

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF SWANLEY ST PAUL AND HEXTABLE ST PETER

England & Wales · Charity number 1130513

Details

Other names	SWANLEY ST PAUL & HEXTABLE ST PETER PCC
Status	Registered
Legal form	Previously excepted
Registered	2009-07-10
Register	View on the Charity Commission register

Contact

Address	St. Peters Church College Road Hextable Swanley BR8 7RH
Phone	01322662320
Email	office@stph.org.uk
Website	www.stph.org.uk

Activities

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

Activities: Public worship. Space for personal prayer. Pastoral work with sick, bereaved. Teaching Christianity in sermons, courses, small groups. Youth work. Promoting Christianity by staging events, meetings, distributing literature. Promoting the Church's mission with senior citizens, parents and toddlers, special need groups. Supporting charities in UK and overseas.

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** The Prevention Or Relief Of Poverty, Religious Activities, Economic/community Development/employment, Recreation
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£262,041	£228,118	-	-
2023-12-31	£301,142	£398,413	-	-
2022-12-31	£277,293	£459,413	-	-
2021-12-31	£576,700	£520,537	£232,159	3
2020-12-31	£201,462	£196,400	-	-

Trustees

Name	Role	Appointed
Johnny Douglas	Chair	2018-01-29
April Man Shan Liu		2024-04-28
Chris Redmond		2014-04-13
DAVID FREDERICK PEARSON		2014-05-20
Deborah Sams		2022-05-22
Elohor Emmanuel Itoje		2022-05-22
Eva Tinka		2024-04-28
JOHN WIGGINTON		2011-09-02
James French		2021-05-23
John David Hussey		2022-05-22
Sally Rosina Minett		2021-05-23
Stephen Webster		2023-04-02
Stuart Julian Matthews		2023-04-02

Accounts

**The Parish of Swanley St.Paul
& Hextable St.Peter**

Registered Charity Number 1130513

**Annual Report
and
Financial Statements
of the
Parochial Church Council
for the year ended 31 December 2024**

Bank:

Barclays Bank Plc
30 Swanley Centre
Swanley
Kent
BR8 7TJ

Independent Examiners:

Sargeant Partnership Ltd
Chartered Accountants
5 White Oak Square
London Road
Swanley
Kent BR8 7AG

St Paul's Swanley Village and St Peter's Hextable – Annual Report for 2024

The Parochial Church Council of the Ecclesiastical Parish of Swanley St Paul and Hextable St Peter (PCC) present their report, with the financial statements of the charity, for the year ended 31 December 2024. The PCC have adopted the provisions of *Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)*.

Administrative Information

St Paul's Church is situated in Swanley Village and St Peter's Church is in the neighbouring village of Hextable. Both villages are adjacent to the town of Swanley, which is just inside the M25 in Kent. Although there are two buildings, it is one parish and has one PCC. The Churches are in the Diocese of Rochester, within the Church of England. The correspondence address is St Peter's Church Office, College Road, Hextable, Kent BR8 7RH.

The PCC has been registered as a charity (number 1130513) with the Charity Commission from July 2009.

Responsibilities and Purpose of the PCC

The PCC's responsibilities primarily involve collaborating with the Vicar to advance the church's mission, including pastoral care, evangelism, social outreach, and ecumenical efforts. Key duties include:

- Managing the Parish's finances.
- Maintaining and safeguarding church buildings and their contents.
- Making significant decisions regarding church activities and governance.
- Ensuring adherence to legal and safeguarding obligations.

As the chief decision-making body of the Parish, the PCC also acts as a Board of Trustees, overseeing the church's resources and providing strategic direction.

The PCC submits an annual report detailing its activities to the APCM and to the Charity Commission.

Structure, Governance and management

PCC Membership

The PCC comprises members who hold their positions by virtue of their office (ex officio), elected members from the Annual Parish Church Meeting, and co-opted members. The serving members for 2024 were:

Ex officio Members:

- Revd Dr Johnny Douglas – Vicar (PCC Chair)
- Sue Haward and John Wigginton – Churchwardens
- David Pearson and Stuart Matthews – Deanery Representatives

Elected Members:

- Rob Boswell (served until February 2024)

- Angela Chapman
- James French (joined from April 2024)
- John Hussey
- Emmanuel Itoje
- Sally Minett (joined from April 2024)
- Stephen Webster
- Eva Tinka (joined from April 2024)
- April Lee (joined from April 2024)

Co-opted Members (with voting rights):

- Chris Redmond – Treasurer
- Debbie Sams – Parish Safeguarding Officer

In accordance with a resolution passed at the October 2020 APCM, elected PCC members are subject to a limit of two three-year terms.

PCC Members as Charity Trustees

As charity trustees, all PCC members are required to sign a declaration affirming their willingness and eligibility to serve. This includes confirming that they:

- Are not legally disqualified from serving as trustees.
- Understand the charity's objectives.
- Have successfully completed any necessary checks, especially relevant given the Parish's work with children and vulnerable individuals.
- Will abide by the code of practice adopted by the PCC in 2019.
- Will complete any safeguarding or additional training required.

PCC Meetings

In 2024, the PCC convened in February, April, May, July, October, and November. An extraordinary meeting was held in December. Any urgent matters arising between scheduled meetings were resolved through correspondence and formally recorded in the minutes of subsequent meetings.

All meetings achieved a majority attendance, and minutes are available upon request from the PCC Secretary once approved at the following PCC meeting.

Preparation and Review

Prior to each meeting, briefing notes and an agenda are circulated to ensure all members are well-prepared. Minutes of meetings are taken, circulated to members and then a decision is taken at the following meeting regarding their accuracy and adoption.

The PCC and staff team routinely evaluate activities and services to identify key learnings and where required to integrate into future planning and delivery.

Commitment to Responsibilities

The PCC is deeply committed to fulfilling their spiritual and legal responsibilities with dedication and love. The PCC always seeks to work collaboratively to serve Christ, our church fellowship, and the broader community.

The Year 2024

Overview

Although 2024 brought numerous moments to celebrate, the year concluded on a sombre note. On 15 December, the Parish was informed that our Vicar was being suspended following complaints made to the Diocese which they were investigating.

It was a sad ending to the year particularly as the year had been characterized by steady growth in congregant numbers as we remained committed to faithfully serving the Christian community within the parish.

Our regular weekly services included:

- The 8:30 service at St Paul's.
- The 10:30 service at St Peter's.
- The "Overflow" service on the first Sunday of each month.
- A Wednesday morning communion service. Special services were also held during Easter and Christmas.

Children's and young people's ministries flourished, with regular teaching sessions on most Sundays at St Peter's, alongside a Summer Holiday Club, an after-school club, and other occasional events.

Our connection with the wider community strengthened through our community café, Next Door Hextable, and the pastoral work of our Vicar. Both the main Church building and the new community rooms at NDH remained in consistent use, frequently booked by various community and external groups.

For the first time in several years, a highly successful Summer Fun Day was organized for the local community.

There were eleven funerals, four weddings and 19 baptisms.

Financial Progress and Achievements

The annual accounts are available for inspection.

In 2023, significant progress was made in reducing the building fund loans for the annex/NDH, with the outstanding debt decreasing from £217,000 to £72,500. Plans for 2024 included repaying an additional £45,000 toward these loans while simultaneously covering regular expenses such as staffing, new initiatives, rising utility costs, and maintenance of the church's building fabric.

The PCC successfully fulfilled its plan, repaying £44,989 along with £703 in interest. This resulted in a loan reduction of £44,286, leaving an outstanding balance of £28,214 at year-end.

This achievement was made possible through the consistent and faithful giving of the church congregation.

During the year both churches in the Parish reached and served more people than ever in recent past. This has been achieved not just through our weekly services but significantly through special occasions such as Easter, Christmas, occasional services (Christenings, Weddings and funerals), children work both in the church and local schools, the pastoral work of our vicar and the ministry of the community café, 'Next Door Hextable'.

Working Groups, Committees, and Teams

The church and charity rules allow for the appointment of working groups—referred to as “teams”. These teams may co-opt members from beyond the PCC. All teams report to the PCC, which retains legal responsibility for decision-making and direction. Additionally, the Incumbent (Vicar) is required to be an ex-officio member.

The Teams in 2024

- **Vicar and Churchwardens**
- **Pastoral Care** (coordinated by Pauline Pearson)
- **Safeguarding** (coordinated by Debbie Sams)
- **Welcome Team** (coordinated by Helena Redmond)
- **Hospitality Team** (coordinated by Lyn Moseley)
- **Prayer Ministry Team** (coordinated by Steve Webster)
- **Life Groups** (coordinated by David and Jeanna Rebel)
- **Worship Team** (coordinated by Ashley Summerhayes)
- **Children and Youth Ministry** (coordinated by Bea Reid)
- **Fabric Advisory Committee** (chaired by John Wigginton from February 2024)

It is proposed that new teams be established to lead work in additional areas over time.

In addition to these appointed teams, which have in addition a visionary mandate, many other valuable non-decision-making working groups exist within the church. These groups undertake and coordinate a variety of essential activities, for which the PCC remains deeply grateful.

Staffing and Volunteers

From 1 April 2024, the PCC appointed Ashley Summerhayes on a staff contract as Worship Leader, and he also assumed some caretaking duties.

The PCC extends its heartfelt thanks to all the volunteers who have generously given their time to serve the church at St Paul's and St Peter's in various capacities, including roles within the café. We are truly blessed with an exceptional team of staff and volunteers who contribute in leadership, worship, outreach, administration, and in countless 'unseen' yet essential activities.

The church could not function without the collective efforts of the entire body working together, and for this, the PCC are profoundly grateful.

Seniors' Ministry

The PCC continues to view the absence of a dedicated leader for seniors' ministry as a concern. However, steps have been taken to address some of the needs of older members of the congregation, including the establishment of new daytime Life Groups. These groups have been designed to accommodate a variety of needs, including those specific to seniors.

Safeguarding

The PCC are responsible for ensuring compliance with national safeguarding requirements for charities and organisations working with children and adults at risk, as well as those outlined by the Church of England and the Diocese. The Parish has a Parish Safeguarding Officer (PSO), and safeguarding team. Together, they review, monitor, and develop policies and best practices for the PCC. Their efforts ensure, as far as possible, safer recruitment practices, effective safeguarding protocols, and appropriate responses when concerns are raised.

The PCC confirms that it complies with section 5 of the Safeguarding and Clergy Discipline Measure 2016. This duty involves adhering to the House of Bishops' guidance on safeguarding children and vulnerable adults. We are pleased to confirm our unwavering commitment to following both government and Church of England safeguarding practice requirements. While we recognize the importance of remaining vigilant, we believe our current procedures place us in a strong position.

Mission

The PCC remains committed to supporting mission efforts financially, over and above the parish share—a sum contributed to the Diocese. However, due to financial constraints during the year, it was not possible to provide additional funds for mission in 2024. The PCC is optimistic that available resources will allow for further contributions to mission in the coming year.

Financial Review & Going Concern

Receipts on unrestricted funds were £260,986, of which £163,846 was unrestricted voluntary donations, a further £18,799 from Gift Aid and £78,341 from other sources. Restricted donations of £988 were also received and are detailed in the Financial Statements.

It is PCC policy to try to maintain a balance on unrestricted funds which equates to at least three months unrestricted payments. This is equivalent to £30,000. It is held to smooth out fluctuations in cash flow and to meet emergencies. The cash balance of £1,579 held on unrestricted funds at the year-end was below this target and this is due to the repayment of building fund loans, however the PCC expect to rebuild cash reserves in 2025 and beyond.

Going Concern

These financial statements are prepared on the going concern basis which is dependent on the continued support of the PCC creditors. At 31 December 2024 the charity had a balance sheet deficit of £13,309, which included loans repayable of £28,214. The trustees have a reasonable expectation that the charity will continue in operational existence for the foreseeable future assuming the continued provision of current funding levels, bank facility and support of the creditors.

Conclusions relating to the going concern assumption - future performance of the charity

The charity has incurred a surplus in 2024, and the trustees continue to develop new strategies to improve the performance of the charity and are confident that the performance in 2025 will reduce the balance sheet deficit. The church continues to pay its staff and meet regular costs as well as pay the loan instalments, while not undertaking any more projects until the reserves build up again.

Conclusion

Having reviewed the management accounts, budgets and projections of the charity and having taken into account the current and forecast performance and availability of finance and support of creditors, the trustees believe they have reasonable grounds for stating that the charity has adequate resources to continue in operational existence for the foreseeable future and that it is appropriate to prepare the financial statements on the going concern basis.

Building maintenance at St Peter's and St Paul's

The general maintenance and fabric are considered as a standard item at each PCC meeting.

There were no major works or necessary major maintenance at either St Paul's or St Peter's during 2024, although routine maintenance was noted as required and acted upon when possible.

The recording of and arranging for necessary maintenance work is carried out through the Fabric Advisory Committee.

Next Door Hextable – Café

The Café operates as a Community Interest Company and under the direction of the PCC.

Staff and volunteers are the responsibility of the Company, though a resources-sharing agreement exists between the Company and the PCC to foster collaboration. Profits are covenanted to the PCC, but church funds are protected from any losses

The café continues to thrive and remains very popular. It operates from Monday to Saturday, with additional events held occasionally. Accounts for 2024 are available

The café's profitability has allowed it to pay a rent to the Church while also meeting its other commitments.

The NDH Directors, no doubt echoed by the PCC, wish to express immense gratitude to the staff and the many volunteers who have helped make the café such a success.

The Directors appointed by the PCC for 2024 were:

- **Martin Andrews** (Chair, resigned September 2024)
- **David Pearson** (Company Secretary)
- **Johnny Douglas**
- **Sue Haward**
- **Rachel Wallis**
- **John Wigginton** (appointed October 2024).

Missional and Community Use

In addition to serving as a community hub, the café plays a key role in church mission. Various church activities already take place within the café space, including:

- Early morning prayer sessions.
- Monday Bible study
- Youth meetings and Youth Alpha courses.

Additionally, numerous initiatives have been developed, such as occasional "Sunday Specials" and various "pop-up" events, which have been in operation since the café's opening. The PCC is committed to furthering any ideas that might increase its use for missional events and to develop further links with the community.

St Paul's CofE School

Two members of the St Peters congregation served as Governors throughout 2024, fostering strong connections with the school. Our Vicar maintained regular meetings with the Executive Head and other staff, ensuring consistent communication and collaboration. Our children worker actively participated in the weekly school assemblies held at the church and contributed to other school lessons, strengthening ties between the church and the school community.

In addition, regular coordination and planning meetings involving St Paul's Church, Swanley Village, the school, and the residents' association were held.

The PCC greatly values the close and cooperative relationship we share with St Paul's CofE School, as well as the distinct but equally meaningful connection with Hextable Primary School.

Deanery and Diocese

Two members of the PCC are on the Deanery Synod, ensuring the parish's active participation in local church affairs. Additionally, one member and our vicar serve as Deanery representatives on the Diocesan Synod, providing a vital link between the PCC and the wider structures of the church.

FUTURE AIMS

The PCC is committed to the development in the Parish and wider community of spiritual leadership and witness. The PCC want to continue to grow healthy leaders and flourishing teams, increasing the resources to extend the mission of the church to our communities. The PCC are encouraged by the developments in relation to our work with children, youth, and families, and the continuing use of the rooms in the annex and the popularity of the café. The PCC acknowledge that growth and development requires more than just sufficient finances but also the need for yet more volunteers to assist, as well as a seniors' lead and others to develop our ministry with older people. Consideration will need to be given to the possibility of appointing a caretaker to care for and partly supervise the "Church Estate" at Peter's and St. Paul's and Next Door Hextable.

The PCC look forward to welcoming people from across our community and to seeing the centre and the café become a parish meeting point, where we as church can more effectively reach and meet needs in our communities of Hextable and Swanley Village. We want the NDH centre and both churches to be places where people feel 'at home', are valued, accepted and thrive together.

Prepared for the PCC by John Wigginton, PCC Secretary



Signed on behalf of the PCC by John Wigginton, Church Warden in the absence of the Rev. Dr. Johnny Douglas.

Date: 29/10/2025

The Parish of Swanley St Paul
Notes to the Financial Statements for the year ended 31 December 2024

1. ACCOUNTING POLICIES

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value.

Going Concern

These financial statements are prepared on the going concern basis which is dependent on the continued support of the PCC creditors.

At 31 December 2024 the charity had a balance sheet deficit of £13,309, which included loans repayable of £28,214.

The trustees have a reasonable expectation that the charity will continue in operational existence for the foreseeable future assuming the continued provision of current funding levels, bank facility and support of the creditors.

Conclusions relating to the going concern assumption - future performance of the charity

The charity has incurred a deficit in 2024, due to the repayment of loans required for the completion of building works.

The trustees continue to develop new strategies to improve the performance of the charity and are confident that the performance in 2025 will reduce the balance sheet deficit. The church continues to pay its staff and meet regular costs as well as pay the loan instalments, while not undertaking any more projects until the reserves build up again.

Conclusion

Having reviewed the management accounts, budgets and projections of the charity and having taken into account the current and forecast performance and availability of finance and support of creditors, the trustees believe they have reasonable grounds for stating that the charity has adequate resources to continue in operational existence for the foreseeable future and that it is appropriate to prepare the financial statements on the going concern basis.

Funds

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

Designated funds are those set aside for a particular purpose by the PCC. They are also unrestricted.

Restricted funds are those which have been given, and can only be used for, a particular purpose.

Endowment funds are monies or assets which are given to the Church. They are restricted and they, or their generated income, can be under specific instruction.

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

Reserves Policy

It is the policy of the PCC to maintain general unrestricted funds, at a level which would not normally exceed three months of general unrestricted expenditure.

Incoming Resources

Voluntary income and capital sources

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

Gift Aid recovered on gift aid donations is recognised when the income is recognised.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement and the amount due.

Other ordinary income

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

The Parish of Swanley St Paul
Notes to the Financial Statements for the year ended 31 December 2024

1. ACCOUNTING POLICIES (continued)

Income from investments

Dividends and interest are accounted for when receivable. Tax recoverable on such income is recognised in the same accounting year.

Resources Used

Grants

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation to the PCC.

Activities directly relating to the work of the Church

The Diocesan quota or parish share is accounted for when payable. Any quota unpaid at 31 December is provided for in these accounts as an operational (though not legal) liability and is shown as a creditor in the Balance Sheet.

Fixed Assets

Consecrated land and buildings and movable Church furnishings

Consecrated and beneficed property is excluded from the accounts by s.96 (2) (a) of the Charities Act 1993.

No value is placed on movable Church furnishings held by the Churchwardens on special trust for the PCC and which require a faculty for the disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or benefice buildings and movable Church furnishings, whether maintenance or improvement, is written off as expenditure in the SOFA and separately disclosed.

Depreciation of fixed asset properties

Depreciation on fixed asset property has not been provided in these accounts as any charge is considered to be not material, on the basis that the asset has a very long useful life, based on its current value, which is not materially different from its carrying value.

Other fixtures, fittings and office equipment

Equipment used within the Church premises is depreciated on a straight line basis over 4 years. Individual items of equipment with a purchase price of £5,000 or less are written off when the asset is acquired.

Investments

Investments are valued at market value at 31 December.

Current Assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors, less provision for amounts that may prove not collectable.

The Parish of Swanley St. Paul

Balance Sheet at 31 December 2024

	Note	2024 £	2023 £
Fixed Assets			
Tangible Fixed Assets		-	-
Current Assets		£	£
Debtors	6	14,865	23,715
Funds with Diocese	8	1,388	1,342
Cash in Hand and at Bank		<u>1,579</u>	<u>5,150</u>
		17,832	30,207
Current Liabilities	7	<u>(2,927)</u>	<u>(4,940)</u>
Net Current Assets		14,905	25,268
Non-Current Liabilities		(28,214)	(72,500)
Net Assets		<u><u>(13,309)</u></u>	<u><u>(47,232)</u></u>
Funds	9		
General		(17,419)	4,589
Designated		27,055	13,005
Restricted		(22,945)	(64,826)
		<u><u>(13,309)</u></u>	<u><u>(47,232)</u></u>

Signed on behalf of the Parochial Church Council

John Wigginton (Church Warden)



Chris Redmond (Treasurer)



The notes numbered 5 to 10 form part of these accounts

Date: 29/10/2025

The Parish of Swanley St. Paul

Statement of Financial Activities

For the year ended 31 December 2024

		Unrestricted Funds General £	Designated £	Restricted Funds £	TOTAL 2024 £	FUNDS 2023 £
INCOME AND ENDOWMENTS						
Donations and Legacies	2(a)	182,645	-	988	183,633	236,875
Other Trading Activities	2(b)	62,775	-	-	62,775	49,479
Income from Investments	2(c)	223	46	21	291	1,367
Income from Charitable Activities	2(d)	15,343	-	-	15,343	13,420
Other Income	2(e)	-	-	-	-	-
TOTAL INCOMING RESOURCES		260,986	46	1,009	262,041	301,142
EXPENDITURE						
Voluntary Income Costs	3(a)	-	-	-	-	-
Investment Costs	3(c)	-	-	703	703	2,109
Charitable Activities	3(d)	224,001	-	3,414	227,415	396,305
TOTAL RESOURCES EXPENDED		224,001	-	4,117	228,118	398,413
NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS		36,985	46	(3,108)	33,923	(97,271)
TRANSFERS BETWEEN FUNDS		(58,993)	14,004	44,989	-	-
NET INCOME/(OUTGOING) RESOURCES		(22,008)	14,050	41,880	33,923	(97,271)
NET MOVEMENT IN FUNDS		(22,008)	14,050	41,880	33,923	(97,271)
BALANCES BROUGHT FORWARD AT 1 January 2024 (2023)		4,589	13,005	(64,826)	(47,232)	50,039
BALANCES CARRIED FORWARD AT 31 December 2024 (2023)		(17,419)	27,055	(22,945)	(13,309)	(47,232)

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The Parish of Swanley St. Paul
Notes to the Financial Statements for the year ended 31 December 2024

<u>2. INCOME AND ENDOWMENTS</u>	Unrestricted General	Funds Designated	Restricted Fund	Total	Funds
				2024	2023
	£	£	£	£	£
2(a) Donations and Legacies					
Gift Aid Donations	75,196		25	75,221	82,993
Income Tax Recoverable	18,799		6	18,805	20,748
GASDS	835			835	941
Collections at Services	3,654			3,654	4,521
Donations	84,161		956	85,117	127,673
Grants				-	-
Legacy - St Pauls Guild				-	-
	<u>182,645</u>	<u>-</u>	<u>988</u>	<u>183,633</u>	<u>236,875</u>
2(b) Other Trading Activities					
Church Lettings	62,775			62,775	49,479
	<u>62,775</u>	<u>-</u>	<u>-</u>	<u>62,775</u>	<u>49,479</u>
2(c) Investment Income					
Interest	223	46	21	291	1,367
	<u>223</u>	<u>46</u>	<u>21</u>	<u>291</u>	<u>1,367</u>
2(d) Income from Charitable Activities					
Bookstall & Fair Trade				-	-
Church Groups	4,405			4,405	-
Fees-Church	10,938			10,938	13,420
	<u>15,343</u>	<u>-</u>	<u>-</u>	<u>15,343</u>	<u>13,420</u>
2(e) Other Income					
Development Fund - Insurance Claim				-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Incoming Resources	<u>260,986</u>	<u>46</u>	<u>1,009</u>	<u>262,041</u>	<u>301,142</u>

The Parish of Swanley St.Paul
Notes to the Financial Statements for the year ended 31 December 2024

3. EXPENDITURE

	Unrestricted Funds General	Designated	Restricted Funds	Total 2024 £	Funds 2023 £
	£	£	£		
3(a) Voluntary Income Costs					
Building Envelopes	-	-	-	-	-
3(c) Investment Costs					
Interest	-	-	703	703	2,109
	-	-	703	703	2,109
3(d) Charitable Activities					
<i>Missionary and Charitable Giving:</i>					
Overseas Missions	-	-	-	-	14,000
Home Missions	-	-	-	-	-
Relief of the Poor in the Parish	-	-	2,520	2,520	3,225
Next Door Hextable	-	-	-	-	25,000
	-	-	2,520	2,520	42,225
<i>Ministry:</i>					
Clergy Stipend	34,516	-	-	34,516	38,305
Clergy Expenses & Other Staff	33,070	-	-	33,070	35,931
	67,586	-	-	67,586	74,236
<i>Parish Share:</i>					
Diocesan Quota	13,540	-	-	13,540	15,727
	13,540	-	-	13,540	15,727
<i>Church Running Expenses:</i>					
Electricity & Gas	58,560	-	-	58,560	35,726
Other Utilities & Waste	5,124	-	-	5,124	6,619
Cleaning	12,202	-	-	12,202	13,852
Repairs & Improvements	4,463	-	31	4,494	96,728
Audio & Music	1,454	-	-	1,454	1,539
Services	4,252	-	-	4,252	2,967
Churchyards	12,528	-	-	12,528	8,970
Young Peoples Work	-	-	863	863	4,040
Insurance	4,541	-	-	4,541	4,428
Hospitality & Sundry	5,927	-	-	5,927	3,137
	109,050	-	894	109,944	178,006
<i>New Building/Capital Work:</i>					
Development Fund	-	-	-	-	50,641
St Peter's Building Project	-	-	-	-	50,641
<i>Management & Admin:</i>					
Bookstall & Fair Trade	-	-	-	-	-
Staff Salary: Secretarial	19,292	-	-	19,292	18,200
Printing, Stationery, Telephone	14,533	-	-	14,533	17,270
	33,825	-	-	33,825	35,470
Totals of Charitable Activities	224,001	-	3,414	227,415	396,305
TOTAL RESOURCES EXPENDED	224,001	-	4,117	228,118	398,413

The Parish of Swanley St. Paul

Notes to the Financial Statements for the year ended 31 December 2024

4. Staff Costs (Vicar not included)	2024	2023
	£	£
Salaries	57,016	45,475
	<u>57,016</u>	<u>45,475</u>

During the year the PCC employed a secretary, a full time Children & Young Peoples Minister and a cleaner.

5. Related parties

During the year Sue Haward, a trustee, received gross remuneration of £19,292 and expenses of £1,363.80 for secretarial services and Revd Johnny Douglas received £5,350.21 in expenses.

6. Current Assets	2024	2023
	£	£
Debtors+Prepayments+Stock		
Gift Aid Due - General fund	4,455	8,224
Debtors:Sundry	5,466	10,701
Prepayments	<u>4,943</u>	<u>4,790</u>
	<u>14,865</u>	<u>23,715</u>

7(a) Liabilities - Amounts falling due within 1 year	2024	2023
	£	£
Creditors for goods and services	1,727	4,090
Wedding deposits & Funeral creditors	<u>1,200</u>	<u>850</u>
	<u>2,927</u>	<u>4,940</u>

7(b) Liabilities - Long-term Liability	2024	2023
	£	£
Building Fund loans	<u>28,214</u>	<u>72,500</u>
Total Liabilities	<u>31,141</u>	<u>77,440</u>

The Parish of Swanley St.Paul

Notes to the Financial Statements for the year ended 31 December 2024

8. Church Repair Funds - held by Rochester Diocese

	St.Paul's Fund	St.Peter's Fund	Total Funds
B/Fwd. At 01/01/2024	1,325.83	16.20	1,342.03
2024 Deposits	45.70	0.56	46.26
2024 Withdrawals	0.00	0.00	0.00
2024 Interest	0.00	0.00	0.00
C/Fwd. At 31/12/2024	1,371.53	16.76	1,388.29

9. Fund Details

- (a) General Fund - Comprises the PCC Management Fund
Church Groups Combined
St Peter's Bookstall Fund
Fair Trade Stall Fund
- (b) Designated Fund - Comprises Church Repair Funds, General Mission Funds &
Development Fund for developing property and facilities
- (c) Restricted Fund - Comprises an element of Direct Giving to Mission Funds,
the Care Fund for those in need in the Church,
the St Peter's Building Fund for major improvements to the building
Youth Work Fund for KCC grants and donations

Analysis of Net Assets by Fund
at 31 December 2024

	Unrestricted Funds		Restricted	Total
	General	Designated	Funds	
Current Assets	9,286	27,055	5,269	41,610
	9,286	27,055	5,269	41,610
Current Liabilities	26,705	-	-	26,705
Non Current Liabilities	-	-	28,214	28,214
	(17,419)	27,055	(22,945)	(13,309)
			-	0

The Parish of Swanley St Paul

Notes to the Financial Statements for the year ended 31 December 2024

Fund Movements

Funds	Balance at 01-Jan-24	Incoming Resources	Resources Expended	Transfers In	Transfers Out	Gains & Losses	Balance at 31-Dec-24
General							
PCC Funds	(834)	256,581	(224,001)	-	(58,993)	(26,413)	(27,247)
Church Groups	4,299	4,405	-	-	-	4,405	8,704
Fair Trade Stall	1,123	-	-	-	-	-	1,123
Total General	4,589	260,986	(224,001)	-	(58,993)	(22,008)	(17,419)
Designated							
Development Fund	46	46	-	-	-	46	92
Bookstall	919	-	-	-	-	-	919
Mission	12,039	-	-	14,004	-	14,004	26,043
Total Designated	13,005	46	-	14,004	-	14,050	27,055
Restricted							
Care Fund	1,590	977	(2,520)	-	-	(1,542)	47
Legacies	1,611	-	-	-	-	-	1,611
St Paul's Refurbish	-	31	(31)	-	-	-	-
St Peter's Building	(72,500)	-	(703)	44,989	-	44,286	(28,214)
Youth Work	4,474	-	(863)	-	-	(863)	3,611
Total Restricted	(64,826)	1,009	(4,117)	44,989	-	41,880	(22,945)
Totals	(47,232)	262,041	(228,118)	58,993	(58,993)	33,923	(13,309)

Chris Redmond
Hon. Treasurer
Oct-25

**Independent examiner's report
to the PCC of The Parish of Swanley St Paul and Hextable St Peter**

I report to the charity trustees on my examination of the accounts of The Parish of Swanley St Paul and Hextable St Peter, for the year ended 31 December 2024, which are set out on pages 9 to 17.

Responsibilities and basis of report

As the PCC of the charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act)

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

Independent Examiners Statement

I have completed my examination.

I have highlighted matters of concern in my report and would like to draw your attention to Note 1, (Accounting Policies), in the financial statements concerning the charity's ability to continue as a going concern, but my opinion is not modified in respect of these matters.

I confirm that no other matters have come to my attention that give me cause to believe that in any material respect:

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

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Joanne Brown
FCCA
Independent Examiner
Sargeant Partnership Limited
5 White Oak Square
London Road
Swanley
Kent BR8 7AG

Date: 30/10/2025

Accounts

**The Parish of Swanley St.Paul
& Hextable St.Peter**

Registered Charity Number 1130513

**Annual Report
and
Financial Statements
of the
Parochial Church Council
for the year ended 31 December 2023**

Bank:

Barclays Bank Plc
30 Swanley Centre
Swanley
Kent
BR8 7TJ

Independent Examiners:

Sargeant Partnership LLP
Chartered Accountants
5 White Oak Square
London Road
Swanley
Kent BR8 7AG

St Paul's Swanley Village and St Peter's Hextable – Annual Report for 2023

The Parochial Church Council of the Ecclesiastical Parish of Swanley St Paul and Hextable St Peter (PCC) present their report, with the financial statements of the charity, for the year ended 31 December 2023. The PCC have adopted the provisions of *Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)*.

1. ADMINISTRATIVE INFORMATION

St Paul's Church is situated in Swanley Village and St Peter's Church is in the nearby village of Hextable. Both villages are adjacent to the town of Swanley, which is just inside the M25 in Kent. Although there are two buildings, it is one parish and has one PCC. The Church is in the Diocese of Rochester, within the Church of England. The correspondence address is St Peter's Church Office, College Road, Hextable, Kent BR8 7RH.

The PCC has been registered as a charity (number 1130513) with the Charity Commission from July 2009.

PCC members (the trustees) who have served at any time from 1st January 2023 until the date this report was approved are:

Vicar and PCC Chair Revd Dr Johnny Douglas

Ex-officio members

Church Wardens: Mrs Susan Haward
Mr John Wigginton

Deanery Representatives Mr David Pearson and Mr Stewart Matthews (from April 24)

PCC Secretary Mr David Pearson (retired July 24)
Mr John Wigginton

Elected PCC Members:

- Mr Martin Andrews (*retired April 2023*)
- Mr Robert Boswell (*retired February 24*)
- Mrs Angela Chapman
- Mr James French
- Mr John Hussey
- Emmanuel Itoje
- Mrs Karen Ledger (*retired April 2023*)
- Mr Stuart Matthews (*from April 2023*)
- Mrs Sally Minett
- Mr Kevin Swift (*retired April 2024*) but attends as Facility advisor'
- Mr Steve Webster (*from April 2023*)
- Dr April Liu from (*from April 2024*)
- Mrs Eve Tinka (*from April 2024*)

Co-opted Members

Mrs Debbie Sams	<i>Parish Safeguarding Officer</i>
Mr Chris Redmond	<i>Treasurer</i>

2 AIMS AND PURPOSES

The PCC has the responsibility of co-operating with the vicar in promoting in the parish the whole mission of the Church, its life of worship and its role as the Church in the community. The PCC also has responsibility for policy decisions and financial stewardship of funds used in support of the ministry in the Parish Church and for the maintenance of the Church buildings.

3 STRUCTURE, GOVERNANCE AND MANAGEMENT

Members of the PCC (the trustees) are either ex-officio, elected by the Annual Parochial Church Meeting (APCM) or co-opted in accordance with the Church Representation Rules 2020. Based on a resolution passed at the October 2020 APCM, a limit of 2 x 3-year terms applies for elected PCC members from May 2021. As charity trustees, all PCC members are required to sign a declaration that they are willing and eligible to act as trustees (i.e. not legally disqualified), that they understand their charity's purposes and have passed any safeguarding checks required, as the charity works with children and vulnerable people

PCC members are expected to comply with our code of practice, based on legal and other good practice guidance and set within the context of the St Peter's and St Paul's work plan. The code takes account of Charity Commission requirements, the Charity Governance Code and the Church Representation Rules (our governing document).

During the year there were 192 adults in formal membership of the church, an increase of seven on the previous year, but more than this in regular Sunday attendance. All Church attendees are encouraged to register on the Electoral Roll and participate in the election to the PCC and offices of Wardens and the APCM.

During 2023 the PCC met in January, March, April, June, September and November, for rather more than 2 hours at a time. These six meetings in both 2023 and the year before, compare with eight ordinary meetings and three special meetings in 2021, reflecting a marked reduction in workload as a result of the completion of the annexe building project (with café management responsibilities transferring to a NDH Board of Directors) and the ending of the various pandemic 'lockdowns'.

Any urgent matters are agreed by correspondence between meetings which is permissible under the Church Rules. All meetings were conducted with most members present. Minutes are available to all church members on request from the PCC Secretary once they have been agreed at the next PCC meeting.

Each meeting is planned, providing members with full briefing notes on the range of matters on the agenda. Certain standing items are considered at all routine meetings concerning finance, safeguarding, Deanery or Diocesan matters and general correspondence. The PCC and the staff group each routinely review our activities and services as soon as possible after an event to ensure any lessons learned are applied for the future.

Given its wide responsibilities the PCC has several committees. The Church Representation Rules 2020 allow for the appointment of working groups to discuss certain subjects thoroughly in detail and they may co-opt members from beyond the PCC. All such Committees are required to report to the PCC who retain the legal responsibility for decision-making. There is a requirement that the Incumbent is an ex-officio member of each. 8 such committees (known as teams) operated through the year with an additional committee from February 2024.; others are planned for the future. In addition to these appointed Committees, which have a visionary mandate, many other valuable non- decision-making working groups exist in the church, undertaking and coordinating a variety of essential activities, for which the PCC are very grateful.

We continue to be committed to enabling as many people as possible to worship at our two church buildings and to take an active part in the life of the Parish. The PCC maintains an overview of worship in both churches and, with the vicar, reviews how our services can reach out to and better serve all who live within our parish. Our

services and worship put faith into practice through prayer and scripture, music (both contemporary and traditional), sacrament and in its outworking through service to the community.

We confirm that the major risks to which the PCC is exposed, as identified by the trustees, are regularly discussed and reviewed and that systems and procedures have been established where needed to manage such risks

4 AN OVERVIEW OF CHURCH LIFE DURING 2023

We are now well past the closures and special arrangements of the pandemic years which had totally impacted the activities of the church and the daily lives of the whole community. Since then, there has been a steady growth across our four congregations at both St Peter's and St Paul's and in new people participating generally in the life of the fellowship.

During the year both churches in the Parish reached and served more people than ever in recent past. This has been achieved not just through our weekly services but significantly through special occasions such as Easter, Christmas, occasional services (Christenings, Weddings and funerals), the work of Bea Reid with children and families in the church and schools, the pastoral work of our vicar and the ministry of the community café, 'Next Door Hextable'.

There has been continuing maintenance and development at Peter's with the major refurbishment of the back toilets and kitchen, as well as new flooring in the back hall and creche.

The building fund loans needed to complete the annex have been paid down significantly from £217k to £72.5k over the year, meaning the loans will be repaid much earlier than planned. For 2024 the church intends to pay a further £45k towards the building fund loans, as well as meeting its regular costs relating to staffing, new ventures, higher utility bills and the wider building fabric upkeep. None of this would have been possible without the regular faithful giving of our church congregation, for which the PCC is grateful.

The PCC would like to acknowledge and sincerely thank our Vicar, Rev Dr. Johnny Douglas, for his leadership and for the commitment of so many key team members whose service in the church continues to be an inspiration. We are blessed with many who freely volunteer in leadership roles, worship, outreach, administration and in the many 'unseen' but essential activities. We could not operate without the whole body working together! The aim is that every member will be involved in some way or another and most church members serve in at least one voluntary activity. In addition to those volunteering in the church there are the many volunteers from the church and community working in the café.

5. SERVICES AND ACHIEVEMENTS

Some specific areas of activity during 2023 are detailed below:

a. Special services.

As well as our regular services, we enable our community to celebrate and thank God at the milestones of the journey through life. We celebrated 9 weddings and 14 baptisms and held 13 funerals during 2023.

b. Services to children and young people.

Our Children, Family and Youth Pastor, Bea Reid, runs several weekly groups which includes an after-school club as well as leading Sunday children and youth activities and annually a summer activity for children. In addition to these church-based groups, Bea also works with our two local schools.

Chris Redmond and Lyn Moseley from the church served as Foundation Governors at St Paul's School through 2023. The Revd Douglas meets monthly with the head teacher and other staff exploring ways in which the church and school can develop our relationship further. The church and school remain committed to working together in whatever ways are possible.

c. Alterations to the existing St Peter's building and maintenance to St Paul's.

Following on from major works which commenced in 2020, a programme of work has continued with a major refurbishment of the toilets, kitchen and corridors in the old building. Once sufficient funds are available the next stage is to install a new heating system in the worship area and entrance foyer.

At St Paul's various routine repairs and renewals have been carried out but there is a large body of work needed, largely identified in the last Quinquennial Report of 2020. A schedule of works needed has been prepared which will be considered by the newly formed Fabric Advisory Committee. Going forward we need to consider how best to adapt and develop the space to meet our current needs and best serve the Swanley Village community.

d. Church Annexe and Café - Next Door Hextable.

The community café (Next Door Hextable) and the community space and chapel in the new annex were opened for business on the 23rd of March 2022. Both the café and community rooms have proved extremely popular with Church members and the wider community.

The Directors of the Café reported to the PCC that: *'The Café has just got through its first full year of trading with total sales of £219,000 (including VAT of £36,000) generating after VAT, revenue of about £184,000. This has been an excellent performance from a growing team of staff and volunteers, and we are delighted with both the turnover and the ever widening reach and reputation of the Café as a warm and welcoming well-run venue to meet. It is certainly putting StPeter's Hextable on the map, so to speak.*

The Café is currently generating enough income to cover its costs (in this last financial year) but the Directors need to continue to steer a delicate path between community mission and the legal requirement to trade profitably...."

There has been much appreciation from the local community on the vast improvements achieved in the centre of the village by the creation of the café and community rooms. The PCC wish to express their appreciation to all the staff and volunteers, the Parish Council and the wider community, all of whom have contributed to what has become a real success story.

e. Public benefit.

In our activities during the year and in our future planning, we have fully considered the Commission's guidance on public benefit and the supplementary guidance on charities for the advancement of religion. 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 and through specific funding initiatives, particularly our community compassion fund.
- Service to the community in the parish and beyond, working with local government and other agencies, which is ongoing.
- The development of a community annexe and café at St Peter's ('Next Door Hextable'), with the involvement of the local community, to better serve the practical and social needs of people in the area.
- The exploration of how we might better meet the needs of the Swanley Village community through St Paul's Church, taking advantage of its beautiful building and setting.

f. Safeguarding.

The Parish Safeguarding Officer is Debbie Sams. Assisted by a small team they continued during 2023 to monitor and develop policies and best practice for the PCC. In accordance with CofE national and diocesan policies all working with, or having some responsibilities for, children and adults at risk in the church, are required to participate in online training. In accordance with the Church Representation Rules, the PCC confirm that we have complied with our duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016, to have due regard to House of Bishops' guidance on safeguarding children and vulnerable adults. This we are happy to do and whilst we cannot afford to be complacent in such matters, we believe we are in a good place in terms of the procedures we are following. We would like to record our thanks to our hardworking safeguarding teams and the leaders of activities for their cooperation with the safeguarding arrangements.

g. Mission giving.

During 2021 we agreed a policy of allocating 10% of non-designated income (after deducting our parish share to the Diocese) to missions. This is based a 'thirds' approach of the 10%. i.e. to local (parish), regional & national and international causes. Priority is given to funding individuals, missions and causes known to the church and therefore given in the context of other care and practical support. Through 2023 we also funded people in need locally through the Community Compassion Fund, specific church and NDH outreach projects through our 'refresh' fund.

h. Deanery and Diocesan Synod.

David Pearson represented the PCC on the Deanery Synod. David and Johnny Douglas are also Deanery representatives on the Diocesan Synod. This provides the PCC with an important link between the parish and the wider structures of the church.

6. FINANCIAL REVIEW & GOING CONCERN

Total receipts on unrestricted funds were £233,479, of which £151,298 was unrestricted voluntary donations, a further £18,121 from Gift Aid and £64,060 from other sources. Restricted donations of £67,457 were also received and are detailed in the Financial Statements.

During 2023 there was a loss of £154,899 in the PCC funds (including £64,000 of transfers) and an overall loss of £97,271, this was due to the major refurbishment at St Peter's as well as the final amount to complete the St Peter's building project.

It is PCC policy to try to maintain a balance on unrestricted funds which equates to at least three months unrestricted payments. This is equivalent to £30,000. It is held to smooth out fluctuations in cash flow and to meet emergencies. The cash balance of £5,150 held on unrestricted funds at the year end was below this target and this is due to the large capital spending during the year and repayment of building fund loans, however the PCC expect to rebuild cash reserves in 2024 and beyond.

Going Concern

These financial statements are prepared on the going concern basis which is dependent on the continued support of the PCC creditors. At 31 December 2023 the charity had a balance sheet deficit of £47,232, which included loans repayable of £72,500. The trustees have a reasonable expectation that the charity will continue in operational existence for the foreseeable future assuming the continued provision of current funding levels, bank facility and support of the creditors.

Conclusions relating to the going concern assumption - future performance of the charity

The charity has incurred a deficit in 2023, due to the completion of building works that had been contracted for. The trustees continue to develop new strategies to improve the performance of the charity and are confident that the performance in 2024 will reduce the balance sheet deficit. The church continues to pay its staff and meet regular costs as well as pay the loan instalments, while not undertaking any more projects until the reserves build up again.

Conclusion

Having reviewed the management accounts, budgets and projections of the charity and having taken into account the current and forecast performance and availability of finance and support of creditors, the trustees believe they have reasonable grounds for stating that the charity has adequate resources to continue in operational existence for the foreseeable future and that it is appropriate to prepare the financial statements on the going concern basis.

7. FUTURE PLANS

A goal as a PCC continues to be one of developing the spiritual leadership of the church. We want to continue to grow healthy leaders and flourishing teams, increasing the resources to extend the mission of the church to our communities. We are encouraged by the developments in relation to our work with children, youth, and families, but urgently need more volunteers to assist, as well as a seniors' lead and others to develop our ministry with older people. Consideration is now being given to the possibility of appointing a caretaker to care for and partly supervise the "Church Estate" at Peter's and St. Paul's and Next Door Hextable.

We look forward to welcoming people from across our community and to seeing the centre and the café become a parish meeting point, where we as church can more effectively reach and meet needs in our communities of Hextable and Swanley Village. We want the centre and church to be a place where people feel 'at home', are valued, accepted and thrive together.

Prepared for the PCC by John Wigginton, PCC Secretary 23rd October 2024

Signed on behalf of the PCC by the Reverend Dr. Johnny Douglas (PCC Chair).

Signed:  Date: 23.X.2024

The Parish of Swanley St Paul
Notes to the Financial Statements for the year ended 31 December 2023

1. ACCOUNTING POLICIES

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value.

Going Concern

These financial statements are prepared on the going concern basis which is dependent on the continued support of the PCC creditors.

At 31 December 2023 the charity had a balance sheet deficit of £47,232, which included loans repayable of £72,500.

The trustees have a reasonable expectation that the charity will continue in operational existence for the foreseeable future assuming the continued provision of current funding levels, bank facility and support of the creditors.

Conclusions relating to the going concern assumption - future performance of the charity

The charity has incurred a deficit in 2023, due to the completion of building works that had been contracted for.

The trustees continue to develop new strategies to improve the performance of the charity and are confident that the performance in 2024 will reduce the balance sheet deficit. The church continues to pay its staff and meet regular costs as well as pay the loan instalments, while not undertaking any more projects until the reserves build up again.

Conclusion

Having reviewed the management accounts, budgets and projections of the charity and having taken into account the current and forecast performance and availability of finance and support of creditors, the trustees believe they have reasonable grounds for stating that the charity has adequate resources to continue in operational existence for the foreseeable future and that it is appropriate to prepare the financial statements on the going concern basis.

Funds

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

Designated funds are those set aside for a particular purpose by the PCC. They are also unrestricted.

Restricted funds are those which have been given, and can only be used for, a particular purpose.

Endowment funds are monies or assets which are given to the Church. They are restricted and they, or their generated income, can be under specific instruction.

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

Reserves Policy

It is the policy of the PCC to maintain general unrestricted funds, at a level which would not normally exceed three months of general unrestricted expenditure.

Incoming Resources

Voluntary income and capital sources

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

Gift Aid recovered on gift aid donations is recognised when the income is recognised.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement and the amount due.

Other ordinary income

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

The Parish of Swanley St Paul
Notes to the Financial Statements for the year ended 31 December 2023

1. ACCOUNTING POLICIES (continued)

Income from investments

Dividends and interest are accounted for when receivable. Tax recoverable on such income is recognised in the same accounting year.

Resources Used

Grants

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation to the PCC.

Activities directly relating to the work of the Church

The Diocesan quota or parish share is accounted for when payable. Any quota unpaid at 31 December is provided for in these accounts as an operational (though not legal) liability and is shown as a creditor in the Balance Sheet.

Fixed Assets

Consecrated land and buildings and movable Church furnishings

Consecrated and beneficed property is excluded from the accounts by s.96 (2) (a) of the Charities Act 1993.

No value is placed on movable Church furnishings held by the Churchwardens on special trust for the PCC and which require a faculty for the disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or benefice buildings and movable Church furnishings, whether maintenance or improvement, is written off as expenditure in the SOFA and separately disclosed.

Depreciation of fixed asset properties

Depreciation on fixed asset property has not been provided in these accounts as any charge is considered to be not material, on the basis that the asset has a very long useful life, based on its current value, which is not materially different from its carrying value.

Other fixtures, fittings and office equipment

Equipment used within the Church premises is depreciated on a straight line basis over 4 years. Individual items of equipment with a purchase price of £5000 or less are written off when the asset is acquired.

Investments

Investments are valued at market value at 31 December.

Current Assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors, less provision for amounts that may prove not collectable.

The Parish of Swanley St. Paul

Balance Sheet at 31 December 2023

	Note	2023 £	2022 £
Fixed Assets			
Tangible Fixed Assets		-	-
Current Assets		£	£
Debtors	6	23,715	56,672
Funds with Diocese	8	1,342	1,304
Cash in Hand and at Bank		<u>5,150</u>	<u>210,228</u>
		30,207	268,205
Current Liabilities	7	<u>4,940</u>	<u>1,380</u>
Net Current Assets		25,268	266,825
Non Current Liabilities		72,500	216,786
Net Assets		<u>(47,232)</u>	<u>50,039</u>
Funds	9		
General		4,589	159,487
Designated		13,005	12,878
Restricted		(64,826)	(122,326)
		<u>(47,232)</u>	<u>50,039</u>

Signed on behalf of the Parochial Church Council

Reverend Johnny Douglas (PCC Chair)



Chris Redmond (Treasurer)



23.10.2024

The notes numbered 2 to 10 form part of these accounts

The Parish of Swanley St. Paul

Statement of Financial Activities

For the year ended 31 December 2023

		Unrestricted Funds General £	Designated £	Restricted Funds £	TOTAL 2023 £	FUNDS 2022 £
INCOME AND ENDOWMENTS						
Donations and Legacies	2(a)	169,419		67,457	236,875	221,370
Other Trading Activities	2(b)	49,479			49,479	34,870
Income from Investments	2(c)	1,161	123	83	1,367	409
Income from Charitable Activities	2(d)	13,420		-	13,420	20,644
Other Income	2(e)	-	-	-	-	-
TOTAL INCOMING RESOURCES		<u>233,479</u>	<u>123</u>	<u>67,540</u>	<u>301,142</u>	<u>277,293</u>
EXPENDITURE						
Voluntary Income Costs	3(a)				-	-
Investment Costs	3(c)			2,109	2,109	-
Charitable Activities	3(d)	324,374	14,000	57,931	396,305	459,413
TOTAL RESOURCES EXPENDED		<u>324,374</u>	<u>14,000</u>	<u>60,040</u>	<u>398,413</u>	<u>459,413</u>
NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS		<u>(90,895)</u>	<u>(13,877)</u>	<u>7,500</u>	<u>(97,271)</u>	<u>(182,120)</u>
TRANSFERS BETWEEN FUNDS		(64,004)	14,004	50,000	-	-
NET INCOME/(OUTGOING) RESOURCES		<u>(154,899)</u>	<u>127</u>	<u>57,500</u>	<u>(97,271)</u>	<u>(182,120)</u>
NET MOVEMENT IN FUNDS		<u>(154,899)</u>	<u>127</u>	<u>57,500</u>	<u>(97,271)</u>	<u>(182,120)</u>
BALANCES BROUGHT FORWARD AT 1 January 2023 (2022)		<u>159,487</u>	<u>12,878</u>	<u>(122,326)</u>	<u>50,039</u>	<u>232,159</u>
BALANCES CARRIED FORWARD AT 31 December 2023 (2022)		<u>4,589</u>	<u>13,005</u>	<u>(64,826)</u>	<u>(47,232)</u>	<u>50,039</u>
(0)						

The Parish of Swanley St. Paul
Notes to the Financial Statements for the year ended 31 December 2023

<u>2. INCOME AND ENDOWMENTS</u>	Unrestricted General	Funds Designated	Restricted Fund	Total	Funds
				2023	2022
	£	£	£	£	£
2(a) Donations and Legacies					
Gift Aid Donations	72,485		10,508	82,993	97,497
Income Tax Recoverable	18,121		2,627	20,748	24,374
GASDS	941			941	1,238
Collections at Services	4,521			4,521	5,602
Donations	73,351		54,322	127,673	84,877
Grants				-	7,783
Legacy - St Pauls Guild				-	-
	<u>169,419</u>	<u>-</u>	<u>67,457</u>	<u>236,875</u>	<u>221,370</u>
2(b) Other Trading Activities					
Church Lettings	49,479			49,479	34,870
	<u>49,479</u>	<u>-</u>	<u>-</u>	<u>49,479</u>	<u>34,870</u>
2(c) Investment Income					
Interest	1,161	123	83	1,367	409
	<u>1,161</u>	<u>123</u>	<u>83</u>	<u>1,367</u>	<u>409</u>
2(d) Income from Charitable Activities					
Bookstall & Fair Trade				-	-
Church Groups				-	-
Fees-Church	13,420			13,420	20,644
	<u>13,420</u>	<u>-</u>	<u>-</u>	<u>13,420</u>	<u>20,644</u>
2(e) Other Income					
Development Fund - Insurance Claim		-		-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Incoming Resources	<u>233,479</u>	<u>123</u>	<u>67,540</u>	<u>301,142</u>	<u>277,293</u>

The Parish of Swanley St.Paul
Notes to the Financial Statements for the year ended 31 December 2023

3. EXPENDITURE

	Unrestricted Funds General	Funds Designated	Restricted Funds	Total 2023 £	Funds 2022 £
	£	£	£		
3(a) Voluntary Income Costs					
Building Envelopes	-	-	-	-	-
3(c) Investment Costs					
Interest	-	-	2,109	2,109	-
	-	-	2,109	2,109	-
3(d) Charitable Activities					
<i>Missionary and Charitable Giving:</i>					
Overseas Missions	-	14,000	-	14,000	9,200
Home Missions	-	-	-	-	4,500
Relief of the Poor in the Parish	-	-	3,225	3,225	4,129
Next Door Hextable	25,000	-	-	25,000	-
	25,000	14,000	3,225	42,225	17,829
<i>Ministry:</i>					
Clergy Stipend	38,305	-	-	38,305	53,471
Clergy Expenses & Other Staff	35,931	-	-	35,931	10,357
	74,236	-	-	74,236	63,828
<i>Parish Share:</i>					
Diocesan Quota	15,727	-	-	15,727	11,350
	15,727	-	-	15,727	11,350
<i>Church Running Expenses:</i>					
Electricity & Gas	35,726	-	-	35,726	7,232
Other Utilities & Waste	6,619	-	-	6,619	3,666
Cleaning	13,852	-	-	13,852	9,982
Repairs & Improvements	96,703	-	25	96,728	22,221
Audio & Music	1,539	-	-	1,539	1,590
Services	2,967	-	-	2,967	2,313
Churchyards	8,970	-	-	8,970	9,046
Young Peoples Work	-	-	4,040	4,040	1,749
Insurance	4,428	-	-	4,428	4,098
Hospitality & Sundry	3,137	-	-	3,137	7,233
	173,941	-	4,065	178,006	69,130
<i>New Building/Capital Work:</i>					
Development Fund	-	-	-	-	-
St Peter's Building Project	-	-	50,641	50,641	269,557
	-	-	50,641	50,641	269,557
<i>Management & Admin:</i>					
Bookstall & Fair Trade	-	-	-	-	-
Staff Salary: Secretarial	18,200	-	-	18,200	10,617
Printing, Stationery, Telephone	17,270	-	-	17,270	17,103
	35,470	-	-	35,470	27,720
Totals of Charitable Activities	324,374	14,000	57,931	396,305	459,413
TOTAL RESOURCES EXPENDED	324,374	14,000	60,040	398,413	459,413

The Parish of Swanley St. Paul

Notes to the Financial Statements for the year ended 31 December 2023

4. Staff Costs (Vicar not included)	2023	2022
	£	£
Salaries	45,475	22,766
	<u>45,475</u>	<u>22,766</u>

During the year the PCC employed a secretary and full time Children & Young Peoples Minister.

5. Related parties

During the year Sue Haward, a trustee, received gross remuneration of £18,200 and expenses of £702.97 for secretarial services and Revd Johnny Douglas received £4,990 in expenses.

6. Current Assets	2023	2022
	£	£
Debtors+Prepayments+Stock		
Gift Aid Due - General fund	8,224	17,733
Debtors:Sundry	10,701	34,311
Prepayments	4,790	4,628
	<u>23,715</u>	<u>56,672</u>

7(a) Liabilities - Amounts falling due within 1 year	2023	2022
	£	£
Creditors for goods and services	4,090	480
Wedding deposits & Funeral creditors	850	900
	<u>4,940</u>	<u>1,380</u>

7(b) Liabilities - Long-term Liability	2023	2022
	£	£
Building Fund loans	72,500	216,786
Total Liabilities	<u>77,440</u>	<u>218,166</u>

The Parish of Swanley St.Paul

Notes to the Financial Statements for the year ended 31 December 2023

8. Church Repair Funds - held by Rochester Diocese

	St.Paul's Fund	St.Peter's Fund	Total Funds
B/Fwd. At 01/01/2023	1,288.68	15.75	1,304.43
2023 Deposits	0.00	0.00	0.00
2023 Withdrawals	0.00	0.00	0.00
2023 Interest	37.15	0.45	37.60
C/Fwd. At 31/12/2023	1,325.83	16.20	1,342.03

9. Fund Details

(a) General Fund - Comprises the PCC Management Fund

Church Groups Combined

St Peter's Bookstall Fund

Fair Trade Stall Fund

(b) Designated Fund - Comprises Church Repair Funds, General Mission Funds & Development Fund for developing property and facilities

(c) Restricted Fund - Comprises an element of Direct Giving to Mission Funds, the Care Fund for those in need in the Church, the St Peter's Building Fund for major improvements to the building Youth Work Fund for KCC grants and donations

**Analysis of Net Assets by Fund
at 31 December 2023**

	Unrestricted Funds		Restricted	Total
	General	Designated	Funds	
Current Assets	21,497	13,005	7,674	42,176
	21,497	13,005	7,674	42,176
Current Liabilities	16,909	-	-	16,909
Non Current Liabilities	-	-	72,500	72,500
	4,589	13,005	- 64,826	- 47,232
			-	0

The Parish of Swanley St Paul

Notes to the Financial Statements for the year ended 31 December 2023

Fund Movements

Funds	Balance at 01-Jan-23	Incoming Resources	Resources Expended	Transfers In	Transfers Out	Gains & Losses	Balance at 31-Dec-23
General							
PCC Funds	154,065	233,479	(324,374)	-	(64,004)	(154,899)	(834)
Church Groups	4,299	-	-	-	-	-	4,299
Fair Trade Stall	1,123	-	-	-	-	-	1,123
Total General	159,487	233,479	(324,374)	-	(64,004)	(154,899)	4,589
Designated							
Development Fund	9	38	-	-	-	38	46
Bookstall	919	-	-	-	-	-	919
Mission	11,950	86	(14,000)	14,004	-	90	12,039
Total Designated	12,878	123	(14,000)	14,004	-	127	13,005
Restricted							
Care Fund	1,364	3,451	(3,225)	-	-	226	1,590
Legacies	1,611	-	-	-	-	-	1,611
St Paul's Refurbish	-	25	(25)	-	-	-	-
St Peter's Building	(133,814)	64,064	(52,749)	50,000	-	61,314	(72,500)
Youth Work	8,514	-	(4,040)	-	-	(4,040)	4,474
Total Restricted	(122,326)	67,540	(60,040)	50,000	-	57,500	(64,826)
Totals	50,039	301,142	(398,413)	64,004	(64,004)	(97,271)	(47,232)

Chris Redmond
Hon. Treasurer
Oct-24

**Independent examiner's report
to the PCC of The Parish of Swanley St Paul and Hextable St Peter**

I report to the charity trustees on my examination of the accounts of The Parish of Swanley St Paul and Hextable St Peter, for the year ended 31 December 2022, which are set out on pages 9 to 16.

Responsibilities and basis of report

As the PCC of the charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act)

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

Independent Examiners Statement

I have completed my examination.

I have highlighted matters of concern in my report and would like to draw your attention to Note 1, (Accounting Policies), in the financial statements concerning the charity's ability to continue as a going concern, but my opinion is not modified in respect of these matters.

I confirm that no other matters have come to my attention that give me cause to believe that in any material respect:

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

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Joanne Brown
FCCA
Independent Examiner
Sargeant Partnership LLP
5 White Oak Square
London Road
Swanley
Kent BR8 7AG

Date: 24/10/2024

Accounts

**The Parish of Swanley St.Paul
& Hextable St.Peter**

Registered Charity Number 1130513

**Annual Report
and
Financial Statements
of the
Parochial Church Council
for the year ended 31 December 2022**

Bank:

Barclays Bank Plc
30 Swanley Centre
Swanley
Kent
BR8 7TJ

Independent Examiners:

Sargeant Partnership LLP
Chartered Accountants
5 White Oak Square
London Road
Swanley
Kent BR8 7AG

St Paul's Swanley Village and St Peter's Hextable – Annual Report for 2022

The Parochial Church Council of the Ecclesiastical Parish of Swanley St Paul and Hextable St Peter (PCC) present their report, with the financial statements of the charity, for the year ended 31 December 2022. The PCC have adopted the provisions of *Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)*.

1. ADMINISTRATIVE INFORMATION

St Paul's Church is situated in Swanley Village and St Peter's Church is in the nearby village of Hextable. Both villages are adjacent to the town of Swanley, which is just inside the M25 in Kent. Although there are two buildings, it is one parish and has one PCC. The Church is in the Diocese of Rochester, within the Church of England. The correspondence address is St Peter's Church Office, College Road, Hextable, Kent BR8 7RH.

The PCC has been registered as a charity (number 1130513) with the Charity Commission from July 2009.

PCC members (the trustees) who have served at any time from 1st January 2022 until the date this report was approved are:

Vicar and PCC Chair Revd Johnny Douglas

Ex-officio members

Church Wardens: Mrs Susan Haward
Mr John Wigginton

Deanery Representatives Mr David Pearson *PCC Secretary*

Elected PCC Members:

Mr Martin Andrews (*retired April 2023*)
Mrs Barbara Ball (*to May 2022*)
Mr Andy Birmingham *Parish Safeguarding Officer (to May 2022)*
Mr Robert Boswell
Mrs Angela Chapman
Mr James French
Mr John Hussey (*from May 2022*)
Emmanuel Itoje (*from May 2022*)
Mrs Karen Ledger (*retired April 2023*)
Mr Stuart Matthews (*from April 2023*)
Mrs Sally Minett
Mr Kevin Swift
Mr Steve Webster (*from April 2023*)

Co-opted Members Mrs Debbie Sams *Parish Safeguarding Officer (from May 2022)*
Mr Chris Redmond *Treasurer*

2 AIMS AND PURPOSES

The PCC has the responsibility of co-operating with the vicar in promoting in the parish the whole mission of the Church, its life of worship and its role as the Church in the community. The PCC also has responsibility for policy decisions and financial stewardship of funds used in support of the ministry in the Parish Church and for the maintenance of the Church buildings.

3 STRUCTURE, GOVERNANCE AND MANAGEMENT

Members of the PCC (the trustees) are either ex-officio, elected by the Annual Parochial Church Meeting (APCM) or co-opted in accordance with the Church Representation Rules 2020. Based on a resolution passed at the October 2020 APCM, a limit of 2 x 3-year terms applies for elected PCC members from May 2021. As charity trustees, all PCC members are required to sign a declaration that they are willing and eligible to act as trustees (ie not legally disqualified), that they understand their charity's purposes and have passed any checks required, as the charity works with children and vulnerable people

PCC members are expected to comply with our code of practice, based on legal and other good practice guidance and set within the context of the St Peter's and St Paul's work plan. The code takes account of Charity Commission requirements, the Charity Governance Code and the Church Representation Rules (our governing document).

During the year there were 185 adults in formal membership of the church, a slight increase on the previous year, but more than this in regular Sunday attendance. All Church attendees are encouraged to register on the Electoral Roll and participate in the election to the PCC and offices of Wardens and the APCM.

During 2022 the PCC met in January, February, April, June, September and November, for rather more than 2 hours at a time. These six meetings compare with eight ordinary meetings and three special meetings the previous year, reflecting a marked reduction in workload as a result of the completion of the annexe building project (with café management responsibilities, transferring to a NDH Board of Directors) and the ending of the various pandemic lockdowns. Any urgent matters are agreed by correspondence between meetings which is permissible under the Church Rules. All meetings were conducted with most members present. Minutes are available to all church members on request from the PCC Secretary once they have been agreed at the next PCC meeting.

Each meeting is planned, providing members with full briefing notes on the range of matters on the agenda. Certain standing items are considered at all routine meetings concerning finance, safeguarding, Deanery or Diocesan matters and general correspondence. The PCC and the staff group each routinely review our activities and services as soon as possible after an event to ensure any lessons learned are applied for the future.

Given its wide responsibilities the PCC has several committees. The Church Representation Rules 2020 allow for the appointment of working groups to discuss certain subjects thoroughly in detail and they may co-opt members from beyond the PCC. All such Committees are required to report to the PCC who retain the legal responsibility for decision-making. There is a requirement that the Incumbent is an ex-officio member of each. Seven such committees (known as teams) operated through the year; others are planned for the future. In addition to these appointed Committees, which have a visionary mandate, many other valuable non- decision-making working groups exist in the church, undertaking and coordinating a variety of essential activities, for which the PCC are very grateful.

We continue to be committed to enabling as many people as possible to worship at our two church buildings and to take an active part in the life of the Parish. The PCC maintains an overview of worship in both churches and, with the vicar, reviews how our services can reach out to and better serve all who live within our parish. Our services and worship put faith into practice through prayer and scripture, music (both contemporary and traditional), sacrament and in its outworking through service to the community.

4 AN OVERVIEW OF CHURCH LIFE DURING 2022

We are so pleased that during 2022 we were at last able to move away from the closures and special arrangements of the pandemic years which had totally impacted the activities of the church and the daily lives of the whole community. Looking back, we believe the church responded well to the challenges. We are grateful for the agility and adaptability shown by people and the teamwork with others in our community in serving the vulnerable and isolated and in so many ways. We believe this partnership has been and will continue to prove a real blessing to our mission as demonstrated in the enthusiastic welcome received from the village (after years of negativity) on the opening of 'Next Door Hextable' in March 2022 and the ongoing popularity of the café.

The pandemic effectively forced the church to stop its routine activities and for periods of time we became a church without walls, learning afresh that, essentially, the church is about people, rather than buildings. The period of online services enabled us to reach people in the local community and beyond with several 'first timers' at services in both church buildings when they reopened. Significantly, at St Paul's, attendance at the traditional 8.30am service more than quadrupled compared to pre-covid times with attendances maintained at that level through the year with many new to church attending St Peter's too.

At the beginning of 2022, the PCC and other leaders used the break to prayerfully consider how we might re-set the church, rather than just resurrect activities, which had laid dormant. We were very conscious that one of the biggest impacts of Covid had been on the lives of children and young people and their families. This had also had a severe impact on our work and for many months, even when we were beginning to regather as church, it wasn't possible for young people's activities to recommence. Apart from the Covid restrictions we hadn't the numbers of workers we needed. We are so pleased that in the summer of 2022 we are able to appoint Bea Reid as Children, Family and Youth Pastor.

The PCC thanks our small staff team and volunteers who have given of their time to serve the church at St Paul's and St Peter's in so many capacities. We are blessed with many who freely volunteer in leadership roles, worship, outreach, administration and in the many 'unseen' but essential activities. We could not operate without the whole body working together! The aim is that every member will be involved in some way or another and most church members serve in at least one voluntary activity. In addition to those volunteering in the church there are 40 or so volunteers from the church and community working in the café.

The PCC would like to acknowledge and sincerely thank our Vicar, Johnny Douglas, for his leadership over another exceptionally demanding year and in bringing the annex and café 'in to land', on top of all his parish responsibilities with the additional demands of the pandemic. We are also thankful for the commitment of so many key team members whose service in the church continues to be an inspiration. Thanks to all who have contributed through your hard work and financially over the past year. We so appreciate the increased regular giving and additional building fund gifts which again have enabled us to end the year in a reasonable

financial position. Thank you also to everyone who has made provision for a legacy gift to the church in their Will.

5 SERVICES AND ACHIEVEMENTS

Some specific areas of activity during 2022 are detailed below:

- a. **Special services.** As well as our regular services, we enable our community to celebrate and thank God at the milestones of the journey through life. We celebrated 10 weddings and 22 baptisms and held 18 funerals during 2022. Many weddings and baptisms were delayed and re-arranged because of national restrictions applying through 2020/21. Occasional offices, as these are known within the Anglican church, are a phenomenal opportunity to serve many who would not normally attend church.
- b. **Services to children and young people.** Bea Reid took up her post of Children, Family and Youth Pastor on the 1st August 2022. From September Bea set up several weekly groups – Youth Hangout, Babies and Toddlers and the After School Club and leading Sunday children and youth activities. In addition to these church-based groups, Bea also works with our two local schools. All these groups are proving popular and have very successfully re-established our work with children after the Covid years.

Chris Redmond and Lyn Moseley from the church served as Foundation Governors at St Paul's School through 2022. The Revd Douglas has met monthly with the head teacher and other staff exploring ways in which the church and school can develop our relationship further. The church and school remain committed to working together in whatever ways are possible.

- c. **Alterations to the existing St Peter's building.**
Following on from major works in 2020 which involved constructing a new church entrance, remodelling the former lounge area, creating two small meeting rooms and reforming the worship area stage, during the reporting year the PCC re-equipped the main hall with quality chairs and installed new seating in the entrance area. The PCC also developed plans for extensive refurbishment works to the 'old schoolhouse' (toilets and kitchen areas) and improving the insulation to this part of the building. The work was completed in 2023.

- d. **Church Annexe and Café - Next Door Hextable.**

The building was handed over from Theobalds, the builders, mid-March 2022 and formally opened on the 15th May by the Bishop of Tonbridge in the presence of local dignitaries which included Laura Trott, MP, and village and district councillors. This marked the completion of a £1.7m project after many years in the planning and development. The building was largely financed by church members over time. To bring the scheme to fruition we also developed a wider community patrons' scheme and were successful in raising a few grants and loans.

Theobalds' work has been of an exceptionally high standard and the PCC are very appreciative for their timely delivery of such a quality building and surrounds. The café and centre opened for business on the 23rd of March 2022. We were delighted to welcome Rachel Woodhouse as Café Manager and later in the year Gemma Bedford as her Deputy, together with other staff and many volunteers from the church and community appointed during the year. Initially the cafe was open from Wednesday to Saturday but from the beginning of January 2023, it has been open from

Monday to Saturday with varied opening times and for occasional 'Sunday Specials' and other 'pop up' events. A huge thank you to all who are helping us in this process.

For legal and financial reasons, the PCC established a legally separate Community Interest Company (CIC), to operate the café. The PCC are responsible for appointing the Directors. The staff and volunteers are therefore the responsibility of the Company, though we have a resources sharing agreement between the CIC and PCC, which ensures a close working relationship and a seamless operation of the 'Next Door Hextable' community rooms in the annex and in the church, remain the responsibility of the PCC. The Company is structured in a way that means that any profits are covenanted to the PCC but charitable church funds are protected from any losses. The aim is to at least break-even; any profits will be used by the PCC to benefit the local community. The café has got off to a very good start and is developing beyond our expectations.

There has been much appreciation from the local community on the vast improvements achieved in the centre of the village, demonstrated by the donation of hundreds of pounds worth of plants for the flower beds, from local people, through the Parish Council. The PCC wish to express their appreciation to all the staff and volunteers. This has not been an easy project to set up and much credit is due to our excellent team. This has been and continues to be a real success story.

- e. **Public benefit.** In our activities during the year and in our future planning, we have fully considered the Commission's guidance on public benefit and the supplementary guidance on charities for the advancement of religion. 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 and through specific funding initiatives, particularly our community compassion fund.
- Service to the community in the parish and beyond, working with local government and other agencies, which is ongoing.
- The development of a community annexe and café at St Peter's ('Next Door Hextable'), with the involvement of the local community, to better serve the practical and social needs of people in the area.
- The exploration of how we might better meet the needs of the Swanley Village community through St Paul's Church, taking advantage of its beautiful building and setting.

- f. **Safeguarding.** The Parish Safeguarding Officer, Andy Birmingham retired in May 2022 and was succeeded by Debbie Sams. Assisted by a small team they continued during 2022 to monitor and develop policies and best practice for the PCC. In accordance with CoE national and diocesan policies all working with, or having some responsibilities for, children and adults at risk in the church, are required to participate in online training. In accordance with the Church Representation Rules, the PCC confirm that we have complied with our duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016, to have due regard to House of Bishops' guidance on safeguarding children and vulnerable adults. This we are happy to do and whilst we cannot afford to be complacent in such matters, we believe we are in a good place in terms of the procedures we are following. We would like to record our thanks to our hardworking safeguarding teams and the leaders of activities for their cooperation with the safeguarding arrangements.

- g. **Mission giving.** During 2021 we agreed a policy of allocating 10% of non-designated income (after deducting our parish share to the Diocese) to missions. This is based a 'thirds' approach of the 10%. ie to local (parish), regional & national and international causes. Priority is given to funding individuals, missions and causes known to the church and therefore given in the context of other care and practical support. Through 2022 we also funded people in need locally through the Community Compassion Fund, specific church and NDH outreach projects through our 'refresh' fund.
- h. **Deanery and Diocesan Synod.** David Pearson represented the PCC on the Deanery Synod. David and Johnny Douglas are also Deanery representatives on the Diocesan Synod. This provides the PCC with an important link between the parish and the wider structures of the church.

6. FINANCIAL REVIEW

Total receipts on unrestricted funds were £239,273, of which £162,071 was unrestricted voluntary donations, a further £21,297 from Gift Aid and £55,905 from other sources. Restricted donations of £25,905 were also received and are detailed in the Financial Statements.

During 2022 there was a gain of £43,159 in the PCC funds and an overall loss of £182,120, the gain in the PCC funds was primarily driven by increased income, while the large overall loss was driven by the final part of capital spending on the St Peter's Building Project.

It is PCC policy to try to maintain a balance on unrestricted funds which equates to at least three months unrestricted payments. This is equivalent to £30,000. It is held to smooth out fluctuations in cash flow and to meet emergencies. The cash balance of £128,960 held on unrestricted funds at the year end was comfortably in excess of this target.

7 FUTURE PLANS

During 2021 and into 2022 we went through a time of post-covid recovery, reimagination and reset, with the pandemic seemingly having shifted the goalposts several times. Planning the way forward in such an uncertain environment was quite a challenge, but at the same time it provided a unique opportunity. We have been sustained by God and are so thankful for the growth and progress we have seen in so many areas. We are thankful too for all who faithfully give to the work. As the financial report shows, we are today in a totally different position from where we were with a deficit budget a few years back.

A goal as a PCC continues to be one of developing the spiritual leadership of the church. We want to continue to grow healthy leaders and flourishing teams, increasing the resources to extend the mission of the church to our communities. We are encouraged by the developments in relation to our work with children, youth, and families, but urgently need more volunteers to assist, as well as a seniors' lead and others to develop our ministry with older people. The year concluded with plans also to establish and appointing much needed worship leader and caretaking posts at St Peter's .

With the new opportunities on the completion of 'Next Door Hextable', we look forward to welcoming people from across our community and to seeing the centre and the café become a parish meeting point, where we as church can more effectively reach and meet needs in our communities of Hextable and Swanley Village. We want the centre and church to be a place where people feel 'at home', are valued, accepted and thrive together.

Prepared for the PCC by David Pearson, PCC Secretary 13th September 2023

Signed on behalf of the PCC by the Reverend Johnny Douglas (PCC Chair).

Signed: 
Revd JWD Douglas.

Date: 13.ix.2023

The Parish of Swanley St Paul
Notes to the Financial Statements for the year ended 31 December 2022

1. ACCOUNTING POLICIES

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value.

Funds

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

Designated funds are those set aside for a particular purpose by the PCC. They are also unrestricted.

Restricted funds are those which have been given, and can only be used for, a particular purpose.

Endowment funds are monies or assets which are given to the Church. They are restricted and they, or their generated income, can be under specific instruction.

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

Reserves Policy

It is the policy of the PCC to maintain general unrestricted funds, at a level which would not normally exceed three months of general unrestricted expenditure.

Incoming Resources

Voluntary income and capital sources

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

Gift Aid recovered on gift aid donations is recognised when the income is recognised.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement and the amount due.

Other ordinary income

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

Income from investments

Dividends and interest are accounted for when receivable. Tax recoverable on such income is recognised in the same accounting year.

Resources Used

Grants

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation to the PCC.

Activities directly relating to the work of the Church

The Diocesan quota or parish share is accounted for when payable. Any quota unpaid at 31 December is provided for in these accounts as an operational (though not legal) liability and is shown as a creditor in the Balance Sheet.

Fixed Assets

Consecrated land and buildings and movable Church furnishings

Consecrated and beneficed property is excluded from the accounts by s.96 (2) (a) of the Charities Act 1993.

No value is placed on movable Church furnishings held by the Churchwardens on special trust for the PCC and which require a faculty for the disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or benefice buildings and movable Church furnishings, whether maintenance or improvement, is written off as expenditure in the SOFA and separately disclosed.

Depreciation of fixed asset properties

Depreciation on fixed asset property has not been provided in these accounts as any charge is considered to be not material, on the basis that the asset has a very long useful life, based on its current value, which is not materially different from its carrying value.

Other fixtures, fittings and office equipment

Equipment used within the Church premises is depreciated on a straight line basis over 4 years. Individual items of equipment with a purchase price of £5000 or less are written off when the asset is acquired.

Investments

Investments are valued at market value at 31 December.

Current Assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors, less provision for amounts that may prove not collectable.

The Parish of Swanley St. Paul

Balance Sheet at 31 December 2022

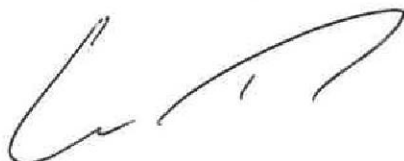
	Note	2022 £	2021 £
Fixed Assets			
Tangible Fixed Assets		-	-
Current Assets		£	£
Debtors	6	56,672	14,234
Funds with Diocese	8	1,304	1,298
Cash in Hand and at Bank		<u>210,228</u>	<u>218,148</u>
		268,205	233,681
Current Liabilities	7	<u>1,380</u>	<u>1,521</u>
Net Current Assets		266,825	232,159
Non Current Liabilities		216,786	-
Net Assets		<u><u>50,039</u></u>	<u><u>232,159</u></u>
Funds	9		
General		159,487	116,328
Designated		12,878	12,556
Restricted		(122,326)	103,275
		<u><u>50,039</u></u>	<u><u>232,159</u></u>

Signed on behalf of the Parochial Church Council

Reverend Johnny Douglas (PCC Chair)



Chris Redmond (Treasurer)



13/9/2023

The notes numbered 2 to 10 form part of these accounts

The Parish of Swanley St. Paul

Statement of Financial Activities

For the year ended 31 December 2022

		Unrestricted Funds General £	Funds Designated £	Restricted Funds £	TOTAL 2022 £	FUNDS 2021 £
INCOME AND ENDOWMENTS						
Donations and Legacies	2(a)	183,367		38,002	221,370	543,498
Other Trading Activities	2(b)	34,870			34,870	16,969
Income from Investments	2(c)	391	17	1	409	89
Income from Charitable Activities	2(d)	20,644		-	20,644	16,144
Other Income	2(e)	-	-	-	-	-
TOTAL INCOMING RESOURCES		239,273	17	38,003	277,293	576,700
EXPENDITURE						
Voluntary Income Costs	3(a)				-	-
Investment Costs	3(c)				-	-
Charitable Activities	3(d)	170,110	13,700	275,603	459,413	520,537
TOTAL RESOURCES EXPENDED		170,110	13,700	275,603	459,413	520,537
NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS		69,163	(13,683)	(237,601)	(182,120)	56,163
TRANSFERS BETWEEN FUNDS		(26,004)	14,004	12,000	-	-
NET INCOME/(OUTGOING) RESOURCES		43,159	321	(225,601)	(182,120)	56,163
NET MOVEMENT IN FUNDS		43,159	321	(225,601)	(182,120)	56,163
BALANCES BROUGHT FORWARD AT 1 January 2022 (2021)		116,328	12,556	103,275	232,159	175,997
BALANCES CARRIED FORWARD AT 31 December 2022 (2021)		159,487	12,878	(122,326)	50,039	232,159

The Parish of Swanley St. Paul
Notes to the Financial Statements for the year ended 31 December 2022

<u>2. INCOME AND ENDOWMENTS</u>	Unrestricted General	Funds Designated	Restricted Fund	Total	Funds
				2022	2021
	£	£	£	£	£
2(a) Donations and Legacies					
Gift Aid Donations	80,236		17,261	97,497	129,779
Income Tax Recoverable	20,059		4,315	24,374	32,447
GASDS	1,238			1,238	570
Collections at Services	5,602			5,602	2,377
Donations	76,233		8,643	84,877	223,825
Grants			7,783	7,783	154,500
Legacy - St Pauls Guild				-	-
	<u>183,367</u>	<u>-</u>	<u>38,002</u>	<u>221,370</u>	<u>543,498</u>
2(b) Other Trading Activities					
Church Lettings	34,870			34,870	16,969
	<u>34,870</u>	<u>-</u>	<u>-</u>	<u>34,870</u>	<u>16,969</u>
2(c) Investment Income					
Interest	391	17	1	409	89
	<u>391</u>	<u>17</u>	<u>1</u>	<u>409</u>	<u>89</u>
2(d) Income from Charitable Activities					
Bookstall & Fair Trade				-	117
Church Groups				-	4,000
Fees-Church	16,273			16,273	11,622
Fees-DBF	4,371			4,371	405
	<u>20,644</u>	<u>-</u>	<u>-</u>	<u>20,644</u>	<u>16,144</u>
2(e) Other Income					
Development Fund - Insurance Claim		-		-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Incoming Resources	<u>239,273</u>	<u>17</u>	<u>38,003</u>	<u>277,293</u>	<u>576,700</u>

The Parish of Swanley St.Paul
Notes to the Financial Statements for the year ended 31 December 2022

3. EXPENDITURE

	Unrestricted Funds General	Designated	Restricted Funds	Total 2022 £	Funds 2021 £
	£	£	£		
3(a) Voluntary Income Costs					
Building Envelopes	-	-	-	-	-
3(c) Investment Costs					
Church House Costs	-	-	-	-	-
3(d) Charitable Activities					
Missionary and Charitable Giving:					
Overseas Missions	-	9,200	-	9,200	8,100
Home Missions	-	4,500	-	4,500	15,500
Relief of the Poor in the Parish	-	-	4,129	4,129	2,661
	-	13,700	4,129	17,829	26,261
Ministry:					
Clergy Stipend	53,471	-	-	53,471	37,250
Clergy Expenses & Other Staff	10,357	-	-	10,357	6,407
	63,828	-	-	63,828	43,657
Parish Share:					
Diocesan Quota	11,350	-	-	11,350	7,750
	11,350	-	-	11,350	7,750
Church Running Expenses:					
Electricity & Gas	875	-	-	875	4,121
Other Utilities & Waste	10,022	-	-	10,022	2,829
Cleaning	9,982	-	-	9,982	2,603
Repairs & Improvements	22,052	-	169	22,221	14,734
Audio & Music	1,590	-	-	1,590	1,216
Services	2,313	-	-	2,313	7,572
Churchyards	9,046	-	-	9,046	2,158
Young Peoples Work	-	-	1,749	1,749	-
Insurance	4,098	-	-	4,098	4,058
Hospitality & Sundry	7,233	-	-	7,233	1,879
	67,212	-	1,918	69,130	41,171
New Building/Capital Work:					
Development Fund	-	-	-	-	14,000
St Peter's Building Project	-	-	269,557	269,557	359,732
	-	-	269,557	269,557	373,731
Management & Admin:					
Bookstall & Fair Trade	-	-	-	-	444
Church Groups	-	-	-	-	-
Staff Salary: Secretarial	10,617	-	-	10,617	9,100
Printing, Stationery, Telephone	17,103	-	-	17,103	18,423
	27,720	-	-	27,720	27,966
Totals of Charitable Activities	170,110	13,700	275,603	459,413	520,537
TOTAL RESOURCES EXPENDED	170,110	13,700	275,603	459,413	520,537

The Parish of Swanley St. Paul

Notes to the Financial Statements for the year ended 31 December 2022

4. Staff Costs (Vicar not included)

	2022	2021
	£	£
Salaries	22,766	18,843
Pension	-	363
Furlough scheme	-	(1,172)
	<u>22,766</u>	<u>18,034</u>

During the year the PCC employed a secretary and full time Children & Young Peoples Minister.

5. Related parties

During the year Sue Haward, a trustee, received gross remuneration of £10,617 for secretarial services and Revd Johnny Douglas received £9,567 in expenses.

6. Current Assets

	2022	2021
	£	£
Debtors+Prepayments+Stock		
Gift Aid Due - General fund	17,733	5,031
Debtors:Sundry	34,311	4,916
Prepayments	4,628	4,287
	<u>56,672</u>	<u>14,234</u>

7(a) Liabilities - Amounts falling due within 1 year

	2022	2021
	£	£
Creditors for goods and services	480	821
Wedding deposits	900	700
	<u>1,380</u>	<u>1,521</u>

7(b) Liabilities - Long-term Liability

	2022	2021
	£	£
Building Fund loans	216,786	-
Total Liabilities	<u>218,166</u>	<u>1,521</u>

The Parish of Swanley St.Paul

Notes to the Financial Statements for the year ended 31 December 2022

8. Church Repair Funds - held by Rochester Diocese

	St.Paul's Fund	St.Peter's Fund	Total Funds
B/Fwd. At 01/01/2022	1,282.49	15.67	1,298.16
2022 Deposits	0.00	0.00	0.00
2022 Withdrawals	0.00	0.00	0.00
2022 Interest	6.19	0.08	6.27
C/Fwd. At 31/12/2022	1,288.68	15.75	1,304.43

9. Fund Details

(a) General Fund - Comprises the PCC Management Fund

Church Groups Combined

St Peter's Bookstall Fund

Fair Trade Stall Fund

(b) Designated Fund - Comprises Church Repair Funds, General Mission Funds & Development Fund for developing property and facilities

(c) Restricted Fund - Comprises an element of Direct Giving to Mission Funds, the Care Fund for those in need in the Church, the St Peter's Building Fund for major improvements to the building Youth Work Fund for KCC grants and donations

**Analysis of Net Assets by Fund
at 31 December 2022**

	Unrestricted Funds		Restricted	Total
	General	Designated	Funds	
Current Assets	160,867	12,878	94,460	268,205
	160,867	12,878	94,460	268,205
Current Liabilities	1,380	-	-	1,380
Non Current Liabilities	-	-	216,786	216,786
	159,487	12,878	- 122,326	50,039
			-	0

The Parish of Swanley St Paul

Notes to the Financial Statements for the year ended 31 December 2022

10. Fund Movements

Funds	Balance at 01-Jan-22	Incoming Resources	Resources Expended	Transfers In	Transfers Out	Gains & Losses	Balance at 31-Dec-22
General							
PCC Funds	110,906	239,273	(170,110)	-	(26,004)	43,159	154,065
Church Groups	4,299	-	-	-	-	-	4,299
Fair Trade Stall	1,123	-	-	-	-	-	1,123
Total General	116,328	239,273	(170,110)	-	(26,004)	43,159	159,487
Designated							
Development Fund	2	6	-	-	-	6	9
Bookstall	919	-	-	-	-	-	919
Mission	11,635	11	(13,700)	14,004	-	315	11,950
Total Designated	12,556	17	(13,700)	14,004	-	321	12,878
Restricted							
Care Fund	4,387	1,105	(4,129)	-	-	(3,024)	1,364
Legacies	1,611	-	-	-	-	-	1,611
St Paul's Refurbish	-	169	(169)	-	-	-	-
St Peter's Building	94,796	28,946	(269,557)	12,000	-	(228,610)	(133,814)
Youth Work	2,481	7,783	(1,749)	-	-	6,034	8,514
Total Restricted	103,275	38,003	(275,603)	12,000	-	(225,601)	(122,326)
Totals	232,159	277,293	(459,413)	26,004	(26,004)	(182,120)	50,039

Chris Redmond
Hon. Treasurer
Sep-23

**Independent examiner's report
to the PCC of The Parish of Swanley St Paul and Hextable St Peter**

I report to the charity trustees on my examination of the accounts of The Parish of Swanley St Paul and Hextable St Peter, for the year ended 31 December 2022, which are set out on pages 9 to 16.

Responsibilities and basis of report

As the PCC of the charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act)

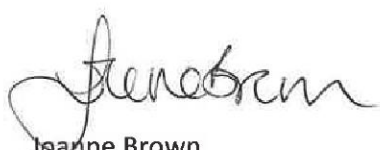
I report in respect of my examination of the Charity accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiners Statement

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

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

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Joanne Brown
FCCA
Independent Examiner
Sargeant Partnership LLP
5 White Oak Square
London Road
Swanley
Kent BR8 7AG

Date: 19/09/2023

Accounts

**The Parish of Swanley St.Paul
& Hextable St.Peter**

Registered Charity Number 1130513

**Annual Report
and
Financial Statements
of the
Parochial Church Council
for the year ended 31 December 2021**

Bank:

Barclays Bank Plc
30 Swanley Centre
Swanley
Kent
BR8 7TJ

Independent Examiners:

Sargeant Partnership LLP
Chartered Accountants
5 White Oak Square
London Road
Swanley
Kent BR8 7AG

The Parochial Church Council of the Ecclesiastical Parish of Swanley St Paul and Hextable St Peter (PCC) present their report, with the financial statements of the charity, for the year ended 31 December 2021. The PCC have adopted the provisions of *Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)*.

St Paul's Church is situated in Swanley Village and St Peter's Church is in the nearby village of Hextable. Both villages are adjacent to the town of Swanley, which is just inside the M25 in Kent. Although there are two buildings, it is one parish and has one PCC. The Church is in the Diocese of Rochester, within the Church of England. The correspondence address is St Peter's Church Office, College Road, Hextable, Kent BR8 7RH.

PCC members (the trustees) who have served at any time from 1st January 2021 until the date this report was approved are:

Co-opted Members Mr Andy Birmingham (until May 2021),
Mr Chris Redmond Treasurer

2 AIMS AND PURPOSES

The PCC has the responsibility of co-operating with the vicar in promoting in the parish the whole mission of the Church, its life of worship and its role as the Church in the community. The PCC also has responsibility for policy decisions and financial stewardship of funds used in support of the ministry in the Parish Church and for the maintenance of the Church buildings.

3 STRUCTURE, GOVERNANCE AND MANAGEMENT

Members of the PCC (the trustees) are either ex-officio, elected by the Annual Parochial Church Meeting (APCM) or co-opted in accordance with the Church Representation Rules 2020. Based on a resolution passed at the October 2020 APCM, a limit of 2 x 3-year terms applies for elected PCC members from May 2021. As charity trustees, all PCC members are required to sign a declaration that they are willing and eligible to act as trustees (ie not legally disqualified), that they understand their charity's purposes and have passed any checks required, as the charity works with children and vulnerable people

PCC members are expected to comply with our code of practice, based on legal and other good practice guidance and set within the context of the St Peter's and St Paul's work plan. The code takes account of Charity Commission requirements, the Charity Governance Code and the Church Representation Rules (our governing document).

All Church attendees are encouraged to register on the Electoral Roll and participate in the election to the PCC and offices of Wardens and the APCM.

During 2021 there were eight ordinary meetings of the PCC (ie each month except May, August, September and December), for rather more than 2 hours at a time. Special meetings were held in January 2021 (to discuss church closure in the light of the pandemic) and two meetings in May (re the tenders for the annexe). Some meetings were in person, some via 'Zoom' and some hybrid. Other matters were agreed by correspondence between meetings. All meetings were conducted with most members present. Minutes are available on request by church members from the PCC Secretary once they have been agreed at the next PCC meeting.

Each meeting is planned, providing members with full briefing notes on the range of matters on the agenda. Certain standing items are considered at all routine meetings concerning finance, safeguarding, Deanery or Diocesan matters and general correspondence. The PCC and the staff group each routinely review our activities and services as soon as possible after an event to ensure any lessons learned are applied for the future.

Given its wide responsibilities the PCC has several committees. The Church Representation Rules 2020 allow for the appointment of working groups to discuss certain subjects thoroughly in detail and they may co-opt members from beyond the PCC. All such Committees are required to report to the PCC who retain the legal responsibility for decision-making. There is a requirement that the Incumbent is an ex-officio member of each. Seven such committees (known as teams) operated through the year; others are planned in the future. In addition to these appointed Committees, which have a visionary mandate, many other valuable non-decision-making working groups exist in the church, undertaking and coordinating a variety of essential activities, for which the PCC are very grateful.

4 OBJECTIVES AND ACTIVITIES

We continue to be committed to enabling as many people as possible to worship at our two church buildings and to take an active part in the life of the Parish. The PCC maintains an overview of worship in both churches and, with the vicar, reviews how our services can reach out to and better serve all who live within our parish. Our services and worship put faith into practice through prayer and scripture, music (both contemporary and traditional), sacrament and in its outworking through service to the community.

From March 2020 and throughout 2021, the pandemic significantly impacted the activities of the church and the daily lives of the whole community. As a church we believe we responded well to the challenges. Our congregation showed agility and adaptability as we moved quickly between in-person and on-line worship and back again, several times. With Johnny Douglas acting as Care in our Community COVID-19 Sevenoaks District Council Area Lead, we experienced wonderful teamwork with others in our villages, including the Parish Councils, in caring for the vulnerable and isolated and in many other ways. Some 14 of the 31 volunteers working with Johnny were church members.

We have seen lots of new people at both St Peter's and St Paul's during the year. Our buildings might have been closed at various times, but we were "The Church" more than ever! We are appreciative for all we have been able to serve and particularly for those who have come to faith or been strengthened in their Christian walk. Despite the challenges, there was significant progress over the year in building alterations and the Annexe development plans at St Peter's. After many years of having to report 'work in progress' we were able to open the doors of 'Next Door Hextable' and the café in March 2022 (beyond the year of this report but included as a significant event). A formal opening occurred on the 15th May 2022.

The PCC would like to acknowledge and sincerely thank our Vicar, Johnny Douglas for his leadership over another exceptionally demanding year, particularly given the additional demands of the pandemic and in bringing the annex and café 'in to land'. The time given as project lead for the new building and in fundraising was very significant. All this was, of course, in addition to maintaining all his many duties as a parish priest, without other clergy support, with an increased number of christenings, weddings, funerals and other demands. We are also thankful for the commitment of so many key team members whose service in the church continue to be an inspiration. We so appreciate the increased regular giving and additional building fund gifts which enabled the church to end the year in a reasonable financial position.

Public Worship and 'Online' church

The last two plus years has been somewhat of a 'roller coaster' experience in trying to maintain 'in-person' worship. The pandemic resulted in church buildings being closed at various times through 2020, as reported last year, with the church providing weekly 'on-line' live and recorded services and meetings using Facebook and YouTube with 21 households unable to access the internet, supplied with weekly DVDs and print material and the weekly church e-news material. Having reopened, both buildings were again closed by decision of the PCC on the 19th December 2020, following the Prime Minister's statement on national measures to counter new threats posed by the increased infectivity of the new strain of Covid19 (first seen in Kent) and placing the county in tier 4 status (the highest). Our parish Covid rates were particularly high at that time. On the 24th December the PCC decided to formalise the closure by recommending that the Bishop agree to the suspension of church services; this was immediately granted by Bishop James.

At the PCC Meeting on Monday 18th January 2021, members reviewed matters. With the Bishop's agreement, in person services were further suspended with public worship resuming in both buildings on the 18th April 2021, on a socially distanced basis, in compliance with the regulations and guidance then in place. With the new 'Omicron' variant, Covid rates rose considerably in the winter 2021/2022 but with precautions in place we continued to maintain public worship and have seen growth in that time. The period of online services enabled us to reach people in the local community and beyond with several 'first timers' at services in both church buildings. Significantly, at St Paul's, attendance at the traditional 8.30am service has more than quadrupled compared to pre-covid times.

In our activities during the year and in our future planning, we have fully considered the Commission's guidance on public benefit and the supplementary guidance on charities for the advancement of religion. 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.
- Service to the community in the parish and beyond, working with local government and other agencies as demonstrated through the months of the pandemic.
- The development of a community annexe and café at St Peter's ('Next Door Hextable'), with the involvement of the local community, to better serve the practical and social needs of people in the area.
- The exploration of how we might better meet the needs of the Swanley Village community through St Paul's Church, taking advantage of its beautiful building and setting.

5 ACHIEVEMENTS AND PERFORMANCE

The Church Council: For the last few years we have placed an emphasis on establishing a healthy, robust and fruitful leadership culture for the long-term flourishing of the church. This has been evident in PCC members' enthusiasm and passion, combined with their strong belief in working together as an effective leadership team and has resulted in a lot of work being achieved in a comparatively short time, even during this time of pandemic.

Worship, Prayer and other services and celebrations during the reporting year: Though significantly interrupted during the pandemic, the church offers a range of services during the week and over the course of a normal year. The pattern to which we have been able to return in 2021 includes a simple, prayerful, spoken Communion Service at St Paul's early on Sundays, and an informal Sunday celebration, led by a worship band, with teaching and separate children and youth provision at St Peter's. Monthly 'Overflow' Celebrations, a lively and relaxed gathering, in which we seek to resource other churches and where people from the surrounding area join for worship, teaching, refreshment, renewal and ministry, is held at St Peter's. All these gatherings have grown, compared with pre-pandemic times with new guests attending many services with a number of new regular attendees. Additionally, several 'Life' groups meet either weekly or fortnightly (term time) across the parish. They provide not only an important spiritual focus, but also help with the more practical issues of everyday life. These groups in people's homes have an important place in the church programme, enabling people to keep in touch with each other, providing an opportunity of catching up on each other's news, praying for each other and studying the Bible. Most Life groups continued through the pandemic by 'Zoom' and by September 2021 most recommenced meeting in person. With growth in church attendance, additional groups have been set up with others being newly established in 2022.

It was possible to re-commence some church-based activities and schools support for children and young people during 2021 but not to the pre-pandemic levels. However, with the appointment of a Children's and Youth Pastor (in August 2022, outside the period covered in this report), we are pleased to say that at the time of writing this report (October 2022), we are now providing an even wider range of services than previously for children, youth and families and will report further on the developments in our report for 2022.

During the year there were 183 adults in formal membership of the church but more than this in Sunday attendance. As well as our regular services, we enable our community to celebrate and thank God at the milestones of the journey through life. We celebrated 7 weddings and 7 baptisms and held 12 funerals during 2021. Many weddings and baptisms were delayed and re-arranged for 2022 because of national restrictions applying through 2020/21. Occasional offices, as these are known within the Anglican church, are a phenomenal opportunity to serve many who would not normally attend church.

Reordering of the present St Peter's building. Following on from major works in 2020 which involved constructing a new church entrance, remodelling the former lounge area, creating two small meeting rooms and reforming the worship area stage, the PCC agreed plans to re-equip the main hall with quality chairs and for new seating in the entrance area. This was put on hold until the completion of the annex and will therefore be completed in 2022. We are very mindful of the need for some refurbishment works in the old schoolhouse part of the building, going forward.

Construction of the new Church Annexe - Next Door Hextable (NDH) This is a new community building, extending the footprint of St Peter's, enabling the church to fulfil a longstanding desire to meet the community needs more effectively in Hextable and other smaller surrounding villages. The two-storey annexe to the church provides a large community café, a function venue, kitchenette, accessible toilets, lift platform and a small quiet space to replace the current chapel, with an 'industrial' kitchen. The £1.6m community hub is part of a significant development programme, to unify the St Peter's complex (which has parts dating from 1905, 1960, 1980 and 1984), into a more coherent whole, fit for purpose for the next 30 years or more, to enable us to continue our long-standing mission of serving the village of Hextable.

This ambitious project has been many years in the planning and, at long last, it was possible to begin the final phase of the building construction in late June 2021. As already stated, the café and centre opened outside of the reporting year, on the 23rd of March 2022, with a formal opening on the 15th May 2022.

The building has increased the community capacity of the church from 453sqm to 913sqm, facilitating an increase in weekly footfall from 820 to an estimated 3,500. The Centre provides a place for people to meet, find social support and where they can be signposted to other voluntary and statutory services. It has the potential also to be a hub for community care and support services.

For legal and financial reasons, we have established a legally separate entity to operate the café. Out of the several models available to us, we decided to set up a Community Interest Company (CIC), wholly owned by the PCC who retain the powers to 'hire and fire' Directors but not run the business. The staff and volunteers are the responsibility of the Company, though we have a resources sharing agreement between the CIC and PCC, which does what it says and helps to ensure that we work as one so far as we can. Four founding Directors were appointed by the PCC. There has been much appreciation from the local community on the

vast improvements achieved in the centre of the village, demonstrated by the donation of hundreds of pounds worth of plants for the flower beds from local people, through the Parish Council.

Most of the finance needed was donated by members of the church over some years. A second gift day was held in March 2021 which produced £69,300 from 41 households, before Gift Aid was considered. We also developed a wider community patrons' scheme which is ongoing. We have been successful in raising a few grants too. To finance the shortfall, we were able to obtain private, anonymous, relatively short-term loans, totalling £250,000 which we drew at the beginning of 2022.

Staff and Volunteers. The PCC thanks our small staff team and volunteers who have given of their time to serve the church at St Paul's and St Peter's in so many capacities. We are blessed with many who freely volunteer in leadership roles, worship, outreach, administration and in the many 'unseen' but essential activities. We could not operate without the whole body working together! The aim is that every member will be involved in some way or another. Prior to the pandemic we were served by 35 approved children's workers, 11 working with seniors, plus others assisting at these activities, not requiring a DBS check. In addition, in excess of 80 others served the church in various appointed positions e.g. in pastoral care, group leadership, as vergers etc, home visitation, hospitality, building maintenance, technical support, music etc. Given the pandemic these numbers were very loose during 2021 and teams have been re-establishing through 2022 as we recommence our activities. To these numbers must now be added (for 2022) 30 or so volunteers from the church and community working in the café.

Safeguarding. The Parish Safeguarding Officer, Andy Birmingham, assisted by a small team continued during 2021 to monitor and develop policies and best practice for the PCC. In accordance with CoE national and diocesan policies all working with, or having some responsibilities, for children and adults at risk in the church, have undertaken required training. Post the reporting period, Andy retired from the role in May 2022 and is succeeded by Debbie Samms. In accordance with the Church Representation Rules, the PCC confirm that we have complied with our duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016, to have due regard to House of Bishops' guidance on safeguarding children and vulnerable adults. This we are happy to do and whilst we cannot afford to be complacent in such matters, we believe we are in a good place in terms of the procedures we are following. We would like to record our thanks to our hardworking safeguarding teams and the leaders of activities for their cooperation with the safeguarding arrangements.

Mission giving. During 2021 we agreed a policy of allocating 10% of non-designated income (after deducting our parish share to the Diocese) to missions. This is based a 'thirds' approach of the 10%. ie to local (parish), regional & national and international causes. Priority is given to funding individuals, missions and causes known to the church and therefore given in the context of other care and practical support. Through 2021 we also funded people in need locally through the Community Compassion Fund, specific church and NDH outreach projects through our 'refresh' fund.

St Paul's CoE School. Chris Redmond and Lyn Moseley served as Foundation Governors through 2021. Since his appointment as Vicar, the Revd Douglas has met monthly with the head teacher and other staff exploring ways in which the church and school can develop our relationship further. The church and school remain committed to working together in whatever ways are possible.

Deanery and Diocesan Synod. Julie Douglas (until November 2021) and David Pearson represented the PCC on the Deanery Synod. David and Johnny Douglas are also Deanery representatives on the Diocesan Synod. This provides the PCC with an important link between the parish and the wider structures of the church.

6 FINANCIAL REVIEW

Total receipts on unrestricted funds were £193,140, of which £139,785 was unrestricted voluntary donations, a further £20,189 from Gift Aid and £33,166 from other sources. Restricted donations of £216,196 were also received and are detailed in the Financial Statements.

During 2021 there was a gain of £28,787 in the PCC funds and an overall surplus of £56,163, the gain in the PCC funds was primarily driven by increased income and this was complimented by the funds raised in the year in order to complete the St Peter's Building Project.

It is PCC policy to try to maintain a balance on unrestricted funds which equates to at least three months unrestricted payments. This is equivalent to £30,000. It is held to smooth out fluctuations in cash flow and to meet emergencies. The cash balance of £105,033 held on unrestricted funds at the year end was comfortably in excess of this target.

7 FUTURE PLANS

During 2021 and into 2022 we are going through a time of post-covid recovery, reimagination and reset with the pandemic seemingly having shifted the goalposts several times. Planning the way forward in such an uncertain environment has been quite a challenge, but at the same time it has provided us with a unique opportunity. The important first stages have been undertaking deep listening across church life and considering our shared values.

We have been sustained by our faith through a difficult year, but we are thankful for the growth and progress we have seen in so many areas. As a PCC we recognise that we can't go back to "how it was before", but we look to God to lead us forward as we navigate the year ahead.

A goal as a PCC continues to be one of developing the spiritual leadership of the church; one that is less and less operational and more directional and oversight. We want to establish healthy leaders and build flourishing teams, increasing the resources to extend our mission. We plan to take forward our work with different groups within the church, particularly with children, youth and families, and seniors too.

With the new opportunities on the completion of 'Next Door Hextable', we look to welcoming people from across our community and to seeing the centre and the café become a parish meeting point, where we as church can more effectively reach and meet needs in our communities of Hextable and Swanley Village. We want the centre and church to be a place where people feel 'at home', are valued, accepted and thrive together.

Prepared for the PCC by David Pearson, PCC Secretary 26th September 2022

Signed on behalf of the PCC by the Reverend Johnny Douglas (PCC Chair).

Signed:  Date: 2.X.2022

The Parish of Swanley St Paul
Notes to the Financial Statements for the year ended 31 December 2021

1. ACCOUNTING POLICIES

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value.

Funds

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

Designated funds are those set aside for a particular purpose by the PCC. They are also unrestricted.

Restricted funds are those which have been given, and can only be used for, a particular purpose.

Endowment funds are monies or assets which are given to the Church. They are restricted and they, or their generated income, can be under specific instruction.

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

Reserves Policy

It is the policy of the PCC to maintain general unrestricted funds, at a level which would not normally exceed three months of general unrestricted expenditure.

Incoming Resources

Voluntary income and capital sources

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

Gift Aid recovered on gift aid donations is recognised when the income is recognised.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement and the amount due.

Other ordinary income

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

Income from investments

Dividends and interest are accounted for when receivable. Tax recoverable on such income is recognised in the same accounting year.

Resources Used

Grants

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation to the PCC.

Activities directly relating to the work of the Church

The Diocesan quota or parish share is accounted for when payable. Any quota unpaid at 31 December is provided for in these accounts as an operational (though not legal) liability and is shown as a creditor in the Balance Sheet.

Fixed Assets

Consecrated land and buildings and movable Church furnishings

Consecrated and beneficed property is excluded from the accounts by s.96 (2) (a) of the Charities Act 1993.

No value is placed on movable Church furnishings held by the Churchwardens on special trust for the PCC and which require a faculty for the disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or benefice buildings and movable Church furnishings, whether maintenance or improvement, is written off as expenditure in the SOFA and separately disclosed.

Depreciation of fixed asset properties

Depreciation on fixed asset property has not been provided in these accounts as any charge is considered to be not material, on the basis that the asset has a very long useful life, based on its current value, which is not materially different from its carrying value.

Other fixtures, fittings and office equipment

Equipment used within the Church premises is depreciated on a straight line basis over 4 years. Individual items of equipment with a purchase price of £5000 or less are written off when the asset is acquired.

Investments

Investments are valued at market value at 31 December.

Current Assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors, less provision for amounts that may prove not collectable.

The Parish of Swanley St. Paul

Balance Sheet at 31 December 2021

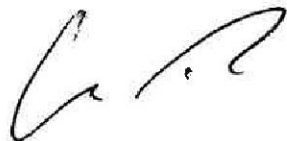
	Note	2021 £	2020 £
Fixed Assets			
Tangible Fixed Assets		-	-
Current Assets		£	£
Debtors	5	14,234	15,324 (1,090)
Funds with Diocese	7	1,298	1,296 2
Cash in Hand and at Bank		<u>218,148</u>	<u>164,604</u>
		233,681	181,224
Liabilities	6	<u>1,521</u>	<u>5,227</u> 3,706
Net Current Assets		232,159	175,997
Net Assets		<u><u>232,159</u></u>	<u><u>175,997</u></u>
Funds	8		
General		116,328	84,983
Designated		12,556	38,902
Restricted		103,275	52,112
		<u><u>232,159</u></u>	<u><u>175,997</u></u>

Signed on behalf of the Parochial Church Council

Reverend Johnny Douglas (PCC Chair)


Reverend Douglas

Chris Redmond (Treasurer)



The notes numbered 5 to 9 form part of these accounts

The Parish of Swanley St. Paul

Cash Flow Statement For the year ended 31 December 2021

	2021 £	2020 £
Cash Flow from General Activities		
Cash Received from General Activities	194,202	168,793
Cash Paid for General Activities	(151,377)	(119,013)
Interest Received	53	133
Net Cash Generated from General Activities	<u>42,878</u>	<u>49,913</u>
Cash Flow from Designated Activities		
Cash Received from Designated Activities	11,250	14,306
Cash Paid for Designated Activities	(37,600)	(19,450)
Interest Received	2	4
Net Cash Used for Designated Activities	<u>(26,348)</u>	<u>(5,140)</u>
Cash Flow from Restricted Activities		
Cash Received from Restricted Activities	399,375	3,579
Cash Paid for Restricted Activities	(362,393)	(75,787)
Interest Received	31	265
Net Cash Generated from / (Used for) Restricted Activities	<u>37,014</u>	<u>(71,944)</u>
Net Increase/ (Decrease) in Cash	<u>53,544</u>	<u>(27,171)</u>
Opening Cash Balance	164,604	191,775
Closing Cash Balance	218,148	164,604

The notes numbered 5 to 9 form part of these accounts

The Parish of Swanley St. Paul

Statement of Financial Activities

For the year ended 31 December 2021

		Unrestricted Funds General £	Designated £	Restricted Funds £	TOTAL 2021 £	FUNDS 2020 £
INCOME AND ENDOWMENTS						
Donations and Legacies	2(a)	159,974		383,524	543,498	186,056
Other Trading Activities	2(b)	16,969			16,969	2,729
Income from Investments	2(c)	53	4	31	89	402
Income from Charitable Activities	2(d)	16,144		-	16,144	9,276
Other Income	2(e)	-	-	-	-	3,000
TOTAL INCOMING RESOURCES		<u>193,140</u>	<u>4</u>	<u>383,555</u>	<u>576,700</u>	<u>201,462</u>
EXPENDITURE						
Voluntary Income Costs	3(a)				-	-
Investment Costs	3(c)				-	-
Charitable Activities	3(d)	120,544	37,600	362,393	520,537	196,400
TOTAL RESOURCES EXPENDED		<u>120,544</u>	<u>37,600</u>	<u>362,393</u>	<u>520,537</u>	<u>196,400</u>
NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS		<u>72,595</u>	<u>(37,595)</u>	<u>21,163</u>	<u>56,163</u>	<u>5,063</u>
TRANSFERS BETWEEN FUNDS		(41,250)	11,250	30,000	-	-
NET INCOME/(OUTGOING) RESOURCES		<u>31,345</u>	<u>(26,345)</u>	<u>51,163</u>	<u>56,163</u>	<u>5,063</u>
NET MOVEMENT IN FUNDS		<u>31,345</u>	<u>(26,345)</u>	<u>51,163</u>	<u>56,163</u>	<u>5,063</u>
BALANCES BROUGHT FORWARD AT 1 January 2021 (2020)		<u>84,983</u>	<u>38,902</u>	<u>52,112</u>	<u>175,997</u>	<u>170,934</u>
BALANCES CARRIED FORWARD AT 31 December 2021 (2020)		<u>116,328</u>	<u>12,556</u>	<u>103,275</u>	<u>232,159</u>	<u>175,997</u>

The Parish of Swanley St. Paul
Notes to the Financial Statements for the year ended 31 December 2021

<u>2. INCOME AND ENDOWMENTS</u>	Unrestricted General	Funds Designated	Restricted Fund	Total	Funds
				2021	2020
	£	£	£	£	£
2(a) Donations and Legacies					
Gift Aid Donations	78,468		51,311	129,779	80,856
Income Tax Recoverable	19,619		12,828	32,447	20,214
GASDS	570			570	178
Collections at Services	2,377			2,377	2,730
Donations	58,940		164,885	223,825	82,078
Grants			154,500	154,500	-
Legacy - St Pauls Guild				-	-
	<u>159,974</u>	<u>-</u>	<u>383,524</u>	<u>543,498</u>	<u>186,056</u>
2(b) Other Trading Activities					
Church Lettings	16,969			16,969	2,729
	<u>16,969</u>	<u>-</u>	<u>-</u>	<u>16,969</u>	<u>2,729</u>
2(c) Investment Income					
Interest	53	4	31	89	402
	<u>53</u>	<u>4</u>	<u>31</u>	<u>89</u>	<u>402</u>
2(d) Income from Charitable Activities					
Bookstall & Fair Trade	117			117	60
Church Groups	4,000			4,000	1,021
Fees-Church	11,622			11,622	6,166
Fees-DBF	405			405	2,029
	<u>16,144</u>	<u>-</u>	<u>-</u>	<u>16,144</u>	<u>9,276</u>
2(e) Other Income					
Development Fund				-	3,000
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,000</u>
Total Incoming Resources	<u>193,140</u>	<u>4</u>	<u>383,555</u>	<u>576,700</u>	<u>201,462</u>

The Parish of Swanley St.Paul
Notes to the Financial Statements for the year ended 31 December 2021

3. EXPENDITURE

	Unrestricted Funds General	Designated	Restricted Funds	Total 2021 £	Funds 2020 £
	£	£	£	£	£
3(a) Voluntary Income Costs					
Building Envelopes	-	-	-	-	-
3(c) Investment Costs					
Church House Costs	-	-	-	-	-
3(d) Charitable Activities					
<i>Missionary and Charitable Giving:</i>					
Overseas Missions		8,100		8,100	-
Project Hope - Romania				-	-
Home Missions	-	15,500		15,500	-
Relief of the Poor in the Parish			2,661	2,661	3,974
	-	23,600	2,661	26,261	3,974
<i>Ministry:</i>					
Clergy Stipend	37,250			37,250	26,212
Clergy Expenses & Other Staff	6,407		-	6,407	12,707
	43,657	-	-	43,657	38,919
<i>Parish Share:</i>					
Diocesan Quota	7,750			7,750	13,539
	7,750	-	-	7,750	13,539
<i>Church Running Expenses:</i>					
Electricity & Gas	4,121			4,121	6,550
Other Utilities & Waste	2,829			2,829	3,709
Cleaning	2,603			2,603	1,701
Repairs & Improvements	14,734		-	14,734	4,065
Audio & Music	1,216			1,216	2,321
Evangelism	-			-	46
Ecumenical Expenses	-			-	-
Training & Conferences	-			-	-
Services	7,572		-	7,572	5,855
Churchyards	2,158			2,158	2,880
Young Peoples Work	-		-	-	-
Insurance	4,058			4,058	4,247
Hospitality & Sundry	1,879			1,879	9,196
	41,171	-	-	41,171	40,568
<i>New Building/Capital Work:</i>					
Development Fund		14,000		14,000	12,000
St Peter's Building Project			359,732	359,732	71,776
	-	14,000	359,732	373,731	83,776
<i>Management & Admin:</i>					
Bookstall & Fair Trade	444			444	606
Church Groups	-			-	364
Staff Salary: Secretarial	9,100			9,100	6,447
Printing, Stationery, Telephone	18,423			18,423	8,207
	27,966	-	-	27,966	15,625
Totals of Charitable Activities	120,544	37,600	362,393	520,537	196,400
TOTAL RESOURCES EXPENDED	120,544	37,600	362,393	520,537	196,400

The Parish of Swanley St. Paul

Notes to the Financial Statements for the year ended 31 December 2021

4. Staff Costs (Vicar not included)	2021	2020
	£	£
Salaries	18,843	26,924
Pension	363	-
Furlough scheme	(1,172)	(7,107)
	<u>18,034</u>	<u>19,817</u>

During the year the PCC employed a secretary, a cleaner and a Worship & Media Leader.

5. Related parties

During the year Sue Haward, a trustee, received gross remuneration of £9,100 for secretarial services and Revd Johnny Douglas received £6,002 in expenses.

6. Current Assets	2021	2020
	£	£
Debtors+Prepayments+Stock		
Gift Aid Due - General fund	5,031	10,050
Debtors:Sundry	4,916	1,024
Prepayments	4,287	4,250
	<u>14,234</u>	<u>15,324</u>

7(a) Liabilities - Amounts falling due within 1 year	2021	2020
	£	£
Creditors for goods and services	821	870
Wedding deposits & Funeral creditors	700	550
	<u>1,521</u>	<u>1,420</u>

7(b) Liabilities - Long-term Liability	2021	2020
	£	£
Diocesan loan	-	3,807
Total Liabilities	<u>1,521</u>	<u>5,227</u>

The Parish of Swanley St.Paul

Notes to the Financial Statements for the year ended 31 December 2021

8. Church Repair Funds - held by Rochester Diocese

	St.Paul's Fund	St.Peter's Fund	Total Funds
B/Fwd. At 01/01/2021	1,280.16	15.64	1,295.80
2021 Deposits	2.33	0.03	2.36
2021 Withdrawals	0.00	0.00	0.00
2021 Interest	0.00	0.00	0.00
C/Fwd. At 31/12/2021	1,282.49	15.67	1,298.16

9. Fund Details

(a) General Fund - Comprises the PCC Management Fund

Church Groups Combined

St Peter's Bookstall Fund

Fair Trade Stall Fund

(b) Designated Fund - Comprises Church Repair Funds, General Mission Funds & Development Fund for developing property and facilities

(c) Restricted Fund - Comprises an element of Direct Giving to Mission Funds, the Care Fund for those in need in the Church, the St Peter's Building Fund for major improvements to the building Youth Work Fund for KCC grants and donations

**Analysis of Net Assets by Fund
at 31 December 2021**

	Unrestricted Funds		Restricted	Total
	General	Designated	Funds	
Current Assets	117,850	12,556	103,275	233,681
	117,850	12,556	103,275	233,681
Current Liabilities	1,521	-	-	1,521
	116,328	12,556	103,275	232,159

- 0

The Parish of Swanley St Paul

Notes to the Financial Statements for the year ended 31 December 2021

Fund Movements

Funds	Balance at 01-Jan-21	Incoming Resources	Resources Expended	Transfers In	Transfers Out	Gains & Losses	Balance at 31-Dec-21
General							
PCC Funds	82,118	189,023	(120,101)	1,115	(41,250)	28,787	110,906
Church Groups	1,414	4,000	-		(1,115)	2,885	4,299
Fair Trade Stall	1,450	117	(444)			(327)	1,123
Total General	84,983	193,140	(120,544)	1,115	(42,365)	31,345	116,328
Designated							
Development Fund	14,000	2	(14,000)			(13,997)	2
Bookstall	919	-				-	919
Mission	23,983	2	(23,600)	11,250	-	(12,348)	11,635
Total Designated	38,902	4	(37,600)	11,250	-	(26,345)	12,556
Restricted							
Care Fund	6,088	961	(2,661)			(1,700)	4,387
Legacies	1,611	-				-	1,611
St Paul's Refurbish	-	-	-			-	-
St Peter's Building	43,933	380,595	(359,732)	30,000		50,863	94,796
Youth Minister	-	-	-			-	-
Youth Work	481	2,000	-			2,000	2,481
Total Restricted	52,112	383,555	(362,393)	30,000	-	51,163	103,275
Totals	175,997	576,700	(520,537)	42,365	(42,365)	56,163	232,159

Chris Redmond
Hon. Treasurer
Sep-22

Independent examiner's report to the PCC of The Parish of Swanley St Paul and Hextable St Peter

I report to the charity trustees on my examination of the accounts of The Parish of Swanley St Paul and Hextable St Peter for the year ended 31 December 2021, which are set out on pages 10 to 17.

Responsibilities and basis of report

The PCC are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the 2011 Act)

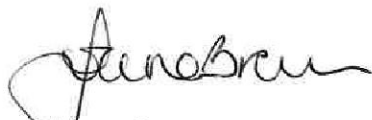
I report in respect of my examination of the Charity accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiners Statement

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

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

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



Joanne Brown

FCCA

Independent Examiner

Sargeant Partnership LLP

5 White Oak Square

London Road

Swanley

Kent BR8 7AG

5 OCTOBER 2022

Accounts

**The Parish of Swanley St.Paul
& Hextable St.Peter**

Registered Charity Number 1130513

Annual Report

and

Financial Statements

of the

Parochial Church Council

for the year ended 31 December 2020

Bank:

Barclays Bank Plc
30 Swanley Centre
Kent
BR8 7TJ

Independent Examiners:

Sargeant Partnership LLP
Chartered Accountants
5 White Oak Square
London Road
Swanley
Kent BR8 7AG

The Parochial Church Council of the Ecclesiastical Parish of Swanley St Paul and Hextable St Peter (PCC) present their report, with the financial statements of the charity, for the year ended 31 December 2020. The PCC have adopted the provisions of *Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)*.

St Paul's Church is situated in Swanley Village and St Peter's Church is in the nearby village of Hextable. Both villages are adjacent to the town of Swanley, which is just inside the M25 in Kent. Although there are two buildings, it is one parish and has one PCC. The Church is in the Diocese of Rochester, within the Church of England. The correspondence address is St Peter's Church Office, College Road, Hextable, Kent BR8 7RH.

PCC members (the trustees) who have served at any time from 1st January 2020 until the date this report was approved are:

Church Wardens: Mrs Susan Haward
Mr John Wigginton

Elected PCC Members:

Mr Martin Andrews (*elected October 2020*)
Mrs Barbara Ball
Mr Robert Boswell (*elected October 2020*)
Mr Ian Carpenter (*resigned March 2020*)
Mrs Angela Chapman
Mr Mike Connold (*retired May 2021*)
Miss Anna Culliford (*resigned October 2020*)
Mr James French (*elected May 2021*)
Mrs Jane Gay (*retired May 2021*)
Mrs Karen Ledger (*elected October 2020*)
Mrs Sally Minett (*elected May 2021*)
Mr Kevin Swift
Mr Kevin Wren (*retired October 2020*)

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2 AIMS AND PURPOSES

The PCC has the responsibility of co-operating with the vicar in promoting in the parish the whole mission of the Church, its life of worship and its role as the Church in the community. The PCC also has responsibility for policy decisions and financial stewardship of funds used in support of the ministry in the Parish Church and for the maintenance of the Church buildings.

3 STRUCTURE, GOVERNANCE AND MANAGEMENT

Members of the PCC (the trustees) are either ex-officio, elected by the Annual Parochial Church Meeting (APCM) or co-opted in accordance with the Church Representation Rules 2020 which came into effect on 1st January 2020. The new Rules were introduced to simplify local church governance as well as to make it more flexible and adaptable to suit the local context. Amongst other changes, the Rules provided for PCCs to do business by correspondence and via electronic means which meant that during the year, when we were unable to meet in person because of the pandemic, the PCC continued to operate efficiently; in particular, with the use of 'Zoom' for our PCC meetings and the Annual Parish Church Meeting (APCM).

Based on a resolution passed at the October 2020 APCM, a limit of 2 x 3-year terms applies for elected PCC members from May 2021. As charity trustees, all PCC members are required to sign a declaration that they are willing and eligible to act as trustees (ie not legally disqualified), that they understand their charity's purposes and have passed any checks required, as the charity works with children and vulnerable people

PCC members are expected to comply with our code of practice, based on legal and other good practice guidance and set within the context of the St Peter's and St Paul's work plan to 2022. The code takes account of Charity Commission requirements, the Charity Governance Code and the Church Representation Rules (our governing document).

All Church attendees are encouraged to register on the Electoral Roll and participate in the election to the PCC and offices of Wardens and the APCM.

During 2020 there were nine ordinary meetings of the PCC (ie each month except April, August and December), for rather more than 2 hours at a time. Special meetings were held in August (on staffing matters) and December (re the annexe). From March 2020 all were via Zoom). Other matters were agreed by correspondence between meetings. All meetings were conducted with most members present. Minutes of meetings are made available to church members once they have been agreed by the next PCC meeting.

At each meeting we considered certain standing items. These are reports from the Treasurer's report and any expenditure approvals, the Vicar, the Parish Safeguarding Officer, and any Deanery or Diocesan matters, general correspondence.

Given its wide responsibilities the PCC has several committees. The Church Representation Rules 2020 allow for the appointment of working groups to discuss certain subjects thoroughly in detail and they may co-opt members from beyond the PCC. All such Committees are required to report to the PCC who retain the legal responsibility for decision-making. There is a requirement that the Incumbent is an ex-officio member of each. Seven such committees (known as teams) operated through the year; others are planned in the future. In addition to these appointed Committees, which have a visionary mandate, many other valuable non-decision-making working groups exist in the church, undertaking and coordinating a variety of essential activities, for which the PCC are very grateful.

4 OBJECTIVES AND ACTIVITIES

We continue to be committed to enabling as many people as possible to worship at our two church buildings and to take an active part in the life of the Parish. The PCC maintains an overview of worship in both churches and, with the vicar, reviews how our services can reach out to and better serve all who live within our parish. Our services and worship put faith into practice through prayer and scripture, music (both contemporary and traditional), sacrament and in its outworking through service to the community.

From March 2020 up to the time of this report, the pandemic has significantly impacted the activities of the church and the daily lives of the whole community. At our February 2020 PCC meeting, we spent some time considering the shape of the church for the new season ahead of us. Amongst the matters we discussed was the need to 'break down walls' between the church and the community (several initiatives including the café and new church annexe (below) have been developed to grow connections between the church and the village more widely. Little did we realise the changes that would happen the following month which would take us out of our four walls into uncharted territory for the next year and beyond. Though there has been, and remains, much sadness with the loss of lives, jobs, freedom to meet with those outside our households and much else, we have as a PCC and church, felt God's hand leading us forward, breaking down barriers and enabling us to engage with and serve our community as never before. This has included serving people on their doorsteps and several 'online' services and gatherings through each week, enabling us to engage with many who would ordinarily not have darkened the doors of the church. Despite the challenges, there was significant progress over the year in building alterations and the Annexe development plans at St Peter's.

The PCC would like to acknowledge and thank our Vicar, Johnny Douglas, and Julie for their leadership over this exceptionally demanding year. The demands on them in leading the church during this time of national crisis, supporting many in the parish affected by Covid19, cannot be underestimated – it has been very significant with much unseen. In addition to maintaining all his busy duties as a parish priest in these new circumstances, with an increased number of funerals and other demands, Johnny has acted as area volunteer lead for Sevenoaks District Council during the pandemic. At the same time, he has spent considerable time advancing plans for the Annexe and associated fundraising. The PCC is confident that despite all that the church has faced over the past year we are emerging as a stronger people, ready to face the new challenges ahead.

The pandemic resulted in church buildings being closed by order of the government during a national 'lockdown' from the third week of March 2020 when, like many other churches across the country, St Peter's and St Paul's became an 'on-line' church. This included recorded services on Facebook and YouTube and live informal 'Zoom' meetings each Sunday morning 'after church' and through our Life Group programme. Some 21 households unable to access the internet have been supplied with weekly DVDs and print material and the weekly church e-news material.

St Paul's was re-opened during the first week in August 2020, for an hour a week, for private prayer. The St Peter's building remained closed until both buildings opened for public worship (with special socially distanced measures in place) on the 4th October 2020. Following further closures later in the year, gradually circumstances changed, with our buildings reopening fully in 2021.

In our activities during the year and in our future planning, we have fully considered the Commission's guidance on public benefit and, in particular, the supplementary guidance on charities for the advancement of religion. 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.
- Service to the community in the parish and beyond, working with local government and other agencies as demonstrated through the months of the pandemic.
- The development of a community annexe to the church in Hextable, with the involvement of the local community, to better serve the practical and social needs of people in the area.
- The exploration of how we might better meet the needs of the Swanley Village community through St Paul's Church, taking advantage of its beautiful building and setting.

5 ACHIEVEMENTS AND PERFORMANCE

The Church Council: We continue to place an emphasis on establishing a healthy, robust and fruitful leadership culture for the long-term flourishing of the church. The PCC members' enthusiasm and passion, combined with their strong belief in working together as an effective leadership team, has resulted in a lot of work being achieved in a comparatively short time, even during this time of pandemic.

Worship, Prayer and other services and celebrations during the reporting year: Though significantly interrupted through 2020, the church offers a range of services during the week and over the course of a normal year. The pattern to which we have been able to return in 2021 includes a simple, prayerful, spoken Communion Service at St Paul's early on Sundays, and an informal Sunday celebration, led by a worship band, with teaching and separate children and youth provision at St Peter's. Monthly 'Overflow' Celebrations, a lively and relaxed gathering in which we seek to resource other churches and where people from the surrounding area join for worship, teaching, refreshment, renewal and ministry, is held at St Peter's. All of these gatherings have grown, compared with pre-pandemic times with new guests attending many services with a number of new regular attendees. There is also a weekly prayer gathering which now takes place on 'Zoom'.

In addition to the above there were weekly activities for seniors, children, and young people, as well as occasional other events of various descriptions which have not yet proved possible to re-establish at the time of this report, but the intention is that they should resume. Several 'Life' groups meet either weekly or fortnightly (term time) across the parish. They provide not only an important spiritual focus, but also help with the more practical issues of everyday life. These groups in people's homes have an important place in the church programme, enabling people to keep in touch with each other, providing an opportunity of catching up on each other's news, praying for each other and studying the Bible. Most Life groups continued through the pandemic by 'Zoom' and have by now (October 2021) recommenced meeting in person. With growth in church attendance additional groups have been set up.

During the year there were 171 adults in formal membership of the church but (pre-pandemic) more than this in Sunday attendance. As well as our regular services, we enable our community to celebrate and thank God at the milestones of the journey through life. We celebrated 2 weddings and 4 baptisms and held 19 funerals during 2020. Many weddings and baptisms have been delayed and re-arranged for 2021 and beyond because of national restrictions applying through 2020. Occasional offices, as these are known within the Anglican church, are a phenomenal opportunity to serve many who would not normally attend church.

Reordering of the present St Peter's building. In January 2020, the PCC agreed proposals for a new entrance and alterations to the lounge area, creating two small meeting rooms with full electrics, heating, flooring and decoration. Work to break and remodel the stage area, involving the removal of the vestry storage space, making good, with parquet flooring to match and decoration, was also agreed. The unexpected building closure facilitated the carrying out of this work as one operation during the first lockdown, rather than in parts working around services and other use of the premises, which would otherwise have been necessary. This followed earlier work renewing and refreshing of the back hall and youth and children's rooms with new windows, replacing the heating and decorating. Proposals to re-equip the worship area with quality chairs and for lounge seating was also agreed for 2021.

Construction of the new Church Annexe - Next Door Hextable (NDH) This is a new community building, extending the footprint of St Peter's, enabling the church to fulfil a longstanding desire to meet the community needs more effectively in Hextable and other smaller surrounding villages. This ambitious project has been many years in the planning and, as we seek at long last to bring the vision to fruition, it has necessarily occupied a large proportion of our time in PCC meetings over the year. '

The £1.5m community hub with a café is part of a significant development programme, to unify the St Peter's complex (which has parts dating from 1905, 1960, 1980 and 1984), into a more coherent whole, fit for purpose for the next 30 years or more, to enable us to continue our long-standing mission of serving the village of Hextable.

The two-storey annexe to the church will provide a large community café, a function venue, kitchenette, accessible toilets, lift platform and a small quiet space to replace the current chapel which will become a full industrial-size catering kitchen. Phase 1 was completed in 2018 with the construction of the shell (foundations, walls, roofing, windows etc) at a cost of £914k, paid for primarily by the church family. The remaining works are to finish and furnish all the external groundworks and the interior, including the mechanical and electrical works and fixtures and fittings. In November 2020, having obtained competitive bids, we appointed an Architect to finalise plans for final permissions and tendering purposes. Tenders were assessed and a builder appointed by the PCC in the Spring of 2021. Work is in progress at the time of this report and on schedule to complete in December 2021.

We continue to try and meet the evolving needs and desires of our community, but it has long been recognised that our ability to do this is severely limited by the stretched and aged facilities of our buildings. The project increases the community capacity of the church from 453sqm to 913sqm, provides improved kitchen, toilet and disabled access, and will facilitate an increase in weekly footfall from 820 to 3,500. The Centre will serve as a base for community care and support services, a place for people to meet, find social support and be signposted to other voluntary and statutory services. After the pandemic we have become aware of people who will continue to work from home, others who have lost their jobs and want to start up their own business. Our intention is to provide workspaces with good internet facilities for those who lack suitable spaces in their own homes or need the social interaction that shared working spaces provide.

We still have a significant amount to raise to finance the building and the first year of operation. We have loans agreed to cover this shortfall, but we would prefer not to have to draw these, as repayments would limit our ability to achieve other priorities such as the appointment of a worker with children and young people. We remain hopeful therefore that it will be possible to raise further grant monies to limit any amount we might need to draw down from these loans.

Alongside the building and financial developments, work has also been progressed on the business aspects with the assistance of a Coffee Shop, VAT and legal consultants.

Staff and Volunteers. The PCC thanks our small staff team and volunteers who have given of their time to serve the church at St Paul's and St Peter's in so many capacities. We are blessed with many who freely volunteer in leadership roles, worship, outreach, administration and in the many 'unseen' but essential activities. We could not operate without the whole body working together! The aim is that every member will be involved in some way or another. Prior to the pandemic we were served by 35 approved children's workers, 11 working with seniors, plus others assisting at these activities, not requiring a DBS check. In addition, in excess of 80 others served the church in various appointed positions e.g. in pastoral care, group leadership, as vergers etc, home visitation, hospitality, building maintenance, technical support, music etc. Given the pandemic these numbers are very loose this time, and we will need to look at each group as we recommence all our activities. However, the work of the church in the community during 'lockdown' and up to the time of this report amounted to 150-hours per week of volunteering in the parish.

Safeguarding. The Parish Safeguarding Officer, Andy Birmingham, assisted by a small team continued to monitor and develop policies and best practice for the PCC. In accordance with CoE national and diocesan policies all working with, or having some responsibilities, for children and adults at risk in the church, have undertaken required training. Under the Church Representation Rules, the PCC are required in this annual report to the APCM to confirm that we have complied with our duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016, to have due regard to House of Bishops' guidance on safeguarding children and vulnerable adults. This we are happy to do and whilst we cannot afford to be complacent in such matters, we believe we are in a good place in terms of the procedures we are following. We would like to record our thanks to our hardworking safeguarding team and the leaders of activities for their cooperation with the safeguarding arrangements.

Mission giving. In 2018 we commenced a review of our missions giving. Until then some 80% of our missions' budget was allocated to one organisation. At the end of 2019, the PCC discussed at some length the strategy for 2020 onwards. Taking account of the fact, as a part of our parish share, monies were also donated to the Diocese for 'mission' both at home and overseas, we decided, having paid the Diocese, to allocate 10% of the remaining non-designated income of the church to mission. This is based on a 'thirds' approach, ie to local (parish), regional & national and international causes. Priority is given to funding individuals, missions and causes known to the church and therefore given in the context of loving and prayerful support. In 2020 we funded people in need locally through the Community Compassion Fund, specific church outreach projects through our 'refresh' fund, Christian Resources in Bexley Schools (CRIBS – who also work in Swanley schools), Release International, Home for Good, International Justice Mission, New Wine, Interserve, and two individuals working for missions overseas. The mission 'pot' for 2020 was £25,000 in total.

St Paul's CoE School. John Turnbull and Lyn Moseley serve alongside our vicar as Foundation Governors. Since his appointment as Vicar, the Revd Douglas has met monthly with the head teacher and other staff exploring ways in which the church and school can develop this relationship further. The church and school remain committed to working together in whatever ways are possible.

Deanery and Diocesan Synod. Andy Lawrence (until March 2020) Douglas and David Pearson represented the PCC on the Deanery Synod. David and Johnny Douglas are also Deanery representatives on the Diocesan Synod. This provides the PCC with an important link between the parish and the wider structures of the church.

6 FINANCIAL REVIEW

Total receipts on unrestricted funds were £168,926, of which £138,886 was unrestricted voluntary donations, a further £17,963 from Gift Aid and £12,077 from other sources. Restricted donations of £26,778 were also received and are detailed in the Financial Statements.

During 2020 there was a gain of £49,014 in the PCC funds and an overall surplus of £5,063, the gain in the PCC funds was primarily driven by lower expenditure and the was offset by spending on the Building Project to produce a lower overall surplus.

It is PCC policy to try to maintain a balance on unrestricted funds which equates to at least three months unrestricted payments. This is equivalent to £30,000. It is held to smooth out fluctuations in cash flow and to meet emergencies. The cash balance of £64,713 held on unrestricted funds at the year end was comfortable in excess of this target.

7 FUTURE PLANS

Plans for 2021: Covid-19 has, of course, shaped 2020 in ways that were not anticipated. A practical implication has been that the Annual Parish Meeting which was due to take place in April did not take place until the 18th October 2020.

Despite the pandemic, we remain on course. Our goal as a PCC continues as increasingly one of developing the spiritual leadership of the church; one that is less and less operational and management, and more directional and oversight. The four priorities for the PCC remain to:

1. Get our house in order, in culture and consistency
2. Attend to the finance and finish the annexe
3. Establish healthy leaders and build flourishing teams, and
4. Increase the resources to extend the mission of the church.

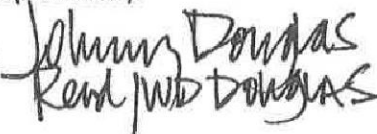
For much of 2020 and up to the present, we have become a church 'without walls'. Circumstances are changing with the opening of our buildings, though certain restrictions will no doubt continue to apply for some time to come. We face a real challenge in deciding the way forward, what we seek to retain from past times and what we do differently. Clearly whatever lies before us will not be the same as pre-pandemic times or now. Without doubt, the pandemic has given us the opportunity to reach many more people both 'online', on people's doorsteps and in the streets, serving, practically and spiritually, our villages in more ways than we might have dreamed of.

We look forward to moving together with God in 2021-22, extending His kingdom in Hextable, Swanley Village and beyond.

Prepared for the PCC by David Pearson, PCC Secretary 18th October 2021

Adopted and approved by the PCC on 18th October 2021 and signed on their behalf by the Reverend Johnny Douglas (PCC Chair).

Signed:

Handwritten signature of Johnny Douglas in black ink, written over the printed name 'Rev Johnny Douglas'.

The Parish of Swanley St Paul
Notes to the Financial Statements for the year ended 31 December 2020

1. ACCOUNTING POLICIES

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value.

Funds

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

Designated funds are those set aside for a particular purpose by the PCC. They are also unrestricted.

Restricted funds are those which have been given, and can only be used for, a particular purpose.

Endowment funds are monies or assets which are given to the Church. They are restricted and they, or their generated income, can be under specific instruction.

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

Reserves Policy

It is the policy of the PCC to maintain general unrestricted funds, at a level which would not normally exceed six months of general unrestricted expenditure.

Incoming Resources

Voluntary income and capital sources

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

Gift Aid recovered on gift aid donations is recognised when the income is recognised.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement and the amount due.

Other ordinary income

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

Income from investments

Dividends and interest are accounted for when receivable. Tax recoverable on such income is recognised in the same accounting year.

Resources Used

Grants

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation to the PCC.

Activities directly relating to the work of the Church

The Diocesan quota or parish share is accounted for when payable. Any quota unpaid at 31 December is provided for in these accounts as an operational (though not legal) liability and is shown as a creditor in the Balance Sheet.

Fixed Assets

Consecrated land and buildings and movable Church furnishings

Consecrated and beneficed property is excluded from the accounts by s.96 (2) (a) of the Charities Act 1993.

No value is placed on movable Church furnishings held by the Churchwardens on special trust for the PCC and which require a faculty for the disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or benefice buildings and movable Church furnishings, whether maintenance or improvement, is written off as expenditure in the SOFA and separately disclosed.

Depreciation of fixed asset properties

Depreciation on fixed asset property has not been provided in these accounts as any charge is considered to be not material, on the basis that the asset has a very long useful life, based on its current value, which is not materially different from its carrying value.

Other fixtures, fittings and office equipment

Equipment used within the Church premises is depreciated on a straight line basis over 4 years. Individual items of equipment with a purchase price of £5000 or less are written off when the asset is acquired.

Investments

Investments are valued at market value at 31 December.

Current Assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors, less provision for amounts that may prove not collectable.

The Parish of Swanley St. Paul

Balance Sheet at 31 December 2020

	Note	2020 £	2019 £
Fixed Assets			
Tangible Fixed Assets		-	-
Current Assets		£	£
Debtors	6	15,324	20,737
Funds with Diocese	8	1,296	1,292
Cash in Hand and at Bank		<u>164,604</u>	<u>191,775</u>
		181,224	213,804
Liabilities	7	<u>5,227</u>	<u>42,870</u>
Net Current Assets		175,997	170,934
Net Assets		<u><u>175,997</u></u>	<u><u>170,934</u></u>
Funds	9		
General		84,983	35,919
Designated		38,902	36,588
Restricted		52,112	98,428
		<u><u>175,997</u></u>	<u><u>170,934</u></u>

Signed on behalf of the Parochial Church Council

Reverend Johnny Douglas (PCC Chair)

Johnny Douglas
Rev'd Johnny Douglas

Chris Redmond (Treasurer)

Chris Redmond

The notes numbered 5 to 9 form part of these accounts

The Parish of Swanley St. Paul

Statement of Financial Activities

For the year ended 31 December 2020

		Unrestricted Funds General £	Designated £	Restricted Funds £	TOTAL 2020 £	FUNDS 2019 £
INCOME AND ENDOWMENTS						
Donations and Legacies	2(a)	156,849		29,207	186,056	272,336
Other Trading Activities	2(b)	2,729			2,729	11,302
Income from Investments	2(c)	133	4	265	402	(979)
Income from Charitable Activities	2(d)	9,216	60	-	9,276	9,710
Other income	2(e)	-	3,000	-	3,000	6,487
TOTAL INCOMING RESOURCES		<u>168,926</u>	<u>3,064</u>	<u>29,472</u>	<u>201,462</u>	<u>298,856</u>
EXPENDITURE						
Voluntary Income Costs	3(a)				-	-
Investment Costs	3(c)				-	-
Charitable Activities	3(d)	108,612	12,000	75,787	196,400	186,952
TOTAL RESOURCES EXPENDED		<u>108,612</u>	<u>12,000</u>	<u>75,787</u>	<u>196,400</u>	<u>186,952</u>
NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS		<u>60,314</u>	<u>(8,936)</u>	<u>(46,315)</u>	<u>5,063</u>	<u>111,904</u>
TRANSFERS BETWEEN FUNDS		<u>(11,250)</u>	<u>11,250</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET INCOME/(OUTGOING) RESOURCES		<u>49,064</u>	<u>2,314</u>	<u>(46,315)</u>	<u>5,063</u>	<u>111,904</u>
NET MOVEMENT IN FUNDS		<u>49,064</u>	<u>2,314</u>	<u>(46,315)</u>	<u>5,063</u>	<u>111,904</u>
BALANCES BROUGHT FORWARD AT 1 January 2020 (2019)		<u>35,919</u>	<u>36,588</u>	<u>98,428</u>	<u>170,934</u>	<u>59,030</u>
BALANCES CARRIED FORWARD AT 31 December 2020 (2019)		<u>84,983</u>	<u>38,902</u>	<u>52,112</u>	<u>175,997</u>	<u>170,934</u>

The Parish of Swanley St. Paul
Notes to the Financial Statements for the year ended 31 December 2020

<u>2. INCOME AND ENDOWMENTS</u>	Unrestricted General	Funds Designated	Restricted Fund	Total	Funds
				2020	2019
	£	£	£	£	£
2(a) Donations and Legacies					
Gift Aid Donations	71,141		9,715	80,856	153,825
Income Tax Recoverable	17,785		2,429	20,214	38,456
GASDS	178			178	2,902
Collections at Services	2,730			2,730	14,971
Donations	65,015		17,063	82,078	61,031
Grants			-	-	1,150
Legacy - St Pauls Guild				-	-
	<u>156,849</u>	<u>-</u>	<u>29,207</u>	<u>186,056</u>	<u>272,336</u>
2(b) Other Trading Activities					
Church Lettings	2,729			2,729	11,302
	<u>2,729</u>	<u>-</u>	<u>-</u>	<u>2,729</u>	<u>11,302</u>
2(c) Investment Income					
Interest	133	4	265	402	(979)
Rent from Church House				-	-
	<u>133</u>	<u>4</u>	<u>265</u>	<u>402</u>	<u>(979)</u>
2(d) Income from Charitable Activities					
Bookstall & Fair Trade		60		60	985
Church Groups	1,021			1,021	3,161
Fees-Church	6,166			6,166	3,909
Fees-DBF	2,029			2,029	1,655
Hextable Kindergarten			-	-	-
	<u>9,216</u>	<u>60</u>	<u>-</u>	<u>9,276</u>	<u>9,710</u>
2(e) Other Income					
Development Fund		3,000		3,000	6,487
	<u>-</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>6,487</u>
Total Incoming Resources	<u>168,926</u>	<u>3,064</u>	<u>29,472</u>	<u>201,462</u>	<u>298,856</u>

The Parish of Swanley St. Paul
Notes to the Financial Statements for the year ended 31 December 2020

3. EXPENDITURE

	Unrestricted Funds General	Designated	Restricted Funds	Total 2020 £	Funds 2019 £
	£	£	£	£	£
3(a) Voluntary Income Costs					
Building Envelopes	-	-	-	-	-
3(c) Investment Costs					
Church House Costs	-	-	-	-	-
3(d) Charitable Activities					
<i>Missionary and Charitable Giving:</i>					
Overseas Missions	-	-	-	-	8,650
Project Hope - Romania	-	-	-	-	1,948
Home Missions	-	-	-	-	7,900
Relief of the Poor in the Parish	-	-	3,974	3,974	510
	-	-	3,974	3,974	19,008
<i>Ministry:</i>					
Clergy Stipend	26,212	-	-	26,212	37,655
Clergy Expenses & Other Staff	12,707	-	-	12,707	14,555
	38,919	-	-	38,919	52,211
<i>Parish Share:</i>					
Diocesan Quota	13,539	-	-	13,539	28,787
	13,539	-	-	13,539	28,787
<i>Church Running Expenses:</i>					
Electricity & Gas	6,550	-	-	6,550	5,878
Other Utilities & Waste	3,709	-	-	3,709	6,221
Cleaning	1,701	-	-	1,701	4,633
Repairs & Improvements	4,028	-	38	4,065	15,176
Audio & Music	2,321	-	-	2,321	1,658
Evangelism	46	-	-	46	217
Ecumenical Expenses	-	-	-	-	-
Training & Conferences	-	-	-	-	-
Services	5,855	-	-	5,855	5,159
Churchyards	2,880	-	-	2,880	2,205
Young Peoples Work	-	-	-	-	161
Insurance	4,247	-	-	4,247	4,157
Hospitality & Sundry	9,196	-	-	9,196	3,822
	40,530	-	38	40,568	49,290
<i>New Building/Capital Work:</i>					
Development Fund	-	12,000	-	12,000	2,256
St Peter's Building Project	-	-	71,776	71,776	14,292
	-	12,000	71,776	83,776	16,548
<i>Management & Admin:</i>					
Bookstall & Fair Trade	606	-	-	606	974
Church Groups	364	-	-	364	4,385
Staff Salary: Secretarial	6,447	-	-	6,447	7,175
Printing, Stationery, Telephone	8,207	-	-	8,207	8,574
	15,625	-	-	15,625	21,108
Totals of Charitable Activities	108,612	12,000	75,787	196,400	186,952
TOTAL RESOURCES EXPENDED	108,612	12,000	75,787	196,400	186,952

The Parish of Swanley St. Paul

Notes to the Financial Statements for the year ended 31 December 2020

4. Staff Costs (Vicar not included)

	2020	2019
	£	£
Salaries	26,924	20,891
Furlough scheme	(7,107)	-
Training	-	70
	<u>19,817</u>	<u>20,961</u>

During the year the PCC employed a secretary, a cleaner (furloughed), a pastoral apprentice, a full time Children & Young Peoples Minister (furloughed) and a Worship & Media Leader.

5. Related parties

During the year Sue Haward, a trustee, received gross remuneration of £6,447 for secretarial services and Revd Johnny Douglas received £8,521 in expenses.

6. Current Assets

	2020	2019
	£	£
Debtors+Prepayments+Stock		
Gift Aid Due - General fund	10,050	14,472
Debtors:Sundry	1,024	1,851
Prepayments	4,250	4,414
	<u>15,324</u>	<u>20,737</u>

7(a) Liabilities - Amounts falling due within 1 year

	2020	2019
	£	£
Accruals: PAYE & NIC	-	462
Creditors for goods and services	870	8,512
Hextable Kindergarten	-	-
Wedding deposits & Funeral creditors	550	620
	<u>1,420</u>	<u>9,594</u>

7(b) Liabilities - Long-term Liability

	2020	2019
	£	£
Diocesan loan	3,807	33,276
	<u>5,227</u>	<u>42,870</u>

Total Liabilities

The Parish of Swanley St.Paul

Notes to the Financial Statements for the year ended 31 December 2020

8. Church Repair Funds - held by Rochester Diocese

	St.Paul's Fund	St.Peter's Fund	Total Funds
B/Fwd. At 01/01/2020	1,276.32	15.59	1,291.91
2020 Deposits	3.84	0.05	3.89
2020 Withdrawals	0.00	0.00	0.00
2020 Interest	0.00	0.00	0.00
C/Fwd. At 31/12/2020	1,280.16	15.64	1,295.80

9. Fund Details

- (a) General Fund - Comprises the PCC Management Fund
Church Groups Combined
St Peter's Bookstall Fund
Fair Trade Stall Fund
- (b) Designated Fund - Comprises Church Repair Funds, General Mission Funds &
Development Fund for developing property and facilities
- (c) Restricted Fund - Comprises an element of Direct Giving to Mission Funds,
the Care Fund for those in need in the Church,
the St Peter's Building Fund for major improvements to the building
Youth Work Fund for KCC grants and donations

Analysis of Net Assets by Fund
at 31 December 2020

	Unrestricted Funds		Restricted	Endowment	Total
	General	Designated	Funds	Fund	
Fixed Assets	-	-	-	-	-
Current Assets	86,403	38,902	55,919	-	181,224
	86,403	38,902	55,919	-	181,224
Current Liabilities	1,420	-	3,807	-	5,227
Long-term Liability	-	-	-	-	-
	84,983	38,902	52,112	-	175,997
					0

The Parish of Swanley St Paul

Notes to the Financial Statements for the year ended 31 December 2020

Fund Movements

Funds	Balance at 01-Jan-20	Incoming Resources	Resources Expended	Transfers In	Transfers Out	Gains & Losses	Balance at 31-Dec-20
General							
PCC Funds	33,104	167,906	(107,641)		(11,250)	49,014	82,118
Church Groups	1,778		(364)			(364)	1,414
Fair Trade Stall	1,036	1,021	(606)			414	1,450
Total General	35,919	168,926	(108,612)	-	(11,250)	49,064	84,983
Designated							
Development Fund	21,704	3,000	(12,000)	-		(9,000)	12,704
Church Rpr.Funds	1,292	4			-	4	1,296
Bookstall	874	46				46	919
Mission	12,719	14		11,250	-	11,264	23,983
Total Designated	36,588	3,064	(12,000)	11,250	-	2,314	38,902
Restricted							
Care Fund	1,131	8,931	(3,974)			4,957	6,088
Legacies	6,666		(5,056)			(5,056)	1,611
St Paul's Refurbish	-	38	(38)			-	-
St Peter's Building	90,150	20,503	(66,720)			(46,217)	43,933
Youth Work	481	-	-			-	481
Total Restricted	98,428	29,472	(75,787)	-	-	(46,315)	52,112
Endowment							
Endowment	-	-	-	-	-	-	-
Totals	170,934	201,462	(196,400)	11,250	(11,250)	5,062	175,997

Chris Redmond
Hon. Treasurer
Oct-21

Independent examiner's report to the PCC of The Parish of Swanley St Paul and Hextable St Peter

I report to the charity trustees on my examination of the accounts of The Parish of Swanley St Paul and Hextable St Peter the year ended 31 December 202, which are set out on pages 10 to 16.

Responsibilities and basis of report

The PCC are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the 2011 Act)

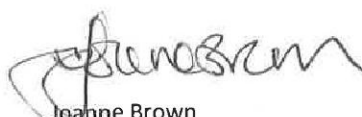
I report in respect of my examination of the Charity accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiners Statement

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

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

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



Joanne Brown
Independent Examiner
Sargeant Partnership LLP
5 White Oak Square
London Road
Swanley
Kent BR8 7AG

25 October 2021

