



Holy Trinity South Chatham
*(A Church of England and Methodist Church Local Ecumenical Partnership
serving the communities of Bluebell Hill, Lordswood and Walderslade)*

Churches of
St. Alban, St. David & St. William

Annual Report and Financial Statement

of

Holy Trinity South Chatham LEP
(Registered Charity no. 1135416)

and

The Parochial Church Council of
Holy Trinity South Chatham

for the year ended 31 December 2020

"Here to offer Christ in every home"

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The LEP present their report with the financial statements of the charity for the year ended 31 December 2020. The LEP have adopted the provisions of the Statement of Recommended Practice (FRSEE) Accounting and Reporting by Charities issued in January 2015, together with the Church Accounting Regulations 2006 (the Regulations) and Section 145 of the Charities Act 2011 (the 2011 Act)

Reference and Administrative Details

Holy Trinity South Chatham is a Local Ecumenical Partnership (Church of England & Methodist) and Registered Charity No: 1135416.

The Parish is within the Diocese of Rochester and also part of the North Kent Circuit of the Methodist Church, and the focal area of ministry is recognised as being the Church of England Ecclesiastical Parish of Holy Trinity South Chatham.

The LEP has three churches situated in different areas of the parish: St Alban's, Robin Hood Lane, Blue Bell Hill; St. David's, Newton Close, Lordswood; and St. William's, Walderslade Village Centre. The LEP Sharing Agreement created an LEP where we are a single worshipping community rather than separate denominations, and so worship and events are seen as united activities. In terms of ownership of premises, St David's is owned by the Methodist Church and the other two church buildings are owned by the Church of England Diocese of Rochester.

Formal address for correspondence and Charity Registration is that of the Chair of Trustees and the Team Rector (The Rectory, 18 Marion Close, Chatham ME5 9QA).

This has been an unusual year in the life of the parish and due to the Covid 19 pandemic the 2020 annual meetings were delayed and took place on 18th October 2020. The list of Trustees as at October 2020 is shown in Table 1 below.

The complete list of administrative posts within the Parish is shown in Table 2 below.

Bank accounts are held with HSBC (1-5 Week Street, Maidstone, Kent ME14 1QW and CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ. The parish also has two repair fund deposit accounts with the Diocese of Rochester and seven deposit accounts with the Central Finance Board of the Methodist Church

The Independent Examiner is Natalie Harrison ACA FCCA CTA TEP, Beak Kemmenoe, Chartered Accountants, 1-3 Manor Road, Chatham. Kent ME4 6AE

Table 1 Combined Ecumenical Council – as at October 2020

Trustees Council		
Ex-officio		
Team Rector	Rev Elaine Cranmer	
Team Vicar	Rev David Kichenside	
Team Curate	Rev. Paul Robinson	
Elected members		
St.Alban's	Jon Hicks	2019 - 2022
	Karl Simmons	2019 - 2022
	Pauline Bowdery	2020 - 2023
	Vacancy	
St.David's	Bob Tarrant	2019 - 2022
	Jeanette Lawrence	2020 - 2023
	Vacancy	
	Vacancy	
St.William's	Ina Hanford	2020 - 2023
	Jean Bassett	2018 - 2021
	Vera Jones	2018 - 2021
	Pat Long	2020 - 2023
Co-opted members		
Pro-Warden St Alban's	Vacancy	
Warden St David's	Sylvia Wrigglesworth	2020 - 2021
Warden St William's	Vacancy	
Treasurer	Vacancy	
Secretary	Jean Bassett	2020 - 2021
Young person's rep	Vacancy	
Parochial Church Council		
In addition to those above, the following are members of the PCC		
Elected to Deanery Synod	Don Lawrence	2020 - 2023
Elected to Deanery Synod	Mark Salter	2020 - 2023

The complete list of administrative posts within the Parish is listed below, along with the person fulfilling that role and the term of that appointment.

Table 2 Full Parish Administrative Team

Position	Name	Type	Period	End of Term
Team Rector and Chair of the PCC	Elaine Cranmer	Permanent	N/A	N/A
Team Vicar	David Kichenside	Permanent	N/A	N/A
Team Curate	Paul Robinson	Permanent	N/A	N/A
Chair of Trustees	Elaine Cranmer	Fixed - voluntary	1 year	May 2021
Chair of PCC	Elaine Cranmer	Permanent	N/A	N/A
Parish Secretary	Jean Bassett	Fixed - voluntary		
Parish Treasurer	Vacancy	Fixed - voluntary		
Gift Aid Officer	Pauline Bowdery	Voluntary	N/A	N/A
Bookings Officer	Credwyn Tolhurst	Voluntary	N/A	N/A
Parish Safeguarding Officer	Mark Salter	Voluntary	N/A	
Safer Recruitment Officer	Dave Bassett	Voluntary	N/A	
Church Warden	Vacancy			
Church Warden	Sylvia Wigglesworth (St. David's)	Fixed - voluntary	1 year	May 2021
Pro Church Warden	Vacancy			
Assistant Wardens at St. Alban's St. David's St. William's	Vacancy Vacancy Pat Long	Fixed - voluntary	1 year	May 2021
St. Alban's Steward	Vacancy	Fixed - voluntary	4 years	
St. David's Steward	Vacancy	Fixed - voluntary	4 years	
St. William's Steward	Vacancy	Fixed - voluntary	4 years	
St. Alban's Assistant Steward	Vacancy	Fixed - voluntary	4 years	
St. David's Assistant Steward	Vacancy	Fixed - voluntary	4 years	
St. William's Assistant Steward	Vacancy	Fixed - voluntary	4 years	
Property Steward: St. David's	Don Lawrence	Voluntary		
Deanery Synod Representative	Don Lawrence	Fixed - voluntary	3 years	April 2023
Deanery Synod Representative	Mark Salter	Fixed - voluntary	3 years	April 2023

Structure, Governance and Management

Following registration as a charity in March 2010, the LEP adopted a new Constitution approved by the Charity Commission and Churches Together in England, based upon the new model for LEPs introduced in 2009. The Trustees and Parochial Church Council work together to manage the affairs of the Parish.

Whilst the Constitution does not specify representation from particular churches, every effort is made to ensure a balance of representatives among the elected trustees. All the work of the Councils and Committees is undertaken according to the relevant governing documents, and Parish "Policy and Practice" which was adopted in 2009.

Members of the PCC are appointed in accordance with the Church Representation Rules, and all Church Officers are appointed in accordance with requirements of the Constitution and appropriate denominational regulations.

Being an LEP Registered Charity, the governance of the business of the parish is managed by two Councils working in co-operation with each other to oversee the work and ministry of the LEP and parish:

The Trustees Council is the body of (mainly) elected representatives from the churches who are responsible for the legal aspects of the LEP as a charity. This body also incorporates the functions of a Methodist Church Council in any matters relating to the Methodist Church.

Recruitment and Appointment of New Trustees

Trustees are elected at the Annual meeting of the Charity, which incorporates the Annual Parochial Church Meeting and Annual Vestry Meeting of the Parish. Trustees are elected for a term of three years. 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 and to become a member of the Trustees Council.

The Parochial Church Council (PCC) is required by law to deal with certain matters that are particular to the Church of England.

Members of the PCC are also members of the Trustees Council and both Councils meet together for all meetings as one body called the Combined Ecumenical Council (CEC).

Induction and Training of New Trustees

All new members of the LEP are properly mentored by serving members and are advised of their duties and responsibilities. The Diocese of Rochester offers training annually for newly elected wardens and church council members. All trustees are required to complete basic Safeguarding training as provided by the Diocese and to undertake a DBS check.

The Councils

The Combined Ecumenical Council (CEC) meets approximately bi-monthly. The Council is assisted by a number of Committees, with specific roles as necessary. The Team Rector chaired the meetings and the chair is formally elected annually. The Team Vicar, Curate, Church Wardens and Deanery Synod representatives are automatically members of the CEC. All other members of the council are elected. Prior to Lockdown in March 2020 the Council met in person, initially subsequent business was dealt with electronically and in November a meeting of the Council was held via Zoom.

Church Management Groups

St. Alban's, St. David's and St. William's each have an Advisory Group, which meet to discuss local issues, and report to the CEC. Whilst these groups have no constitutional authority or budget, they are key to the effective delivery of ministry for each of the church communities, and in supporting and advising the clergy about issues.

Authorised Ministers

The clergy team (Team Rector and Team Vicar) saw the arrival of the Rev. Paul Robinson in September 2019, he is serving his title post (curacy) as a part-time self-supporting minister across the parish. Rev. Bryan Tolhurst (Supernumary Methodist minister in Full Connexion) also offers support to the parish. Ministry is supported by a number of Licensed Lay Ministers (those aged 70 years or above have Permission to Minister or Permission to Officiate according to their role.)

- | | | |
|---|----------------------|-------------------|
| • | Debbie Oliver | (Reader) |
| • | Mark Salter | (Reader, PTO) |
| • | Sylvia Wrigglesworth | (Reader, PTO) |
| • | Ann Bengier | (Evangelist, PTM) |
| • | Mary Horwell | (Evangelist, PTM) |
| • | Bob Tarrant | (Evangelist, PTM) |

Related Parties

There were no related party transactions during the year.

Risk Management

The Parish regularly review a range of areas of ministry and practice regarding "risk", including regular inspections of buildings and health and safety assessments. All work with children, young people and vulnerable adults is subject to the Safeguarding guidelines and policy issued by the Diocese of Rochester and includes risk assessments where appropriate. Financial risk management is overseen by the CEC and is reviewed regularly during the year.

In 2020 the CEC appointed Don Lawrence as 'Person of Contact' and to be its representative in liaising with the various user groups regarding risk assessments and action plans when using the church premises following the national lockdown and during subsequent restrictions. This included outside hirers, church organisations and the worshipping community. The CEC is extremely grateful for the tremendous amount of work this entailed in keeping the premises Covid secure and the users safe.

Safeguarding

The CEC has followed Diocesan guidance in the implementation and review of good practice, ensuring that CEC members have completed appropriate training and received DBS clearance. The parish has a lead Safeguarding Officer, Mark Salter, and Safer Recruitment advisor, Dave Bassett, who monitor compliance across parish activities. The CEC receives regular updates at its meetings.

Objectives and Activities

Objectives and Aims

The Combined Ecumenical Council (CEC), which administers the LEP, is committed to enabling as many people as possible to worship at our churches and to become part of our parish community.

The CEC maintains an overview of worship throughout the parish and makes suggestions on how our services can involve the many groups that live within our parish. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

When planning our activities for the year, we have considered the Commission's guidance on public benefit and, in particular, the supplementary guidance on charities for the advancement of religion. In particular we try to enable ordinary people to live out their faith as part of our parish community through:

- Worship and prayer; learning about the Gospel; and developing their knowledge and trust in Jesus.
- Provision of pastoral care for people living in the parish.
- Missionary and outreach work.
- To facilitate this work it is important that we maintain the fabric of the churches of St. Alban, St. David and St. William.

Significant Activities

The Local Ecumenical Partnership (LEP) exists to advance the Christian faith in the ecclesiastical parish of Holy Trinity South Chatham in accordance with the principles and practices of the Church of England and the Methodist Church, specifically to promote the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

The LEP is specifically responsible for the maintenance of the churches of St. Alban, St. David and St. William within the Parish.

Grant Making

The CEC continues to make institutional grants at their discretion and as funds allow.

Public Benefit Statement

The trustees of the charity confirm that they have complied with their duty under section 17(5) of the Charities Act 2011 to have regards to the Charity Commission's guidance on public benefit and that the public benefit requirement has informed the activities of the charity during the year to 31st December 2020.

In evaluating public benefit the trustees note that the majority of activities offered across the churches are open to all irrespective of their faith or beliefs whilst also providing nurturing and teaching within the Christian faith.

Volunteers

The charity relies on individuals outside of the Council to fulfil all of its activities. It is not possible to quantify the value of the work undertaken by the volunteers.

Achievements and Performance

The electoral role and attendance figures for the Parish are shown in the table below.

	2016	2017	2018	2019	2020
Electoral Roll	164	162	159	90	90
LEP Charity Members	101	103	99	97	96
Usual attendance across the three churches, counted in Oct (Adults)	87	72	103	124	33*
Usual attendance across the three churches, counted in Oct (Children / Young People)	5	5	8	7	1

Notes:

- These numbers do not include Baby and Toddler Messy, Messy Church - 'fresh expressions' of church. Messy Church was suspended in January 2020 although Easter activities were still anticipated but could not take place in 2020.
- The Electoral Roll was completely revised during 2019, with changing circumstances a significant number of former members chose not to apply for inclusion on the new Roll.
- For significant periods during 2020 the churches were closed for public worship and the October count * reflects only one service, rather than three, held each Sunday under Covid protocols.

Worship

The traditional pattern of at least one service held in each of the three churches each Sunday was suspended when the national Lockdown was imposed in March 2020. From 19th July through to 1st November one service was held for the parish each Sunday, visiting each church in turn. Whilst the year began with a United Service to renew our Covenant such services could not subsequently be held although we did manage to celebrate the ordination of the curate as priest with a special service in September. During May a Thursday morning online streamed service was introduced and has continued to be live streamed via YouTube every week. On Christmas morning a parish service was offered via Zoom and was attended by almost forty people. Whilst the buildings have been unavailable for corporate worship links have been shared for broadcast and online services, particularly those of the North Kent Methodist Church.

Outreach

Outreach activities have been significantly curtailed during 2020, including work within the local schools, ministry to young families and the varied social/hospitality activities within each of the churches (Lunches, Coffee Mornings, Sales, Teas, etc.) A fortnightly Newsletter started in April 2020 and has been circulated by post and email throughout the year. A regular pattern of online social events has been implemented during 2020 although these generally support members of the existing congregations.

As part of the implementation of the Diocesan Called Together report and the Growing Together initiative the parish began initial conversations with the Archdeaconry Growth Enabler at the beginning of the year but this work was stalled during lockdown and subsequent restrictions. Conversations will resume in 2021.

The Parish continues to support Cornerstone Coffee Shop, established within St. William's Church in 2013 to encourage engagement with the wider community. This activity has also been affected by the pandemic, being closed for much of the year. The CEC recognised the efforts required by the Cornerstone team to re-open safely in September and it was disappointing that closure was again required at the beginning of December.

2020 has seen an increased use of Facebook to share information about the parish – ensuring that our own page is kept up to date and sharing with other local groups and pages. The 2020 Crib service was broadcast live on Facebook.

Deanery Synod

The parish now elects two lay members to the Rochester Deanery Synod. They are ex-officio members of the PCC and thus provide the CEC with an important link between the parish and the wider structures of the church in the Diocese of Rochester. Due to the pandemic the Synod only met on two occasions during 2020 – in person in February and via Zoom in December.

North Kent Methodist Circuit

Although there were no candidates for election as Stewards from the churches in 2020 the Team Rector and Team Vicar have regularly attended Methodist Staff meetings during the year and a member of the clergy has usually represented the parish at each Circuit Meeting. Don Lawrence has continued the role of Property Steward for St. David's Church and attends the relevant Circuit meetings.

Church Buildings – overview

2020 has presented many additional challenges to the maintenance of buildings on all three sites. The initial lockdown in March 2020 meant the closure of all buildings not only for worship but for use by Pre-Schools and all other activities. Regular checks were made of the buildings throughout this period in accordance with advice from the insurance company. With the easing of that Lockdown and the resumption of early years provision Don Lawrence was appointed by the CEC as its 'Person of Contact.' Throughout the year he has advised on action plans, risk assessments and protocols necessary for the safe re-opening of our premises and continues to do so. The CEC is extremely grateful for his ongoing diligence in this role.

Worship resumed in July 2020 but in November with increasing rates of Covid infections across Kent and Medway the CEC agreed to seek dispensation from the Bishop of Rochester to suspend worship once again. Small electrical appliance safety testing was carried out in all buildings just prior to this.

St Alban's Building Report for 2020

In October 2020 the floor of the church again showed signs of severe damp which caused the floor boards to rise along the entire length and down the centre of the main worship area toward the north side of the building. Shortly after this the building was closed due to the Coronavirus pandemic. So from late March 2020 the building was only entered by a very few for cleaning and maintenance; thanks to Pauline and Dave Bowdery.

A local carpenter was asked to look at the floor but it was clear that major attention was necessary to prevent the floor from soaking up water. Currently there is no membrane between the earth and the wood of the floor. In fact the floor sits on the earth in most places.

As the church was awaiting the Quinquennial report from the Diocesan architect his advice was sought. He suggested that the floor wood be retained as it is substantial and in a good state (when dried) but that the floor needed to be on a series of battens. For this to occur the ground beneath the floor needs to be lowered some 100 mm. A number of pilot holes were drilled to ascertain the depth of the loose earth under the floor and if there was a concrete base beneath that. Holes were duly drilled and it was established that the loose earth was 100mm deep on a concrete base. The plan is now to remove the flooring and the top 100mm of loose earth to position battening and waterproof membrane before replacing the original floor. Aylesford Parish Council have been approached with a request to use the unclaimed portion of the annual grant for this work.

The grounds continue to be maintained by church members throughout the year and Landscape Services cut the grass; Caroline Burford checks that this latter work has been carried out. St Alban's congregation keep the church building and grounds in good order. Additional daffodils were planted during 2020. The parish is grateful to Aylesford Council for the Annual grant that is held for the St. Alban's each year for the upkeep and improvement of the church building and grounds.

St David's Building Report for 2020

Though in general St David's is in reasonably good condition a number of minor repair jobs have been needed this year to internal church fabric - mainly water based! These included refixing sinks, repairing leaks in both sinks and the urinal, as well as a historic one in a storage cupboard, plus repairs to the valves on several radiators. Outside, a broken manhole cover needed replacing as indicated in the last quinquennial.

Unfortunately there is a larger problem which will soon need attending to. Though the ingress of water to the chapel and office area was temporarily halted due to clearing the roof gulleys of leaves and other debris there is a more serious issue underlying this, and it will become necessary to check that section of the roof to find the weak spot where the water is coming through.

Many thanks to Don Lawrence who has coped with all these issues single-handedly whilst access to the building has been restricted though Covid.

St William's Building Report for 2020

During 2020 a full electrical inspection of the church was completed, this has identified several areas for upgrading the current installation. There have been several minor repairs carried out (e.g. leaking roof over the small hall) and throughout the initial lockdown regular checks were made of the building whilst no activities were permitted.

The church organ was assessed as being beyond repair at the start of the year and we are grateful to the family of the late Mike Radley for the donation of a similar model.

Financial Review

The year 2020 has presented the parish with significant financial issues as a result of the Covid-19 pandemic. With church buildings being closed for large parts of the year, potentially over 50% of anticipated income would no longer be forthcoming.

The potential impact has, however, been abated to some degree by a very positive and generous response from the congregation to the Parish Finance Appeal. There have been several additional one-off contributions and a number of members have contributed by cheque or bank transfer the equivalent of their weekly/monthly giving. In addition, there have been savings from the reduced cost of running and maintaining the three church buildings during the periods of closure.

The Parish began the year with a balance of £11,587 on the general fund. After all the debtors and creditors have been taken into account, the Parish finished the year with a general fund deficit of £13,124. This deficit results in a cumulative general fund deficit of £1,537 at the end of the year carried forward to 2021.

The deficit of £13,124 incurred in 2020 represents a change of £8,236 from the deficit budget set for the year of £4,888. The change results from a reduced level of total income of £24,138 compared to the budget. The reductions were experienced on rent income (£17,824), fundraising (£3,892), open plate collections (£2,468) and contributions from church groups (£1,318). These reductions were partly offset by an increase in planned giving (£3,035) as a result of the Parish Finance Appeal.

The loss of income was partially offset by reduced expenditure of £15,902 compared to the budget, which is mainly the result of a reduction of £15,425 on the cost of the church buildings.

The ongoing impact of the pandemic will give rise to continued uncertainty and challenges into 2021. Careful and prayerful consideration will need to be applied to ensure that the parish prudently moves forward.

Reserves Policy

It is the policy of the Church Council to maintain sufficient reserves to meet its financial commitments as and when they fall due, at the same time maintaining designated funds to ensure that all necessary major repairs are carried out with due expediency.

Principal Funding Sources

The principal sources of funding continue to be planned giving, income tax refund on gift aid income, rents from regular hirers of the church buildings, fees (mostly funerals) and open plate collections.

Future Developments

As a Local Ecumenical Partnership the parish of Holy Trinity is subject to review by its sponsoring bodies (The Church of England and the Methodist Church) on behalf of Churches Together in Kent. The sponsoring bodies agreed not to carry out a formal review of the LEP in 2017 and have not re-visited this decision to date.

It is difficult to foresee the short and long term implications of responding to the pandemic as the parish moves into 2021. There will clearly be opportunities to review patterns that have been lost during 2020 but also to build on new opportunities that have been found.

Statement of Trustees Responsibilities

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed require the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the CEC on 13th April 2021 and signed on their behalf by Rev. Elaine Cranmer (CEC chair.)

A handwritten signature in black ink, appearing to read 'EC', with a long horizontal line underneath.

Independent Examiner's Report to the Trustees of Holy Trinity South Chatham

I report on the accounts for the year ended 31 December 2020 as set out on pages 14 to 22.

Respective Responsibilities of Trustees and Examiner

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

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- follow the procedures laid down in the General Directions given by the Charity Commission (Under Section 145(5)(b) of the 2011 Act and
- state whether particular matters have come to my attention

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statements below.

Independent Examiner's Statement

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

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - to prepare financial accounts, which accord with the accounting records and to comply with the requirements of the 2011 Acthave not been met, or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Natalie Harrison ACA FCCA CTA TEP

Date

Beak Kemmenoe (Accountants)

1-3 Manor Road Chatham

Kent

ME4 6AE

Holy Trinity, South Chatham - St. Alban, St. David and St. William

STATEMENT OF FINANCIAL ACTIVITIES 2020


INCOME & EXPENDITURE	Notes	Unrestricted Funds		Restricted Funds	Endowment Funds	Total	Total
		General	Designated			31/12/2020	31/12/2019
		£	£			£	£
INCOMING RESOURCES	2						
Voluntary Income	2.1a	57,054	760	375	0	58,190	76,877
Activities for generating funds	2.1b	27,899	15,182	0	0	43,081	96,666
Investment Income	2.1c	1	194	0	0	195	449
Other incoming resources	2.2	322	0	0	0	322	0
TOTAL INCOMING RESOURCES		85,276	16,136	375	0	101,787	173,992
RESOURCES EXPENDED	3						
Costs of generating voluntary income	3.1a	58	0	0	0	58	67
Fundraising trading: cost of goods sold & other costs	3.1b	194	0	0	0	194	550
Charitable activities	3.2	93,724	14,265	1,017	0	109,007	243,651
Governance costs	3.3	540	0	0	0	540	576
Other resources expended	3.4	65	0	0	0	65	55
TOTAL RESOURCES EXPENDED		94,582	14,265	1,017	0	109,864	244,899
Net incoming/(outgoing) resources before transfers		(9,306)	1,871	(642)	0	(8,077)	(70,907)
Transfers	4	(3,818)	3,818	0	0	0	0
NET MOVEMENT IN FUNDS		(13,124)	5,689	(642)	0	(8,077)	(70,907)
Total Funds Brought Forward 1 January 2020		11,587	62,330	4,472	0	78,389	149,296
TOTAL FUNDS CARRIED FORWARD 31 December 2020		(1,537)	68,018	3,830	0	70,311	78,389

Holy Trinity, South Chatham - St. Alban, St. David and St. William

BALANCE SHEET AS AT 31 DECEMBER 2020

		2020 TOTAL		2019 TOTAL	
	Notes	£	£	£	£
CURRENT ASSETS					
Debtors	6	4,185		15,156	
Pre-payments	6	33		762	
Cash		3,285		3,932	
Current Accounts		13,547		15,790	
Deposit Accounts		47,643		41,448	
Aylesford Parish Council		3,363		4,005	
		72,056		81,092	
LIABILITIES:					
	7				
Creditors		(1,744)		(2,703)	
NET CURRENT ASSETS					
		70,311		78,389	
NET ASSETS					
		70,311		78,389	
FUNDS					
	8				
Unrestricted : General		(1,537)		11,587	
Designated		68,018		62,330 *	
			66,482		73,917
Restricted			3,830		4,472
			70,311		78,389

Approved by the Combined Ecumenical Council meeting on 13th April 2021 and signed on its behalf by



The Reverend Elaine Cranmer (Chair of the Trustees and PCC Chair)

The notes on pages 17-24 form part of these accounts.

Notes to the Accounts for the year ended 31 December 2020

1. Accounting Policies

The Financial Statements have been prepared in accordance with the provisions of the Statement of Recommended Practice (FRSEE) Accounting Regulations (the Regulations) and Section 145 of the Charities Act 2011 (the Act).

The financial statements include transactions, assets and liabilities for which the Trustees can be held responsible. They do not include the accounts of church groups that owe an affiliation to another body nor those that are informal gatherings of church members.

Funds (See Note 9)

General funds represent the funds of the LEP that are not subject to any restrictions regarding their use and are available for application on the general purposes of the LEP. These include funds designated for a particular purpose by the LEP.

The purpose of any restricted funds is noted in the accounts. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund, unless a fund was set up on the understanding that any surplus would be returned to general funds.

Incoming Resources - All incoming resources are accounted for gross.

Voluntary income and capital sources:

Planned giving, collections and donations are recognised when received.

Tax refunds are recognised when the incoming resource to which they relate is received.

Grants and legacies to the LEP are accounted for when the LEP is legally entitled to the amounts due.

Activities which generate funds:

Rental income is accounted for when earned. Parochial Fees due to the LEP for weddings, funerals etc. are accounted for on an event-by-event basis. Some activities carried out by the Parish, including those run by sub-groups, make a charge to cover costs and so generate income, but their primary purpose is ministry or outreach, not generating funds.

Income from investments:

Interest is accounted for when due. Tax recoverable on such income is accrued for on the same basis.

Charitable Resources Expended

Grants:

Grants and donations are accounted for when allocated by the Trustees. The Trustees aim to give approximately 10% of all voluntary income from direct giving to various charities and causes as determined by the CEC. This policy was amended in 2016 to limit away giving to a reduced number of recipients so that the parish could make a higher contribution to the Diocese. Amounts received specifically for mission and remitting to other organisations are dealt with as restricted funds, but do not form part of the end of year accounts except if a balance remains to be paid out.

Costs directly related to the work of the church:

Clergy costs are seen as costs to the whole Parish and the costs for clergy housing are shown separately:

Team Rector
Team Vicar

Rev. Elaine Cranmer
Rev. David Kichenside

18 Marion Close
26 Mayford Road

With effect from October 2019 the parish also has a self-supporting minister (Rev. Paul Robinson) who, serves the parish as a curate, but no salary or housing costs are incurred by the parish.

The LEP employs two part-time cleaners, none of whom are paid more than £60,000 p.a. The costs of cleaners' wages and the cost of cleaning materials are shown for each church. All wages are paid gross.

The Cornerstone Coffee Shop employs up to seven staff (all part-time). All wages are paid gross.

All staff are paid at the Living Wage hourly rate.

The Diocesan Parish Share and Methodist Assessment are accounted for when payable and any amounts unpaid at 31 December are shown as creditors on the Balance Sheet.

All other expenditure is generally recognised when it is incurred and is accounted for gross.

Land and Buildings

The PCC and LEP Trustees own no land or buildings but have responsibility for maintenance of properties as mentioned on page 8. The Trustees receive the income when the church buildings are hired out for use. Any expenditure on maintenance or improvement is written off as incurred.

Other fixtures, fittings and office equipment:

Individual items of equipment with a purchase price of £1,000 or less are written off in the period in which the asset is acquired, with plant and equipment purchased at a value of over £1,000 being capitalised on acquisition and depreciated at 50% p.a. for items costing less than £2,000 and at 25% p.a. for items costing £2,000 or more, on a straight-line basis.

Investments:

The Trustees have no investments other than deposit accounts. With the exception of the Anglican Church Repair Funds, which are held at the Rochester Diocesan Board of Finance, all other deposit accounts are with the Central Finance Board of the Methodist Church. Deposit Accounts are used to hold balances on all funds which are not required for immediate use.

Current Assets:

Amounts owing to the Trustees at 31 December in respect of fees, rents or other income are shown as debtors.

Short-term deposits include cash held on deposit either with the Methodist Central Board of Finance (Deposit accounts), Rochester Diocesan Board of Finance deposits, or at the banks.

Rounding Errors

All values are shown correctly rounded to the nearest pound; however, the totals show the rounded sum of the *true* values, not the sum of the *rounded* values. (This means that at times the sum shown does not appear to be the sum of the values given, it is, however, the true sum.)

Reserves Policy:

Despite facing deficit budget situations for a number of years, through careful financial management and the provision of God through His people, the free reserves of the Trustees, (including funds designated for possible future repairs and varying levels of gift aid tax accumulated), have usually stayed at a level sufficient to meet between 2 and 3 months' unrestricted expenditure covering ministry and building costs. There is no policy to

increase the free reserves at present, as the Trustees prefer to trust that God will continue to provide the funds required to meet the needs of the Parish, as seen in previous years. The Trustees will, however, continue to examine ways of encouraging increased giving and acceptance of responsibility by the members of the church.

		Unrestricted Funds					Restricted Funds	Endowment Funds	Total 31/12/20	Total 31/12/19
		General Parish £	General St Alban £	General St David £	General St William £	Designated £				
2	INCOMING RESOURCES									
2.1	Incoming Resources from generated funds									
2.1a	Voluntary Income:									
	Planned Giving - Gift Aided	1,116	9,935	19,266	7,567				37,883	35,099
	Other Gift Aided Giving		235	49	116				400	1,201
	Income Tax Recoverable	10,198							10,198	10,935
	Other Planned Giving	64	4,284	1,106	434				5,888	4,974
	Collections at services		684	625	822				2,131	4,615
	Donations & gift days	207	162	175	10	10			564	4,553
	Grants-recurring						375		375	2,000
	Grants-non recurring					750			750	13,500
	Total	11,585	15,299	21,221	8,949	760	375		58,190	76,877
2.1b	Activities for generating funds:									
	Rental Income		269	8,626	13,582				22,477	42,855
	Fees	3,686							3,686	5,240
	Magazine advertising	55							55	476
	Magazine sales	506							506	566
	Refreshments		39	40	64				143	524
	Special Events									
	Fundraising		76	460	496				1,032	5,954
	Waste Paper									45
	Spirit Squad					210			210	275
	Baby Messy Church St David's					37			37	183
	Housewives' Fellowship St Alban's					134			134	1,237
	Lunch Club: St. David's					197			197	1,226
	Seniors' Soups St. William's					102			102	369
	Children's & Youth (Messy/Sporty Church St. William's/St Alban's									232
	Oasis St David's					300			300	1,576
	Men's Breakfast St David's					108			108	484
	Tea at 3 St William's					75			75	281
	Cornerstone Coffee Shop St William's					14,020			14,020	35,144
	Away Weekend									
	Celebrating Community Festival									
	Wesselling fund									
	Courses									
	Total	4,247	384	9,126	14,142	15,182			43,081	96,666
2.1c	Investment Income:									
	Interest	1				194			195	449
	Total	1				194			195	449
2.2	Other incoming resources									
	Insurance Claims									
	Sanctuary									
	Parish Mission									
	Telephone									
	Printing	97							97	
	Postage									
	Miscellaneous	225							225	
	Total	322							322	
	TOTAL INCOMING RESOURCES	16,155	15,683	30,347	23,091	16,136	375		101,787	173,992

		Unrestricted Funds					Restricted Funds	Endowment Funds	Total 31/12/20	Total 31/12/19
		General Parish	General St Alban	General St David	General St William	Designated				
		£	£	£	£	£	£	£	£	£
3	RESOURCES EXPENDED									
3.1	Cost of generating funds									
3.1a	Cost of generating voluntary income									
	Stewardship	58							58	67
	General Total:	58							58	67
3.1b	Fundraising & trading									
	Fairs/Events	194							194	550
	Total	194							194	550
3.2	Charitable activities									
	Grants: See note 5									
	Overseas Missions	200							200	200
	Relief & Development Agencies									26
	Home Missions/Church Societies	300							300	300
	Secular Societies	1200							1,200	1538
	Ministry:									
	Travel Expenses	1,046							1,046	2,159
	Clergy Phones	648							648	644
	Clergy Conferences	10							10	
	Clergy Computers/Equip									35
	Visiting Clergy									
	Gifts for Speakers									32
	Housing: Council Tax, Water & Repairs	4,817							4,817	4,629
	Gas and Electricity									
	Church running expenses									
	Heat & Light		419	1,456	2,999				4,874	7,788
	Water Rates		98	319	1,049				1,466	1,761
	Insurance		793	923	1,129				2,845	2,851
	Repairs (not transfers)		361	1,645	1,523		1,017		4,546	104,192
	Cleaning	367	438	1,991	1,920				4,716	12,939
	Church Telephones		280	386	884				1,550	1,557
	Postage	497							497	37
	Printing & Stationery	2,958							2,958	1,456
	Activities:									
	Weddings									
	DBF element of statutory fees	2,688							2,688	
	Organists/Choir/Music		244	201	294				739	746
	Sanctuary	24							24	317
	Books/ Worship	166							166	188
	Baptisms									101
	PA Equipment									
	Magazine	46							46	445
	Courses	17							17	20
	Refreshments	7							7	53
	Special Events									
	Junior Church/Children's/Youth	165							165	60
	Baby Messy Church St D					22			22	101
	Seniors' Soups St W					67			67	357
	Messy/Sporty Church St W/St A					6			6	586
	Housewives' Fellowship					62			62	931
	Lunch Club - St David's					188			188	1,076
	Oasis - St David's					77			77	430
	Men's Breakfast - St David's					65			65	378
	Tea at 3 - St W					46			46	219
	Cornerstone Coffee Shop St W					13,535			13,535	33,684
	Wesselling Fund									
	Away Weekend									
	Spirit Squad					198			198	270
	Celebrating Community Festival									

		Unrestricted Funds					Restricted Funds	Endowment Funds	Total 31/12/20	Total 31/12/19
		General Parish £	General St Alban £	General St David £	General St William £	Designated £	£	£	£	£
	Support Costs: Training	30							30	30
	Parish Mission									318
	Diocesan Parish Share	57,258							57,258	59,235
	Methodist Assessment	1,750							1,750	1,912
	Miscellaneous	180							180	50
	Total	74,374	2,632	6,920	9,798	14,265	1,017		109,007	243,651
3.3	Governance costs									
	Independent Examination	540							540	576
	Total	540							540	576
3.4	Other resources expended									
	St William's Development									
	St. David's Building									
	St Alban's Improvement									
	Bank Charges	65							65	55
	Total	65							65	55
	TOTAL RESOURCES USED	75,231	2,632	6,920	9,798	14,265	1,017		109,864	244,899

4 TRANSFERS

In 2020 the following transfers have been made between funds:

		<u>General</u>	<u>Designated</u>	<u>Restricted</u>	<u>Notes</u>
Repair Funds	St. Alban	(1,800)	1,800		Annual contribution for 2020
Repair Funds	St. David	(600)	600		Annual contribution for 2020
Repair Funds	St. William	(3,600)	3,600		Annual contribution for 2020
Oasis	St. David	250	(250)		Donation to General Fund
St David's Lunch Club	St David				Donation to General Fund
St David's Improvement Fund	St. David				Donation from Oasis
St William' Development Fund	St William				Transfer from St William's Repair Fund
Housewives Fellowship	St. Alban				Donation to General Fund
Men's Breakfast	St David				Donation to General Fund
"Tea at 3"	St William	50	(50)		Donation to General Fund
Cornerstone Coffee Shop	St William	1,882	(1,882)		Donation to General Fund
		(3,818)	3,818		

5 CHARITABLE AWAY GIVING/GRANTS

	<u>General</u>	<u>Restricted</u>		<u>General</u>	<u>Restricted</u>
Overseas Missions:			Home Missions/Church Societies:		
Methodist World Mission	200		Methodist Mission in Britain	200	
			Methodist Property Fund	100	
	200			300	
Relief & Development Agencies:			Secular Societies:		
			Hope in the Community	1,200	
			Medway Foodbank		
				1,200	

The Christian Aid collection activity in May did not take place in 2020 as a result of the Coronavirus19 pandemic

Similarly, no activities took place for special collections on behalf of other charities or organisations.

6 DEBTORS

	2020	2019
Debtors for goods and services		
Rental Income Due	1,692	2,768
Income tax recoverable	2,493	12,262
Accrued Income		125
Total Debtors:	4,185	15,156
Prepayments	33	762
	4,218	15,917

7 LIABILITIES (all falling due within one year)

	2020	2019
Creditors for goods and services	794	556
Accruals	951	2,147
Total Creditors	1,744	2,703
Deferred Income		
	1,744	2,703

8 FUNDS

		Balance	Movement in Funds				Balance
		1/1/2020	Incoming	Outgoing	Interest	Transfers	31/12/2020
UNRESTRICTED FUNDS £							
<i>General:</i>		11,587	85,275	(94,582)	1	(3,818)	(1,537)
<i>Designated Funds:</i>							
Repair Funds:	St. Alban	14,931			45	1,800	16,777
	St. David	7,408			45	600	8,053
	St. William	3,798			12	3,600	7,410
Special Collections - Forest School	St William	914					914
St. Alban's Development Fund	St Alban	10,587			40		10,627
Lunch Club	St. David	161	197	(188)			170
Children & Youth Activities (Messy/Sporty Church)	St. William/ St Alban	(4)	10	(6)			0
Baby Messy Church	St David	190	37	(22)			205
Seniors' Soups	St. William	106	102	(67)			141
Housewives' Fellowship	St. Alban	2,176	134	(62)			2,248
St. William's Development Fund	St. William	(10,802)	500		1		(10,301)
St. David's Improvement Fund	St David	26,052			51		26,103
Cornerstone Coffee Shop	St. William	6,397	14,020	(13,535)		(1,882)	5,000
Parish Weekend	Parish	0					0
Wesselling Fund	Parish	0					0
Oasis	St David	129	300	(77)		(250)	102
Tea at 3	St. William	70	75	(46)		(50)	49
Men's Breakfast	St David	192	108	(65)			235
Spirit Squad	St. David	24	460	(198)			285
TOTAL UNRESTRICTED FUNDS		73,917	101,217	(108,847)	195	(0)	66,482
RESTRICTED FUNDS £							
St.A Maintenance - Aylesford P.Council	St Alban	4,005	375	(1,017)			3,363
Children & Youth Activities (Little Angels)	St. William	253					253
Special Collections **	Parish	0					0
Celebrating Community Festival	Parish	214					214
TOTAL RESTRICTED FUNDS		4,472	375	(1,017)			3,830
TOTAL ALL FUNDS		78,389	101,592	(109,864)	195	(0)	70,311

** Donations received and passed on as appropriate for specific charities and appeals.

ENDOWMENT FUNDS

The Trustees have no endowment funds.

9 PAYMENTS to CEC MEMBERS

The following payments have been made to members of the CEC as reimbursement for materials and equipment purchased by them on behalf of the Parish:

Reverend Elaine Cranmer	£555	Mark Salter	£48
Reverend David Kichenside	£215	Michael Topliss	£231
Don Lawrence	£50	Sylvia Wiggkesworth	£794

No other payments of any kind, other than Ministers' expenses, have been made to any member of the CEC.

10 STAFF COSTS

		<u>2020</u>	<u>2019</u>
Wages and salaries	Church Cleaners	£3,664	£11,555
Wages and salaries	Cornerstone Coffee Shop	£7,496	£21,041

During the year the CEC employed two cleaners (both part-time, one of whom covered two of the parishes three churches), and a total of seven staff (three for the whole year and four for different parts of the year) at the Cornerstone Coffee Shop (all part-time). All parish employees are paid at the Living Wage hourly rate.

11 PRIOR YEAR ADJUSTMENTS

No adjustments have been made to the accounts declared in previous years.
