

**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

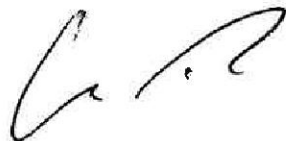
| | Note | 2021 £ | 2020 £ |
|---------------------------|------|-----------------------|-----------------------|
| Fixed Assets | | | |
| Tangible Fixed Assets | | - | - |
| Current Assets | | £ | £ |
| Debtors | 5 | 14,234 | 15,324 (1,090) |
| Funds with Diocese | 7 | 1,298 | 1,296 2 |
| Cash in Hand 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

| 2. INCOME AND ENDOWMENTS | 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 General | Designated | Restricted Funds | Total |
|---------------------|-------------------------------|------------|---------------------|---------|
| 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)

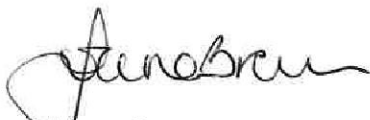
I report in respect of my examination of the Charity accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

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