

ALL SAINTS' CHURCH, BRENCHLEY

ANNUAL REPORT

AND

FINANCIAL STATEMENTS

OF THE

PAROCHIAL CHURCH COUNCIL

For the year ended 31 December 2024

Incumbent:
The Revd Dr. Andrew Cameron
(from 27.11.24)

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 2024

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 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 at 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 Rev. Dr. Andrew Cameron (from 27.11.24)

Wardens: Mr Robin Brooks
Mrs Moira Tunstall

Representatives on the Deanery Synod:

Mr John Garthwaite
Miss Cherie Sargent
Miss Karen Maier

Elected members:

Mrs Penelope Lowe	(elected 2022)	
Mr Duncan Norman	(elected 2022)	
Mr Nicholas Woodcock	(re-elected 2022)	
Mrs Angela Boobbyer	(re-elected 2023)	
Mrs Diana Brooks	(re-elected 2023)	
Mrs Thelma Cunningham	(re-elected 2023)	
Mrs Sarah Thorpe	(re-elected 2023)	<i>Secretary</i>
Sir Robert Akenhead	(re-elected 2023)	<i>Chairman</i>
Miss Karen Maier	(re-elected 2023)	
Mr Samuel Smithson	(re-elected 2023)	
Mr Peter Westley	(elected 2023)	
Mr Stephen Edler	(re-elected 2024)	

Mrs Julie Humphreys	(co-opted 2024)	<i>Treasurer</i>
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PCC Committees

The PCC operates as a body, meeting whenever considered necessary, up to 10 times a year (usually excluding August and December) and also 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 Group

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 2024 there were 180 parishioners on the church electoral roll, 60 of whom were not resident within the parish. Since the 2024 APCM, 2 names were added and 2 removed from the roll. In terms of attendance, although modern social developments and Covid have had their effect on Sunday attendance, along with seasonal variations, an average range of 60 -100 men, women and children attended our varied diet of services of worship at least once a month of whom a significant number attend more often, with up to 200 attending festival services. The services offered include a weekly 10am Family Service with two Communion a month and a 3rd Sunday service with occasional lay speakers and songs led by Leo Sharp as well as traditional hymns accompanied by organist Sheila Harris; a weekly 8am Communion BCP service, and on the 1st Sunday, a more informal Café Church service shared with Matfield at Matfield Village Hall and an Evening Prayer Service led by Reader Peter Hungerford-Welch. On the 5th Sunday when it occurs, there is a joint service with the 3 other local parishes. During most of 2024, since the retirement of Rev. Campbell Padgett in December 2023, All Saints' was in interregnum. From the start of the year, services continued with the support of Rev. Dr. Andrew Cameron and visiting ministers, while some were lay led. Finally, on 27th November 2024, Rev Dr Andrew Cameron was licensed by Bishop Jonathan of Rochester and installed to serve as the 'House for Duty' Priest at All Saints' Brenchley. His wife, Sue, also played an active part during our services and has started a Monday morning 'Prayer Group' as well as supporting the former 'Baby & Toddler Group' Service, now renamed 'First Friends', which met regularly during the year. Services continued to be 'streamed' during the year by a few very helpful individuals on a rota system, and recordings were viewed via the website by a wide range of people.

Review of the year

In addition to the short meeting to appoint officers following the APCM, the full PCC met inside the church 10 times during 2024, with an average attendance of 78%. 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 inside the church in a folder on the Black Tomb by the North door. At the APCM, members of the church family are encouraged to view these and to make their views known to the Vicar or the Churchwardens.

The regular life of the church continued throughout 2024 with increasing levels of volunteers picking up the gaps left by the absence of an incumbent. The church building remained in a very good state under the watchful eye of Peter Westley. 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 age) were completed. Maintaining an old building requires continual vigilance and ongoing work and maintenance. The churchyard continued to be well-kept under the active supervision of Richard Beale who organised both contractors and volunteers to help maintain such an attractive churchyard.

Open-air services were planned for the beginning and end of Summer, but did not go ahead outside due to the wet weather. Special services took place for Mothering Sunday, Harvest Festival, Remembrance Sunday, and at Christmas included a Christingle Service held on Christmas Eve.

By the end of 2024, Ruth Parnell had completed over 3 years as our Youth-worker and Chaplain to our church school. She worked enthusiastically, tirelessly and successfully in her role and is well-established and widely respected by both youngsters and parents. The 'May Camp' was especially popular.

The Churchwardens and PCC continued to explore a closer link with St. Luke, Matfield, in the hope that both churches could share a minister, which was the preferred option by the Bishop. However, following several rounds of talks between representatives of both PCCs, Matfield decided they wished to remain linked to Lamberhurst (and vice versa). Therefore, as a result of this decision, the PCC eventually opted to have its own part-time 'House for Duty' priest, following lengthy discussions with the Diocese.

Until later in the year, we continued to maintain financial support for missionaries Father Kevin and Jen Cable (former members of our congregation) in Jaffa, Israel, from whom we received regular updates. Our Christmas collection was divided equally between the Paddock Wood Community food bank, the local charity 'Porchlight' for the homeless, and 'Embrace', an organisation which provides support for Christians in Gaza and Lebanon.

Many Church members continued 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. Refreshments are regularly served after services by helpers on a rota drawn up by Thelma Cunningham. The church website has recently been updated by Sam Smithson and we would encourage all to use it. The church email account ensures that Secretary Sarah Thorpe can maintain regular electronic communication with members of the church family. A Readings and Notice sheet continued to be provided by Thelma to keep everyone informed of church events.

Financial Review

2024 was a fairly stable year for the PCC. Income has decreased in general although expenditure has decreased in line, which is mostly due to decreased Vicarage costs and a significant decrease in the Parish Offer.

Income on the **General Unrestricted Fund** was £93,170 against expenditure of £82,354. From the resulting net gain, the PCC then makes decisions regarding the need to set aside **Designated Funds** for various projects or purposes at the PCC's discretion. Set out below are the transfers to these Designated Funds at the end of 2024, leaving overall an increase of £7,816 on the General Fund. Closing balance: £10,842.

The Church Repair Fund – There were no significant costs in 2024, leaving a closing balance of £4,659.

The Vicarage Redecoration Fund – We have reduced this by £7,000 to leave a closing balance of £0.

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. This Fund will be retained for now, to cover a potential upgrade to include a projector and other equipment. Closing balance: £4,000.

Mission Partners Fund – As Revd. Kevin and Jennifer Cable have now completed their time in Jaffa, there is a closing balance of £0.

Youthwork Fund – The Youth-worker position is vital to the local and church community, so to protect the employment for a meaningful time, we must keep a sufficient fund. We received a small donation of £20 towards this Fund in 2024. Closing balance: £21,070.

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, £3,083 was raised for this Fund, against expenditure of £10,514. Of the total expenditure, £4,284 was spent on tree work, with the remaining being the upkeep of the churchyard in line with previous years. Further tree work will be required in 2025. Closing balance: £3,539.

Friends Fund - This relates specifically to the maintenance of the Church and churchyard for the benefit of the village and surrounding area as a whole. £4,190 was raised during the year, with expenditure of £2,539. Closing balance: £2,955.

Mission Fund - £2,146 was collected and intended to pay out over the course of 2024 to various charitable causes, including the PCC's selected Christmas Charities, and the Children's Society.

Hardship Fund – During 2024 there were no donations required to support hardship within the community. Donations totalling £100 were received during the year. Closing balance: £100.

In total, our charitable giving for 2024 was £5,163 in total. This represents 6% of our total unrestricted income.

Finally, there are three **Endowment Funds**. The underlying capital investment saw investment gain of £1,677 during 2024. Closing balance: £74,964.

Looking ahead to 2025, regular giving has increased towards the end of 2024, whilst expenditure looks to also increase, with an increased Parish Offer, increased energy bills and other planned costs such as churchyard tree work and potential audio-visual work. A notable proportion of our income is still received from a relatively small and decreasing number of generous benefactors. One-off donations were also lower in 2024 compared to 2023. During 2024, we saw a small gain of £1,677 on the Endowment Funds but this cannot be guaranteed in 2025 and this has decreased by nearly £5,000 from 2023. We must also factor in the increase in energy costs and general increases in costs across all services. Gardening services have also increased for 2025 by around 20% due to a new contractor.

We should still focus our efforts on increasing regular giving donations wherever possible, along with fund-raising to cover any one-off costs.

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 £10,000 per month. The current level of free reserves (£40,572 at 31.12.24) represents four months of average expenditure.

Report approved by the PCC on 16.04.2025 and signed on their behalf by PCC Chairman Sir Robert Akenhead

Robert Akenhead
16/4/25

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

Date 14th April 2025

I report to the PCC on my examination of the accounts of the PCC for the year ended 31st December 2024.

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
BSc (Hons) ACMA
30 Green Lane
Paddock Wood
TN12 6BF
email: Gerry@hugmail.co.uk

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS, BRENCHELY

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds	TOTAL FUNDS 2024 £	TOTAL FUNDS 2023 £
Income and endowments							
<i>Voluntary income</i>	2a	88,332	20	9,519		97,871	122,888
<i>Activities for generating funds</i>	2b	208				208	
<i>Investment income</i>	2c	646	661			1,307	1,128
<i>Church activities</i>	2d	3,982				3,982	2,618
<i>Other incoming resources</i>	2e						
		93,169	681	9,519		103,369	126,634
Expenditure							
<i>Church activities</i>	3a	82,280	3,000	15,199		100,478	147,733
<i>Raising funds</i>	3b	73				73	655
<i>Other expenditure</i>	3c						
Total expenditure		82,354	3,000	15,199		100,552	148,388
Net income/(expenditure) before investment gains		10,815	(2,319)	(5,680)		2,818	(21,754)
Net gains on investments					1,677	1,677	6,302
Net income/(expenditure)		10,815	(2,319)	(5,680)	1,677	4,495	(15,452)
Transfers between funds		(3,000)	(7,000)	10,000			
Net movement in funds		7,815	(9,319)	4,320	1,677	4,495	(15,452)
Total funds brought forward at 1 January 2024		3,026	39,048	2,274	73,286	117,634	133,087
Total funds carried forward at 31 December 2024		10,841	29,729	6,594	74,964	122,127	117,634

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS, BRENCHLEY

**PRIOR YEAR STATEMENT OF FINANCIAL ACTIVITIES
FOR COMPARATIVE PURPOSES**

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds	TOTAL FUNDS 2023 £
Income and endowments						
<i>Voluntary income</i>	2a	107,910	350	14,628		122,888
<i>Activities for generating funds</i>	2b	0	0	0		0
<i>Investment income</i>	2c	636	492	0		1,128
<i>Church activities</i>	2d	2,618	0	0		2,618
<i>Other incoming resources</i>	2e	0	0	0		0
		111,164	842	14,628		126,634
Expenditure						
<i>Church activities</i>	3a	123,952	4,390	19,392		147,733
<i>Raising funds</i>	3b	655				655
<i>Other expenditure</i>	3c		0			0
Total expenditure		124,607	4,390	19,392	0	148,388
Net income/(expenditure) before investment gains		(13,442)	(3,548)	(4,764)		(21,754)
Net gains on investments					6,302	6,302
Net income/(expenditure)		(13,442)	(3,548)	(4,764)	6,302	(15,452)
Transfers between funds		3,120	(6,225)	3,105		0
Net movement in funds		(10,322)	(9,773)	(1,659)	6,302	(15,452)
Total funds brought forward at 1 January 2023		13,349	48,822	3,932	66,984	133,087
Total funds carried forward at 31 December 2023		3,027	39,049	2,273	73,286	117,634

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS, BRENCHLEY

BALANCE SHEET AT 31 DECEMBER 2024

	Notes	2024	2023
		£	£
Fixed assets			
Tangible fixed assets	5	-	-
Investments	6	74,964	73,286
Total fixed assets		<u>74,964</u>	<u>73,286</u>
Stock - Memorial kerbstones		2,045	2,045
Debtors	7	8,547	1,500
Short term deposits		14,181	12,131
Cash at bank and in hand		27,783	36,855
		<u>52,556</u>	<u>52,531</u>
Creditors: amounts falling due within one year	8	<u>-5,393</u>	<u>-8,183</u>
Net current assets		47,163	44,348
Total assets less current liabilities		<u>122,127</u>	<u>117,634</u>
Creditors: amounts falling due after one year	8		
NET ASSETS		<u><u>122,127</u></u>	<u><u>117,634</u></u>
Funds	9		
Endowment funds	10	74,964	73,286
Restricted funds	10	6,594	2,274
Designated Funds	10	29,729	39,048
Unrestricted funds	10	10,841	3,026
		<u><u>122,127</u></u>	<u><u>117,634</u></u>
		- 0	

Approved by the Parochial Church Council on 16.04.2025 and signed on its behalf

Richard Stan - Churchwarden

Robert B - Churchwarden

PP Chairman

Treasurer

Atkinson

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 2024

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 2024

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.

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2024

2 Income from

	Unrestricted Funds £	Designated Funds £	Churchyard Restricted Fund £	Restricted Mission Fund £	Other Restricted Funds £	TOTAL FUNDS 2024 £	Unrestricted Funds £	Designated Funds £	Churchyard Restricted Fund £	Restricted Mission Fund £	Other Restricted Funds £	TOTAL FUNDS 2023 £
a Voluntary income												
Gift Aid - Bank	38,659					38,659	46,222					46,222
Gift Aid - Envelopes												
Other planned giving	1,400					1,400	1,640					1,640
Collections												
Church boxes							2,189					2,189
One-off gift aid gifts	9,500					9,500	13,500					13,500
Donations and appeals	14,722	20	3,083	2,146	2,755	22,726	10,607	350	3,941	3,403	7,284	25,585
Charitable Giving Collections												
Gift Aid - tax recoverable	12,052				1,535	13,587	21,752					21,752
Grants	12,000					12,000	12,000					12,000
Legacies												
	88,332	20	3,083	2,146	4,290	97,871	107,910	350	3,941	3,403	7,284	122,888
b Activities for generating funds												
Fundraising - General	208					208						
Fundraising - Churchyard												
	208					208						
c Investment income												
Endowment Income	646					646	636					636
Bank and building society interest		661				661		492				492
	646	661				1,307	636	492				1,128
d Income from Church Activities												
Fees from weddings, funerals etc	3,982					3,982	2,618					2,618
	3,982					3,982	2,618					2,618
e Other incoming resources												
Furlough Grants												
Other incoming resources												
Total income	93,169	681	3,083	2,146	4,290	103,369	111,164	842	3,941	3,403	7,284	126,634

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS, BRENCHLEY

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2024

3 Resources expended

	Unrestricted Funds £	Designated Funds £	Restricted Churchyard Fund £	Restricted Mission Fund £	Other Restricted Funds £	TOTAL FUNDS 2024 £	Unrestricted Funds £	Designated Funds £	Restricted Churchyard Fund £	Restricted Mission Fund £	Other Restricted Funds £	TOTAL FUNDS 2023 £
a Church Activities												
Missionary and charitable giving:	20	3,000		2,146		5,166	20	3,000		3,403	5,664	12,087
Ministry costs:												
Diocesan Offer	22,800					22,800	57,316					57,316
Working expenses	1,054					1,054	7,477					7,477
Vicarage expenses	389					389	5,232					5,232
Youthworker Salary	22,852					22,852	21,394					21,394
Youthwork Expenses	597					597	1,710					1,710
Other ministry costs												
Church running expenses												
Utilities and cleaning	7,057					7,057	8,458					8,458
Insurance	5,267					5,267	5,071					5,071
Church maintenance												
General repairs	13,616				2,539	16,155	11,113				5,197	16,310
Organ maintenance	1,316					1,316	1,094					1,094
Church major repairs								1,390				1,390
Upkeep of services												
Music	1,318					1,318	1,293					1,293
Altar Supplies							278					278
Service Sheets	165					165	564					564
Other service costs	5,409					5,409	2,427					2,427
Upkeep of churchyard												
Mowing				3,924		3,924			4,036			4,036
Gardening/General Mtnc				2,306		2,306			1,092			1,092
Tree/Hedge Cutting				4,284		4,284						
Kerbstones												
Path												
Education and Training	420					420	505					505
	82,280	3,000	10,514	2,146	2,539	100,479	123,952	4,390	5,128	3,403	10,861	147,733
b Raising funds												
Stewardship costs												
Fundraising costs	73					73	655					655
	73					73	655					655
c Other costs												
Total resources expended	82,354	3,000	10,514	2,146	2,539	100,553	124,607	4,390	5,128	3,403	10,861	148,388

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS, BRENCHLEY

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2024

4 Staff costs

	2024	2023
	£	£
a <i>Wages and salaries</i>	24,627	23,169

The PCC employed a Youthworker and an organist and made PAYE deductions on their behalf.

We also pay a cleaner weekly.

* Youthworker salary uplifted from 2022 to remove income offset from Matfield PCC

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 2024 was £30,060 inc Gift Aid reclaimed, (2023 was £36,867 (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 2024	3,242	22.61	73,286
Disposals at carrying value			
Purchases at cost			
Net gains and revaluation			1,677
At 31st December 2024	3,242	23.12	74,964

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

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2024

7 Debtors

	2024 £	2023 £
Income tax recoverable	-	-
Prepayments and accrued income	8,548	1,500
Other debtors	-	-
	8,548	1,500

8 Creditors: amounts falling due in one year

	2024 £	2023 £
Accruals for utilities and other costs	5,393	8,183
	5,393	8,183

Creditors: amounts falling due after more than one year

	2024 £	2023 £
Creditors	-	-
	-	-

9 Analysis of Net assets by fund

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £	Total Funds 2023 £
Fixed assets for church use						
Investment assets				74,964	74,964	73,286
Current assets	16,233	29,729	6,594		52,556	52,531
Current liabilities	-5,393				-5,393	-8,183
Long term liabilities						
	10,840	29,729	6,594	74,964	122,127	117,634

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS, BRENCHLEY

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2024

10 Statement of funds

	done At 1 Jan 2024 £	Income £	Expenditure £	Investment Gains/(losses) £	Transfers between funds £	At 31 Dec 2024 £
Unrestricted Funds						
General Fund	3,026	93,169	-82,354		-3,000	10,841
Designated Funds						
Church Repair Fund - PCC	3,119	661	0			3,780
Church Repair Fund - Diocese	879	0	0			879
Vicarage Redecoration Fund	7,000	0	0		-7,000	0
Web Services Fund	4,000	0	0			4,000
Mission Partners Fund	3,000	0	-3,000			0
Youthwork Fund	21,050	20	0		0	21,070
	39,048	681	-3,000		-7,000	29,729
Restricted Funds						
Churchyard Fund	970	3,083	-10,514		10,000	3,539
Friends	1,304	4,190	-2,539			2,955
Mission Fund	0	2,146	-2,146			0
Hardship fund	0	100	0			100
	2,274	9,519	-15,199		10,000	6,594
Endowment Funds						
Brotherwood	7,641			175	0	7,815
Davidson-Hooker	38,926			891	0	39,817
Levett	26,719			612	0	27,331
	73,286	0	0	1,677	0	74,964
Total funds	117,634	103,369	-100,553	1,677	0	122,127

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 2024**

11 Donations made to Charitable Organisations

	2024	2023
* Church Mission Society	3,000	3,000
Christmas -Porchlight	715	0
Christmas - CMJ	0	675
Christmas - Community Storehouse	716	1,181
Christmas - The Tanzania Borehole Project	0	506
Children's Society	417	1,041
Christmas-Embrace	716	0
Poverty and Hope Appeal	0	0
Readycall	0	0
Royal British Legion	0	0
Others	20	20
Total	5,583	6,423