

ALL SAINTS' CHURCH, BRENCHLEY

ANNUAL REPORT

AND

FINANCIAL STATEMENTS

OF THE

PAROCHIAL CHURCH COUNCIL

For the year ended 31 December 2022

Incumbent:

The Revd Campbell Paget
The Vicarage
8 Broad Oak
Brenchley
Kent TN12 7NN

Independent Examiner:

Mrs Geraldine Hughes
Diocese of Rochester
St Nicholas Church
Boley Hill
Rochester
Kent ME1 1SL

ALL SAINTS' CHURCH, BRENCHLEY
ANNUAL REPORT AND ACCOUNTS OF THE PAROCHIAL CHURCH COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER 2022

Administrative information

All Saints' Church is situated in The High Street, Brenchley. It is part of the Paddock Wood area Deanery and the Diocese of Rochester, within the Church of England. The correspondence address is The Vicarage, 8 Broad Oak, Brenchley, Kent TN12 7NN.

The Parochial Church Council (PCC) of All Saints' is a charity registered with the Charity Commission (No: 1130911).

Structure, governance and management

The function and purpose of the PCC is outlined in the Parochial Church Councils (Powers) Measure 1956.

The method of appointment of PCC members is set out in the Church Representation Rules 2020. All Church attendees are encouraged to register on the Electoral Roll and are then eligible to stand for election to the PCC.

Objectives and Activities

The PCC of All Saints' Brenchley has the responsibility of co-operating with the incumbent, the Revd Richard Campbell Paget, to promote in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has responsibilities for maintenance of the church building and churchyard. It is committed to enabling as many people as possible, in all age groups, to worship at All Saints'. It maintains an overview of worship to ensure provision of a range of church services to suit different tastes of worship, with an overall aim to adhere strictly to the message of the Gospel. All members of the congregation are encouraged to play a part in services and there is a rota for bible readers and leaders of intercessions.

The main activities of All Saints' PCC are the provision of church services, baptisms, weddings, funerals, youth and children's work, and the teaching of adults by way of regular home groups throughout the year. A report on the various activities undertaken at All Saints' is attached, each group or committee dealing with specific aspects of parish life.

All PCC members are jointly responsible for deciding how their funds are to be spent and are made aware of the liabilities involved in their role. They are required to be DBS checked and to undertake regular Safeguarding training.

PCC Membership

Members of the PCC are either ex-officio, elected or co-opted by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules 2020. During the year, the following served as PCC members:

Incumbent: The Revd Campbell Paget *Chairman*

Wardens: Mr Peter Westley
 Mr Robin Brooks

Representatives on the Deanery Synod:

Mr John Garthwaite
Miss Cherie Sargent

Elected members:

Mrs Penelope Lowe	(elected 2022)	
Mr Duncan Norman	(elected 2022)	
Mr Nicholas Woodcock	(re-elected 2022)	
Mr Stephen Edler	(elected 2021)	
Mrs Angela Boobyer	(re-elected 2020)	
Mrs Diana Brooks	(re-elected 2020)	
Mrs Thelma Cunningham	(re-elected 2020)	
Mrs Sarah Thorpe	(re-elected 2020)	<i>Secretary</i>
Sir Robert Akenhead	(elected 2020)	
Miss Karen Maier	(elected 2020)	
Mr Samuel Smithson	(elected 2020)	

Mrs Julie Humphries *Treasurer*

PCC Committees

The PCC operates as a body, meeting whenever considered necessary up to 10 times a year (usually excluding August and December) and through certain committees which may or may not co-opt members of the congregation and others to fulfil their tasks.

Standing Committee:

This is the only committee required by law. It consists of the Incumbent, Churchwardens, Treasurer and Secretary. It has power to transact the business of the PCC between its meetings, subject to any directions given by the Council.

Churchyard Committee

This attends to all matters relating to the maintenance and preservation of the churchyard.

Other Committees

These attend to various other aspects of the life of the church on an ad hoc basis.

Achievements and Performance

Church attendance

At 31st December there were 146 parishioners on the Church Electoral Roll, 48 of whom were not resident within the parish. Since the 2022 APCM, 1 name has been removed and 6 names added. In terms of attendance, modern social developments and Covid have had their effect on Sunday attendance, but over 200 men, women and children attend our varied diet of services of worship at least once a month, of whom a significant number attend more often. Some 70 of these live within walking distance of the church and a further 30 also live in the parish.

This last year saw the gradual return to some sort of normality following large-scale vaccination against Covid, but with certain restrictions and measures in operation during services in the church. Streaming was still much appreciated especially by the 'shielding' and isolating, and also attracted new people. The baby and toddler service met throughout the year. The church building remained open and was greatly appreciated by many in the village.

Review of the year

In addition to a short meeting following the APCM to appoint officers, the full PCC met 6 times during 2022, with an average level of attendance of 52%. PCC meetings were held once again in person (socially-distanced where possible) inside the church. Where Committees met between meetings, minutes of their deliberations were received by the full PCC and discussed where necessary. Copies of the Minutes of each PCC meeting may be found in a folder on the Black Tomb by the North door. Members of the church family are warmly encouraged to keep abreast of these and to make their views known to either the Vicar or the Churchwardens.

The teaching of the Christian faith in its biblically orthodox form with its insights and challenges to contemporary personal, moral, and social issues continues to be a priority in the life of the church. Without such teaching at the heart of the life of the church, it is all too easy for churches to be distracted into private or corporate priorities that can serve to distract individuals or groups from the role and task of the Church given to us by Christ and his Apostles.

The regular life of the church family which had been considerably interrupted and altered during the Covid pandemic, began to return to as normal an existence and pattern as safety and common sense directed. The church building remains in a very good state under the watchful eye of Peter Westley and aspects of the work identified in the last Quinquennial Inspection, which revealed that the church building is in a very good state of repair for a building of its great age, are being undertaken.

We held two open-air services in July and September, Harvest Festival, Remembrance Sunday, and Christmas services were conducted with not too many restrictions and the Carols in the Churchyard for families once again proved very popular. After many years of faithful service, the Churchyard Committee was superseded by Moira Tunstall and Richard Beale taking a more pro-active role in its supervision and maintenance.

By the end of 2022, Ruth Parnell completed 13 months here as Chaplain to our church school and Youth-worker. She has worked enthusiastically, tirelessly and successfully in her role and is widely respected.

The Vicar, Churchwardens, and PCC have continued to explore a closer link with St. Luke, Matfield, but the actual shape of this cannot yet be determined (See the Churchwarden's Report).

We have continued to maintain our link with Saku and St. Lambertus Church in Estonia, and to support missionaries Father Kevin and Jen Cable, former members of our congregation, in Jaffa, Israel, from whom we receive regular updates. We donated half of the Christmas collection to Bishop Given's Borehole Project in Kondoa and half locally to 'Nourish' food bank.

Many Church members continue to participate in extra-Church charitable activities and take on different roles within the Church, which are too many to mention individually, but serve to maintain a welcoming church family. Our website is there to be used. Please use it!

Financial Review

2022 was a fairly steady year financially for the PCC. Income has overall increased while we continue to see an expenditure increase in line with this.

Income on the **General Unrestricted Fund** was £121,637, against expenditure of £105,664. From the resulting Net Incoming Resources of £15,973, the PCC then made decisions regarding the need to set aside **Designated Funds** for various projects or purposes at the PCC's discretion. As set out below, a total of £16,600 has been transferred to these Designated Funds at the end of 2022, leaving overall a reduction of £1,689 on the General Fund. Closing balance: £13,352.

The Church Repair Fund - Here, we transfer £1,600 each year to a saving plan with the Diocese, intended to help budget with repairs, but on top of this, the Church wardens felt that additional resources of £5,800 needed to be set aside to help ensure sufficient funds are in place to cover ongoing general repairs to and maintenance of the Church building. Closing balance: £11,121

The Vicarage Redecoration Fund - Here, the PCC has continued with its commitment to set aside £2,000 per annum towards the cost of refurbishing the Vicarage. Closing balance: £10,000.

The Web Services Fund - This was established in 2020 to fund the potential future costs of installing equipment to broadcast services audio-visually from the church over the internet. To date, this has taken place successfully without the need for costly equipment. This Fund will be retained for now, however. Closing balance: £4,000.

Mission Partners Fund - £3,000 has been transferred here to give a closing balance of £3,000 which is intended to be paid over the course of 2023 in line with the PCC's desire to support Reverend Kevin and Jennifer Cable in their call to rebuild and minister from the historic St Peter's Church in Jaffa, Israel.

Youthwork Fund - Now that we are again employing a salaried Youth-worker, a further £4,200 was added to funds already set aside, such that here we have a sufficient sum to protect the employment of our Youth-worker for a meaningful period of time. Closing balance: £20,700.

Then there are a number of **Restricted Funds** which, unlike the Designated Funds, can only be used according to the wishes of those donating funds.

Churchyard Fund - Through a number of successful fund-raising activities during the year, £5,481 was raised for this Fund, against expenditure of £6,804. Closing balance: £156.

Friends Fund - This relates specifically to the maintenance of the Church for the benefit of the village and surrounding area as a whole. £2,275 was raised during the year, with expenditure of £2,820 which included tree works and the dismantling of the Eucryphia. Closing balance: £3,776.

Mission Fund - £2,483 was collected and distributed during 2022 to various charitable causes, including the PCC's selected Christmas charities, the Tanzania Borehole Project and Nourish, and the Children's Society.

Hardship Fund - During 2022, £6,616 was donated towards those suffering through hardship within the community. Donations of £5,000 were received during the year. Closing balance: £0.

In total, our charitable giving for 2022, including amounts given as local hardship payments, was £12,186. This represents 10% of our total unrestricted income.

Finally, there are three **Endowment Funds**. The underlying capital investment saw investment loss of £8,937 during 2022. Closing balance: £66,984.

Looking ahead to 2023, the PCC's finances have the potential to become strained unless income can be increased or expenditure can be reduced. A notable proportion of our income is still received from a relatively small and decreasing number of generous benefactors. This cannot be relied upon indefinitely. During 2022, we saw a loss of £8,937 on the Endowment Funds. We must also factor in the increase in energy costs and general increases in costs across all services. Mowing services have also increased for 2023 to £3,500 per year and we must factor in the cost to trim the Yew Trees of £4,000. On a positive note, the recent informal buildings inspection indicated that the church is generally in a satisfactory condition, apart from small re-pointing requirements. We should still focus our efforts on increasing regular giving donations wherever possible.

Reserves Policy

It is the policy of the PCC to hold between two and six months' expenditure in free resources. It is estimated that the Church's average general expenditure is in the region of £11,500 per month. The current level of free reserves (£62,171 at 31.12.22) represents five and a half months of average expenditure.

Approved by the PCC on 10/04/22 and signed on their behalf by Revd. R. Campbell Paget, Chairman.



All Saints' Church Brenchley

Report and Accounts

of the

Parochial Church Council

Year Ended 31st December 2022

Accrual Accounts using SORP 2015

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS, BRENCHLEY

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds	TOTAL FUNDS 2022 £	TOTAL FUNDS 2021 £
Income and endowments							
<i>Voluntary income</i>	2a	115,485		15,239		130,724	108,513
<i>Activities for generating funds</i>	2b						1,884
<i>Investment income</i>	2c	633	63			696	1,941
<i>Church activities</i>	2d	5,519				5,519	8,015
<i>Other incoming resources</i>	2e						16
		121,637	63	15,239		136,939	120,369
Expenditure							
<i>Church activities</i>	3a	105,569	10,474	18,723		134,765	135,513
<i>Raising funds</i>	3b	95				95	
<i>Other expenditure</i>	3c						
Total expenditure		105,664	10,474	18,723		134,860	135,513
Net income/(expenditure) before investment gains		15,973	(10,411)	(3,484)		2,079	(15,144)
Net gains on investments					(8,937)	(8,937)	9,501
Net income/(expenditure)		15,973	(10,411)	(3,484)	(8,937)	(6,858)	(5,643)
Transfers between funds		(17,660)	16,600	1,060			
Net movement in funds		(1,687)	6,189	(2,424)	(8,937)	(6,858)	(5,643)
Total funds brought forward at 1 January 2022		15,039	42,632	6,355	75,921	139,947	145,590
Total funds carried forward at 31 December 2022		13,352	48,821	3,931	66,984	133,087	139,946

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS, BRENCHELEY

PRIOR YEAR STATEMENT OF FINANCIAL ACTIVITIES
FOR COMPARATIVE PURPOSES

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds	TOTAL FUNDS 2021 £
Income and endowments						
<i>Voluntary income</i>	2a	91,524	0	16,989		108,513
<i>Activities for generating funds</i>	2b	0	0	1,884		1,884
<i>Investment income</i>	2c	612	14	1,315		1,941
<i>Church activities</i>	2d	5,615	0	2,400		8,015
<i>Other incoming resources</i>	2e	0	0	16		16
		97,751	14	22,604		120,369
Expenditure						
<i>Church activities</i>	3a	83,383	7,990	44,140		135,513
<i>Raising funds</i>	3b	0				0
<i>Other expenditure</i>	3c		0			0
Total expenditure		83,383	7,990	44,140	0	135,513
Net income/(expenditure) before investment gains		14,368	(7,976)	(21,536)		(15,144)
Net gains on investments					9,501	9,501
Net income/(expenditure)		14,368	(7,976)	(21,536)	9,501	(5,643)
Transfers between funds		(19,139)	19,139			0
Net movement in funds		(4,771)	11,163	(21,536)	9,501	(5,643)
Total funds brought forward at 1 January 2021		19,810	31,469	27,891	66,420	145,590
Total funds carried forward at 31 December 2021		15,039	42,632	6,355	75,921	139,946

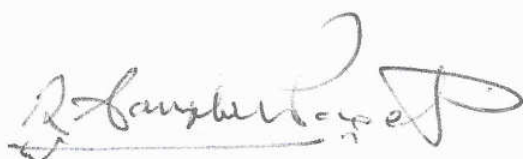
PAROCHIAL CHURCH COUNCIL OF ALL SAINTS, BRENCHLEY

BALANCE SHEET AT 31 DECEMBER 2022

	Notes	2022	2021
		£	£
Fixed assets			
Tangible fixed assets	5	-	-
Investments	6	66,984	75,921
Total fixed assets		<u>66,984</u>	<u>75,921</u>
Stock - Memorial kerbstones		1,183	400
Debtors	7	8,020	
Short term deposits		10,208	8,561
Cash at bank and in hand		<u>51,202</u>	<u>55,592</u>
		70,613	64,553
Creditors: amounts falling due within one year	8	<u>(4,510)</u>	<u>(528)</u>
Net current assets		66,103	64,025
Total assets less current liabilities		<u>133,087</u>	<u>139,946</u>
Creditors: amounts falling due after one year	8		
NET ASSETS		<u>133,087</u>	<u>139,946</u>
Funds	9		
Endowment funds	10	66,984	75,921
Restricted funds	10	3,931	6,355
Designated Funds	10	48,821	42,632
Unrestricted funds	10	13,352	15,039
		<u>133,087</u>	<u>139,947</u>

Approved by the Parochial Church Council on 6th April 2023 and signed on its behalf

Chairman



Treasurer



The accompanying notes form a part of these financial statements.

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS, BRENCHLEY

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

1. Accounting policies

a Basis of preparation

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the Charities SORP (2015).

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

b Funds

Funds held by the PCC are:

Unrestricted funds - general funds which can be used for PCC ordinary purposes

Designated funds - monies set aside by the PCC out of unrestricted funds for specific future purposes or projects.

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

Endowment funds - funds the capital of which must be maintained; only income arising from the investment of the endowment may be used, either as restricted or unrestricted funds, depending on the purpose set out in the terms of the original endowment

c Incoming resources

All incoming resources are accounted for gross.

Voluntary income

Collections are recognised when received.

Planned giving receivable is recognised only when received.

Income tax recoverable on Gift Aid donations is recognised when the income is recognised.

Grants and legacies are recognised when receipt by the PCC is probable.

Income from investments

Dividends are accounted for when due and payable. Interest entitlements are accounted for as they accrue.

All other income

All other income is recognised when it is receivable.

Gains and losses on investments

Realised gains are recognised when the investments are sold.

Unrealised gains and losses are accounted for on revaluation on 31 December.

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS, BRENCHLEY

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2022

d Expenditure and Liabilities

Resources expended are accounted for on an accruals basis and are accounted for gross. Liabilities are recognised as soon as there is a legal obligation and settlement is probable and quantifiable.

Grants

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

Church Activities

The diocesan parish offer is accounted for when paid. Any parish offer unpaid at 31 December is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the balance sheet.

e Fixed Assets

Tangible fixed assets

Consecrated and beneficed property of any kind is excluded from the accounts by s.10(2) of the Charities Act 2011.

Movable church furnishing held by the Rector and Churchwardens on special trust for the PCC and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the church's inventory which can be inspected. For inalienable property acquired prior to 1 January 2006 there is insufficient cost information available and therefore such assets are not valued in the accounts. Individual items acquired since 1 January 2006 have been capitalised in the accounts and depreciated over their useful economic life (see below).

All expenditure on consecrated or beneficed buildings and individual items costing under £1000 are written off in the year they were incurred.

Depreciation

Depreciation is calculated to write down the cost of tangible fixed assets, excluding freehold properties, over their expected useful lives. The rates generally applicable are:

Fixtures and fittings	25% straight line
Computer equipment	25% straight line

No depreciation is provided on freehold property as it is the PCC's policy to maintain these assets in a continual state of sound repair. The useful economic life of these assets is so long and residual values so high that any depreciation would not be material. These assets will be subject to annual impairment reviews. Provision will be made if there has been any permanent diminution in value.

Investments

Investments are stated at market value at the balance sheet date.

f 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 uncollectible.

Short-term deposits include cash held on deposit either with the CBF Church of England Funds, or at the bank.

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS, BRENCHLEY

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022

2 Income from	Unrestricted Funds £	Designated Funds £	Churchyard Restricted Fund £	Restricted Mission Fund £	Other Restricted Funds £	TOTAL FUNDS 2022 £	Unrestricted Funds £	Designated Funds £	Churchyard Restricted Fund £	Restricted Mission Fund £	Other Restricted Funds £	TOTAL FUNDS 2021 £
a Voluntary income												
Gift Aid - Bank	50,993					50,993	57,423		975			58,398
Gift Aid - Envelopes							50					50
Other planned giving	3,371					3,371	2,811					2,811
Collections												
Church boxes	1,882					1,882	1,190					1,190
One-off gift aid gifts	28,500					28,500	2,500					2,500
Donations and appeals	6,372		5,481	2,483	7,000	21,336	9,649		25	3,153	10,095	22,922
Charitable Giving Collections												
Gift Aid - tax recoverable	15,117				275	15,392	14,471		56		2,685	17,212
Grants	7,750					7,750	3,430					3,430
Legacies	1,500					1,500						
	115,485		5,481	2,483	7,275	130,724	91,524		1,056	3,153	12,780	108,513
b Activities for generating funds												
Fundraising - General												
Fundraising - Churchyard									1,884			1,884
									1,884			1,884
c Investment income												
Endowment Income	633					633	612		1,315			1,927
Bank and building society interest		63				63		14				14
	633	63				696	612	14	1,315			1,941
d Income from Church Activities												
Fees from weddings, funerals etc	5,519					5,519	5,615		2,400			8,015
	5,519					5,519	5,615		2,400			8,015
e Other incoming resources												
Furlough Grants									16			16
Other incoming resources									16			16
Total income	121,637	63	5,481	2,483	7,275	136,939	97,751	14	6,671	3,153	12,780	120,369

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS, BRENCHELEY

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022

3 Resources expended

	Unrestricted Funds £	Designated Funds £	Restricted Churchyard Fund £	Restricted Mission Fund £	Other Restricted Funds £	TOTAL FUNDS 2022 £	Unrestricted Funds £	Designated Funds £	Restricted Churchyard Fund £	Restricted Mission Fund £	Other Restricted Funds £	TOTAL FUNDS 2021 £
a Church Activities												
Missionary and charitable giving:	20	3,000		2,483	6,616	12,119	314	2,250		3,153	5,560	11,277
Ministry costs:												
Diocesan Offer	52,408					52,408	51,226					51,226
Working expenses	7,480					7,480	8,108					8,108
Vicarage expenses	4,571					4,571	5,467					5,467
Youthworker Salary	16,194					16,194	2,736					2,736
Youthwork Expenses	1,081					1,081	700					700
Other ministry costs												
Church running expenses												
Utilities and cleaning	9,167					9,167	5,383					5,383
Insurance	4,808					4,808	4,634					4,634
Church maintenance												
General repairs	6,614				2,820	9,434	1,428				5,610	7,038
Organ maintenance	1,022					1,022	1,048					1,048
Church major repairs		7,474				7,474		5,740			20,625	26,365
Upkeep of services												
Music	1,130					1,130	1,257					1,257
Altar Supplies	126					126	96					96
Service Sheets	593					593	602					602
Other service costs	355					355	235					235
Upkeep of churchyard												
Mowing			3,312			3,312			3,168			3,168
Gardening/General Mtnc			102			102			814			814
Tree/Hedge Cutting			1,760			1,760			1,270		3,500	4,770
Kerbstones			80			80			440			440
Path			1,550			1,550						
Education and Training							151					151
	105,569	10,474	6,804	2,483	9,436	134,766	83,383	7,990	5,692	3,153	35,295	135,513
b Raising funds												
Stewardship costs												
Fundraising costs	95					95						
	95					95						
c Other costs												
Total resources expended	105,664	10,474	6,804	2,483	9,436	134,861	83,383	7,990	5,692	3,153	35,295	135,513

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS, BRENCHLEY

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2022

4 Staff costs

	2022	2021
	£	£
a Wages and salaries	17,653	3,621

The PCC employed a Youthworker, Organist and Cleaner and made PAYE deductions on their behalf.

b Payments to PCC members and related parties

No payments, apart from reimbursement of expenses, were made to any PCC member or related party.

The total amount of monies donated to the PCC by PCC members during 2022 was £35,000 inc Gift Aid reclaimed, (2021 was £33,420 (incl. Gift Aid reclaimed)).

5 Tangible fixed assets

The PCC does not have any tangible fixed assets.

6 Investments

	Units	Valuation (p)	£
At 1st January 2022	3,242	23.42	75,921
Disposals at carrying value			
Purchases at cost			
Net gains and revaluation			-8,937
At 31st December 2022	3,242	20.66	66,984

The investment is held as units in a CBF Investment Fund.

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS, BRENCHLEY

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

7 Debtors

	2022	2021
	£	£
Income tax recoverable	-	-
Prepayments and accrued income		
Other debtors		
	8,020	-
	8,020	

8 Creditors: amounts falling due in one year

	2022	2021
	£	£
Accruals for utilities and other costs	4,510	528
	4,510	528

Creditors: amounts falling due after more than one year

	2022	2021
	£	£
Creditors	-	-
	-	-

9 Analysis of Net assets by fund

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £	Total Funds 2021 £
Fixed assets for church use						
Investment assets				66,984	66,984	75,921
Current assets	17,861	48,821	3,931		70,613	64,553
Current liabilities	-4,510				-4,510	-528
Long term liabilities						
	13,351	48,821	3,931	66,984	133,087	139,946

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS, BRENCHLEY

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

10 Statement of funds

	done At 1 Jan 2022 £	Income £	Expenditure £	Investment Gains/(losses) £	Transfers between funds £	At 31 Dec 2022 £
Unrestricted Funds						
General Fund	15,039	121,637	-105,664		-17,660	13,352
Designated Funds						
Church Repair Fund - Diocese	8,432	63	0		1,600	10,095
Church Repair Fund - PCC	2,700	0	-7,474		5,800	1,026
Vicarage Redecoration Fund	8,000	0	0		2,000	10,000
Web Services Fund	4,000	0	0		0	4,000
Mission Partners Fund	3,000	0	-3,000		3,000	3,000
Youthwork Fund	16,500	0	0		4,200	20,700
	42,632	63	-10,474		16,600	48,821
Restricted Funds						
Churchyard Fund	1,479	5,481	-6,804		0	156
Friends	4,321	2,275	-2,820		0	3,776
Clock Fund	0	0	0		0	0
Mission Fund	0	2,483	-2,483		0	0
Hardship fund	555	5,000	-6,616		1,060	-1
	6,355	15,239	-18,723		1,060	3,931
Endowment Funds						
Brotherwood	7,915			-931	0	6,984
Davidson-Hooker	40,326			-4,747	0	35,579
Levett	27,680			-3,258	0	24,422
	75,921	0	0	-8,937	0	66,984
Total funds	139,947	136,939	-134,861	-8,937	0	133,087

The restricted funds comprise:

The Churchyard Fund can only be used on items specifically relating to the Churchyard.

The Friends Fund has been set up for donations specifically for Church Maintenance projects.

The Clock Fund is for monies donated towards the restoration of the Church clock. This project was carried out during 2021.

The Mission Fund is created for donations made to the PCC, which will be passed on the Charities as chosen by the PCC.

The Hardship Fund is used for monies donated for distribution to local causes at the discretion of the Vicar.

The endowment funds comprise:

Brotherwood (1941), 338 units in the CBF Investment Fund. Income can only be spent on the maintenance of the Church and Churchyard.

Davidson-Hooker (1959), 1,722 units in the CBF Investment Fund. Income can only be spent on the maintenance of the Church and Churchyard.

Levett (1970), 1,182 units in the CBF Investment Fund. Income can only be spent on the maintenance of the Churchyard.

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS, BRENCHLEY

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

11 Donations made to Charitable Organisations

	2022	2021
* Church Mission Society	3,000	2,250
Christmas - Barnabas Fund	0	726
Christmas - Fegans	0	726
Christmas - Nourish	859	726
Christmas - The Tanzania Borehole Project	859	0
Children's Society	852	744
Mayor's Charity Day	0	58
Poverty and Hope Appeal	0	100
Readycall	0	130
Royal British Legion	0	200
Others	0	56
Total	5,570	5,716

Independent examiner's report to the PCC of All Saints Brenchley

Date 14th April 2023

I report to the PCC on my examination of the accounts of the PCC for the year ended 31st December 2022.

Responsibilities and basis of report

As members of the PCC you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act') and the Church Accounting Regulations 2006.

I report in respect of my examination of the PCC accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act, and also those found in Church guidance, 2017 edition.

Independent examiner's statement

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

1. accounting records were not kept respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records
3. 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.

Yours faithfully,



Mrs Gerry Hughes
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