

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. JOHN THE BAPTIST, MEOPHAM

England & Wales - Charity number 1133014

Details

Other names ST. JOHN THE BAPTIST, MEOPHAM

Status Registered

Legal form Previously excepted

Registered 2009-11-30

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

Contact

Address St John the Baptist Church
Wrotham Road
Meopham
Gravesend
DA13 0AA

Phone 01474813106

Email admin@stjohnsmeopham.co.uk

Website STJOHNSMEOPHAM.CO.UK

Activities

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

Activities: Regular worship open to all. The provision of sacred space for personal prayer and contemplation. Pastoral work, including visiting the sick and the bereaved. Teaching of Christianity through sermons, courses and small groups. Promoting the whole mission of the church through provision of activities for senior citizens, parents & toddlers and other special needs groups.

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.
- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£96,022	£90,944	-	-
2023-12-31	£101,192	£95,074	-	-
2022-12-31	£93,832	£106,589	-	-
2021-12-31	£84,070	£105,455	-	-
2020-12-31	£86,977	£113,573	-	-

Trustees

Name	Role	Appointed
Derek Edward Shelbrooke		2025-04-02
Jacqueline Louise Hunter		2019-05-29
Janet Mary Richards		2025-04-02
Jennifer Mary Nash		2023-05-03
Keith Matthew Jones		2022-05-04
LINDA FRANCES LILLIAN SIMS		2015-04-08
PETER KETTLE		2018-04-15
Patricia Doris Shelbrooke		2023-05-03
REV ALYSON DAVIE		2014-06-29
ROGER Malcolm WISDOM		2012-10-29

Accounts

The Parochial Church Council of St. John the Baptist Church, Meopham.

TRUSTEES' ANNUAL REPORT FOR 2024

STRUCTURE, GOVERNANCE, AND MANAGEMENT

St John the Baptist Church is situated in Wrotham Road, Meopham in the County of Kent. It is part of the Diocese of Rochester within the Church of England.

The correspondence address is The Parish Office, St John's Centre, Wrotham Road, Meopham, Kent, DA13 0AA.

The Parochial Church Council (PCC) is a corporate body established by the Church of England. The PCC operates under the Parochial Church Councils (Powers) Measure 1956 and is a registered charity with the Charity Commission.

The method of appointment of PCC members is set out in the Church Representation Rules (2022 edition).

Membership

Members of the PCC (Trustees) are either ex officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules.

During 2024 and up to the date of this report, the following served as Trustees and Members of the PCC:

Ex-Officio Members:

The Revd Canon Alyson Davie	Rector/PCC Chairman/ Standing Committee	From June 2014
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Mr Peter Kettle	Licensed Lay Minister	From May 2021
Mrs Jenny Nash	Churchwarden	From May 2023
Mr Keith Jones Deanery	Synod Representative	From May 2023

Elected Members:

Mrs Jackie Hunter (from May 2019), Mrs Lila Reeves (from May 2022), Mrs Linda Sims (from April 2023), Mrs Pat Shelbrooke (from April 2023), and Mr Roger Wisdom (co opted from April 2024)

OBJECTIVES, ACTIVITIES, ACHIEVEMENTS, AND FUTURE PLANS

The PCC has the responsibility of co-operating with the incumbent in promoting, within the parish, the whole mission of the church - pastoral, evangelistic, social, and ecumenical.

It delivers public benefit through regular Sunday and weekday public worship and meetings for prayer. It also has responsibility for the teaching of Christianity and its values and the promotion of the mission of the Church. In addition, it seeks to give financial support to UK and overseas charities and missions.

It also has maintenance responsibilities for the St. John's Centre, which is a resource available for use by parishioners and residents.

The PCC met on 7 occasions during the year. These included 6 regular meetings, plus a short meeting to appoint officers following the 2024 APCM.

The PCC is supported by several Development and Task Groups which form part of the working structure of the PCC.

Standing Committee

This is the only committee required by Church regulations. It has the authority to transact the business of the PCC between its meetings, subject to any directions given by the PCC.

Development Groups Terms of Reference

To review the conduct, development, and strategy of their field of responsibility and to make recommendations to the PCC.

Buildings Development Group

The Church and the St. John's Centre continue to remain in a reasonable state of repair. General maintenance to both buildings is undertaken by members of the Buildings Development Group with assistance from specialist contractors where necessary.

Our thanks are due to those who have over the years given their time and efforts to clean the church. Due to the ageing congregation this is no longer possible and the work will now be undertaken by the Centre cleaner.

A small dedicated team operate the sound system for church services, weddings, funerals, concerts and outside hirers and their continued support is very much appreciated.

The Flower arranging team continue to provide displays for all the annual seasonal activities as well as throughout the year and again our thanks are due for their support and commitment.

The St. John's Centre is in regular use. A new Fire Alarm system was installed as the old system was obsolete and did not meet current legislation.

The car park was in a very poor state of repair but due to the generosity of a local business this has undergone a complete refurbishment with tarmac being laid to the entrance from the road, edging supplied around the perimeter of the carpark and the whole area re-surfaced with shingle. This has made a huge impact on the safety of the car park for pedestrians and enhanced the presentation of the site generally.

The PCC has additionally been able to obtain the services of the Community Payback Scheme which provides a supervisor and team of workers every Saturday from 8.30am to 2.30pm. The clearance work that they have undertaken has made a significant impact on the site generally with overgrown areas being cleared and the south boundary fence reinstated. This service will continue for the foreseeable future and further improvements to the site are planned.

The open churchyard continues to be maintained by a contractor who provides an excellent service. The Garden of Remembrance is voluntarily maintained.

There are many jobs that are voluntarily undertaken to keep both the Church and the Centre running safely and smoothly and in so doing contribute significantly in helping to save money given the financial challenges.

Thanks are due to the members of the Buildings Group for the work they undertake in maintaining the overall fabric of the Church and Centre - Gordon Dickins, Dennis Fairweather, Alan Forman, Jeff Richards, Linda Sims and Roger Wisdom.

Worship Mission & Ministry Development Group

This group considers and advises on the strategy and development of worship, mission and ministry in the life of the Church.

It met formally twice in 2024, but with conversations throughout the year with PCC members and others we have continued to take a Big Picture look at the ministry, outreach, and worship in our churches to help plan and foster our day-to-day activities and keep them focussed upon 'Knowing Jesus and making Jesus known'.

Baptisms and Weddings.

In 2024 there were four baptisms and one wedding held at St John's.

Funerals continued throughout 2024. We held seventeen funerals either in St John's or on behalf of St John's at local crematoria. There were thirteen burials of cremated remains.

Outreach

Meopham Carers Support Group grows from strength to strength and meets weekly apart from the occasional break throughout the year.

With St John's Church and Centre right in the middle of Meopham we do our best to create and strengthen links with all members of the community. One key feature of this is the Friday afternoon Community Cafe in the St John's Centre, which has been in operation since September 2019. This is a friendly place for tea, home-made cakes, and chat. There are regular visits from organisations providing help and advice. We have continued our links with Meopham Community Academy with school visits to the church, Christmas and Easter events and occasional assemblies. 2024 saw the Sunday Afternoon Club meet most months building links with the families with whom we have contact.

Pastoral Care

Services of Holy Communion and visits in Residential Homes (The Chestnuts, Holywell Park and Russell Court) and Home Communion took place when requested. We continue to keep in touch with congregation members who are now housebound and other contacts by email and telephone with visits when appropriate.

Task Groups

Task Groups are formed to report to the full PCC on any matters which they have been specifically asked to consider. The Outward Giving task group formed in 2019 and continued its work into 2024

GIFT AID CO-ORDINATOR'S REPORT for year ending 31/12/24

Income from Giving for unrestricted use

	2024	2023
	£	£
Monthly regular giving	30,545	29,806
Tax recoverable	7,886	8,705
Income where tax not recoverable	2,580	3,011
Open Plate collections	1,615	1,943
Sundry donations	5,368	3,911

The number of people making regular donations during the year remained at 40 with all but 4 being eligible for Gift Aid. There were some increases to the regular payments during the year which were most welcome. The alternative regular method of giving, The Parish Giving Scheme, is still only being used by one donor. In July 2024 the PCC was addressed by the Generous Giving Advisor to the Diocese, and it was agreed that a service dedicated to giving would be held in March 2025 where both schemes would be promoted.

People

Allison Merry continued as our Parish Administrator and we employ Wendy Martin as our cleaner. It is a real privilege to have the services of James Brown and Paul Lee to help us on a regular basis playing organ and piano for which we are very thankful.

We are also thankful to Peter Kettle who serves as Licensed Lay Minister across the benefice. Clive Adams continues to serve the benefice as a Reader with Permission to Officiate.

Church Membership and Attendance

All are welcome to attend our services. In 2024 there were 79 parishioners on the Church Electoral Roll.

Average Sunday attendance counted at services held across each week in the month of October 2024 was 50 adults and 3 children. Average attendance at midweek services was 8 adults. Easter 2024 attendance was 71. Christmas 2024 attendance over all Christmas Services was 219. These included members of St Mildred's Nurstead congregation and 75 adults and 50 children who attended the Crib Service on Christmas Eve afternoon.

Alyson handed over the role of Area Dean at the end of 2023 and continued to serve in her principal roles as Rector of Meopham with Nurstead and as Priest in Charge of Cobham with Luddesdowne & Dode, alongside The Revd Pam Davies who was licensed to all four churches as Associate Minister.

Cobham Deanery Synod 2024.

Deanery Synod was due to continue with its three meetings a year format but the Summer meeting was cancelled.

The first meeting, in February, was held in Ash Village Hall. The newly appointed Area Dean, The Rev'd Helen Reeves, welcomed everyone to the meeting. She then presented her predecessor, Alyson, and the Associate Area Dean, Elizabeth, with thank you gifts for their leadership during their five-year tenure. The main feature of the agenda was a discussion on 'It's your Deanery Synod' where the attendees divided up into small groups and were asked to consider four questions. *How can we make a difference as a Deanery Synod? How is the Deanery Synod represented in our individual churches? What do we want from our Deanery Synod? And Where are we now and where could we be?* The groups then reported back and the responses were tabulated for future reference. The rest of the meeting comprised a prayer time and the usual Deanery and Parish reports.

The October meeting was held in the Fawkham & Hartley Church Centre. After a welcome the first item on the agenda was to be the consideration of a motion from Ash PCC to be presented by George Pender. The motion concerned the conviction of Christian Preacher Stephen Green for breaching a public spaces protection order in the London Borough of Ealing for the 'crime' of peacefully praying and preaching the gospel in the vicinity of an abortion clinic whilst holding a placard carrying a quote from Psalm 139 vs 13-14. He had also been forced to pay costs of over £2,000. The call will be to repeal the law(s) which allowed this conviction to happen or, failing that, for others to receive a trial by jury. The motion was passed with only one against and one abstention. The other item of note was the changes to the Cobham Deanery. The parishes of Istead Rise and Southfleet had been moved to the new Deanery of Swanscombe leaving Cobham Deanery very small. It had been suggested that the rest of the RNWK Group should be split up but the Bishop had decide to leave things as they were for now. A general discussion followed and it was felt that as the Group worked well together it should be kept together whatever the future held. Further thoughts on the matter would be discussed at a future Synod meeting in 2025. The meeting then followed the normal practice of prayer and reports.

Risk Management

We regularly review the systems, policies and procedures that are in place to manage the risks that may have an impact upon the mission and ministry of the church in the parish.

Our financial policies and procedures comply with the requirements of the Statement of Recommended Practice for Charities (SORP 2015).

During the year, we have continued to operate withour Safeguarding Policies for children and adults when they are vulnerable. Further, the PCC complies with the legal duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 (to have due regard to guidance issued by the House of Bishops on matters relating to the safeguarding of children and vulnerable adults).

Safeguarding training, DBS checking and our involvement in the Diocesan Past Cases Review have all proceeded as and when needed.

We have an established Fire Risk Assessment which continues to be updated as necessary. We have an established Lone Working Policy and regularly review our security.

Financial Review for annual report

The financial statements for the year ended 31 December 2024 show a surplus for the year of £5,339 giving total reserves of £230,095 reflecting controlled expenditure given the level of income received. We benefitted substantially in 2024 from an anonymous donor that enabled the clearance, re-landscaping of the car park and tarmac to the entrance. The work of the Community Pay Back team has been gratefully appreciated with the overgrown vegetation within the church grounds being cleared to great effect.

The balance sheet is improving with net current assets of £120,924 up from £110,296 last year. The fixed assets are reducing with depreciation but the surplus for the year is reflected in the improved cash position.

There are 4 main types of reserve and the movement in each reserve is explained as follows:

1. Unrestricted funds. These funds are not restricted to a specific element of the charity. As at 31 December 2024 the movement was a result of income of £93,077 with expenditure of £82,182 leaving a surplus of £10,895 in the year.
 - a. Regular monthly planned giving donations was only £511 down on last year
 - b. Legacies received were £4,000 down on 2023 but sundry income and donations were £1,457 higher.
 - c. The St Johns centre was well used in the year and hire income together with the agreement with Meopham Parish Council brought in £24,746 towards the running costs.
 - d. Fund raising activities were lower after a pro active period the year before.
 - e. We received funds from The Friends of Meopham Church to replace the Monitor in the Church. In the prior year we received insurance funds from a claim for damage to the centre wall and funds from The Friends of Meopham Church to mend the Bell clappers.
 - f. Total expenditure remained at the reduced levels from 2023 principally because of a reduction to the amount paid to the Diocese Common Fund for the parish share and also outward giving. Spend increased on fuel and running costs due to the higher unit costs and a result of the greater usage of the church and centre.
2. Restricted funds. The restricted fund is the net value of the St Johns Centre that is being reduced each year by the annual depreciation charge for the Centre. This fund will always show an annual deficit and there is no cash reserve for use relating to this fund.
3. Designated funds. These funds have been allocated for specific expenditure by the PCC. There has been a decrease in the year of £159 as we benefited from the higher bank base rate interest receipts off-setting the depreciation costs and lower expenditure on landscaping.
4. Endowment funds. The funds were specified for a specific purpose by the donor and are held through the Diocese and CCLA and can only be redesignated with approval from the Charity Commission depending on value. As at 31 December 2024 the market value of the funds had increased from 2023 by £261 there had been no other movement.

Reserves Policy

The PCC long term policy is to maintain a balance of unrestricted funds, not otherwise committed equal to three months' worth of running costs. If 2025 continues returns a surplus this policy will be near achievement. The PCC continue to monitor income and expenditure and review ways to improve income streams and reduce costs so that the policy can be maintained.

Approved by the Parochial Church Council on 19 March 2025
and signed on its behalf by:

The Revd. Canon Alyson Davie

Rector: Meopham with Nurstead
PCC Chairman.

St. John the Baptist Church Meopham

Financial Statements of the Parochial Church Council (The Trustees) For the Year Ended 31st December 2024

Registered Office & Correspondence Address:

The Parish Office
Wrotham Road, Meopham
DA13 0AA

Rector and PCC Chairman

The Revd. Canon Alyson Davie
The Rectory, Shipley Hills Road, Meopham
DA13 0AD

Bankers:

Santander PLC
Bootle, Merseyside
L30 4GB

Independent Examiner:

Philip Bradley FCA
Bradley & Co Limited
4B Christchurch House, Beaufort Court
Rochester ME2 4FX

Registered Charity No: 1133014

The Parochial Church Council of St John the Baptist Meopham
Statement of Financial Activities
For the Year Ended 31st December 2024

		Unrestricted Funds	Restricted Funds	Endowment Funds	Designated Funds	TOTAL FUNDS 2024	TOTAL FUNDS 2023
	Note	£	£	£	£	£	£
INCOME							
Donations and Legacies	2(a)	48,994	0	0	0	48,994	52,376
Fundraising & Trading Activities	2(b)	1,065	0	0	0	1,065	3,681
Income from Church Activities	2(c)	40,745	0	0	0	40,745	36,226
Income from Investments	2(d)	308	0	0	2,945	3,253	2,110
Other Income	2(e)	1,965	0	0	0	1,965	6,799
TOTAL INCOME		93,077	0	0	2,945	96,022	101,192
EXPENDITURE							
Mission and Charitable Giving	3(a)	3,000	0	0	0	3,000	3,000
Support costs	3(b)	18,773	0	0	0	18,773	16,612
Expenditure on Church Activities	3(c)	59,792	5,658	0	3,104	68,554	68,210
Expenditure on Raising Funds	3(d)	251	0	0	0	251	954
Other Expenditure	3(e)	366	0	0	0	366	6,298
TOTAL EXPENDITURE		82,182	5,658	0	3,104	90,944	95,074
NET SPEND BEFORE TRANSFERS		10,895	(5,658)	0	(159)	5,078	6,118
TRANSFERS BETWEEN FUNDS	12	0	0	0	0	0	0
NET INCOME/SPEND BEFORE INVESTMENT MOVEMENT		10,895	(5,658)	0	(159)	5,078	6,118
GAIN/(LOSS) ON INVESTMENT ASSETS		0	0	261	0	261	959
NET MOVEMENT IN FUNDS (LOSS)		10,895	(5,658)	261	(159)	5,339	7,077
Balances Brought Forward at 1st January 2024		31,635	97,093	11,242	84,786	224,756	217,679
TOTAL PARISH FUNDS CARRIED FORWARD	12	£42,530	£91,435	£11,503	£84,627	£230,095	£224,756

The notes on pages 4 to 12 form part of these accounts.

**The Parochial Church Council of St John the Baptist Meopham
Balance Sheet as at 31st December 2024**

	Note	2024 £	2023 £
FIXED ASSETS			
Tangible Fixed Assets:			
Fixtures, Fittings and Equipment	5(a)	4,662	4,310
St. John's Centre	5(b)	93,006	98,908
		97,668	103,218
Investment Assets	6	11,503	11,242
TOTAL FIXED ASSETS		109,171	114,460
CURRENT ASSETS			
Debtors	7	2,959	5,020
Short term deposits	8	62,196	59,250
Cash at bank and in hand	9	62,796	51,495
		127,951	115,765
LIABILITIES:			
Amounts falling due within one year	10	(7,026)	(5,469)
NET CURRENT ASSETS		120,925	110,296
TOTAL NET ASSETS		£230,095	£224,756
FUNDS			
Unrestricted	12	42,530	31,635
Restricted	12	91,435	97,093
Designated	12	84,627	84,786
Endowment	12	11,503	11,242
TOTAL FUNDS	12	£230,095	£224,756

Approved by the Parochial Church Council on the 19 March 2025 and signed on its behalf by:



The Revd. Canon Alyson Davie
Rector and PCC Chairman



Mrs J Hunter
Treasurer

The notes on pages 4 to 12 form part of these accounts.

The Parochial Church Council of St John the Baptist Meopham
Notes to the Financial Statements
For the Year Ended 31st December 2024

1. ACCOUNTING POLICIES

The financial statements have been prepared in accordance with applicable accounting standards; the 2017 Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS 102)); the Charities Act 2011; and Church Accounting Regulations 2006(2018 edition). The Parochial Church Council is a public benefit entity within the meaning of FRS102.

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

Funds

Endowment Funds held are capital in nature. The income arising from investment of the endowment may be used either as restricted or unrestricted funds depending upon the purpose for which the endowment was established.

Restricted Funds represent (a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest, and (b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be spent on the specific purpose for which they were given. Any balance remaining unspent at the end of each year is carried forward as a balance on that fund. A breakdown of the Restricted Funds can be found at Note 12.

Designated Funds or earmarked funds represent funds the PCC has ring fenced for a particular charitable project or has discretion on how these particular funds are spent. These are not funds available to spend on the general running of the charity. Our designated funds include: the sound system; church fixtures and fittings, church and churchyard repair and maintenance.

Unrestricted Funds are general funds which can be used for PCC ordinary business and charitable purposes.

Financial Statements

Income: Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the income to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. Dividends are accounted for when receivable; interest is accrued. All other income is recognised when it is receivable. All income is accounted for gross.

Expenditure: Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The Diocesan Contribution is accounted for when due. All expenditure is generally recognised when it is incurred and is accounted for gross.

Fixed Assets: Consecrated and benefice property is not included in the accounts in accordance with The Charities Act 2011, which took effect on the 14th March 2012. Hence the St John the Baptist Church has been excluded from the Balance Sheet. The buildings and contents are insured for £13.3m. All expenditure incurred during the year on consecrated or beneficed property, whether maintenance or improvements have been written off during the year.

Moveable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a Faculty for disposal are classified as inalienable property. They are listed in the church's inventory, which can be inspected at any reasonable time. For anything acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements. Items not included in the Faculty and acquired since 1st January 2001, have been capitalised and depreciated over their estimated useful economic lives on a straight line basis.

Equipment used in the church premises and the St John's Centre is depreciated on a straight-line basis over five years. Individual items of equipment with a purchase price of £300 or less are written off when the asset is acquired. The freehold property of the St John's Centre is depreciated on a straight line basis over 40 years.

Investments are included in the financial statements at market value at the year end.

The Parochial Church Council of St John the Baptist Meopham
Notes to the Financial Statements
For the Year Ended 31st December 2024

2 INCOME

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Designated Funds £	TOTAL FUNDS 2024 £	TOTAL FUNDS 2023 £
2 (a) Donations and Legacies						
<u>Planned Giving:</u>						
Gift Aid donations	30,545	0	0	0	30,545	29,806
Tax recoverable	7,485	0	0	0	7,485	7,619
Non Gift Aid donations	2,580	0	0	0	2,580	3,011
<u>Collections:</u>						
Open Plate	1,615	0	0	0	1,615	1,943
Tax recoverable	401	0	0	0	401	1,086
<u>Donations & Appeals:</u>						
Wall safe	2	0	0	0	2	7
Other donations	5,366	0	0	0	5,366	3,904
<u>Legacies</u>						
	1,000	0	0	0	1,000	5,000
	48,994	0	0	0	48,994	52,376
2 (b) Fundraising & Trading Activities:						
Social and other fundraising activities	1,065	0	0	0	1,065	3,681
Meopham Review	0	0	0	0	0	0
	1,065	0	0	0	1,065	3,681
2 (c) Income from Church Activities						
Fees receivable weddings/funerals	11,324	0	0	0	11,324	11,427
St John's Centre	24,746	0	0	0	24,746	20,799
Contribution from St Mildred's	4,675	0	0	0	4,675	4,000
	40,745	0	0	0	40,745	36,226
2 (d) Income from Investments						
Dividends and interest	308	0	0	2,945	3,253	2,110
	308	0	0	2,945	3,253	2,110
2 (e) Other Income						
Grants and contributions	1,965	0	0	0	1,965	6,799
	1,965	0	0	0	1,965	6,799
TOTAL INCOME	£93,077	£0	0	£2,945	£96,022	£101,192

The Parochial Church Council of St John the Baptist Meopham
Notes to the Financial Statements
For the Year Ended 31st December 2024

3 EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Designated Funds £	TOTAL FUNDS 2024 £	TOTAL FUNDS 2023 £
3 (a) Mission and Charitable Giving						
<u>Overseas Organisations:</u>						
Church Mission Society	1,000	0	0	0	1,000	1,000
ITOLWA - Kondoia	1,000	0	0	0	1,000	1,000
Total Overseas Organisations	2,000	0	0	0	2,000	2,000
<u>Home Giving:</u>						
L'Arche London	0	0	0	0	0	0
Gravesham Food bank	0	0	0	0	0	0
Autism South East	1,000	0	0	0	1,000	1,000
St Lukes	0	0	0	0	0	0
Total Given to UK Organisations	1,000	0	0	0	1,000	1,000
Total Mission and Charitable Giving	3,000	0	0	0	3,000	3,000

For 2021-2023 a new Outward giving plan was approved providing payments of up to 10% of giving subject to the bank balance. The plan has been extended to 2024 with a new plan being approved for 2025-2028.

The chosen charitable partners are:

Church Mission Society - supporting Andrew and Lisa Peart, Santa Cruz, Bolivia in their missionary work

ITOLWA - Kondoia, Tanzania to support life saving work to bring water and mission support to the region

Autism South East - to support families who live with Autism

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Designated Funds £	TOTAL FUNDS 2024 £	TOTAL FUNDS 2023 £
3 (b) Support Costs						
Printing, postage and stationery	2,870	0	0	0	2,870	2,850
Telephon, IT and broadband	2,440	0	0	0	2,440	2,152
Parish staff costs	13,463	0	0	0	13,463	11,610
Legal and professional fees	0	0	0	0	0	0
	18,773	0	0	0	18,773	16,612

The Parochial Church Council of St John the Baptist Meopham
Notes to the Financial Statements
For the Year Ended 31st December 2024 continued

3 EXPENDITURE CONTINUED

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Designated Funds £	TOTAL FUNDS 2024 £	TOTAL FUNDS 2023 £
3 (c) Church Activities Expenditure						
Church music, sound and vision	858	0	0	120	978	1,613
Heat, light and power	6,560	0	0	83	6,643	7,945
Buildings and contents insurance	7,319	0	0	0	7,319	6,589
Other church and churchyard expenditure	2,630	0	0	2,657	5,287	7,513
Major building and grounds refurbishment	2,597	0	0	0	2,597	1,945
Clergy and Rectory costs and expenses	4,627	0	0	0	4,627	1,879
Visiting clergy services cover	219	0	0	0	219	96
St John's Centre running costs	14,574	5,658	0	244	20,476	22,302
Parish contribution and fees to Diocese	20,019	0	0	0	20,019	17,570
Welfare, worship and learning	389	0	0	0	389	758
	59,792	5,658	0	3,104	68,554	68,210
3 (d) Expenditure on Raising Funds						
Social and other fundraising activities	251	0	0	0	251	954
	251	0	0	0	251	954
3 (e) Other Expenditure						
Grants and contributions	366	0	0	0	366	6,298
	366	0	0	0	366	6,298
TOTAL EXPENDITURE	£82,182	£5,658	0	£3,104	£90,944	£95,074

4 STAFF AND TRUSTEE COSTS AND EXPENSES

	2024 £	2023 £
Staff Salaries	17,910	16,808
Pension Costs	419	357
	£18,329	£17,165

During the year the PCC employed a Parish Administrator and Office Cleaner. The stipend of the Rector was met by the Diocese of Rochester and the PCC made a contribution towards clergy costs.

One Trustee (2023 - 1) claimed reimbursement of expenses during the year. The amount paid was £1,259 (2023 - £1,172).

The Parochial Church Council of St John the Baptist Meopham
Notes to the Financial Statements
For the Year Ended 31st December 2024 continued

5 FIXED ASSETS

5 (a) Equipment

	2024			2024 Total £	2023 Total £
	Audio Visual and Music £	Electronic Equipment £	Other Equipment £		
Cost					
At 1st January, 2024	36,227	8,065	22,299	66,591	72,905
Additions	2,116	1,487	0	3,603	0
Disposals	0	0	0	0	(6,314)
At 31st December, 2024	38,343	9,552	22,299	70,194	66,591
Depreciation					
At 1st January, 2024	36,227	7,945	18,109	62,281	65,395
Charge for the year	317	194	2,740	3,252	3,200
Disposals	0		0	0	(6,314)
At 31st December, 2024	36,544	8,139	20,849	65,532	62,281
Net Book Value					
At 31st December, 2024	£1,799	£1,413	£1,450	£4,662	£4,310
At 31st December, 2023	£0	£120	£4,190	£4,310	£7,510

5 (b) Land and Buildings (St John's Centre)

	2024			2024 Total £	2023 Total £
	Freehold Land £	Building at Cost £	Bell Tower Cost £		
Cost					
At 1st January, 2024	711	226,322	2,436	229,469	229,469
Additions	0	0	0	0	0
At 31st December, 2024	711	226,322	2,436	229,469	229,469
Depreciation					
At 1st January, 2024	0	130,134	427	130,561	124,659
Charge for year	0	5,658	244	5,902	5,902
At 31st December, 2024	0	135,792	671	136,463	130,561
Net Book Value					
At 31st December, 2024	£711	£90,530	£1,765	£93,006	£98,908
At 31st December, 2023	£711	£96,188	£2,009	£98,908	£104,810

6 INVESTMENT ASSETS

	2024 £	2023 £
Market Value		
At 1st January	11,242	10,283
Net profit/(loss) on revaluation	261	959
At 31st December	£11,503	£11,242

All of the investments originated from Endowments and the stocks held are:

	2024 £	2023 £	
300 The Central Board of Finance Income Shares	Golding Bird	6,937	6,782
191 The Central Board of Finance Income Shares	Tall Bells	4,416	4,318
£100 3% Metropolitan Water Stock	Cogswell Graves	150	142
		£11,503	£11,242

The Parochial Church Council of St John the Baptist Meopham
Notes to the Financial Statements
For the Year Ended 31st December 2024 continued

7 DEBTORS	2024	2023
	£	£
Tax recoverable (Gift Aid)	2,098	2,793
Other debtors	861	2,227
	<u>£2,959</u>	<u>£5,020</u>

8 SHORT TERM DEPOSITS	Designated	Restricted	Unrestricted	Total Funds	Total Funds
	Funds	Funds	Funds	2024	2023
	£	£	£	£	£
Rochester Diocesan Bd of Finance - Church Repair Fund	11,082	0	0	11,082	10,713
CCLA Church of England Deposit - Lillian Oliver Legacy	38,331	0	0	38,331	36,399
CCLA Church of England Deposit - David Gardner Legacy	12,781	0	0	12,781	12,137
CCLA Church of England Deposit - No 2 Account	2	0	0	2	2
	<u>£62,196</u>	<u>0</u>	<u>£0</u>	<u>£62,196</u>	<u>£59,250</u>

Designated Funds include short term cash deposits set aside to fund building work. The last Quinquennial inspection of the church building was carried out in 2021 and received in January 2022. The inspection recommendations for minor repair and survey work to be carried out within 5 years. All works should be completed in the timescale required.

9 CASH AT BANK AND IN HAND	2024	2023
	£	£
Bank	62,705	51,290
Cash in hand	91	205
	<u>£62,796</u>	<u>£51,495</u>

The balance held in the bank includes £4,564 drawdown from the Lillian Oliver fund for repair work to the Louvres £16,477 designated funds from Golding Bird and £313 designated funds for charity collections

10 LIABILITIES - AMOUNTS FALLING DUE WITHIN ONE YEAR	2024	2023
	£	£
Accrued expenses	3,712	3,564
Other deferred income - wedding deposits	200	200
DBF fees to Diocese	653	792
Charity collection awaiting payment - Poverty & Hope and Itolwa	1,048	338
Charity collection awaiting payment - other	492	-25
Payroll taxes and pension contributions due not paid	921	601
	<u>£7,026</u>	<u>£5,470</u>

The Parochial Church Council of St John the Baptist Meopham
Notes to the Financial Statements
For the Year Ended 31st December 2024 continued

11 ANALYSIS OF NET ASSETS BY FUND

Balance Sheet Funds Held	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Designated Funds £	Total 2024 £	Total 2023 £
Tangible Fixed Assets	0	91,241	0	3,215	94,456	103,218
Investment Assets	0	0	11,503	0	11,503	11,242
Net Current Assets	42,530	194	0	81,412	124,136	110,296
	£42,530	£91,435	£11,503	£84,627	£230,095	£224,756

12 FUNDS

	Balance at 01/01/2024 £	Income £	Outgoings £	Investment Gains/ (Losses) £	Transfer Between Funds £	Balance at 31/12/2024 £
Restricted Funds:						
Mission, ministry & youth	194	0	0	0	0	194
St John's Centre land & buildings	96,899	0	-5,658	0	0	91,241
Restricted Total	£97,093	£0	-£5,658	£0	£0	£91,435
Designated Funds :						
David Gardner legacy (capital items)	14,182	644	-120	0	0	14,706
Lillian Oliver legacy (repairs and maintenance)	34,999	1,932	-84	0	0	36,847
Arthur Fitz-Simon legacy	1,000	0	0	0	0	1,000
Dorothy Bolton legacy	500	0	0	0	0	500
Elizabeth Bugg legacy	3,344	0	-1,996	0	0	1,348
Choir Fund	944	0	0	0	0	944
Sound System	110	0	0	0	0	110
Quinquennial Report	10,591	369	0	0	0	10,960
Church Gas Boiler	660	0	-660	0	0	-
Bell Tower Louvres	2,009	0	-244	0	0	1,765
Golding Bird	16,447	0	0	0	0	16,447
Outward giving	0	0	0	0	0	-
Designated Total	£84,786	£2,945	-£3,104	£0	£0	£84,627
Endowment Funds	£11,242	£0	£0	£261	£0	£11,503
Unrestricted Funds	£31,635	£93,077	-£82,182	£0	£0	£42,530
TOTAL FUNDS	£224,756	£96,022	-£90,944	£261	£0	£230,095

The Parochial Church Council of St John the Baptist Meopham
Notes to the Financial Statements
For the Year Ended 31st December 2024 continued

13 PRIOR YEAR COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Designated Funds £	Total Funds 2023 £	Total Funds 2022 £
INCOME						
Donations and Legacies	52,376	0	0	0	52,376	51,071
Fundraising & Trading Activities	3,681	0	0	0	3,681	8,030
Income from Church Activities	36,226	0	0	0	36,226	30,240
Income from Investments	1,810	0	0	300	2,110	963
Other Income - Insurance Claim	6,799	0	0	0	6,799	3,528
TOTAL INCOME	100,892	0	0	300	101,192	93,832
EXPENDITURE						
Mission and Charitable Giving	3,000	0	0	0	3,000	2,105
Support costs	16,612	0	0	0	16,612	16,644
Expenditure on Church Activities	55,413	5,658	0	7,139	68,210	78,024
Expenditure on Raising Funds	954	0	0	0	954	8,286
Other Expenditure - Insurance Claim	6,298	0	0	0	6,298	1,530
TOTAL EXPENDITURE	82,277	5,658	0	7,139	95,074	106,589
NET INCOME/SPEND BEFORE TRANSFERS	18,615	(5,658)	0	(6,839)	6,118	(12,757)
TRANSFERS BETWEEN FUNDS	0	-	0	-	0	0
NET INCOME/SPEND BEFORE INVESTMENT GAINS	18,615	(5,658)	0	(6,839)	6,118	(12,757)
GAIN ON INVESTMENT ASSETS	0	0	959	0	959	(1,351)
NET MOVEMENT IN FUNDS	£18,615	(£5,658)	959	(£6,839)	£7,077	(£14,108)
Balances Brought Forward at 1st January 2023	13,020	102,751	10,283	91,625	217,679	231,787
TOTAL PARISH FUNDS CARRIED FORWARD	£31,635	£97,093	£11,242	£84,786	£224,756	£217,679

Independent Examiner's Report to the Parochial Church Council of St John the Baptist Church, Meopham

This report on the financial statements of the PCC for the year ended 31st December, 2024, which are set out on pages 2 to 11 is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ("the Regulations") and section 145 of the Charities Act 2011 ("the Act").

Respective responsibilities of the PCC and the Examiner

It is my responsibility to:-

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general directions given by the Charity Commission (under section 145 (5) (b) of the Charities Act
- to state whether particular matters have come to my attention.

As members of the PCC you are responsible for the preparation of the financial statements; you consider that no audit is required under section 144 of the Charities Act 2011 and that an independent examination is needed.

Basis of this report

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. Its 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

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 Charities Act; and

to prepare accounts, which accord with the accounting records and comply with the accounting requirements of the Charities Act

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.



Philip Bradley FCA
Bradley & Co Limited
4B Christchurch House, Beaufort Court
Rochester ME2 4FX

Date: 19th March 2025

Independent Examiner's Report to the Parochial Church Council of St John the Baptist Church, Meopham

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Philip Bradley FCA
Bradley & Co Limited
4B Christchurch House, Beaufort Court
Rochester ME2 4FX

Date: 19th March 2025

Accounts

The Parochial Church Council of St. John the Baptist Church, Meopham.

TRUSTEES ANNUAL REPORT FOR 2022

STRUCTURE, GOVERNANCE, AND MANAGEMENT

St John the Baptist Church is situated in Wrotham Road, Meopham in the County of Kent. It is part of the Diocese of Rochester within the Church of England.

The correspondence address is The Parish Office, St John's Centre, Wrotham Road, Meopham, Kent, DA13 0AA.

The Parochial Church Council (PCC) is a corporate body established by the Church of England. The PCC operates under the Parochial Church Councils (Powers) Measure 1956 and is a registered charity with the Charity Commission.

The method of appointment of PCC members is set out in the Church Representation Rules (2022 edition).

Membership

Members of the PCC (Trustees) are either ex officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules.

During 2022 and up to the date of this report, the following served as Trustees and Members of the PCC:

Ex-Officio Members:

The Revd Canon Alyson Davie	Rector/PCC Chairman/ Standing Committee	From June 2014
Mr Peter Kettle	Licensed Lay Minister	From May 2021
Mrs Jill Kettle	Churchwarden	From April 2021
Mrs Jan Richards	Churchwarden	From May 2022
Mrs Veronica Rees	Deanery Synod Representative	From July 2019
Mrs Jenny Wood	Deanery Synod Representative	From April 2020

Elected Members:

Mrs Ruth Blake (from September 2020), Mrs Anne Crouch (from September 2020), Mr Dennis Fairweather (from September 2020), Mrs Jackie Hunter (from May 2019), Mr Keith Jones (from May 2022) Mrs Lila Reeves (from May 2022) Mrs Linda Sims (from June 2022,) and Mr Roger Wisdom. (from April 2021)

OBJECTIVES, ACTIVITIES, ACHIEVEMENTS, AND FUTURE PLANS

The PCC has the responsibility of co-operating with the incumbent in promoting within the parish the whole mission of the church - pastoral, evangelistic, social, and ecumenical.

It delivers public benefit through regular Sunday and weekday public worship and meetings for prayer. It also has responsibility for the teaching of Christianity and its values and the promotion of the mission of the Church. In addition, it seeks to give financial support to UK and overseas charities and missions.

It also has maintenance responsibilities for the St. John's Centre, which is a resource available for use by parishioners and residents.

The PCC met on 7 occasions during the year. These included 6 regular meetings, plus a short meeting to appoint officers following the 2022 APCM.

The PCC is supported by several Development and Task Groups which form part of the working structure of the PCC.

Standing Committee

This is the only committee required by Church regulations. It has the authority to transact the business of the PCC between its meetings, subject to any directions given by the PCC.

Development Groups

Terms of Reference

To review the conduct, development, and strategy of their field of responsibility and to make recommendations to the PCC.

Worship Mission & Ministry Development Group

This group considers and advises on the strategy and development of worship, mission, and ministry in the life of the Church.

It met 3 times as a group in 2022 and following on from our work together in November 2021 and building on Matthew 28 v 19,20, we used the strapline 'Knowing Jesus and Making Jesus Known', to help develop our strategy, as a benefice. Taking a Big Picture look at the ministry, outreach, and worship in our churches to help plan and foster our day-to-day activities and keep them focussed upon 'making disciples'.

Baptisms and Wedding. In 2022 seven children under five years old were baptised and at a Confirmation Service on 22 May 2022, two children over five years old and one adult were baptised. The adult was also confirmed alongside two adults from Nurstead and one person from a neighbouring parish. Seven weddings were held in St John's in 2022.

Funerals continued throughout 2022 most returning to a service in church or crematorium. We held nine funerals and thirteen burials of cremated remains.

Outreach

Meopham Carers Support Group grows from strength to strength and meets weekly apart from the occasional break throughout the year.

With St John's Church and Centre right in the middle of Meopham we do our best to create and strengthen links with all members of the community. One key feature of this is the Friday afternoon Community Cafe in the St John's Centre, which has been in operation since September 2019. This is a friendly place for tea, home-made cakes, and chat. There are regular visits from organisations providing help and advice. Following the reduction in Covid restrictions we have renewed our links with Meopham Community Academy with school visits to church, Christmas and Easter events and occasional assemblies. 2022 saw The Sunday Afternoon Club meet almost monthly building links with the families with whom we have contact.

Pastoral Care

Services of Holy Communion in Residential Homes and Home Communions were reinstated in 2022. We continue to keep in touch with congregation members who are now housebound and other contacts by email and telephone with occasional visits when appropriate.

Task Groups

Task Groups are formed to report to the full PCC on any matters which they have been specifically asked to consider. The Outward Giving task group formed in 2019 and continued its work into 2022.

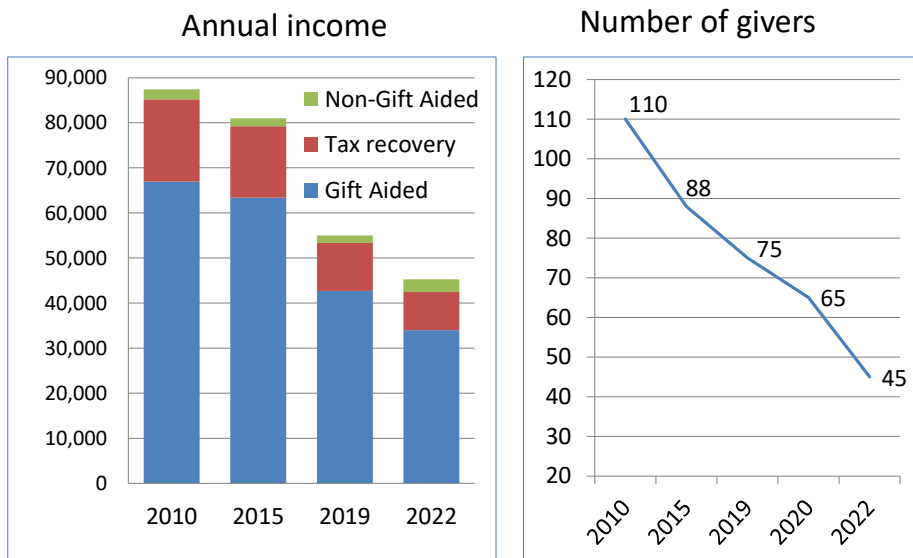
Gift Aid Co-Ordinator's Report for year ending 31/12/22

Income from Giving for unrestricted use	2022	2021
	£	£
Standing orders, direct debits and cheques	33,999	33,896
Tax recoverable on income	9,533	8,741
Income from which gift aid cannot be claimed	2,950	2,820
Open plate collections	1,299	432
Sundry donations	3,420	2,561

At the start of the year there were 50 people who made regular donations either by standing order or by cheque, the majority of which were eligible for Gift Aid. During the year the number of regular givers fell to 45. Some increases in regular payments were gratefully received however there will

be a fall in the year to 31 December 2023 without new givers or further increases by existing givers. The Diocese has set up a Parish Giving Scheme which is an alternative method of managing payments and is now starting to be used for regular giving. During the year regular services started to get back to pre-Covid levels and with the introduction of a contactless card payment machine open plate and sundry donations recovered.

St John's Planned Giving numbers



People

Allison Merry continued as our Parish Administrator and we continued to employ Wendy Martin our cleaner.

Without a permanent organist, it continues to be a real privilege to have the services of James Brown and Paul Lee to help us on a regular basis for which we are very thankful.

The Revd Don Gilkes continued to support our two churches in leading and preaching for Sunday worship regularly throughout 2022.

We are also thankful to Peter Kettle who serves as Licensed Lay Minister across the benefice and continues with training in specific areas of ministry, also Clive Adams who continues to serve the benefice as a Reader with Permission to Officiate.

Jennifer Giles and Veronica Rees retired from their roles as Pastoral Assistant and Evangelist in mid 2022, but both have continued to exercise care, witness, and ministry throughout the parishes in the benefice.

Church Membership and Attendance

All are welcome to attend our services. In 2022 there were 81 parishioners on the Church Electoral Roll. Of those 28 were not resident within the parish.

Average Sunday attendance counted at services held across each week in the month of October 2022 was 48.

Easter 2022 attendance was 71. Christmas 2022 attendance was 86 over Christmas Eve Communion and Christmas Day. This included members of St Mildred's Nurstead congregation. 125 adults and children attended the Crib Service on Christmas Eve afternoon.

Alyson continued to serve as Area Dean of Cobham Deanery alongside her principal role as Rector of Meopham with Nurstead. In December 2022 she was also licensed as Priest in Charge of Cobham with Luddesdowne & Dode, alongside The Revd Pam Davies who was licensed to all four churches as Associate Minister.

There will be a Welcoming & Commissioning Service at Cobham Parish Church in January 2023.

Cobham Deanery Synod 2022.

There were three very different meetings during 2022.

There were two talks at the first in February. The first by the Rev Dylan Turner, Growth Enabler in the Diocese, reported that the Church is not good at planning ahead in the medium term, even before the pandemic. Challenges including holes in the roof or setting up choral sponsorships! A recommendation suggested bringing in a fresh pair of eyes to see what can be achieved.

This was followed by a very worthwhile talk by Rev Helen Reeves with Power Point on Vocations within the Church, giving contacts should anyone be interested in further information.

The July meeting was more of a social occasion open to everyone, hosted by Ash Church, A Pudding Garden Party. A delicious array of deserts donated by those who attended, were much enjoyed by all. It was interesting to exchange views and ideas with other members.

The third meeting hosted by St John's with Nurstead was held in October inviting members from Cobham, Gravesend, and Dartford Synods to '**Meet the Bishop**', Dr Jonathan Gibbs, the new Bishop of Rochester who spoke of himself, previous appointments and his priorities Growth – Change – Serve.

St John's with Nurstead, hosted on 21st May the Deanery Confirmation Service. There were three baptisms and a confirmation from St John's. Two confirmations from St Mildred's plus one from another parish.

Risk Management

We regularly review the systems, policies and procedures that are in place to manage the risks that may have an impact upon the mission and ministry of the church in the parish.

Our financial policies and procedures comply with the requirements of the Statement of Recommended Practice for Charities (SORP 2015).

During the year, we have continued to operate within the bounds of our Safeguarding Policies for children and Adults when they are Vulnerable. Further, the PCC complies with the legal duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have due regard to guidance issued by the House of Bishops on matters relating to the safeguarding of children and vulnerable adults).

Safeguarding training, DBS checking and our involvement in the Diocesan Past Cases Review have all proceeded as and when needed.

We have an established Fire Risk Assessment which continues to be updated as necessary. We have an established Lone Working Policy and regularly review our security.

Financial Review

At the end of the year our accounts show total reserves of £217,679. A deficit of £14,108 (2021 – deficit of £16,695) for the year was recorded. To explain the deficit and utilisation of the 4 different types of reserve we need to look at them individually as follows:

1. Unrestricted Funds of £13,020 (2020 - £10,539). This year there was a small surplus of £2,481.

Total Income was up £16,012 for the following reasons:

- more weddings, funerals and hire income for the St John's Centre.
- we received a grant from the Diocese for £1,738 to help with energy costs and grants from The Friends of Meopham Church totalling £1,530 for work to the windows in the church and toilet repairs.
- fund raising activities included a Jazz concert, Boot Fair and Quiz evening.
- open plate, sundry donations and tax recovery were up £2,621.
- regular giving was consistent with 2021 as a result of an increase in the amount per person.

Total expenditure increased in the year by only £6 despite the significant increase in energy bills. Specific points to note are:

- outward giving of £3,000 was paid but as a remaining accrual of £895 was utilised the cost in the accounts is lower.
- a reduction in payments to the Diocese for Parish Share and statutory fees of £5,972.
- the costs of running the St John's Centre increased by £2,178 as no furlough funds were received and energy costs were higher.
- church light and heat increased by £2,905, actually £4,643 as the energy grant reduced the overall cost.
- we were able to utilise £5,030 of the designated funds to pay for the tree work required in the church grounds and churchyard which would otherwise have reduced the restricted reserves.

The net cost of the production of The Meopham Review was £2,750 in 2022 and the loss, on top of the losses in the prior 2 years required us to take the difficult decision not to continue its production after December 2022.

2. Restricted Funds of £102,751 (2021 - £108,409). These funds always show a loss of £5,658 as it relates to the annual charge for the depreciation of the St John's Centre buildings. There is no cash reserve available for use.
3. Endowment funds £10,283 (2021 - £11,634). The market value of our Endowment Funds, reduced by £1,351 (2021 increase in £4,690) and the market value will continue to depend on the financial markets. The Endowment Funds represent investments held in perpetuity unless they are redesignated with approval of the Charity Commission. The funds are held through the Diocese and CCLA.
4. Designated Funds £91,625 (2021 - £101,205). These funds are allocated for specific expenditure by the PCC. The decrease in the year are costs incurred to maintain and fell trees and depreciation of assets purchased using designated funds which means the cash resources are lower than the designated funds.

Reserves Policy

The PCC long term policy is to maintain a balance of unrestricted funds, not otherwise committed, equal to three months' worth of running costs expenditure. With the shortfall in income this policy cannot currently be achieved.

For 2022 our unrestricted reserves at the year-end had improved from £10,539 to £13,020. The three-month target figure should be in the region of £35,000 to get back to the level of Parish Share that we should be paying. The PCC continue to monitor income and expenditure and review ways to improve income streams and reduce costs so the policy can be maintained.

Jackie Hunter

Approved by the Parochial Church Council on 15th March 2023
and signed on its behalf by:

The Revd. Canon Alyson Davie
Rector: Meopham with Nurstead
PCC Chairman.

St. John the Baptist Church Meopham

Financial Statements of the Parochial Church Council (The Trustees) For the Year Ended 31st December 2022

Registered Office & Correspondence Address:

The Parish Office
Wrotham Road, Meopham
DA13 0AA

Rector and PCC Chairman

The Revd. Canon Alyson Davie
The Rectory, Shipley Hills Road, Meopham
DA13 0AD

Bankers:

Santander PLC
Bootle, Merseyside
L30 4GB

Independent Examiner:

Philip Bradley FCA
Bradley & Co Limited
4B Christchurch House, Beaufort Court
Rochester ME2 4FX

Registered Charity No: 1133014

The Parochial Church Council of St John the Baptist Meopham
Statement of Financial Activities
For the Year Ended 31st December 2022

		Unrestricted Funds	Restricted Funds	Endowment Funds	Designated Funds	TOTAL FUNDS 2022	TOTAL FUNDS 2021
	Note	£	£	£	£	£	£
INCOME							
Donations and Legacies	2(a)	51,071	0	0	0	51,071	54,700
Fundraising & Trading Activities	2(b)	8,030	0	0	0	8,030	7,235
Income from Church Activities	2(c)	30,240	0	0	0	30,240	21,163
Income from Investments	2(d)	963	0	0	0	963	972
Other Income	2(e)	3,528	0	0	0	3,528	0
TOTAL INCOME		93,832	0	0	0	93,832	84,070
EXPENDITURE							
Mission and Charitable Giving	3(a)	855	0	0	1,250	2,105	5,736
Support costs	3(b)	16,644	0	0	0	16,644	17,756
Expenditure on Church Activities	3(c)	64,036	5,658	0	8,330	78,024	73,363
Expenditure on Raising Funds	3(d)	8,286	0	0	0	8,286	8,600
Other Expenditure	3(e)	1,530	0	0	0	1,530	0
TOTAL EXPENDITURE		91,351	5,658	0	9,580	106,589	105,455
NET SPEND BEFORE TRANSFERS		2,481	(5,658)	0	(9,580)	(12,757)	(21,385)
TRANSFERS BETWEEN FUNDS	12	0	0	0	0	0	0
NET INCOME/SPEND BEFORE INVESTMENT MOVEMENT		2,481	(5,658)	0	(9,580)	(12,757)	(21,385)
GAIN/(LOSS) ON INVESTMENT ASSETS		0	0	(1,351)	0	(1,351)	4,690
NET MOVEMENT IN FUNDS (LOSS)		2,481	(5,658)	(1,351)	(9,580)	(14,108)	(16,695)
Balances Brought Forward at 1st January 2022		10,539	108,409	11,634	101,205	231,787	248,482
TOTAL PARISH FUNDS CARRIED FORWARD	12	£13,020	£102,751	£10,283	£91,625	£217,679	£231,787

The notes on pages 4 to 12 form part of these accounts.

**The Parochial Church Council of St John the Baptist Meopham
Balance Sheet as at 31st December 2022**

		2022	2021
	Note	£	£
FIXED ASSETS			
Tangible Fixed Assets:			
Fixtures, Fittings and Equipment	5(a)	7,510	10,710
St. John's Centre	5(b)	104,810	109,433
		112,320	120,143
Investment Assets	6	10,283	11,634
TOTAL FIXED ASSETS		122,603	131,777
 CURRENT ASSETS			
Debtors	7	3,578	30,572
Short term deposits	8	57,443	56,780
Cash at bank and in hand	9	40,346	18,927
		101,368	106,279
 LIABILITIES:			
Amounts falling due within one year	10	(6,291)	(6,269)
NET CURRENT ASSETS		95,077	100,010
 TOTAL NET ASSETS		£217,679	£231,787
 FUNDS			
Unrestricted	12	13,020	10,539
Restricted	12	102,751	108,409
Designated	12	91,625	101,205
Endowment	12	10,283	11,634
TOTAL FUNDS	12	£217,679	£231,787

Approved by the Parochial Church Council on the 15 March 2023 and signed on its behalf by:



The Revd. Canon Alyson Davie
Rector and PCC Chairman



Mrs J Hunter
Treasurer

The notes on pages 4 to 12 form part of these accounts.

The Parochial Church Council of St John the Baptist Meopham
Notes to the Financial Statements
For the Year Ended 31st December 2022

1. ACCOUNTING POLICIES

The financial statements have been prepared in accordance with applicable accounting standards; the 2017 Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS 102)); the Charities Act 2011; and Church Accounting Regulations 2006(2018 edition). The Parochial Church Council is a public benefit entity within the meaning of FRS102.

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

Funds

Endowment Funds held are capital in nature. The income arising from investment of the endowment may be used either as restricted or unrestricted funds depending upon the purpose for which the endowment was established.

Restricted Funds represent (a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest, and (b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be spent on the specific purpose for which they were given. Any balance remaining unspent at the end of each year is carried forward as a balance on that fund. A breakdown of the Restricted Funds can be found at Note 12.

Designated Funds or earmarked funds represent funds the PCC has ring fenced for a particular charitable project or has discretion on how these particular funds are spent. These are not funds available to spend on the general running of the charity. Our designated funds include: the sound system; church fixtures and fittings, church and churchyard repair and maintenance.

Unrestricted Funds are general funds which can be used for PCC ordinary business and charitable purposes.

Financial Statements

Income: Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the income to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. Dividends are accounted for when receivable; interest is accrued. All other income is recognised when it is receivable. All income is accounted for gross.

Expenditure: Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The Diocesan Contribution is accounted for when due. All expenditure is generally recognised when it is incurred and is accounted for gross.

Fixed Assets: Consecrated and benefice property is not included in the accounts in accordance with The Charities Act 2011, which took effect on the 14th March 2012. Hence the St John the Baptist Church has been excluded from the Balance Sheet. The buildings and contents are insured for £11.82m. All expenditure incurred during the year on consecrated or beneficed property, whether maintenance or improvements have been written off during the year.

Moveable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a Faculty for disposal are classified as inalienable property. They are listed in the church's inventory, which can be inspected at any reasonable time. For anything acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements. Items not included in the Faculty and acquired since 1st January 2001, have been capitalised and depreciated over their estimated useful economic lives on a straight line basis.

Equipment used in the church premises and the St John's Centre is depreciated on a straight-line basis over five years.

Individual items of equipment with a purchase price of £300 or less are written off when the asset is acquired. The freehold property of the St John's Centre is depreciated on a straight line basis over 40 years.

Investments are included in the financial statements at market value at the year end.

The Parochial Church Council of St John the Baptist Meopham
Notes to the Financial Statements
For the Year Ended 31st December 2022

2 INCOME

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Designated Funds £	TOTAL FUNDS 2022 £	TOTAL FUNDS 2021 £
2 (a) Donations and Legacies						
<u>Planned Giving:</u>						
Gift Aid donations	33,999	0	0	0	33,999	38,896
Tax recoverable	8,468	0	0	0	8,468	9,991
Non Gift Aid donations	2,820	0	0	0	2,820	2,820
<u>Collections:</u>						
Open Plate	1,299	0	0	0	1,299	432
Tax recoverable	1,065	0	0	0	1,065	0
<u>Donations & Appeals:</u>						
Wall safe	91	0	0	0	91	20
Other donations	3,329	0	0	0	3,329	2,541
<u>Legacies</u>						
	0	0	0	0	0	0
	51,071	0	0	0	51,071	54,700
2 (b) Fundraising & Trading Activities:						
Concerts and choral events	0	0	0	0	0	0
Social and other fundraising activities	3,608	0	0	0	3,608	636
Meopham Review	4,422	0	0	0	4,422	6,599
	8,030	0	0	0	8,030	7,235
2 (c) Income from Church Activities						
Fees receivable weddings/funerals	12,137	0	0	0	12,137	9,306
Choir Fund	0	0	0	0	0	0
St John's Centre	15,103	0	0	0	15,103	7,398
Contribution from St Mildred's	3,000	0	0	0	3,000	4,459
	30,240	0	0	0	30,240	21,163
2 (d) Income from Investments						
Dividends and interest	963	0	0	0	963	972
	963	0	0	0	963	972
2 (e) Other Income						
Grants	3,528	0	0	0	3,528	0
	3,528	0	0	0	3,528	0
TOTAL INCOME	£93,832	£0	£0	£0	£93,832	£84,070

The Parochial Church Council of St John the Baptist Meopham
Notes to the Financial Statements
For the Year Ended 31st December 2022

3 EXPENDITURE	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Designated Funds £	TOTAL FUNDS 2022 £	TOTAL FUNDS 2021 £
3 (a) Mission and Charitable Giving						
<u>Overseas Organisations:</u>						
Christian Mission Society	105	0	0	250	355	905
ITOLWA - Kondo	250	0	0	500	750	1,800
Total Overseas Organisations	355	0	0	750	1,105	2,705
<u>Home Giving:</u>						
L'Arche London	0	0	0	0	0	411
Gravesham Food bank	0	0	0	0	0	410
Autism South East	500	0	0	500	1,000	1,800
St Lukes	0	0	0	0	0	410
Total Given to UK Organisations	500	0	0	500	1,000	3,031
Total Mission and Charitable Giving	855	0	0	1,250	2,105	5,736

For 2021-2023 a new Outward giving plan was approved providing payments of up to 10% of giving subject to the bank balance.
The chosen charitable partners are:

Church Mission Society - supporting Andrew and Lisa Peart, Santa Cruz, Bolivia in their missionary work

ITOLWA - Kondo, Tanzania to support life saving work to bring water and mission support to the region

Autism South East - to support families who live with Autism

3 (b) Support Costs	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Designated Funds £	TOTAL FUNDS 2022 £	TOTAL FUNDS 2021 £
Printing, postage and stationery	2,455	0	0	0	2,455	3,001
Equipment maintenance & licenses	0	0	0	0	0	1,635
Telephony and broadband	1,848	0	0	0	1,848	830
Parish staff costs	12,341	0	0	0	12,341	12,290
Legal and professional fees	0	0	0	0	0	0
	16,644	0	0	0	16,644	17,756

The Parochial Church Council of St John the Baptist Meopham
Notes to the Financial Statements
For the Year Ended 31st December 2022 continued

3 EXPENDITURE CONTINUED

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Designated Funds £	TOTAL FUNDS 2022 £	TOTAL FUNDS 2021 £
3 (c) Church Activities Expenditure						
Church music, sound and vision	2,838	0	0	240	3,078	907
Heat, light and power	6,019	0	0	0	6,019	3,114
Buildings and contents insurance	6,606	0	0	0	6,606	6,351
Other church and churchyard expenditure	2,616	0	0	8,090	10,706	6,188
Major building and grounds refurbishment	870	0	0	0	870	2,510
Clergy costs and expenses	1,683	0	0	0	1,683	1,525
Visiting clergy services cover	645	0	0	0	645	716
St John's Centre running costs	10,823	5,658	0	0	16,481	14,303
Parish contribution and fees to Diocese	31,364	0	0	0	31,364	37,336
Welfare, worship and learning	572	0	0	0	572	413
Young people's activities	0	0	0	0	0	0
	64,036	5,658	0	8,330	78,024	73,363
3 (d) Expenditure on Raising Funds						
Concerts and choral events	0	0	0	0	0	0
Social and other fundraising activities	1,114	0	0	0	1,114	51
Meopham Review	7,172	0	0	0	7,172	8,549
	8,286	0	0	0	8,286	8,600
3 (e) Other Expenditure						
Grants	1,530	0	0	0	1,530	0
	1,530	0	0	0	1,530	0
TOTAL EXPENDITURE	£91,351	£5,658	£0	£9,580	£106,589	£105,455

*

4 STAFF AND TRUSTEE COSTS AND EXPENSES

	2022 £	2021 £
Staff Salaries	17,496	16,030
Pension Costs	403	403
	£17,899	£16,433

During the year the PCC employed a Parish Administrator and Office Cleaner. The stipend of the Rector was met by the Diocese of Rochester and the PCC made a contribution towards clergy costs.

One Trustee (2021 - 1) claimed reimbursement of expenses during the year. The amount paid was £1,120 (2021 - £1,131).

The Parochial Church Council of St John the Baptist Meopham
Notes to the Financial Statements
For the Year Ended 31st December 2022 continued

5 FIXED ASSETS

5 (a) Equipment

	2022			2022 Total £	2021 Total £
	Audio Visual and Music £	Electronic Equipment £	Other Equipment £		
Cost					
At 1st January, 2022	36,227	14,379	22,299	72,905	72,905
Additions	0	0	0	0	0
Disposals	0	0	0	0	-
At 31st December, 2022	36,227	14,379	22,299	72,905	72,905
Depreciation					
At 1st January, 2022	36,227	13,780	12,189	62,196	58,694
Charge for the year	0	240	2,960	3,200	3,501
Disposals	0	0	0	0	-
At 31st December, 2022	36,227	14,020	15,149	65,396	62,195
Net Book Value					
At 31st December, 2022	£0	£360	£7,150	£7,510	£10,710
At 31st December, 2021	£0	£599	£10,110	£10,710	£6,029

5 (b) Land and Buildings (St John's Centre)

	2022			2022 Total £	2021 Total £
	Freehold Land £	Building at Cost £	Bell Tower Cost £		
Cost					
At 1st January, 2022	711	226,322	1218	228,251	227,033
Additions	0	0	1,218	1,218	1,218
At 31st December, 2022	711	226,322	2,436	229,469	228,251
Depreciation					
At 1st January, 2022	0	118,818	0	118,818	113,160
Charge for year	0	5,658	183	5,841	5,658
At 31st December, 2022	0	124,476	183	124,659	118,818
Net Book Value					
At 31st December, 2022	£711	£101,846	£2,253	£104,810	£109,433
At 31st December, 2021	£711	£107,504	£1,218	£109,433	£113,873

6 INVESTMENT ASSETS

	2022 £	2021 £
Market Value		
At 1st January	11,634	32,116
Conversion of endowment to designated	0	-25,172
Net profit/(loss) on revaluation	(1,351)	4,690
At 31st December	£10,283	£11,634

All of the investments originated from Endowments and the stocks held are:		2022 £	2021 £
1370 The Central Board of Finance Income Shares	Golding Bird *	6,199	7,025
191 The Central Board of Finance Income Shares	Tall Bells	3,946	4,473
£100 3% Metropolitan Water Stock	Cogswell Graves	138	136
		£10,283	£11,634

* 1000 units were sold on 29 December and categorised as designated funds for Churchyard maintenance.
The Proceeds were received on 9 Jan 2022.

The Parochial Church Council of St John the Baptist Meopham
Notes to the Financial Statements
For the Year Ended 31st December 2022 continued

7 DEBTORS	2022	2021
	£	£
Tax recoverable (Gift Aid)	2,876	3,629
Funds from sale of Golding Bird shares to designated fund	0	25,172
Other debtors	702	1,771
	<u>£3,578</u>	<u>£30,572</u>

8 SHORT TERM DEPOSITS	Designated	Restricted	Unrestricted	Total Funds	Total Funds
	Funds	Funds	Funds	2022	2021
	£	£	£	£	£
Rochester Diocesan Bd of Finance - Church Repair Fund	10,413	0	0	10,413	10,362
CCLA Church of England Deposit - Lillian Oliver Legacy	35,269	0	0	35,269	34,811
CCLA Church of England Deposit - David Gardner Legacy	11,760	0	0	11,760	11,607
CCLA Church of England Deposit - No 2 Account	2	0	0	2	2
	<u>£57,443</u>	<u>£0</u>	<u>£0</u>	<u>£57,443</u>	<u>£56,782</u>

Designated Funds include short term cash deposits set aside to fund building work. The last Quinquennial inspection of the church building was carried out in 2021 and received in January 2022. The inspection recommendations for minor repair and survey works to be carried out within 5 years. All works should be completed in the timescale required.

9 CASH AT BANK AND IN HAND	2022	2021
	£	£
Bank	40,247	18,766
Cash in hand	99	161
	<u>£40,346</u>	<u>£18,927</u>

The balance held in the bank includes £4,564 drawdown from the Lillian Oliver fund for repair work to the Louvres £20,643 designated funds from Golding Bird and £740 designated funds for charity collections

10 LIABILITIES - AMOUNTS FALLING DUE WITHIN ONE YEAR	2022	2021
	£	£
Accrued expenses	4,166	3,297
Other deferred income - wedding deposits	500	500
DBF fees to Diocese	264	348
Charity collection awaiting payment - Poverty & Hope and Itolwa	558	486
Charity collection awaiting payment - other	192	895
Payroll taxes and pension contributions due not paid	611	743
	<u>£6,291</u>	<u>£6,269</u>

Work to replace the Louvres in the Bell Tower commenced in 2021 and a cost £1,218 was accrued in 2021.

The cost is being met from the Lillian Oliver legacy and grants from The Friends of Meopham Church and Association of Bell Ringers. The final cost net of grants and vat recovery was £2436.

The Parochial Church Council of St John the Baptist Meopham
Notes to the Financial Statements
For the Year Ended 31st December 2022 continued

11 ANALYSIS OF NET ASSETS BY FUND

Balance Sheet Funds Held	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Designated Funds £	Total 2022 £	Total	2021 £
Tangible Fixed Assets	2,253	102,557	0	7,510	112,320		120,143
Investment Assets	0	0	10,283	0	10,283		11,634
Net Current Assets	10,767	194	0	84,115	95,076		100,010
	£13,020	£102,751	£10,283	£91,625	£217,679		£231,787

12 FUNDS

	Balance at 01/01/2022 £	Income £	Outgoings £	Investment Gains/ (Losses) £	Transfer Between Funds £	Balance at 31/12/2022 £
Restricted Funds:						
Mission, ministry & youth	194	0	-	0	0	194
St John's Centre land & buildings	108,215	0	(5,658)	0	0	102,557
Insurance Claim	0	-	-	0	0	-
Restricted Total	£108,409	£0	(£5,658)	£0	£0	£102,751
Designated Funds :						
David Gardner legacy (capital items)	14,662	0	(240)	0	0	14,422
Lillian Oliver legacy (repairs and maintenance)	36,300	0	(1,218)	0	0	35,082
Arthur Fitz-Simon legacy	1,000	0	0	0	0	1,000
Dorothy Bolton legacy	500	0	0	0	0	500
Elizabeth Bugg legacy	7,338	0	(1,997)	0	0	5,341
Choir Fund	944	0	0	0	0	944
Sound System	110	0	0	0	0	110
Quinquennial Report	10,291	0	0	0	0	10,291
Church Gas Boiler	2,420	0	(880)	0	0	1,540
Bell Tower Louvres	1,218	1218	(183)	0	0	2,253
Golding Bird	25,172	0	(5,030)	0	0	20,142
Outward giving	1,250	0	(1,250)	0	0	-
Designated Total	£101,205	£1,218	(£10,798)	£0	£0	£91,625
Endowment Funds	£11,634	£0	£0	(£1,351)	£0	£10,283
Unrestricted Funds	£10,539	£93,832	(£91,351)	£0	£0	£13,020
TOTAL FUNDS	£231,787	£95,050	£ (107,807)	(£1,351)	£0	£217,679

The Parochial Church Council of St John the Baptist Meopham
Notes to the Financial Statements
For the Year Ended 31st December 2022 continued

13 PRIOR YEAR COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Designated Funds £	Total Funds 2021 £	Total Funds 2020 £
INCOME						
Donations and Legacies	48,450	0	0	6,250	54,700	61,115
Fundraising & Trading Activities	7,235	0	0	0	7,235	8,738
Income from Church Activities	21,163	0	0	0	21,163	15,953
Income from Investments	972	0	0		972	1,171
Other Income - Insurance Claim	0	0	0	0	0	0
TOTAL INCOME	77,820	0	0	6,250	84,070	86,977
EXPENDITURE						
Mission and Charitable Giving	736	0	0	5,000	5,736	0
Support costs	17,756	0	0	0	17,756	14,786
Expenditure on Church Activities	64,253	5,658	0	3,452	73,363	91,752
Expenditure on Raising Funds	8,600	0	0	0	8,600	7,035
Other Expenditure - Insurance Claim	0	0	0	0	0	0
TOTAL EXPENDITURE	91,345	5,658	0	8,452	105,455	113,573
NET INCOME/SPEND BEFORE TRANSFERS	(13,525)	(5,658)	0	(2,202)	(21,385)	(26,596)
TRANSFERS BETWEEN FUNDS	0	-	(25,172)	25,172	0	0
NET INCOME/SPEND BEFORE INVESTMENT GAINS	(13,525)	(5,658)	0	22,970	(21,385)	(26,596)
GAIN ON INVESTMENT ASSETS	0	0	4,690	0	4,690	2,058
NET MOVEMENT IN FUNDS	(£13,525)	(£5,658)	£4,690	£22,970	(£16,695)	(£24,538)
Balances Brought Forward at 1st January 2021	24,064	114,067	32,116	78,235	248,482	273,020
TOTAL PARISH FUNDS CARRIED FORWARD	£10,539	£108,409	£36,806	£101,205	£231,787	£248,482

Independent Examiner's Report to the Parochial Church Council of St John the Baptist Church, Meopham

This report on the financial statements of the PCC for the year ended 31st December, 2022, which are set out on pages 2 to 11 is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ("the Regulations") and section 145 of the Charities Act 2011 ("the Act").

Respective responsibilities of the PCC and the Examiner

It is my responsibility to:-

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general directions given by the Charity Commission (under section 145 (5) (b) of the Charities Act
- to state whether particular matters have come to my attention.

As members of the PCC you are responsible for the preparation of the financial statements; you consider that no audit is required under section 144 of the Charities Act 2011 and that an independent examination is needed.

Basis of this report

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. Its 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' veiw and the report is limited to those matters set out in the statement below.

Independent Examiner's statement

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


(1) which gives me reasonable cause to believe that in, any material respect, the requirements

to keep accounting records in accordance with section 130 of the Charities Act; and

to prepare accounts, which accord with the accounting records and comply with the accounting requirements of the Charities Act

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.



Philip Bradley FCA
Bradley & Co Limited
4B Christchurch House, Beaufort Court
Rochester ME2 4FX

Date: 12th April 2023

Independent Examiner's Report to the Parochial Church Council of St John the Baptist Church, Meopham

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Philip Bradley FCA
Bradley & Co Limited
4B Christchurch House, Beaufort Court
Rochester ME2 4FX

Date: 12th April 2023

Accounts

The Parochial Church Council of St. John the Baptist Church, Meopham

TRUSTEES ANNUAL REPORT FOR 2021

STRUCTURE, GOVERNANCE, AND MANAGEMENT

St John the Baptist Church is situated in Wrotham Road Meopham in the County of Kent.

It is part of the Diocese of Rochester within the Church of England.

The correspondence address is The Parish Office, St John's Centre, Wrotham Road, Meopham Kent DA13 0AA.

The Parochial Church Council (PCC) is a corporate body established by the Church of England. The PCC operates under the Parochial Church Councils (Powers) Measure 1956 and is a registered charity with the Charity Commission.

The method of appointment of PCC members is set out in the Church Representation Rules (Revised 2020 edition).

Membership

Members of the PCC (Trustees) are either ex officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules.

During 2021 and up to the date of this report, the following served as Trustees and Members of the PCC:

Ex-Officio Members:

The Revd Canon Alyson Davie	Rector/PCC Chairman/ Standing Committee	From June 2014
Mr Peter Kettle	Licenced Lay Minister/ PCC Secretary	From May 2021
Mrs Jill Kettle	Churchwarden	From April 2021
Mrs Veronica Rees	Deanery Synod Representative	From July 2019
Mrs Jenny Wood	Deanery Synod Representative	From April 2020

Members: Mrs Ruth Blake (from September 2020), Mrs Anne Crouch (from September 2020), Mr Dennis Fairweather (from September 2020, elected as Lay PCC Chairman November 2020), Mrs Jackie Hunter (Treasurer/ Standing Committee, from May 2019), Mr Peter Kettle (Secretary/ Standing Committee to April 2021), Mr Jeff Richards (retired April 2020), Miss Sarah Richards (retired April 2020), Mrs Linda Sims (from April 2019, Buildings Development Group from October 2020), and Mr Roger Wisdom (Buildings Development Group to April 2020/ Standing Committee, from May 2019).

OBJECTIVES, ACTIVITIES, ACHIEVEMENTS, AND FUTURE PLANS

The PCC has the responsibility of co-operating with the incumbent in promoting within the parish the whole mission of the church - pastoral, evangelistic, social and ecumenical.

It delivers public benefit through regular Sunday and weekday public worship and meetings for prayer. It also has responsibility for the teaching of Christianity and its values and the promotion of the mission of the Church. In addition, it seeks to give financial support to UK and overseas charities and missions.

It also has maintenance responsibilities for the St. John's Centre, which is a resource available for use by parishioners and local residents.

The PCC met on 8 occasions during the year with an average attendance of 89%. These included 6 regular meetings, plus special meetings to (a) appoint officers following the 2021 APCM and (b) a special meeting using Zoom video-conferencing to discuss repairs to the bell tower. Zoom conferencing was also used for Covid-safety reasons for the regular meetings held in January and March.

The PCC is supported by several Development and Task Groups which form part of the working structure of the PCC.

Standing Committee

This is the only committee required by Church regulations. It has the authority to transact the business of the PCC between its meetings, subject to any directions given by the PCC.

Task Groups

Task Groups are formed to report to the full PCC on any matters which they have been specifically asked to consider. The Outward Giving task group formed in 2019 continued its work and a new group was established to consider ways of improving the church's financial position.

Outward Giving

At its January 2021 meeting the PCC re-affirmed its commitment to give 10% of income every year to a small set of chosen beneficiaries with strong or developing links to the church. These were chosen by church members following a special service held on 15 August. Three main beneficiaries to be supported in the next three years – the Itolwa/Kondoa Companionship Link, Autism South East and the Church Mission Society – were each allocated £1,800. Three other beneficiaries - Gravesham Foodbank, L'Arche UK, and St Luke's Healthcare – received one-off payments of £410 each. This funding was mainly covered by a gift-aided anonymous donation of £5,000.

Gift Aid Co-Ordinator's Report for year ending 31/12/21

	2021	2020
Income from Giving for unrestricted use	£	£
Standing orders, direct debits and cheques	33,896	45,963
Tax recoverable on income	8,741	11,602
Income from which gift aid cannot be claimed	2,820	1,260
Open plate collections	432	799
Sundry donations	2,561	1,491

Over the course of the year 53 people made donations either by standing order or by cheque, the majority of which were eligible for Gift Aid. The Diocese has set up the Parish Giving Scheme which is an alternative method of managing payments and can now be used for regular giving.

During the period of lock-down the open plate donations were not possible and therefore the income has fallen further in 2021, however it is pleasing to note that a number of envelope givers have converted to regular planned giving electronically or by cheque. Currently there are no weekly envelopes being used.

Worship, Mission & Ministry Development Group

This group considers and advises on the strategy and development of worship, mission, and ministry in the life of the Church.

During 2021, we continued to be regulated in our activities because of the Covid -19 pandemic. The resumption of public worship in March was appreciated by many even with restrictions. Government guidelines eased some of our restrictions towards the end of the year and that has helped to encourage more people to return to come along to public worship confident that they can do so safely. Morning Prayer by Zoom on weekdays has continued throughout 2021.

Baptisms and Weddings We held 6 baptisms in 2021 and 2 weddings. Most weddings and baptisms booked for 2020 and 2021 have rebooked for 2022.

Funerals continued throughout 2021 most returning to a service in church or crematorium. We held 16 funerals and 10 burials of cremated remains.

Outreach

Children and families' outreach and worship activities have resumed from late summer 2021. There was a healthy participation of young families in the Harvest Thanksgiving and Carol Services. Several Sunday afternoon meetings for children and families were held between October and December. A 'Sunday Afternoon Club' offering worship, craft activities and food has now been established and promoted. It began meeting monthly in February 2022.

In the run-up to the Cop-26 conference a 'Facing Climate Change' bible study course was run in August-September and a special 'Climate Sunday' morning service was held on 31 October. Both the course and service attracted non-churchgoers.

While cafes were unable to open due to Covid restrictions, Community Café ran as a support group during April and May. During this time we had a closed membership of 15 mainly elderly people living on their own. The Café resumed regular operations in June. There is a regular attendance of 20 – 30 people, including church members and others from the wider local community. The café continues to link with organisations who offer support including HI Kent, Green Doctors (Groundwork South) and Age UK.

The Alzheimer's Support Group has now come under the care and support of the PCC and renamed itself as Meopham Carers Support Group. As restrictions have been lifted it has been able to meet weekly, giving much needed support to those who are caring for loved ones with dementia.

Pastoral Care

Services of Holy Communion in Care Homes and Home Communion have largely been impossible for most of this year, although visiting has continued where possible. We have kept in touch with our congregation members and other contacts by email and telephone with occasional visits when regulations have allowed.

People

Allison Merry continues as our Parish Administrator and we continue to employ Wendy Martin our cleaner.

Without a permanent organist, it continues to be a real privilege to have the services of James Brown and Paul Lee to help us on a regular basis.

The Revd Don Gilkes has been a great help in leading worship, preaching and officiating at weddings and funerals.

We are extremely thankful to Peter Kettle, licensed in May 2021, who serves as Licensed Lay Minister across the benefice and continues with training in specific areas of ministry, also Clive Adams who continues to serve the benefice as a Reader with Permission to Officiate, and Jennifer Giles and Veronica Rees who hold Permission to Minister as Pastoral Assistant and Evangelist.

Church Membership and Attendance

All are welcome to attend our services. There are 82 parishioners on the Church Electoral Roll. Of these 29 are not resident within the parish.

Following the lockdowns and increased infection rates of the Covid -19 pandemic in 2020 and early 2021, it was possible to resume regular public worship on Palm Sunday 28 March 2021 albeit with some continuing restrictions in place. We managed to maintain regular worship throughout the rest of 2021.

Average Sunday attendance counted at services held across each week in the month of October 2021 was 46. Numbers remained down because of required social distancing and some people continuing to worship at home.

Easter 2021 attendance was 58 and Christmas 2021 attendance was 48.

Diocesan Synod.

Diocesan Synod met three times in 2021. The meetings in March and June being by Zoom under Bishop's Instrument. The November meeting was able to be held in person at St John's Meopham. During the Summer of 2021 elections were held for the new triennium of Diocesan Synod (November 2021- June 2024)

Alyson chose not to stand again for Diocesan Synod after 15 years' service in that capacity. This means she is no longer on Bishop's Council (11 years) or Chair of the House of Clergy (7 years). She remains Area Dean of Cobham Deanery alongside her principal role as Rector of Meopham with Nurstead.

Cobham Deanery Synod

Deanery Synod meetings have been chaired by the Area Dean, the Revd. Canon Alyson Davie, and begin with worship. There are reports from the Treasurer, Board of Education, Bishop's Council, Diocesan Synod and General Synod.

We resumed meeting in February albeit by Zoom but it enabled us to meet old friends and new members. We had breakout groups of five members, where we each shared our favourite hobby and what was the best thing that had happened recently and this was followed by more breakout groups discussing two questions on 'Thoughts from Lockdown' both re church and our own families! In the feedback members thought that Zoom was good but more importantly, they thought people would continue with the caring and looking after one another.

Our next meeting was in June, again by Zoom and this time, The Revd Dr Joel Love, gave us a presentation on 'Living in Love and Faith', an initiative by the Church of England to help individuals, parishes, deaneries and dioceses to reflect on our shared humanity and sexuality.

This course is the product of three years' work by more than 40 people, led by the Bishop of Coventry. 'Living in Love and Faith' includes a 480-page book, a series of films and podcasts, a course and an online library of other publications, in what is thought to be the most extensive work in this area by any faith group in the world. It follows an appeal by the House of Bishops to the whole Church of England to participate in learning together, using the resources for open, honest and gracious discussion, listening and learning. There are many free digital resources, which will

appeal to each and every age group. Apart from the book, which has been split into the various resources, there are podcasts, films and course booklets.

Once again, breakout groups followed and the conclusion was that we need to remember that "These issues go to the heart of what it means to be human, and especially touches upon the lives of people who feel marginalised by the Church, so we should debate with compassion and sensitivity, seeking prayerful wisdom from God and aiming at all times to show the fruit of the Spirit as St Paul describes it in Galatians 6; that is, with love, joy, peace, patience, kindness, generosity, faithfulness, gentleness and self-control."

Our final meeting of 2021 was in October, (about two weeks before the COP 26 conference) and this time we were able to meet in person which was much appreciated. A presentation was given by Cameron Clark looking at Eco Church with suggestions on how we can contribute, even with small measures to making our churches more environmentally friendly. It is essential that we each play our part caring for God's world, and not rely on governments and large corporations to take action to protect our planet. Across the Church of England and Church in Wales 43 of 48 Dioceses, including ours, has registered for Eco Diocese. There is no cost to join. With the PCC's backing each parish registers independently and moves at their own pace for Bronze; Silver and Gold awards which are achievable. It was suggested each church has a small team who are concerned about the environment to see how we can achieve these goals, reporting back to the PCC.

Following the talk, we broke into groups discussing how we personally were doing things at home, and what our church was already doing, and exchanging ideas.

In the summer, voting took place for a new House of Laity to represent the Diocese in Rochester at General Synod and for the first time, members of Deanery Synods were included in the voting which was done, very efficiently, electronically. We received by email the election manifestos of those wishing to serve us and we were encouraged to vote for whoever we felt called to vote for.

Those who represent the Laity are Mrs Billy-Jo O'Leary from Welling, Andrew Smith from Tunbridge Wells, Jane Rosam from Edenbridge and Martin Sewell from Gravesend.

Veronica Rees and Jenny Wood

Risk Management

We regularly review the systems, policies and procedures that are in place to manage the risks that may have an impact upon the mission and ministry of the church in the parish.

Our financial policies and procedures comply with the requirements of the Statement of Recommended Practice for Charities (SORP 2015).

During the year, we have continued to operate within the bounds of our Safeguarding Policies for children and Adults when they are Vulnerable. Further, the PCC complies with the legal duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have due regard to guidance issued by the House of Bishops' on matters relating to the safeguarding of children and vulnerable adults).

Safeguarding training, DBS checking and our involvement in the Diocesan Past Cases Review have all proceeded as and when needed.

We have an established Fire Risk Assessment which continues to be updated as necessary

We have an established Lone Working Policy and regularly review our security.

Reserves Policy

The PCC agreed a resolution in its meeting on 28 July 2021 to approach the Charity Commission to redesignate an endowment reserve to a PCC designated reserve. The endowment was the Golding Bird Graves Trust. The resolution allowed the funds to be released from the endowment to be used for the repair and maintenance of the structure of the church and the churchyard. With

an endowment only the interest can be spent and as this was less than £1,000 the Charity Commission agreed to the PCC resolution.

The PCC long term policy is to maintain a balance of unrestricted funds, not otherwise committed, equal to three months' worth of running costs expenditure. With the shortfall in income this policy cannot currently be achieved.

For 2021, our unrestricted reserves at the year-end had reduced from £24,064 to £10,539. The three-month target figure is £22,100 excluding repairs. The PCC are aware that the level of reserves has continued to fall and are reviewing ways to ensure that the policy can continue to be maintained.

Financial Review

At the end of the year our accounts show an overall deficit of £16,695 (2020 – deficit of £24,538). To explain the deficit we need to look at the different reserves as follows:

1. Unrestricted Funds of £10,539 (2020 - £24,064). This deficit of £13,525 was significantly affected this year due to a reduction in planned giving income and with the closure of the buildings which restricted other income hire charges and wedding fees. Planned Giving and related Gift Aid was £14,986 lower than 2020. St Mildreds managed to maintain its contribution at the 2020 reduced level of £4,000. Expenditure levels were down £13,035 on 2020 with a reduction in Parish Share to the Diocese of £24,869. The costs of running the St John's Centre increased by £3,471 as there was less furlough refund available, the Meopham Review costs increased £1,666 and support costs were also £3,210 higher.
2. Restricted Funds of £108,409 (2020 - £114,067). These funds always show a loss of £5,658 as it relates to the annual charge for the depreciation of the St John's Centre buildings. Whilst on our balance sheet there is no cash reserves that are available for use.
3. Endowment funds £11,634 (2020 - £32,116). As explained in the reserves policy we disinvested 1,000 units in the Golding Bird Graves Trust realising £25,710 which has been transferred to Designated funds. The market value of our Endowment Funds, increased significantly at the year-end by £4,690 (2020 £2,058) and the market value will continue to depend on the financial markets. The Endowment Funds represent investments held in perpetuity unless they are redesignated with approval of the Charity Commission.
4. Designated Funds £101,205 (2020 - £78,225). These funds are allocated for specific expenditure by the PCC. The increase in the year is the transfer from the Endowments less depreciation on equipment purchased using Designated Funds.

The Total Funds at the year-end are £231,787 (2020 £248,482) and continue to show a reduction in the financial stability of the Church. The balance sheet also reflects this reduction with cash resources depleted. A task group is reviewing ways to increase fund raising for the Church.

Jackie Hunter

Buildings

With the gradual lifting of lockdown restrictions, the Church and St. John's Centre have returned to more regular use over the past six months.

To improve the use of the internet in the Church and Centre the provision was upgraded following the installation by BT Openreach of fibre optic cabling through the village to provide a faster broadband speed. This will greatly enhance presentations and make our facilities more attractive to hire out. Our thanks go to Dennis Fairweather and his team for their work in the installation procedure.

Major expenditure this year has involved the replacement of the Tower louvres which were beyond repair and dangerous. Our thanks go to The Friends of Meopham Church and The Kent Bell

Ringers Association who have provided grants to assist with the cost of the work, the balance financed by the PCC.

The five yearly Quinquennial Inspection was undertaken and a report has been received. No major urgent works are required immediately. Due to the financial position of St. John's the PCC will apply where possible for grants to assist with funding for works required over the next five-year period of the report.

Whilst the clock has been recently converted to an electrical winding mechanism, this still requires checking. The system failed recently due to a faulty component and our thanks are due to Alan Forman and David Day for overseeing the repairs by Gillett and Johnson and generally monitoring the clock.

The recent storms in February caused damage to trees in the new churchyard and these had to be removed immediately as a matter of safety. Hedging was also damaged and this will be replaced.

Repairs to the St. John's Centre car park are planned and will be undertaken as soon as weather conditions permit.

There is a considerable amount of clearance and tidying required along the south boundary and path of the Church grounds and it is hoped that volunteers for working parties can be found from within the Church Family and the wider community.

Regular maintenance of both the Church and the Centre continues to be undertaken by members of the Building Development Group. There is a considerable amount of unseen work that takes place to ensure that the facilities are in a safe and working order. My thanks to all the team who give generously of their time and expertise to achieve this.

My thanks also to the dedicated team of volunteer cleaners who look after the church on a weekly basis.

Roger Wisdom retired as Chairperson of the Buildings group during the past year and I would like to express my thanks for his work in this role over the past years.

Linda Sims

St. John the Baptist Church Meopham

Financial Statements of the Parochial Church Council (The Trustees) For the Year Ended 31st December 2021

Registered Office & Correspondence Address:

The Parish Office
Wrotham Road, Meopham
DA13 0AA

Rector and PCC Chairman

The Revd. Canon Alyson Davie
The Rectory, Shipley Hills Road, Meopham
DA13 0AD

Bankers:

Santander PLC
Bootle, Merseyside
L30 4GB

Independent Examiner:

Philip Bradley FCA
Bradley & Co Limited
4B Christchurch House, Beaufort Court
Rochester ME2 4FX

Registered Charity No: 1133014

The Parochial Church Council of St John the Baptist Meopham
Statement of Financial Activities
For the Year Ended 31st December 2021

		Unrestricted Funds	Restricted Funds	Endowment Funds	Designated Funds	TOTAL FUNDS 2021	TOTAL FUNDS 2020
	Note	£	£	£	£	£	£
INCOME							
Donations and Legacies	2(a)	48,450	0	0	6,250	54,700	61,115
Fundraising & Trading Activities	2(b)	7,235	0	0	0	7,235	8,738
Income from Church Activities	2(c)	21,163	0	0	0	21,163	15,953
Income from Investments	2(d)	972	0	0	0	972	1,171
Other Income	2(e)	0	0	0	0	0	0
TOTAL INCOME		77,820	0	0	6,250	84,070	86,977
EXPENDITURE							
Mission and Charitable Giving	3(a)	736	0	0	5,000	5,736	0
Support costs	3(b)	17,756	0	0	0	17,756	14,786
Expenditure on Church Activities	3(c)	64,253	5,658	0	3,452	73,363	91,752
Expenditure on Raising Funds	3(d)	8,600	0	0	0	8,600	7,035
Other Expenditure	3(e)	0	0	0	0	0	0
TOTAL EXPENDITURE		91,345	5,658	0	8,452	105,455	113,573
NET SPEND BEFORE TRANSFERS		(13,525)	(5,658)	0	(2,202)	(21,385)	(26,596)
TRANSFERS BETWEEN FUNDS	12	0	0	(25,172)	25,172	0	0
NET INCOME/SPEND BEFORE INVESTMENT MOVEMENT		(13,525)	(5,658)	(25,172)	22,970	(21,385)	(26,596)
GAIN/(LOSS) ON INVESTMENT ASSETS		0	0	4,690	0	4,690	2,058
NET MOVEMENT IN FUNDS (LOSS)		(13,525)	(5,658)	(20,482)	22,970	(16,695)	(24,538)
Balances Brought Forward at 1st January 2021		24,064	114,067	32,116	78,235	248,482	273,020
TOTAL PARISH FUNDS CARRIED FORWARD	12	£10,539	£108,409	£11,634	£101,205	£231,787	£248,482

The notes on pages 4 to 12 form part of these accounts.

**The Parochial Church Council of St John the Baptist Meopham
Balance Sheet as at 31st December 2021**

		2021	2020
	Note	£	£
FIXED ASSETS			
Tangible Fixed Assets:			
Fixtures, Fittings and Equipment	5(a)	10,710	13,793
St. John's Centre	5(b)	109,433	113,873
		120,143	127,666
Investment Assets	6	11,634	32,116
TOTAL FIXED ASSETS		131,777	159,782
CURRENT ASSETS			
Debtors	7	30,572	7,253
Short term deposits	8	56,780	63,737
Cash at bank and in hand	9	18,927	24,335
		106,279	95,325
LIABILITIES:			
Amounts falling due within one year	10	(6,269)	(6,625)
NET CURRENT ASSETS		100,010	88,700
TOTAL NET ASSETS		£231,787	£248,482
FUNDS			
Unrestricted	12	10,539	24,064
Restricted	12	108,409	114,067
Designated	12	101,205	78,235
Endowment	12	11,634	32,116
TOTAL FUNDS	12	£231,787	£248,482

Approved by the Parochial Church Council on the 16th March 2022 and signed on its behalf by:

The Revd. Canon Alyson Davie
Rector and PCC Chairman

Mrs J Hunter
Treasurer

The notes on pages 4 to 12 form part of these accounts.

The Parochial Church Council of St John the Baptist Meopham
Notes to the Financial Statements
For the Year Ended 31st December 2021

1. ACCOUNTING POLICIES

The financial statements have been prepared in accordance with applicable accounting standards; the 2017 Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS 102)); the Charities Act 2011; and Church Accounting Regulations 2006(2018 edition). The Parochial Church Council is a public benefit entity within the meaning of FRS102.

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

Funds

Endowment Funds held are capital in nature. The income arising from investment of the endowment may be used either as restricted or unrestricted funds depending upon the purpose for which the endowment was established.

Restricted Funds represent (a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest, and (b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be spent on the specific purpose for which they were given. Any balance remaining unspent at the end of each year is carried forward as a balance on that fund. A breakdown of the Restricted Funds can be found at Note 12.

Designated Funds or earmarked funds represent funds the PCC has ring fenced for a particular charitable project or has discretion on how these particular funds are spent. These are not funds available to spend on the general running of the charity. Our designated funds include: the sound system; church fixtures and fittings, church and churchyard repair and maintenance.

Unrestricted Funds are general funds which can be used for PCC ordinary business and charitable purposes.

Financial Statements

Income: Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the income to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. Dividends are accounted for when receivable; interest is accrued. All other income is recognised when it is receivable. All income is accounted for gross.

Expenditure: Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The Diocesan Contribution is accounted for when due. All expenditure is generally recognised when it is incurred and is accounted for gross.

Fixed Assets: Consecrated and benefice property is not included in the accounts in accordance with The Charities Act 2011, which took effect on the 14th March 2012. Hence the St John the Baptist Church has been excluded from the Balance Sheet. The buildings and contents are insured for £11.59m. All expenditure incurred during the year on consecrated or beneficed property, whether maintenance or improvements have been written off during the year.

Moveable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a Faculty for disposal are classified as inalienable property. They are listed in the church's inventory, which can be inspected at any reasonable time. For anything acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements. Items not included in the Faculty and acquired since 1st January 2001, have been capitalised and depreciated over their estimated useful economic lives on a straight line basis.

Equipment used in the church premises and the St John's Centre is depreciated on a straight-line basis over five years.

Individual items of equipment with a purchase price of £300 or less are written off when the asset is acquired. The freehold property of the St John's Centre is depreciated on a straight line basis over 40 years.

Investments are included in the financial statements at market value at the year end.

The Parochial Church Council of St John the Baptist Meopham
Notes to the Financial Statements
For the Year Ended 31st December 2021

2 INCOME

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Designated Funds £	TOTAL FUNDS 2021 £	TOTAL FUNDS 2020 £
2 (a) Donations and Legacies						
<u>Planned Giving:</u>						
Gift Aid donations	33,896	0	0	5,000	38,896	45,963
Tax recoverable	8,741	0	0	1,250	9,991	11,344
Non Gift Aid donations	2,820	0	0	0	2,820	1,260
<u>Collections:</u>						
Open Plate	432	0	0	0	432	799
Tax recoverable	0	0	0	0	0	258
<u>Donations & Appeals:</u>						
Wall safe	20	0	0	0	20	0
Other donations	2,541	0	0	0	2,541	1,491
<u>Legacies</u>						
	0	0	0	0	0	0
	48,450	0	0	6,250	54,700	61,115
2 (b) Fundraising & Trading Activities:						
Concerts and choral events	0	0	0	0	0	0
Social and other fundraising activities	636	0	0	0	636	390
Meopham Review	6,599	0	0	0	6,599	8,348
	7,235	0	0	0	7,235	8,738
2 (c) Income from Church Activities						
Fees receivable	9,306	0	0	0	9,306	7,013
Choir Fund		0	0	0	0	0
St John's Centre	7,398	0	0	0	7,398	4,690
Contribution from St Mildred's	4,459	0	0	0	4,459	4,250
	21,163	0	0	0	21,163	15,953
2 (d) Income from Investments						
Dividends and interest	972	0	0	0	972	1,171
	972	0	0	0	972	1,171
2 (e) Other Income						
Insurance Claim - Wall repairs	0	0	0	0	0	0
	0	0	0	0	0	0
TOTAL INCOME	£77,820	£0	£0	£6,250	£84,070	£86,977

The Parochial Church Council of St John the Baptist Meopham
Notes to the Financial Statements
For the Year Ended 31st December 2021

3 EXPENDITURE	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Designated Funds £	TOTAL FUNDS 2021 £	TOTAL FUNDS 2020 £
3 (a) Mission and Charitable Giving						
<u>Overseas Organisations:</u>						
Christian Mission Society	495	0	0	410	905	0
ITOLWA - Kondoia	0	0	0	1,800	1,800	0
Total Overseas Organisations	495	0	0	2,210	2,705	-
<u>Home Giving:</u>						
L'Arche London	241	0	0	170	411	0
Gravesham Food bank	0	0	0	410	410	0
Autism South East	0	0	0	1,800	1,800	0
St Lukes	0	0	0	410	410	0
Total Given to UK Organisations	241	0	0	2,790	3,031	-
Total Mission and Charitable Giving	736	0	0	5,000	5,736	-

For 2021-2023 a new Outward giving plan was approved providing payments of up to 10% of giving subject to the bank balance. Following an annonymous donation for outward giving payments were made in 2021 to the charitable partners who are:

Church Mission Society - supporting Andrew and Lisa Peart, Santa Cruz, Bolivia in their missionary work

ITOLWA - Kondoia, Tanzania to support life saving work to bring water and mission support to the region

Autism South East - to support families who live with Autism

The balance of funds from 2019 were paid to L'Arche (supporting those with learning difficulties), Gravesham Food Bank and St Lukes Healthcare

3 (b) Support Costs	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Designated Funds £	TOTAL FUNDS 2021 £	TOTAL FUNDS 2020 £
Printing, postage and stationery	3,001	0	0	0	3,001	1,270
Equipment maintenance & licenses	1,635	0	0	0	1,635	1,046
Telephony and broadband	830	0	0	0	830	852
Parish staff costs	12,290	0	0	0	12,290	11,618
Legal and professional fees	0	0	0	0	0	0
	17,756	0	0	0	17,756	14,786

The Parochial Church Council of St John the Baptist Meopham
Notes to the Financial Statements
For the Year Ended 31st December 2021 continued

3 EXPENDITURE CONTINUED

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Designated Funds £	TOTAL FUNDS 2021 £	TOTAL FUNDS 2020 £
3 (c) Church Activities Expenditure						
Church music, sound and vision	907	0	0	0	907	669
Heat, light and power	3,114	0	0	0	3,114	2,565
Buildings and contents insurance	6,351	0	0	0	6,351	6,467
Other church and churchyard expenditure	2,736	0	0	3,452	6,188	6,086
Major building and grounds refurbishment	2,510	0	0	0	2,510	0
Clergy costs and expenses	1,525	0	0	0	1,525	1,887
Visiting clergy services cover	716	0	0	0	716	532
St John's Centre running costs	8,645	5,658	0	0	14,303	10,832
Parish contribution towards Diocese	37,336	0	0	0	37,336	62,205
Welfare, worship and learning	413	0	0	0	413	509
Young people's activities	0	0	0	0	0	0
	64,253	5,658	0	3,452	73,363	91,752
3 (d) Expenditure on Raising Funds						
Concerts and choral events	0	0	0	0	0	0
Social and other fundraising activities	51	0	0	0	51	101
Meopham Review	8,549	0	0	0	8,549	6,934
	8,600	0	0	0	8,600	7,035
3 (e) Other Expenditure						
Insurance Claim - Wall repairs	0	0	0	0	0	0
	0	0	0	0	0	0
TOTAL EXPENDITURE	£91,345	£5,658	£0	£8,452	£105,455	£113,573

*

4 STAFF AND TRUSTEE COSTS AND EXPENSES

	2021 £	2020 £
Staff Salaries	16,030	13,657
Pension Costs	403	370
	£16,433	£14,027

During the year the PCC employed a Parish Administrator and Office Cleaner. The stipend of the Rector was met by the Diocese of Rochester and the PCC made a contribution towards clergy costs.

One Trustee (2020 - 1) claimed reimbursement of expenses during the year. The amount paid was £1,131 (2020 - £1,308).

The Parochial Church Council of St John the Baptist Meopham
Notes to the Financial Statements
For the Year Ended 31st December 2021 continued

5 FIXED ASSETS

5 (a) Equipment

	2021			2021 Total £	2020 Total £
	Audio Visual and Music £	Electronic Equipment £	Other Equipment £		
Cost					
At 1st January, 2021	36,227	14,379	22,299	72,905	62,503
Additions	0	0	0	0	9,984
Disposals	0	0	0	0	-
At 31st December, 2021	36,227	14,379	22,299	72,905	72,487
Depreciation					
At 1st January, 2021	36,227	13,540	8,927	58,694	56,474
Charge for the year	0	240	3,262	3,501	2,220
Disposals	0	0	0	0	-
At 31st December, 2021	36,227	13,780	12,189	62,196	58,694
Net Book Value					
At 31st December, 2021	£0	£599	£10,110	£10,710	£13,793
At 31st December, 2020	£0	£839	£12,954	£13,793	£6,029

5 (b) Land and Buildings (St John's Centre)

	2021			2021 Total £	2020 Total £
	Freehold Land £	Building at Cost £	Bell Tower Cost £		
Cost					
At 1st January, 2021	711	226,322	0	227,033	227,033
Additions	0	0	1,218	1,218	0
At 31st December, 2021	711	226,322	1,218	228,251	227,033
Depreciation					
At 1st January, 2021	0	113,160	0	113,160	107,502
Charge for year	0	5,658	0	5,658	5,658
At 31st December, 2021	0	118,818	0	118,818	113,160
Net Book Value					
At 31st December, 2021	£0	£107,504	£1,218	£109,433	£113,873
At 31st December, 2020	£711	£113,162	£0	£113,873	£119,581

6 INVESTMENT ASSETS

	2021 £	2020 £
Market Value		
At 1st January 2021	32,116	30,058
Conversion of endowment to designated	-25,172	0
Net profit/(loss) on revaluation	4,690	2,058
At 31st December 2021	£11,634	£32,116

All of the investments originated from Endowments and the stocks held are:

	2021 £	2020 £	
1370 The Central Board of Finance Income Shares	Golding Bird *	7,025	28,067
191 The Central Board of Finance Income Shares	Tall Bells	4,473	3,913
£100 3% Metropolitan Water Stock	Cogswell Graves	136	136
	£11,634	£32,116	

* 1000 units were sold on 29 December and categorised as designated funds for Churchyard maintenance. The Proceeds were received on 9 Jan 2022.

The Parochial Church Council of St John the Baptist Meopham
Notes to the Financial Statements
For the Year Ended 31st December 2021 continued

7 DEBTORS	2021	2020
	£	£
Tax recoverable (Gift Aid)	3,629	6,478
Funds from sale of Golding Bird shares to designated fund	25,172	0
Other debtors	1,771	775
	<u>£30,572</u>	<u>£7,253</u>

8 SHORT TERM DEPOSITS	Designated	Restricted	Unrestricted	Total Funds	Total Funds
	Funds	Funds	Funds	2021	2020
	£	£	£	£	£
Rochester Diocesan Bd of Finance - Church Repair Fund	10,362	0	0	10,362	10,344
CCLA Church of England Deposit - Lillian Oliver Legacy	34,811	0	0	34,811	41,790
CCLA Church of England Deposit - David Gardner Legacy	11,607	0	0	11,607	11,601
CCLA Church of England Deposit - No 2 Account	0	0	0	0	0
	<u>£56,780</u>	<u>£0</u>	<u>£0</u>	<u>£56,780</u>	<u>£63,735</u>

Designated Funds include short term cash deposits set aside to fund building work. The last Quinquennial inspection of the church building was carried out in 2021 and received in January 2022. The inspection recommendations for minor repair and survey works to be carried out within 5 years. All works should be completed in the timescale required.

9 CASH AT BANK AND IN HAND	2021	2020
	£	£
Bank	18,766	24,003
Cash in hand	161	332
	<u>£18,927</u>	<u>£24,335</u>

The balance held in the bank includes £7,000 drawdown from the Lillian Oliver fund for repair work to the Louvres see note 10

10 LIABILITIES - AMOUNTS FALLING DUE WITHIN ONE YEAR	2021	2020
	£	£
Accrued expenses	3,297	838
Deferred income - Meopham Review adverts paid in advance	0	126
Other deferred income - wedding deposits	500	600
DBF fees to Diocese	348	1,141
Charity collection awaiting payment - Poverty & Hope and Itolwa	486	526
Charity collection awaiting payment - other	895	2,684
Payroll taxes and pension contributions due not paid	743	708
	<u>£6,269</u>	<u>£6,623</u>

Work to replace the Louvres in the Bell Tower commenced before the year end. At 31 December they were 50% complete and a cost of £1,218 accrued. The cost is being met from the Lillian Oliver legacy and grants from The Friends of Meopham Church and Association of Bell. The final cost will be recorded in next years accounts and will depend on whether the VAT can be covered.

The Parochial Church Council of St John the Baptist Meopham
Notes to the Financial Statements
For the Year Ended 31st December 2021 continued

11 ANALYSIS OF NET ASSETS BY FUND

Balance Sheet Funds Held	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Designated Funds £	Total 2021 £	Total 2020 £
Tangible Fixed Assets	0	108,409	0	0	108,409	143,565
Investment Assets	0	0	11,634	0	11,634	32,116
Net Current Assets	10,546	0	0	101,446	111,992	72,801
	£10,546	£108,409	£11,634	£101,446	£232,035	£248,482

12 FUNDS

	Balance at 01/01/2021 £	Income £	Outgoings £	Investment Gains/ (Losses) £	Transfer Between Funds £	Balance at 31/12/2021 £
Restricted Funds:						
Mission, ministry & youth	194	0	-	0	0	194
St John's Centre land & buildings	113,873	0	(5,658)	0	0	108,215
Insurance Claim	0	-	-	0	0	-
Restricted Total	£114,067	£0	(£5,658)	£0	£0	£108,409
Designated Funds :						
David Gardner legacy (capital items)	15,238	0	(576)	0	0	14,662
Lillian Oliver legacy (repairs and maintenance)	37,518	0	0	0	(1,218)	36,300
Arthur Fitz-Simon legacy	1,000	0	0	0	0	1,000
Dorothy Bolton legacy	500	0	0	0	0	500
Elizabeth Bugg legacy	9,335	0	(1,997)	0	0	7,338
Choir Fund	944	0	0	0	0	944
Sound System	110	0	0	0	0	110
Quinquennial Report	10,291	0	0	0	0	10,291
Church Gas Boiler	3,299	0	(879)	0	0	2,420
Bell Tower Louvres	0	0	0	0	1218	1,218
Golding Bird	0	0	0	0	25172	25,172
Outward giving	0	6,250	(5,000)	0	0	1,250
Designated Total	£78,235	£6,250	(£8,452)	£0	£25,172	£101,205
Endowment Funds	£32,116	£0	£0	£4,690	-£25,172	£11,634
Unrestricted Funds	£24,064	£77,820	(£91,345)	£0	£0	£10,539
TOTAL FUNDS	£248,482	£84,070	£ (105,455)	£4,690	£0	£231,787

The Parochial Church Council of St John the Baptist Meopham
Notes to the Financial Statements
For the Year Ended 31st December 2021 continued

13 PRIOR YEAR COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Designated Funds £	Total Funds 2020 £	Total Funds 2019 £
INCOME						
Donations and Legacies	61,115	0	0	0	61,115	76,369
Fundraising & Trading Activities	8,738	0	0	0	8,738	9,974
Income from Church Activities	15,953	0	0	0	15,953	48,506
Income from Investments	898	0	0	273	1,171	1,330
Other Income - Insurance Claim	0	0	0	0	0	5,297
TOTAL INCOME	86,704	0	0	273	86,977	141,476
EXPENDITURE						
Mission and Charitable Giving	0	0	0	0	0	7,158
Support costs	14,546	0	0	240	14,786	16,948
Expenditure on Church Activities	82,799	5,658	0	3,295	91,752	113,260
Expenditure on Raising Funds	7,035	0	0	0	7,035	12,513
Other Expenditure - Insurance Claim	0	0	0	0	0	5,548
TOTAL EXPENDITURE	104,380	5,658	0	3,535	113,573	155,427
NET INCOME/SPEND BEFORE TRANSFERS	(17,676)	(5,658)	0	(3,262)	(26,596)	(13,951)
TRANSFERS BETWEEN FUNDS	0	-	0	-	0	0
NET INCOME/SPEND BEFORE INVESTMENT GAINS	(17,676)	(5,658)	0	(3,262)	(26,596)	(13,951)
GAIN ON INVESTMENT ASSETS	0	0	2,058	0	2,058	4,716
NET MOVEMENT IN FUNDS	(£17,676)	(£5,658)	£2,058	(£3,262)	(£24,538)	(£9,235)
Balances Brought Forward at 1st January 2020	41,740	119,725	30,058	81,497	273,020	282,255
TOTAL PARISH FUNDS CARRIED FORWARD	£24,064	£114,067	£32,116	£78,235	£248,482	£273,020

Independent Examiner's Report to the Parochial Church Council of St John the Baptist Church, Meopham

This report on the financial statements of the PCC for the year ended 31st December, 2021, which are set out on pages 2 to 11 is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ("the Regulations") and section 145 of the Charities Act 2011 ("the Act").

Respective responsibilities of the PCC and the Examiner

It is my responsibility to:-

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general directions given by the Charity Commission (under section 145 (5) (b) of the Charities Act
- to state whether particular matters have come to my attention.

As members of the PCC you are responsible for the preparation of the financial statements; you consider that no audit is required under section 144 of the Charities Act 2011 and that an independent examination is needed.

Basis of this report

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. Its 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' veiw and the report is limited to those matters set out in the statement below.

Independent Examiner's statement

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

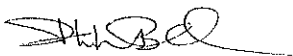
(1) which gives me reasonable cause to believe that in, any material respect, the requirements

to keep accounting records in accordance with section 130 of the Charities Act; and

to prepare accounts, which accord with the accounting records and comply with the accounting requirements of the Charities Act

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.



Philip Bradley FCA
Bradley & Co Limited
4B Christchurch House, Beaufort Court
Rochester ME2 4FX

Date Approved : 16th March 2022

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Philip Bradley FCA
Bradley & Co Limited
4B Christchurch House, Beaufort Court
Rochester ME2 4FX

Date Approved : 16th March 2022

Accounts

The Parochial Church Council of St. John the Baptist Church, Meopham

TRUSTEES ANNUAL REPORT FOR 2020

STRUCTURE, GOVERNANCE, AND MANAGEMENT

St John the Baptist Church is situated in Wrotham Road Meopham in the County of Kent. It is part of the Diocese of Rochester within the Church of England.

The correspondence address is The Parish Office, St John's Centre, Wrotham Road, Meopham Kent DA13 0AA.

The Parochial Church Council (PCC) is a corporate body established by the Church of England. The PCC operates under the Parochial Church Councils (Powers) Measure 1956 and is a registered charity with the Charity Commission.

The method of appointment of PCC members is set out in the Church Representation Rules (Revised 2020 edition).

Membership

Members of the PCC (Trustees) are either ex officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules.

During 2020 and up to the date of this report, the following served as Trustees and Members of the PCC:

Ex-Officio Members:

The Revd Canon Alyson Davie	Rector/PCC Chairman/ Standing Committee	From June 2014
Mrs Jill Kettle	Deanery Synod Representative	Retired November 2020
Mrs Veronica Rees	Deanery Synod Representative	From July 2019
Mrs Jenny Wood	Deanery Synod Representative	From December 2020

Members: Mrs Ruth Blake (from September 2020), Mrs Elaine Bush (retired September 2020), Mrs Anne Crouch (from September 2020), Mr Dennis Fairweather (from September 2020, elected as Lay PCC Chairman November 2020), Mrs Jackie Hunter (Treasurer/ Standing Committee, from May 2019), Mrs Jill Kettle (from September 2020), Mr Peter Kettle (Secretary/ Standing Committee, from April 2019), Mrs Ailsa Rees (retired September 2020), Mr Jeff Richards (from April 2018), Miss Sarah Richards (from April 2019), Mrs Linda Sims (from April 2019), Mrs Muriel Thorogood (retired September 2020), Mr Roger Wisdom (Buildings Development Group/Standing Committee, from May 2019) and Mrs Jenny Wood (retired as elected member September 2020).

OBJECTIVES, ACTIVITIES, ACHIEVEMENTS, AND FUTURE PLANS

The PCC has the responsibility of co-operating with the incumbent in promoting within the parish the whole mission of the church - pastoral, evangelistic, social and ecumenical.

It delivers public benefit through regular Sunday and weekday public worship and meetings for prayer. It also has responsibility for the teaching of Christianity and its values and the promotion of the mission of the Church. In addition, it seeks to give financial support to UK and overseas charities and missions.

It also has maintenance responsibilities for the St. John's Centre, which is a resource available for use by parishioners and local residents.

The PCC met on 6 occasions during the year with an average attendance of 87%. Due to the Covid-19 pandemic 4 of the meetings were held using Zoom video-conferencing. The PCC is supported by several Development and Task Groups which form part of the working structure of the PCC.

Standing Committee

This is the only committee required by Church regulations. It has the authority to transact the business of the PCC between its meetings, subject to any directions given by the PCC.

Finance Development Group

This group meets as necessary to monitor and discuss finance matters, making recommendations to the PCC as appropriate.

Task Groups

Task Groups are formed to report to the full PCC on any matters which they have been specifically asked to consider. During the year two such groups were formed, to put forward proposals relating to the future sustainability of the **Meopham Review** parish magazine and the Outward Giving programme.

Outward Giving

In 2020 St John's temporarily suspended the practice of allocating 10% of its income to selected local and international charities under the Outward Giving programme. However, part of the total of £7,158 accrued for payment in 2019 continued to be disbursed to four organisations:

1. The Church Mission Society (CMS)
2. L'Arche London
3. Mission Aviation Fellowship (MAF)
4. Emmaus UK

The balance due from 2019 will be paid in 2021. A new plan for 2021-2023 has been agreed.

STEWARDSHIP REPORT Year ending 31.12.20

	2020	2019
Income from Gift Aid Giving (Envelopes, Cheques, Standing Order payments)	£45,963	£42,720
Tax recovered	£11,344	£10,645
Planned Giving Non-Gift Aid	£1,260	£1,629
Plate Collections	£799	£3,309
Gift Aid on Plate Collections	£258	£771
No. of members signed up for Gift Aid	63 (as of 1.1.2020)	

Anne Nicholson retired as Stewardship Secretary at the end of 2020, after over 40 years in this role. The PCC is most grateful to her for her dedication and service to the church. From January 2021 Keith Jones will take on this responsibility, with the new title of Gift Aid Co-ordinator.

Worship Development Group Report 2020

This group considers and advises on the strategy and development of worship, mission and ministry in the life of the Church.

During 2020, we experienced the Covid -19 pandemic which changed the face of all that we did in the areas of worship, mission and ministry because of the lockdowns that took place throughout the year. Almost everything we were able to do took place by post, email or telephone. Meetings, midweek prayer and coffee meetings took place by Zoom.

In September and October, we were able to resume public worship in St John's church building following a risk assessment and with the following actions in place.

- The use of provided hand sanitiser
- The implementation of 2 metre social distancing,
- A limit of 50 people,
- The wearing of face coverings,
- Putting in place a booking system, and a test and trace system.

Worship was not able to include singing and to reduce the spread of infection, all bibles, regular service sheets and books were removed.

Service sheets were printed for single use only and we encouraged people to take them home. Refreshments after worship were suspended.

Because some of our regular worshippers were shielding or remaining at home to reduce the risk of being infected, we continued throughout the year to provide access to worship, teaching and fellowship in many different ways.

Towards the end of the year, we introduced the use of Zoom for the occasional act of Sunday / Festival worship.

Baptisms and Weddings have had numbers capped or been discouraged at various points throughout the year and families and couples have largely postponed these events.

Funerals have increased in number but radically changed in format and graveside services have become much more of a feature in 2020. Again, because of the reduction in numbers allowed at services many families have chosen to have thanksgiving and memorial service at a later date.

Outreach

Here we have another area of church life that has had to change because of government restrictions. We have kept contact with Building Blocks children and families, and our other family contacts by emailed worship resources and periodic physical distribution of resource material to aid in the celebration of Easter, Harvest and Christmas.

We have kept in touch with individuals and regular attendees at the Community Café, Lego Club and Alzheimers Support Group and held meetings when those have been possible.

Pastoral Care

Services of Holy Communion in Care Homes and Home Communion have largely been impossible for most of this year. We have however kept in touch with all of our congregation members and other contacts by email and telephone with occasional visits when regulations have allowed.

People

Without a permanent organist, when we have been able to meet in church it has been a real privilege to have the services of James Brown and Paul Lee to help us on a regular basis.

Allison Merry continues as our Parish Administrator and we continue to employ Wendy Martin our cleaner, though with no bookings in the Centre we have taken the opportunity of the Government Furlough scheme to keep her employed but furloughed.

Peter Kettle has continued his Licensed Lay Ministry training and looks forward to being licensed in May 2021

Safeguarding training, DBS checking and our involvement in the Diocesan Past Cases Review have all proceeded as and when needed.

Church Membership and Attendance

All are welcome to attend our services. There are 81 parishioners on the Church Electoral Roll. Of these 26 are not resident within the parish.

Due to the Covid -19 pandemic all public worship was suspended by the Archbishops of Canterbury & York from 17 March 2020.

Public Worship in the building was restored from 13 September until 1 November 2020. Lockdown 2 meant the PCC made the decision to suspend "in church" worship from 2 Nov until 2 December 2020. Lockdown 3 and an increase in infection rates in Kent, meant the PCC requested dispensation from the Diocesan Bishop not to hold public worship, which was granted, and therefore decided to suspend "in church" worship again from Christmas Eve until Palm Sunday 28 March 2021.

Average Sunday attendance counted at services held across each week in the month of October 2020 was 30. This considerable drop in numbers from 2019 was a result of social distancing requiring us to limit numbers in the building to 50, and some people opting to worship at home to reduce the risk of being infected by the coronavirus. Numbers at Christmas were also affected by Lockdown 3 and the PCC decision to limit worship to at home services.

Buildings Development Group

Whilst the Church Building and St. John's Centre have not been used for most of 2020 the Buildings and surrounding Property have been maintained, with regular inspections being undertaken. While both buildings are still in good order, repairs were undertaken where necessary.

The Heating has been running during the colder months on a timer with no problems. The only small work that had to be undertaken recently was that a new condensate pump had to be fitted as the water from the condensation was not being pumped out regularly and overflowed at times. Thanks to Dennis Fairweather who helped me undertake this work.

The Church Clock on the whole has been good and keeping time, and David Day and Alan Forman do make the occasional adjustments when necessary.

The Floodlights around the Church were replaced in November/December with LED lights. This project was funded by the Friends of Meopham Church and our grateful thanks go to them. The work to replace the lights was done in-house by Dennis Fairweather and Alan Forman and again our thanks go to them for their expertise.

As reported in last year's report, Liz Bugg left a legacy and it was agreed to purchase new Choir Frontals. These were made by Treske & Co. and were completed and delivered in August 2020. We look forward to using them when we can return to worship in the Church. Hopefully these will be dedicated during a service at Church sometime soon.

The Trees in the Churchyard and Centre are being maintained by Linda Sims and family and our thanks go to Linda and family, who also kindly arranged for the trees which were overhanging onto

Wrotham Road to be cut down. Linda worked with Gravesham Borough Council in controlling the traffic on Wrotham Road whilst the work was undertaken. Well done.

A new bench has been donated by Wendy Williams for the Garden of Remembrance in memory of Canon David Williams, which we have now built and will be put in place when the weather improves. At present it is stored in the St. John's Centre.

Gordon Dickins brought to our attention that some of the Louvres in the Tower are loose and need attention and this matter is being looked at with a view to secure/replace where necessary.

The Quinquennial Inspection is due sometime this year, and we wait for a date to be arranged for this to be undertaken.

There is a lot of unseen work undertaken and my thanks go to all the members of the Building Development Group whose support and work is much appreciated.

Roger Wisdom

Synodical Government

Diocesan Synod.

Diocesan Synod met twice in 2020. The meeting in March being in person at Paddock Wood, the Bishop held a gathering of Synod Members in July by Zoom, legally at that point we were not allowed to formally meet by remote means. Our November meeting was able to be held by Zoom.

Alyson continues to serve on Diocesan Synod and as the elected Chair of the House of Clergy in Diocesan Synod. The diocesan synod triennium runs until June 2021.

Alyson remains an ex officio member of Bishop's Council which meets 6 times a year.

In 2020 this was once in person and all other meetings in the year were held by Zoom.

Cobham Deanery Synod

Alyson continues to act as Area Dean. There has only been one meeting of Cobham Deanery Synod in 2020, and that was using Zoom on Monday 7th December 2020. At the meeting the following were elected:

Lay Chair by House of Laity - Pauline Foster

Deanery Standing Committee:

3 members for the House of Laity - Jan Becket, Cameron Clark, Heather Frost

3 clergy members for the House of Clergy - The Rev. Helen Reeves, The Rev. Adele Barker. It was agreed to leave the third place on the clergy side to be decided when new clergy are appointed.

Secretary - Heather Frost

Treasurer - Jan Becket

The Area Dean repeated to the Synod the news given earlier by the Revd Andrew Vaughan from Istead Rise, of his appointment as the new Associate Vicar at St Philip and St James, Walderslade, Chatham. Alyson thanked him for all his support and help in the life of the deanery over the past nine years.

Cameron Clarke, one of our Diocesan Synod Representatives, reminded us that Bishop James is retiring at the end of July 2021, although his farewell service will be at the beginning of July.

Cameron is on the Vacancy in See Committee, as is our Area Dean. The committee's task is to discuss the needs of the Diocese, and prepare a statement setting out those needs and send it to the Crown Nominations Commission of the General Synod, together with such factual information about the Diocese and its organisation as the Commission may have requested.

Veronica Rees & Jenny Wood

Risk Management

We regularly review the systems, policies and procedures that are in place to manage the risks that may have an impact upon the mission and ministry of the church in the parish.

Our financial policies and procedures comply with the requirements of the Statement of Recommended Practice for Charities (SORP 2015).

During the year, we have continued to operate within the bounds of our Safeguarding Policies for children and Adults when they are Vulnerable. Further, the PCC complies with the legal duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have due regard to guidance issued by the House of Bishops' on matters relating to the safeguarding of children and vulnerable adults).

We have an established Fire Risk Assessment and continue to receive expert advice.

We have an established Lone Working Policy and regularly review our security.

Reserves Policy

The PCC annually reviews its policy on Reserves. It has been agreed that the current policy should continue to maintain a balance of unrestricted funds, not otherwise committed, equal to three months' worth of running costs expenditure. This is to cover us for emergency funding which may be required from time to time.

For 2020, our unrestricted reserves at the year-end had reduced from £41,740 in 2019 to £24,064. The three-month target figure is £26,100 excluding repairs. We also have £78,235 in designated funds to support the maintenance and upkeep of the St Johns Centre and Church. The PCC are aware that the level of reserves has fallen and are reviewing ways to ensure that the policy can continue to be maintained.

Financial Review

At the end of the year our accounts show a deficit on our unrestricted funds of £17,676 (2019 deficit £19,970). This deficit was significantly affected this year by the closure of the buildings which restricted other income hire charges and wedding fees. Planned Giving and related Gift Aid was only £856 lower than 2019. The contribution from St Mildred's however was also affected by Covid-19 closures and we received £8,311 less than in 2019. Expenditure levels were down £42,206 on 2019 with a reduction in Parish Share of £9,570, savings on energy and cleaning costs, no provision for outward giving and reduced printing costs for the Meopham Review.

Our restricted funds show a loss of £5,658 (2019 loss £5,658). This loss is to be expected as it relates to the annual charge for the depreciation of the St John's Centre buildings.

The market value of our endowment funds increased at the year-end by £2,058 (2019 increase of £4,716) and the value will continue to depend on the financial markets. The endowment funds represent investments held in perpetuity.

Designated funds are those allocated for specific expenditure by the PCC. During the year we purchased the Choir Frontals from the Elizabeth Bugg legacy and these will be depreciated. Various small repairs and maintenance were carried out during the year together with depreciation on purchased equipment which were charged to Designated Funds. At the end of the year our designated funds had decreased by £3,262 (2019 increase of £11,676).

Overall, the net movement in our total funds show a loss of £24,538 against a loss of £9,235 in 2019.

The total funds at the year-end are £248,482 (2019 £273,020) and are detailed in the Financial Statements. The Balance Sheet has net current assets of £88,700 down from £117,403 in 2019 as a result of the reduction in income that has reduced the bank balance.

Jackie Hunter

St. John the Baptist Church Meopham

Financial Statements of the Parochial Church Council (The Trustees) For the Year Ended 31st December 2020

Registered Office & Correspondence Address:

The Parish Office
Wrotham Road, Meopham
DA13 0AA

Rector and PCC Chairman

The Revd. Canon Alyson Davie
The Rectory, Shipley Hills Road, Meopham
DA13 0AD

Bankers:

Santander PLC
Bootle, Merseyside
L30 4GB

Independent Examiner:

Philip Bradley FCA
Bradley & Co Limited
4B Christchurch House, Beaufort Court
Rochester ME2 4FX

Registered Charity No: 1133014

**The Parochial Church Council of St John the Baptist Meopham
Statement of Financial Activities
For the Year Ended 31st December 2020**

		Unrestricted Funds	Restricted Funds	Endowment Funds	Designated Funds	TOTAL FUNDS 2020	TOTAL FUNDS 2019
	Note	£	£	£	£	£	£
INCOME							
Donations and Legacies	2(a)	61,115	0	0	0	61,115	76,369
Fundraising & Trading Activities	2(b)	8,738	0	0	0	8,738	9,974
Income from Church Activities	2(c)	15,953	0	0	0	15,953	48,506
Income from Investments	2(d)	898	0	0	273	1,171	1,330
Other Income	2(e)	0	0	0	0	0	5,297
TOTAL INCOME		86,704	0	0	273	86,977	141,476
EXPENDITURE							
Mission and Charitable Giving	3(a)	0	0	0	0	0	7,158
Support costs	3(b)	14,546	0	0	240	14,786	16,948
Expenditure on Church Activities	3(c)	82,799	5,658	0	3,295	91,752	113,260
Expenditure on Raising Funds	3(d)	7,035	0	0	0	7,035	12,513
Other Expenditure	3(e)	0	0	0	0	0	5,548
TOTAL EXPENDITURE		104,380	5,658	0	3,535	113,573	155,427
NET SPEND BEFORE TRANSFERS		(17,676)	(5,658)	0	(3,262)	(26,596)	(13,951)
TRANSFERS BETWEEN FUNDS	12	0	0	0	0	0	0
NET INCOME/SPEND BEFORE INVESTMENT MOVEMENT		(17,676)	(5,658)	0	(3,262)	(26,596)	(13,951)
GAIN/(LOSS) ON INVESTMENT ASSETS		0	0	2,058	0	2,058	4,716
NET MOVEMENT IN FUNDS (LOSS)		(17,676)	(5,658)	2,058	(3,262)	(24,538)	(9,235)
Balances Brought Forward at 1st January 2020		41,740	119,725	30,058	81,497	273,020	282,255
TOTAL PARISH FUNDS CARRIED FORWARD	12	£24,064	£114,067	£32,116	£78,235	£248,482	£273,020

The notes on pages 4 to 11 form part of these accounts.

**The Parochial Church Council of St John the Baptist Meopham
Balance Sheet as at 31st December 2020**

	Note	2020 £	2019 £
FIXED ASSETS			
Tangible Fixed Assets:			
Fixtures, Fittings and Equipment	5(a)	13,793	6,029
St. John's Centre	5(b)	113,873	119,531
		127,666	125,560
Investment Assets	6	32,116	30,058
TOTAL FIXED ASSETS		159,782	155,618
 CURRENT ASSETS			
Debtors	7	7,253	8,354
Short term deposits	8	63,737	72,280
Cash at bank and in hand	9	24,335	48,073
		95,325	128,707
LIABILITIES:			
Amounts falling due within one year	10	(6,625)	(11,305)
NET CURRENT ASSETS		88,700	117,402
TOTAL NET ASSETS		£248,482	£273,020
 FUNDS			
Unrestricted	12	24,064	41,740
Restricted	12	114,067	119,725
Designated	12	78,235	81,497
Endowment	12	32,116	30,058
TOTAL FUNDS	12	£248,482	£273,020

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

The Revd. Canon Alyson Davie
Rector and PCC Chairman

Mrs J Hunter
Treasurer

The notes on pages 4 to 11 form part of these accounts.

The Parochial Church Council of St John the Baptist Meopham
Notes to the Financial Statements
For the Year Ended 31st December 2020

1. ACCOUNTING POLICIES

The financial statements have been prepared in accordance with applicable accounting standards; the 2017 Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS 102)); the Charities Act 2011; and Church Accounting Regulations 2006(2018 edition). The Parochial Church Council is a public benefit entity within the meaning of FRS102.

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

Funds

Endowment Funds held are capital in nature. The income arising from investment of the endowment may be used either as restricted or unrestricted funds depending upon the purpose for which the endowment was established.

Restricted Funds represent (a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest, and (b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be spent on the specific purpose for which they were given. Any balance remaining unspent at the end of each year is carried forward as a balance on that fund. A breakdown of the Restricted Funds can be found at Note 12.

Designated Funds or earmarked funds represent funds the PCC has ring fenced for a particular charitable project or has discretion on how these particular funds are spent. These are not funds available to spend on the general running of the charity. Our designated funds include: the sound system; church fixtures and fittings, church repair and legacy funds.

Unrestricted Funds are general funds which can be used for PCC ordinary business and charitable purposes.

Financial Statements

Income: Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the income to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. Dividends are accounted for when receivable; interest is accrued. All other income is recognised when it is receivable. All income is accounted for gross.

Expenditure: Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The Diocesan Contribution is accounted for when due. All expenditure is generally recognised when it is incurred and is accounted for gross.

Fixed Assets: Consecrated and benefice property is not included in the accounts in accordance with The Charities Act 2011, which took effect on the 14th March 2012. Hence the St John the Baptist Church has been excluded from the Balance Sheet. The buildings and contents are insured for £11.59m. All expenditure incurred during the year on consecrated or beneficed property, whether maintenance or improvements have been written off during the year.

Moveable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a Faculty for disposal are classified as inalienable property. They are listed in the church's inventory, which can be inspected at any reasonable time. For anything acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements. Items not included in the Faculty and acquired since 1st January 2001, have been capitalised and depreciated over their estimated useful economic lives on a straight line basis.

Equipment used in the church premises and the St John's Centre is depreciated on a straight-line basis over five years.

Individual items of equipment with a purchase price of £300 or less are written off when the asset is acquired. The freehold property of the St John's Centre is depreciated on a straight line basis over 40 years.

Investments are included in the financial statements at market value at the year end.

The Parochial Church Council of St John the Baptist Meopham
Notes to the Financial Statements
For the Year Ended 31st December 2020

2 INCOME

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Designated Funds £	TOTAL FUNDS 2020 £	TOTAL FUNDS 2019 £
2 (a) Donations and Legacies						
<u>Planned Giving:</u>						
Gift Aid donations	45,963	0	0	0	45,963	42,720
Tax recoverable	11,344	0	0	0	11,344	10,645
Non Gift Aid donations	1,260	0	0	0	1,260	1,629
<u>Collections:</u>						
Open Plate	799	0	0	0	799	3,309
Tax recoverable	258	0	0	0	258	771
<u>Donations & Appeals:</u>						
Wall safe		0	0	0	0	53
Other donations	1,491	0	0		1,491	5,741
<u>Legacies</u>	0	0	0		0	11,500
	61,115	0	0	0	61,115	76,369
2 (b) Fundraising & Trading Activities:						
Concerts and choral events	0	0	0	0	0	0
Social and other fundraising activities	390	0	0	0	390	1,306
Meopham Review	8,348	0	0	0	8,348	8,668
	8,738	0	0	0	8,738	9,974
2 (c) Income from Church Activities						
Fees receivable	7,013	0	0	0	7,013	14,155
Choir Fund	0	0	0	0	0	0
St John's Centre	4,690	0	0	0	4,690	21,790
Contribution from St Mildred's	4,250	0	0	0	4,250	12,561
	15,953	0	0	0	15,953	48,506
2 (d) Income from Investments						
Dividends and interest	898	0	0	273	1,171	1,330
	898	0	0	273	1,171	1,330
2 (e) Other Income						
Insurance Claim - Wall repairs	0	0	0	0	0	5,297
	0	0	0	0	0	5,297
TOTAL INCOME	£86,704	£0	£0	£273	£86,977	£141,476

**The Parochial Church Council of St John the Baptist Meopham
Notes to the Financial Statements
For the Year Ended 31st December 2020**

3 EXPENDITURE	Unrestricted Funds £	Restricted Endowment Funds £	Designated Funds £	TOTAL FUNDS 2020 £	TOTAL FUNDS 2019 £
3 (a) Mission and Charitable Giving					
<u>Overseas Organisations:</u>					
Christian Mission Society	0	0	0	0	1,790
Mission Aviation Fellowship (MAF)	0	0	0	0	1,789
Total Overseas Organisations	0	0	0	-	3,579
<u>Home Giving:</u>					
L'Arche London	0	0	0	0	1,790
Emmaus	0	0	0	0	1,789
Total Given to UK Organisations	0	0	0	0	3,579
Total Mission and Charitable Giving	0	0	0	0	7,158

For 2021-2023 a new Outward giving plan is being prepared. In 2020 no funds were set aside given the uncertainty over the financial position caused by Covid 19. The remaining balance from 2019 will be paid in 2021.

The grant to MAF will go towards its valuable work transforming the lives of the world's most isolated people by using aeroplanes to transport food and supplies.

L'Arche is a community of people with learning difficulties. The church has a long standing relationship with the community in South London, who have visited Meopham every year on their annual pilgrimage to Canterbury.

Emmaus is a charity that provides assistance in many forms for the homeless in the UK.

3 (b) Support Costs	Unrestricted Funds £	Restricted Endowment Funds £	Designated Funds £	TOTAL FUNDS 2020 £	TOTAL FUNDS 2019 £
Printing, postage and stationery	1,270	0	0	1,270	1,927
Equipment maintenance & licenses	806	0	240	1,046	3,311
Telephony and broadband	852	0	0	852	881
Parish staff costs	11,618	0	0	11,618	10,829
Legal and professional fees	0	0	0	0	0
	14,546	0	240	14,786	16,948

The Parochial Church Council of St John the Baptist Meopham
Notes to the Financial Statements
For the Year Ended 31st December 2020 continued

3 EXPENDITURE CONTINUED

	Unrestricted Funds £	Restricted Endowment Funds £	Designated Funds £	TOTAL FUNDS 2020 £	TOTAL FUNDS 2019 £
3 (c) Church Activities Expenditure					
Church music, sound and vision	570	0	0	99	1,456
Heat, light and power	2,565	0	0	0	4,268
Buildings and contents insurance	6,467	0	0	0	6,499
Other church and churchyard expenditure	2,890	0	0	3,196	6,622
Major building and grounds refurbishment	0	0	0	0	0
Clergy costs and expenses	1,887	0	0	0	1,925
Visiting clergy services cover	532	0	0	0	2,165
St John's Centre running costs	5,174	5,658	0	0	16,300
Parish contribution towards Diocese	62,205	0	0	0	71,775
Welfare, worship and learning	509	0	0	0	2,117
Young people's activities	0	0	0	0	133
	82,799	5,658	0	3,295	113,260
3 (d) Expenditure on Raising Funds					
Concerts and choral events	0	0	0	0	0
Social and other fundraising activities	101	0	0	0	221
Meopham Review	6,934	0	0	0	12,292
	7,035	0	0	0	12,513
3 (e) Other Expenditure					
Insurance Claim - Wall repairs	0	0	0	0	5,548
	0	0	0	0	5,548
TOTAL EXPENDITURE	£104,380	£5,658	£0	£3,535	£113,573

*

4 STAFF AND TRUSTEE COSTS AND EXPENSES

	2020 £	2019 £
Staff Salaries	13,657	15,310
Pension Costs	370	257
	£14,027	£15,567

During the year the PCC employed a Parish Administrator and Office Cleaner. The stipend of the Rector was met by the Diocese of Rochester and the PCC made a contribution towards clergy costs.

One Trustee (2019 - 1) claimed reimbursement of expenses during the year. The amount paid was £ 1,308 (2019 - £1,268).

The Parochial Church Council of St John the Baptist Meopham
Notes to the Financial Statements
For the Year Ended 31st December 2020 continued

5 FIXED ASSETS

5 (a) Equipment

	2020			2020 Total £	2019 Total £
	Audio Visual and Music £	Electronic Equipment £	Other Equipment £		
Cost					
At 1st January, 2020	36,227	14,379	11,897	62,503	56,905
Additions	0	0	9,984	9,984	5,598
Disposals	0	0	0	0	-
At 31st December, 2020	36,227	14,379	21,881	72,487	62,503
Depreciation					
At 1st January, 2020	36,128	13,300	7,046	56,474	54,282
Charge for the year	99	240	1,882	2,220	2,192
Disposals	0	0	0	0	-
At 31st December, 2020	36,227	13,540	8,927	58,694	56,474
Net Book Value					
At 31st December, 2020	£0	£839	£12,954	£13,793	£6,029
At 31st December, 2019	£99	£1,079	£4,851	£6,029	£2,623

5 (b) Land and Buildings (St John's Centre)

	2020		2020 Total £	2019 Total £
	Freehold Land £	Building at Cost £		
Cost				
At 1st January, 2020	711	226,322	227,033	227,033
Additions	0	0	0	0
At 31st December, 2020	711	226,322	227,033	227,033
Depreciation				
At 1st January, 2020	0	107,502	107,502	101,844
Charge for year	0	5,658	5,658	5,658
At 31st December, 2020	0	113,160	113,160	107,502
Net Book Value				
At 31st December, 2020	£711	£113,162	£113,873	£119,531
At 31st December, 2019	£711	£118,820	£119,531	£125,189

6 INVESTMENT ASSETS

	2020 £	2019 £
Market Value		
At 1st January 2020	30,058	25,342
Net profit/(loss) on revaluation	2,058	4,716
At 31st December 2020	£32,116	£30,058

All of the investments originated from Endowments and the stocks held are:

		2020 £	2019 £
1370 The Central Board of Finance Income Shares	Golding Bird	28,067	26,262
191 The Central Board of Finance Income Shares	Tall Bells	3,913	3,661
£100 3% Metropolitan Water Stock	Cogswell Graves	136	135
		£32,116	£30,058

The Parochial Church Council of St John the Baptist Meopham
Notes to the Financial Statements
For the Year Ended 31st December 2020 continued

7 DEBTORS	2020	2019
	£	£
Tax recoverable (Gift Aid)	6,478	5,720
St John's Centre invoices outstanding	0	1,638
Meopham Review invoices outstanding	0	125
Other debtors	775	871
	<u>£7,253</u>	<u>£8,354</u>

8 SHORT TERM DEPOSITS	Designated	Restricted	Unrestricted	Total Funds	Total Funds
	Funds	Funds	Funds	2020	2019
	£	£	£	£	£
Rochester Diocesan Bd of Finance - Church Repair Fund	10,344	0	0	10,344	17,620
CCLA Church of England Deposit - Lillian Oliver Legacy	41,790	0	0	41,790	43,107
CCLA Church of England Deposit - David Gardner Legacy	11,601	0	0	11,601	11,551
CCLA Church of England Deposit - No 2 Account	2	0	0	2	2
	<u>£63,737</u>	<u>£0</u>	<u>£0</u>	<u>£63,737</u>	<u>£72,280</u>

Designated Funds include short term cash deposits set aside to fund building work. The last Quinquennial inspection of the church building was carried out in 2016. This made recommendations for minor repairs to be carried out within 5 years. All work should be completed in the timescale required.

9 CASH AT BANK AND IN HAND	2020	2019
	£	£
Santander	24,003	47,329
Cash in hand (petty cash & church flowers)	332	744
	<u>£24,335</u>	<u>£48,073</u>

10 LIABILITIES - AMOUNTS FALLING DUE WITHIN ONE YEAR	2020	2019
	£	£
Accrued expenses	839	3,061
Deferred income - Meopham Review adverts paid in advance	126	66
Other deferred income - wedding deposits	600	200
DBF fees to Diocese	1,141	0
Charity collection awaiting payment - Poverty & Hope and Itolwa	526	446
Charity collection awaiting payment - other	2,684	7,376
Payroll taxes and pension contributions due not paid	709	156
	<u>£6,625</u>	<u>£11,305</u>

The Parochial Church Council of St John the Baptist Meopham
Notes to the Financial Statements
For the Year Ended 31st December 2020 continued

11 ANALYSIS OF NET ASSETS BY FUND

Balance Sheet Funds Held	Unrestricted Funds	Restricted Funds	Endowment Funds	Designated Funds	Total 2020	Total 2019
	£	£	£	£	£	£
Tangible Fixed Assets	0	113,873	0	29,692	143,565	125,560
Investment Assets	0	0	32,116	0	32,116	30,058
Net Current Assets	24,064	194	0	48,543	72,801	117,402
	£24,064	£114,067	£32,116	£78,235	£248,482	£273,020

12 FUNDS

	Balance at 01/01/2020	Income	Outgoings	Investment Gains/ (Losses)	Transfer Between Funds	Balance at 31/12/2020
	£	£	£	£	£	£
Restricted Funds:						
Mission, ministry & youth	194	0	-	0	0	194
St John's Centre land & buildings	119,531	0	(5,658)	0	0	113,873
Insurance Claim	0	-	-	0	0	-
Restricted Total	£119,725	£0	(£5,658)	£0	£0	£114,067
Designated Funds :						
David Gardner legacy (capital items)	15,866	49	(677)	0	0	15,238
Lillian Oliver legacy (repairs and maintenance)	38,649	183	(1,314)	0	0	37,518
Arthur Fitz-Simon legacy	1,000	0	0	0	0	1,000
Dorothy Bolton legacy	500	0	0	0	0	500
Elizabeth Bugg legacy	10,000	0	(665)	0	0	9,335
Choir Fund	944	0	0	0	0	944
Sound System	110	0	0	0	0	110
Quinquennial Report	10,250	41	0	0	0	10,291
Church Gas Boiler	4,178	0	(879)	0	0	3,299
Designated Total	£81,497	£273	(£3,535)	£0	£0	£78,235
Endowment Funds	£30,058	£0	£0	£2,058	£0	£32,116
Unrestricted Funds	£41,740	£86,704	(£104,380)	£0	£0	£24,064
TOTAL FUNDS	£273,020	£86,977	£ (113,573)	£2,058	£0	£248,482

The Parochial Church Council of St John the Baptist Meopham
Notes to the Financial Statements
For the Year Ended 31st December 2020 continued

13 PRIOR YEAR COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Designated Funds £	Total Funds 2019 £	Total Funds 2018 £
INCOME						
Donations and Legacies	61,971	0	0	14,398	76,369	74,818
Fundraising & Trading Activities	9,974	0	0	0	9,974	15,795
Income from Church Activities	48,506	0	0	0	48,506	46,837
Income from Investments	869	0	0	461	1,330	1,336
Other Income - Insurance Claim	5,297	0	0	0	5,297	1,500
TOTAL INCOME	126,617	0	0	14,859	141,476	140,286
EXPENDITURE						
Mission and Charitable Giving	7,158	0	0	0	7,158	7,864
Support costs	15,565	0	0	1,383	16,948	15,690
Expenditure on Church Activities	105,802	5,658	0	1,800	113,260	132,428
Expenditure on Raising Funds	12,513	0	0	0	12,513	14,037
Other Expenditure - Insurance Claim	5,548	0	0	0	5,548	1,500
TOTAL EXPENDITURE	146,586	5,658	0	3,183	155,427	171,519
NET INCOME/SPEND BEFORE TRANSFERS	(19,969)	(5,658)	0	11,676	(13,951)	(31,233)
TRANSFERS BETWEEN FUNDS	0	-	0	-	0	0
NET INCOME/SPEND BEFORE INVESTMENT GAINS	(19,969)	(5,658)	0	11,676	(13,951)	(31,233)
GAIN ON INVESTMENT ASSETS	0	0	4,716	0	4,716	(383)
NET MOVEMENT IN FUNDS	(£19,969)	(£5,658)	£4,716	£11,676	(£9,235)	(£31,616)
Balances Brought Forward at 1st January 2017	61,709	125,383	25,342	69,821	282,255	313,871
TOTAL PARISH FUNDS CARRIED FORWARD	£41,740	£119,725	£30,058	£81,497	£273,020	£282,255

Independent Examiner's Report to the Parochial Church Council of St John the Baptist Church, Meopham

This report on the financial statements of the PCC for the year ended 31st December, 2020, which are set out on pages 2 to 11 is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ("the Regulations") and section 145 of the Charities Act 2011 ("the Act").

Respective responsibilities of the PCC and the Examiner

It is my responsibility to:-

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general directions given by the Charity Commission (under section 145 (5) (b) of the Charities Act
- to state whether particular matters have come to my attention.

As members of the PCC you are responsible for the preparation of the financial statements; you consider that no audit is required under section 144 of the Charities Act 2011 and that an independent examination is needed.

Basis of this report

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. Its 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' veiw and the report is limited to those matters set out in the statement below.

Independent Examiner's statement

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

(1) which gives me reasonable cause to believe that in, any material respect, the requirements

to keep accounting records in accordance with section 130 of the Charities Act; and

to prepare accounts, which accord with the accounting records and comply with the accounting requirements of the Charities Act

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.

Philip Bradley FCA
Bradley & Co Limited
4B Christchurch House, Beaufort Court
Rochester ME2 4FX

Date:

Independent Examiner's Report to the Parochial Church Council of St John the Baptist Church, Meopham

This report on the financial statements of the PCC for the year ended 31st December, 2020, which are set out on pages 2 to 11 is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ("the Regulations") and section 145 of the Charities Act 2011 ("the Act").

Respective responsibilities of the PCC and the Examiner

It is my responsibility to:-

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general directions given by the Charity Commission (under section 145 (5) (b) of the Charities Act
- to state whether particular matters have come to my attention.

As members of the PCC you are responsible for the preparation of the financial statements; you consider that no audit is required under section 144 of the Charities Act 2011 and that an independent examination is needed.

Basis of this report

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. Its 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' veiw and the report is limited to those matters set out in the statement below.

Independent Examiner's statement

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

(1) which gives me reasonable cause to believe that in, any material respect, the requirements

to keep accounting records in accordance with section 130 of the Charities Act; and

to prepare accounts, which accord with the accounting records and comply with the accounting requirements of the Charities Act

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.

Philip Bradley FCA
Bradley & Co Limited
4B Christchurch House, Beaufort Court
Rochester ME2 4FX

Date: