost of generating funds	Cost of generating voluntary income	B2	45
Cost of generating funds	Cost of generating voluntary income		0
Charitable activities		B3	0
Charitable activities		B3	0
Charitable activities		B3	0
Charitable activities		B3	87
Charitable activities		B3	0
Charitable activities		B3	0

Charitable activities	B5	0
Charitable activities	B5	0
Charitable activities	B4	19010
Charitable activities	B8	361
Charitable activities	B23	0
Charitable activities	B16	0
Charitable activities	B6	2068.7
Charitable activities	B7	2317.96
Charitable activities	B7	189.6
Charitable activities	B7	370.2
Charitable activities	B6	192.62
Charitable activities	B12	0
Charitable activities	B12	96
Charitable activities	B12	0
Charitable activities	B17	0
Charitable activities	B10	4942.22
Charitable activities	B16	0
Charitable activities	B16	316.45
Charitable activities	B9	0
Charitable activities	B9	0
Charitable activities	B9	0
Charitable activities	B10	8036.52
Charitable activities	B10	210.31
Charitable activities	B9	845.95
Charitable activities	B9	30.6
Charitable activities	B10	0
Charitable activities	B16	206.78
Charitable activities	B16	0
Charitable activities	B16	0
Charitable activities	B16	0
Charitable activities	B16	0
Charitable activities	B16	0
Charitable activities	B6	0
Charitable activities	B10	408.61
Charitable activities	B10	2006.72
Charitable activities	B10	54.32
Charitable activities	B10	0
Charitable activities	B10	0
Charitable activities	B13	0
Charitable activities	B16	0
Charitable activities		0
Charitable activities	B14	0
Charitable activities	B14	0
Charitable activities	B14	0
Charitable activities	B14	0
Charitable activities	B14	0
Charitable activities	B14	0
Charitable activities	B14	0
Charitable activities	B14	0
Charitable activities	B14	0
Charitable activities	B14	0
Charitable activities	B14	0
Charitable activities	B14	0
Charitable activities	B14	15.4
Charitable activities	B18	0
Charitable activities	B18	0
Charitable activities		0
Charitable activities	B11	0

Charitable activities		0	0
Charitable activities		0	0
Charitable activities		0	0
Charitable activities	B15		0
Charitable activities		0	0
Charitable activities		0	0
Charitable activities		0	0
Charitable activities		0	0
Charitable activities		0	0
Charitable activities	B19		482
Governance costs	B20		0
Governance costs	B21		1405
Governance costs	B22		0

sumdes	sumres	sumend	thisyear	lastyear
0	0	0	10644	12935
0	0	0	1567.4	2633.8
0	0	0	4423.76	327.25
0	0	0	0	0
0	0	0	1777.11	1219.9
0	0	0	0	0
0	0	0	0	0
0	0	0	0	5000
0	0	0	0	0
52	5212.52	0	6774.32	1074.63
0	0	0	2283.19	1888.1
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	4930	0	10270.38	1153.54
0	0	0	2567.39	2030.06
0	0	0	159.39	17.92
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	80	1399.97
0	0	0	0	0
0	0	0	0	0
0	0	0	317	0
0	0	0	30	0
0	0	0	0	0
263.68	3.19	0	269.1	95.6
0	0	0	0	0
0	0	0	1314	600
0	0	0	461	0
0	0	0	1058	772
0	0	0	0	54
0	0	0	887	1269
0	0	0	0	140
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	4.5	0
0	0	0	0	0
0	0	0	64.3	68
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	79.83	0
0	0	0	0	0
0	0	0	27.9	0
0	432.96	0	477.96	165.99
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	87	1005
40	0	0	40	82
0	0	0	0	0

0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	482	482
0	0	0	0	3.5
0	0	0	1405	1440
0	0	0	0	0

Accounts

PAROCHIAL CHURCH COUNCIL OF ST MARY MAGDALENE, GILLINGHAM

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2021 £	TOTAL FUNDS 2020 £
Income and endowments from:							
<i>Voluntary income</i>	2a	26,062	170	0	0	26,232	29,546
<i>Activities for generating funds</i>	2b	3,448	0	0	0	3,448	2,167
<i>Income from investments</i>	2c	0	92	4	0	96	196
<i>Church activities</i>	2d	2,709	0	0	0	2,709	2,303
<i>Other income</i>	2e	670	68	0	0	738	1,156
Total		32,889	330	4	0	33,223	35,366
Expenditure on:							
<i>Church activities</i>	3a	37,576	0	4,200	0	41,776	42,058
<i>Raising funds</i>	3b	166	0	0	0	166	200
<i>Other resources expended</i>	3c	670	0	0	0	670	670
Total		38,412	0	4,200	0	42,612	42,927
<i>Gains/(losses) on investment assets</i>	6				0	0	0
Net income/(expenditure)		(5,523)	330	(4,195)	0	(9,388)	(7,563)
Transfers between funds - transfers in		0	1,000	0		1,000	152,632
Transfers between funds - transfers out		(1,000)	0	0		(1,000)	(152,632)
<i>Gains/(losses) on revaluation of fixed assets</i>	5	0	0	0	0	0	0
Other recognised gains/losses		0	0	0	0	0	0
Net movement in funds		(6,523)	1,330	(4,195)	0	(9,388)	(7,563)
Total funds brought forward at 1 January		46,650	74,278	39,438	0	160,366	167,928
Total funds carried forward at 31 December		40,128	75,608	35,243	0	150,979	160,366

PAROCHIAL CHURCH COUNCIL OF ST MARY MAGDALENE, GILLINGHAM

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2020 £	TOTAL FUNDS 2019 £
Income and endowments from:							
<i>Voluntary income</i>	2a	25,546	0	4,000	0	29,546	31,825
<i>Activities for generating funds</i>	2b	2,166	0	0	0	2,166	1,861
<i>Income from investments</i>	2c	0	165	31	0	196	799
<i>Church activities</i>	2d	2,303	0	0	0	2,303	11,605
<i>Other income</i>	2e	1,033	122	0	0	1,155	2,644
Total		31,048	287	4,031	0	35,366	48,732
Expenditure on:							
<i>Church activities</i>	3a	36,462	368	5,228	0	42,058	203,468
<i>Raising funds</i>	3b	200	0	0	0	200	460
<i>Other resources expended</i>	3c	670	0	0	0	670	670
Total		37,332	368	5,228	0	42,928	204,597
<i>Gains/(losses) on investment assets</i>	6				0	0	0
Net income/(expenditure)		(6,284)	(81)	(1,196)	0	(7,562)	(155,866)
Transfers between funds - transfers in		0	1,168	0		1,168	152,632
Transfers between funds - transfers out		(1,168)	0	0		(1,168)	(152,632)
<i>Gains/(losses) on revaluation of fixed assets</i>	5	0	0	0	0	0	0
Other recognised gains/losses		0	0	0	0	0	0
Net movement in funds		(7,452)	1,087	(1,196)	0	(7,562)	(155,866)
Total funds brought forward at 1 January		54,102	73,191	40,635	0	167,928	323,793
Total funds carried forward at 31 December		46,650	74,278	39,439	0	160,367	167,928

PAROCHIAL CHURCH COUNCIL OF ST MARY MAGDALENE, GILLINGHAM

BALANCE SHEET AT 31 DECEMBER 2021

	Notes	2021	2020
		£	£
Fixed assets			
Tangible fixed assets	5	2,610	3,092
Investments	6	0	0
Total fixed assets		2,610	3,092
Debtors	7	3,087	6,334
Short term deposits		101,339	100,243
Cash at bank and in hand		45,622	52,237
		150,048	158,814
Creditors: amounts falling due within one year	8	(1,679)	(1,539)
Net current assets		148,369	157,275
Total assets less current liabilities		150,979	160,367
Creditors: amounts falling due after one year	8		
NET ASSETS		150,979	160,367
Funds	9		
Endowment funds	10	0	0
Restricted funds	10	35,243	39,438
Designated funds	10	75,608	74,278
General funds	10	40,128	46,650
		150,979	160,366

Approved by the Parochial Church Council on 12 March 2020 and signed on its behalf by

The accompanying notes form a part of these financial statements.

PAROCHIAL CHURCH COUNCIL OF ST MARY MAGDALENE, GILLINGHAM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1. Accounting policies

a Basis of preparation

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

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

b Funds

Funds held by the PCC are:

Unrestricted funds - These represent the remaining income funds of the PCC that are available for spending on the general purposes of the PCC, including amounts designated by the PCC for fixed assets for its own use or spending on a future project and which are therefore not included in its 'free reserves' as disclosed in the trustees' report.

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

Endowment funds - These are restricted funds that must be retained as trust capital either permanently or subject to a discretionary power to spend as capital income, and where the use of any income or other benefit derived from the capital may be restricted or unrestricted. Full details of all their restrictions are shown in the notes to the accounts.

c Incoming resources

Recognition of income and endowments

These are included in the Statement of Financial Activities (SOFA) when:

1. the PCC becomes legally entitled to the use of the resources;
2. and the inflow of economic benefits is probable; and
3. the monetary value can be measured with sufficient reliability.

Fundraising costs - Funds raised from events and trading activities (e.g. a fete, a garden party or sales of books and magazines) are reported gross in the SOFA - i.e., before any related costs that may have been deducted from the gross proceeds.

Grants and donations - Grants and donations are included in the SOFA when any preconditions preventing their use by the PCC have been met. For collections and planned giving this is when the funds are received.

Gift Aid Tax claims, etc. - Gift Aid and other tax claims are included in the SOFA at the same time as the cash donations to which they relate.

Gifts in kind - Gifts in kind are accounted for at a reasonable estimate of their fair value at the time of gift, if feasible, or else at the amount actually realised from their disposal.

Gifts in kind for sale to fund the PCC are included in the accounts at their estimated fair value at the date of gift, if feasible - or else recognised when sold by the charity.

Gifts in kind for the PCC's own use are included in the SOFA as incoming resources at their fair value when receivable, and expensed as and when consumed in use. Gifts of fixed assets, if material, are included in the balance sheet at their fair value and expensed over the asset's useful economic life.

Donated services and facilities - These are included in income (and at the same time in resources expended) at the estimated fair value to the PCC of the service or facility received.

Volunteer help - The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

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

Investment income - This is included in the accounts when receivable.

Investment gains and losses - This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

PAROCHIAL CHURCH COUNCIL OF ST MARY MAGDALENE, GILLINGHAM

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2021**

d Expenditure and Liabilities

Liability recognition - Liabilities are recognised as soon as there is a legal or constructive obligation and settlement is probable and quantifiable.

Governance costs - Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants payable without performance conditions - These are recognised in the accounts when a commitment has been made externally and there are no pre-conditions still to be met for entitlement to the grant which remain within the control of the PCC.

e Assets

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

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

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

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

Land	Nil
Buildings*	Nil
Fixtures & Fittings	20 years
Computers	3 years

* No depreciation is provided on buildings as the currently estimated residual value of the properties is not less than their carrying value and the remaining useful life of these assets currently exceeds 50 years, so that any depreciation charges would be immaterial. An impairment review is carried out at each year-end and any resultant loss identified and included in expenditure for the year.

Investments - Investments quoted on a recognised stock exchange or whose values derive from them (CIFs, etc.) are valued at market value at the year end. Other investments assets are included at trustees' best estimate of the market value.

Trading Stocks - These are valued at the lower of cost (or gift value) or year end fair value.

Short term deposits - Include cash held on deposit either with the CBF Church of England Funds or at the bank.

PAROCHIAL CHURCH COUNCIL OF ST MARY MAGDALENE, GILLINGHAM

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2021**

2 Income and endowments from:

		Unrestricted	Designated	Restricted	Endowment	TOTAL	Unrestricted	Designated	Restricted	Endowment	TOTAL	
		Funds	Funds	Funds	Funds	FUNDS	Funds	Funds	Funds	Funds	FUNDS	
		£	£	£	£	2021	£	£	£	£	2020	
		£	£	£	£	£	£	£	£	£	£	
a	<i>Voluntary income</i>											
	Planned giving - gift aid	A1	15,569	0	0	0	15,569	13,724	0	0	0	13,724
	Income tax recoverable on planned giving	A2	328	0	0	0	328	2,334	0	0	0	2,334
	Collections	A4	1,220	0	0	0	1,220	1,168	0	0	0	1,168
	Donations and appeals	A5	5,905	170	0	0	6,075	4,565	0	4,000	0	8,565
	Income tax recoverable on donations and appeals	A6	0	0	0	0	0	2,421	0	0	0	2,421
	Grants	A7	3,042	0	0	0	3,042	1,334	0	0	0	1,334
	Legacies	A8	0	0	0	0	0	0	0	0	0	0
			26,062	170	0	0	26,232	25,546	0	4,000	0	29,546
b	<i>Activities for generating funds</i>											
	Fetes, bazaars and other fund-raising events	A10	2,030	0	0	0	2,030	0	0	0	0	0
	Other fundraising	A12	1,418	0	0	0	1,418	2,166	0	0	0	2,166
			3,448	0	0	0	3,448	2,167	0	0	0	2,167
c	<i>Income from investments</i>											
	Dividends and interest	A13	0	92	4	0	96	0	165	31	0	196
			0	92	4	0	96	0	165	31	0	196
d	<i>Church activities</i>											
	Fees from weddings etc	A14	2,569	0	0	0	2,569	2,023	0	0	0	2,023
	Church lettings	A17	140	0	0	0	140	280	0	0	0	280
			2,709	0	0	0	2,709	2,303	0	0	0	2,303
e	<i>Other income</i>											
	Insurance receipt	A18	0	0	0	0	0	363	0	0	0	363
	Church group receipts	A19	0	68	0	0	68	0	122	0	0	122
	Donated services		670	0	0	0	670	670	0	0	0	670
			670	68	0	0	738	1,033	122	0	0	1,155
	Total incoming resources		32,889	330	4	0	33,223	31,049	287	4,031	0	35,366

PAROCHIAL CHURCH COUNCIL OF ST MARY MAGDALENE, GILLINGHAM

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2021

3 Resources expended

		Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2021 £	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2020 £	
a	<i>Church activities</i>											
	Missionary and charitable giving (Note 11):	B3	867	0	0	0	867	255	100	0	0	355
	Ministry costs:											
	Diocesan parish contribution	B4	17,335	0	0	0	17,335	15,890	0	0	0	15,890
	Working expenses	B6	1,327	0	0	0	1,327	1,650	0	0	0	1,650
	Vicarage expenses	B7	2,513	0	0	0	2,513	2,892	0	0	0	2,892
	Upkeep of services	B9	112	0	0	0	112	715	0	0	0	715
	Church running and maintenance	B10	10,738	0	360	0	11,098	9,268	0	0	0	9,268
	Church reordering project costs	B11	0	0	3,840	0	3,840	0	0	5,228	0	5,228
	Training, publicity and social	B12	130	0	0	0	130	364	0	0	0	364
	Parish magazine	B13	96	0	0	0	96	0	0	0	0	0
	Administration	B16	2,473	0	0	0	2,473	2,010	0	0	0	2,010
	Church groups payments	B17	0	0	0	0	0	0	268	0	0	268
	Church major repairs	B18	0	0	0	0	0	0	0	0	0	0
	Depreciation	B19	482	0	0	0	482	482	0	0	0	482
	Cost of planned giving	B1	0	0	0	0	0	54	0	0	0	54
	Cost of annual accounts - Independent examination fee	B20	4	0	0	0	4	320	0	0	0	320
	Bookkeeping service	B21	1,440	0	0	0	1,440	2,562	0	0	0	2,562
			37,576	0	4,200	0	41,776	36,462	100	0	0	42,058
b	<i>Raising funds</i>											
	Fund raising costs	B2	166	0	0	0	166	200	0	0	0	200
			166	0	0	0	166	200	0	0	0	200
c	<i>Other resources expended</i>											
	Donated services - Cleaning		670				670	670				670
			670	0	0	0	670	670	0	0	0	670
	Total resources expended		38,412	0	4,200	0	42,612	37,332	100	0	0	42,928

PAROCHIAL CHURCH COUNCIL OF ST MARY MAGDALENE, GILLINGHAM

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2021**

4 Staff costs

	2021	2020
	£	£
a <i>Wages and salaries</i>	<u>0</u>	<u>0</u>
Average number of employees	0	0

PCC members and all church workers, employed or volunteer, are entitled to claim travelling and other expenses; those claimed are noted in the accounts.

b *Related party transactions*

There were no reportable payments in respect of PCC members, persons closely connected with them or other parties. The total donations by PCC members was £2,959

5 Tangible fixed assets

	Freehold land and buildings	Church equipment	TOTAL
	£	£	£
Cost or valuation			
At 1 January 2021	200	10,899	11,099
Additions			0
Disposals			0
Revaluation			0
At 31 December 2021	<u>200</u>	<u>10,899</u>	<u>11,099</u>
Depreciation			
At 1 January 2021		8,007	8,007
Provided in the year		482	482
Disposals			0
At 31 December 2021	<u>0</u>	<u>8,489</u>	<u>8,489</u>
Net book amounts			
At 31 December 2021	<u>200</u>	<u>2,410</u>	<u>2,610</u>
At 31 December 2020	<u>200</u>	<u>2,892</u>	<u>3,092</u>

The freehold land and buildings comprise the plot of land at Sharps Green.

The value of the plot of land at Sharps Green has been estimated at £200.

Equipment used within the Church premises is depreciated on a straight-line basis over four years, other than the sound system purchased in 2002 which has now been fully depreciated over ten years on a straight-line basis. Individual items of equipment with a purchase price of £1000 or less are written off when acquired.

PAROCHIAL CHURCH COUNCIL OF ST MARY MAGDALENE, GILLINGHAM

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2021**

6 Investments

	£
At 1 January 2021	0
Disposals at carrying value	
Purchases at cost	
Net gains and revaluation	0
At 31 December 2021	0

The following investments are held:

	Units	Valuation p	Value £
3.5% Conversion Stock	485.71	0	0
			0

The 3.5% Conversion Stock is held in the Pearce Bequest for the poor restricted fund shown in Note 10.

The 3.5% Conversion Stock was redeemed in April 2015, investigations are underway to realise the asset, it is held as z

7 Debtors

	2021 £	2020 £
Income tax recoverable	3,087	6,334
Prepayments and accrued income	0	0
Other debtors		
	3,087	6,334

8 Creditors

Creditors: amounts falling due within one year

	2021 £	2020 £
Other accrued expenses	547	1,339
Charitable giving	0	0
Parochial hall deposits	0	0
Wedding deposits	1,132	200
	1,679	1,539

9 Analysis of Net assets by fund

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2021 £	Total Funds 2020 £
Fixed assets for church use	2,610				2,610	3,092
Investment fixed assets				0	0	0
Current assets	39,197	75,608	35,243		150,048	158,814
Current liabilities	(1,679)		0		(1,679)	(1,539)
Long term liabilities					0	0
	40,128	75,608	35,243	0	150,979	160,367

PAROCHIAL CHURCH COUNCIL OF ST MARY MAGDALENE, GILLINGHAM

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2021**

10 Statement of funds

	At 1 Jan 2021 £	Income £	Expenditure £	Transfers, other gains and losses £	At 31 Dec 2021 £
Unrestricted Funds - undesignated	46,650	32,889	(38,412)	(1,000)	40,128
Unrestricted Funds - designated					
Church Repair Fund	51,591	91	0	1,000	52,682
Bell ringers	3,947	0	0	0	3,947
Choir	0	100	0	0	100
Ladies Fellowship	177	68	0	0	245
Printer fund	719	0	0	0	719
Operational reserve fund	16,913	1	0	0	16,914
Sound system	500	0	0	0	500
Youth drop in fund	320	0	0	0	320
Flowers	111	70	0	0	181
	<u>74,278</u>	<u>330</u>	<u>0</u>	<u>1,000</u>	<u>75,608</u>
Restricted Funds					
Missions & Charities Fund	200	0	0	0	200
Choir lighting	1,264	0	0	0	1,264
Organ maintenance	387	0	0	0	387
Bell chamber repairs	209	0	0	0	209
Youth activities	221	0	0	0	221
Training fund	65	0	0	0	65
Pearce Bequest	43	0	0	0	43
Alter cloth & linen	140	0	0	0	140
High Altar Rug	100	0	0	0	100
Appeal fund	36,809	4	(4,200)	0	32,614
	<u>39,438</u>	<u>4</u>	<u>(4,200)</u>	<u>0</u>	<u>35,243</u>
Endowment Funds					
Pearce Bequest	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total funds	<u>160,366</u>	<u>33,223</u>	<u>(42,612)</u>	<u>0</u>	<u>150,979</u>

The designated funds comprise:

The Church Repair Fund and Church Hall Repair Fund have been designated by the PCC for the repair of the respective buildings. The funds are held in deposit accounts with Rochester Diocese Board of Finance; the Church Repair Account contains both unrestricted and restricted funds.

The Bell ringers and Ladies Fellowship are funds designated for those organisations and are held in separate accounts.

The printer fund is designated by the PCC towards a new printer when the current printer needs replacing. The funds are held in the bank deposit account with some restricted funds.

The Operational reserve fund was designated by the PCC to meet future net deficits in the general fund if and when they occur. The money was designated from the proceeds from the sale of the Brasenose investments which was calculated as the amount of insurance costs paid by the general fund in the seven years 2003 to 2009.

The youth drop in fund was designated by the PCC in 2010 from money raised carol singing.

PAROCHIAL CHURCH COUNCIL OF ST MARY MAGDALENE, GILLINGHAM

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2021**

10 Statement of funds (continued)

The restricted funds comprise:

The Missions and Charities Fund is for donations received or invited by the PCC specifically for mission and the corresponding giving to charities.

The Choir Lighting Fund, Organ Maintenance Fund, Bell-chamber Repairs Fund and Youth Activities Fund result from donations received specifically for these purposes.

The Church Repair Fund and Roof Repair Fund are for grants and donations received specifically for the repair of the church or the repair of the roof. Significant work was carried out on the church roof in 2009 and with the exception of some monies held over to pay retention fees, the Roof Fund has now been closed.

Donations to the Flowers Fund, Bell ringers Fund and Training Fund which are restricted to spending on flowers, bells and training are carried forward to the extent they have not been spent on such purposes during the year.

11 Missionary and charitable giving

	2021 £ General	2021 £ Restricted	2020 £ General	2020 £ Restricted
Alzhiemers	-	-	-	-
Action Aid	72	0	72	0
Friends of Kent Churches	5	0	5	0
Friends of Rochester Cathedral	10	0	10	0
St Barnabas Church	1,000	0	0	0
Childrens Society	0	0	68	0
NHS	0	0	100	0
Pathways	0	0	100	0
	1,087	0	355	0

cnocode	cnodesc	h1desc	h2desc	h3desc
0101	Gift Aid - Bank	Incoming re	Incoming re	Voluntary i
0110	Gift Aid - Envelopes	Incoming re	Incoming re	Voluntary i
0150	Gift aid on planned giving	Incoming re	Incoming re	Voluntary i
0201	Other planned giving	Incoming re	Incoming re	Voluntary i
0301	Loose plate collections	Incoming re	Incoming re	Voluntary i
0401	Regular gift days	Incoming re	Incoming re	Voluntary i
0410	Giving through church boxes	Incoming re	Incoming re	Voluntary i
0501	One-off Gift Aid gifts	Incoming re	Incoming re	Voluntary i
0510	Gifts of quoted securities	Incoming re	Incoming re	Voluntary i
0550	Donations appeals etc	Incoming re	Incoming re	Voluntary i
0575	Shared Costs - Vicars Expenses	Incoming re	Incoming re	Voluntary i
0601	Tax recoverable on Gift Aid	Incoming re	Incoming re	Voluntary i
0701	Legacies	Incoming re	Incoming re	Voluntary i
0801	Recurring grants	Incoming re	Incoming re	Voluntary i
0811	Non-recurring one-off grants	Incoming re	Incoming re	Voluntary i
0901	Fayres	Incoming re	Incoming re	Activities f
0910	Monday drop in	Incoming re	Incoming re	Activities f
0915	Fundraising calendars	Incoming re	Incoming re	Activities f
0920	History of Church	Incoming re	Incoming re	Activities f
0930	Income from printing	Incoming re	Incoming re	Activities f
0940	Other fundraising	Incoming re	Incoming re	Activities f
1220	Bookstall sales - fund raising	Incoming re	Incoming re	Activities f
1240	Church hall lettings - fund raising	Incoming re	Incoming re	Activities f
1245	Church hall lettings - other income	Incoming re	Incoming re	Activities f
1250	Magazine income - advertising	Incoming re	Incoming re	Activities f
1001	Dividends	Incoming re	Incoming re	Investment
1020	Bank and building society interest	Incoming re	Incoming re	Investment
1030	Rent from lands or buildings	Incoming re	Incoming re	Investment
1101	Fees for weddings	Incoming re	Incoming re	resources fro
1111	Funeral Expenses	Incoming re	Incoming re	resources fro
1121	Other wedding fees	Incoming re	Incoming re	resources fro
1131	Wedding and Baptism certificates	Incoming re	Incoming re	resources fro
1151	Fees for funerals	Incoming re	Incoming re	resources fro
1200	Partership usage of church	Incoming re	Incoming re	resources fro
1205	Sequestration Income	Incoming re	Incoming re	resources fro
1210	Bookstall sales to promote objectives	Incoming re	Incoming re	resources fro
1230	Church hall lettings - objectives	Incoming re	Incoming re	resources fro
1260	Parish magazine sales	Incoming re	Incoming re	resources fro
1302	Choir Income	Incoming re	Incoming re	resources fro
1301	Church Groups income	Incoming re	Other incoming	resourc
1310	Insurance claims	Incoming re	Other incoming	resourc
1320	Surplus - sales of fixed assets	Incoming re	Other incoming	resourc
1600	Wedding suspense account	Incoming re	Other incoming	resourc
1701	Fees paid to fund raisers	Resources	Cost of gen	Cost of gen
1710	Costs of applying for grants	Resources	Cost of gen	Cost of gen
1720	Costs of stewardship campaign	Resources	Cost of gen	Cost of gen
1730	Costs of fetes & other events	Resources	Cost of gen	Cost of gen
1740	Investment management costs	Resources	Cost of gen	Cost of gen
1801	Giving to missionary societies	Resources	Charitable activities	
1830	Giving - relief and development agencies	Resources	Charitable activities	
1840	Global Cares Unit	Resources	Charitable activities	
1850	Home mission	Resources	Charitable activities	
1870	Secular charities	Resources	Charitable activities	
1890	Vicar's discretionary giving	Resources	Charitable activities	

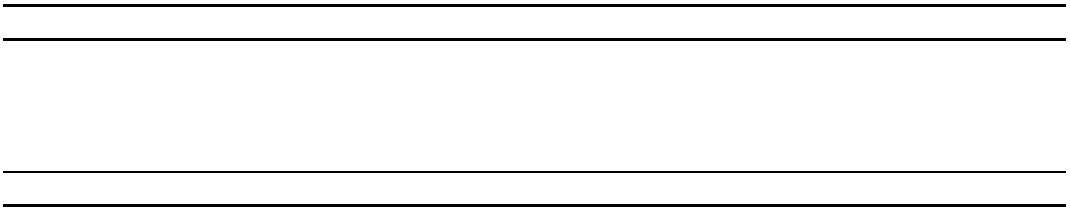
1901	Stipends quota	Resources (Charitable activities
1905	Stipend support	Resources (Charitable activities
1910	Ministry parish share etc	Resources (Charitable activities
2001	Verger Costs etc	Resources (Charitable activities
2040	Sequestration Expenses	Resources (Charitable activities
2050	Salary of parish administrator	Resources (Charitable activities
2101	Working expenses of incumbent	Resources (Charitable activities
2120	Council tax	Resources (Charitable activities
2130	Vicarage expenses	Resources (Charitable activities
2140	Water rates - vicarage	Resources (Charitable activities
2150	Vicar's telephone	Resources (Charitable activities
2170	Education	Resources (Charitable activities
2201	Parish training	Resources (Charitable activities
2251	Parish mission	Resources (Charitable activities
2271	Church Groups expenses	Resources (Charitable activities
2301	Church running - insurance	Resources (Charitable activities
2310	Church office - telephone	Resources (Charitable activities
2311	Church office - Broadband	Resources (Charitable activities
2315	Choir	Resources (Charitable activities
2320	Organ / piano tuning	Resources (Charitable activities
2325	Organist's salary	Resources (Charitable activities
2330	Church maintenance	Resources (Charitable activities
2331	Church Cleaning	Resources (Charitable activities
2340	Upkeep of services	Resources (Charitable activities
2345	Flowers	Resources (Charitable activities
2350	Upkeep of churchyard	Resources (Charitable activities
2360	Administration	Resources (Charitable activities
2361	Admin - Photocopier rental	Resources (Charitable activities
2362	Admin - photocopier usage	Resources (Charitable activities
2363	Admin - paper	Resources (Charitable activities
2365	Bank errors	Resources (Charitable activities
2370	Visiting speakers / locums	Resources (Charitable activities
2401	Church running - electric	Resources (Charitable activities
2410	Church running - gas	Resources (Charitable activities
2420	Church running - water	Resources (Charitable activities
2430	Church running - materials	Resources (Charitable activities
2440	Church running - heating and lighting	Resources (Charitable activities
2501	Magazine expenses	Resources (Charitable activities
2505	Printer machine expenses	Resources (Charitable activities
2510	Bookstall costs	Resources (Charitable activities
2520	Hall running - waste management	Resources (Charitable activities
2525	Hall running - Caretaker	Resources (Charitable activities
2530	Hall running - casual work	Resources (Charitable activities
2535	Hall running - electricity	Resources (Charitable activities
2540	Hall running - gas	Resources (Charitable activities
2550	Hall running - insurance	Resources (Charitable activities
2560	Hall running - maintenance	Resources (Charitable activities
2570	Hall running - telephone	Resources (Charitable activities
2580	Hall running - water	Resources (Charitable activities
2590	Hall running - Cleaner	Resources (Charitable activities
2595	Hall running - bank charges	Resources (Charitable activities
2701	Church major repairs	Resources (Charitable activities
2710	Church major repairs - installation	Resources (Charitable activities
2720	Church interior and exterior decorating	Resources (Charitable activities
2730	Church reordering project costs	Resources (Charitable activities

2801	Hall + major repairs - structure	Resources ∪ Charitable activities
2820	Hall + major repairs - installation	Resources ∪ Charitable activities
2830	Hall + interior and exterior decorating	Resources ∪ Charitable activities
2840	Hall sale costs	Resources ∪ Charitable activities
2850	Other PCC property upkeep	Resources ∪ Charitable activities
2901	New building parsonage house	Resources ∪ Charitable activities
2910	New building house for curate	Resources ∪ Charitable activities
2920	New building Church	Resources ∪ Charitable activities
2930	New building Hall	Resources ∪ Charitable activities
2950	Depreciation	Resources ∪ Charitable activities
2601	Governance costs examination/audit fee	Resources ∪ Governance costs
2610	Governance costs - bookkeeping	Resources ∪ Governance costs
2651	Governance other expenses	Resources ∪ Governance costs

	sumunr	sumdes	sumres	sumend	thisyear	lastyear	
A1	12935		0	0	0	12935	10503
A1	2633.8		0	0	0	2633.8	3221.2
A2	327.51		0	0	0	327.51	2334
A3	0		0	0	0	0	0
A4	1219.9		0	0	0	1219.9	1167.98
A5	0		0	0	0	0	0
0	0		0	0	0	0	0
A5	5000		0	0	0	5000	1065
0	0		0	0	0	0	0
A5	904.63	170		0	0	1074.63	7500
A7	1888.1		0	0	0	1888.1	1333.98
A6	0		0	0	0	0	2420.61
A8	0		0	0	0	0	0
0	0		0	0	0	0	0
A7	1153.54		0	0	0	1153.54	0
A10	2030.06		0	0	0	2030.06	0
A12	17.92		0	0	0	17.92	0
0	0		0	0	0	0	0
A12	0		0	0	0	0	0
A12	0		0	0	0	0	0
A12	1399.97		0	0	0	1399.97	2165.98
A12	0		0	0	0	0	0
A9	0		0	0	0	0	0
0	0		0	0	0	0	0
0	0		0	0	0	0	0
A13	0		0	0	0	0	0
A13	0.06	91.89		3.65	0	95.6	196.03
0	0		0	0	0	0	0
A14	600		0	0	0	600	476
A14	0		0	0	0	0	41
A14	772		0	0	0	772	290
A14	54		0	0	0	54	14
A14	1143		0	0	0	1143	1202
A17	140		0	0	0	140	280
A20	0		0	0	0	0	0
0	0		0	0	0	0	0
A17	0		0	0	0	0	0
A15	0		0	0	0	0	0
A19	0		0	0	0	0	0
A19	0	68		0	0	68	122.41
A18	0		0	0	0	0	362.8
0	0		0	0	0	0	0
0	0		0	0	0	0	0
0	0		0	0	0	0	0
0	0		0	0	0	0	0
B1	0		0	0	0	0	53.54
B2	165.99		0	0	0	165.99	200
0	0		0	0	0	0	0
B3	0		0	0	0	0	0
B3	0		0	0	0	0	140.35
B3	0		0	0	0	0	0
B3	785		0	0	0	785	215
B3	82		0	0	0	82	0
B3	0		0	0	0	0	0

B5	0	0	0	0	0	0
B5	0	0	0	0	0	0
B4	17334.96	0	0	0	17334.96	15890.38
B8	61	0	0	0	61	0
B23	0	0	0	0	0	0
B16	0	0	0	0	0	0
B6	996.94	0	0	0	996.94	1209.71
B7	2243.32	0	0	0	2243.32	2667.98
B7	144	0	0	0	144	224.12
B7	126.12	0	0	0	126.12	0
B6	244.56	0	0	0	244.56	334.12
B12	0	0	0	0	0	0
B12	0	0	0	0	0	90
B12	129.53	0	0	0	129.53	273.8
B17	0	0	0	0	0	268
B10	4744.66	0	0	0	4744.66	4748.25
B16	0	0	0	0	0	485.02
B16	423.64	0	0	0	423.64	0
B9	0	0	0	0	0	0
B9	0	0	0	0	0	0
B9	0	0	0	0	0	0
B10	2983.57	0	360	0	3343.57	738.09
B10	16.35	0	0	0	16.35	14.68
B9	112.23	0	0	0	112.23	714.74
B9	0	0	0	0	0	0
B10	0	0	0	0	0	0
B16	1121.98	0	0	0	1121.98	25
B16	702.12	0	0	0	702.12	1212.24
B16	225	0	0	0	225	288
B16	0	0	0	0	0	0
B16	0	0	0	0	0	0
B6	85	0	0	0	85	106.3
B10	890.25	0	0	0	890.25	396.31
B10	2036.08	0	0	0	2036.08	3283.18
B10	67.12	0	0	0	67.12	64.12
B10	0	0	0	0	0	0
B10	0	0	0	0	0	23.76
B13	95.5	0	0	0	95.5	0
B16	0	0	0	0	0	0
0	0	0	0	0	0	0
B14	0	0	0	0	0	0
B14	0	0	0	0	0	0
B14	0	0	0	0	0	0
B14	0	0	0	0	0	0
B14	0	0	0	0	0	0
B14	0	0	0	0	0	0
B14	0	0	0	0	0	0
B14	0	0	0	0	0	0
B14	0	0	0	0	0	0
B14	0	0	0	0	0	0
B14	0	0	0	0	0	0
B14	0	0	0	0	0	0
B18	0	0	0	0	0	0
B18	0	0	0	0	0	0
0	0	0	0	0	0	0
B11	0	0	3839.65	0	3839.65	5228.04

	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
B15		0	0	0	0	0	0
	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
B19		482	0	0	0	482	482
B20		3.5	0	0	0	3.5	320
B21		1440	0	0	0	1440	2561.58
B22		0	0	0	0	0	0



Accounts

Trustees' Annual Report for 2020
St Mary Magdalene Parish Church, Gillingham -
Parochial Church Council

Aim and purposes

St Mary Magdalene Parochial Church Council (PCC) has the responsibility of co-operating with the Diocese of Rochester and the incumbent Rev Liz Cox, in promoting the ecclesiastical parish and the whole mission of the Church – pastoral, evangelistic, social and ecumenical.

The PCC is also specifically responsible for the maintenance of the church which is Grade II*.

Objectives and Activities

The PCC is committed to enabling as many people as possible from the local community to worship at our church and to become part of our parish community at St Mary Magdalene. The PCC maintains an overview of worship throughout the parish and makes suggestions on how our services can involve the many groups that live within the parish. Our services, worship, and community engagement put faith into practice through prayer and scripture, music and sacrament, and the provision of hospitality and care.

When planning our activities and developing our vision for the year, the PCC (and the incumbent) have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our parish community through:

- Provision of regular and varied services
- Provision of opportunities for spiritual growth and discussion within the congregation
- Reaching out into the wider community
- Ensuring St Mary Magdalene Church is financially viable
- Maintaining and building ecumenical partnerships
- Complying with Health and Safety standards

To facilitate this work, it is important that we maintain the fabric of the church of St Mary Magdalene. This fabric was reordered (under faculty) in 2019 to 'open up' the church, primarily removing pews (to be replaced with chairs) and the organ housing.

Achievements and Performance

Worship and Prayer

Much of 2020 was overshadowed by the massive upheaval caused by COVID-19, lockdowns and other types of restrictions. The government announced a full lockdown (for the first time) on 23rd March, the Church of England closing all its churches to public worship and eventually private worship. The church did reopen in a limited, socially distanced fashion with COVID-19 protocols in place after the easing of the first lockdown. There were two further lockdowns imposed later in the year, resulting in the church closing again. During lockdown, Rev Liz Cox has held virtual worship over ZOOM on Sundays at 10 a.m. with services downloaded to YouTube and Facebook. Until March, a service of worship occurred most days at St Mary Magdalene, ranging from said prayers on a weekday to All-Age Worship. On Sundays, when the church is open, Holy Communion is now only at 9.30 am, 8am services will resume after the pandemic is over . Baptisms (when booked) are held at 3 pm. on the second Sunday of the month and on other occasions according to demand, though COVID-19 and attendant restrictions have affected both provision and demand. Quarterly Services of Holy Communion with Anointing and the Laying on of Hands for Healing and Wholeness had to be abandoned. Services could no longer be held at Grace Manor Nursing Home after March, and likewise Holy Communion offered to clients at Age UK. Holy Communion taken out every month to the elderly housebound members of our congregation could no longer be administered during the pandemic.

Spiritual Growth

Easter and Christmas would have been times when a lot of thought and creativity was put into varied acts of worship by the Ministry Team – instead Holy Week and Easter could not happen except online as it was during the first lockdown and a lot of thought and creativity went into what services could be held in the Christmas period, a time when Rev Liz suffered illness and then had to self-isolate following proximity to a person who had tested positive for COVID-19. Two Home Groups could no longer meet for prayer and study after March.

Before the first lockdown, music in worship was enhanced both by the robed choir that comprises a small but committed core as well as occasional members who attend during the year. Hymnal Plus CDs are played through the sound system, with the choir practising with selected hymns from these CDs on its rehearsal night. Now no music and no singing is permitted under the ~~Diocesan~~-(national) rules, except in circumstances to which St Mary Magdalene cannot adhere.

The congregation is regularly challenged in matters of discipleship and stewardship. Some members attend Diocesan vocations days when this was an option before COVID-19.

Community Engagement

Prior to the pandemic, the church continued to open its doors to community organisations and sought partnerships with people of goodwill who wish to benefit the life of the local community and contribute to the

wellbeing of the area. The church was open every Monday morning for coffee, every Tuesday morning and all day on Friday. The church hosts Citizens' Advice Bureau (CAB) Medway once a month on a Monday evening.

The Church had begun to offer a film afternoon and free lunch during school holidays to those children who are normally in receipt of free school meals. The first one was well attended, but we were unable to offer any further as planned due to the pandemic.

In addition, before COVID-19, the church had been actively supporting Pathways through donations of food and other necessary items, as well as the Medway Foodbank. This sadly has been curtailed somewhat, although food and other items have been delivered to the vicarage to give to Foodbank and Street Angels. We have also been involved in the delivery of emergency food parcels to various families. One member of the PCC had helped with the homeless on a regular basis at Medway Night Shelter and are active at The Salvation Army in Gillingham under the umbrella of "Christians Together."

The New Beacon magazine is published quarterly, free of charge to readers. Autumn's edition was cancelled, as many summer editions had not been taken due to church inactivity.

Film afternoons, with displays on the church projector screen of movies that match the CCLI Licence authorisation held by the church, would have been held periodically but only one was shown before the first lockdown and restrictions have made it unfeasible to hold any more. While the church would like to extend its community involvement when restrictions resulting from the pandemic are lifted, we have to be realistic about our volunteer base and the resources we can sustainably offer. The completion of the reordering of the church is intended to make the church more available for community use.

Deanery Synod

One member of the PCC sits on Deanery Synod, plus a Lay Vice Chair. This provides an important link with the wider structures of the church. The Deanery continues to be engaged with an on-going process of seeking ways to cooperate across parish boundaries and drawing up a sustainable and realistic mission and ministry plan.

Pastoral Care

There are three active Pastoral Assistants (one of whom is also licensed as an Evangelist) who assisted the priest-in-charge and independently in pastoral care.

Safeguarding

The church has a safeguarding officer in Mrs Shiralee Keane. Mrs Keane was co-opted onto the PCC on 22nd July 2020. The church takes its

approach to all forms of safeguarding extremely seriously and it is a regular agenda item at all PCC and Standing Committee meetings.

Health and Safety

The church has a Health and Safety Officer in Mr Mike Keane and a Deputy Health and Safety Officer in Mr Alex Plumb. Both are members of the PCC and Alex also serves on Standing Committee. The church takes its approach to all forms of health and safety extremely seriously and it is a regular agenda item at all PCC and Standing Committee meetings. There were a few outstanding health and safety issues following the completion of most of the reordering – some were resolved and some were ongoing at the end of 2020. Replacing high-level lighting will now be done with professionally constructed towers and not ladders.

Mission and Evangelism

There are links with the three schools in the parish – in the past, school parties occasionally visited the church (for Christmas, Easter and at other times when school groups would visit the church to explore the building and its purpose). Sadly, no visits could proceed in 2020 because of the pandemic. The PCC sees its coffee drop-in and open church initiatives as an integral part to its understanding of the church's mission in this context: to offer sanctuary, peace, hospitality and a safe place of welcome. It will seek to reinstate these when restrictions are lifted.

Ecumenical Relationships

Local churches continue to support the Foodbank, established in 2012, and have actively supported the establishment of a Christians against Poverty Advice Centre at Gillingham Baptist Church. Joint events would have been held at Christmas, during the Week of Prayer for Christian Unity, Good Friday and around Pentecost. This was not possible in 2020 because of COVID-19. With Rev Liz Cox being Priest-in-Charge for both St Mary Magdalene and St Barnabas, we have more links with the latter, including sharing common worship over ZOOM on Sunday mornings at 10 a.m. when lockdown conditions were in force. We also have connections with St Augustine.

Volunteers

The church would not be the place it is, offering what it does to the wider community, without the work of many selfless volunteers who give generously of their time and talents: churchwardens, PCC Secretary, Gift Aid Secretary, Honorary Treasurer and Finance Committee, PCC members, Readers, servers, cleaners, Pastoral Assistants, Evangelist, Beacon Club leaders, as well as members of the wider congregation. In particular, the PCC is much indebted to the Building Committee and also the Social and Fellowship Committee.

Structure, governance and management

The method of appointment of PCC members is set out in the Church Representation Rules. At St Mary Magdalene currently, the membership of the PCC consists of the Priest-in-Charge Rev Liz Cox, the churchwardens, the Hon Treasurer, Readers and Licensed Lay Minister, the PCC Secretary and elected members of the congregation on the Electoral Roll of the church. All who attend our services are encouraged to register on the Electoral Roll and to stand for election to the PCC. Members of the PCC are responsible for making decisions on all matters of general concern and importance to the parish including deciding on and monitoring the funds of the PCC.

Administrative information

St Mary Magdalene Church is situated in Gillingham Green, Gillingham, Kent, ME7 1SS. It is part of the Diocese of Rochester within the Church of England. The correspondence address is The Vicarage, 27 Gillingham Green, Gillingham, Kent, ME7 1SS.

The PCC is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2006) and a charity registered with the Charity Commission. The accounts have been prepared in accordance with the Charities Act 2011.

The APCM could not be held as usual in April as it coincided with the first lockdown; after some restrictions were lifted it was eventually convened on 24th October. PCC members who have served from the original date of 26th April 2020 and Deanery Synod members and Readers, are:

Ex Officio members:

Priest-in-Charge Rev Liz Cox

<i>Readers</i>	Miss Pat Pearl Mr John Cumins Mrs Linda Bailey Mr Neal Clifton	Licensed Lay Minister
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(LLM)

<i>Wardens</i>	Mrs Hilda Aplin (to 24 th October) Mr Sid Stephens Mr John Cumins (from 24 th October)
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Honorary Treasurer Mrs Maggie Cumins (from 24th October)

Deanery Synod members

Mrs Mo Holliday Mrs Linda Bailey	Reader
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<i>PCC Secretary</i>	Mr Alexander Plumb
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Elected members:

	Mrs Mo Holliday	Pastoral
	Assistant/Evangelist	
	Miss Pat Pearl	Reader (PTO)
	Mrs Linda Bailey	Reader (PTO)
	Mr Neal Clifton	LLM
	Mr Tom Bomers	
	Mrs Pauline King (to 28 th September)	
	Mr Mike Keane	Health and Safety
Officer		
	Mrs Shiralee Keane (from 22 nd July)	Safeguarding
Officer		
	Mrs Pat Gibson	
	Mrs Christine Sheward	

Approved by the PCC on 10th March 2021 and signed on their behalf by

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(PRINT NAME)

The Report of Accounts is contained in a separate (Excel) attachment.

PAROCHIAL CHURCH COUNCIL OF ST MARY MAGDALENE, GILLINGHAM

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2020 £	TOTAL FUNDS 2019 £
Income and endowments from:							
<i>Voluntary income</i>	2a	25,546	0	4,000	0	29,546	31,825
<i>Activities for generating funds</i>	2b	2,166	0	0	0	2,166	1,861
<i>Income from investments</i>	2c	0	165	31	0	196	799
<i>Church activities</i>	2d	2,303	0	0	0	2,303	11,605
<i>Other income</i>	2e	1,033	122	0	0	1,155	2,644
Total		31,048	287	4,031	0	35,366	48,732
Expenditure on:							
<i>Church activities</i>	3a	36,462	368	5,228	0	42,058	203,468
<i>Raising funds</i>	3b	200	0	0	0	200	460
<i>Other resources expended</i>	3c	670	0	0	0	670	670
Total		37,332	368	5,228	0	42,928	204,597
<i>Gains/(losses) on investment assets</i>	6				0	0	0
Net income/(expenditure)		(6,284)	(81)	(1,196)	0	(7,562)	(155,866)
Transfers between funds - transfers in		0	1,168	0		1,168	152,632
Transfers between funds - transfers out		(1,168)	0	0		(1,168)	(152,632)
<i>Gains/(losses) on revaluation of fixed assets</i>	5	0	0	0	0	0	0
Other recognised gains/losses		0	0	0	0	0	0
Net movement in funds		(7,452)	1,087	(1,196)	0	(7,562)	(155,866)
Total funds brought forward at 1 January		54,102	73,191	40,635	0	167,928	323,793
Total funds carried forward at 31 December		46,650	74,278	39,439	0	160,367	167,928

PAROCHIAL CHURCH COUNCIL OF ST MARY MAGDALENE, GILLINGHAM

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2019

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2019 £	TOTAL FUNDS 2018 £
Income and endowments from:							
<i>Voluntary income</i>	2a	26,458	0	5,366	0	31,824	31,025
<i>Activities for generating funds</i>	2b	1,861	0	0	0	1,861	3,704
<i>Income from investments</i>	2c	524	167	108	0	799	832
<i>Church activities</i>	2d	11,605	0	0	0	11,605	11,221
<i>Other income</i>	2e	1,368	1,275	0	0	2,643	687
Total		41,816	1,442	5,473	0	48,732	47,468
Expenditure on:							
<i>Church activities</i>	3a	41,338	1,062	161,067	0	203,468	30,114
<i>Raising funds</i>	3b	460	0	0	0	460	263
<i>Other resources expended</i>	3c	670	0	0	0	670	670
Total		42,468	1,062	161,067	0	204,597	31,047
<i>Gains/(losses) on investment assets</i>	6				0	0	0
Net income/(expenditure)		(652)	380	(155,594)	0	(155,866)	16,421
Transfers between funds - transfers in		0	9,656	142,976		152,632	1,000
Transfers between funds - transfers out		(142,366)	(81)	(10,185)		(152,632)	(1,000)
<i>Gains/(losses) on revaluation of fixed assets</i>	5	0	0	0	0	0	0
Other recognised gains/losses		0	0	0	0	0	0
Net movement in funds		(143,018)	9,955	(22,803)	0	(155,866)	16,421
Total funds brought forward at 1 January		197,120	63,236	63,437	0	323,793	307,373
Total funds carried forward at 31 December		54,102	73,191	40,635	0	167,928	323,793

PAROCHIAL CHURCH COUNCIL OF ST MARY MAGDALENE, GILLINGHAM

BALANCE SHEET AT 31 DECEMBER 2020

	Notes	2020	2019
		£	£
Fixed assets			
Tangible fixed assets	5	3,092	3,574
Investments	6	0	0
Total fixed assets		3,092	3,574
Debtors	7	6,334	4,030
Short term deposits		100,243	99,548
Cash at bank and in hand		52,237	62,200
		158,814	165,778
Creditors: amounts falling due within one year	8	(1,539)	(1,424)
Net current assets		157,275	164,354
Total assets less current liabilities		160,367	167,928
Creditors: amounts falling due after one year	8		
NET ASSETS		160,367	167,928
Funds	9		
Endowment funds	10	0	0
Restricted funds	10	39,439	40,635
Designated funds	10	74,278	73,191
General funds	10	46,650	54,102
		160,367	167,928

Approved by the Parochial Church Council on 2 March 2019 and signed on its behalf by

The accompanying notes form a part of these financial statements.

PAROCHIAL CHURCH COUNCIL OF ST MARY MAGDALENE, GILLINGHAM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1. Accounting policies

a Basis of preparation

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

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

b Funds

Funds held by the PCC are:

Unrestricted funds - These represent the remaining income funds of the PCC that are available for spending on the general purposes of the PCC, including amounts designated by the PCC for fixed assets for its own use or spending on a future project and which are therefore not included in its 'free reserves' as disclosed in the trustees' report.

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

Endowment funds - These are restricted funds that must be retained as trust capital either permanently or subject to a discretionary power to spend as capital income, and where the use of any income or other benefit derived from the capital may be restricted or unrestricted. Full details of all their restrictions are shown in the notes to the accounts.

c Incoming resources

Recognition of income and endowments

These are included in the Statement of Financial Activities (SOFA) when:

1. the PCC becomes legally entitled to the use of the resources;
2. and the inflow of economic benefits is probable; and
3. the monetary value can be measured with sufficient reliability.

Fundraising costs - Funds raised from events and trading activities (e.g. a fete, a garden party or sales of books and magazines) are reported gross in the SOFA - i.e., before any related costs that may have been deducted from the gross proceeds.

Grants and donations - Grants and donations are included in the SOFA when any preconditions preventing their use by the PCC have been met. For collections and planned giving this is when the funds are received.

Gift Aid Tax claims, etc. - Gift Aid and other tax claims are included in the SOFA at the same time as the cash donations to which they relate.

Gifts in kind - Gifts in kind are accounted for at a reasonable estimate of their fair value at the time of gift, if feasible, or else at the amount actually realised from their disposal.

Gifts in kind for sale to fund the PCC are included in the accounts at their estimated fair value at the date of gift, if feasible - or else recognised when sold by the charity.

Gifts in kind for the PCC's own use are included in the SOFA as incoming resources at their fair value when receivable, and expensed as and when consumed in use. Gifts of fixed assets, if material, are included in the balance sheet at their fair value and expensed over the asset's useful economic life.

Donated services and facilities - These are included in income (and at the same time in resources expended) at the estimated fair value to the PCC of the service or facility received.

Volunteer help - The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

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

Investment income - This is included in the accounts when receivable.

Investment gains and losses - This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

PAROCHIAL CHURCH COUNCIL OF ST MARY MAGDALENE, GILLINGHAM

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2020

d Expenditure and Liabilities

Liability recognition - Liabilities are recognised as soon as there is a legal or constructive obligation and settlement is probable and quantifiable.

Governance costs - Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants payable without performance conditions - These are recognised in the accounts when a commitment has been made externally and there are no pre-conditions still to be met for entitlement to the grant which remain within the control of the PCC.

e Assets

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

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

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

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

Land	Nil
Buildings*	Nil
Fixtures & Fittings	20 years
Computers	3 years
Motor vehicles	x years

* No depreciation is provided on buildings as the currently estimated residual value of the properties is not less than their carrying value and the remaining useful life of these assets currently exceeds 50 years, so that any depreciation charges would be immaterial. An impairment review is carried out at each year-end and any resultant loss identified and included in expenditure for the year.

Investments - Investments quoted on a recognised stock exchange or whose values derive from them (CIFs, etc.) are valued at market value at the year end. Other investments assets are included at trustees' best estimate of the market value.

Trading Stocks - These are valued at the lower of cost (or gift value) or year end fair value.

Short term deposits - Include cash held on deposit either with the CBF Church of England Funds or at the bank.

PAROCHIAL CHURCH COUNCIL OF ST MARY MAGDALENE, GILLINGHAM

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2020**

2 Income and endowments from:

		Unrestricted	Designated	Restricted	Endowment	TOTAL	Unrestricted	Designated	Restricted	Endowment	TOTAL	
		Funds	Funds	Funds	Funds	FUNDS	Funds	Funds	Funds	Funds	FUNDS	
		£	£	£	£	2020	£	£	£	£	2019	
		£	£	£	£	£	£	£	£	£	£	
a	<i>Voluntary income</i>											
	Planned giving - gift aid	A1	13,724	0	0	0	13,724	15,818	0	0	0	15,818
	Income tax recoverable on planned giving	A2	2,334	0	0	0	2,334	2,354	0	0	0	2,354
	Collections	A4	1,168	0	0	0	1,168	3,048	0	71	0	3,119
	Donations and appeals	A5	4,565	0	4,000	0	8,565	1,574	0	5,295	0	6,869
	Income tax recoverable on donations and appeals	A6	2,421	0	0	0	2,421	666	0	0	0	666
	Grants	A7	1,334	0	0	0	1,334	0	0	0	0	0
	Legacies	A8	0	0	0	0	0	3,000	0	0	0	3,000
			25,546	0	4,000	0	29,545	26,459	0	5,366	0	31,825
b	<i>Activities for generating funds</i>											
	Fetes, bazaars and other fund-raising events	A10	0	0	0	0	0	1,608	0	0	0	1,608
	Other fundraising	A12	2,166	0	0	0	2,166	252	0	0	0	252
			2,166	0	0	0	2,166	1,861	0	0	0	1,861
c	<i>Income from investments</i>											
	Dividends and interest	A13	0	165	31	0	196	524	167	108	0	799
			0	165	31	0	196	524	167	108	0	799
d	<i>Church activities</i>											
	Fees from weddings etc	A14	2,023	0	0	0	2,023	10,796	0	0	0	10,796
	Church lettings	A17	280	0	0	0	280	809	0	0	0	809
			2,303	0	0	0	2,303	11,605	0	0	0	11,605
e	<i>Other income</i>											
	Insurance receipt	A18	363	0	0	0	363	698	0	0	0	698
	Church group receipts	A19	0	122	0	0	122	0	1,275	0	0	1,275
	Donated services		670	0	0	0	670	670	0	0	0	670
			1,033	122	0	0	1,155	1,368	1,275	0	0	2,643
	Total incoming resources		31,048	287	4,031	0	35,366	41,817	1,442	5,473	0	48,732

PAROCHIAL CHURCH COUNCIL OF ST MARY MAGDALENE, GILLINGHAM

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2020

3 Resources expended

		Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2020 £	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2019 £	
a	<i>Church activities</i>											
	Missionary and charitable giving (Note 11):	B3	255	100	0	0	355	173	0	0	0	173
	Ministry costs:											
	Diocesan parish contribution	B4	15,890	0	0	0	15,890	17,335	0	0	0	17,335
	Working expenses	B6	1,650	0	0	0	1,650	1,882	0	0	0	1,882
	Vicarage expenses	B7	2,892	0	0	0	2,892	1,160	0	0	0	1,160
	Upkeep of services	B9	715	0	0	0	715	2,549	0	0	0	2,549
	Church running and maintenance	B10	9,268	0	0	0	9,268	11,331	0	0	0	11,331
	Church reordering project costs	B11	0	0	5,228	0	5,228	0	0	161,067	0	161,067
	Training, publicity and social	B12	364	0	0	0	364	320	0	0	0	320
	Parish magazine	B13	0	0	0	0	0	355	0	0	0	355
	Administration	B16	2,010	0	0	0	2,010	2,836	0	0	0	2,836
	Church groups payments	B17	0	268	0	0	268	0	1,062	0	0	1,062
	Church major repairs	B18	0	0	0	0	0	755	0	0	0	755
	Depreciation	B19	482	0	0	0	482	482	0	0	0	482
	Cost of planned giving	B1	54	0	0	0	54	53	0	0	0	53
	Cost of annual accounts - Independent examination fee	B20	320	0	0	0	320	300	0	0	0	300
	Bookkeeping service	B21	2,562	0	0	0	2,562	1,806	0	0	0	1,806
			36,462	368	5,228	0	42,058	41,338	100	0	0	203,468
b	<i>Raising funds</i>											
	Fund raising costs	B2	200	0	0	0	200	460	0	0	0	460
			200	0	0	0	200	460	0	143	0	460
c	<i>Other resources expended</i>											
	Donated services - Cleaning		670	0	0	0	670	670	0	0	0	670
			670	0	0	0	670	670	0	0	0	670
	Total resources expended		37,332	368	5,228	0	42,928	42,468	100	143	0	204,597

PAROCHIAL CHURCH COUNCIL OF ST MARY MAGDALENE, GILLINGHAM

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2020**

4 Staff costs

	2020	2019
	£	£
a <i>Wages and salaries</i>	<u>0</u>	<u>0</u>
Average number of employees	0	0

PCC members and all church workers, employed or volunteer, are entitled to claim travelling and other expenses; those claimed are noted in the accounts.

b *Related party transactions*

There were no reportable payments in respect of PCC members, persons closely connected with them or other parties. The total donations by PCC members was £2,959

5 Tangible fixed assets

	Freehold land and buildings	Church equipment	TOTAL
	£	£	£
Cost or valuation			
At 1 January 2020	200	10,899	11,099
Additions			0
Disposals			0
Revaluation			0
At 31 December 2020	<u>200</u>	<u>10,899</u>	<u>11,099</u>
Depreciation			
At 1 January 2020		7,525	7,525
Provided in the year		482	482
Disposals			0
At 31 December 2020	<u>0</u>	<u>8,007</u>	<u>8,007</u>
Net book amounts			
At 31 December 2020	<u>200</u>	<u>2,892</u>	<u>3,092</u>
At 31 December 2019	<u>200</u>	<u>3,374</u>	<u>3,574</u>

The freehold land and buildings comprise the plot of land at Sharps Green.

The value of the plot of land at Sharps Green has been estimated at £200.

Equipment used within the Church premises is depreciated on a straight-line basis over four years, other than the sound system purchased in 2002 which has now been fully depreciated over ten years on a straight-line basis. Individual items of equipment with a purchase price of £1000 or less are written off when acquired.

PAROCHIAL CHURCH COUNCIL OF ST MARY MAGDALENE, GILLINGHAM

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2020**

6 Investments

	£
At 1 January 2020	0
Disposals at carrying value	
Purchases at cost	
Net gains and revaluation	0
At 31 December 2020	0

The following investments are held:

	Units	Valuation p	Value £
3.5% Conversion Stock	485.71	0	0
			0

The 3.5% Conversion Stock is held in the Pearce Bequest for the poor restricted fund shown in Note 10.

The 3.5% Conversion Stock was redeemed in April 2015, investigations are underway to realise the asset, it is held as z

7 Debtors

	2020 £	2019 £
Income tax recoverable	6,334	4,000
Prepayments and accrued income	0	30
Other debtors		
	6,334	4,030

8 Creditors

Creditors: amounts falling due within one year

	2020 £	2019 £
Other accrued expenses	1,339	1,164
Charitable giving	0	60
Parochial hall deposits	0	0
Wedding deposits	200	200
	1,539	1,424

9 Analysis of Net assets by fund

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2020 £	Total Funds 2019 £
Fixed assets for church use	3,092				3,092	3,574
Investment fixed assets				0	0	0
Current assets	45,097	74,278	39,439		158,814	165,778
Current liabilities	(1,539)		0		(1,539)	(1,424)
Long term liabilities					0	0
	46,650	74,278	39,439	0	160,367	167,928

PAROCHIAL CHURCH COUNCIL OF ST MARY MAGDALENE, GILLINGHAM

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2020**

10 Statement of funds

	At 1 Jan 2020 £	Income £	Expenditure £	Transfers, other gains and losses £	At 31 Dec 2020 £
Unrestricted Funds - undesignated	54,102	31,048	(37,332)	(1,168)	46,650
Unrestricted Funds - designated					
Church Repair Fund	50,438	153	0	1,000	51,591
Bell ringers	4,202	13	(268)	0	3,947
Ladies Fellowship	0	109	(100)	168	177
Printer fund	719	0	0	0	719
Operational reserve fund	16,901	12	0	0	16,913
Sound system	500	0	0	0	500
Youth drop in fund	320	0	0	0	320
Flowers	111	0	0	0	111
	<u>73,191</u>	<u>287</u>	<u>(368)</u>	<u>1,168</u>	<u>74,278</u>
Restricted Funds					
Missions & Charities Fund	200	0	0	0	200
Choir lighting	1,264	0	0	0	1,264
Organ maintenance	387	0	0	0	387
Bell chamber repairs	209	0	0	0	209
Youth activities	221	0	0	0	221
Church Repair fund	0	0	0	0	0
Flowers	0	0	0	0	0
Training fund	65	0	0	0	65
Pearce Bequest	43	0	0	0	43
Alter cloth & linen	140	0	0	0	140
High Altar Rug	100	0	0	0	100
Appeal fund	38,005	4,031	(5,228)	0	36,809
	<u>40,635</u>	<u>4,031</u>	<u>(5,228)</u>	<u>0</u>	<u>39,439</u>
Endowment Funds					
Pearce Bequest	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total funds	<u>167,928</u>	<u>35,366</u>	<u>(42,928)</u>	<u>0</u>	<u>160,367</u>

The designated funds comprise:

The Church Repair Fund and Church Hall Repair Fund have been designated by the PCC for the repair of the respective buildings. The funds are held in deposit accounts with Rochester Diocese Board of Finance; the Church Repair Account contains both unrestricted and restricted funds.

The Bell ringers and Ladies Fellowship are funds designated for those organisations and are held in separate accounts.

The printer fund is designated by the PCC towards a new printer when the current printer needs replacing. The funds are held in the bank deposit account with some restricted funds.

The Operational reserve fund was designated by the PCC to meet future net deficits in the general fund if and when they occur. The money was designated from the proceeds from the sale of the Brasenose investments which was calculated as the amount of insurance costs paid by the general fund in the seven years 2003 to 2009.

The youth drop in fund was designated by the PCC in 2010 from money raised carol singing.

PAROCHIAL CHURCH COUNCIL OF ST MARY MAGDALENE, GILLINGHAM

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2020**

10 Statement of funds (continued)

The restricted funds comprise:

The Missions and Charities Fund is for donations received or invited by the PCC specifically for mission and the corresponding giving to charities.

The Choir Lighting Fund, Organ Maintenance Fund, Bell-chamber Repairs Fund and Youth Activities Fund result from donations received specifically for these purposes.

The Church Repair Fund and Roof Repair Fund are for grants and donations received specifically for the repair of the church or the repair of the roof. Significant work was carried out on the church roof in 2009 and with the exception of some monies held over to pay retention fees, the Roof Fund has now been closed.

Donations to the Flowers Fund, Bell ringers Fund and Training Fund which are restricted to spending on flowers, bells and training are carried forward to the extent they have not been spent on such purposes during the year.

11 Missionary and charitable giving

	2020	2020	2019	2019
	£	£	£	£
	General	Restricted	General	Restricted
Alzhiemers	-	-	56	-
Action Aid	72	0	72	0
Friends of Kent Churches	5	0	5	0
Friends of Rochester Cathedral	10	0	10	0
Gillingham Churches	0	0	30	0
Childrens Society	68	0	0	0
NHS	100	0	0	0
Pathways	100	0	0	0
	355	0	173	0

cnocode	cnodesc	h1desc	h2desc
0101	Gift Aid - Bank	Incoming resources	Incoming resou
0110	Gift Aid - Envelopes	Incoming resources	Incoming resou
0150	Gift aid on planned giving	Incoming resources	Incoming resou
0201	Other planned giving	Incoming resources	Incoming resou
0301	Loose plate collections	Incoming resources	Incoming resou
0401	Regular gift days	Incoming resources	Incoming resou
0410	Giving through church boxes	Incoming resources	Incoming resou
0501	One-off Gift Aid gifts	Incoming resources	Incoming resou
0510	Gifts of quoted securities	Incoming resources	Incoming resou
0550	Donations appeals etc	Incoming resources	Incoming resou
0575	Shared Costs - Vicars Expenses	Incoming resources	Incoming resou
0601	Tax recoverable on Gift Aid	Incoming resources	Incoming resou
0701	Legacies	Incoming resources	Incoming resou
0801	Recurring grants	Incoming resources	Incoming resou
0811	Non-recurring one-off grants	Incoming resources	Incoming resou
0901	Fayres	Incoming resources	Incoming resou
0910	Monday drop in	Incoming resources	Incoming resou
0915	Fundraising calendars	Incoming resources	Incoming resou
0920	History of Church	Incoming resources	Incoming resou
0930	Income from printing	Incoming resources	Incoming resou
0940	Other fundraising	Incoming resources	Incoming resou
1220	Bookstall sales - fund raising	Incoming resources	Incoming resou
1240	Church hall lettings - fund raising	Incoming resources	Incoming resou
1245	Church hall lettings - other income	Incoming resources	Incoming resou
1250	Magazine income - advertising	Incoming resources	Incoming resou
1001	Dividends	Incoming resources	Incoming resou
1020	Bank and building society interest	Incoming resources	Incoming resou
1030	Rent from lands or buildings	Incoming resources	Incoming resou
1101	Fees for weddings	Incoming resources	Incoming resou
1111	Funeral Expenses	Incoming resources	Incoming resou
1121	Other wedding fees	Incoming resources	Incoming resou
1131	Wedding and Baptism certificates	Incoming resources	Incoming resou
1151	Fees for funerals	Incoming resources	Incoming resou
1200	Partership usage of church	Incoming resources	Incoming resou
1205	Sequestration Income	Incoming resources	Incoming resou
1210	Bookstall sales to promote objectives	Incoming resources	Incoming resou
1230	Church hall lettings - objectives	Incoming resources	Incoming resou
1260	Parish magazine sales	Incoming resources	Incoming resou
1301	Church Groups income	Incoming resources	Other incoming
1310	Insurance claims	Incoming resources	Other incoming
1320	Surplus - sales of fixed assets	Incoming resources	Other incoming
1600	Wedding suspense account	Incoming resources	Other incoming
1701	Fees paid to fund raisers	Resources used	Cost of general
1710	Costs of applying for grants	Resources used	Cost of general
1720	Costs of stewardship campaign	Resources used	Cost of general
1730	Costs of fetes & other events	Resources used	Cost of general
1740	Investment management costs	Resources used	Cost of general
1801	Giving to missionary societies	Resources used	Charitable activ
1830	Giving - relief and development agencies	Resources used	Charitable activ
1840	Global Cares Unit	Resources used	Charitable activ
1850	Home mission	Resources used	Charitable activ
1870	Secular charities	Resources used	Charitable activ
1890	Vicar's discretionary giving	Resources used	Charitable activ
1901	Stipends quota	Resources used	Charitable activ

1905	Stipend support	Resources used	Charitable activ
1910	Ministry parish share etc	Resources used	Charitable activ
2001	Assistant staff costs	Resources used	Charitable activ
2040	Sequestration Expenses	Resources used	Charitable activ
2050	Salary of parish administrator	Resources used	Charitable activ
2101	Working expenses of incumbent	Resources used	Charitable activ
2120	Council tax	Resources used	Charitable activ
2130	Vicarage expenses	Resources used	Charitable activ
2140	Water rates - vicarage	Resources used	Charitable activ
2150	Vicar's telephone	Resources used	Charitable activ
2170	Education	Resources used	Charitable activ
2201	Parish training	Resources used	Charitable activ
2251	Parish mission	Resources used	Charitable activ
2271	Church Groups expenses	Resources used	Charitable activ
2301	Church running - insurance	Resources used	Charitable activ
2310	Church office - telephone	Resources used	Charitable activ
2311	Church office - Broadband	Resources used	Charitable activ
2315	Choir	Resources used	Charitable activ
2320	Organ / piano tuning	Resources used	Charitable activ
2325	Organist's salary	Resources used	Charitable activ
2330	Church maintenance	Resources used	Charitable activ
2331	Church Cleaning	Resources used	Charitable activ
2340	Upkeep of services	Resources used	Charitable activ
2345	Flowers	Resources used	Charitable activ
2350	Upkeep of churchyard	Resources used	Charitable activ
2360	Administration	Resources used	Charitable activ
2361	Admin - Photocopier rental	Resources used	Charitable activ
2362	Admin - photocopier usage	Resources used	Charitable activ
2363	Admin - paper	Resources used	Charitable activ
2365	Bank errors	Resources used	Charitable activ
2370	Visiting speakers / locums	Resources used	Charitable activ
2401	Church running - electric	Resources used	Charitable activ
2410	Church running - gas	Resources used	Charitable activ
2420	Church running - water	Resources used	Charitable activ
2430	Church running - materials	Resources used	Charitable activ
2440	Church running - heating and lighting	Resources used	Charitable activ
2501	Magazine expenses	Resources used	Charitable activ
2505	Printer machine expenses	Resources used	Charitable activ
2510	Bookstall costs	Resources used	Charitable activ
2520	Hall running - waste management	Resources used	Charitable activ
2525	Hall running - Caretaker	Resources used	Charitable activ
2530	Hall running - casual work	Resources used	Charitable activ
2535	Hall running - electricity	Resources used	Charitable activ
2540	Hall running - gas	Resources used	Charitable activ
2550	Hall running - insurance	Resources used	Charitable activ
2560	Hall running - maintenance	Resources used	Charitable activ
2570	Hall running - telephone	Resources used	Charitable activ
2580	Hall running - water	Resources used	Charitable activ
2590	Hall running - Cleaner	Resources used	Charitable activ
2595	Hall running - bank charges	Resources used	Charitable activ
2701	Church major repairs	Resources used	Charitable activ
2710	Church major repairs - installation	Resources used	Charitable activ
2720	Church interior and exterior decorating	Resources used	Charitable activ
2730	Church reordering project costs	Resources used	Charitable activ
2801	Hall + major repairs - structure	Resources used	Charitable activ

2820	Hall + major repairs - installation	Resources used	Charitable activ
2830	Hall + interior and exterior decorating	Resources used	Charitable activ
2840	Hall sale costs	Resources used	Charitable activ
2850	Other PCC property upkeep	Resources used	Charitable activ
2901	New building parsonage house	Resources used	Charitable activ
2910	New building house for curate	Resources used	Charitable activ
2920	New building Church	Resources used	Charitable activ
2930	New building Hall	Resources used	Charitable activ
2950	Depreciation	Resources used	Charitable activ
2601	Governance costs examination/audit fee	Resources used	Governance co
2610	Governance costs - bookkeeping	Resources used	Governance co
2651	Governance other expenses	Resources used	Governance co

h3desc		sumunr	sumdes	sumres	
Voluntary income	A1	10503		0	0
Voluntary income	A1	3221.2		0	0
Voluntary income	A2	2334		0	0
Voluntary income	A3	0		0	0
Voluntary income	A4	1167.98		0	0
Voluntary income	A5	0		0	0
Voluntary income		0		0	0
Voluntary income	A5	1065		0	0
Voluntary income		0		0	0
Voluntary income	A5	3500		0	4000
Voluntary income	A7	1333.98		0	0
Voluntary income	A6	2420.61		0	0
Voluntary income	A8	0		0	0
Voluntary income		0		0	0
Voluntary income	A7	0		0	0
Activities for generating funds	A10	0		0	0
Activities for generating funds	A12	0		0	0
Activities for generating funds		0		0	0
Activities for generating funds	A12	0		0	0
Activities for generating funds	A12	0		0	0
Activities for generating funds	A12	2165.98		0	0
Activities for generating funds	A12	0		0	0
Activities for generating funds	A9	0		0	0
Activities for generating funds		0		0	0
Activities for generating funds		0		0	0
Investment income	A13	0		0	0
Investment income	A13	0.07	165.01		30.95
Investment income		0		0	0
rces from charitable activities	A14	476		0	0
rces from charitable activities	A14	41		0	0
rces from charitable activities	A14	290		0	0
rces from charitable activities	A14	14		0	0
rces from charitable activities	A14	1202		0	0
rces from charitable activities	A17	280		0	0
rces from charitable activities	A20	0		0	0
rces from charitable activities		0		0	0
rces from charitable activities	A17	0		0	0
rces from charitable activities	A15	0		0	0
j resources	A19	0	122		0
j resources	A18	362.8		0	0
j resources		0		0	0
j resources		0		0	0
Cost of generating voluntary income		0		0	0
Cost of generating voluntary income		0		0	0
Cost of generating voluntary income	B1	53.54		0	0
Cost of generating voluntary income	B2	200		0	0
Cost of generating voluntary income		0		0	0
ivities	B3	0		0	0
ivities	B3	140.35		0	0
ivities	B3	0		0	0
ivities	B3	115	100		0
ivities	B3	0		0	0
ivities	B3	0		0	0
ivities	B5	0		0	0

ities	B5	0	0	0
ities	B4	15890.38	0	0
ities	B8	0	0	0
ities	B23	0	0	0
ities	B16	0	0	0
ities	B6	1209.71	0	0
ities	B7	2667.98	0	0
ities	B7	224.12	0	0
ities	B7	0	0	0
ities	B6	334.12	0	0
ities	B12	0	0	0
ities	B12	90	0	0
ities	B12	273.8	0	0
ities	B17	0	268	0
ities	B10	4748.25	0	0
ities	B16	485.02	0	0
ities	B16	0	0	0
ities	B9	0	0	0
ities	B9	0	0	0
ities	B9	0	0	0
ities	B10	738.09	0	0
ities	B10	14.68	0	0
ities	B9	714.74	0	0
ities	B9	0	0	0
ities	B10	0	0	0
ities	B16	25	0	0
ities	B16	1212.24	0	0
ities	B16	288	0	0
ities	B16	0	0	0
ities	B16	0	0	0
ities	B6	106.3	0	0
ities	B10	396.31	0	0
ities	B10	3283.18	0	0
ities	B10	64.12	0	0
ities	B10	0	0	0
ities	B10	23.76	0	0
ities	B13	0	0	0
ities	B16	0	0	0
ities		0	0	0
ities	B14	0	0	0
ities	B14	0	0	0
ities	B14	0	0	0
ities	B14	0	0	0
ities	B14	0	0	0
ities	B14	0	0	0
ities	B14	0	0	0
ities	B14	0	0	0
ities	B14	0	0	0
ities	B14	0	0	0
ities	B14	0	0	0
ities	B14	0	0	0
ities	B14	0	0	0
ities	B18	0	0	0
ities	B18	0	0	0
ities		0	0	0
ities	B11	0	0	5228.04
ities		0	0	0

ities		0	0	0	0
ities		0	0	0	0
ities	B15		0	0	0
ities		0	0	0	0
ities		0	0	0	0
ities		0	0	0	0
ities		0	0	0	0
ities		0	0	0	0
ities	B19		482	0	0
sts	B20		320	0	0
sts	B21		2561.58	0	0
sts	B22		0	0	0

sumend	thisyear	lastyear
0	10503	11698
0	3221.2	4120.1
0	2334	2354.28
0	0	0
0	1167.98	3118.82
0	0	0
0	0	0
0	1065	32.08
0	0	0
0	7500	6834.93
0	1333.98	0
0	2420.61	665.51
0	0	3000
0	0	0
0	0	0
0	0	1608.4
0	0	0
0	0	0
0	0	0
0	0	0
0	2165.98	252.3
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	196.03	799.03
0	0	0
0	476	5366
0	41	0
0	290	1183
0	14	311
0	1202	3936
0	280	809
0	0	0
0	0	0
0	0	0
0	0	0
0	122	1275.86
0	362.8	698.37
0	0	0
0	0	0
0	0	0
0	0	0
0	53.54	52.74
0	200	459.72
0	0	0
0	0	0
0	140.35	56.4
0	0	0
0	215	117
0	0	0
0	0	0
0	0	0

0	0	0
0	15890.38	17335
0	0	0
0	0	0
0	0	0
0	1209.71	0
0	2667.98	0
0	224.12	1160
0	0	0
0	334.12	305.88
0	0	0
0	90	145
0	273.8	174.89
0	268	1062
0	4748.25	4788.39
0	485.02	1020.86
0	0	0
0	0	0
0	0	0
0	0	0
0	738.09	1415.77
0	14.68	0
0	714.74	2548.57
0	0	0
0	0	0
0	25	41.85
0	1212.24	1467.73
0	288	288
0	0	18
0	0	0
0	106.3	1576.6
0	396.31	1866.44
0	3283.18	3187.87
0	64.12	72.98
0	0	0
0	23.76	0
0	0	355.22
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	755
0	0	0
0	0	0
0	5228.04	161067.27
0	0	0

0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	482	482
0	320	300
0	2561.58	1806.28
0	0	0

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Supporting Charitable Organisations

17 April 2020

Independent Examiner's report to the Member/Trustees of Gillingham St Mary Magdalene

I report on the accounts for the year ended 31 December 2019 which are set out on the pages following.

Respective responsibilities of the Trustees and Independent Examiner

The church's trustees are responsible for the preparation of the accounts. The church's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to

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

Basis of Independent Examiner's Statement

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

Independent Examiner's statement

Since the gross income for the year exceeds the amount provided in section 143(3) of the Act, I confirm that I am qualified to act as an Independent Examiner under the provisions of that section of the Act and that my qualifications are set out as below.

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 2011 Act; or
 - to prepare accounts which accord with these accounting records 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.

Yours sincerely



Martyn Burt

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or

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For Future PCC Consideration (this is not part of the official report)

Firstly, to say thank you to Sue Davis for putting the accounts together.

During my review I had a number of observations which have been clarified, including the following:

- The Trustees Annual Report (TAR) should have included a section that was a Financial Review of the year that outlines the main income and expenditure activities during the year. (PCC Accountability Green Guide section 3.4)
- The TAR should have included a section on the PCC Reserves Policy (PCC Accountability Green Guide section 3.5)
- It is good practice to include a section within the TAR on Plans for Future Periods (PCC Accountability Green Guide section 3.7)
- Within the Notes to the Accounts it is a requirement to disclose how much (in aggregate) PCC members and other close connected parties have contributed to the work of the church. (PCC Accountability Green Guide section 6.1)
- I did not find any details of how the Gift Aid claims have been made or how the year-end debtor was calculated. In addition it is not known who is responsible for making Gift Aid claims and how frequently they are being done. It is important that this line of income is not overlooked and that the PCC optimizes Gift Aid on donors collections as well as from the Gift Aid Small Donations Scheme as much as possible.

- In reviewing the PCC minutes for the year I noted that there was very little mention of the church Reordering Project, despite there being expenditure of over £160,000 in 2019. For such a large project I would have expected there to have been regular debates or agenda items outlining decisions that needed to be made, progress so far etc. Charity Commission guidance is that charity trustees, i.e. PCC members, have a fiduciary responsibility to manage and safeguard church assets and ensure any activity undertaken in the name of the PCC is reported on and there are sufficient safeguards in place to manage projects such as this and the PCC are kept fully informed.

Delegating without any accountability is not good practice and if anything was to go wrong PCC members could be personally liable. There is a concern the project could have been mismanaged or work not performed satisfactorily without such controls and balances; perhaps there could have been a small PCC sub-group set up with laid out terms of reference and formalized roles and responsibilities.