

# **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	£	£	£	£	£	£
<b>INCOME</b>							
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
<b>TOTAL INCOME</b>		<b>86,704</b>	<b>0</b>	<b>0</b>	<b>273</b>	<b>86,977</b>	<b>141,476</b>
<b>EXPENDITURE</b>							
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
<b>TOTAL EXPENDITURE</b>		<b>104,380</b>	<b>5,658</b>	<b>0</b>	<b>3,535</b>	<b>113,573</b>	<b>155,427</b>
<b>NET SPEND BEFORE TRANSFERS</b>		<b>(17,676)</b>	<b>(5,658)</b>	<b>0</b>	<b>(3,262)</b>	<b>(26,596)</b>	<b>(13,951)</b>
<b>TRANSFERS BETWEEN FUNDS</b>	<b>12</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET INCOME/SPEND BEFORE INVESTMENT MOVEMENT</b>		<b>(17,676)</b>	<b>(5,658)</b>	<b>0</b>	<b>(3,262)</b>	<b>(26,596)</b>	<b>(13,951)</b>
<b>GAIN/(LOSS) ON INVESTMENT ASSETS</b>		<b>0</b>	<b>0</b>	<b>2,058</b>	<b>0</b>	<b>2,058</b>	<b>4,716</b>
<b>NET MOVEMENT IN FUNDS (LOSS)</b>		<b>(17,676)</b>	<b>(5,658)</b>	<b>2,058</b>	<b>(3,262)</b>	<b>(24,538)</b>	<b>(9,235)</b>
<b>Balances Brought Forward at 1st January 2020</b>		<b>41,740</b>	<b>119,725</b>	<b>30,058</b>	<b>81,497</b>	<b>273,020</b>	<b>282,255</b>
<b>TOTAL PARISH FUNDS CARRIED FORWARD</b>	<b>12</b>	<b>£24,064</b>	<b>£114,067</b>	<b>£32,116</b>	<b>£78,235</b>	<b>£248,482</b>	<b>£273,020</b>

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 £
<b>FIXED ASSETS</b>			
Tangible Fixed Assets:			
Fixtures, Fittings and Equipment	5(a)	13,793	6,029
St. John's Centre	5(b)	113,873	119,531
		<hr/>	<hr/>
		127,666	125,560
Investment Assets	6	32,116	30,058
		<hr/>	<hr/>
<b>TOTAL FIXED ASSETS</b>		<b>159,782</b>	<b>155,618</b>
<b>CURRENT ASSETS</b>			
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
		<hr/>	<hr/>
		<b>95,325</b>	<b>128,707</b>
<b>LIABILITIES:</b>			
Amounts falling due within one year	10	(6,625)	(11,305)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		<b>88,700</b>	<b>117,402</b>
		<hr/>	<hr/>
<b>TOTAL NET ASSETS</b>		<b>£248,482</b>	<b>£273,020</b>
<b>FUNDS</b>			
Unrestricted	12	24,064	41,740
Restricted	12	114,067	119,725
Designated	12	78,235	81,497
Endowment	12	32,116	30,058
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>	12	<b>£248,482</b>	<b>£273,020</b>

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 £
<b>2 (a) Donations and Legacies</b>						
<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 &amp; 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
	<b>61,115</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>61,115</b>	<b>76,369</b>
<b>2 (b) Fundraising &amp; Trading Activities:</b>						
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
	<b>8,738</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,738</b>	<b>9,974</b>
<b>2 (c) Income from Church Activities</b>						
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
	<b>15,953</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,953</b>	<b>48,506</b>
<b>2 (d) Income from Investments</b>						
Dividends and interest	898	0	0	273	1,171	1,330
	<b>898</b>	<b>0</b>	<b>0</b>	<b>273</b>	<b>1,171</b>	<b>1,330</b>
<b>2 (e) Other Income</b>						
Insurance Claim - Wall repairs	0	0	0	0	0	5,297
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,297</b>
<b>TOTAL INCOME</b>	<b>£86,704</b>	<b>£0</b>	<b>£0</b>	<b>£273</b>	<b>£86,977</b>	<b>£141,476</b>

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

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

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.

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

**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 £
<b>3 (c) Church Activities Expenditure</b>					
Church music, sound and vision	570	0	0	669	1,456
Heat, light and power	2,565	0	0	2,565	4,268
Buildings and contents insurance	6,467	0	0	6,467	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	1,887	1,925
Visiting clergy services cover	532	0	0	532	2,165
St John's Centre running costs	5,174	5,658	0	10,832	16,300
Parish contribution towards Diocese	62,205	0	0	62,205	71,775
Welfare, worship and learning	509	0	0	509	2,117
Young people's activities	0	0	0	0	133
	<b>82,799</b>	<b>5,658</b>	<b>0</b>	<b>91,752</b>	<b>113,260</b>
<b>3 (d) Expenditure on Raising Funds</b>					
Concerts and choral events	0	0	0	0	0
Social and other fundraising activities	101	0	0	101	221
Meopham Review	6,934	0	0	6,934	12,292
	<b>7,035</b>	<b>0</b>	<b>0</b>	<b>7,035</b>	<b>12,513</b>
<b>3 (e) Other Expenditure</b>					
Insurance Claim - Wall repairs	0	0	0	0	5,548
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,548</b>
<b>TOTAL EXPENDITURE</b>	<b>£104,380</b>	<b>£5,658</b>	<b>£0</b>	<b>£113,573</b>	<b>£155,427</b>

\*

**4 STAFF AND TRUSTEE COSTS AND EXPENSES**

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

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				
	Audio Visual and Music	Electronic Equipment	Other Equipment	2020 Total	2019 Total
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	-
<b>At 31st December, 2020</b>	<b>36,227</b>	<b>14,379</b>	<b>21,881</b>	<b>72,487</b>	<b>62,503</b>
<b>Depreciation</b>					
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	-
<b>At 31st December, 2020</b>	<b>36,227</b>	<b>13,540</b>	<b>8,927</b>	<b>58,694</b>	<b>56,474</b>
<b>Net Book Value</b>					
<b>At 31st December, 2020</b>	<b>£0</b>	<b>£839</b>	<b>£12,954</b>	<b>£13,793</b>	<b>£6,029</b>
At 31st December, 2019	£99	£1,079	£4,851	£6,029	£2,623

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

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

**6 INVESTMENT ASSETS**

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

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
		<b>£32,116</b>	<b>£30,058</b>

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

<b>7 DEBTORS</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
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
	<b>£7,253</b>	<b>£8,354</b>

<b>8 SHORT TERM DEPOSITS</b>	<b>Designated Funds</b>	<b>Restricted Funds</b>	<b>Unrestricted Funds</b>	<b>Total Funds 2020</b>	<b>Total Funds 2019</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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		2	2
	<b>£63,737</b>	<b>£0</b>	<b>£0</b>	<b>£63,737</b>	<b>£72,280</b>

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.

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

<b>10 LIABILITIES - AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
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
	<b>£6,625</b>	<b>£11,305</b>

**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**

<b>Balance Sheet Funds Held</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Designated Funds</b>	<b>Total 2020</b>	<b>Total 2019</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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
	<b>£24,064</b>	<b>£114,067</b>	<b>£32,116</b>	<b>£78,235</b>	<b>£248,482</b>	<b>£273,020</b>

**12 FUNDS**

	<b>Balance at 01/01/2020</b>	<b>Income</b>	<b>Outgoings</b>	<b>Investment Gains/ (Losses)</b>	<b>Transfer Between Funds</b>	<b>Balance at 31/12/2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Restricted Funds:</b>						
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	-
<b>Restricted Total</b>	<b>£119,725</b>	<b>£0</b>	<b>(£5,658)</b>	<b>£0</b>	<b>£0</b>	<b>£114,067</b>
<b>Designated Funds :</b>						
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
<b>Designated Total</b>	<b>£81,497</b>	<b>£273</b>	<b>(£3,535)</b>	<b>£0</b>	<b>£0</b>	<b>£78,235</b>
<b>Endowment Funds</b>	<b>£30,058</b>	<b>£0</b>	<b>£0</b>	<b>£2,058</b>	<b>£0</b>	<b>£32,116</b>
<b>Unrestricted Funds</b>	<b>£41,740</b>	<b>£86,704</b>	<b>(£104,380)</b>	<b>£0</b>	<b>£0</b>	<b>£24,064</b>
<b>TOTAL FUNDS</b>	<b>£273,020</b>	<b>£86,977</b>	<b>£ (113,573)</b>	<b>£2,058</b>	<b>£0</b>	<b>£248,482</b>



**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 £
<b>INCOME</b>						
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
<b>TOTAL INCOME</b>	<b>126,617</b>	<b>0</b>	<b>0</b>	<b>14,859</b>	<b>141,476</b>	<b>140,286</b>
<b>EXPENDITURE</b>						
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
<b>TOTAL EXPENDITURE</b>	<b>146,586</b>	<b>5,658</b>	<b>0</b>	<b>3,183</b>	<b>155,427</b>	<b>171,519</b>
<b>NET INCOME/SPEND BEFORE TRANSFERS</b>	<b>(19,969)</b>	<b>(5,658)</b>	<b>0</b>	<b>11,676</b>	<b>(13,951)</b>	<b>(31,233)</b>
<b>TRANSFERS BETWEEN FUNDS</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>
<b>NET INCOME/SPEND BEFORE INVESTMENT GAINS</b>	<b>(19,969)</b>	<b>(5,658)</b>	<b>0</b>	<b>11,676</b>	<b>(13,951)</b>	<b>(31,233)</b>
<b>GAIN ON INVESTMENT ASSETS</b>	<b>0</b>	<b>0</b>	<b>4,716</b>	<b>0</b>	<b>4,716</b>	<b>(383)</b>
<b>NET MOVEMENT IN FUNDS</b>	<b>(£19,969)</b>	<b>(£5,658)</b>	<b>£4,716</b>	<b>£11,676</b>	<b>(£9,235)</b>	<b>(£31,616)</b>
<b>Balances Brought Forward at 1st January 2017</b>	<b>61,709</b>	<b>125,383</b>	<b>25,342</b>	<b>69,821</b>	<b>282,255</b>	<b>313,871</b>
<b>TOTAL PARISH FUNDS CARRIED FORWARD</b>	<b>£41,740</b>	<b>£119,725</b>	<b>£30,058</b>	<b>£81,497</b>	<b>£273,020</b>	<b>£282,255</b>

## **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' 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:

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