

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

England & Wales · Charity number 1134812

Details

Other names	ST. JOHN'S PCC, MARGATE
Status	Registered
Legal form	Previously excepted
Registered	2010-03-11
Register	View on the Charity Commission register

Contact

Address	16 Pembroke Avenue Margate CT9 5EA
Phone	01843225662
Email	office.stjohn_margate@yahoo.com

Activities

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

Activities: Our aim is to bring people to a knowledge and love of God through Jesus Christ, by ministering to the professed members of the Church, by proclaiming the Gospel in the Parish of St. John the Baptist, Margate and by being a Christian conscience of the town. Our corporate focus is Central Margate where, as the Parish Church, we are a Christian Centre for the Community.

Classification

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

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£108,646	£119,191	-	-
2023-12-31	£91,990	£101,453	-	-
2022-12-31	£79,778	£83,546	-	-
2021-12-31	£54,556	£57,878	-	-
2020-12-31	£59,647	£70,907	-	-

Trustees

Name	Role	Appointed
ANN SMITH		2012-07-23
Chris Simmonds		2022-06-20
GILLIAN MARY EDWARDS		
KAY BATEMAN		2017-04-30
MARGARET RACHEL STORR VICKERY		
Madeleine Searle		2014-04-23
SUSAN LILLIAN WALLER		
Simon Love		2018-04-29

Accounts

Charity no. 1134812

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

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

**ST JOHN THE BAPTIST CHURCH
VICTORIA ROAD
MARGATE KENT**

PAROCHIAL CHURCH COUNCIL OF ST JOHN THE BAPTIST, MARGATE

CONTENTS	PAGE
Report of the PCC	1 - 5
Independent Examiners' report	6
Statement of financial activities	7
Balance sheet	8
Notes to the accounts	9 - 15

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

**FOR THE YEAR ENDED 31 DECEMBER 2024
REPORT OF THE PCC**

Administrative information

St John’s Church is situated in the centre of Margate. It is part of the Diocese of Canterbury within the Church of England.
The correspondence address is:

The Vicar's Office
St John's Church Hall and Community Centre
Victoria Road
Margate
Kent
CT9 1LN

Officers and professional advisers

Members of the Parochial Church Council (PCC) are either ex-officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules. The PCC members are also the trustees.

PCC members who have served from 1 January 2024 until the approval date of this report are:

Priest-in-charge	Post is currently vacant.
Churchwarden	Mrs Ann Smith & Mr Simon Love
Vice Chair	Mrs Margaret Vickery
Secretary	Post is currently vacant.
Treasurer	Mrs Kay Bateman
Deanery Synod Reps	Mrs Margaret Vickery (elected 2023, retire 2026)
Elected 2022, Retire 2025	
Chris Simmonds	

Elected 2023, Retire 2026

Kay Bateman
Madeleine Searle
Susan Waller

Elected 2024, Retire 2027

Gill Edwards
Nigel Cartwright

Standing Committee	Churchwardens
	PCC Treasurer
	Vice Chair

Independent Examiner	Daniel Payne FCCA of Beresfords Chartered Certified Accountants
-----------------------------	---

Bankers	HSCB Bank plc CCLA
----------------	-----------------------

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

REPORT OF THE PCC - CONTINUED FOR THE YEAR ENDED 31 DECEMBER 2024

Structure, governance and management

The method of appointment of PCC members is set out in the Church Representation Rules. All Church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC.

The PCC is governed by two Church of England Measures; the “Parochial Church Councils (Powers) Measure 1956 as amended” and the “Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969 as amended”.

The Community Centre is managed by the PCC.

Objectives and activities

As part of the Church of England we promote its whole mission, pastoral, evangelistic social and ecumenical within the ecclesiastical parish.

Our aim is to bring people to a knowledge and love of God through Jesus Christ, by ministering to the professed members of the Church, by proclaiming the Gospel in the parish of St John the Baptist, Margate and by being a Christian conscience of the town. Our corporate focus is Central Margate where, as the Parish Church, we are a Christian centre for the community. One member of the congregation is also a foundation Governor at Holy Trinity and St John’s County Primary School maintaining an active link between the two communities; the whole school worships at St John’s several times a year.

Review of achievements and performance

Our mission is to be a beacon of love, light & hope to the community of Margate.

Our main focus in the year 2024 has been to begin to undertake the essential repairs to our church building that have become urgent and important to find solutions to our lighting and heating problems, as well as beginning work on the repairs in the vestry.

Review of achievements and performance - continued

2024 has been a busy year. With a vacant priest in charge post following Dawn taking up a post as Chaplain at Archbishop’s school , Canterbury in October 2022 , our PCC and Standing Committee have continued to work tirelessly in keeping our buildings open and our mission at the forefront of our hearts and minds. Discussions with the diocese during our interregnum period have continued throughout the year about the vacant position of Priest- in -charge and how we will need to be open to new ways of working and be prepared to consider the best way to resource St John’s whilst we work towards becoming financially sustainable. St John’s has received regular ongoing ministerial support from Father Denis & Reverend Gary throughout the year.

This year we have continued to see maintenance costs rising for both our Church and Community Centre buildings and with the rising costs of energy to heat and light our buildings in addition to the increased cost of materials and labour for much needed repairs. This continues to cause much worry for our PCC. We have been without heating in the church since 2021 with estimated costs to get the heating system up and running and fit for purpose of £100,000. At the time of writing, we still do not have a long term solution to the heating problem. Last year our church lighting system failed so once again so we retired to the Community centre for services from January to April with permission granted from Bishop Rose.

The unpredictable weather conditions caused further storm damage to the church roof & another insurance claim for repairs was submitted and paid. The repairs were undertaken on the church roof replacing damaged tiles & against all odds the weathervane is still in place despite the high winds that continued to prevail. Following the cleaning of the belfry in 2023 & the bell ringers returned to St John’s. At long last the sound of the bells rang out across central Margate. Work to take off the plaster in the vestry began in the latter part of the year and the lengthy drying out process is ongoing at the time of writing.

Fiona our cleaner alongside her vigorous cleaning activities has continued to contribute new ideas to make the community centre a more welcoming place to meet. Plants adorn our windowsills and outside our community centre doors & our regular hirers have noticed the difference in the centre.

Finances are continually stretched and it was with much regret that our paid administrator post became redundant in January 2024. This was a difficult decision and the Standing committee and PCC discussed this at great length. We extend our thanks to Tabatha for her service. Since then administrative duties have been undertaken by our Standing committee

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

REPORT OF THE PCC - CONTINUED FOR THE YEAR ENDED 31 DECEMBER 2024

members with reduced manned office hours on a voluntary unpaid basis with Ann and Magaret in the office to take payments and Simon managing our facebook page and dealing with invoicing. We are slowly seeing an increase in our hall hirers for events such parties and new groups. Who would have thought regular wrestling events would be featured in our main hall.

Review of achievements and performance - continued

Our team of fundraisers steadfastly plan monthly activities to not only raise much needed funds but to reach out to our local community. Our Saturday shop is gaining in popularity both with our local community and central Margate. Refreshments, plants, pre loved toys and clothing for children and adults are available as well as seasonal items such as homemade produce and crafts. We returned to Church for our Easter services, held a pancake party in the centre, harvest lunch, Christingle, Carols by Candlelight, Crib service and Midnight Mass. In addition to this our fundraisers organize our monthly Bingo. We were delighted that yet again some members of our church family participated in the Ride and Stride helping raise money for Kent churches. The children from Holy trinity primary school held their carol concerts in the church, there really is nothing more special than hearing carols sung in the church by our young people.

Here at St John's we truly are blessed not only with our dedicated fundraisers and supporters who work tirelessly to raise money to ensure our doors remain open, our buildings safe, light and warm, but through the time and talents shown by many and of course the donations we receive from our congregation without whom, put quite simply, we could not carry out the much needed work we do for Margate and our local community.

Our mission in 2025 will be to continue to reach out to our wider community, focusing on Margate central. Maintaining close links with our sister church All Saint's. We hope that a priest in charge will soon be appointed to help us continue with our mission.

Reserves policy

The reserves held by the Church continue to provide for the work of God in this place, both in terms of new projects and local unforeseen necessities. The PCC continues lively debate regarding their use or retention. There is always the ever-present reminder that we rely upon voluntary giving, common sense housekeeping and God's good grace to somehow balance the books – but then Church life is an act of faith!

The PCC reviewed the level of reserves during the year and concluded that the current level of reserves is dropping below an acceptable level, and may not continue to support current activities and cover known risks.

Risk management

The PCC considers and discusses the key risks facing the church, the controls in place to mitigate them and any action required. The PCC continues to review and develop the strategic direction of the church and considers how its exposure to risk changes as a result.

We have accepted the Diocesan and Ecclesiastical (EIG) recommendations to use the Smart Water system on our roof and other metal items, and have enhanced these precautions with a sophisticated alarm system. We have reviewed our Insurance levels, in conjunction with Graham Salt, of EIG, and adjusted them appropriately, and have completed our annual PAT in both church and community centre.

Statement of the PCC's responsibilities

The PCC is responsible for all parish finances, its management and control, including the appointment of a treasurer. While it may delegate some of its duties, this does not remove its legal responsibilities.

Charity law requires the PCC as trustees of the church to prepare an annual report and financial statements that give a true and fair view of the church's financial activities during the year and of its financial position at the end of the year. The PCC is also required to ensure that these are subjected to an annual independent examination or audit and to present these to the APCM in accordance with the Church Representation Rules. In preparing these financial statements, the PCC are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;

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

**REPORT OF THE PCC - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2024**

- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departure disclosed and explained in the financial statements; and
- Prepare the accounts on a going concern basis unless it is inappropriate to presume that the church will continue in operation.

Statement of the PCC's responsibilities - continued

The PCC are responsible for maintaining proper accounting records that disclose with reasonable accuracy at any time the financial position of the church and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the church (other than the fabric and ornaments of the church for which the churchwardens have particular responsibility) and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees on _____ and signed on their behalf by;

.....
Miss K Bateman
Treasurer

.....
Mrs Margaret Vickery
Vice Chair

**Independent Examiner's Report to
The Parochial Church Council of The Ecclesiastical Parish of
St. John the Baptist, Margate**

I report to the PCC on my examination of the accounts of the charity for the year ended 31 December 2024 which are set out on pages 7 to 15.

Responsibilities and basis of report

As members of the PCC you are responsible for the preparation of the accounts in accordance with the Church Accounting Regulations 2006 ('the Regulations') and the requirements of the Charities Act 2011 ('the act')

I report in respect of my examination of the PCC's accounts carried out under 'the Regulations' and section 145 of the Act, and in carrying out the examination I have followed all applicable Directions given by the Charity Commission under section 145 (5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the PCC as required by section 130 of the Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Daniel Payne FCCA
Beresfords
Chartered Certified Accountants
1-2 Rhodium Point
Spindle Close
Hawkinge
Folkestone
Kent
CT18 7TQ

Date:

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

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**

		Unrestricted	Restricted	Endowment		
	Note	Funds	Funds	Funds	TOTAL	TOTAL
		2024	2024	2024	2024	2023
		£	£	£	£	£
INCOME AND ENDOWMENTS FROM						
Charitable activities						
Incoming resources from donors	2(a)	21,794	-	-	21,794	27,921
Other voluntary incoming resources	2(b)	2,000	-	-	2,000	-
Incoming resources from operating activities						
- to further the Council's objectives	2(c)	4,601	-	-	4,601	938
- to generate funds	2(d)	608	-	-	608	612
Income from Church groups	2(e)	30,144	-	-	30,144	34,029
Income from investments	2(f)	210	-	971	1,181	1,282
Other incoming resources	2(g)	6,194	42,124	-	48,318	27,208
Total		65,551	42,124	971	108,646	91,990
EXPENDITURE ON						
Charitable activities						
Donations	3(a)	600	-	-	600	500
Activities directly related to the work:						
-of the church	3(b)	60,497	31,098	-	91,595	62,594
-of the church groups	3(c)	25,668	-	-	25,668	38,507
Church support costs	3(d)	1,349	-	-	1,349	2,081
Governance costs: independent examiners fees		780	-	-	780	780
Unrealised (gains)/losses on UK investments	8	-	-	(801)	(801)	(3,009)
Realised (gains)/losses on UK investments		-	-	-	-	-
Total		88,894	31,098	(801)	119,191	101,453
TOTAL INCOME/(EXPENDITURE)		(23,343)	11,026	1,772	(10,545)	(9,463)
Transfers between funds		-	-	-	-	-
TOTAL INCOME/(EXPENDITURE after transfers)		(23,343)	11,026	1,772	(10,545)	(9,463)
RECONCILIATION OF FUNDS						
Balance Brought Forward		29,159	4,392	39,159	72,710	82,173
		5,816	15,418	40,931	62,165	72,710
Balance Carried Forward	15					

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

BALANCE SHEET AT 31 DECEMBER 2024

	Note	2024 £	2024 £	2023 £	2023 £
FIXED ASSETS					
Tangible assets	7		2,464		2,637
Investments	8		<u>35,794</u>		<u>34,993</u>
			38,258		37,630
CURRENT ASSETS					
Stock		443		443	
Debtors	9	2,602		2,055	
CBF Deposit Fund		-		-	
CBF Deposit Fund		-		-	
CBF Deposit Fund		1,547		1,474	
HSBC Current Account		23,085		11,633	
HSBC Deposit Account		3,938		3,861	
Church activities - bank		13,815		16,687	
Church activities - cash		<u>510</u>		<u>797</u>	
		45,940		36,950	
CREDITORS					
Amounts falling due within one year	10	<u>22,033</u>		<u>1,870</u>	
NET CURRENT ASSETS			<u>23,907</u>		<u>35,080</u>
			62,165		72,710
NET ASSETS			62,165		72,710
FUNDS					
Unrestricted funds			5,816		29,159
Restricted funds			15,418		4,392
Endowment funds			<u>40,931</u>		<u>39,159</u>
			62,165		72,710
TOTAL FUNDS	11		62,165		72,710

These accounts were approved by the PCC on 29th April 2025 and signed on their behalf by;

.....
Mrs K Bateman
Treasurer

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

1. ACCOUNTING POLICIES

1(a) Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Charities Act 2011, the Trust Deed and the Church Accounting Regulations 2006. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of section 7 Statement of Cash Flows

Due to their size, a few of the smaller informal groups associated with the church, such as the Youth Club, have been omitted from these accounts.

1(b) Funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purpose of the PCC. Designated fund balances represent the cash in hand or at bank and any other assets and liabilities each group may have.

Restricted funds represent income that has been received on the condition it is for a particular purpose or purposes. Restricted funds include the accounts of church groups that represent informal gatherings of church members.

Incoming

1(c) Voluntary income and capital sources

Collections are recognised when received by or on behalf of the PCC.

Planned giving receivable under Gift Aid is recognised only when received.

Income tax recoverable on Gift Aid donations is recognised when the donation income is recognised.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

No income is deferred.

Other income

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

1(d) Resources Used

All expenditure is on an accruals basis and includes irrecoverable VAT.

Church expenditure (in note 3b) represents costs paid through the main bank account of the church.

Church groups expenditure (note 3c) represents expenditure that has been paid by each of the groups operating within the church.

Governance costs represents costs incurred as a result of the church's status as a charity.

1(e) Fixed assets

The Community Centre building has been capitalised and is included in the balance sheet under fixed assets. The centre was built in approximately 1970 and the value is shown at estimated historic cost less accumulated depreciation.

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

Movable 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 inventory which can be inspected at any reasonable time. For inalienable property acquired prior to 1 January 2000 there is insufficient cost information available and therefore such assets are not valued in these accounts. Items acquired since January 2000 have been capitalised and depreciated in the accounts over their currently anticipated useful economic life on a straight line basis.

All expenditure incurred in the year on consecrated or beneficed property or individual items of less than £1,500 are written off as incurred.

1(e) Fixed assets - continued

Equipment is depreciated on a straight line basis over 5 years. Freehold land and buildings are depreciated on a straight line basis over fifty years.

Investments are valued at market value at 31 December 2024.

2. INCOME

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

		Unrestricted funds	
		2024	2023
		£	£
2(a) Income from donors			
	Service collection	14,792	15,379
	Donations	7,002	12,542
	The Talents scheme	-	-
		21,794	27,921

2(b) Other voluntary income			
		Unrestricted funds	
		2024	2023
		£	£
	Legacies and bequests	2,000	-
		2,000	-

2(c) Income from operating activities: to further the Council's objectives			
		Unrestricted funds	
		2024	2023
		£	£
	Fees	4,601	938
		4,601	938

2(d) Income from operating activities: to generate funds			
		Unrestricted funds	
		2024	2023
		£	£
	Magazine	-	-
	Traidcraft	-	161
	Administration fees	-	-
		608	451
		608	612
	Other Fundraising activities		

2(e) Income from church groups					
		Unrestricted	Restricted		
		Funds	Funds	Total	Total
		2024	2024	2024	2023
		£	£	£	£
	St John's Community Centre:	Hire 22,467 - 22,467 26,999 Catering surplus, Social events & Donations 2,251 - 2,251 1,075			
	Saturday shop	5,426	-	5,426	5,955
	St John's Community Centre Total	30,144	-	30,144	34,029
		30,144	-	30,144	34,029

2(f) Income from investments							
				Endowment funds		Unrestricted funds	
				Total	Total	Total	Total
				2024	2023	2024	2023
				£	£	£	£
	received	971	957	-	-		Dividends

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

			210	325
	971	957	210	325
Interest received				

2(g) Other income

	Restricted funds		Unrestricted funds	
	2024	2023	2024	2023
			£	£
Gift Aid Tax -- 2,616 Government Grants ----				
Other Grants	42,124	24,952	-	-
			6,194	
	42,124	24,952	6,194	2,616
Insurance Claims				
-				

3. EXPENDITURE

Unrestricted funds	
2024	2023
£	£

3(a) Donations

Missionary and charitable giving:	600	500
	600	500

3(b) Activities directly related to the work of the church

	Endowment funds		Restricted funds		Unrestricted funds	
	Total	Total	Total	Total	Total	Total
	2024	2023	2024	2023	2024	2023
					£	£
Establishment costs:						
Organ Tuning & Repairs ---- 1,782 Church Utilities --- 6,661 10,796 Insurance ---- 10,582 8,908						
Repairs & Maintenance	-	-	5,744	7,116	30,444	1,998
Depreciation	-	-	-	-	72	59
Ministry costs:						
Diocesan parish share	-	-	25,354	24,592	6,000	7,250
Talents	-	-	-	-	-	-
Church Services - - - - 2,867 947 Clergy expenses - - - - 1,492 252						
Traidcraft	-	-	-	-	-	59
Miscellaneous	-	-	-	-	597	617
	-	-	31,098	31,708	60,497	30,886

3(c) Church groups' expenditure

	Unrestricted Funds		Restricted Funds		Total	Total
	2024	2024	2024	2023	2024	2023
St John's Community Centre: Cleaning & Security 13,490 - 13,490 20,448 Electric, Heating oil, Water rate, Ins,						
Repairs & maintenance 10,794 - 10,794 16,956 Telephone, Stationery, Performing rights & TV licences 792 -						
Other expenses 192 - 192 310 Depreciation 400 - 400 400						
St John's Community Centre Total			25,668	-	25,668	38,507
			25,668	-	25,668	38,507
Total Expenditure						

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

3(d) Church support costs

			Unrestricted funds	
			Total	Total
			2024	2023
			£	£
stationery & advertising	1,085	1,609		Printing,
Telephone			-	189
Bank charges			264	283
			2,081	1,349

4. STAFF COSTS

	2024	2023
	£	£
Gross salaries, Employers NIC and Pension contributions	7,528	15,892

The church employed a cleaner for the community centre and a Parish administrator. No employees earned more than £60,000.

5. PCC MEMBERS' EXPENSES AND REMUNERATION

No expenses have been paid to any trustees.

The provision of the Vicar to work within the parish is enabled by the Church Commissioners and the Canterbury Diocesan Board of Finance. This is indirectly funded by the payment of the Ministry fund element of the Diocesan parish share. No other members of the PCC, or persons connected to them, received any remuneration.

6. TRANSFERS

Transfers were made from the general unrestricted fund to the church hall and community centre designated fund of £Nil (2023: £Nil) to clear an overspend on the fund.

7. TANGIBLE FIXED ASSETS

			Community		Furniture &		
			Lighting	Centre	CCTV	Equipment	Total
			£	£	£	£	£
Cost or valuation							
As at 1 January 2024			71,760	20,000	18,341	13,612	123,713
Additions			-	-	-	299	299
As at 31 December 2024			71,760	20,000			
18,341	13,911	124,012					
Depreciation							
			71,760	17,600			
As at 1 January 2024			18,341	-	400	13,375	121,076
Charge for the year			-			72	472
As at 31 December 2024			71,760	18,000			
18,341	13,447	121,548					
Net Book Value							
			-	2,000			
As at 31 December 2024			-	2,400		464	2,464
As at 31 December 2023						237	2,637

8. UK INVESTMENTS

Unrestricted Endowment

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Funds	Funds	Total
	£	£	£
Market value as at 1 January 2024	-	34,993	34,993
Net investment gains/(losses)	-	801	801
Investment disposals	-	-	-
	<u>-</u>	<u>35,794</u>	<u>35,794</u>
Market value as at 31 December 2024			

The investments represent Central Board of Finance Investment Income Shares and are unlisted.

9. DEBTORS

	2024	2023
	£	£
debtors	-	-
	<u>2,602</u>	<u>2,055</u>
	<u>2,602</u>	<u>2,055</u>
Prepayments and accrued income		

10. CREDITORS: AMOUNTS FALLING DUE WITH IN ONE YEAR

	2024	2023
	£	£
Creditors	-	-
Loan - Ann Smith	20,000	-
Accruals	<u>2,033</u>	<u>1,870</u>
	<u>22,033</u>	<u>1,870</u>

11. MOVEMENTS IN THE YEAR ON FUNDS

	Balance at 01.01.24	Incoming Resources	Outgoing Resources	Gains/ (Losses)	Transfers	Balance at 31.12.24	Balance at 31.12.23
	£	£	£	£	£	£	£
Unrestricted funds							
General Funds	28,850	35,407	(63,226)	-	-	1,031	28,850
Designated funds:-							
Church Hall and Community Centre	309	30,144	(25,668)	-	-	4,785	309
Total unrestricted funds	29,159	65,551	(88,894)	-	-	5,816	29,159
Restricted Funds							
Roof refurbishment	3,173	-	-	-	-	3,173	3,173
Bell Rope Fund	905	-	-	-	-	905	905
Choir Fund	309	-	-	-	-	309	309
Tower Fund	5	-	-	-	-	5	5
LinC Paris Share Grant	-	25,354	(25,354)	-	-	-	-
Listed Place of Worship Grant	-	6,897	(5,744)	-	-	1,153	-
Diocese Minor Repairs & Improvement	-	9,873	-	-	-	9,873	-
Total restricted funds	4,392	42,124	(31,098)	-	-	15,418	4,392
Endowment fund							
Cheeseman Curate Fund	39,159	971	-	801	-	40,931	39,159

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

	72,710	108,646	(119,992)	801	-	62,165	72,710
Total funds							

12. UNRESTRICTED FUNDS

General funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purpose of the PCC.

Designated funds

The Church Hall and Community Centre is managed by the PCC. It operates an account for the day to day running of the centre and these funds are designated, by the PCC, solely for that purpose.

The Saturday Shop is a group who raise funds for the day to day running of the Church and Community Centre. The funds are not subject to any restrictions and are under the control of the PCC.

13. RESTRICTED FUNDS

The roof refurbishment fund comprises insurance claims and grants received towards the roof and rainwater system repairs and refurbishments. The major contract works associated with this project are allocated against this fund. Any balancing costs will be covered from the general unrestricted fund.

The Bell Rope Fund holds funds raised by the bell ringers and is used for the maintenance of the bells and replacement of the bell ropes. This fund is designated solely for this purpose and is controlled by the PCC with guidance on its use from the ringers.

The St John's Choir fund is a holding account for funds raised, primarily by members of the choir, for the replacement and upkeep of choir robes, choir hymn books and music sheets etc. The fund is under the control of the PCC, with guidance from members of the choir, and is designated solely for that purpose.

The Tower Fund holds funds raised or received for the maintenance and upkeep of the Bell Tower.

14. ENDOWMENT FUND

The Cheeseman curate fund represents a bequest, the income of which is to be used to fund the provision and work of a curate in the parish. The income of this fund has been used towards the curate's ministry fund element of the parish share.

13. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted funds				Total	Total
	General	Designated	Restricted	Endowment	Total	Total
	Fund	Fund	Funds	Fund	2024	2023
	£	£	£	£	£	£
Fixed assets						
Tangible fixed assets	464	2,000	-	-	2,464	2,637
Investments	-	-	-	35,794	35,794	34,993
Current assets	22,062	3,323	15,418	5,137	45,940	37,171
Current liabilities	(21,495)	(538)	-	-	(22,033)	(2,091)
		15,418	40,931			
Fund balance					1,031	
62,165 72,710						

14. CONTINGENT LIABILITY

The total Parish share originally charged by the Diocese for 2024 was £56,698.15 (2023: £55,001.01). During 2024, payment of £31,354.00 (2023: £31,842) has been made and therefore an underpayment of £25,344.15 (2023: £23,159.01) has arisen. Discussions with the Diocese continue to take place over the size of the share. It has been verbally agreed that the amount underpaid for 2015 of £20,646 and 2014 of £22,212 would be underwritten by them pending further discussions. Thus the total underpayment of Parish Share as at 31 December 2024 is £120,121.46 (2023: £94,777.31).

Accounts

Charity no. 1134812

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

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

**ST JOHN THE BAPTIST CHURCH
VICTORIA ROAD
MARGATE
KENT**

PAROCHIAL CHURCH COUNCIL OF ST JOHN THE BAPTIST, MARGATE

CONTENTS	PAGE
Report of the PCC	1 - 5
Independent Examiners' report	6
Statement of financial activities	7
Balance sheet	8
Notes to the accounts	9 - 15

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

**REPORT OF THE PCC
FOR THE YEAR ENDED 31 DECEMBER 2023**

Administrative information

St John's Church is situated in the centre of Margate. It is part of the Diocese of Canterbury within the Church of England. The correspondence address is:

The Vicar's Office
St John's Church Hall and Community Centre
Victoria Road
Margate
Kent
CT9 1LN

Officers and professional advisers

Members of the Parochial Church Council (PCC) are either ex-officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules. The PCC members are also the trustees.

PCC members who have served from 1 January 2023 until the approval date of this report are:

Preist-in-charge	Post is currently vacant.
Churchwarden	Mrs Ann Smith & Mr Simon Love
Vice Chair	Mrs Margaret Vickery
Secretary	Ms Tabatha Smith
Treasurer	Mrs Kay Bateman
Deanery Synod Reps	Mrs Margaret Vickery (elected 2023, retire 2026)

Elected 2021, Retire 2024

Gill Edwards

Elected 2022, Retire 2025

Chris Simmonds

Elected 2023, Retire 2026

Kay Bateman
Madeleine Searle
Susan Waller

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

REPORT OF THE PCC - CONTINUED FOR THE YEAR ENDED 31 DECEMBER 2023

Standing Committee	Churchwardens PCC Treasurer Vice Chair
Independent Examiner	Daniel Payne FCCA of Beresfords Chartered Certified Accountants
Bankers	HSCB Bank plc CCLA

Structure, governance and management

The method of appointment of PCC members is set out in the Church Representation Rules. All Church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC.

The PCC is governed by two Church of England Measures; the “Parochial Church Councils (Powers) Measure 1956 as amended” and the “Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969 as amended”.

The Community Centre is managed by the PCC.

Objectives and activities

As part of the Church of England we promote its whole mission, pastoral, evangelistic social and ecumenical within the ecclesiastical parish.

Our aim is to bring people to a knowledge and love of God through Jesus Christ, by ministering to the professed members of the Church, by proclaiming the Gospel in the parish of St John the Baptist, Margate and by being a Christian conscience of the town. Our corporate focus is Central Margate where, as the Parish Church, we are a Christian centre for the community. One member of the congregation is also a foundation Governor at Holy Trinity and St John’s County Primary School maintaining an active link between the two communities; the whole school worships at St John’s several times a year.

Review of achievements and performance

Our mission is to be a beacon of love, light & hope to the community of Margate.

Our main focus in the year 2023 has been a busy year making plans to undertake the repairs to our church building that have become urgent and important. Exploring solutions to our lighting and heating problems, as well as preparing to begin work on the repairs in the vestry.

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

REPORT OF THE PCC - CONTINUED FOR THE YEAR ENDED 31 DECEMBER 2023

Review of achievements and performance - continued

2023 has been a year of adapting. With Dawn taking up a post as Chaplain at Archbishop's school, Canterbury in October 2022 our PCC have been working tirelessly to keep our buildings open and our mission at the forefront of our hearts and minds. Discussions with the diocese during the interregnum period have continued throughout the year about the vacant position of Priest-in-Charge and how we will need to be open to new ways of working such as sharing resource and be prepared to consider the best way to resource St John's whilst we work towards becoming financially sustainable. Conversations about the way forward are still ongoing at the end of December 2024.

It is expensive to maintain our Church and Community Centre buildings and with the rising costs of energy to heat and light our buildings in addition to repairs this continues to cause much worry for our PCC. We have been without heating in the church since 2021 with estimated costs to get the heating system up and running and fit for purpose of £100,000. This year our church lighting system has also failed. Once again we retired to the Community centre for services from January to April with permission granted from Bishop Rose.

Roof repairs were undertaken on the church following further storm damage, the weathervane still holds fast despite the high winds that prevailed. The belfry was cleared of guano and netting replaced enabling the bell ringers to prepare a return to St John's. New quotes were obtained for the repairs to the vestry to take off the plaster and replace. An agreement for the work to commence early in 2024 has been reached.

Jim our cleaner retired in November 2023 after a period of ill health. We are truly grateful for Jim's dedication to St John's. A replacement cleaner Fiona has joined our team and alongside her vigorous cleaning activities we have discovered she has brought with her a wealth of knowledge and experience in fundraising activities from her previous roles. She has contributed with ideas to make our community centre more welcoming. Plants adorn our windowsills, noticeboards are refreshed and up to date and the idea of contacting local businesses for support with materials such as paint to brighten up our centre and labour to address the brambles that have taken over the garden area have all come about with the fresh pair of eyes that Fiona has brought.

Finances are continually stretched so our dedicated team of fundraisers steadfastly plan monthly activities to not raise much needed funds but to reach out to our local community and bring us together. We returned to church for our traditional Easter services led by Father Denis, supported by Father Gary and Reverend Pru, we held pancake party in the community centre & celebrated the Kings coronation. Harvest lunch was well attended and we were delighted to host our annual array of festive activities including the Christmas tree festival & bazaar, Carols by Candlelight, Christingle, Crib service & midnight mass. Children from Holy Trinity school held their carol concerts the church, there simply is nothing more special at this time of year than the sound of young people's voices singing carols in the church. In addition to this our monthly Bingo & Saturday shop has seen new faces welcomed. Curry and Quiz nights have also proved popular. We were especially pleased that some members of our church family were able to participate in the Ride and Stride Kent Church's event.

Here at St John's we are truly blessed not only with our dedicated fundraisers and supporters who work tirelessly to raise money to ensure our doors remain open, our buildings safe, light and warm, but also through the time and talents shown by many and of course the donations we receive from our congregation without whom put quite simply we could not carry out the much needed work we do for Margate and our local community.

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

REPORT OF THE PCC - CONTINUED FOR THE YEAR ENDED 31 DECEMBER 2023

Review of achievements and performance - continued

Our mission in 2024 remains strong in continuing to reach out to our wider community, focusing on Margate central and maintaining links with our sister church All Saint's as a United Benefice.

Reserves policy

The reserves held by the Church continue to provide for the work of God in this place, both in terms of new projects and local unforeseen necessities. The PCC continues lively debate regarding their use or retention. There is always the ever-present reminder that we rely upon voluntary giving, common sense housekeeping and God's good grace to somehow balance the books – but then Church life is an act of faith!

The PCC reviewed the level of reserves during the year and concluded that the current level of reserves is dropping below an acceptable level, and may not continue to support current activities and cover known risks.

Risk management

The PCC considers and discusses the key risks facing the church, the controls in place to mitigate them and any action required. The PCC continues to review and develop the strategic direction of the church and considers how its exposure to risk changes as a result.

We have accepted the Diocesan and Ecclesiastical (EIG) recommendations to use the Smart Water system on our roof and other metal items, and have enhanced these precautions with a sophisticated alarm system. We have reviewed our Insurance levels, in conjunction with Graham Salt, of EIG, and adjusted them appropriately, and have completed our annual PAT in both church and community centre.

Statement of the PCC's responsibilities

The PCC is responsible for all parish finances, its management and control, including the appointment of a treasurer. While it may delegate some of its duties, this does not remove its legal responsibilities.□

Charity law requires the PCC as trustees of the church to prepare an annual report and financial statements that give a true and fair view of the church's financial activities during the year and of its financial position at the end of the year. The PCC is also required to ensure that these are subjected to an annual independent examination or audit and to present these to the APCM in accordance with the Church Representation Rules.

In preparing these financial statements, the PCC are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departure disclosed and explained in the financial statements; and
- Prepare the accounts on a going concern basis unless it is inappropriate to presume that the church will continue in operation.

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

**REPORT OF THE PCC - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2023**

Statement of the PCC's responsibilities - continued

The PCC are responsible for maintaining proper accounting records that disclose with reasonable accuracy at any time the financial position of the church and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the church (other than the fabric and ornaments of the church for which the churchwardens have particular responsibility) and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees on 21/07/24

and signed on their behalf by;


.....

Mrs K Bateman
Treasurer

**Independent Examiner's Report to
The Parochial Church Council of The Ecclesiastical Parish of
St. John the Baptist, Margate**

I report to the PCC on my examination of the accounts of the charity for the year ended 31 December 2023 which are set out on pages 7 to 15.

Responsibilities and basis of report

As members of the PCC you are responsible for the preparation of the accounts in accordance with the Church Accounting Regulations 2006 ('the Regulations') and the requirements of the Charities Act 2011 ('the act')

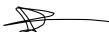
I report in respect of my examination of the PCC's accounts carried out under 'the Regulations' and section 145 of the Act, and in carrying out the examination I have followed all applicable Directions given by the Charity Commission under section 145 (5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the PCC as required by section 130 of the Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Daniel Payne FCCA
Beresfords
Chartered Certified Accountants
1-2 Rhodium Point
Spindle Close
Hawkinge
Folkestone
Kent
CT18 7TQ

Date: 22/07/24

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

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

		Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	TOTAL 2023 £	TOTAL 2022 £
	Note					
INCOME AND ENDOWMENTS FROM						
Charitable activities						
Incoming resources from donors	2(a)	27,921	-	-	27,921	18,483
Other voluntary incoming resources	2(b)	-	-	-	-	-
Incoming resources from operating activities						
- to further the Council's objectives	2(c)	938	-	-	938	5,069
- to generate funds	2(d)	612	-	-	612	2,844
Income from Church groups	2(e)	34,029	-	-	34,029	25,234
Income from investments	2(f)	325	-	957	1,282	998
Other incoming resources	2(g)	2,616	24,592	-	27,208	27,150
Total		66,441	24,592	957	91,990	79,778
EXPENDITURE ON						
Charitable activities						
Donations	3(a)	500	-	-	500	-
Activities directly related to the work:						
-of the church	3(b)	30,886	31,708	-	62,594	57,572
-of the church groups	3(c)	38,507	-	-	38,507	23,647
Church support costs	3(d)	2,081	-	-	2,081	1,547
Governance costs: independent examiners fees		780	-	-	780	780
Unrealised (gains)/losses on UK investments	8	-	-	(3,009)	(3,009)	4,268
Realised (gains)/losses on UK investments		-	-	-	-	-
Total		72,754	31,708	(3,009)	101,453	87,814
TOTAL INCOME/(EXPENDITURE)		(6,313)	(7,116)	3,966	(9,463)	(8,036)
Transfers between funds		-	-	-	-	-
TOTAL INCOME/(EXPENDITURE after transfers)		(6,313)	(7,116)	3,966	(9,463)	(8,036)
RECONCILIATION OF FUNDS						
Balance Brought Forward		35,472	11,508	35,193	82,173	90,209
Balance Carried Forward	15	29,159	4,392	39,159	72,710	82,173

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

BALANCE SHEET AT 31 DECEMBER 2023

	Note	2023 £	2023 £	2022 £	2022 £
FIXED ASSETS					
Tangible assets	7		2,637		3,096
Investments	8		34,993		31,984
			<u>37,630</u>		<u>35,080</u>
CURRENT ASSETS					
Stock		443		443	
Debtors	9	2,055		2,245	
CBF Deposit Fund		-		3,209	
CBF Deposit Fund		-		520	
CBF Deposit Fund		1,474		1,411	
HSBC Current Account		11,633		12,649	
HSBC Deposit Account		3,861		6,100	
Church activities - bank		16,687		22,167	
Church activities - cash		797		470	
		<u>36,950</u>		<u>49,214</u>	
CREDITORS					
Amounts falling due within one year	10	<u>1,870</u>		<u>2,121</u>	
NET CURRENT ASSETS			35,080		47,093
NET ASSETS			<u>72,710</u>		<u>82,173</u>
			<u><u>72,710</u></u>		<u><u>82,173</u></u>
FUNDS					
Unrestricted funds			29,159		35,472
Restricted funds			4,392		11,508
Endowment funds			39,159		35,193
TOTAL FUNDS			<u>72,710</u>		<u>82,173</u>
			<u><u>72,710</u></u>		<u><u>82,173</u></u>

These accounts were approved by the PCC on 21/07/24

and signed on their behalf by;


.....

Mrs K Bateman
Treasurer

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

1. ACCOUNTING POLICIES

1(a) Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Charities Act 2011, the Trust Deed and the Church Accounting Regulations 2006. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of section 7 Statement of Cash Flows

Due to their size, a few of the smaller informal groups associated with the church, such as the Youth Club, have been omitted from these accounts.

1(b) Funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purpose of the PCC. Designated fund balances represent the cash in hand or at bank and any other assets and liabilities each group may have.

Restricted funds represent income that has been received on the condition it is for a particular purpose or purposes. Restricted funds include the accounts of church groups that represent informal gatherings of church members.

Incoming

1(c) Voluntary income and capital sources

Collections are recognised when received by or on behalf of the PCC.

Planned giving receivable under Gift Aid is recognised only when received.

Income tax recoverable on Gift Aid donations is recognised when the donation income is recognised.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

No income is deferred.

Other income

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

1(d) Resources Used

All expenditure is on an accruals basis and includes irrecoverable VAT.

Church expenditure (in note 3b) represents costs paid through the main bank account of the church.

Church groups expenditure (note 3c) represents expenditure that has been paid by each the groups operating within the church.

Governance costs represents costs incurred as a result of the church's status as a charity.

1(e) Fixed assets

The Community Centre building has been capitalised and is included in the balance sheet under fixed assets. The centre was built in approximately 1970 and the value is shown at estimated historic cost less accumulated depreciation.

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

Movable 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 inventory which can be inspected at any reasonable time. For inalienable property acquired prior to 1 January 2000 there is insufficient cost information available and therefore such assets are not valued in these accounts. Items acquired since January 2000 have been capitalised and depreciated in the accounts over their currently anticipated useful economic life on a straight line basis.

All expenditure incurred in the year on consecrated or beneficed property or individual items of less than £1,500 are written off as incurred.

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

1(e) Fixed assets - continued

Equipment is depreciated on a straight line basis over 5 years. Freehold land and buildings are depreciated on a straight line basis over fifty years.

Investments are valued at market value at 31 December 2023.

2. INCOME

	Unrestricted funds	
	2023	2022
	£	£
2(a) Income from donors		
Service collection	15,379	13,523
Donations	12,542	4,960
The Talents scheme	-	-
	27,921	18,483

2(b) Other voluntary income

	Unrestricted funds	
	2023	2022
	£	£
Legacies and bequests	-	-
	-	-

**2(c) Income from operating activities:
to further the Council's objectives**

	Unrestricted funds	
	2023	2022
	£	£
Fees	938	5,069
	938	5,069

**2(d) Income from operating activities:
to generate funds**

	Unrestricted funds	
	2023	2022
	£	£
Magazine	-	-
Traidcraft	161	697
Administration fees	-	-
Other Fundraising activities	451	2,147
	612	2,844

2(e) Income from church groups

	Unrestricted	Restricted	Total	Total
	Funds	Funds		
	2023	2023	2023	2022
	£	£	£	£
St John's Community Centre: Hire	26,999	-	26,999	21,644
Catering surplus, Social events & Donations	1,075	-	1,075	379
Saturday shop	5,955	-	5,955	3,211
St John's Community Centre Total	34,029	-	34,029	25,234
	34,029	-	34,029	25,234

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

2(f) Income from investments

	Endowment funds		Unrestricted funds	
	Total 2023	Total 2022	Total 2023	Total 2022
	£	£	£	£
Dividends received	957	951	-	-
Interest received	-	-	325	47
	<u>957</u>	<u>951</u>	<u>325</u>	<u>47</u>

2(g) Other income

	Restricted funds		Unrestricted funds	
	2023	2022	2023	2022
	£	£	£	£
Gift Aid Tax	-	-	2,616	-
Government Grants	-	-	-	-
Other Grants	24,592	21,400	-	-
Insurance Claims	-	5,750	-	-
	<u>24,592</u>	<u>27,150</u>	<u>2,616</u>	<u>-</u>

3. EXPENDITURE

Unrestricted funds
2023 **2022**
£ **£**

3(a) Donations

Missionary and charitable giving:	500	-
	<u>500</u>	<u>-</u>

3(b) Activities directly related to the work of the church

	Endowment funds		Restricted funds		Unrestricted funds	
	Total 2023	Total 2022	Total 2023	Total 2022	Total 2023	Total 2022
					£	£
Establishment costs:						
Organ Tuning & Taxis	-	-	-	-	-	198
Church Utilities	-	-	-	2,400	10,796	5,543
Insurance	-	-	-	-	8,908	8,586
Repairs & Maintenance	-	-	7,116	-	1,998	2,713
Depreciation	-	-	-	-	59	74
Ministry costs:						
Diocesan parish share	-	951	24,592	19,000	7,250	14,049
Talents	-	-	-	-	-	-
Church Services	-	-	-	-	947	2,561
Clergy expenses	-	-	-	-	252	-
Traidcraft	-	-	-	-	59	690
Miscellaneous	-	-	-	-	617	807
	<u>-</u>	<u>951</u>	<u>31,708</u>	<u>21,400</u>	<u>30,886</u>	<u>35,221</u>

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

3(c) Church groups' expenditure

	Unrestricted Funds 2023	Restricted Funds 2023	Total 2023	Total 2022
St John's Community Centre: Cleaning & Security	20,448	-	20,448	17,703
Electric, Heating oil, Water rate, Ins, Repairs & maintenance	16,956	-	16,956	4,991
Telephone, Stationery, Performing rights & TV licences	393	-	393	476
Other expenses	310	-	310	77
Depreciation	400	-	400	400
St John's Community Centre Total	38,507	-	38,507	23,647
Total Expenditure	38,507	-	38,507	23,647

3(d) Church support costs

	Unrestricted funds	
	Total 2023	Total 2022
	£	£
Printing, stationery & advertising	1,609	974
Telephone	189	247
Bank charges	283	326
	2,081	1,547

4. STAFF COSTS

	2023	2022
	£	£
Gross salaries, Employers NIC and Pension contributions	15,892	13,784

The church employed a cleaner for the community centre and a Parish administrator. No employees earned more than £60,000.

5. PCC MEMBERS' EXPENSES AND REMUNERATION

No expenses have been paid to any trustees.

The provision of the Vicar to work within the parish is enabled by the Church Commissioners and the Canterbury Diocesan Board of Finance. This is indirectly funded by the payment of the Ministry fund element of the Diocesan parish share. No other members of the PCC, or persons connected to them, received any remuneration.

6. TRANSFERS

Transfers were made from the general unrestricted fund to the church hall and community centre designated fund of £Nil (2022: £Nil) to clear an overspend on the fund.

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

7. TANGIBLE FIXED ASSETS

	Lighting £	Community Centre £	CCTV £	Furniture & Equipment £	Total £
Cost or valuation					
As at 1 January 2023	71,760	20,000	18,341	13,612	123,713
Additions	-	-	-	-	-
As at 31 December 2023	71,760	20,000	18,341	13,612	123,713
Depreciation					
As at 1 January 2023	71,760	17,200	18,341	13,316	120,617
Charge for the year	-	400	-	59	459
As at 31 December 2023	71,760	17,600	18,341	13,375	121,076
Net Book Value					
As at 31 December 2023	-	2,400	-	237	2,637
As at 31 December 2022	-	2,800	-	296	3,096

8. UK INVESTMENTS

	Unrestricted Funds £	Endowment Funds £	Total £
Market value as at 1 January 2023	-	31,984	31,984
Net investment gains/(losses)	-	3,009	3,009
Investment disposals	-	-	-
Market value as at 31 December 2023	-	34,993	34,993

The investments represent Central Board of Finance Investment Income Shares and are unlisted.

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

9. DEBTORS

	2023	2022
	£	£
Other debtors	-	-
Prepayments and accrued income	2,055	2,245
	2,055	2,245

10. CREDITORS: AMOUNTS FALLING DUE WITH IN ONE YEAR

	2023	2022
	£	£
Creditors	-	-
Church groups - In memory of Mrs Kennard	-	-
Accruals	1,870	2,121
	1,870	2,121

11. MOVEMENTS IN THE YEAR ON FUNDS

	Balance at 01.01.23	Incoming Resources	Outgoing Resources	Gains/ (Losses)	Transfers	Balance at 31.12.23	Balance at 31.12.22
	£	£	£	£	£	£	£
Unrestricted funds							
General Funds	30,685	32,412	(34,247)	-	-	28,850	30,685
Designated funds:-							
Church Hall and Community Centre	4,787	34,029	(38,507)	-	-	309	4,787
Total unrestricted funds	35,472	66,441	(72,754)	-	-	29,159	35,472
Restricted Funds							
Roof refurbishment	10,289	-	(7,116)	-	-	3,173	10,289
Bell Rope Fund	905	-	-	-	-	905	905
Choir Fund	309	-	-	-	-	309	309
Tower Fund	5	-	-	-	-	5	5
Diocese Grant	-	24,592	(24,592)	-	-	-	-
Total restricted funds	11,508	24,592	(31,708)	-	-	4,392	11,508
Endowment fund							
Cheeseman Curate Fund	35,193	957	-	3,009	-	39,159	35,193
Total funds	82,173	91,990	(104,462)	3,009	-	72,710	82,173

12. UNRESTRICTED FUNDS

General funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purpose of the PCC.

Designated funds

The Church Hall and Community Centre is managed by the PCC. It operates an account for the day to day running of the centre and these funds are designated, by the PCC, solely for that purpose.

The St John's Play Group operated under the control of a sub-committee who reported to the PCC. It shared a bank account with the Church Hall and Community Centre and the fund was designated solely for the day to day running of the group. The Play Group was no longer in operation during the reporting period.

The Trinity Shop is a group who raise funds for the day to day running of the Church. The funds are not subject to any restrictions and are under the control of the PCC.

The Friends of St John's Church raise funds for the Church which may be used for any of the Church's objectives.

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

13. RESTRICTED FUNDS

The roof refurbishment fund comprises insurance claims and grants received towards the roof and rainwater system repairs and refurbishments. The major contract works associated with this project are allocated against this fund. Any balancing costs will be covered from the general unrestricted fund.

The Bell Rope Fund holds funds raised by the bell ringers and is used for the maintenance of the bells and replacement of the bell ropes. This fund is designated solely for this purpose and is controlled by the PCC with guidance on its use from the ringers.

The St John's Choir fund is a holding account for funds raised, primarily by members of the choir, for the replacement and upkeep of choir robes, choir hymn books and music sheets etc. The fund is under the control of the PCC, with guidance from members of the choir, and is designated solely for that purpose.

The Tower Fund holds funds raised or received for the maintenance and upkeep of the Bell Tower.

14. ENDOWMENT FUND

The Cheeseman curate fund represents a bequest, the income of which is to be used to fund the provision and work of a curate in the parish. The income of this fund has been used towards the curate's ministry fund element of the parish share.

15. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted funds		Restricted Funds	Endowment Fund	Total 2023	Total 2022
	General Fund	Designated Fund				
	£	£	£	£	£	£
Fixed assets						
Tangible fixed assets	237	2,400	-	-	2,637	3,096
Investments	-	-	-	34,993	34,993	31,984
Current assets	28,613	-	4,392	4,166	37,171	49,214
Current liabilities	-	(2,091)	-	-	(2,091)	(2,121)
Fund balance	28,850	309	4,392	39,159	72,710	82,173

16. CONTINGENT LIABILITY

The total Parish share originally charged by the Diocese for 2023 was £55,001.01 (2022: £30,000). During 2023, payment of £31,842 (2022: £34,000) has been made and therefore an underpayment of £23,159.01 (2022: £4,000 overpayment) has arisen. Discussions with the Diocese continue to take place over the size of the share. It has been verbally agreed that the amount underpaid for 2015 of £20,646 and 2014 of £22,212 would be underwritten by them pending further discussions. Thus the total underpayment of Parish Share as at 31 December 2023 is £94,777.31 (2022: £71,618.30).

St John's Church Margate - Accounts - 31 Dec 2023

Final Audit Report

2024-07-22

Created:	2024-07-19
By:	Daniel Payne (dan@beresfordsaccountants.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAaXR16RIhz7NJc8XjCLQPOI_X-53bvSoQ

"St John's Church Margate - Accounts - 31 Dec 2023" History

-  Document created by Daniel Payne (dan@beresfordsaccountants.com)
2024-07-19 - 10:24:46 AM GMT
-  Document emailed to Kay Bateman (kbate240476@gmail.com) for signature
2024-07-19 - 10:25:03 AM GMT
-  Email viewed by Kay Bateman (kbate240476@gmail.com)
2024-07-21 - 11:53:13 AM GMT
-  Document e-signed by Kay Bateman (kbate240476@gmail.com)
Signature Date: 2024-07-21 - 11:54:16 AM GMT - Time Source: server
-  Document emailed to Daniel Payne (dan@beresfordsaccountants.com) for signature
2024-07-21 - 11:54:20 AM GMT
-  Email viewed by Daniel Payne (dan@beresfordsaccountants.com)
2024-07-22 - 7:47:18 AM GMT
-  Document e-signed by Daniel Payne (dan@beresfordsaccountants.com)
Signature Date: 2024-07-22 - 7:47:23 AM GMT - Time Source: server
-  Agreement completed.
2024-07-22 - 7:47:23 AM GMT

Accounts

Charity no. 1134812

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

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

**ST JOHN THE BAPTIST CHURCH
VICTORIA ROAD
MARGATE
KENT**

PAROCHIAL CHURCH COUNCIL OF ST JOHN THE BAPTIST, MARGATE

CONTENTS	PAGE
Report of the PCC	1 - 5
Independent Examiners' report	6
Statement of financial activities	7
Balance sheet	8
Notes to the accounts	9 - 15

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

REPORT OF THE PCC FOR THE YEAR ENDED 31 DECEMBER 2022

Administrative information

St John's Church is situated in the centre of Margate. It is part of the Diocese of Canterbury within the Church of England. The correspondence address is:

The Vicar's Office
St John's Church Hall and Community Centre
Victoria Road
Margate
Kent
CT9 1LN

Officers and professional advisers

Members of the Parochial Church Council (PCC) are either ex-officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules. The PCC members are also the trustees.

PCC members who have served from 1 January 2022 until the approval date of this report are:

Preist-in-charge	Rev. Dawn Watson (in post until 16/10/2022). Post is currently vacant.
Churchwarden	Mrs Ann Smith
Deputy Churchwarden	Mr. Simon Love
Vice Chair	Mrs Margaret Vickery
Secretary	Ms Sarah Bonner (resigned on 08/01/2022)
Secretary	Ms Tabatha Smith (appointed 06/06/2022)
Treasurer	Mrs Kay Bateman
Deanery Synod Reps	Mrs Margaret Vickery (elected 2020, retire 2023)

Elected 2020, Retire 2023

Kay Bateman
Madeleine Searle
Susan Waller

Elected 2021, Retire 2024

Gill Edwards

Elected 2022, Retire 2025

Chris Simmonds

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

REPORT OF THE PCC - CONTINUED FOR THE YEAR ENDED 31 DECEMBER 2022

Standing Committee Churchwardens
 PCC Treasurer
 Reverend
 Vice Chair

Independent Examiner Daniel Payne FCCA of Beresfords Chartered Certified Accountants

Bankers HSCB Bank plc
 CCLA

Structure, governance and management

The method of appointment of PCC members is set out in the Church Representation Rules. All Church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC.

The PCC is governed by two Church of England Measures; the "Parochial Church Councils (Powers) Measure 1956 as amended" and the "Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969 as amended".

The Community Centre is managed by the PCC.

Objectives and activities

As part of the Church of England we promote its whole mission, pastoral, evangelistic social and ecumenical within the ecclesiastical parish.

Our aim is to bring people to a knowledge and love of God through Jesus Christ, by ministering to the professed members of the Church, by proclaiming the Gospel in the parish of St John the Baptist, Margate and by being a Christian conscience of the town. Our corporate focus is Central Margate where, as the Parish Church, we are a Christian centre for the community. One member of the congregation is also a foundation Governor at Holy Trinity and St John's County Primary School maintaining an active link between the two communities; the whole school worships at St John's several times a year, and Dawn was the Archdeacon's nominee ex officio Governor, regularly leading assemblies and contributes to the life of the school. Father Denis Hartley has taken on some of these activities.

Review of achievements and performance

Our mission is to be a beacon of love, light & hope to the people of Margate.

The year 2022 has been a year of change, adapting to a world post pandemic continued to impact the church and community centre with the community slowly returning to services and social events continuing to exercise caution.

We also saw some personnel changes with our secretary leaving post in January and a new appointee in place from May. Our priest in charge, Dawn Watson, was called to a change of path and successfully appointed as chaplain at Archbishop's School, Canterbury in October.

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

REPORT OF THE PCC - CONTINUED FOR THE YEAR ENDED 31 DECEMBER 2022

Review of achievements and performance - continued

2022 brought renewed hope to our community with covid restrictions firmly in the rear view mirror allowing us once again to meet freely in God's house. Slowly our congregation and community gathered for worship and community events once more. Weddings, Baptisms & funerals once again took place in Church providing moments of joy, celebration and opportunities to remember loved ones without the need to limit or restrict attendance. We have continued too build stronger relationships as part of United Benefice with All Saints with joint services and community events throughout the year.

Our fundraising team slowly began putting plans back in place for our regular social gatherings such as Bingo & Saturday Shop and for special events such as our Harvest Lunch. Plans to celebrate the Queen's platinum jubilee got under way with knitted floral tributes, vintage stalls and art & memorabilia showing the Queen's reign through the decades. David, our organist, wanted to show his support for the Guide Dogs for the Blind Institute and decided to put on an organathon. Karen & Vaughan helped organise all the visiting organists and sponsorship. Refreshments were available all day which also coincided with the Heritage weekend. The church was alive with music throughout the day.

The news of the passing of our Queen was felt far and wide across our country so we opened the church with the support of volunteers to enable mourners to pay their respects and to find peace and solitude to grieve in the sanctity of our church. Our local schools visited the church throughout the year, it's always special to hear the church filled with children's voices.

Our annual Christmas celebrations began with the Christmas tree festival where local schools, church groups and junior church created and decorated trees on display throughout the church. Our Christingle & Crib services are always popular with both children and adults and with the support of Father Denis we were able to go ahead with our Christmas services as planned.

In February the church roof sustained heavy damage resulting in an insurance claim which with rising costs of materials and labour and combined with delays in processing of the required faculty has meant the repairs have still not been undertaken. Financially we have continued to struggle with the rising cost of living impacting general day to day running costs such as utilities as well as the increased costs for materials and labour for both general ongoing maintenance and repairs. We have seen a steady decline in the plate collection with everyone facing the same financial constraints. Standing order contributions have been consistent and we are truly grateful for this regular financial support. Many of our regular hall hirers have also switched to paying directly into our centre account. It is growing ever more expensive to maintain our Church and Community Centre buildings and this continues to cause much worry for our PCC. Despite our best efforts in being cautious with planned expenditure we still have no long term solution for our church heating repair costs meaning services will once again be conducted in the Community Centre between January & March 2023.

We were lucky enough to receive some funds towards our increased energy bills from the Diocese because of applying for a grant towards rising costs. In addition to this we were blessed with a lower income committee funding award of £19,000 which enabled us to meet our full parish share commitment for the year, which was a welcome relief. It also meant we had overpaid by £4,000 which we agreed to roll over as a credit for parish share 2023.

Here at St John's we are truly blessed not only with our dedicated fundraisers and supporters who work tirelessly to raise money to ensure our doors remain open and our buildings safe, light and warm, the time and talents shown by many and of course the donations we receive from our congregation without whom, put quite simply, we could not carry out the much needed work we do for Margate and our local community.

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

REPORT OF THE PCC - CONTINUED FOR THE YEAR ENDED 31 DECEMBER 2022

Review of achievements and performance - continued

Our mission in 2023 will be to continue to reach out to children, youths and families and all those who need us whilst continuing to seek ways to make ourselves more financially stable, and to continue to deepen our relationships as a united benefice with our sister church, All Saint's.

Reserves policy

The reserves held by the Church continue to provide for the work of God in this place, both in terms of new projects and local unforeseen necessities. The PCC continues lively debate regarding their use or retention. There is always the ever-present reminder that we rely upon voluntary giving, common sense housekeeping and God's good grace to somehow balance the books – but then Church life is an act of faith!

The PCC reviewed the level of reserves during the year and concluded that the current level of reserves is dropping below an acceptable level, and may not continue to support current activities and cover known risks.

Risk management

The PCC considers and discusses the key risks facing the church, the controls in place to mitigate them and any action required. The PCC continues to review and develop the strategic direction of the church and considers how its exposure to risk changes as a result.

We have accepted the Diocesan and Ecclesiastical (EIG) recommendations to use the Smart Water system on our roof and other metal items, and have enhanced these precautions with a sophisticated alarm system. We have reviewed our Insurance levels, in conjunction with Graham Salt, of EIG, and adjusted them appropriately, and have completed our annual PAT in both church and community centre.

Statement of the PCC's responsibilities

The PCC is responsible for all parish finances, its management and control, including the appointment of a treasurer. While it may delegate some of its duties, this does not remove its legal responsibilities. □

Charity law requires the PCC as trustees of the church to prepare an annual report and financial statements that give a true and fair view of the church's financial activities during the year and of its financial position at the end of the year. The PCC is also required to ensure that these are subjected to an annual independent examination or audit and to present these to the APCM in accordance with the Church Representation Rules.

In preparing these financial statements, the PCC are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departure disclosed and explained in the financial statements; and
- Prepare the accounts on a going concern basis unless it is inappropriate to presume that the church will continue in operation.

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

**REPORT OF THE PCC - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2022**

Statement of the PCC's responsibilities - continued

The PCC are responsible for maintaining proper accounting records that disclose with reasonable accuracy at any time the financial position of the church and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the church (other than the fabric and ornaments of the church for which the churchwardens have particular responsibility) and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees on May 16, 2023

and signed on their behalf by;



Kay Bateman (May 16, 2023 14:42 GMT+1)

Mrs K Bateman

Treasurer

**Independent Examiner's Report to
The Parochial Church Council of The Ecclesiastical Parish of
St. John the Baptist, Margate**

I report to the PCC on my examination of the accounts of the charity for the year ended 31 December 2022 which are set out on pages 7 to 15.

Responsibilities and basis of report

As members of the PCC you are responsible for the preparation of the accounts in accordance with the Church Accounting Regulations 2006 ('the Regulations') and the requirements of the Charities Act 2011 ('the act')

I report in respect of my examination of the PCC's accounts carried out under 'the Regulations' and section 145 of the Act, and in carrying out the examination I have followed all applicable Directions given by the Charity Commission under section 145 (5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the PCC as required by section 130 of the Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Daniel Payne FCCA
Beresfords
Chartered Certified Accountants
1-2 Rhodium Point
Spindle Close
Hawkinge
Folkestone
Kent
CT18 7TQ

Date: May 16, 2023

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

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022**

		Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL	TOTAL
	Note	2022 £	2022 £	2022 £	2022 £	2021 £
INCOME AND ENDOWMENTS FROM						
Charitable activities						
Incoming resources from donors	2(a)	18,483	-	-	18,483	22,101
Other voluntary incoming resources	2(b)	-	-	-	-	-
Incoming resources from operating activities						
- to further the Council's objectives	2(c)	5,069	-	-	5,069	2,121
- to generate funds	2(d)	2,844	-	-	2,844	602
Income from Church groups	2(e)	25,234	-	-	25,234	17,191
Income from investments	2(f)	47	-	951	998	924
Other incoming resources	2(g)	-	27,150	-	27,150	12,537
Total		51,677	27,150	951	79,778	55,476
EXPENDITURE ON						
Charitable activities						
Donations	3(a)	-	-	-	-	-
Activities directly related to the work:						
-of the church	3(b)	35,221	21,400	951	57,572	34,045
-of the church groups	3(c)	23,647	-	-	23,647	22,960
Church support costs	3(d)	1,547	-	-	1,547	993
Governance costs: independent examiners fees		780	-	-	780	780
Unrealised (gains)/losses on UK investments	8	-	-	4,268	4,268	(4,600)
Realised (gains)/losses on UK investments		-	-	-	-	-
Total		61,195	21,400	5,219	87,814	54,178
TOTAL INCOME/(EXPENDITURE)		(9,518)	5,750	(4,268)	(8,036)	1,298
Transfers between funds		-	-	-	-	-
TOTAL INCOME/(EXPENDITURE after transfers)		(9,518)	5,750	(4,268)	(8,036)	1,298
RECONCILIATION OF FUNDS						
Balance Brought Forward		44,990	5,758	39,461	90,209	88,911
Balance Carried Forward	15	35,472	11,508	35,193	82,173	90,209

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

BALANCE SHEET AT 31 DECEMBER 2022

	Note	2022 £	2022 £	2021 £	2021 £
FIXED ASSETS					
Tangible assets	7		3,096		3,570
Investments	8		31,984		36,252
			<u>35,080</u>		<u>39,822</u>
CURRENT ASSETS					
Stock		443		443	
Debtors	9	2,245		2,393	
CBF Deposit Fund		3,209		3,209	
CBF Deposit Fund		520		520	
CBF Deposit Fund		1,411		1,397	
HSBC Current Account		12,649		27,231	
HSBC Deposit Account		6,100		350	
Church activities - bank		22,167		16,544	
Church activities - cash		470		-	
		<u>49,214</u>		<u>52,087</u>	
CREDITORS					
Amounts falling due within one year	10	<u>2,121</u>		<u>1,700</u>	
NET CURRENT ASSETS			47,093		50,387
NET ASSETS			<u>82,173</u>		<u>90,209</u>
FUNDS					
Unrestricted funds			35,472		44,990
Restricted funds			11,508		5,758
Endowment funds			35,193		39,461
TOTAL FUNDS	11		<u>82,173</u>		<u>90,209</u>

These accounts were approved by the PCC on May 16, 2023

and signed on their behalf by;


Kay Bateman (May 16, 2023 14:42 GMT+1)

Mrs K Bateman
Treasurer

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

1. ACCOUNTING POLICIES

1(a) Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Charities Act 2011, the Trust Deed and the Church Accounting Regulations 2006. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of section 7 Statement of Cash Flows

Due to their size, a few of the smaller informal groups associated with the church, such as the Youth Club, have been omitted from these accounts.

1(b) Funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purpose of the PCC. Designated fund balances represent the cash in hand or at bank and any other assets and liabilities each group may have.

Restricted funds represent income that has been received on the condition it is for a particular purpose or purposes. Restricted funds include the accounts of church groups that represent informal gatherings of church members.

Incoming

1(c) Voluntary income and capital sources

Collections are recognised when received by or on behalf of the PCC.

Planned giving receivable under Gift Aid is recognised only when received.

Income tax recoverable on Gift Aid donations is recognised when the donation income is recognised.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

No income is deferred.

Other income

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

1(d) Resources Used

All expenditure is on an accruals basis and includes irrecoverable VAT.

Church expenditure (in note 3b) represents costs paid through the main bank account of the church.

Church groups expenditure (note 3c) represents expenditure that has been paid by each the groups operating within the church.

Governance costs represents costs incurred as a result of the church's status as a charity.

1(e) Fixed assets

The Community Centre building has been capitalised and is included in the balance sheet under fixed assets. The centre was built in approximately 1970 and the value is shown at estimated historic cost less accumulated depreciation.

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

Movable 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 inventory which can be inspected at any reasonable time. For inalienable property acquired prior to 1 January 2000 there is insufficient cost information available and therefore such assets are not valued in these accounts. Items acquired since January 2000 have been capitalised and depreciated in the accounts over their currently anticipated useful economic life on a straight line basis.

All expenditure incurred in the year on consecrated or beneficed property or individual items of less than £1,500 are written off as incurred.

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

1(e) Fixed assets - continued

Equipment is depreciated on a straight line basis over 5 years. Freehold land and buildings are depreciated on a straight line basis over fifty years.

Investments are valued at market value at 31 December 2022.

2. INCOME

	Unrestricted funds	
	2022	2021
	£	£
2(a) Income from donors		
Service collection	13,523	16,024
Donations	4,960	6,020
The Talents scheme	-	57
	18,483	22,101

2(b) Other voluntary income

	Unrestricted funds	
	2022	2021
	£	£
Legacies and bequests	-	-
	-	-

**2(c) Income from operating activities:
to further the Council's objectives**

	Unrestricted funds	
	2022	2021
	£	£
Fees	5,069	2,121
	5,069	2,121

**2(d) Income from operating activities:
to generate funds**

	Unrestricted funds	
	2022	2021
	£	£
Magazine	-	-
Traidcraft	697	602
Administration fees	-	-
Other Fundraising activities	2,147	-
	2,844	602

2(e) Income from church groups

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
St John's Community Centre: Hire	21,644	-	21,644	15,116
Catering surplus, Social events & Donations	379	-	379	2,075
Trinity shop	3,211	-	3,211	-
St John's Community Centre Total	25,234	-	25,234	17,191
	25,234	-	25,234	17,191

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

2(f) Income from investments

	Endowment funds		Unrestricted funds	
	Total 2022	Total 2021	Total 2022	Total 2021
	£	£	£	£
Dividends received	951	920	-	-
Interest received	-	-	47	4
	951	920	47	4

2(g) Other income

	Restricted funds		Unrestricted funds	
	2022	2021	2022	2021
	£	£	£	£
Gift Aid Tax	-	-	-	2,549
Government Grants	-	-	-	8,978
Other Grants	21,400	-	-	-
Insurance Claims	5,750	-	-	1,010
	27,150	-	-	12,537

3. EXPENDITURE

Unrestricted funds
2022 **2021**
£ **£**

3(a) Donations

Missionary and charitable giving:

-	-
-	-

3(b) Activities directly related to the work of the church

	Endowment funds		Restricted funds		Unrestricted funds	
	Total 2022	Total 2021	Total 2022	Total 2021	Total 2022	Total 2021
					£	£
Establishment costs:						
Organ Tuning & Taxis	-	-	-	-	198	156
Church Utilities	-	-	2,400	-	5,543	4,570
Insurance	-	-	-	-	8,586	8,477
Repairs & Maintenance	-	-	-	-	2,713	7,391
Depreciation	-	-	-	-	74	92
Ministry costs:						
Diocesan parish share	951	920	19,000	-	14,049	9,705
Talents	-	-	-	-	-	-
Church Services	-	-	-	-	2,561	1,319
Clergy expenses	-	-	-	-	-	-
Traidcraft	-	-	-	-	690	954
Miscellaneous	-	-	-	-	807	461
	951	920	21,400	-	35,221	33,125

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

3(c) Church groups' expenditure

	Unrestricted Funds 2022	Restricted Funds 2022	Total 2022	Total 2021
St John's Community Centre: Cleaning & Security	17,703	-	17,703	20,374
Electric, Heating oil, Water rate, Ins, Repairs & maintenance	4,991	-	4,991	1,491
Telephone, Stationery, Performing rights & TV licences	476	-	476	443
Other expenses	77	-	77	252
Depreciation	400	-	400	400
St John's Community Centre Total	23,647	-	23,647	22,960
Total Expenditure	23,647	-	23,647	22,960

3(d) Church support costs

	Unrestricted funds	
	Total 2022	Total 2021
	£	£
Printing, stationery & advertising	974	781
Telephone	247	183
Bank charges	326	29
	1,547	993

4. STAFF COSTS

	2022	2021
	£	£
Gross salaries, Employers NIC and Pension contributions	13,784	16,829

The church employed a cleaner for the community centre and a Parish administrator. No employees earned more than £60,000.

5. PCC MEMBERS' EXPENSES AND REMUNERATION

No expenses have been paid to any trustees.

The provision of the Vicar to work within the parish is enabled by the Church Commissioners and the Canterbury Diocesan Board of Finance. This is indirectly funded by the payment of the Ministry fund element of the Diocesan parish share. No other members of the PCC, or persons connected to them, received any remuneration.

6. TRANSFERS

Transfers were made from the general unrestricted fund to the church hall and community centre designated fund of £Nil (2021: £5,369) to clear an overspend on the fund.

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

7. TANGIBLE FIXED ASSETS

	Lighting £	Community Centre £	CCTV £	Furniture & Equipment £	Total £
Cost or valuation					
As at 1 January 2022	71,760	20,000	18,341	13,612	123,713
Additions	-	-	-	-	-
As at 31 December 2022	71,760	20,000	18,341	13,612	123,713
Depreciation					
As at 1 January 2022	71,760	16,800	18,341	13,242	120,143
Charge for the year	-	400	-	74	474
As at 31 December 2022	71,760	17,200	18,341	13,316	120,617
Net Book Value					
As at 31 December 2022	-	2,800	-	296	3,096
As at 31 December 2021	-	3,200	-	370	3,570

8. UK INVESTMENTS

	Unrestricted Funds £	Endowment Funds £	Total £
Market value as at 1 January 2022	-	36,252	36,252
Net investment gains/(losses)	-	(4,268)	(4,268)
Investment disposals	-	-	-
Market value as at 31 December 2022	-	31,984	31,984

The investments represent Central Board of Finance Investment Income Shares and are unlisted.

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

9. DEBTORS

	2022 £	2021 £
Other debtors	-	-
Prepayments and accrued income	2,245	2,393
	<u>2,245</u>	<u>2,393</u>

10. CREDITORS: AMOUNTS FALLING DUE WITH IN ONE YEAR

	2022 £	2021 £
Creditors	-	-
Church groups - In memory of Mrs Kennard	-	-
Accruals	2,121	1,700
	<u>2,121</u>	<u>1,700</u>

11. MOVEMENTS IN THE YEAR ON FUNDS

	Balance at 01.01.22 £	Incoming Resources £	Outgoing Resources £	Gains/ (Losses) £	Transfers £	Balance at 31.12.22 £	Balance at 31.12.21 £
Unrestricted funds							
General Funds	41,790	26,443	(37,548)	-	-	30,685	41,790
Designated funds:-							
Church Hall and Community Centre	3,200	25,234	(23,647)	-	-	4,787	3,200
Total unrestricted funds	<u>44,990</u>	<u>51,677</u>	<u>(61,195)</u>	<u>-</u>	<u>-</u>	<u>35,472</u>	<u>44,990</u>
Restricted Funds							
Roof refurbishment	4,539	5,750	-	-	-	10,289	4,539
Bell Rope Fund	905	-	-	-	-	905	905
Choir Fund	309	-	-	-	-	309	309
Tower Fund	5	-	-	-	-	5	5
Lower Income Communities Funding	-	19,000	(19,000)	-	-	-	-
Diocese Heating Grant	-	2,400	(2,400)	-	-	-	-
Total restricted funds	<u>5,758</u>	<u>27,150</u>	<u>(21,400)</u>	<u>-</u>	<u>-</u>	<u>11,508</u>	<u>5,758</u>
Endowment fund							
Cheeseman Curate Fund	39,461	951	(5,219)	(4,268)	-	30,925	39,461
Total funds	<u>90,209</u>	<u>79,778</u>	<u>(87,814)</u>	<u>(4,268)</u>	<u>-</u>	<u>77,905</u>	<u>90,209</u>

12. UNRESTRICTED FUNDS

General funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purpose of the PCC.

Designated funds

The Church Hall and Community Centre is managed by the PCC. It operates an account for the day to day running of the centre and these funds are designated, by the PCC, solely for that purpose.

The St John's Play Group operated under the control of a sub-committee who reported to the PCC. It shared a bank account with the Church Hall and Community Centre and the fund was designated solely for the day to day running of the group. The Play Group was no longer in operation during the reporting period.

The Trinity Shop is a group who raise funds for the day to day running of the Church. The funds are not subject to any restrictions and are under the control of the PCC.

The Friends of St John's Church raise funds for the Church which may be used for any of the Church's objectives.

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

13. RESTRICTED FUNDS

The roof refurbishment fund comprises insurance claims and grants received towards the roof and rainwater system repairs and refurbishments. The major contract works associated with this project are allocated against this fund. Any balancing costs will be covered from the general unrestricted fund.

The Bell Rope Fund holds funds raised by the bell ringers and is used for the maintenance of the bells and replacement of the bell ropes. This fund is designated solely for this purpose and is controlled by the PCC with guidance on its use from the ringers.

The St John's Choir fund is a holding account for funds raised, primarily by members of the choir, for the replacement and upkeep of choir robes, choir hymn books and music sheets etc. The fund is under the control of the PCC, with guidance from members of the choir, and is designated solely for that purpose.

The Tower Fund holds funds raised or received for the maintenance and upkeep of the Bell Tower.

14. ENDOWMENT FUND

The Cheeseman curate fund represents a bequest, the income of which is to be used to fund the provision and work of a curate in the parish. The income of this fund has been used towards the curate's ministry fund element of the parish share.

15. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted funds		Restricted	Endowment	Total	Total
	General	Designated	Funds	Fund	2022	2021
	£	£	£	£	£	£
Fixed assets						
Tangible fixed assets	296	2,800	-	-	3,096	3,570
Investments	-	-	-	36,252	36,252	36,252
Current assets	32,510	1,987	11,508	3,209	49,214	52,087
Current liabilities	(2,121)	-	-	-	(2,121)	(1,700)
Fund balance	30,685	4,787	11,508	39,461	86,441	90,209

16. CONTINGENT LIABILITY

The total Parish share originally charged by the Diocese for 2022 was £30,000 (2021: £36,154). During 2022, payment of £34,000 (2021: £10,625) has been made and therefore an overpayment of £4,000 (2021 underpayment: £25,529) has arisen. Discussions with the Diocese continue to take place over the size of the share. It has been verbally agreed that the amount underpaid for 2015 of £20,646 and 2014 of £22,212 would be underwritten by them pending further discussions. Thus the total underpayment of Parish Share as at 31 December 2022 is £130,163 (2021: £134,163).

St John's Church Margate - Accounts - 31 Dec 2022

Final Audit Report

2023-05-16

Created:	2023-05-16
By:	Daniel Payne (dan@beresfordsaccountants.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAxm4yX6ifzoOsChiuqHS5ZvCKp2dUmdYp

"St John's Church Margate - Accounts - 31 Dec 2022" History



Document created by Daniel Payne (dan@beresfordsaccountants.com)

2023-05-16 - 13:34:47 GMT



Document emailed to kbate240476@gmail.com for signature

2023-05-16 - 13:35:48 GMT



Email viewed by kbate240476@gmail.com

2023-05-16 - 13:41:41 GMT



Signer kbate240476@gmail.com entered name at signing as Kay Bateman

2023-05-16 - 13:42:30 GMT



Document e-signed by Kay Bateman (kbate240476@gmail.com)

Signature Date: 2023-05-16 - 13:42:32 GMT - Time Source: server



Document emailed to Daniel Payne (dan@beresfordsaccountants.com) for signature

2023-05-16 - 13:42:34 GMT



Email viewed by Daniel Payne (dan@beresfordsaccountants.com)

2023-05-16 - 13:43:11 GMT



Document e-signed by Daniel Payne (dan@beresfordsaccountants.com)

Signature Date: 2023-05-16 - 13:43:17 GMT - Time Source: server



Agreement completed.

2023-05-16 - 13:43:17 GMT

Accounts

Charity no. 1134812

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

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

**ST JOHN THE BAPTIST CHURCH
VICTORIA ROAD
MARGATE
KENT**

PAROCHIAL CHURCH COUNCIL OF ST JOHN THE BAPTIST, MARGATE

CONTENTS	PAGE
Report of the PCC	1 - 5
Independent Examiners' report	6
Statement of financial activities	7
Balance sheet	8
Notes to the accounts	9 - 15

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

REPORT OF THE PCC FOR THE YEAR ENDED 31 DECEMBER 2021

Administrative information

St John's Church is situated in the centre of Margate. It is part of the Diocese of Canterbury within the Church of England. The correspondence address is:

The Vicar's Office
St John's Church Hall and Community Centre
Victoria Road
Margate
Kent
CT9 1LN

Officers and professional advisers

Members of the Parochial Church Council (PCC) are either ex-officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules. The PCC members are also the trustees.

PCC members who have served from 1 January 2021 until the approval date of this report are:

Preist-in-charge	Rev. Dawn Watson
Churchwarden	Mrs Ann Smith
Deputy Churchwarden	Mr. Simon Love
Vice Chair	Mrs Margaret Vickery
Secretary	Ms Sarah Bonner
Treasurer	Mrs Kay Bateman
Deanery Synod Reps	Mrs Margaret Vickery (elected 2020, retire 2023)

Elected 2019, Retire 2022

Gill Edwards
Colin Brown

Elected 2020, Retire 2023

Kay Bateman
Madeleine Searle
Susan Waller

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

REPORT OF THE PCC - CONTINUED FOR THE YEAR ENDED 31 DECEMBER 2021

Standing Committee	Churchwardens
	PCC Treasurer
	Reverend
	Vice Chair
Independent Examiner	Daniel Payne FCCA of Beresfords Chartered Certified Accountants
Bankers	HSCB Bank plc
	CCLA

Structure, governance and management

The method of appointment of PCC members is set out in the Church Representation Rules. All Church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC.

The PCC is governed by two Church of England Measures; the “Parochial Church Councils (Powers) Measure 1956 as amended” and the “Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969 as amended”.

The Community Centre is managed by the PCC.

Objectives and activities

As part of the Church of England we promote its whole mission, pastoral, evangelistic social and ecumenical within the ecclesiastical parish.

Our aim is to bring people to a knowledge and love of God through Jesus Christ, by ministering to the professed members of the Church, by proclaiming the Gospel in the parish of St John the Baptist, Margate and by being a Christian conscience of the town. Our corporate focus is Central Margate where, as the Parish Church, we are a Christian centre for the community. Two members of the congregation are also Governors at Holy Trinity and St John’s County Primary School, one of whom is the Chair of the Governing Body, maintaining an active link between the two communities; the whole school worships at St John’s several times a year, and Dawn is the Archdeacon’s nominee ex officio Governor, regularly leading assemblies and contributes to the life of the school.

Review of achievements and performance

Our mission is to be a beacon of love, light & hope to the people of Margate.

The year 2021 continued in much the same way as 2020 with the impact of the ongoing pandemic continuing to cause widespread challenges effecting everyone not just in our Margate community but the world beyond from how we conducted our daily lives including how we worked, shopped, exercised and worshipped. Here at St John’s we balanced the need to adhere and follow both the government guidelines and the church of England governance with the need to enable our congregation and community to worship safely and still feel the presence of God’s love.

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

REPORT OF THE PCC - CONTINUED FOR THE YEAR ENDED 31 DECEMBER 2021

Review of achievements and performance - continued

2021 began in much the same way 2020 ended with a feeling of disbelief and uncertainty that the way we were called upon to live our daily lives was still subject to restrictions throughout the year. As a church community we continued to find ways to make sure everyone could worship and enabled our congregation to continue to worship in the way that was best for them. Weekly sermons were posted and emailed out to those who were physically unable or clinically vulnerable, services from the diocese and Church of England were posted on our facebook pages and the church remained open whenever possible to ensure those that wanted to worship in person could still visit God's house.

Funerals took place with limited mourners able to attend services, this was difficult for loved ones. Many weddings were put on hold with guest numbers being restricted at what is probably one of the most celebrated events of anyone's life and the baptism of children was completed when Reverend Dawn was able to, again with restricted number of guests attending. The impact of restrictions at all of these events was particularly difficult for families.

Many regular fundraising events were postponed and cancelled impacting our already stretched finances and with people unable to attend church, we noticed our collection plate was also lighter. We are of course very thankful that many people were able to find other ways to give and our standing orders increased.

Doing all we could to support and retain our valued employees, Sarah & Jim, at a time when income generation levels were greatly reduced, we continued to make use of the furlough scheme. As the year progressed though we began to see light at the end of the tunnel and renewed hope that life was slowly beginning to return to normal. Many of our regular hall hirers were able to return to the Community Centre as restrictions eased from July bringing with them much joy and laughter with them as well as much needed funds.

In September we were delighted to be able to host our harvest lunch, which was well attended. We began planning our Christmas events, our vintage clothing & Christmas bazaar was popular & provided much needed funds as well as a great opportunity for our local community to meet. We decided to host a smaller annual Christmas tree festival inviting our local schools to create and decorate a tree, our church groups including the choir and our Junior Church also joined in and it was lovely to see the Church so beautifully decorated. We were delighted to be able to conduct our Christingle service, in which both children and adults join together, Carols by Candlelight and our Crib service as well as midnight Mass & Christmas day service. Following on from the success of our vintage bazaar & clothing sale we agreed it was the right time to resume our regular Community Saturday shop in 2022.

Dawn has continued her work with our local schools where possible and looking ahead to 2022 the hope is that Dawn will be able to spend more time with our young people in school and being able to welcome our schools back into our church.

It is expensive to maintain our Church and Community Centre buildings and with the rising costs of energy to heat and light our buildings in addition to repairs, this continues to cause much worry for our PCC. Despite our best efforts in being cautious with planned expenditure as we reached the end of the year our Church heating yet again became temperamental and a report from our local heating engineers indicated the pipework would need replacing at some considerable cost of £100,000. Temporary repairs could be costly and may not provide sufficient heating for the Church so permission was sought from Bishop Rose to enable us to continue our worship in our community centre. We were also truly amazed by the gift we received towards our heating costs from our neighbours at St Peter's in Thanet Church

Here at St John's we are truly blessed not only with our dedicated fundraisers and supporters who work tirelessly to raise money to ensure our doors remain open and our buildings safe, light and warm, the time and talents shown by many and of course the donations we receive from our congregation without whom, put quite simply, we could not carry out the much needed work we do for Margate and our local community.

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

REPORT OF THE PCC - CONTINUED FOR THE YEAR ENDED 31 DECEMBER 2021

Review of achievements and performance - continued

Our mission in 2022 will be to Looking ahead to continue in our mission to reach out to children, youths and families and all those who need us whilst continuing to seek ways to make ourselves more financially stable, and to continue to deepen our relationships as a united benefice with our sister church All Saint's.

Reserves policy

The reserves held by the Church continue to provide for the work of God in this place, both in terms of new projects and local unforeseen necessities. The PCC continues lively debate regarding their use or retention. There is always the ever-present reminder that we rely upon voluntary giving, common sense housekeeping and God's good grace to somehow balance the books – but then Church life is an act of faith!

The PCC reviewed the level of reserves during the year and concluded that the current level of reserves is dropping below an acceptable level, and may not continue to support current activities and cover known risks.

Risk management

The PCC considers and discusses the key risks facing the church, the controls in place to mitigate them and any action required. The PCC continues to review and develop the strategic direction of the church and considers how its exposure to risk changes as a result.

We have accepted the Diocesan and Ecclesiastical (EIG) recommendations to use the Smart Water system on our roof and other metal items, and have enhanced these precautions with a sophisticated alarm system. We have reviewed our Insurance levels, in conjunction with Graham Salt, of EIG, and adjusted them appropriately, and have completed our annual PAT in both church and community centre.

Statement of the PCC's responsibilities

The PCC is responsible for all parish finances, its management and control, including the appointment of a treasurer. While it may delegate some of its duties, this does not remove its legal responsibilities.□

Charity law requires the PCC as trustees of the church to prepare an annual report and financial statements that give a true and fair view of the church's financial activities during the year and of its financial position at the end of the year. The PCC is also required to ensure that these are subjected to an annual independent examination or audit and to present these to the APCM in accordance with the Church Representation Rules.

In preparing these financial statements, the PCC are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departure disclosed and explained in the financial statements; and
- Prepare the accounts on a going concern basis unless it is inappropriate to presume that the church will continue in operation.

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

**REPORT OF THE PCC - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2021**

Statement of the PCC's responsibilities - continued

The PCC are responsible for maintaining proper accounting records that disclose with reasonable accuracy at any time the financial position of the church and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the church (other than the fabric and ornaments of the church for which the churchwardens have particular responsibility) and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement regarding the impact of COVID-19

The impact of the restrictions continued as predicted throughout much of 2021 and continued to have a significant impact on us all here at St. John's both in terms of attendance and finances. We expect the impact to have longer lasting effects on both as it is predicted the country may well enter a recession and our parish is in a deprived area of Kent

St John's the church at the top of the hill will remain as always the heart of our community, a beacon of love, light and hope for Margate central

This report was approved by the Trustees on _____ and signed on their behalf by;

.....
Mrs K Bateman
Treasurer

**Independent Examiner's Report to
The Parochial Church Council of The Ecclesiastical Parish of
St. John the Baptist, Margate**

I report to the PCC on my examination of the accounts of the charity for the year ended 31 December 2021 which are set out on pages 7 to 15.

Responsibilities and basis of report

As members of the PCC you are responsible for the preparation of the accounts in accordance with the Church Accounting Regulations 2006 ('the Regulations') and the requirements of the Charities Act 2011 ('the act')

I report in respect of my examination of the PCC's accounts carried out under 'the Regulations' and section 145 of the Act, and in carrying out the examination I have followed all applicable Directions given by the Charity Commission under section 145 (5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the PCC as required by section 130 of the Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Daniel Payne FCCA
Beresfords
Chartered Certified Accountants
1-2 Rhodium Point
Spindle Close
Hawkinge
Folkestone
Kent
CT18 7TQ

Date:

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

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

		Unrestricted Funds 2021 £	Restricted Funds 2021 £	Endowment Funds 2021 £	TOTAL 2021 £	TOTAL 2020 £
	Note					
INCOME AND ENDOWMENTS FROM						
Charitable activities						
Incoming resources from donors	2(a)	22,101	-	-	22,101	27,546
Other voluntary incoming resources	2(b)	-	-	-	-	10,000
Incoming resources from operating activities						
- to further the Council's objectives	2(c)	2,121	-	-	2,121	1,959
- to generate funds	2(d)	602	-	-	602	2,565
Income from Church groups	2(e)	17,191	-	-	17,191	7,705
Income from investments	2(f)	4	-	920	924	1,208
Other incoming resources	2(g)	12,537	-	-	12,537	8,764
Total		54,556	-	920	55,476	59,747
EXPENDITURE ON						
Charitable activities						
Donations	3(a)	-	-	-	-	-
Activities directly related to the work:						
-of the church	3(b)	33,125	-	920	34,045	49,164
-of the church groups	3(c)	22,960	-	-	22,960	21,632
Church support costs	3(d)	993	-	-	993	938
Governance costs: independent examiners fees		780	-	-	780	780
Unrealised (gains)/losses on UK investments	8	-	-	(4,600)	(4,600)	(1,979)
Realised (gains)/losses on UK investments		-	-	-	-	472
Total		57,858	-	(3,680)	54,178	71,007
TOTAL INCOME/(EXPENDITURE)		(3,302)	-	4,600	1,298	(11,260)
Transfers between funds		(1,253)	-	1,253	-	-
TOTAL INCOME/(EXPENDITURE after transfers)		(4,555)	-	5,853	1,298	(11,260)
RECONCILIATION OF FUNDS						
Balance Brought Forward		49,545	5,758	33,608	88,911	100,171
Balance Carried Forward	15	44,990	5,758	39,461	90,209	88,911

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

BALANCE SHEET AT 31 DECEMBER 2021

	Note	2021	2021	2020	2020
		£	£	£	£
FIXED ASSETS					
Tangible assets	7		3,570		4,062
Investments	8		36,252		31,652
			<u>39,822</u>		<u>35,714</u>
CURRENT ASSETS					
Stock		443		443	
Debtors	9	2,393		1,893	
CBF Deposit Fund		3,209		3,209	
CBF Deposit Fund		520		520	
CBF Deposit Fund		1,397		1,397	
HSBC Current Account		27,231		41,076	
HSBC Deposit Account		350		350	
Church activities - bank		16,544		11,263	
Church activities - cash		-		-	
		<u>52,087</u>		<u>60,151</u>	
CREDITORS					
Amounts falling due within one year	10	<u>1,700</u>		<u>6,954</u>	
NET CURRENT ASSETS					
			50,387		53,197
NET ASSETS					
			<u>90,209</u>		<u>88,911</u>
FUNDS					
Unrestricted funds			44,990		49,545
Restricted funds			5,758		5,758
Endowment funds			39,461		33,608
TOTAL FUNDS					
	11		<u>90,209</u>		<u>88,911</u>

These accounts were approved by the PCC on

and signed on their behalf by;

.....
Mrs K Bateman
Treasurer

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

1. ACCOUNTING POLICIES

1(a) Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Charities Act 2011, the Trust Deed and the Church Accounting Regulations 2006. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of section 7 Statement of Cash Flows

Due to their size, a few of the smaller informal groups associated with the church, such as the Youth Club, have been omitted from these accounts.

1(b) Funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purpose of the PCC. Designated fund balances represent the cash in hand or at bank and any other assets and liabilities each group may have.

Restricted funds represent income that has been received on the condition it is for a particular purpose or purposes. Restricted funds include the accounts of church groups that represent informal gatherings of church members.

Incoming

1(c) Voluntary income and capital sources

Collections are recognised when received by or on behalf of the PCC.

Planned giving receivable under Gift Aid is recognised only when received.

Income tax recoverable on Gift Aid donations is recognised when the donation income is recognised.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

No income is deferred.

Other income

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

1(d) Resources Used

All expenditure is on an accruals basis and includes irrecoverable VAT.

Church expenditure (in note 3b) represents costs paid through the main bank account of the church.

Church groups expenditure (note 3c) represents expenditure that has been paid by each the groups operating within the church.

Governance costs represents costs incurred as a result of the church's status as a charity.

1(e) Fixed assets

The Community Centre building has been capitalised and is included in the balance sheet under fixed assets. The centre was built in approximately 1970 and the value is shown at estimated historic cost less accumulated depreciation.

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

Movable 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 inventory which can be inspected at any reasonable time. For inalienable property acquired prior to 1 January 2000 there is insufficient cost information available and therefore such assets are not valued in these accounts. Items acquired since January 2000 have been capitalised and depreciated in the accounts over their currently anticipated useful economic life on a straight line basis.

All expenditure incurred in the year on consecrated or beneficed property or individual items of less than £1,500 are written off as incurred.

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

1(e) Fixed assets - continued

Equipment is depreciated on a straight line basis over 5 years. Freehold land and buildings are depreciated on a straight line basis over fifty years.

Investments are valued at market value at 31 December 2021.

2. INCOME

2(a) Income from donors

Service collection
Donations
The Talents scheme

Unrestricted funds
2021 **2020**
£ **£**

16,024 16,874
6,020 10,492
57 180

22,101 27,546

2(b) Other voluntary income

Legacies and bequests

Unrestricted funds
2021 **2020**
£ **£**

- 10,000

- 10,000

**2(c) Income from operating activities:
to further the Council's objectives**

Fees

Unrestricted funds
2021 **2020**
£ **£**

2,121 1,959

2,121 1,959

**2(d) Income from operating activities:
to generate funds**

Magazine
Traidcraft
Administration fees
Other Fundraising activities

Unrestricted funds
2021 **2020**
£ **£**

- 413

602 1,756

- 396

- -

602 2,565

2(e) Income from church groups

St John's Community Centre: Hire
Catering surplus, Social events & Donations
Trinity shop
St John's Community Centre Total

Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Total 2020 £
15,116	-	15,116	4,468
2,075	-	2,075	2,475
-	-	-	762
17,191	-	17,191	7,705
17,191	-	17,191	7,705

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

2(f) Income from investments

	Endowment funds		Unrestricted funds	
	Total	Total	Total	Total
	2021	2020	2021	2020
	£	£	£	£
Dividends received	920	1,176	-	-
Interest received	-	-	4	32
	920	1,176	4	32

2(g) Other income

	Restricted funds		Unrestricted funds	
	2021	2020	2021	2020
			£	£
Gift Aid Tax	-	-	2,549	3,987
Government Grants	-	-	8,978	4,777
Insurance Claims	-	-	1,010	-
	-	-	12,537	8,764

3. EXPENDITURE

	Unrestricted funds	
	2021	2020
	£	£
3(a) Donations		
Missionary and charitable giving:	-	-
	-	-

3(b) Activities directly related to the work of the church

	Endowment funds		Unrestricted funds	
	Total	Total	Total	Total
	2021	2020	2021	2020
			£	£
Establishment costs:				
Organ Tuning & Taxis	-	-	156	1,451
Church Utilities	-	-	4,570	10,063
Insurance	-	-	8,477	7,197
Repairs & Maintenance	-	-	7,391	13,445
Depreciation	-	-	92	116
Ministry costs:				
Diocesan parish share	920	-	9,705	15,350
Talents	-	-	-	20
Church Services	-	-	1,319	155
Clergy expenses	-	-	-	348
Traidcraft	-	-	954	858
Miscellaneous	-	-	461	161
	920	-	33,125	49,164

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

3(c) Church groups' expenditure

	Unrestricted Funds 2021	Restricted Funds 2021	Total 2021	Total 2020
St John's Community Centre: Cleaning & Security	20,374	-	20,374	18,793
Electric, Heating oil, Water rate, Ins, Repairs & maintenance	1,491	-	1,491	1,591
Telephone, Stationery, Performing rights & TV licences	443	-	443	632
Other expenses	252	-	252	216
Depreciation	400	-	400	400
St John's Community Centre Total	22,960	-	22,960	21,632
Total Expenditure	22,960	-	22,960	21,632

3(d) Church support costs

	Unrestricted funds	
	Total 2021	Total 2020
	£	£
Printing, stationery & advertising	781	938
Telephone	183	-
Bank charges	29	-
	993	938

4. STAFF COSTS

	2021	2020
	£	£
Gross salaries, Employers NIC and Pension contributions	16,829	7,979

The church employed a cleaner for the community centre and a Parish administrator. No employees earned more than £60,000.

5. PCC MEMBERS' EXPENSES AND REMUNERATION

No expenses have been paid to any trustees.

The provision of the Vicar to work within the parish is enabled by the Church Commissioners and the Canterbury Diocesan Board of Finance. This is indirectly funded by the payment of the Ministry fund element of the Diocesan parish share. No other members of the PCC, or persons connected to them, received any remuneration.

6. TRANSFERS

Transfers were made from the general unrestricted fund to the church hall and community centre designated fund of £5,369 (2020: £25,038) to clear an overspend on the fund.

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

7. TANGIBLE FIXED ASSETS

	Lighting £	Community Centre £	CCTV £	Furniture & Equipment £	Total £
Cost or valuation					
As at 1 January 2021	71,760	20,000	18,341	13,612	123,713
Additions	-	-	-	-	-
As at 31 December 2021	71,760	20,000	18,341	13,612	123,713
Depreciation					
As at 1 January 2021	71,760	16,400	18,341	13,150	119,651
Charge for the year	-	400	-	92	492
As at 31 December 2021	71,760	16,800	18,341	13,242	120,143
Net Book Value					
As at 31 December 2021	-	3,200	-	370	3,570
As at 31 December 2020	-	3,600	-	462	4,062

8. UK INVESTMENTS

	Unrestricted Funds £	Endowment Funds £	Total £
Market value as at 1 January 2021	-	31,652	31,652
Net investment gains/(losses)	-	4,600	4,600
Investment disposals	-	-	-
Market value as at 31 December 2021	-	36,252	36,252

The investments represent Central Board of Finance Investment Income Shares and are unlisted.

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

9. DEBTORS

	2021 £	2020 £
Other debtors	-	-
Prepayments	2,393	1,893
	<u>2,393</u>	<u>1,893</u>

10. CREDITORS: AMOUNTS FALLING DUE WITH IN ONE YEAR

	2021 £	2020 £
Creditors	-	-
Church groups - In memory of Mrs Kennard	-	-
Accruals	1,700	6,954
	<u>1,700</u>	<u>6,954</u>

11. MOVEMENTS IN THE YEAR ON FUNDS

	Balance at 01.01.21 £	Incoming Resources £	Outgoing Resources £	Gains/ (Losses) £	Transfers £	Balance at 31.12.21 £	Balance at 31.12.20 £
Unrestricted funds							
General Funds	45,945	37,365	(34,898)	-	(6,622)	41,790	45,945
Designated funds:-							
Church Hall and Community Centre	3,600	17,191	(22,960)	-	5,369	3,200	3,600
Total unrestricted funds	<u>49,545</u>	<u>54,556</u>	<u>(57,858)</u>	<u>-</u>	<u>(1,253)</u>	<u>44,990</u>	<u>49,545</u>
Restricted Funds							
Roof refurbishment	4,539	-	-	-	-	4,539	4,539
Bell Rope Fund	905	-	-	-	-	905	905
Choir Fund	309	-	-	-	-	309	309
Tower Fund	5	-	-	-	-	5	5
Total restricted funds	<u>5,758</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,758</u>	<u>5,758</u>
Endowment fund							
Cheeseman Curate Fund	33,608	920	(920)	4,600	1,253	39,461	33,608
Total funds	<u>88,911</u>	<u>55,476</u>	<u>(58,778)</u>	<u>4,600</u>	<u>-</u>	<u>90,209</u>	<u>88,911</u>

12. UNRESTRICTED FUNDS

General funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purpose of the PCC.

Designated funds

The Church Hall and Community Centre is managed by the PCC. It operates an account for the day to day running of the centre and these funds are designated, by the PCC, solely for that purpose.

The St John's Play Group operated under the control of a sub-committee who reported to the PCC. It shared a bank account with the Church Hall and Community Centre and the fund was designated solely for the day to day running of the group. The Play Group was no longer in operation during the reporting period.

The Trinity Shop is a group who raise funds for the day to day running of the Church. The funds are not subject to any restrictions and are under the control of the PCC.

The Friends of St John's Church raise funds for the Church which may be used for any of the Church's objectives.

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

13. RESTRICTED FUNDS

The roof refurbishment fund comprises insurance claims and grants received towards the roof and rainwater system repairs and refurbishments. The major contract works associated with this project are allocated against this fund. Any balancing costs will be covered from the general unrestricted fund.

The Bell Rope Fund holds funds raised by the bell ringers and is used for the maintenance of the bells and replacement of the bell ropes. This fund is designated solely for this purpose and is controlled by the PCC with guidance on its use from the ringers.

The St John's Choir fund is a holding account for funds raised, primarily by members of the choir, for the replacement and upkeep of choir robes, choir hymn books and music sheets etc. The fund is under the control of the PCC, with guidance from members of the choir, and is designated solely for that purpose.

The Tower Fund holds funds raised or received for the maintenance and upkeep of the Bell Tower.

14. ENDOWMENT FUND

The Cheeseman curate fund represents a bequest, the income of which is to be used to fund the provision and work of a curate in the parish. The income of this fund has been used towards the curate's ministry fund element of the parish share.

15. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted funds					
	General Fund	Designated Fund	Restricted Funds	Endowment Fund	Total 2021	Total 2020
	£	£	£	£	£	£
Fixed assets						
Tangible fixed assets	370	3,200	-	-	3,570	4,062
Investments	-	-	-	36,252	36,252	31,652
Current assets	43,120	-	5,758	3,209	52,087	60,151
Current liabilities	(1,700)	-	-	-	(1,700)	(6,954)
Fund balance	41,790	3,200	5,758	39,461	90,209	88,911

16. CONTINGENT LIABILITY

The total Parish share originally charged by the Diocese for 2021 was £36,154 (2020: £36,520). During 2021, payment of £10,625 (2020: £15,350) has been made and therefore an underpayment of £25,529 (2020: £21,170) has arisen. Discussions with the Diocese continue to take place over the size of the share. It has been verbally agreed that the amount underpaid for 2015 of £20,646 and 2014 of £22,212 would be underwritten by them pending further discussions. Thus the total underpayment of Parish Share as at 31 December 2021 is £134,163 (2020: £108,634).

Accounts

Charity no. 1134812

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

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

**ST JOHN THE BAPTIST CHURCH
VICTORIA ROAD
MARGATE
KENT**

PAROCHIAL CHURCH COUNCIL OF ST JOHN THE BAPTIST, MARGATE

CONTENTS	PAGE
Report of the PCC	1 - 5
Independent Examiners' report	6
Statement of financial activities	7
Balance sheet	8
Notes to the accounts	9 - 15

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

REPORT OF THE PCC FOR THE YEAR ENDED 31 DECEMBER 2020

Administrative information

St John's Church is situated in the centre of Margate. It is part of the Diocese of Canterbury within the Church of England. The correspondence address is:

The Vicar's Office
St John's Church Hall and Community Centre
Victoria Road
Margate
Kent
CT9 1LN

Officers and professional advisers

Members of the Parochial Church Council (PCC) are either ex-officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules. The PCC members are also the trustees.

PCC members who have served from 1 January 2020 until the approval date of this report are:

Preist-in-charge	Rev. Dawn Watson
Churchwarden	Mrs Ann Smith
Deputy Churchwarden	Mr. Simon Love
Vice Chair	Mrs Margaret Vickery
Secretary	Ms Sarah Bonner
Treasurer	Mrs Kay Bateman
Deanery Synod Reps	Mrs Margaret Vickery (elected 2020, retire 2023)

Elected 2018, Retire 2020

Simon Love

Elected 2019, Retire 2021

Gill Edwards

Colin Brown

Elected 2020, Retire 2022

Kay Bateman

Madeleine Searle

Susan Waller

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

REPORT OF THE PCC - CONTINUED FOR THE YEAR ENDED 31 DECEMBER 2020

Standing Committee	Churchwardens PCC Treasurer Reverend Vice Chair
Independent Examiner	Daniel Payne FCCA of Beresfords Chartered Certified Accountants
Bankers	HSCB Bank plc CCLA

Structure, governance and management

The method of appointment of PCC members is set out in the Church Representation Rules. All Church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC.

The PCC is governed by two Church of England Measures; the “Parochial Church Councils (Powers) Measure 1956 as amended” and the “Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969 as amended”.

The Community Centre is managed by the PCC.

Objectives and activities

As part of the Church of England we promote its whole mission, pastoral, evangelistic social and ecumenical within the ecclesiastical parish.

Our aim is to bring people to a knowledge and love of God through Jesus Christ, by ministering to the professed members of the Church, by proclaiming the Gospel in the parish of St John the Baptist, Margate and by being a Christian conscience of the town. Our corporate focus is Central Margate where, as the Parish Church, we are a Christian centre for the community. Two members of the congregation are also Governors at Holy Trinity and St John’s County Primary School, one of whom is the Chair of the Governing Body, maintaining an active link between the two communities; the whole school worships at St John’s several times a year, and Dawn is the Archdeacon’s nominee ex officio Governor, regularly leading assemblies and contributes to the life of the school.

Review of achievements and performance

Our mission is to be a beacon of love, light & hope to the people of Margate.

Reflecting on 2020 in our St John’s community, it is fair to say that life changed for us all in ways we could not have imagined in the previous year.

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

REPORT OF THE PCC - CONTINUED FOR THE YEAR ENDED 31 DECEMBER 2020

Review of achievements and performance - continued

The start of 2020 began like any other with our church family in St John's & our friends from All Saints thinking about how we could support the Thanet Winter Shelter. The Shelter no longer needed use of community centres across Thanet as they had secured a property to house their guests so plans to offer support through volunteering and fundraising for donations were undertaken. We also made plans to continue our regular fundraising activities such as Saturday shop & other popular calendar events to help us continue with our mission & support the rising costs of both ministry & the upkeep that our buildings require & cost of running

February saw us host our annual pancake party on Shrove Tuesday which proved popular as always with both our children and families in the community filling their tummies with pancakes and joining in with activities & games bringing our local community together. We also held another Holiday Lunch during half term for local families. Plans were made for our Mothering Sunday All Age Eucharist and the children were looking forward to helping to lead the service which has become our new tradition. Then it felt as though overnight the world had shifted as COVID19 virus rippled through UK meaning our church & community centre closed for worship & social gatherings & private hire. Little did we realise that over 12 months on we would still be feeling the impact of the pandemic globally with infection rates rising, the loss of loved ones and the financial strains, restrictions and national lockdown have brought to finances.

For us here in St John's it has impacted our local community as well as our church. Our fundraising plans had to be put on hold as did our mission project " Holiday Lunch Club" which provided a hot meal for children, families & those in need of a hot meal on a Tuesday during school holidays and had become a fundamental service to Margate central in 2019. The community in which we live continues to have many families in need of this and so we look forward to the day when we can reunite and provide for those in need of a hot meal during school holidays, hopefully that day is not too far away with the launch of the national vaccination program in 2021.

Baptism and Wedding plans were delayed & Funerals were conducted very differently with fewer mourners being able to attend. Our elder members of the community were asked to stay at home to keep safe & the rest of the community were asked to stay at home & support the NHS. Only leaving home for essential purposes such as to buy food, seek medical help & to go to work if you were a key worker as defined by the government.

The upkeep and maintenance of our church is an ongoing challenge as is usual with all older buildings. Due to ongoing restrictions throughout 2020 all planned restoration works were put on hold. Utility bills reduced for the first time as the church and buildings remained closed throughout much of the year with reopening for private & public worship being determined by Parliament . Like many in our community our ability to generate income has also felt the strain but we are truly

blessed here at St. John's with a supportive congregation who not only dedicate their time and energy to keeping our buildings safe, light & warm but also with the donations & legacies we receive. In February 2020 as a PCC we agreed it was time to release funds from our investment portfolio, the plan was to enable us to reduce some of our debt owing to the diocese for ministry costs, complete repair & redecoration costs for the chancel the cost of which will be partly funded by donation & matched funding. Due to the restrictions in place work could not be completed & it was agreed by the PCC that payments to reduce our debt to the diocese would not be made until after the restrictions lift.

Whilst the pandemic stopped us from meeting in person our online community grew, our facebook followers increased meaning that we were able to reach out to many who wouldn't normally come through our doors, this is something we are keen to continue when life returns to normal. Coffee mornings took place via zoom as did many of our PCC meetings. Sunday services were recorded and uploaded onto Facebook. We also held a Lent course through zoom. Key events such as Christmas services were available to stream online and weekly sermons and junior church activities reached out by email & post to make sure that we could still join together in worship.

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

REPORT OF THE PCC - CONTINUED FOR THE YEAR ENDED 31 DECEMBER 2020

Review of achievements and performance - continued

Our work has continued with our local schools, a blended approach needed with some online activities & when allowed those all important face to face personal visits into school. We have also continued to collect food to support our local foodbank.

Looking ahead to 2021 we will continue in our mission to reach out to children, youth & families with a particular focus on child poverty, to expand our work in this area seeking ways to make ourselves more financially stable & to continue to deepen our relationship with our sister church of All Saint's.

Reserves policy

The reserves held by the Church continue to provide for the work of God in this place, both in terms of new projects and local unforeseen necessities. The PCC continues lively debate regarding their use or retention. There is always the ever-present reminder that we rely upon voluntary giving, common sense housekeeping and God's good grace to somehow balance the books – but then Church life is an act of faith!

The PCC reviewed the level of reserves during the year and concluded that the current level of reserves is dropping below an acceptable level, and may not continue to support current activities and cover known risks.

Risk management

The PCC considers and discusses the key risks facing the church, the controls in place to mitigate them and any action required. The PCC continues to review and develop the strategic direction of the church and considers how its exposure to risk changes as a result.

We have accepted the Diocesan and Ecclesiastical (EIG) recommendations to use the Smart Water system on our roof and other metal items, and have enhanced these precautions with a sophisticated alarm system. We have reviewed our Insurance levels, in conjunction with Graham Salt, of EIG, and adjusted them appropriately, and have completed our annual PAT in both church and community centre.

Statement of the PCC's responsibilities

The PCC is responsible for all parish finances, its management and control, including the appointment of a treasurer. While it may delegate some of its duties, this does not remove its legal responsibilities.□

Charity law requires the PCC as trustees of the church to prepare an annual report and financial statements that give a true and fair view of the church's financial activities during the year and of its financial position at the end of the year. The PCC is also required to ensure that these are subjected to an annual independent examination or audit and to present these to the APCM in accordance with the Church Representation Rules.

In preparing these financial statements, the PCC are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departure disclosed and explained in the financial statements; and
- Prepare the accounts on a going concern basis unless it is inappropriate to presume that the church will continue in operation.

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

**REPORT OF THE PCC - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2020**

Statement of the PCC's responsibilities - continued

The PCC are responsible for maintaining proper accounting records that disclose with reasonable accuracy at any time the financial position of the church and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the church (other than the fabric and ornaments of the church for which the churchwardens have particular responsibility) and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement regarding the impact of COVID-19

At the time of preparing the accounts the UK is still under restrictions as a result of the COVID-19 pandemic.

We have been unable to carry out many aspects of our mission work in our community in our normal ways. Reverend Dawn has had to find new ways to enable people to continue their worship when the church has had to remain closed.

The impact of the restrictions set by the Government has been significant for us here at St John's as it has been for many others and the financial implications of that will be felt throughout 2021 & perhaps beyond. As employers we have utilised the government furlough scheme to enable us to support our employees.

It is fair to say that the COVID19 pandemic has impacted everyone in our community in some way, through health, wellbeing or financial worries. With the vaccination programme well under way we hope & pray that the virus is under control and that slowly life can begin return to normality.

St John's the church at the top of the hill, as always is at the heart of the community and remains a beacon of love, light and hope for central Margate.

This report was approved by the Trustees on

and signed on their behalf by;

.....
Mrs K Bateman
Treasurer

**Independent Examiner's Report to
The Parochial Church Council of The Ecclesiastical Parish of
St. John the Baptist, Margate**

I report to the PCC on my examination of the accounts of the charity for the year ended 31 December 2020 which are set out on pages 7 to 15.

Responsibilities and basis of report

As members of the PCC you are responsible for the preparation of the accounts in accordance with the Church Accounting Regulations 2006 ('the Regulations') and the requirements of the Charities Act 2011 ('the act')

I report in respect of my examination of the PCC's accounts carried out under 'the Regulations' and section 145 of the Act, and in carrying out the examination I have followed all applicable Directions given by the Charity Commission under section 145 (5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the PCC as required by section 130 of the Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Daniel Payne FCCA
Beresfords
Chartered Certified Accountants
1-2 Rhodium Point
Spindle Close
Hawkinge
Folkestone
Kent
CT18 7TQ

Date:

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

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020**

		Unrestricted Funds 2020 £	Restricted Funds 2020 £	Endowment Funds 2020 £	TOTAL 2020 £	TOTAL 2019 £
	Note					
INCOME AND ENDOWMENTS FROM						
Charitable activities						
Incoming resources from donors	2(a)	27,546	-	-	27,546	32,136
Other voluntary incoming resources	2(b)	10,000	-	-	10,000	317
Incoming resources from operating activities						
- to further the Council's objectives	2(c)	1,959	-	-	1,959	5,547
- to generate funds	2(d)	2,565	-	-	2,565	3,679
Income from Church groups	2(e)	7,605	-	-	7,605	22,184
Income from investments	2(f)	32	-	1,176	1,208	2,087
Other incoming resources	2(g)	8,764	-	-	8,764	6,998
Total		58,471	-	1,176	59,647	72,948
EXPENDITURE ON						
Charitable activities						
Donations	3(a)	-	-	-	-	54
Activities directly related to the work:						
-of the church	3(b)	49,164	-	-	49,164	34,318
-of the church groups	3(c)	21,532	-	-	21,532	41,571
Church support costs	3(d)	938	-	-	938	2,798
Governance costs: independent examiners fees		780	-	-	780	780
Unrealised (gains)/losses on UK investments	8	-	-	(1,979)	(1,979)	(11,041)
Realised (gains)/losses on UK investments		472	-	-	472	-
Total		72,886	-	(1,979)	70,907	68,480
TOTAL INCOME/(EXPENDITURE)		(14,415)	-	3,155	(11,260)	4,468
Transfers between funds		-	-	-	-	-
TOTAL INCOME/(EXPENDITURE after transfers)		(14,415)	-	3,155	(11,260)	4,468
RECONCILIATION OF FUNDS						
Balance Brought Forward		63,960	5,758	30,453	100,171	95,703
Balance Carried Forward	15	49,545	5,758	33,608	88,911	100,171

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

BALANCE SHEET AT 31 DECEMBER 2020

	Note	2020 £	2020 £	2019 £	2019 £
FIXED ASSETS					
Tangible assets	7		4,062		4,578
Investments	8		31,652		70,064
			<u>35,714</u>		<u>74,642</u>
CURRENT ASSETS					
Stock		443		443	
Debtors	9	1,893		1,519	
CBF Deposit Fund		3,209		3,209	
CBF Deposit Fund		520		520	
CBF Deposit Fund		1,397		1,393	
HSBC Current Account		41,076		16,091	
HSBC Deposit Account		350		350	
Church activities - bank		11,263		12,039	
Church activities - cash		-		101	
		<u>60,151</u>		<u>35,665</u>	
CREDITORS					
Amounts falling due within one year	10	<u>6,954</u>		<u>10,136</u>	
NET CURRENT ASSETS			53,197		25,529
NET ASSETS			<u><u>88,911</u></u>		<u><u>100,171</u></u>
FUNDS					
Unrestricted funds			49,545		63,960
Restricted funds			5,758		5,758
Endowment funds			33,608		30,453
TOTAL FUNDS	11		<u><u>88,911</u></u>		<u><u>100,171</u></u>

These accounts were approved by the PCC on

and signed on their behalf by;

.....
Mrs K Bateman
Treasurer

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

1. ACCOUNTING POLICIES

1(a) Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Charities Act 2011, the Trust Deed and the Church Accounting Regulations 2006. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of section 7 Statement of Cash Flows

Due to their size, a few of the smaller informal groups associated with the church, such as the Youth Club, have been omitted from these accounts.

1(b) Funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purpose of the PCC. Designated fund balances represent the cash in hand or at bank and any other assets and liabilities each group may have.

Restricted funds represent income that has been received on the condition it is for a particular purpose or purposes. Restricted funds include the accounts of church groups that represent informal gatherings of church members.

Incoming

1(c) Voluntary income and capital sources

Collections are recognised when received by or on behalf of the PCC.

Planned giving receivable under Gift Aid is recognised only when received.

Income tax recoverable on Gift Aid donations is recognised when the donation income is recognised.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

No income is deferred.

Other income

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

1(d) Resources Used

All expenditure is on an accruals basis and includes irrecoverable VAT.

Church expenditure (in note 3b) represents costs paid through the main bank account of the church.

Church groups expenditure (note 3c) represents expenditure that has been paid by each the groups operating within the church.

Governance costs represents costs incurred as a result of the church's status as a charity.

1(e) Fixed assets

The Community Centre building has been capitalised and is included in the balance sheet under fixed assets. The centre was built in approximately 1970 and the value is shown at estimated historic cost less accumulated depreciation.

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

Movable 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 inventory which can be inspected at any reasonable time. For inalienable property acquired prior to 1 January 2000 there is insufficient cost information available and therefore such assets are not valued in these accounts. Items acquired since January 2000 have been capitalised and depreciated in the accounts over their currently anticipated useful economic life on a straight line basis.

All expenditure incurred in the year on consecrated or beneficed property or individual items of less than £1,500 are written off as incurred.

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

1(e) Fixed assets - continued

Equipment is depreciated on a straight line basis over 5 years. Freehold land and buildings are depreciated on a straight line basis over fifty years.

Investments are valued at market value at 31 December 2020.

2. INCOME

	Unrestricted funds	
	2020	2019
	£	£
2(a) Income from donors		
Service collection	16,874	21,071
Donations	10,492	11,045
The Talents scheme	180	20
	27,546	32,136

2(b) Other voluntary income

	Unrestricted funds	
	2020	2019
	£	£
Legacies and bequests	10,000	317
	10,000	317

**2(c) Income from operating activities:
to further the Council's objectives**

	Unrestricted funds	
	2020	2019
	£	£
Fees	1,959	5,547
	1,959	5,547

**2(d) Income from operating activities:
to generate funds**

	Unrestricted funds	
	2020	2019
	£	£
Magazine	413	831
Traidcraft	1,756	1,043
Administration fees	396	1,805
Other Fundraising activities	-	-
	2,565	3,679

2(e) Income from church groups

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 2020 £	Total 2019 £
St John's Playgroup: Fees & KCC Funding				
St John's Playgroup Total	-	-	-	-
St John's Community Centre: Hire	4,400	-	4,400	14,841
Catering surplus, Social events & Donations	2,475	-	2,475	2,811
Trinity shop	730	-	730	4,532
St John's Community Centre Total	7,605	-	7,605	22,184

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

2(e) Income from church groups - continued

St John's Bell Ringers: Donation & Wedding fees	-	-	-	-
Building Society Interest	-	-	-	-
St John's Bell Ringers Total	-	-	-	-
 Tower Fund: Donations & Subscriptions	-	-	-	-
Building Society Interest	-	-	-	-
Tower Fund Total	-	-	-	-
	7,605	-	7,605	22,184

2(f) Income from investments

	Endowment funds		Unrestricted funds	
	Total	Total	Total	Total
	2020	2019	2020	2019
	£	£	£	£
Dividends received	1,176	-	-	-
Interest received	-	-	32	2,087
	1,176	-	32	2,087

2(g) Other income

	Restricted funds		Unrestricted funds	
	2020	2019	2020	2019
			£	£
Insurance Claims	-	-	-	-
Gift Aid Tax	-	-	3,987	2,459
Grant	-	4,539	4,777	-
	-	4,539	8,764	2,459

3. EXPENDITURE

	Unrestricted funds	
	2020	2019
	£	£
3(a) Donations		
Missionary and charitable giving:	-	54
	-	54

3(b) Activities directly related to the work of the church

	Restricted funds		Unrestricted funds	
	Total	Total	Total	Total
	2020	2019	2020	2019
			£	£
Establishment costs:				
Organ Tuning & Taxis	-	-	1,451	532
Church Utilities	-	-	10,063	10,343
Insurance	-	-	7,197	7,005
Repairs & Maintenance	-	-	13,445	2,958
Depreciation	-	-	116	544
Ministry costs:				
Diocesan parish share	-	-	15,350	8,459
Talents	-	-	20	-
Church Services	-	-	155	1,784
Clergy expenses	-	-	348	1,374
Traidcraft	-	-	858	1,053
Miscellaneous	-	-	161	266
	-	-	49,164	34,318

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

3(c) Church groups' expenditure

	Unrestricted Funds 2020	Restricted Funds 2020	Total 2020	Total 2019
Trinity Shop: Advertising, Postage & Stationery	-	-	-	-
Room Hire, Honorarium, Sundry	-	-	-	-
Trinity Shop Total	-	-	-	-
Friends of St John's: Buskers concert, Railway swing band	-	-	-	-
Autumn Fair, Organ recital, Gardening talk	-	-	-	-
Art Exhibition, Birchington Silver Band, Coffee morning	-	-	-	-
Church window repairs, Church organ repairs	-	-	-	-
Stationery, Sundry	-	-	-	-
Bank Charges	-	-	-	-
Friends of St John's Total	-	-	-	-
St John's Fellowship: Speakers, Refreshments & Prizes	-	-	-	-
Cards & Postage, Talent, Party & LEPR	-	-	-	-
Rent and Donations	-	-	-	-
St John's Fellowship Total	-	-	-	-
St John's Playgroup: Staff wages, Adverts & Stationery	-	-	-	-
Milk & Cereals, Fees, Cleaning & Activity materials	-	-	-	-
Training, Insurance & Sundry expenses	-	-	-	-
St John's Playgroup Total	-	-	-	-
St John's Community Centre: Cleaning & Security	18,763	-	18,763	20,053
Electric, Heating oil, Water rate, Ins, Repairs & maintenance	1,591	-	1,591	20,820
Telephone, Stationery, Performing rights & TV licences	632	-	632	593
Other expenses	146	-	146	105
Refurbishment	-	-	-	-
Depreciation	400	-	400	-
St John's Community Centre Total	21,532	-	21,532	41,571
Christian Action Group: Donations	-	-	-	-
St John's Choir: Autumn Fair, Donations, Stationery	-	-	-	-
St John's Bell Ringers: Wedding fees to ringers, Repairs	-	-	-	-
Tower Fund: Subscriptions, Donations & Stationery	-	-	-	-
Total Expenditure	21,532	-	21,532	41,571

3(d) Church support costs

	Unrestricted funds	
	Total 2020	Total 2019
	£	£
Printing, stationery & advertising	938	2,659
Redundancy	-	-
Telephone	-	39
Fundraising	-	-
Bank charges	-	100
	938	2,798

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

4. STAFF COSTS

	2020	2019
	£	£
Gross salaries, Employers NIC and Pension contributions	7,979	19,620

The church employed a cleaner for the community centre and a Parish administrator. No employees earned more than £60,000.

5. PCC MEMBERS' EXPENSES AND REMUNERATION

No expenses have been paid to any trustees.

The provision of the Vicar to work within the parish is enabled by the Church Commissioners and the Canterbury Diocesan Board of Finance. This is indirectly funded by the payment of the Ministry fund element of the Diocesan parish share. No other members of the PCC, or persons connected to them, received any remuneration.

6. TRANSFERS

Transfers were made from the general unrestricted fund to the church hall and community centre designated fund of £25,038 (2019: £nil) to clear an overspend on the fund.

7. TANGIBLE FIXED ASSETS

	Lighting £	Community Centre £	CCTV £	Furniture & Equipment £	Total £
Cost or valuation					
As at 1 January 2020	71,760	20,000	18,341	13,612	123,713
Additions	-	-	-	-	-
As at 31 December 2020	71,760	20,000	18,341	13,612	123,713
Depreciation					
As at 1 January 2020	71,760	16,000	18,341	13,034	119,135
Charge for the year	-	400	-	116	516
As at 31 December 2020	71,760	16,400	18,341	13,150	119,651
Net Book Value					
As at 31 December 2020	-	3,600	-	462	4,062
As at 31 December 2019	-	4,000	-	578	4,578

8. UK INVESTMENTS

	Unrestricted Funds £	Restricted Funds £	Total £
Market value as at 1 January 2020	40,391	29,673	70,064
Net investment gains/(losses)	-	1,979	1,979
Investment disposals	(40,391)	-	(40,391)
Market value as at 31 December 2020	-	31,652	31,652

The investments represent Central Board of Finance Investment Income Shares and are unlisted.

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

9. DEBTORS

	2020 £	2019 £
Other debtors		-
Prepayments	1,893	1,519
	<u>1,893</u>	<u>1,519</u>

10. CREDITORS: AMOUNTS FALLING DUE WITH IN ONE YEAR

	2020 £	2019 £
Creditors	-	3,000
Church groups - In memory of Mrs Kennard	-	146
Accruals	6,954	6,990
	<u>6,954</u>	<u>10,136</u>

11. MOVEMENTS IN THE YEAR ON FUNDS

	Balance at 01.01.20 £	Incoming Resources £	Outgoing Resources £	Gains/ (Losses) £	Transfers £	Balance at 31.12.20 £	Balance at 31.12.19 £
Unrestricted funds							
General Funds	76,248	46,089	(50,882)	(472)	(25,038)	45,945	76,248
Designated funds:-							
Church Hall and Community Centre	(12,288)	12,382	(21,532)	-	25,038	3,600	(12,288)
Total unrestricted funds	<u>63,960</u>	<u>58,471</u>	<u>(72,414)</u>	<u>(472)</u>	<u>-</u>	<u>49,545</u>	<u>63,960</u>
Restricted Funds							
Roof refurbishment	4,539	-	-	-	-	4,539	4,539
Bell Rope Fund	905	-	-	-	-	905	905
Choir Fund	309	-	-	-	-	309	309
Tower Fund	5	-	-	-	-	5	5
Total restricted funds	<u>5,758</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,758</u>	<u>5,758</u>
Endowment fund							
Cheeseman Curate Fund	30,453	1,176	-	1,979	-	33,608	30,453
Total funds	<u>100,171</u>	<u>59,647</u>	<u>(72,414)</u>	<u>1,507</u>	<u>-</u>	<u>88,911</u>	<u>100,171</u>

12. UNRESTRICTED FUNDS

General funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purpose of the PCC.

Designated funds

The Church Hall and Community Centre is managed by the PCC. It operates an account for the day to day running of the centre and these funds are designated, by the PCC, solely for that purpose.

The St John's Play Group operated under the control of a sub-committee who reported to the PCC. It shared a bank account with the Church Hall and Community Centre and the fund was designated solely for the day to day running of the group. The Play Group was no longer in operation during the reporting period.

The Trinity Shop is a group who raise funds for the day to day running of the Church. The funds are not subject to any restrictions and are under the control of the PCC.

The Friends of St John's Church raise funds for the Church which may be used for any of the Church's objectives.

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

13. RESTRICTED FUNDS

The roof refurbishment fund comprises insurance claims and grants received towards the roof and rainwater system repairs and refurbishments. The major contract works associated with this project are allocated against this fund. Any balancing costs will be covered from the general unrestricted fund.

The Bell Rope Fund holds funds raised by the bell ringers and is used for the maintenance of the bells and replacement of the bell ropes. This fund is designated solely for this purpose and is controlled by the PCC with guidance on its use from the ringers.

The St John's Choir fund is a holding account for funds raised, primarily by members of the choir, for the replacement and upkeep of choir robes, choir hymn books and music sheets etc. The fund is under the control of the PCC, with guidance from members of the choir, and is designated solely for that purpose.

The Tower Fund holds funds raised or received for the maintenance and upkeep of the Bell Tower.

14. ENDOWMENT FUND

The Cheeseman curate fund represents a bequest, the income of which is to be used to fund the provision and work of a curate in the parish. The income of this fund has been used towards the curate's ministry fund element of the parish share.

15. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted funds					
	General Fund	Designated Fund	Restricted Funds	Endowment Fund	Total 2020	Total 2019
	£	£	£	£	£	£
Fixed assets						
Tangible fixed assets	462	3,600	-	-	4,062	4,578
Investments	-			31,652	31,652	70,064
Current assets	52,437	-	5,758	1,956	60,151	35,665
Current liabilities	(6,954)	-	-	-	(6,954)	(10,136)
Fund balance	45,945	3,600	5,758	33,608	88,911	100,171

16. CONTINGENT LIABILITY

The total Parish share originally charged by the Diocese for 2020 was £36,520 (2019: £35,910). During 2019, a Mission Grant of £4,539 was granted to set against the Parish share, leaving £31,371 payable for 2019. During 2020, payment of £15,350 (2019: £8,459) has been made and therefore an underpayment of £21,170 has arisen. The 2017 Parish share has been paid in full. Discussions with the Diocese continue to take place over the size of the share. It was been verbally agreed that the amount underpaid for 2015 of £20,646 and 2014 of £22,212 would be underwritten by them pending further discussions. Thus the total underpayment of Parish Share as at 31 December 2020 is £108,634 (2019: £87,464).