



**Annual Trustees Report
for 2022/23
for the Parish of
St. Stephen, Chatham**

**Prepared for the
Annual Parochial Church Meeting
of St. Stephen's Church
26th April 2023**

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- I. Agenda for Annual Parochial Church Meeting on 26th April 2023**
- II. Minutes of Annual Parochial Church Meeting on 27th April 2022**

1. Reference and Administrative Information

The Church Representation Rules (Rule 9(1) (b)) require 'an annual report on the proceedings of the parochial church council and the activities of the parish generally' to be received by the Annual Parochial Church Meeting (APCM).

Parish of St. Stephen, Chatham

Incumbent: Revd. Barry Linney
55 Pattens Lane
CHATHAM
Kent
ME4 6JR

The Parochial Church Council

St. Stephen's Church
Maidstone Road
CHATHAM
Kent
ME4 6JE

Place of Worship

St. Stephen's Church
Maidstone Road
CHATHAM
Kent
ME4 6JE

Bankers for St. Stephen's Church:

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Independent Examiner:

Mr C Clemence
246 City Way
ROCHESTER
Kent
ME1 2BN

Parish Administrator

Mrs Tracey Pavan

PCC Membership 2022/23

Ex-officio:-	Revd. Barry Linney Carole White (Churchwarden from APCM 2022) Roben Mills (Deanery Synod, retiring 2023) Nigel Rawlins (Deanery Synod, retiring 2023)
Elected Membership:-	Keith Price (retiring 2025) John Chapman (retiring 2023) David Parry (Treasurer) (retiring 2023) Laura Woods (retiring 2024) Brian Micklewright (retiring 2024) Catherine Linney (retiring 2024) Helen Masters (retiring 2024) Sophie Tanner (retiring 2024) Ann Ruby (retiring 2024) – resigned during the year
Co-opted:	Catherine Cave
Other:-	Judith Edmonds-Magee (Secretary) until August 2022 Wendy Tanner (Secretary) from September 2023

2. Structure, governance and management

(a) Organisation of the PCC

Since the last APCM there have been 6 Regular PCC meetings and no Extraordinary meetings.

(b) Main Sub-Committees are as follows

Worship	Provides an overview of services and makes suggestions concerning format.
Ministry Team	Those operating with a license from the bishop are: Licensed Lay Ministers Helen Beaney Christine Caldecourt The Ministry Team reports to the Worship Committee.

Reader Emeritus
Reader Emeritus

Muriel Treacher
Hilda Macleod

Children & Youth	Responsible for Sunday Club and the activities of children and young people within the Church.
Events	Oversight of Mission and Evangelism activities within and beyond the parish with a focus on events.
Social	Organises St. Stephen's social events. The Social Committee reports to the Finance Committee.
Fabric	Responsible for the maintenance and upkeep of the church and the annexe.
Finance	Day to day running and long term management of the church's finances.
Liturgical Review	Reviews the liturgical life of the church and reports to the Worship Committee.

3. Electoral Roll Report

The Electoral Roll was revised ahead of the Annual Parochial Church Meeting. There are currently 120 people on the Electoral Roll (125 in 21/22)

4. Annual Report of the proceedings of the PCC 22/23

The role of Parish Administrator became vacant after nearly 8 years of service by Emma Ovenden. The post was advertised quite widely. Interviews were held on Thursday 4th August and Tracey Pavan was appointed in a self-employed capacity.

It has been noted that 2026 will be the 40th anniversary of the creation of the close link between St. Stephen's and the Church in Wesseling in Germany. During the pandemic it has not been possible for members of the congregations to meet. A brief visit was arranged in the Autumn of 2022 and ideas for the anniversary are being discussed.

The annual bereavement service was reinstated in November 2022 after having been cancelled for a couple of years due to COVID.

The church put out flags and bunting to celebrate the Queen's Platinum Jubilee in February 2022.

Sadly, following the death of her Majesty some months later in September 2022, various liturgical and memorial services and actions were carried out.

Revd Linney informed PCC of a new Area Dean – Martyn Saunders

Following lengthy discussions and an interview, Revd Linney requested the PCC to appoint Tatyana Angelova to take on the role of Director of Music in a self-employed capacity. She has agreed to play for two Sundays each month and has also agreed to take on choice of music, new songs and the development of a choir.

The PCC agreed to return to the Common Cup on 16th October 2022.

A number of the congregation are now receiving communion in their pews which can take time and add some logistical pressures. In addition to already authorised chalice assistants the PCC authorised additional personnel; the total list is now: Ann Ruby, Sue Chapman, Keith Price, Alan Minnerthey, Nigel Rawlins, Christine Caldecourt, John Chapman, Helen Beaney, Helen Masters and Carole White.

The data Projector on the left hand side stopped working. It was well over 10 years old and would not be cost effective to repair. A modern replacement was purchased and is now working well.

Revd Linney informed members that Judith Edmonds-Magee has stepped down from the role of PCC Secretary after a number of years and a vote of thanks was given. The PCC welcomed Wendy Tanner, a member of St Stephen's congregation, to the role.

Revd Linney stated that use of the Church Car Park by those not allowed to use it can be problematic during the day but especially when playgroup finishes around 3pm. There was discussion around whether we could prevent irregular parking. After considerable discussion it was decided that enough was already being done to address the issue and that no further action would be practical.

Events Committee. The two big 'events' managed by the Events Committee: The Horsted Park development and 'Eye to Eye' at the Hunstman, were both now complete and had achieved their aim. Whilst this Committee has always been the evangelistic wing of the church, a number of events are now organised through other avenues - Schools, Care Homes, Sunday Club, Friendship club, Creative in Creation,

Together Club, etc. The PCC agreed that this Committee can now cease; this would free up £140 from the 2023 budget.

The PCC agreed to go ahead with use of the pastoral room for WARM SPACES on a weekly basis from 12 Noon to 3pm. The first meeting was held on Wednesday 4th January.

The PCC have met six times since the last APCM. These have all been Regular PCC meetings: 18th May 2022, 19th July 2022, 15th September 2022, 9th November 2022, 10th January 2023 and 28th March 2023.

5. Stewardship Committee and Gift Aid

The Stewardship Committee ran a successful stewardship campaign in June and July encouraging all members of the congregation to think and pray about their giving. Information was given to everyone detailing the costs of running St. Stephen's, our present levels of giving, our budget for 2022 and the likely shortfall. Thank you to everyone who responded to the campaign. Our financial position is now more stable, we have had offers of practical help and an increase in the number of people giving regularly.

During the year, 60 members of the congregation participated in the various planned giving schemes of these 47 people were able to give tax efficiently by Gift Aid or Give As You Earn (Charities Aid Foundation).

Successful claims to HMRC for refunds were made in March for Gift Aid and in June for Gift Aid Small Donations (for the tax year 2021/22)

The Gift Aid Small Donations Scheme allows the church to claim back from HMRC an amount equivalent to Gift Aid on a proportion of our collections given in cash if we meet certain conditions and have the records to back up our claim.

6. Fabric, goods and ornaments

Since the last APCM in April 2022 the following work has been completed.

Church Building

- The lightning conductor system was tested and found to be satisfactory.
- Annual testing of our portable electrical appliances (PAT) was carried out in October. There were no failures.

- Annual inspection and servicing of the fire extinguishers was carried out.
- Gutters around the church and annexe were cleared of leaves and standing water.
- The basement boiler room was cleared of unwanted furniture and a miscellaneous clutter of other items accumulated over many years.
- A large quantity of timber remaining from the pulpit and other furniture items was cleared from the bell tower.
- The battery operated light switch in the Parish Office was replaced with a new kinetic light switch.

Quinquennial work

- The church electrical installation was inspected and tested, and remedial works identified in the report that followed were carried out.
- The cracks in the north east wall behind the side chapel altar have been repaired. Following the advice and practical assistance of Patrick Gilroy, a retired civil engineer and member of this congregation, the plaster in the affected area was removed, and Patrick applied expanded metal lathing over the cracks which was then replastered and repainted. Many Thanks to Patrick and Keith Price for their hard work..

Annexe

- Maintenance of the wheelchair lift was carried out in two six monthly visits by Kinetic Lift Services.
- Annual inspection and servicing of the fire extinguishers was carried out.
- Fire alarms and emergency lighting were inspected and serviced.
- Annual testing of our portable electrical appliances (PAT) was carried out in October. There was one failure: the data projector in the Upper Rooms store.
- In August, the Servery was completely refurbished following our successful application for a grant of £5000 from The Asda Foundation Investing in Spaces and Places Scheme. Many thanks to Leonie Samways for her support both as a member of this congregation, and in her role as Community Champion at the Chatham Asda Superstore.
- In October, the obsolete heaters in the hall were removed and replaced with a new heating system consisting of three Myson Hi-Line wall mounted fan convector heaters at high level, connected to the existing boiler, and a programmer fitted in the boiler cupboard. A new room thermostat was fitted on the wall in the hall.

Church Grounds

- Grass cutting continued to be carried out in 2022. A new rota has been prepared for 2023. Many thanks to Geoff Gosling, David Gibbons, Nigel Rawlins, Vimbai and family, and Patrick Gilroy for volunteering this year.

Goods and Ornaments

- Generally, the church goods and ornaments remain in a good state of repair. The Church Property Register has been checked and updated where necessary.

7 Deanery Synod

With the joys of lockdown, we didn't have many physical meetings in the last year. We did have a joint one with a number of other Deaneries at which Bishop Jonathan spoke to us and answered some questions.

The last meeting we actually had was the 7th March at Christ Church Luton Road; we had a visiting Speaker, Claire Boxall who was talking about ways churches can reduce their impact on the environment.

We also said goodbye to Helen Burn our former Deanery Chair who is leaving the Deanery.

The next Deanery meeting is Monday 5th June 8pm

8 Safeguarding Report

The Office Administrator oversees a central register of all members of the congregation who are required to undertake safeguard training and DBS checks. Safeguard training is undertaken at different levels, dependent on the role within church. The Church Administrator issues training and ensures completion as required. Below is the number of people who have completed courses:

- Foundation: 19
- Basic Awareness: 10
- Leadership: 6
- Level 3: 1
- Raising awareness of domestic abuse: 4

DBS checks are in place and updated as required.

Revd Linney confirmed that he was unaware of any safeguarding issues.

9 Risk Management

Throughout 2022/23, we have continued to monitor all our activities in order to minimise any instances of risk.

Signed ...  Date 9th April 2023...

Reverend Barry J Linney, Vicar

SignedCarole White..... Date9th April 2023....

Carole White, Church Warden

SignedWendy Tanner..... Date9th April 2023....

Wendy Tanner, Secretary to the Parochial Church Council

ST. STEPHEN'S CHURCH

CHATHAM

**Statement of Accounts
for
Year Ended 31st December 2022**

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS / TRUSTEES OF
ST STEPHEN'S CHURCH, CHATHAM, PAROCHIAL CHURCH COUNCIL**

I report on the accounts for the year ended 31st December 2022, which are set out on pages 2 to 8.

Respective Responsibilities of the Trustees and Independent Examiner

The charity's trustees are responsible for the preparation of the accounts.

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

It is my responsibility to:

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

Basis of Independent Examiner's 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. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

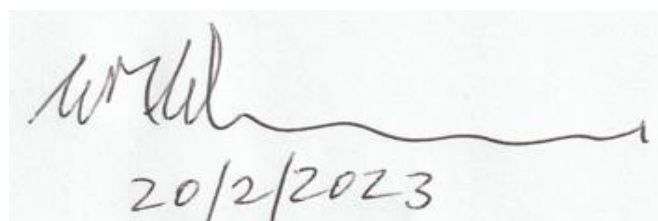
In connection with my examination, no matter has come to my attention:

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

(a) to keep accounting records in accordance with s. 130 of the 2011 Act; or

(b) to prepare accounts which accord with the accounting records have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



A handwritten signature in dark ink, followed by the date 20/2/2023, also handwritten in dark ink.

Financial Statements

For the Year Ending 31st December 2022

Incoming Resources

	Unrestricted	Restricted	Total	Total
	Funds	Funds	2022	2021
	£	£	£	£
Voluntary Income				
Gift Aid Donations	40,116	-	40,116	38,252
Income Tax recoverable				
On Regular Gift-Aided Donations	9,082	-	9,082	11,031
Gift Aid Small Donations Scheme (Plate)	1,555	-	1,555	1,427
Non-Tax Efficient Giving	10,073	-	10,073	10,729
Collections (open plate) at services	3,843	555	4,398	4,338
Donations and Gift Days	1,200	-	1,200	25
Grants	-	-	-	6,675
Donations, appeals for specific capital purposes				
Donations for Kitchen Fund	-	5,927	5,927	-
Donation for Together Club	-	1,097	1,097	151
Legacies	-	-	-	10,000
	65,869	7,579	73,448	82,628
Activities for Generating Funds				
Magazines, Publications and Advertising	120	-	120	160
Rental for Church and Annexe	16,209	-	16,209	9,563
Fundraising	1,447	-	1,447	1,155
Building Project Fundraising	-	-	-	-
Fees: Weddings, Funerals & Baptisms	1,940	1,980	3,920	3,956
	19,717	1,980	21,697	14,834
Investment Income				
Income from Investments (Interest)	480	31	511	17
Other Income Resources				
Traidcraft	-	73	73	302
Parish Weekend	-	4,807	4,807	450
Furlough Income (Grant)	-	-	-	2,341
Other Parish Income (*)	2,986	-	2,986	1,051
	2,986	4,880	7,865	4,143
Total Income	89,051	14,470	103,521	101,622

Figures on this and subsequent pages are rounded to the nearest £1.

103,521

(*) - Other Parish Income includes:

Warm Spaces Grant, Diocesan Energy Grant, Private Photocopying, Coffee income

Summary of Expenditure Year Ending 31 December 2022

	Notes	2022 £	2021 £
Central Parish Clergy & Administration	2	59,602	70,875
Church Requisites	3	2,770	2,762
Running Expenses	4	19,855	14,752
Sundries	5	65	90
Away Giving	6	-	970
Special Projects	7	4,324	-
Depreciation	8	-	-
Unrestricted Expenditure Total		86,616	89,450
Special Projects (Restricted)	7a	5,588	849
Special Projects (Capital Restricted)	7b	10,020	-
Restricted Expenditure Total		15,608	849
Total Expenditure		102,224	90,299

Statement of Financial Activities

Year Ending 31st December 2022

	Unrestricted	Restricted	Total	Total
	Funds	Funds	2022	2021
	£	£	£	£
Incoming Resources				
Voluntary Income	65,869	7,579	73,448	82,628
Activities for Generating Funds	19,717	1,980	21,697	14,834
Investment Income	480	31	511	17
Other Income Resources	2,986	4,880	7,865	4,143
Total Incoming Resources	89,051	14,470	103,521	101,622
Resources Expended				
Costs of generating voluntary income	65	-	65	90
Fundraising/trading costs	-	-	-	-
Church Activities	86,301	15,608	101,908	89,959
Governance Costs	250	-	250	250
Other resources expended	-	-	-	-
Total Resources Expended	86,616	15,608	102,224	90,299
NET INCOMING / (OUTGOING) RESOURCES	2,435	-1,138	1,298	11,323
Transfer Between Funds	1,783	-533	1,250	0
NET MOVEMENT IN FUNDS	4,218	-1,670	2,548	11,323
BALANCES BROUGHT FORWARD AT 1ST JANUARY	41,562	8,125	49,687	38,364
BALANCES CARRIED FORWARD AT 31ST DECEMBER	45,780	6,454	52,235	49,687

Note: Unrestricted funds are for the day to day running of the church.

Restricted funds can only be used for the purpose for which it was given and cannot be 'raided' for other purposes.

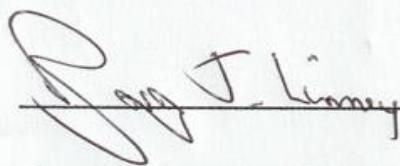
St. Stephen's Parish Church

Balance Sheet

31st December 2022

	Notes	2022	2021
		£	£
Current Assets			
Debtors & Prepayments	9	-	-
Diocesan & CBF Accounts	10	38,065	27,891
Bank Current Account - HSBC		485	391
Bank Current Account - CAF		13,620	21,340
Cash in Hand		65	65
Total (b)		52,235	49,687
Current Liabilities			
Creditors - Amounts falling due within one year	11	-	-
Total (c)		-	-
Net Current Assets / (Liabilities) (b) - (c).		52,235	49,687
Total Assets Less Current Liabilities (b) - (c).		52,235	49,687
Creditors - Amounts falling due after one year	12	-	-
Total Net Assets		52,235	49,687
Funds			
Unrestricted			
General		20,566	16,327
Designated	13	25,214	25,235
Total		45,780	41,562
Restricted	13	6,454	8,125
Total Funds		52,235	49,687

Approved by the Parochial Church Council and signed on their behalf


 dated 28/3/23

The notes on Pages 6 to 8 form part of these accounts

1 Accounting Policies

The financial statements have been prepared under the historical cost convention. They 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.

Furniture, Fittings and Organ	5% per annum on cost
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Consecrated and beneficed property of any kind is excluded from the accounts in accordance with s.10(2)(a) and (c) of the Charities Act 2011

Moveable church furnishings held by the vicar and Churchwardens on special trust for the PCC, and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the church's

All expenditure incurred in the year on consecrated or beneficed buildings, individual items under £1,000 or on the repair of moveable church furnishings acquired before 1 January 2000 is written off.

	2022	2021
	£	£
2 Central Parish Clergy & Admin		
Diocesan Parish Share Contribution	40,000	49,133
Vicar's Expenses & Visiting Priests	1,155	1,023
Wages/Salaries - Organists & Administrator	9,530	10,393
Administration (see page 9)	3,525	3,744
Governance Costs (incl Accounts Examination)	250	250
Fees to Diocese	1,578	2,919
Parsonage House Costs	3,544	3,413
Assistant Staff Expenses	20	-
	59,602	70,875
3 Church Requisites		
Upkeep of Services (see page 9)	2,770	2,762
	2,770	2,762
4 Running Expenses		
Insurance	1,899	1,698
Church (see page 9)	2,989	4,019
Church Utilities (Gas, Electric, Water) (see page 9)	2,348	2,626
Annexe (see page 9)	11,110	5,501
Church Grounds	-	-
Fundraising Costs (Raffle Licence, Fair Costs)	-	-
Mission and Evangelism Projects (see Page 9)	-	149
Support Costs (see page 9)	1,509	759
	19,855	14,752

St. Stephen's Parish Church

Notes to the Accounts

Year Ending 31st December 2022

	2022 £	2021 £
5 Sundries		
Stewardship	65	90
	<u>65</u>	<u>90</u>
6 Away Giving		
Church Overseas	-	-
Missionary Giving	-	-
Home Missions	-	20
Secular Charities	-	950
	<u>-</u>	<u>970</u>
7 Special Projects (Designated)		
Education & Training	-	-
Quinquennial Repairs	4,324	-
	<u>4,324</u>	<u>-</u>
7a Special Projects (Restricted)		
Restricted fund raising costs	-	-
Holiday Club	-	-
Remembrance Book	-	-
Restricted Away Giving	816	649
Together Club - Davis Estate	1,940	200
Traidcraft	-	-
Youth Events	300	-
Parish Weekend	2,532	-
Church Youth Project	-	-
	<u>5,588</u>	<u>849</u>
7b Special Projects (Capital) Restricted Funds		
Building Project	10,020	-
Building project funds in current a/c	-	-
	<u>10,020</u>	<u>-</u>

St. Stephen's Parish Church
Notes to the Accounts
Year Ending 31st December 2022

	2022 £	2021 £
9 Debtors and Prepayments	-	-
	-	-
10 All Accounts		
Diocesan Board of Finance and CCLA		
Greenway (CCLA)	20,685	20,416
Church Repair Fund (Rochester DBF)	4,529	4,819
Building Project a/c (CCLA)	2,395	2,364
Savings Account (CCLA)	10,456	292
	<u>38,065</u>	<u>27,891</u>
Current Account (HSBC)	485	391
CAF Bank	13,620	21,340
Total All Accounts	<u>52,170</u>	<u>49,622</u>
11 Sundry Creditors (unpresented cheques)	-	-
	-	-
12 Diocesan Loan	-	-
	-	-
13 Restricted & Designated Funds		
Designated		
Church Repair Fund (Designated)	4,529	4,819
Training & Education Fund (Designated)	20,685	20,416
	<u>25,214</u>	<u>25,235</u>
Restricted		
Building Maintenance Fund	-	-
Building Project Fund	2,395	2,364
Church Redecoration		3,402
Church Youth Project	248	548
Holiday Club		-
Kitchen Fund	- 20	671
Parish Weekend	2,725	450
Fees to DBF	123	113
Remembrance Book	-	-
Together Club (Davis Estate)	983	576
Traidcraft	-	-
	<u>6,454</u>	<u>8,125</u>
Total Restricted + Designated	<u>31,668</u>	<u>33,360</u>

	General (HSBC)	CAF Bank	CCLA Savings	CCLA Greenway	CCLA Building	Diocesan Quinq'l	Petty Cash	Total
14 Fund Movements								
Balance at 31 December 2021	391	21,340	292	20,416	2,364	4,819	65	49,687
Plus Incoming resources	1,409	101,615	164	269	31	34	-	103,521
Less Resources expended	65	100,909	-	-	-	-	-	100,974
Plus Transfers In from other Accounts	-	10,574	15,000	-	-	4,000	-	29,574
Less Transfers Out to other accounts	1,250	19,000	5,000	-	-	4,324	-	29,574
Balance at 31 December 2022	<u>485</u>	<u>13,620</u>	<u>10,456</u>	<u>20,685</u>	<u>2,395</u>	<u>4,529</u>	<u>65</u>	<u>52,235</u>

Notes to Notes

	2022 £	2021 £
Note 2 - Administration		
Credit Card Annual Fee	32	32
Other Admin	1,239	271
Photocopier / Good News	2,014	2,537
Postage	-	-
Stationery & Postage	-	602
Telephone / Broadband	240	302
	3,525	3,744

Note 3 - Upkeep of Services		
AV System maintenance and operation	1,356	1,244
Licences (copyright, etc)	720	852
Sacristan	695	607
Worship / Music (incl Piano tuning)	-	60
	2,770	2,762

Note 4 - Church (excl Utilities)		
Cleaning - salary & materials	1,606	1,752
Fire extinguisher servicing	-	312
Maintenance / Repairs	943	1,414
Other Church	21	-
Portable Appliance Testing	180	180
Window Cleaner	240	360
	2,989	4,019

Note 4 - Church Utilities		
Utilities (Gas & Electricity)	2,232	2,520
Water	115	106
	2,348	2,626

Note 4 - Annexe		
Annexe Cleaning - salary & materials	2,849	2,697
Annexe Fire extinguisher servicing	-	156
Annexe Maintenance / Repairs	234	-
Annexe Portable Appliance Testing	90	90
Lift Maintenance	240	1,064
Other Annexe	6,424	-
Utilities (Gas & Electricity) Annexe	1,116	1,260
Water - Annexe	58	53
Window Cleaner - Annexe	100	180
	11,110	5,501

Note 4 - Mission and Evangelism Projects		
General Mission/Outreach	-	93
Messy Church	-	-
Website Costs	-	56
Youth Projects (Good Friday workshop, etc)	-	-
	-	149

Note 4 - Support Costs		
Children and Youth	470	161
Flowers	634	501
Ministry Team	285	27
Other Support (incl Gifts)	62	41
Social Committee	28	-
Subscriptions	30	30
	1,509	759

ST. STEPHEN'S CHURCH

CHATHAM

**Statement of Accounts
for
Year Ended 31st December 2022**

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS / TRUSTEES OF
ST STEPHEN'S CHURCH, CHATHAM, PAROCHIAL CHURCH COUNCIL**

I report on the accounts for the year ended 31st December 2022, which are set out on pages 2 to 8.

Respective Responsibilities of the Trustees and Independent Examiner

The charity's trustees are responsible for the preparation of the accounts.

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

It is my responsibility to:

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

Basis of Independent Examiner's 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. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

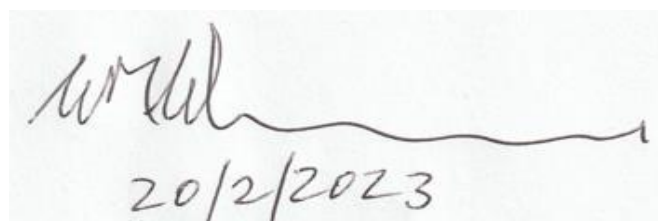
In connection with my examination, no matter has come to my attention:

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

(a) to keep accounting records in accordance with s. 130 of the 2011 Act; or

(b) to prepare accounts which accord with the accounting records have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



A handwritten signature in dark ink, followed by the date 20/2/2023, also handwritten in dark ink.

Financial Statements

For the Year Ending 31st December 2022

Incoming Resources

	Unrestricted	Restricted	Total	Total
	Funds	Funds	2022	2021
	£	£	£	£
Voluntary Income				
Gift Aid Donations	40,116	-	40,116	38,252
Income Tax recoverable				
On Regular Gift-Aided Donations	9,082	-	9,082	11,031
Gift Aid Small Donations Scheme (Plate)	1,555	-	1,555	1,427
Non-Tax Efficient Giving	10,073	-	10,073	10,729
Collections (open plate) at services	3,843	555	4,398	4,338
Donations and Gift Days	1,200	-	1,200	25
Grants	-	-	-	6,675
Donations, appeals for specific capital purposes				
Donations for Kitchen Fund	-	5,927	5,927	-
Donation for Together Club	-	1,097	1,097	151
Legacies	-	-	-	10,000
	65,869	7,579	73,448	82,628
Activities for Generating Funds				
Magazines, Publications and Advertising	120	-	120	160
Rental for Church and Annexe	16,209	-	16,209	9,563
Fundraising	1,447	-	1,447	1,155
Building Project Fundraising	-	-	-	-
Fees: Weddings, Funerals & Baptisms	1,940	1,980	3,920	3,956
	19,717	1,980	21,697	14,834
Investment Income				
Income from Investments (Interest)	480	31	511	17
Other Income Resources				
Traidcraft	-	73	73	302
Parish Weekend	-	4,807	4,807	450
Furlough Income (Grant)	-	-	-	2,341
Other Parish Income (*)	2,986	-	2,986	1,051
	2,986	4,880	7,865	4,143
Total Income	89,051	14,470	103,521	101,622

Figures on this and subsequent pages are rounded to the nearest £1.

103,521

(*) - Other Parish Income includes:

Warm Spaces Grant, Diocesan Energy Grant, Private Photocopying, Coffee income

Summary of Expenditure Year Ending 31 December 2022

	Notes	2022 £	2021 £
Central Parish Clergy & Administration	2	59,602	70,875
Church Requisites	3	2,770	2,762
Running Expenses	4	19,855	14,752
Sundries	5	65	90
Away Giving	6	-	970
Special Projects	7	4,324	-
Depreciation	8	-	-
Unrestricted Expenditure Total		86,616	89,450
Special Projects (Restricted)	7a	5,588	849
Special Projects (Capital Restricted)	7b	10,020	-
Restricted Expenditure Total		15,608	849
Total Expenditure		102,224	90,299

Statement of Financial Activities

Year Ending 31st December 2022

	Unrestricted	Restricted	Total	Total
	Funds	Funds	2022	2021
	£	£	£	£
Incoming Resources				
Voluntary Income	65,869	7,579	73,448	82,628
Activities for Generating Funds	19,717	1,980	21,697	14,834
Investment Income	480	31	511	17
Other Income Resources	2,986	4,880	7,865	4,143
Total Incoming Resources	89,051	14,470	103,521	101,622
Resources Expended				
Costs of generating voluntary income	65	-	65	90
Fundraising/trading costs	-	-	-	-
Church Activities	86,301	15,608	101,908	89,959
Governance Costs	250	-	250	250
Other resources expended	-	-	-	-
Total Resources Expended	86,616	15,608	102,224	90,299
NET INCOMING / (OUTGOING) RESOURCES	2,435	-1,138	1,298	11,323
Transfer Between Funds	1,783	-533	1,250	0
NET MOVEMENT IN FUNDS	4,218	-1,670	2,548	11,323
BALANCES BROUGHT FORWARD AT 1ST JANUARY	41,562	8,125	49,687	38,364
BALANCES CARRIED FORWARD AT 31ST DECEMBER	45,780	6,454	52,235	49,687

Note: Unrestricted funds are for the day to day running of the church.

Restricted funds can only be used for the purpose for which it was given and cannot be 'raided' for other purposes.

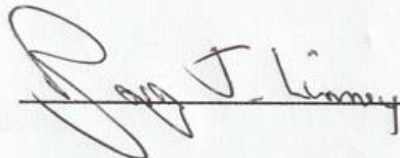
St. Stephen's Parish Church

Balance Sheet

31st December 2022

	Notes	2022	2021
		£	£
Current Assets			
Debtors & Prepayments	9	-	-
Diocesan & CBF Accounts	10	38,065	27,891
Bank Current Account - HSBC		485	391
Bank Current Account - CAF		13,620	21,340
Cash in Hand		65	65
Total (b)		52,235	49,687
Current Liabilities			
Creditors - Amounts falling due within one year	11	-	-
Total (c)		-	-
Net Current Assets / (Liabilities) (b) - (c).		52,235	49,687
Total Assets Less Current Liabilities (b) - (c).		52,235	49,687
Creditors - Amounts falling due after one year	12	-	-
Total Net Assets		52,235	49,687
Funds			
Unrestricted			
General		20,566	16,327
Designated	13	25,214	25,235
Total		45,780	41,562
Restricted	13	6,454	8,125
Total Funds		52,235	49,687

Approved by the Parochial Church Council and signed on their behalf


 dated 28/3/23

The notes on Pages 6 to 8 form part of these accounts

St. Stephen's Parish Church

Notes to the Accounts

Year Ending 31st December 2022

1 Accounting Policies

a) Basis of Accounting

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the SORP 2005.

The financial statements have been prepared under the historical cost convention. They 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.

b) Depreciation

Furniture, Fittings and Organ	5% per annum on cost
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c) Consecrated Property and Moveable Church Furnishings

Consecrated and beneficed property of any kind is excluded from the accounts in accordance with s.10(2)(a) and (c) of the Charities Act 2011

Moveable church furnishings held by the vicar and Churchwardens on special trust for the PCC, and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the church's

All expenditure incurred in the year on consecrated or beneficed buildings, individual items under £1,000 or on the repair of moveable church furnishings acquired before 1 January 2000 is written off.

	2022	2021
	£	£
2 Central Parish Clergy & Admin		
Diocesan Parish Share Contribution	40,000	49,133
Vicar's Expenses & Visiting Priests	1,155	1,023
Wages/Salaries - Organists & Administrator	9,530	10,393
Administration (see page 9)	3,525	3,744
Governance Costs (incl Accounts Examination)	250	250
Fees to Diocese	1,578	2,919
Parsonage House Costs	3,544	3,413
Assistant Staff Expenses	20	-
	59,602	70,875
3 Church Requisites		
Upkeep of Services (see page 9)	2,770	2,762
	2,770	2,762
4 Running Expenses		
Insurance	1,899	1,698
Church (see page 9)	2,989	4,019
Church Utilities (Gas, Electric, Water) (see page 9)	2,348	2,626
Annexe (see page 9)	11,110	5,501
Church Grounds	-	-
Fundraising Costs (Raffle Licence, Fair Costs)	-	-
Mission and Evangelism Projects (see Page 9)	-	149
Support Costs (see page 9)	1,509	759
	19,855	14,752

St. Stephen's Parish Church

Notes to the Accounts

Year Ending 31st December 2022

	2022 £	2021 £
5 Sundries		
Stewardship	65	90
	<u>65</u>	<u>90</u>
6 Away Giving		
Church Overseas	-	-
Missionary Giving	-	-
Home Missions	-	20
Secular Charities	-	950
	<u>-</u>	<u>970</u>
7 Special Projects (Designated)		
Education & Training	-	-
Quinquennial Repairs	4,324	-
	<u>4,324</u>	<u>-</u>
7a Special Projects (Restricted)		
Restricted fund raising costs	-	-
Holiday Club	-	-
Remembrance Book	-	-
Restricted Away Giving	816	649
Together Club - Davis Estate	1,940	200
Traidcraft	-	-
Youth Events	300	-
Parish Weekend	2,532	-
Church Youth Project	-	-
	<u>5,588</u>	<u>849</u>
7b Special Projects (Capital) Restricted Funds		
Building Project	10,020	-
Building project funds in current a/c	-	-
	<u>10,020</u>	<u>-</u>

St. Stephen's Parish Church
Notes to the Accounts
Year Ending 31st December 2022

	2022 £	2021 £
9 Debtors and Prepayments	-	-
	-	-
10 All Accounts		
Diocesan Board of Finance and CCLA		
Greenway (CCLA)	20,685	20,416
Church Repair Fund (Rochester DBF)	4,529	4,819
Building Project a/c (CCLA)	2,395	2,364
Savings Account (CCLA)	10,456	292
	<u>38,065</u>	<u>27,891</u>
Current Account (HSBC)	485	391
CAF Bank	13,620	21,340
Total All Accounts	<u>52,170</u>	<u>49,622</u>
11 Sundry Creditors (unpresented cheques)	-	-
	-	-
12 Diocesan Loan	-	-
	-	-
13 Restricted & Designated Funds		
Designated		
Church Repair Fund (Designated)	4,529	4,819
Training & Education Fund (Designated)	20,685	20,416
	<u>25,214</u>	<u>25,235</u>
Restricted		
Building Maintenance Fund	-	-
Building Project Fund	2,395	2,364
Church Redecoration		3,402
Church Youth Project	248	548
Holiday Club		-
Kitchen Fund	- 20	671
Parish Weekend	2,725	450
Fees to DBF	123	113
Remembrance Book	-	-
Together Club (Davis Estate)	983	576
Traidcraft	-	-
	<u>6,454</u>	<u>8,125</u>
Total Restricted + Designated	<u>31,668</u>	<u>33,360</u>

	General (HSBC)	CAF Bank	CCLA Savings	CCLA Greenway	CCLA Building	Diocesan Quinq'l	Petty Cash	Total
14 Fund Movements								
Balance at 31 December 2021	391	21,340	292	20,416	2,364	4,819	65	49,687
Plus Incoming resources	1,409	101,615	164	269	31	34	-	103,521
Less Resources expended	65	100,909	-	-	-	-	-	100,974
Plus Transfers In from other Accounts	-	10,574	15,000	-	-	4,000	-	29,574
Less Transfers Out to other accounts	1,250	19,000	5,000	-	-	4,324	-	29,574
Balance at 31 December 2022	<u>485</u>	<u>13,620</u>	<u>10,456</u>	<u>20,685</u>	<u>2,395</u>	<u>4,529</u>	<u>65</u>	<u>52,235</u>

Notes to Notes

	2022 £	2021 £
Note 2 - Administration		
Credit Card Annual Fee	32	32
Other Admin	1,239	271
Photocopier / Good News	2,014	2,537
Postage	-	-
Stationery & Postage	-	602
Telephone / Broadband	240	302
	3,525	3,744

Note 3 - Upkeep of Services		
AV System maintenance and operation	1,356	1,244
Licences (copyright, etc)	720	852
Sacristan	695	607
Worship / Music (incl Piano tuning)	-	60
	2,770	2,762

Note 4 - Church (excl Utilities)		
Cleaning - salary & materials	1,606	1,752
Fire extinguisher servicing	-	312
Maintenance / Repairs	943	1,414
Other Church	21	-
Portable Appliance Testing	180	180
Window Cleaner	240	360
	2,989	4,019

Note 4 - Church Utilities		
Utilities (Gas & Electricity)	2,232	2,520
Water	115	106
	2,348	2,626

Note 4 - Annexe		
Annexe Cleaning - salary & materials	2,849	2,697
Annexe Fire extinguisher servicing	-	156
Annexe Maintenance / Repairs	234	-
Annexe Portable Appliance Testing	90	90
Lift Maintenance	240	1,064
Other Annexe	6,424	-
Utilities (Gas & Electricity) Annexe	1,116	1,260
Water - Annexe	58	53
Window Cleaner - Annexe	100	180
	11,110	5,501

Note 4 - Mission and Evangelism Projects		
General Mission/Outreach	-	93
Messy Church	-	-
Website Costs	-	56
Youth Projects (Good Friday workshop, etc)	-	-
	-	149

Note 4 - Support Costs		
Children and Youth	470	161
Flowers	634	501
Ministry Team	285	27
Other Support (incl Gifts)	62	41
Social Committee	28	-
Subscriptions	30	30
	1,509	759