

Annual Report 2022



Incumbent:

Parochial Church Council of Higham with Merston

Revd. Canon Clive W Jones

Principal Address:

The Vicarage
Hermitage Road
Higham
Rochester
Kent
ME3 7NE

Registered Charity No.: 1169926

Independent Examiner:

Mr G Cousins
Merston
4 Chalk Road
Higham
Nr Rochester
Kent, ME3 7JX

Banks:

Barclays Bank PLC
Dartford Group
Gravesend

National Savings Bank
Glasgow
Scotland

Santander PLC
Merseyside

CAF Bank Ltd
West Malling
Kent

Parochial Church Council of Higham with Merston

Report on the proceedings of the Council

Aim and Purpose

St. John's Parochial Church Council (PCC) has the responsibility of co-operating with the Priest in Charge, the Reverend Canon Clive W Jones, in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

Objectives and Activities

The PCC is committed to enabling as many people as possible to use and worship at our church and to become part of our parish community at St. John's. The PCC collaborates with the Parish Priest and Churchwardens in decisions made about acts of worship particularly with a view to involving the groups and organisations that operate within the parish. Our pattern of worship is hinged on the regular celebration of Mass and Morning and Evening prayer. Our worship puts faith into practice through prayer, scripture and Sacrament.

Public Benefit

When planning our activities for the year, the Parish Priest, Churchwardens and PCC have considered the Charity Commission's guidance on public benefit and, in particular, the specific 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
- Provision of pastoral care for both those who live within the parish and non-resident worshippers
- Leading our Church into Growth – Missionary and outreach work

To facilitate this work, it is important that we maintain the fabric of the Church of St. John and its churchyard and the churchyard of St. Mary's, Higham.

Administrative Information

St. John's Church is situated in Higham, Kent. It is in the Deanery of Gravesend, part of the Church of England Diocese of Rochester, and under the Episcopal care of the Bishop of Richborough.

The PCC is a body corporate (PCC Powers and Measure 1956, Church Representation Rules 2020) and a charity registered with the Charity Commission. The PCC takes regard of the Charity Governance Code and is working towards compliance with the Code where it is relevant to the PCC's activities.

PCC members who have served during 2022 are:

Ex Officio:

| | | |
|---------------|-----------------------------|---|
| Parish Priest | The Revd. Canon Clive Jones | Chair - Commissioned: 29 th June 2022. |
| Churchwardens | Mrs Helen Walker | Vice-Chair |
| | Mrs Teresa Joblin | |

Representatives on the Deanery Synod:

Mr Christopher Hanson – Stepped down August 2022.
Mr Stephen Phillips

Elected Members

| | |
|--------------------------|---|
| Mr Edward Hance | Asst. Hon. Treasurer & Data Compliance Officer |
| Mrs Valerie Laurens | DBS First Recruiter |
| Mrs Carole Rough | Hon. Secretary & Electoral Roll Officer |
| Mrs Sarah Wright | Hon. Treasurer |
| Mrs Anne Tammas-Williams | DBS Second Recruiter. |
| Mrs Nancy Hughes | Stepped down April 2022. |
| Mrs Julie Aldous | Elected April 2022. |
| Mrs Elizabeth Croker | Parish Safeguarding Officer – Elected April 2022. |
| Mrs Tracey Jerome | Elected July 2022 |
| Mrs Catherine Ody | |

Parochial Church Council of Higham with Merston

Recruitment and appointment of New Trustees

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.

Induction and training of New Trustees

All new members of the PCC are mentored by serving members and are advised of their duties and responsibilities.

Committees

To manage its time in an effective way, the PCC operates several committees, which meet as appropriate throughout the year. The Parish Priest is an ex officio member of all committees including one or both of the Churchwardens. Committees have the power to co-opt non-PCC members for a specified period of time as appropriate.

Standing Committee: is the only committee required by law. It has power to transact the business of the PCC between its meetings, subject to any directions given by the Council. The Churchwardens are ex officio members and usually the Secretary, Treasurer (and/or the Assistant Treasurer) and one other PCC member. This should equate to about one third of the PCC.

Finance Committee: oversees the general financial dimension of the work of St. John's by monitoring income and expenditure and preparing budgets for future expenditure. It is responsible for the co-ordination of the annual review of Planned Giving, which takes place during February. They also normally provide a recommended plan for the PCC's charitable giving each year. The committee usually comprises the Treasurer and Assistant Treasurer, Stewardship Recorder and both Churchwardens.

Social Committee: is responsible for the organisation of various fund-raising events throughout the year, refreshments after special services and any other social aspects of life at St. John's to bring together our Church and our community.

Policies Committee: was established to ensure that matters which require a standard response to any possible enquiries are agreed by the Parish Priest and the PCC, e.g., baptism, burial, St. Mary's Church and Churchyard, marriage, blessings, St. George's School, content in principle/management of St John's website, etc.

Social Media & Communications Committee: was established to co-ordinate and oversee all aspects of media used by St. John's as tools in furthering the Church's work in the Community.

Volunteers

Members of the PCC act in a voluntary capacity and very much rely on the assistance of people outside of the Council. It has not been possible to quantify the value of volunteers.

Church Attendance

At the Annual Parochial Church Meeting held on the 24th April 2022 it was reported that the number of names on the Electoral Roll stood at 73.

St John's is fully open following the removal of most Covid restrictions. The Covid 19 special risk assessment was initially kept in place and updated at the beginning of the year, e.g. encouraging mask wearing and using hand sanitizer. In May 2022 it was agreed to remove the 'Coronavirus situation plans and decisions' as a standing item on the PCC agenda and the use of and updating of the risk assessment ceased. Hand sanitizer is still available for those that wish to access it.

Generally most people are now back attending Mass in Church. However, Zoom Masses have continued throughout the year and the aim is for these to be an ongoing offer while there is a need. Some Parishioners still use the Zoom Mass offer e.g. when unwell, away on holiday.

Sunday and weekday attendance of adults, together with the number of communicants, has fallen over the year due to deaths, infirmity and moves out of the parish area.

Parochial Church Council of Higham with Merston

Achievements and Performance

A total of 8 PCC meetings took place between January and December 2022. Initially meetings took place on a monthly basis following Fr James's retirement, moving again to bi-monthly, once it was known that Fr Clive had been appointed Priest in Charge. An average of 9 members attended meetings. There have been 2 Extraordinary meetings, with Standing Committee meetings/ decisions taking place via email.

Episcopal Care: In 2015 the diocesan bishop made arrangements for St John's and other 'resolution parishes' to be moved from the pastoral care of the Bishop of Fulham to that of the Bishop of Richborough. Following on from the Church of England's decision to ordain women as bishops, the PCC gave considerable time to considering the way forward for St John's under the new arrangements. Formal application was made to the Bishop of Rochester in 2015 to ask for arrangements for episcopal care to be made in accordance with the House of Bishops' Declaration on the ministry of Bishops and Priests. We have still not received a written reply to date. However, the appointment of Bishop Norman as an Assistant Bishop of the Diocese implies that this meets our situation in part. The PCC reviewed its resolutions with regard to the ordination of women as bishops and priests in July 2021 and agreed that its position was unaltered.

Worship and Prayer: The daily celebration of Mass either at St John's or All Saints, continues to form our main act of worship. The opportunity to request weekly intercession and thanksgiving prayers has continued to be made available. The chance to light individual, votive candles in memory of deceased loved ones on All Souls Day continues to be popular. The Church, being open for prayer, is used by others as well as members. Lighting prayer candles is a frequent occurrence most days.

As well as our regular services, we enable the wider community to celebrate and thank God at the milestones of life's journey. We have celebrated 5 Baptisms and 5 Marriages in our Church and have led 7 funerals for the Community, 2 of these at the crematorium, and 5 in Church. 15 burials of ashes have taken place.

Music: We do not have a contracted Organist at St John's. We are fortunate to have Mr. John Mountford, Head of Music at Kings School, alongside other organists, to support us, when available, by playing the organ at services and working with the Singing Group.

Mission and Evangelism: has continued to be at the forefront of the PCC's discussions. The Monthly Prayer Cycle continues to be used, ensuring that every road within the village is prayed for along with various village organisations and businesses. Bishop Norman's cycle of prayer for the 'Richborough family of Parishes' is also used daily. The monthly Coffee and Conversation sessions which provide a meeting place on a Saturday morning for anyone in the village wishing to get out of the house, meet/make friends and have a good chat took place. Lent Lunches have again been held on Saturdays in Lent 2022, raising money to support Christian Aid.

There continued to be members among the congregation who serve the village community e.g. Friends of S. Mary's, Higham History Group.

Church members and the wider parish are invited to donate to a food collection at St John's, at least once a month, which is then taken to a Foodbank in Gravesend. The generosity of donors has been amazing. In these ways, the people of God and the church of Christ are working for the benefit of the entire community.

Following the success of this event in previous years, a Service of Nine Lessons and Carols was held on the last Sunday of Advent. This event drew in a number of participants from outside the usual Congregation.

Children and Youth work: All activities for the children and young people throughout the year are approved by the PCC and subject to the usual permission being granted. All volunteers working with children require the approval of the PCC and are DBS checked, where necessary. We follow Diocese & Parish guidelines for safeguarding and social media. The safeguarding contacts for children are publicised throughout St John's and on our website.

A small core of families attends Junior Church regularly, but attendance has not gone back to pre-Covid numbers. Regular communication to families continues via email. We have requested additional help with Junior Church, with the loss of one teacher this year, and are hoping to confirm one new member to the teaching team in the new year.

A small group of youth and parents met to make Christingles for Crib Service on Christmas Eve (our first in church since before Covid!), which was fairly well attended.

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Four of our older youth participated in a day out at Carrot Wood in October half term, along with Fr Clive and Nancy Hughes, and several churches from south London. The day consisted of outdoor adventure, craft, and worship activities. We plan to repeat this in 2023 and hope we can encourage more youth to attend.

Social Media and Communications Committee: Social media continues to be an important means of reaching parishioners. St John's media includes The Bridge, the website (both edited by Mrs Liz Croker), Facebook and Twitter (both administrated by Mrs Nancy Hughes), Zoom, and weekly emails from Margaret Feist of the bulletin to a circulation list.

The Bridge – The number of copies printed each month is 263. The cost of printing has increased significantly with the new photocopier and the price of the magazine will need to be reviewed in 2023. The website – Weekly bulletins are provided online for those who are unable to attend mass. It provides a place for reminders of special masses, foodbank collection dates, and a source for daily readings and prayers. Work on the new website has been completed.

Facebook & Twitter – Our social networking sites enable us to engage with the congregation, the community and the wider church with news/announcements, seasonal celebrations and campaigns, and inspirational content. Visits to our social networking pages increased by 50% over the previous year, with an increase of 8% in new followers.

Social Committee: This group continues to organise food following major feasts and solemnities, to facilitate, encourage and foster a greater ministry of welcome and hospitality e.g. St John's Dedication day, the Queen's Platinum Jubilee. On the 29th June following The Mass of Commissioning, celebrated by Bishop Norman, for Fr Clive, cheese and wine were served for all attending, which included Parishioners from All Saints Church. Light refreshments were also served following the Lay Ministry licensing of Mr Steve Phillips by the Bishop of Tonbridge on the 3rd October.

This year, fund-raising events were organised for Harvest Thanksgiving.

The Policies Committee: The Burial policy was amended and the changes agreed by the PCC on 22nd February.

The Vestry Hall: Is generally available to be used by the wider community for family celebratory events, outreach groups, exercise groups, meetings etc. Some local groups normally use the facilities most weeks, as well as the hall being used for study groups and church social events which the wider community is encouraged and invited to attend. Groups that used the hall in 2022 were - Higham Choral Group, Knit & Natter, T'ai Chi, Cardcraft, Yoga, the Parish Council, Higham Village History Group, Higham Duo. Users of the hall follow the Vestry Hall Guidance document. Due to increased costs it was decided at the July PCC meeting to increase the donation for use of the hall from £7 an hour to £8 per hour for local people/parishioners and £10 per hour for business groups.

No.17 Hermitage Road: Fr Peter Bolton, Honorary Assistant Priest to St John's, ceased his tenancy on 19th January. Fr Peter was a very welcome and highly involved addition to the St John's family, and he has been missed following his departure from the Parish. The PCC agreed to leave the property empty during the Interregnum period and wait for the new Priest in Charge to start. In a PCC meeting in July, Fr Clive reported he had been contacting retired Priests who might want to rent No. 17 but there would be no guarantees it would be taken on. He suggested starting to investigate renting No. 17 out commercially as costs were continuing to mount while it was vacant, PCC members agreed with this. Following a viewing, letting agents M&M, agreed to manage the property. At the September PCC meeting it was agreed to reverse the decision made on the 8th June 1982 that the property would only be leased out to a retired priest at a low rent in the hope of supporting duties at St John's church, and advertise the property for rent. It was noted it would be a shorthold tenancy that will be reviewed. Tenants moved into the property in October 2022.

The following work was carried out during the year at the property - garden maintenance, a boiler service, some electrical work and painting.

St. Mary's Church and Churchyard: Usually four services are held each year. This year, due to the Interregnum, two services were planned; one went ahead the other was cancelled. The continued programme of vegetation clearance, to keep the Churchyard accessible to the Higham community and other visitors, has continued, funded by Rolfe's Charity.

Parochial Church Council of Higham with Merston

General Church Repairs: General maintenance and repairs have taken place at St John's Church over the year. Work has also taken place to:

Put up a new Church sign/ noticeboard.

Cut and shape the holly trees in the Churchyard and cut back other shrubbery.

Complete a church high level clean.

Replace some lights in the Lady Chapel with LED's and wiring for the outside lights.

Bell Tower: Our group of bell ringers continue to improve and practise. They carried out two events to support celebrating the Queen's Jubilee this year. On Thursday 2nd June the bells rang from 19.52 pm – 20.22 pm to represent the Queen's 70 years of service. On the 4th June, tours were organised for people/ parishioners to view St John's bell tower for a tour which would include the chance to ring a bell. Also to view and to find out about the bell system and ring the bell(s) at St Mary's. Funds raised from the event at St John's were split equally between St John's and the St Mary's Inspire fund.

Financial Review: Finance remains a major item on the PCC's agenda. It continues to be difficult to raise sufficient funds to ensure the smooth running of St John's Church. The Covid 19 situation impacted on the financial situation, also the Interregnum and now the 'cost of living' situation e.g. rising energy bills. An energy support grant was applied for from the Diocese, and £1533 was offered. St John's may also qualify for further relief of which details are awaited.

It is the policy of the PCC to maintain unrestricted funds, which are the free reserves of the PCC, at a level which equates to approximately two months' unrestricted expenditure. This provides sufficient funds to cover administration, maintenance and support costs and to respond to emergency situations.

A card reader/ contactless donations device was installed in approx. June / July. It is being trialled for a year.

Away-Giving: It is the policy of the PCC to work towards being able to give away to charitable causes a sum equal to 5% of our disposable income, less expenses beyond our control, e.g., Parish Offer rates and taxes, and restricted funds.

Each of the causes listed below was paid the following sum during 2022:

Bishop of Richborough's Discretionary Fund £136

Barnabas Fund £350

ChildAid to Eastern Europe £350

Diocese of Rochester Poverty and Hope Appeal £350

In addition to this:

£950 was raised and sent via the Disasters Emergency Committee (DEC) for the Ukraine appeal.

£630 was sent to Christian Aid as a result of Lent Lunches, 'fines' and personal giving .

£832.91 was raised during Christian Aid week.

£670 was raised following the Harvest Lunch, raffle and bucket appeal. Half the money was sent to DEC and the other to the Poverty and Hope appeal.

Planned Giving: Mrs Cheryl Robins continued with her role as Stewardship Secretary. The Finance committee produced their annual planned giving appeal, taking into account GDPR, by distributing packs to all members of the Congregation.

Risk Management

It is the PCC's intention to identify the major risks which impact on the work of the Church in the Parish.

We already have in place, a policy on the Recruitment of Ex-offenders, a set of financial procedures, a grievance procedure for employees, a Health & Safety Policy and a policy on Domestic Violence. The PCC has also adopted the diocesan Dignity at Work policy. Health and safety risks are monitored on an on-going basis and are dealt with as they are identified, and a risk analysis is updated annually.

The Council has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 to have due regard to the House of Bishops' guidance on safeguarding children and vulnerable adults. The PCC has appointed Officers to deal with the requirements of the Disclosure and Barring Service and Child and Vulnerable Adult Protection.

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Safeguarding

Mrs T Jerome continues in her role of Parish Safeguarding Officer (PSO). She is also now a PCC member so any needed information or updates can be shared during meetings. Mrs Jerome receives updates regarding Safeguarding via the Diocesan Safeguarding Newsletter.

Mrs. C Rough continues in her role as the Lead Recruiter and Mrs. N Hughes continues in her role as Second Lead Recruiter. The PCC receives regular updates from Mrs C Rough regarding DBS.

Safeguarding is a standing item on each PCC agenda. All members have undergone DBS checks and newly elected members will be DBS checked.

The Standing Committee met in May 2021 to discuss and complete an updated version of the 'Delegation of Reporting of Serious Incidences to the Charity Commission' form. This was discussed at the July PCC meeting, and it was agreed to accept the updated version of the form.

A Safeguarding Audit was completed in April 2019.

The PCC accepts and implements the House of Bishops' 'Promoting a Safer Church Policy Statement' and adopts the same as its own policy.

A Parish Safeguarding Handbook is kept in the Safeguarding folder in the church for easy access to all.

All re-elected Members and Officers of the PCC have completed the required level of online Safeguarding training. Newly elected members will be supported to access this training if needed asap.

Health and safety: We have a CCTV system to help minimise the risk of leaving the Church building unlocked during the day. An asbestos check and a fire risk analysis on the church buildings have been completed and recorded. Fire evacuation procedure is outlined on occasion to the Congregation and large groups, and there are signs and notices on display. Full details of this procedure are also given to organisations using the church building for events. All Sidesmen are aware of the procedure. Maintenance of fire extinguishers and PAT testing of electrical items is carried out on an annual basis. A full electrical inspection and a lightning conductor inspection take place every five years.

Policies: The PCC has agreed and recorded local policies regarding burials, baptisms and marriages, the use of St Mary's Church and Churchyard and St John's Churchyard, which are additional to the Diocesan Regulations. Local policies have also been agreed regarding the signature by Parish Priest of application forms for entrance and free travel to St George's school, and the use of social media. Also, policies regarding the personal safety of lone workers and legacies to St John's are in place.

General Data Protection Regulation (GDPR): The PCC takes into account GDPR that became law in May 2018. The Parish's Data Controller is the Incumbent in conjunction with the PCC. Mrs V Laurens was appointed as Data Compliance Officer. Policies, consent forms and privacy notices were produced in compliance with the regulations.

In May 2021 an updated consent form was developed for church attendees to sign, so they could formally consent, in line with GDPR regulations, to their data to be used by the Parish Priest/ PCC for future communications.

Interregnum

The Reverend Canon James F Southward retired on the 31st October 2021 following 26 years of service to the Parish of St John's, Higham with Merston. The period of Interregnum followed, and key processes took place e.g. Section 11 meeting, producing the Parish Profile etc. The Revd Jane Winter carried out 'Addressing Unconscious Bias' training to PCC members in February 2022. Interviews took place on the 14th March where the Reverend Canon Clive W Jones was identified as the preferred candidate. A Mass of Commissioning took place on the 29th June to welcome Fr Clive as Priest in Charge of St John's and All Saints Churches.

Lay Ministry

Following 4 years of Lay Ministry training, Mr Steve Phillips was licensed by the Bishop of Tonbridge at St John's Church on the 3rd October. Mr Phillips' role may involve visits to Parishioners in hospital, taking communion to the housebound, etc. He is a welcome addition to the St John's and All Saints Ministry Team.

Parochial Church Council of Higham with Merston

Sarah Wright

Reverend Canon Clive W Jones

Hon. Secretary

Priest in Charge

PCC ACCOUNTS

Year Ending 31 December 2022

Higham with Merston PCC

Receipts & Payments Accounts

PAROCHIAL CHURCH COUNCIL OF HIGHAM WITH MERSTON

RECEIPTS & PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2022

| | Notes | Unrestricted Funds £ | Designated Funds £ | Restricted Funds £ | TOTAL FUNDS 2022 £ | Unrestricted Funds £ | Designated Funds £ | Restricted Funds £ | TOTAL FUNDS 2021 £ |
|--|-------|----------------------------|--------------------------|--------------------------|-----------------------------|----------------------------|--------------------------|--------------------------|-----------------------------|
| Receipts | | | | | | | | | |
| Voluntary income | 2a | 59,542 | | 15,579 | 75,121 | 60,990 | 580 | 6,401 | 67,971 |
| Activities for generating funds | 2b | 5,642 | | 706 | 6,348 | 5,411 | | 327 | 5,738 |
| Investment income | 2c | 1 | 176 | | 177 | 91 | 5 | | 96 |
| Church activities | 2d | 6,503 | | 3,153 | 9,656 | 4,894 | | 2,955 | 7,849 |
| Other incoming resources | 2e | 3,329 | | 263 | 3,592 | 4,338 | | | 4,338 |
| | | 75,017 | 176 | 19,701 | 94,894 | 75,724 | 585 | 9,683 | 85,992 |
| Payments | | | | | | | | | |
| Costs of generating voluntary income | 3a | 56 | | | 56 | 65 | | | 65 |
| Fund-raising trading costs | 3b | 668 | | 260 | 928 | 1,065 | | | 1,065 |
| Church activities | 3c | 74,866 | 1,392 | 14,152 | 90,410 | 80,288 | | 7,973 | 88,261 |
| Total resources expended | | 75,590 | 1,392 | 14,412 | 91,394 | 81,418 | | 7,973 | 89,391 |
| Excess of Receipts over Payments | | | | | | | | | |
| Transfers between funds - transfers in | | (573) | (1,216) | 5,289 | 3,500 | (5,694) | 585 | 1,710 | (3,399) |
| Transfers between funds - transfers out | | 2500 | 1700 | | 4,200 | 3,374 | 1,829 | | 5,203 |
| | | -2500 | -1700 | | (4,200) | (3,374) | (1,829) | | (5,203) |
| | | (573) | (1,216) | 5,289 | 3,500 | (5,694) | 585 | 1,710 | (3,399) |
| Bank current and deposit accounts 1 January 2022/21 | | 58,310 | 8,531 | 2,034 | 68,874 | 64,004 | 7,946 | 324 | 72,273 |
| Bank current and deposit accounts at 31 December 2022/21 | 4 | 57,737 | 7,315 | 7,323 | 72,374 | 58,310 | 8,531 | 2,034 | 68,874 |

PAROCHIAL CHURCH COUNCIL OF HIGHAM WITH MERSTON

STATEMENT OF ASSETS AND LIABILITIES

| Notes | General Fund £ | Designated Fund £ | Restricted Funds £ | Endowment Fund £ | Total £ | 2022 £ | General Fund £ | Designated Fund £ | Restricted Funds £ | Endowment Fund £ | 2021 Total £ |
|------------------------|-------------------|----------------------|-----------------------|---------------------|------------|-----------|-------------------|----------------------|-----------------------|---------------------|--------------------|
| Cash and bank deposits | 10906 | 295 | 3950 | | 15151 | 15151 | 8568 | 754 | 2703 | | 12,025 |
| Current accounts | 12210 | 33630 | 5943 | | 51783 | 51783 | 12208 | 34984 | 5943 | | 53,135 |
| Deposit accounts | | 5440 | | | 5440 | 5440 | | 3715 | | | 3,715 |
| Church repair fund | 23,116 | 39,365 | 9,893 | | 72,374 | 72,374 | 20,776 | 39,453 | 8,646 | | 68,875 |

Other monetary assets

Investment assets

Assets retained for Church Use
No 17 Hermitage Road

Liabilities

Charity Payments

Description of any Assets
Semi detached 3 bedroomed house for use of retired clergy, estimated market value

21/3/2023

Approved by the Parochial Church Council and signed on its behalf

Treasurer

A. Tamas-Winans 21/3/2023

The accompanying notes form a part of these financial statements.

PAROCHIAL CHURCH COUNCIL OF HIGHAM WITH MERSTON

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting Policies

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 using the Receipts & Payments basis. Receipts and payments include income as received and expenditure when irrevocably paid.

The accounts include monetary transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups which owe their main affiliation to another body, nor those that are informal gatherings of church members.

Funds

Unrestricted funds are general funds which can be used for PCC ordinary purposes. These include designated funds which can be redesignated.

Restricted funds represent (a) donations or grants received for a specific object or invited by the PCC for a specific object, and (b) income from trusts and endowments which may be expended only on those restricted objects provided in the terms of the trust of bequest. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year must be carried forward as a balance on that fund.

Endowment funds are funds, the capital of which must be maintained; only income arising from investment of the endowment may be used either as restricted or unrestricted funds depending upon the purpose for which the endowment was established.

The following assets are recognised but not necessarily valued in the Statement of Assets and Liabilities: Movable church furnishings held by the Churchwardens on special trust for the PCC and which require a faculty for disposal; Land and buildings held on behalf of the PCC.

The following assets are recognised and a monetary value given as part of the description in the Statement of Assets and Liabilities: Bank and deposit accounts; Amounts owing from HMRC where a formal claim has been made; Investment assets.

Liabilities are recognised and a monetary value given in the Statement of Assets and Liabilities where the supply had been received by 31 December.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

2

| | Unrestricted Funds £ | Designated Funds £ | Restricted Funds £ | TOTAL FUNDS 2022 £ | Unrestricted Funds £ | Designated Funds £ | Restricted Funds £ | TOTAL FUNDS 2021 £ |
|--|----------------------------|--------------------------|--------------------------|-----------------------------|----------------------------|--------------------------|--------------------------|-----------------------------|
| a Voluntary income | | | | | | | | |
| Planned giving by standing order | 34706 | | | 34,706 | 37231 | | | 37,231 |
| Planned giving envelopes | 7352 | | | 7,352 | 9030 | | | 9,030 |
| Income tax recoverable | 11604 | | | 11,604 | 11209 | | | 11,209 |
| Collections | 1400 | | | 1,400 | 1498 | | | 1,498 |
| Charity Collections | | | 1975 | 1,975 | 937 | | | 937 |
| Donations and appeals | 3968 | | 12469 | 16,437 | 1085 | 580 | 4446 | 6,111 |
| Legacies/Grants | 512 | | 1135 | 1,647 | | | 1955 | 1,955 |
| | 59542 | | 15579 | 75,121 | 60990 | 580 | 6401 | 67,971 |
| b Activities for generating funds | | | | | | | | |
| General fundraising | 2414 | | 296 | 2,710 | 2094 | | | 2,094 |
| Parish Magazine/VotiveCandles/Flowers | 3228 | | 410 | 3,638 | 3317 | | 327 | 3,644 |
| | 5642 | | 706 | 6,348 | 5411 | | 327 | 5,738 |
| c Investment income | | | | | | | | |
| Dividends and interest | 1 | 176 | | 177 | 91 | 5 | | 96 |
| | 1 | 176 | | 177 | 91 | 5 | | 96 |
| d Income from Church Activities | | | | | | | | |
| Church Hall rental | 1601 | | | 1,601 | 574 | | | 574 |
| Fees from weddings, funerals, etc | 4312 | | 323 | 4,635 | 4089 | | | 4,089 |
| DBF element of fees | | | 2219 | 2,219 | | | 2955 | 2,955 |
| Refreshments | 590 | | | 590 | 231 | | | 231 |
| Social Committee | | | 611 | 611 | | | | |
| | 6503 | | 3153 | 9656 | 4894 | | 2955 | 7,849 |
| e Other incoming resources | | | | | | | | |
| Sundry | 700 | | 263 | 963 | 1458 | | | 1,458 |
| Other income | 2629 | | | 2,629 | 2880 | | | 2,880 |
| | 3329 | | 263 | 3,592 | 4338 | | | 4,338 |
| Total receipts | 75017 | 176 | 19701 | 94894 | 75724 | 585 | 9683 | 85,992 |

PAROCHIAL CHURCH COUNCIL OF HIGHAM WITH MERSTON

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

3 Payments

| | Unrestricted Funds £ | Designated Funds £ | Restricted Funds £ | TOTAL FUNDS 2022 £ | Unrestricted Funds £ | Designated Funds £ | Restricted Funds £ | TOTAL FUNDS 2021 £ |
|--|----------------------------|--------------------------|--------------------------|-----------------------------|----------------------------|--------------------------|--------------------------|-----------------------------|
| a <i>Costs of generating voluntary income</i> | | | | | | | | |
| Stewardship costs | 56 | | | 56 | 65 | | | 65 |
| | 56 | | | 56 | 65 | | | 65 |
| b <i>Fund raising costs</i> | 668 | | 260 | 928 | 1,065 | | | 1,065 |
| | 668 | | 260 | 928 | 1,065 | | | 1,065 |
| c <i>Church Activities</i> | | | | | | | | |
| Missionary and charitable giving (Note 6): | | | | | | | | |
| Ministry Costs | 1386 | | 2473 | 3,859 | 1,250 | | 941 | 2,191 |
| Diocesan Offer | 48552 | | | 48,552 | 52,966 | | | 52,966 |
| Expenses | 322 | | 566 | 888 | 1,834 | | | 1,834 |
| Vicarage costs | 3349 | | | 3,349 | 3,903 | | | 3,903 |
| Other Benefice account costs | 498 | | 4657 | 5,155 | 1,986 | | 3,724 | 5,710 |
| Other Ministry costs | | | | | | | | |
| Church running expenses | | | | | | | | |
| Utilities | 5818 | | | 5,818 | 4,575 | | | 4,575 |
| Refreshments | 356 | | | 356 | 87 | | | 87 |
| Insurance | 3663 | | | 3,663 | 3,524 | | | 3,524 |
| Church maintenance | 1564 | | 4105 | 5,669 | 1,253 | | 180 | 1,433 |
| Major Structural work | | | | | | | | |
| Upkeep of services | 1408 | | 1926 | 3,334 | 489 | | 1,613 | 2,102 |
| Organ Tuning and Playing | 3687 | | | 3,687 | 1,690 | | | 1,690 |
| No. 17 Hermitage Road | | | | | | | | |
| Maintenance | 1499 | | | 1,499 | 732 | | | 732 |
| Insurance | 173 | | | 173 | | | | |
| Administration | 1162 | | | 1,162 | 1,722 | | | 1,722 |
| Training/Childrens Church | 128 | | | 128 | 29 | | | 29 |
| Other costs | 1301 | 1392 | 425 | 3,118 | 4,248 | | 1,515 | 5,763 |
| | 74,866 | 1,392 | 14,152 | 90,410 | 80,288 | | 7,973 | 88,261 |
| | 74,866 | 1,392 | 14,152 | 90,410 | 80,288 | | 7,973 | 88,261 |
| Total payments | 75,590 | 1,392 | 14,412 | 91,394 | 81,418 | | 7,973 | 89,391 |
| | 75,590 | 1,392 | 14,412 | 91,394 | 81,418 | | 7,973 | 89,391 |

PAROCHIAL CHURCH COUNCIL OF HIGHAM WITH MERSTON

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

4 Statement of Fund Movements

| | Bal b/fwd 1 Jan 2022 | Income | Expenditure | Transfers, Investment gains | Transfers between funds | Bal c/fwd 31 Dec 2022 |
|--|-------------------------|---------------|-----------------|-----------------------------------|-------------------------------|--------------------------|
| | £ | £ | £ | £ | £ | £ |
| Unrestricted Fund | | | | | | |
| General fund | 58,310 | 75,017 | (75,590) | | 0 | 57,737 |
| | <u>58,310</u> | <u>75,017</u> | <u>(75,590)</u> | | <u>0</u> | <u>57,737</u> |
| Designated Fund | 8,531 | 176 | (1,392) | | 0 | 7,315 |
| | <u>8,531</u> | <u>176</u> | <u>(1,392)</u> | <u>0</u> | <u>0</u> | <u>7,315</u> |
| Restricted Fund | 2,034 | 19,701 | (14,412) | | 0 | 7,323 |
| | <u>2,034</u> | <u>19,701</u> | <u>(14,412)</u> | | <u>0</u> | <u>7,323</u> |
| Total bank and current accounts | <u>68,874</u> | <u>94,894</u> | <u>(91,394)</u> | <u>0</u> | <u>0</u> | <u>72,374</u> |
| Total funds | <u>68,874</u> | <u>94,894</u> | <u>(91,394)</u> | | <u>0</u> | <u>72,374</u> |

The General Fund is available to the PCC for day to day income and expenses. Its assets are held in a Santander and Barclays Current Account.

The Church Repair Fund has been designated by the PCC for the repair of that building. The monies are held in a deposit account with Rochester Diocese Board of Finance.

The Restoration Fund is held for the purpose of any restoration work required to the church building or grounds and is financed by donations, fund raising events and interest on funds already held

The Bell Tower Fund which forms part of the Restoration Fund is held for the purpose of making repairs to the tower, bells and church clock. This fund is financed from donations and charges made at weddings.

PAROCHIAL CHURCH COUNCIL OF HIGHAM WITH MERSTON

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

5 Staff costs

| | 2022 £ | 2021 £ |
|----------------------|-----------|-----------|
| a Wages and salaries | 0 | 0 |

b Payments to PCC members

No other payments, apart from reimbursement of expenses, were made to PCC members.

6 Missionary and charitable giving

| | 2022 | | 2021 | |
|--|-------------------|-----------------------------|-------------------|-----------------------------|
| | £ Undesignated | £ Special Collections | £ Undesignated | £ Special Collections |
| Bishop of Richborough Discretionary Fund | 136 | | 100 | |
| Christian Aid | | 630 | | 391 |
| National Churches Trust | | | 50 | |
| DEC Ukraine Appeal | | 950 | | |
| Barnabas Fund | 350 | | 300 | |
| Rochester DBF Harare Appeal | | 100 | | |
| Gravesham Food Bank | | 43 | | |
| DEC Pakistan Floods Appeal | | 335 | | |
| Rochester DBF Poverty and Hope Appeal | 350 | 335 | | |
| Ellenor | 200 | | 200 | |
| Ssafa | | | 300 | |
| College of St Barnabas | | | 300 | |
| Child Aid to Eastern Europe | 350 | | | |
| Welcome Churches | | | | 550 |
| Charity appeals expenses | | 80 | 300 | |
| | 1,386 | 2,473 | 1,550 | 941 |

7 Reserves policy

It is PCC policy to maintain a balance on liquid unrestricted funds which equates to approximately 2 months' unrestricted payments, to cover administration, maintenance and support costs and to respond to emergency situations. Reserves were maintained at this level during the year.

Independent examiner's report on the accounts

**Report to the trustees/
members of**

Higham with Merston Church PCC

**On accounts for the year
ended**

31st December 2022

**Charity no
(if any)**

1169926

Set out on pages

One to Eight

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2022.

**Responsibilities and
basis of report**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act"). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

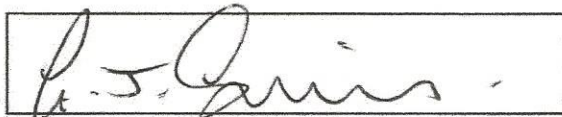
**Independent
examiner's statement**

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records.

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.

Signed:



Date:

11/3/23

Name:

Geoffrey John Cousins

**Relevant professional
qualification(s) or body
(if any):**

N/A

Address:

4 Chalk Road, Higham.

Rochester, ME3 7JX

PCC ACCOUNTS

Year Ending 31 December 2022

Higham with Merston PCC

Receipts & Payments Accounts

PAROCHIAL CHURCH COUNCIL OF HIGHAM WITH MERSTON

RECEIPTS & PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2022

| | Notes | Unrestricted Funds £ | Designated Funds £ | Restricted Funds £ | TOTAL FUNDS 2022 £ | Unrestricted Funds £ | Designated Funds £ | Restricted Funds £ | TOTAL FUNDS 2021 £ |
|--|-------|----------------------------|--------------------------|--------------------------|-----------------------------|----------------------------|--------------------------|--------------------------|-----------------------------|
| Receipts | | | | | | | | | |
| Voluntary income | 2a | 59,542 | | 15,579 | 75,121 | 60,990 | 580 | 6,401 | 67,971 |
| Activities for generating funds | 2b | 5,642 | | 706 | 6,348 | 5,411 | | 327 | 5,738 |
| Investment income | 2c | 1 | 176 | | 177 | 91 | 5 | | 96 |
| Church activities | 2d | 6,503 | | 3,153 | 9,656 | 4,894 | | 2,955 | 7,849 |
| Other incoming resources | 2e | 3,329 | | 263 | 3,592 | 4,338 | | | 4,338 |
| | | 75,017 | 176 | 19,701 | 94,894 | 75,724 | 585 | 9,683 | 85,992 |
| Payments | | | | | | | | | |
| Costs of generating voluntary income | 3a | 56 | | | 56 | 65 | | | 65 |
| Fund-raising trading costs | 3b | 668 | | 260 | 928 | 1,065 | | | 1,065 |
| Church activities | 3c | 74,866 | 1,392 | 14,152 | 90,410 | 80,288 | | 7,973 | 88,261 |
| Total resources expended | | 75,590 | 1,392 | 14,412 | 91,394 | 81,418 | | 7,973 | 89,391 |
| Excess of Receipts over Payments | | | | | | | | | |
| Transfers between funds - transfers in | | (573) | (1,216) | 5,289 | 3,500 | (5,694) | 585 | 1,710 | (3,399) |
| Transfers between funds - transfers out | | 2500 | 1700 | | 4,200 | 3,374 | 1,829 | | 5,203 |
| | | -2500 | -1700 | | (4,200) | (3,374) | (1,829) | | (5,203) |
| | | (573) | (1,216) | 5,289 | 3,500 | (5,694) | 585 | 1,710 | (3,399) |
| Bank current and deposit accounts 1 January 2022/21 | | 58,310 | 8,531 | 2,034 | 68,874 | 64,004 | 7,946 | 324 | 72,273 |
| Bank current and deposit accounts at 31 December 2022/21 | 4 | 57,737 | 7,315 | 7,323 | 72,374 | 58,310 | 8,531 | 2,034 | 68,874 |

PAROCHIAL CHURCH COUNCIL OF HIGHAM WITH MERSTON

STATEMENT OF ASSETS AND LIABILITIES

| Notes | General Fund £ | Designated Fund £ | Restricted Funds £ | Endowment Fund £ | Total £ | 2022 £ | General Fund £ | Designated Fund £ | Restricted Funds £ | Endowment Fund £ | 2021 Total £ |
|------------------------|----------------|-------------------|--------------------|------------------|---------|--------|----------------|-------------------|--------------------|------------------|--------------|
| Cash and bank deposits | 10906 | 295 | 3950 | | 15151 | 15151 | 8568 | 754 | 2703 | | 12,025 |
| Current accounts | 12210 | 33630 | 5943 | | 51783 | 51783 | 12208 | 34984 | 5943 | | 53,135 |
| Deposit accounts | | 5440 | | | 5440 | 5440 | | 3715 | | | 3,715 |
| Church repair fund | 23,116 | 39,365 | 9,893 | | 72,374 | 72,374 | 20,776 | 39,453 | 8,646 | | 68,875 |
| 4 | | | | | | | | | | | |

Other monetary assets

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| - | - | - | - | - | - | - | - | - | - | - | - |
|---|---|---|---|---|---|---|---|---|---|---|---|

Investment assets

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| - | - | - | - | - | - | - | - | - | - | - | - |
|---|---|---|---|---|---|---|---|---|---|---|---|

Assets retained for Church Use
No 17 Hermitage Road

| | | | | | | | | | | | |
|---------|---------|--|--|--|---------|---------|---|---------|--|--|---------|
| 350,000 | | | | | 350,000 | 350,000 | | | | | 350,000 |
| - | 350,000 | | | | 350,000 | 350,000 | - | 350,000 | | | 350,000 |

Liabilities

Charity Payments

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| - | - | - | - | - | - | - | - | - | - | - | - |
|---|---|---|---|---|---|---|---|---|---|---|---|

Description of any Assets
Semi detached 3 bedroomed house for use of retired clergy, estimated market value

21/3/2023

Approved by the Parochial Church Council and signed on its behalf

Treasurer

A. Tamas-Winans 21/3/2023

The accompanying notes form a part of these financial statements.

PAROCHIAL CHURCH COUNCIL OF HIGHAM WITH MERSTON

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting Policies

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 using the Receipts & Payments basis. Receipts and payments include income as received and expenditure when irrevocably paid.

The accounts include monetary transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups which owe their main affiliation to another body, nor those that are informal gatherings of church members.

Funds

Unrestricted funds are general funds which can be used for PCC ordinary purposes. These include designated funds which can be redesignated.

Restricted funds represent (a) donations or grants received for a specific object or invited by the PCC for a specific object, and (b) income from trusts and endowments which may be expended only on those restricted objects provided in the terms of the trust of bequest. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year must be carried forward as a balance on that fund.

Endowment funds are funds, the capital of which must be maintained; only income arising from investment of the endowment may be used either as restricted or unrestricted funds depending upon the purpose for which the endowment was established.

The following assets are recognised but not necessarily valued in the Statement of Assets and Liabilities: Movable church furnishings held by the Churchwardens on special trust for the PCC and which require a faculty for disposal; Land and buildings held on behalf of the PCC.

The following assets are recognised and a monetary value given as part of the description in the Statement of Assets and Liabilities: Bank and deposit accounts; Amounts owing from HMRC where a formal claim has been made; Investment assets.

Liabilities are recognised and a monetary value given in the Statement of Assets and Liabilities where the supply had been received by 31 December.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

2

| | Unrestricted Funds £ | Designated Funds £ | Restricted Funds £ | TOTAL FUNDS 2022 £ | Unrestricted Funds £ | Designated Funds £ | Restricted Funds £ | TOTAL FUNDS 2021 £ |
|--|----------------------------|--------------------------|--------------------------|-----------------------------|----------------------------|--------------------------|--------------------------|-----------------------------|
| a Voluntary income | | | | | | | | |
| Planned giving by standing order | 34706 | | | 34,706 | 37231 | | | 37,231 |
| Planned giving envelopes | 7352 | | | 7,352 | 9030 | | | 9,030 |
| Income tax recoverable | 11604 | | | 11,604 | 11209 | | | 11,209 |
| Collections | 1400 | | | 1,400 | 1498 | | | 1,498 |
| Charity Collections | | | 1975 | 1,975 | 937 | | | 937 |
| Donations and appeals | 3968 | | 12469 | 16,437 | 1085 | 580 | 4446 | 6,111 |
| Legacies/Grants | 512 | | 1135 | 1,647 | | | 1955 | 1,955 |
| | 59542 | | 15579 | 75,121 | 60990 | 580 | 6401 | 67,971 |
| b Activities for generating funds | | | | | | | | |
| General fundraising | 2414 | | 296 | 2,710 | 2094 | | | 2,094 |
| Parish Magazine/VotiveCandles/Flowers | 3228 | | 410 | 3,638 | 3317 | | 327 | 3,644 |
| | 5642 | | 706 | 6,348 | 5411 | | 327 | 5,738 |
| c Investment income | | | | | | | | |
| Dividends and interest | 1 | 176 | | 177 | 91 | 5 | | 96 |
| | 1 | 176 | | 177 | 91 | 5 | | 96 |
| d Income from Church Activities | | | | | | | | |
| Church Hall rental | 1601 | | | 1,601 | 574 | | | 574 |
| Fees from weddings, funerals, etc | 4312 | | 323 | 4,635 | 4089 | | | 4,089 |
| DBF element of fees | | | 2219 | 2,219 | | | 2955 | 2,955 |
| Refreshments | 590 | | | 590 | 231 | | | 231 |
| Social Committee | | | 611 | 611 | | | | |
| | 6503 | | 3153 | 9656 | 4894 | | 2955 | 7,849 |
| e Other incoming resources | | | | | | | | |
| Sundry | 700 | | 263 | 963 | 1458 | | | 1,458 |
| Other income | 2629 | | | 2,629 | 2880 | | | 2,880 |
| | 3329 | | 263 | 3,592 | 4338 | | | 4,338 |
| Total receipts | 75017 | 176 | 19701 | 94894 | 75724 | 585 | 9683 | 85,992 |

PAROCHIAL CHURCH COUNCIL OF HIGHAM WITH MERSTON

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

3 Payments

| | Unrestricted Funds £ | Designated Funds £ | Restricted Funds £ | TOTAL FUNDS 2022 £ | Unrestricted Funds £ | Designated Funds £ | Restricted Funds £ | TOTAL FUNDS 2021 £ |
|--|----------------------------|--------------------------|--------------------------|-----------------------------|----------------------------|--------------------------|--------------------------|-----------------------------|
| a <i>Costs of generating voluntary income</i> | | | | | | | | |
| Stewardship costs | 56 | | | 56 | 65 | | | 65 |
| | 56 | | | 56 | 65 | | | 65 |
| b <i>Fund raising costs</i> | 668 | | 260 | 928 | 1,065 | | | 1,065 |
| | 668 | | 260 | 928 | 1,065 | | | 1,065 |
| c <i>Church Activities</i> | | | | | | | | |
| Missionary and charitable giving (Note 6): | | | | | | | | |
| Ministry Costs | 1386 | | 2473 | 3,859 | 1,250 | | 941 | 2,191 |
| Diocesan Offer | 48552 | | | 48,552 | 52,966 | | | 52,966 |
| Expenses | 322 | | 566 | 888 | 1,834 | | | 1,834 |
| Vicarage costs | 3349 | | | 3,349 | 3,903 | | | 3,903 |
| Other Benefice account costs | 498 | | 4657 | 5,155 | 1,986 | | 3,724 | 5,710 |
| Other Ministry costs | | | | | | | | |
| Church running expenses | | | | | | | | |
| Utilities | 5818 | | | 5,818 | 4,575 | | | 4,575 |
| Refreshments | 356 | | | 356 | 87 | | | 87 |
| Insurance | 3663 | | | 3,663 | 3,524 | | | 3,524 |
| Church maintenance | 1564 | | 4105 | 5,669 | 1,253 | | 180 | 1,433 |
| Major Structural work | | | | | | | | |
| Upkeep of services | 1408 | | 1926 | 3,334 | 489 | | 1,613 | 2,102 |
| Organ Tuning and Playing | 3687 | | | 3,687 | 1,690 | | | 1,690 |
| No. 17 Hermitage Road | | | | | | | | |
| Maintenance | 1499 | | | 1,499 | 732 | | | 732 |
| Insurance | 173 | | | 173 | | | | |
| Administration | 1162 | | | 1,162 | 1,722 | | | 1,722 |
| Training/Childrens Church | 128 | | | 128 | 29 | | | 29 |
| Other costs | 1301 | 1392 | 425 | 3,118 | 4,248 | | 1,515 | 5,763 |
| | 74,866 | 1,392 | 14,152 | 90,410 | 80,288 | | 7,973 | 88,261 |
| | 74,866 | 1,392 | 14,152 | 90,410 | 80,288 | | 7,973 | 88,261 |
| Total payments | 75,590 | 1,392 | 14,412 | 91,394 | 81,418 | | 7,973 | 89,391 |
| | 75,590 | 1,392 | 14,412 | 91,394 | 81,418 | | 7,973 | 89,391 |

PAROCHIAL CHURCH COUNCIL OF HIGHAM WITH MERSTON

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

4 Statement of Fund Movements

| | Bal b/fwd 1 Jan 2022 | Income | Expenditure | Transfers, Investment gains | Transfers between funds | Bal c/fwd 31 Dec 2022 |
|--|-------------------------|--------|-------------|-----------------------------------|-------------------------------|--------------------------|
| | £ | £ | £ | £ | £ | £ |
| Unrestricted Fund | | | | | | |
| General fund | 58,310 | 75,017 | (75,590) | | 0 | 57,737 |
| | 58,310 | 75,017 | (75,590) | | 0 | 57,737 |
| Designated Fund | | | | | | |
| | 8,531 | 176 | (1,392) | | 0 | 7,315 |
| | 8,531 | 176 | (1,392) | 0 | 0 | 7,315 |
| Restricted Fund | | | | | | |
| | 2,034 | 19,701 | (14,412) | | 0 | 7,323 |
| | 2,034 | 19,701 | (14,412) | | 0 | 7,323 |
| Total bank and current accounts | 68,874 | 94,894 | (91,394) | 0 | 0 | 72,374 |
| Total funds | 68,874 | 94,894 | (91,394) | | 0 | 72,374 |

The General Fund is available to the PCC for day to day income and expenses. Its assets are held in a Santander and Barclays Current Account.

The Church Repair Fund has been designated by the PCC for the repair of that building. The monies are held in a deposit account with Rochester Diocese Board of Finance.

The Restoration Fund is held for the purpose of any restoration work required to the church building or grounds and is financed by donations, fund raising events and interest on funds already held

The Bell Tower Fund which forms part of the Restoration Fund is held for the purpose of making repairs to the tower, bells and church clock. This fund is financed from donations and charges made at weddings.

PAROCHIAL CHURCH COUNCIL OF HIGHAM WITH MERSTON

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

5 Staff costs

| | 2022 £ | 2021 £ |
|----------------------|-----------|-----------|
| a Wages and salaries | 0 | 0 |

b Payments to PCC members

No other payments, apart from reimbursement of expenses, were made to PCC members.

6 Missionary and charitable giving

| | 2022 | | 2021 | |
|--|-------------------|-----------------------------|-------------------|-----------------------------|
| | £ Undesignated | £ Special Collections | £ Undesignated | £ Special Collections |
| Bishop of Richborough Discretionary Fund | 136 | | 100 | |
| Christian Aid | | 630 | | 391 |
| National Churches Trust | | | 50 | |
| DEC Ukraine Appeal | | 950 | | |
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| College of St Barnabas | | | 300 | |
| Child Aid to Eastern Europe | 350 | | | |
| Welcome Churches | | | | 550 |
| Charity appeals expenses | | 80 | 300 | |
| | 1,386 | 2,473 | 1,550 | 941 |

7 Reserves policy

It is PCC policy to maintain a balance on liquid unrestricted funds which equates to approximately 2 months' unrestricted payments, to cover administration, maintenance and support costs and to respond to emergency situations. Reserves were maintained at this level during the year.

Independent examiner's report on the accounts

**Report to the trustees/
members of**

Higham with Merston Church PCC

**On accounts for the year
ended**

31st December 2022

**Charity no
(if any)**

1169926

Set out on pages

One to Eight

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2022.

**Responsibilities and
basis of report**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act"). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

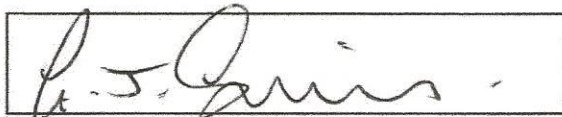
**Independent
examiner's statement**

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records.

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.

Signed:



Date:

11/3/23

Name:

Geoffrey John Cousins

**Relevant professional
qualification(s) or body
(if any):**

N/A

Address:

4 Chalk Road, Higham.

Rochester, ME3 7JX