

# **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.

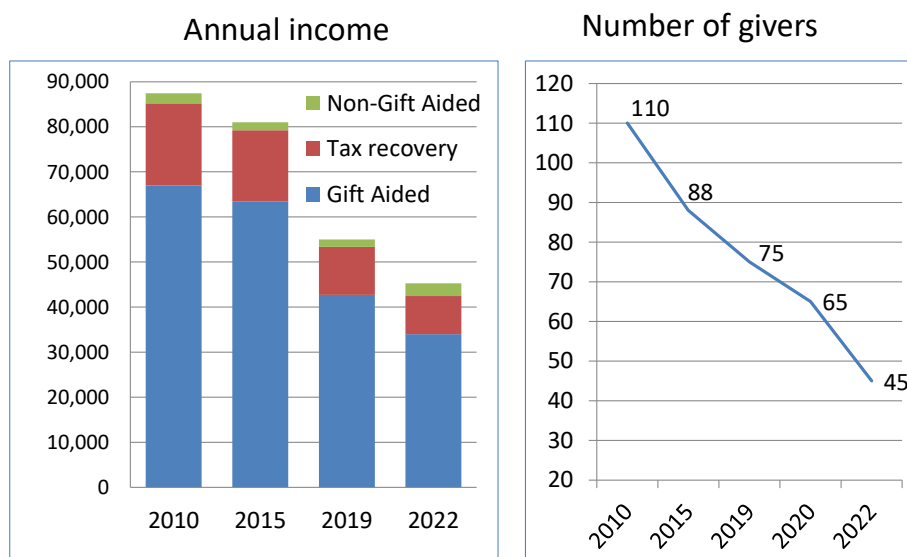
### **Gift Aid Co-Ordinator's Report for year ending 31/12/22**

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 21<sup>st</sup> 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	£	£	£	£	£	£
<b>INCOME</b>							
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
<b>TOTAL INCOME</b>		<b>93,832</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>93,832</b>	<b>84,070</b>
<b>EXPENDITURE</b>							
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
<b>TOTAL EXPENDITURE</b>		<b>91,351</b>	<b>5,658</b>	<b>0</b>	<b>9,580</b>	<b>106,589</b>	<b>105,455</b>
<b>NET SPEND BEFORE TRANSFERS</b>		<b>2,481</b>	<b>(5,658)</b>	<b>0</b>	<b>(9,580)</b>	<b>(12,757)</b>	<b>(21,385)</b>
<b>TRANSFERS BETWEEN FUNDS</b>	12	<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>2,481</b>	<b>(5,658)</b>	<b>0</b>	<b>(9,580)</b>	<b>(12,757)</b>	<b>(21,385)</b>
<b>GAIN/(LOSS) ON INVESTMENT ASSETS</b>		<b>0</b>	<b>0</b>	<b>(1,351)</b>	<b>0</b>	<b>(1,351)</b>	<b>4,690</b>
<b>NET MOVEMENT IN FUNDS (LOSS)</b>		<b>2,481</b>	<b>(5,658)</b>	<b>(1,351)</b>	<b>(9,580)</b>	<b>(14,108)</b>	<b>(16,695)</b>
<b>Balances Brought Forward at 1st January 2022</b>		<b>10,539</b>	<b>108,409</b>	<b>11,634</b>	<b>101,205</b>	<b>231,787</b>	<b>248,482</b>
<b>TOTAL PARISH FUNDS CARRIED FORWARD</b>	12	<b>£13,020</b>	<b>£102,751</b>	<b>£10,283</b>	<b>£91,625</b>	<b>£217,679</b>	<b>£231,787</b>

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**

	Note	2022 £	2021 £
<b>FIXED ASSETS</b>			
Tangible Fixed Assets:			
Fixtures, Fittings and Equipment	5(a)	7,510	10,710
St. John's Centre	5(b)	104,810	109,433
		<u>112,320</u>	<u>120,143</u>
Investment Assets	6	10,283	11,634
<b>TOTAL FIXED ASSETS</b>		<u><b>122,603</b></u>	<u><b>131,777</b></u>
<b>CURRENT ASSETS</b>			
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
		<u>101,368</u>	<u>106,279</u>
<b>LIABILITIES:</b>			
Amounts falling due within one year	10	(6,291)	(6,269)
<b>NET CURRENT ASSETS</b>		<u><b>95,077</b></u>	<u><b>100,010</b></u>
<b>TOTAL NET ASSETS</b>		<u><b>£217,679</b></u>	<u><b>£231,787</b></u>
<b>FUNDS</b>			
Unrestricted	12	13,020	10,539
Restricted	12	102,751	108,409
Designated	12	91,625	101,205
Endowment	12	10,283	11,634
<b>TOTAL FUNDS</b>	12	<u><b>£217,679</b></u>	<u><b>£231,787</b></u>

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 £
<b>2 (a) Donations and Legacies</b>						
<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 &amp; 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
	<b>51,071</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>51,071</b>	<b>54,700</b>
<b>2 (b) Fundraising &amp; Trading Activities:</b>						
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
	<b>8,030</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,030</b>	<b>7,235</b>
<b>2 (c) Income from Church Activities</b>						
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
	<b>30,240</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30,240</b>	<b>21,163</b>
<b>2 (d) Income from Investments</b>						
Dividends and interest	963	0	0	0	963	972
	<b>963</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>963</b>	<b>972</b>
<b>2 (e) Other Income</b>						
Grants	3,528	0	0	0	3,528	0
	<b>3,528</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,528</b>	<b>0</b>
<b>TOTAL INCOME</b>	<b>£93,832</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£93,832</b>	<b>£84,070</b>

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

<b>3 EXPENDITURE</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Designated Funds</b>	<b>TOTAL FUNDS 2022</b>	<b>TOTAL FUNDS 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>3 (a) Mission and Charitable Giving</b>						
<u>Overseas Organisations:</u>						
Christian Mission Society	105	0	0	250	355	905
ITOLWA - Kondo	250	0	0	500	750	1,800
<b>Total Overseas Organisations</b>	<b>355</b>	<b>0</b>	<b>0</b>	<b>750</b>	<b>1,105</b>	<b>2,705</b>
<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
<b>Total Given to UK Organisations</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>500</b>	<b>1,000</b>	<b>3,031</b>
<b>Total Mission and Charitable Giving</b>	<b>855</b>	<b>0</b>	<b>0</b>	<b>1,250</b>	<b>2,105</b>	<b>5,736</b>

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

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Designated Funds</b>	<b>TOTAL FUNDS 2022</b>	<b>TOTAL FUNDS 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>3 (b) Support Costs</b>						
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
	<b>16,644</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,644</b>	<b>17,756</b>

**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 £
<b>3 (c) Church Activities Expenditure</b>						
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
	<b>64,036</b>	<b>5,658</b>	<b>0</b>	<b>8,330</b>	<b>78,024</b>	<b>73,363</b>
<b>3 (d) Expenditure on Raising Funds</b>						
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
	<b>8,286</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,286</b>	<b>8,600</b>
<b>3 (e) Other Expenditure</b>						
Grants	1,530	0	0	0	1,530	0
	<b>1,530</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,530</b>	<b>0</b>
<b>TOTAL EXPENDITURE</b>	<b>£91,351</b>	<b>£5,658</b>	<b>£0</b>	<b>£9,580</b>	<b>£106,589</b>	<b>£105,455</b>

\*

**4 STAFF AND TRUSTEE COSTS AND EXPENSES**

	2022 £	2021 £
Staff Salaries	17,496	16,030
Pension Costs	403	403
	<b>£17,899</b>	<b>£16,433</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 (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			2021
	Audio Visual and Music	Electronic Equipment	Other Equipment	Total
Cost	£	£	£	£
At 1st January, 2022	36,227	14,379	22,299	72,905
Additions	0	0	0	0
Disposals	0	0	0	-
<b>At 31st December, 2022</b>	<b>36,227</b>	<b>14,379</b>	<b>22,299</b>	<b>72,905</b>
<b>Depreciation</b>				
At 1st January, 2022	36,227	13,780	12,189	62,196
Charge for the year	0	240	2,960	3,200
Disposals	0	0	0	-
<b>At 31st December, 2022</b>	<b>36,227</b>	<b>14,020</b>	<b>15,149</b>	<b>65,396</b>
<b>Net Book Value</b>				
<b>At 31st December, 2022</b>	<b>£0</b>	<b>£360</b>	<b>£7,150</b>	<b>£7,510</b>
At 31st December, 2021	£0	£599	£10,110	£6,029

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

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

**6 INVESTMENT ASSETS**

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

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
191 The Central Board of Finance Income Shares	Tall Bells	3,946
£100 3% Metropolitan Water Stock	Cogswell Graves	138
	<b>£10,283</b>	<b>£11,634</b>

\* 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**

<b>7 DEBTORS</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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
	<b>£3,578</b>	<b>£30,572</b>

<b>8 SHORT TERM DEPOSITS</b>	<b>Designated Funds</b>	<b>Restricted Funds</b>	<b>Unrestricted Funds</b>	<b>Total Funds 2022</b>	<b>Total Funds 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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
	<b>£57,443</b>	<b>£0</b>	<b>£0</b>	<b>£57,443</b>	<b>£56,782</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 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.

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

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

<b>10 LIABILITIES - AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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
	<b>£6,291</b>	<b>£6,269</b>

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**

<b>Balance Sheet Funds Held</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Designated Funds</b>	<b>Total 2022</b>	<b>Total</b>	<b>2021</b>
	£	£	£	£	£		£
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
	<b>£13,020</b>	<b>£102,751</b>	<b>£10,283</b>	<b>£91,625</b>	<b>£217,679</b>		<b>£231,787</b>

**12 FUNDS**

	<b>Balance at 01/01/2022</b>	<b>Income</b>	<b>Outgoings</b>	<b>Investment Gains/ (Losses)</b>	<b>Transfer Between Funds</b>	<b>Balance at 31/12/2022</b>
	£	£	£	£	£	£
<b>Restricted Funds:</b>						
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	-
<b>Restricted Total</b>	<b>£108,409</b>	<b>£0</b>	<b>(£5,658)</b>	<b>£0</b>	<b>£0</b>	<b>£102,751</b>
<b>Designated Funds :</b>						
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	-
<b>Designated Total</b>	<b>£101,205</b>	<b>£1,218</b>	<b>(£10,798)</b>	<b>£0</b>	<b>£0</b>	<b>£91,625</b>
<b>Endowment Funds</b>	<b>£11,634</b>	<b>£0</b>	<b>£0</b>	<b>(£1,351)</b>	<b>£0</b>	<b>£10,283</b>
<b>Unrestricted Funds</b>	<b>£10,539</b>	<b>£93,832</b>	<b>(£91,351)</b>	<b>£0</b>	<b>£0</b>	<b>£13,020</b>
<b>TOTAL FUNDS</b>	<b>£231,787</b>	<b>£95,050</b>	<b>£ (107,807)</b>	<b>(£1,351)</b>	<b>£0</b>	<b>£217,679</b>

**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 £
<b>INCOME</b>						
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
<b>TOTAL INCOME</b>	<b>77,820</b>	<b>0</b>	<b>0</b>	<b>6,250</b>	<b>84,070</b>	<b>86,977</b>
<b>EXPENDITURE</b>						
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
<b>TOTAL EXPENDITURE</b>	<b>91,345</b>	<b>5,658</b>	<b>0</b>	<b>8,452</b>	<b>105,455</b>	<b>113,573</b>
<b>NET INCOME/SPEND BEFORE TRANSFERS</b>	<b>(13,525)</b>	<b>(5,658)</b>	<b>0</b>	<b>(2,202)</b>	<b>(21,385)</b>	<b>(26,596)</b>
<b>TRANSFERS BETWEEN FUNDS</b>	<b>0</b>	<b>-</b>	<b>(25,172)</b>	<b>25,172</b>	<b>0</b>	<b>0</b>
<b>NET INCOME/SPEND BEFORE INVESTMENT GAINS</b>	<b>(13,525)</b>	<b>(5,658)</b>	<b>0</b>	<b>22,970</b>	<b>(21,385)</b>	<b>(26,596)</b>
<b>GAIN ON INVESTMENT ASSETS</b>	<b>0</b>	<b>0</b>	<b>4,690</b>	<b>0</b>	<b>4,690</b>	<b>2,058</b>
<b>NET MOVEMENT IN FUNDS</b>	<b>(£13,525)</b>	<b>(£5,658)</b>	<b>£4,690</b>	<b>£22,970</b>	<b>(£16,695)</b>	<b>(£24,538)</b>
<b>Balances Brought Forward at 1st January 2021</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>
<b>TOTAL PARISH FUNDS CARRIED FORWARD</b>	<b>£10,539</b>	<b>£108,409</b>	<b>£36,806</b>	<b>£101,205</b>	<b>£231,787</b>	<b>£248,482</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, 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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