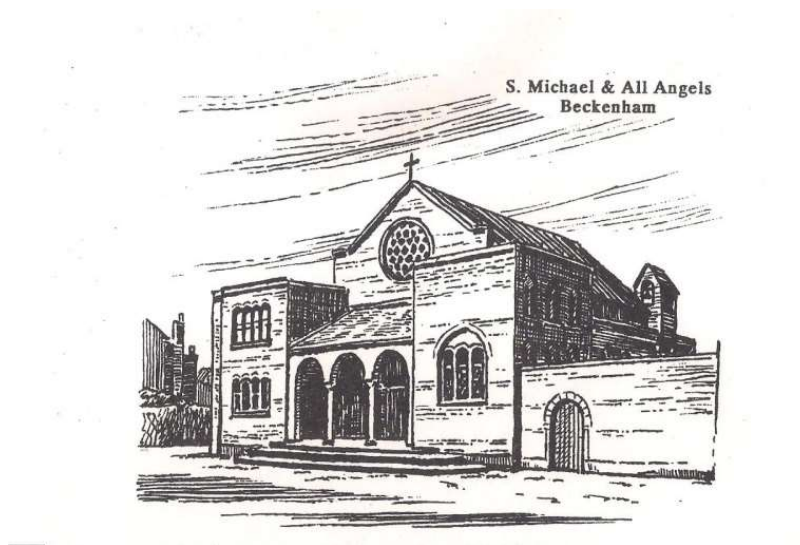


ST MICHAEL WITH ST AUGUSTINE BECKENHAM

**within the United Benefice of St James with
St Michael and St Augustine Beckenham**



Trustees' Report and Financial Statements

for the year ended 31st December 2021

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PARISH OF ST MICHAEL WITH ST AUGUSTINE BECKENHAM

ADMINISTRATIVE INFORMATION

Registered Charity Number: 1179081

Address and Contact Details:

St Michael's Church
Ravenscroft Road
Beckenham
Kent BR3 4TN

Tel: 0208 659 9521

Email: office.stmichaelbeckenham@gmail.com

Vicar:

Fr Leon Carberry
The Vicarage, 120 Birkbeck Road, Beckenham, Kent BR3 4SS

Bank:

HSBC Bank plc

Independent Examiner:

Mr Tim Birse
8 Keswick Road, Orpington, Kent BR6 0EU

REPORT OF THE TRUSTEES

Aims and Purposes

The Parochial Church Council (PCC) of St Michael with St Augustine Beckenham has the responsibility of co-operating with the Vicar – Fr Leon Carberry, in promoting within the ecclesiastical parish, the whole mission of the Church – pastoral, evangelistic, social and ecumenical. The Parish is affiliated to The Society under the Patronage of St Wilfrid and St Hilda.

Structure, Governance and Management

The Parochial Church Council of the Ecclesiastical Parish of St Michael with St Augustine, Beckenham is a Registered Charity, number 1179081. All members of the PCC are Charity Trustees. The PCC is a corporate body established by the Church of England and operates under the Parochial Church Council Powers Measure. The method of appointment of PCC members is set out in the Church Representation Rules.

PCC members who served during 2021 and up to the adoption of this report:

Ex Officio members:

Vicar of the United Benefice: Fr Leon Carberry

Churchwardens: Tom Clark, (resigned July 2021), Matthieu Phillipault

Lay Deanery Synod Representative: vacant

Elected members of the PCC: Carol Edwards, Roger Edwards, Raymond Beadle (resigned October 2021) , Hayley Philippault.

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish including deciding on how the funds of the PCC are to be spent.

The PCC has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have due regard to House of Bishops' guidance on safeguarding children and vulnerable adults). The Child Protection Policy was adopted by the PCC in accordance with the procedures as set by the Church of England and the Diocese of Rochester.

The PCC met in person when possible during 2021.

Electoral Roll

In 2021 the Electoral Roll was amended as required by the Church of England. There are 25 names on the new Electoral Roll, of these 7 are recorded as living outside the parish boundary.

United Benefice

The Parish of St Michael and St Augustine is part of the United Benefice of St James with St Michael and St Augustine, Beckenham. The patrons of the united benefice are the Bishop of Rochester and the Society for the Maintenance of the Faith. Mass is offered midweek and Sundays in the Benefice.

Objectives and Activities

The PCC is committed to promoting public worship for all, and in particular to all residents of the ecclesiastical parish and to enabling all who wish to worship at St Michael's and become part of the life of the church to do so. To this end, all services are public, and we also seek to be open to all comers in relation to our community and social events.

When planning activities and responding to requests for use of the premises, the PCC takes account of the Charity Commission's guidance on public benefit in relation to charities for the advancement of religion, and we make provision for the availability of pastoral care to all residents of the parish,

and any others who come in need of it, as well as our social, missionary, and outreach work. Responding to pastoral needs of both regular congregation and parishioners is regarded as an important part of the work of the PCC and priest.

Achievements and Performance

The sacraments of Matrimony, Baptism and Confirmation, and the Funeral Rites are available to all who are resident in the parish or on the church electoral roll, subject to the provision of the Canon Law of the Church of England.

During 2021, Fr Leon Carberry conducted 3 baptisms, 1 marriage and 1 funeral in church and 3 in the Crematorium by virtue of association with St Michael's. We also hosted a Senegalese Evangelical funeral. The average Sunday attendance during 2021 was 13 adults and 2 children. .

Easter Triduum liturgies were celebrated across the two churches of the Benefice. At St Michael's the attendance figures across Easter day and Easter Eve were 34.

In July, at the request of the Diocese, Fr Leon moved out of St James's Vicarage and into St Michael's vicarage. St James's vicarage is due to be sold and the St Michael's vicarage will be the Benefice house for the foreseeable future.

We were able to resume social events in September. We held a St Michael's day sung Mass and lunch afterwards, and a presentation was made to Fr Graham Lunn as a belated farewell gesture.

In December, with Covid cases rising, all planned local School carol concerts and services were unfortunately cancelled by the schools. The attendance at St Michael's Christmas services was 33.

The Administrator continues to work across the Benefice to provide support to the Vicar and Churchwardens with administration, bookings and finance. From the end of the financial year, the funding for this post is now shared equally between the two churches.

In 2021 we continued to have many groups hiring the church space for activities and providing a regular income for us, including studio/recording space, Mother & Toddler group (Golden Spirals), Pilates for older adults, Virtue Taekwon-do classes for all ages, Mother & Baby Yoga, Adult Yoga, Baby Ballet, Orchestra rehearsals, and organ practice. In the spirit of our charitable status and remit, Community based organisations are given concessionary rates for hire of the church space.

The financial situation of the Parish remains secure. The property at 121 Ravenscroft Road generates a regular income, as does the CCLA investment account. Regular, medium-term hiring of the church facilities provided a steady income.

Risk Management Policy

Risks to which the PCC is exposed have been reviewed and systems/procedures designed to manage those risks have been established.

Two signatures are required on every cheque. The PCC appoints at least four members as signatories. Cheque signatories are reviewed at least annually – more often as required. The PCC makes the majority of payments by bank transfer as opposed to by cheque. The HSBC bank transfer system requires each payment to have a secondary authoriser in addition to being input by the Parish Administrator. All the cheque signatories can act as secondary authorisers.

Wherever possible, two people count the collection and the money is banked at the earliest opportunity, usually by the Treasurer. Money is kept in the safe if it is required to stay on the church premises prior to banking.

There is a policy of expenditure authorisation and control, and the current financial situation is reported to the PCC from time to time.

The annual accounts are scrutinised by an independent examiner or auditor as required.

Reserves Policy:

It is the policy of the PCC to ensure that the church retains sufficient reserves to meet future capital requirements to maintain the fabric of the church building and to adequately fund the activities and work of the church. Within this framework it is the policy to maintain unrestricted funds which equate to approximately six months' ordinary unrestricted expenditure.

Approved by the Parochial Church Council on 10th April 2022

L G Carberry

Chairman

STATEMENT OF PCC MEMBERS' RESPONSIBILITIES

Charity law requires the PCC members, as trustees, to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period. In preparing those financial statements, the PCC members are required to:

- select suitable accounting policies and then apply them consistently;
- 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 PCC members 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. 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.

HONORARY INDEPENDENT EXAMINER'S REPORT TO THE PAROCHIAL CHURCH COUNCIL OF St MICHAEL WITH ST AUGUSTINE BECKENHAM

I report on the financial statements of the Parochial Church Council (the PCC) for the year ended 31 December 2021, which are set out on pages 6 to 9.

Respective responsibilities of the PCC and the Examiner

As members of the PCC and Charity Trustees you are responsible for the preparation of the financial statements. You consider that the audit requirement of section 144 (2) of the Charities Act 2011 (the Act) does not apply and that an independent examination is needed.

It is my responsibility to:

- examine the financial statements (under section 145 of the Act);
- follow the procedures laid down in the general Directions given by the Charity Commissioners under section 145 (5) (b) of the Act; and
- state whether particular matters have come to my attention.

Basis of this Report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the PCC, and a comparison of the accounts presented with those records. It also includes considering any unusual items or disclosures in the financial statements 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 financial statements present a true and fair view, and this report is limited to the matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matters have come to my attention:

- 1) which give me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the Act; and
 - to prepare financial statements, which accord with the accounting records and comply with the requirements of the Act and the Regulationshave 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.

T J Birse MA FIA
8 Keswick Road
Orpington
Kent
BR6 0EU

11th April 2022

PAROCHIAL CHURCH COUNCIL OF ST MICHAEL WITH ST AUGUSTINE BECKENHAM

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

NOTE	UNRESTRICTED	RESTRICTED	TOTAL 2021	TOTAL 2020
	£	£	£	£
<u>RECEIPTS</u>				
Voluntary receipts				
4a Voluntary income	7,903	0	7,903	4,633
4b Activities for generating funds	15,797	0	15,797	10,115
4c Investment Income	43,037	0	43,037	42,059
4d Other incoming resources	0	7,942	7,942	118,492
	66,737	7,942	74,679	175,299
Proceeds of investment sales	0	0	0	0
Total receipts	66,737	7,942	74,679	175,299
<u>PAYMENTS</u>				
Church activities				
5a Costs of generating funds	0	0	0	314
5b Other church activities	53,445	7,942	61,387	176,625
5c Investment property expenses	933	0	933	932
Total payments	54,378	7,942	62,320	177,871
<u>EXCESS OF RECEIPTS OVER PAYMENTS</u>	12,359	0	12,359	-2,572
Transfers between Funds	231	-231	0	0
<u>NET MOVEMENT IN CASH BALANCES</u>	12,590	-231	12,359	-2,572
Balances at 1 January	5,639	629	6,268	8,840
<u>CASH BALANCES AT 31 DECEMBER</u>	18,229	398	18,627	6,268

The notes on pages 8 and 9 form an integral part of these accounts.

PAROCHIAL CHURCH COUNCIL OF ST MICHAEL WITH ST AUGUSTINE BECKENHAM

STATEMENT OF ASSETS AND LIABILITIES AT 31st DECEMBER 2020

NOTE	UNRESTRICTED	RESTRICTED	TOTAL 2021	TOTAL 2020
	£	£	£	£
CASH FUNDS				
Bank current account	14,336	398	14,734	2,381
Bank deposit account	533	0	533	533
Deposits at Rochester DBF	3,360	0	3,360	3,337
CBF Deposit Fund	0	0	0	17
Total	18,229	398	18,627	6,268
1 INVESTED ASSETS				
121 Ravenscroft Road, Beckenham	678,663	0	678,663	678,663
CBF Investment Fund - Income shares	1,041,513	86,665	1,128,178	986,986
	1,720,176	86,665	1,806,841	1,665,649
LIABILITIES	0	0	0	0
NET ASSETS	1,738,405	87,063	1,825,468	1,671,917
REPRESENTED BY:				
General Fund	1,056,382	0	1,056,382	913,700
Capital - Real property	678,663	0	678,663	678,663
Church repair fund	3,360	0	3,360	3,106
Allen Road account	0	0	0	231
Church Hall maintenance	0	86,665	86,665	75,819
Choir fund	0	398	398	398
TOTAL	1,738,405	87,063	1,825,468	1,671,917

The notes on pages 8 and 9 form an integral part of these accounts.

Approved by the Parochial Church Council on 10 April 2022 and signed on its behalf by

_____ Chairman

_____ Member

PAROCHIAL CHURCH COUNCIL OF ST MICHAEL WITH ST AUGUSTINE BECKENHAM
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1. ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006, using the receipts and payments basis, which the PCC believes is appropriate for these financial statements.

During the year funds held by the Rochester Diocesan Society and Board of Finance (DBF) were used to pay part of the parish's Offer to the Diocese. These funds passed through the PCC's bank account and are shown in these financial statements as restricted funds. The PCC believes this approach is necessary to give a full view of the activities of the parish, despite the fact that the PCC was effectively only acting as agent for these transactions. The total amount held by Rochester DBF for the parish's unrestricted use, and not included in these accounts was £27,540 at the balance sheet date.

The PCC owns 121 Ravenscroft Road, Beckenham, a property adjacent to the church. This property is included in the financial statements at the cost of purchase in 2018. The PCC believes this is a fair reflection of the current open market sale value of the property, subject to the existing tenancy.

Consecrated and beneficed property is excluded from the accounts by section 96 (2) (a) of the Charities Act 1993. No value is placed on movable church furnishings which require a faculty for disposal since the PCC considers this to be inalienable property.

Other investment assets comprise holdings in the CBF Church of England Investment Fund – Income Shares. These are included in the financial statements at mid-market value at the balance sheet date.

2. RESTRICTED FUNDS

Allen Road - Rochester DBF Account

This fund was closed during the year and the balance of £231 was transferred to unrestricted funds.

Church Hall – CBF Investment Fund Income Shares

The capital was donated to allow the maintenance of the church hall. Only 50% of the funds are permitted to be drawn down to make repairs but must subsequently be repaid to the fund. The income may be used for other unrestricted purposes. As the Church Hall has been sold, discussions will be opened with the Diocese of Rochester regarding the future of this fund

Choir Fund

A donation of £500 was received for use by the choir. To date £102 has been used and the remaining balance is held for use of the choir in the future. The cash is held in the bank current account.

3. AUDIT

Under the provisions of the Charities Act an audit of the accounts is not required. An Independent Examination of the accounts has been carried out, and it is expected that the Independent Examiner will request a charitable donation to be made in lieu of a fee.

PAROCHIAL CHURCH COUNCIL OF ST MICHAEL WITH ST AUGUSTINE BECKENHAM
NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

	UNRESTRICTED	RESTRICTED	TOTAL	TOTAL
	£	£	2021	2020
	£	£	£	£
4 RECEIPTS				
4a Voluntary Income				
Tax efficient planned giving	2,655	0	2,655	3,261
Income Tax recovered	4,042	0	4,042	0
Other planned giving	217	0	217	172
Collections	544	0	544	614
Donations and appeals	445	0	445	586
Legacy	0	0	0	0
Total	7,903	0	7,903	4,633
4b Activities for generating funds				
Church Lettings	14,445	0	14,445	9,130
Fund Raising Events	263	0	263	285
Fees	1,089	0	1,089	700
Total	15,797	0	15,797	10,115
4c Investment income				
Dividends and interest	28,631	0	28,631	27,649
current a/c	6	0	6	10
savings a/c				
Rental income	14,400	0	14,400	14,400
Total	43,037	0	43,037	42,059
4d Other incoming resources				
Transfer from Rochester diocese	0	7,942	7,942	118,492
Total	0	7,942	7,942	118,492
TOTAL RECEIPTS	66,737	7,942	74,679	175,299
5 PAYMENTS				
5a Fund raising trading costs	0	0	0	314
5b Church Activities				
Charitable giving	840	0	840	1,248
Diocesan contribution	23,826	7,942	31,768	46,761
Clergy including vicarage	1,454	0	1,454	1,204
Clergy property expenses	3,354	0	3,354	2,086
Church utilities	4,471	0	4,471	3,715
Church maintenance	6,889	0	6,889	2,798
Church insurance	2,461	0	2,461	2,571
Upkeep of services	1,335	0	1,335	616
Organist and choir	1,218	0	1,218	690
Parish administrator	4,962	0	4,962	4,507
Office administration	1,163	0	1,163	2,056
Printing and stationery	1,242	0	1,242	598
Church major repairs	0	0	0	107,551
Sundry expenditure	230	0	230	224
Total	53,445	7,942	61,387	176,625
5c Investment Property expenses	933	0	933	932
TOTAL PAYMENTS	54,378	7,942	62,320	177,871