

**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**

**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 *Parish Safeguarding Officer*  
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 (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 23<sup>rd</sup> 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

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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.

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### Conclusion

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### 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<br>£              | 2022<br>£            |
|--------------------------------|------|------------------------|----------------------|
| <b>Fixed Assets</b>            |      |                        |                      |
| Tangible Fixed Assets          |      | -                      | -                    |
| <b>Current Assets</b>          |      | £                      | £                    |
| 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              |
| <b>Current Liabilities</b>     | 7    | <u>4,940</u>           | <u>1,380</u>         |
| <b>Net Current Assets</b>      |      | 25,268                 | 266,825              |
| <b>Non Current Liabilities</b> |      | 72,500                 | 216,786              |
| <b>Net Assets</b>              |      | <u><u>(47,232)</u></u> | <u><u>50,039</u></u> |
| <b>Funds</b>                   | 9    |                        |                      |
| General                        |      | 4,589                  | 159,487              |
| Designated                     |      | 13,005                 | 12,878               |
| Restricted                     |      | (64,826)               | (122,326)            |
|                                |      | <u><u>(47,232)</u></u> | <u><u>50,039</u></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<br>General<br>£ | Designated<br>£      | Restricted<br>Funds<br>£ | TOTAL<br>2023<br>£     | FUNDS<br>2022<br>£   |
|--|------|------------------------------------|----------------------|--------------------------|------------------------|----------------------|
| <b>INCOME AND ENDOWMENTS</b>                           |      |                                    |                      |                          |                        |                      |
| Donations and Legacies                                 | 2(a) | 169,419                            |                      | 67,457                   | <b>236,875</b>         | 221,370              |
| Other Trading Activities                               | 2(b) | 49,479                             |                      |                          | <b>49,479</b>          | 34,870               |
| Income from Investments                                | 2(c) | 1,161                              | 123                  | 83                       | <b>1,367</b>           | 409                  |
| Income from Charitable Activities                      | 2(d) | 13,420                             |                      | -                        | <b>13,420</b>          | 20,644               |
| Other Income   | 2(e) | -                                  | -                    | -                        | -                      | -                    |
| <b>TOTAL INCOMING RESOURCES</b>                        |      | <u>233,479</u>                     | <u>123</u>           | <u>67,540</u>            | <u><b>301,142</b></u>  | <u>277,293</u>       |
| <b>EXPENDITURE</b>                                     |      |                                    |                      |                          |                        |                      |
| Voluntary Income Costs                                 | 3(a) |                                    |                      |                          | -                      | -                    |
| Investment Costs                                       | 3(c) |                                    |                      | 2,109                    | <b>2,109</b>           | -                    |
| Charitable Activities                                  | 3(d) | 324,374                            | 14,000               | 57,931                   | <b>396,305</b>         | 459,413              |
| <b>TOTAL RESOURCES EXPENDED</b>                        |      | <u>324,374</u>                     | <u>14,000</u>        | <u>60,040</u>            | <u><b>398,413</b></u>  | <u>459,413</u>       |
| NET INCOMING/(OUTGOING) RESOURCES<br>BEFORE TRANSFERS  |      | <u>(90,895)</u>                    | <u>(13,877)</u>      | <u>7,500</u>             | <u><b>(97,271)</b></u> | <u>(182,120)</u>     |
| TRANSFERS BETWEEN FUNDS                                |      | <u>(64,004)</u>                    | <u>14,004</u>        | <u>50,000</u>            | <u>-</u>               | <u>-</u>             |
| NET INCOME/(OUTGOING) RESOURCES                        |      | <u>(154,899)</u>                   | <u>127</u>           | <u>57,500</u>            | <u><b>(97,271)</b></u> | <u>(182,120)</u>     |
| NET MOVEMENT IN FUNDS                                  |      | <u>(154,899)</u>                   | <u>127</u>           | <u>57,500</u>            | <u><b>(97,271)</b></u> | <u>(182,120)</u>     |
| BALANCES BROUGHT FORWARD AT<br>1 January 2023 (2022)   |      | <u>159,487</u>                     | <u>12,878</u>        | <u>(122,326)</u>         | <u><b>50,039</b></u>   | <u>232,159</u>       |
| BALANCES CARRIED FORWARD AT<br>31 December 2023 (2022) |      | <u><b>4,589</b></u>                | <u><b>13,005</b></u> | <u><b>(64,826)</b></u>   | <u><b>(47,232)</b></u> | <u><b>50,039</b></u> |
| (0)  |      |                                    |                      |                          |                        |                      |

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

| <b><u>2. INCOME AND ENDOWMENTS</u></b>        | <b>Unrestricted<br/>General</b> | <b>Funds<br/>Designated</b> | <b>Restricted<br/>Fund</b> | <b>Total</b>   | <b>Funds</b>   |
|---|---------------------------------|-----------------------------|----------------------------|----------------|----------------|
|   |                                 |                             |                            | <b>2023</b>    | <b>2022</b>    |
|   | £                               | £                           | £                          | £              | £              |
| <b>2(a) Donations and Legacies</b>            |                                 |                             |                            |                |                |
| 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> |
| <b>2(b) Other Trading Activities</b>          |                                 |                             |                            |                |                |
| Church Lettings                               | 49,479                          |                             |                            | 49,479         | 34,870         |
|   | <u>49,479</u>                   | <u>-</u>                    | <u>-</u>                   | <u>49,479</u>  | <u>34,870</u>  |
| <b>2(c) Investment Income</b>                 |                                 |                             |                            |                |                |
| 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>     |
| <b>2(d) Income from Charitable Activities</b> |                                 |                             |                            |                |                |
| 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>  |
| <b>2(e) Other Income</b>                      |                                 |                             |                            |                |                |
| Development Fund - Insurance Claim            |                                 | -                           |                            | -              | -              |
|   | <u>-</u>                        | <u>-</u>                    | <u>-</u>                   | <u>-</u>       | <u>-</u>       |
| <b>Total Incoming Resources</b>               | <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<br>General | Funds<br>Designated | Restricted<br>Funds | Total<br>2023<br>£ | Funds<br>2022<br>£ |
|---|-------------------------------|---------------------|---------------------|--------------------|--------------------|
|   | £                             | £                   | £                   |                    |                    |
| <b>3(a) Voluntary Income Costs</b>              |                               |                     |                     |                    |                    |
| Building Envelopes                              | -                             | -                   | -                   | -                  | -                  |
| <b>3(c) Investment Costs</b>                    |                               |                     |                     |                    |                    |
| Interest  | -                             | -                   | 2,109               | 2,109              | -                  |
|   | -                             | -                   | 2,109               | 2,109              | -                  |
| <b>3(d) Charitable Activities</b>               |                               |                     |                     |                    |                    |
| <b><i>Missionary and Charitable Giving:</i></b> |                               |                     |                     |                    |                    |
| 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             |
| <b><i>Ministry:</i></b>                         |                               |                     |                     |                    |                    |
| Clergy Stipend                                  | 38,305                        | -                   | -                   | 38,305             | 53,471             |
| Clergy Expenses & Other Staff                   | 35,931                        | -                   | -                   | 35,931             | 10,357             |
|   | 74,236                        | -                   | -                   | 74,236             | 63,828             |
| <b><i>Parish Share:</i></b>                     |                               |                     |                     |                    |                    |
| Diocesan Quota                                  | 15,727                        | -                   | -                   | 15,727             | 11,350             |
|   | 15,727                        | -                   | -                   | 15,727             | 11,350             |
| <b><i>Church Running Expenses:</i></b>          |                               |                     |                     |                    |                    |
| 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             |
| <b><i>New Building/Capital Work:</i></b>        |                               |                     |                     |                    |                    |
| Development Fund                                | -                             | -                   | -                   | -                  | -                  |
| St Peter's Building Project                     | -                             | -                   | 50,641              | 50,641             | 269,557            |
|   | -                             | -                   | 50,641              | 50,641             | 269,557            |
| <b><i>Management &amp; Admin:</i></b>           |                               |                     |                     |                    |                    |
| 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             |
| <b>Totals of Charitable Activities</b>          | 324,374                       | 14,000              | 57,931              | 396,305            | 459,413            |
| <b>TOTAL RESOURCES EXPENDED</b>                 | 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**

| <b>4. Staff Costs (Vicar not included)</b> | <b>2023</b>   | <b>2022</b>   |
|--|---------------|---------------|
|  | <b>£</b>      | <b>£</b>      |
| 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.

| <b>6. Current Assets</b>         | <b>2023</b>   | <b>2022</b>   |
|----------------------------------|---------------|---------------|
|                                  | <b>£</b>      | <b>£</b>      |
| <b>Debtors+Prepayments+Stock</b> |               |               |
| 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> |

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

| <b>7(b) Liabilities - Long-term Liability</b> | <b>2023</b>   | <b>2022</b>    |
|---|---------------|----------------|
|   | <b>£</b>      | <b>£</b>       |
| Building Fund loans                           | 72,500        | 216,786        |
| <b>Total Liabilities</b>                      | <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**

|                             | <b>St.Paul's<br/>Fund</b> | <b>St.Peter's<br/>Fund</b> | <b>Total<br/>Funds</b> |
|-----------------------------|---------------------------|----------------------------|------------------------|
| 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                  |
| <b>C/Fwd. At 31/12/2023</b> | <b>1,325.83</b>           | <b>16.20</b>               | <b>1,342.03</b>        |

**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**

|                         | <b>Unrestricted Funds</b> |                   | <b>Restricted</b> | <b>Total</b> |
|-------------------------|---------------------------|-------------------|-------------------|--------------|
|                         | <b>General</b>            | <b>Designated</b> | <b>Funds</b>      |              |
| 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**

| <b>Funds</b>            | <b>Balance at<br/>01-Jan-23</b> | <b>Incoming<br/>Resources</b> | <b>Resources<br/>Expended</b> | <b>Transfers<br/>In</b> | <b>Transfers<br/>Out</b> | <b>Gains &amp;<br/>Losses</b> | <b>Balance at<br/>31-Dec-23</b> |
|-------------------------|---------------------------------|-------------------------------|-------------------------------|-------------------------|--------------------------|-------------------------------|---------------------------------|
| <b>General</b>          |                                 |                               |                               |                         |                          |                               |                                 |
| 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                           |
| <b>Total General</b>    | <b>159,487</b>                  | <b>233,479</b>                | <b>(324,374)</b>              | <b>-</b>                | <b>(64,004)</b>          | <b>(154,899)</b>              | <b>4,589</b>                    |
| <b>Designated</b>       |                                 |                               |                               |                         |                          |                               |                                 |
| Development Fund        | 9                               | 38                            | -                             | -                       | -                        | 38                            | 46                              |
| Bookstall               | 919                             | -                             | -                             | -                       | -                        | -                             | 919                             |
| Mission                 | 11,950                          | 86                            | (14,000)                      | 14,004                  | -                        | 90                            | 12,039                          |
| <b>Total Designated</b> | <b>12,878</b>                   | <b>123</b>                    | <b>(14,000)</b>               | <b>14,004</b>           | <b>-</b>                 | <b>127</b>                    | <b>13,005</b>                   |
| <b>Restricted</b>       |                                 |                               |                               |                         |                          |                               |                                 |
| 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                           |
| <b>Total Restricted</b> | <b>(122,326)</b>                | <b>67,540</b>                 | <b>(60,040)</b>               | <b>50,000</b>           | <b>-</b>                 | <b>57,500</b>                 | <b>(64,826)</b>                 |
| <b>Totals</b>           | <b>50,039</b>                   | <b>301,142</b>                | <b>(398,413)</b>              | <b>64,004</b>           | <b>(64,004)</b>          | <b>(97,271)</b>               | <b>(47,232)</b>                 |

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**

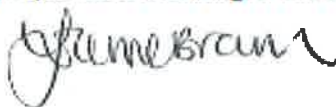
I have completed my examination.

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