

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE EVANGELIST, HILDENBOROUGH

England & Wales - Charity number 1132021

Details

Other names	HILDENBOROUGH PCC
Status	Registered
Legal form	Previously excepted
Registered	2009-10-07
Register	View on the Charity Commission register

Contact

Address	St. Johns Church Hall Foxbush Hildenborough Tonbridge Kent TN11 9HT
Phone	01732833596
Email	office@stjohnshildenborough.co.uk
Website	http://www.stjohnshildenborough.co.uk

Activities

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

Activities: Regular public worship open to all
The provision of sacred space for personal prayer and contemplation
Pastoral work, including visiting the sick and bereaved
Teaching of Christianity through sermons courses and small groups
Taking of religious assemblies in schools
Promoting the whole mission of the Church through provision of activities for senior citizens, parents and special need groups

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£277,681	£281,173	-	-
2023-12-31	£299,633	£216,357	-	-
2022-12-31	£231,975	£217,306	-	-
2021-12-31	£229,923	£204,406	-	-
2020-12-31	£198,346	£188,395	-	-

Trustees

Name	Role	Appointed
REV Tim Robin Saiset	Chair	2014-04-01
Denise Netherton		2024-07-01
John Taylor		2022-05-16
Mark Johnson		2022-05-16
Rich Lake		2022-05-16
Rosemary Barton		2016-03-07
Ruth Wadsworth		2024-05-01
Steve Wood		2024-07-01
Trevor Long		2020-10-12

Accounts



**St John the Evangelist
Hildenborough**

REPORT & ACCOUNTS

Year ended 31st December 2024

Parish of Hildenborough – St John’s Church

Annual Report of the Parochial Church Council 2024

History

The Parish Church of Hildenborough was established in 1844 and continues a long tradition of serving the Parish of Hildenborough, located some 3 miles north of Tonbridge, Kent. The population of the village is circa 5000. The Parochial Church Council (PCC) under the Chairmanship of the incumbent, Rev.d Tim Saiset has responsibility for all aspects of the life and witness of the Church and is assisted by Mr. Trevor Long (Lay Reader). The PCC also has responsibility for the administration of the Church assisted by Mrs Jess Collins (Church Administrator) and its finances under the supervision of Mr Richard Lake (Hon. Treasurer).

Aims and Objectives

The PCC is committed to making Jesus known to the community through the provision of worship services that are relevant and meaningful for those who attend and pastoral care for the wider community through the provision of regular events for children and support through the operation of a Food Bank and meeting needs in practical ways.

Notable Achievements

St John’s is addressing the need for change in the pursuit of Church growth at least so far as financial and people resources will allow. Following the departure of the previous Church Administrator Nancy Mansfield on the 14th June 2024, we successfully recruited Jess Collins on July 1st 2024 to take over her role.

The Children & Youth ministry continues to grow under the tireless leadership of Lisa Glasscote, and due to its continued growth in popularity faces challenges to maintain the appropriate level of volunteers to assist with the weekly youth events.

Our Safeguarding Officer, Kate Lake diligently ensures that all employees, volunteers, and PCC members have the appropriate safeguarding training to support their role in accordance with policy.

Running of the Warm Hubb by the extremely hard working Valarie Marsh and Denise Netherton with other volunteers has been a great success with a continued growth in attendance and contributions which fund the supply of fresh nutritional ingredients.

In addition the monthly Who Let the Dads Out playgroup has seen a growth in attendance and contributions.

The upgrade to our Church Centre to create a purpose-built café area was completed and is now home to the very popular Angel Café on Thursday and Fridays.

We also have a dedicated team of volunteers that maintain the extensive Churchyard under the supervision of our Food Bank and Community Welfare Coordinator Adele Hopkins-Ballard. The storage shed for the equipment suffered a break in in the second quarter 2024 but thanks to a successful insurance claim and generous donations we were able to quickly replace and in some cases upgrade our equipment.

Financial Review

In common with many other Parishes and indeed Churches of all denominations, the financial picture continues to remain pressured mainly due to rising energy costs and the global inflationary economic outlook that has pressured citizen disposable income. That

said, the solid support for the Food Bank has never wavered. The key financial metric for 2024 are set out below with the figure for 2022 set in brackets.

- Total Income – £277,681 (£299,633)
- Total Expenditure – £281,173 (£216,357)

The PCC are thankful to God for His provision.

Membership of the PCC

Incumbent	Rev.d T Saiset (Chairman)
Licensed Children's and Youth Pastor	Mrs Lisa Glasscote
Church Warden	Vacant

Lay Representatives to the PCC (elected)

- Mr R Lake (Treasurer)
- Mr T Long
- Mrs R Barton
- Mr M Johnson
- Mr J Taylor
- Mr S Wood
- Mrs R Wadsworth
- Mrs D Netherton (Acting PCC Secretary)

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- Mr J Bonarius

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Responsible for the maintenance and letting of the Church Centre complex.

Church Electoral Roll

See separate report.

Safeguarding

The PCC has complied with its duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have due regard to House of Bishops' guidance on safeguarding and vulnerable adults).

Parochial Church Council of St John the Evangelist, Hildenborough

Balance sheet

At 31 December 2024

	Note	2024	2023
FIXED ASSETS			
Tangible fixed assets	5	53,038	53,720
CURRENT ASSETS			
Debtors	7	4,439	10,641
Short term deposits	10	111,755	106,808
Cash at bank and in hand		<u>107,356</u>	<u>113,233</u>
		223,550	230,682
LIABILITIES			
Amounts falling due in less than one year	8	-15,773	-20,095
NET CURRENT ASSETS		<u>207,777</u>	<u>210,587</u>
NET ASSETS		<u>260,815</u>	<u>264,307</u>
FUNDS			
	6,9		
Unrestricted general funds		39,140	71,036
Unrestricted designated funds		<u>63,470</u>	<u>59,214</u>
Total unrestricted funds		102,610	130,250
Restricted funds		<u>158,205</u>	<u>134,057</u>
TOTAL FUNDS		<u>260,815</u>	<u>264,307</u>

Approved by the Parochial Church Council on

and signed on its behalf by:

Rev T Saiset

Parochial Church Council of St John the Evangelist, Hildenborough

Notes to the accounts

For the year ending 31 December 2024

1. Accounting policies

(a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

(b) Funds

Unrestricted 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 represents funds unrestricted funds that are designated for specific purposes by the PCC.

Restricted Funds represents funds allocated for particular purposes by the donor.

(c) Income recognition

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

Planned giving receivable under Gift Aid is recognised when received.

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

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

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

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

(d) Expense recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

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

(e) Fixed assets

Consecrated and benefice property

In so far as consecrated and benefice property of any kind is excluded from the statutory definition of 'charity' by section 10(2) (a) and (c) of the Charities Act 2011 such assets are not capitalised in the financial statements.

Moveable church furnishings

These are capitalised at cost and depreciated over their useful economic life other than where insufficient cost information is available. In this case the item is not capitalised, but all items are included in the Church's inventory in any case.

Individual items over £1,000 are capitalised and depreciated in the accounts over their anticipated useful economic life (initially over 10 years) on a straight-line basis.

Parochial Church Council of St John the Evangelist, Hildenborough

Notes to the accounts

For the year ending 31 December 2024

1. Accounting policies (continued)

Property

Depreciation on fixed asset properties has not been provided in these accounts as any charge is considered to be not material, on the basis that the property's residual value is greater than its carrying value.

(f) Debtors

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 uncollectable.

(g) Short term deposits

These are the amounts held on deposit with the Diocese (see note 10).

(h) Reserves policy

It is the policy of the PCC to maintain a balance of unrestricted funds which equates to a minimum of at least three months unrestricted payments to cover emergency situations that may happen from time to time. If this is not possible in a financial period, the PCC will take action during the ensuing financial period to reduce expenditure and/or increase income as necessary to maintain compliance with this policy.

Parochial Church Council of St John the Evangelist, Hildenborough

Notes to the accounts

For the year ending 31 December 2024

2. INCOME	Note	Unrestricted general funds 2024	Unrestricted designated funds 2024	Restricted funds 2024	TOTAL FUNDS 2024	TOTAL FUNDS 2023
2(a) Income from donors						
Planned giving - Gift Aid donations		54,360			54,360	54,767
Income tax recovered and recoverable		19,070			19,070	16,875
Collections		10,319			10,319	8,148
Legacies		-			-	10,000
Sundry donations		1,477			1,477	2,416
		<u>85,226</u>	-	-	<u>85,226</u>	<u>92,206</u>
2(b) Other voluntary incoming resources						
Contributions to cost of:						
Chancel		-		18,750	18,750	-
Churchyard upkeep		-		7,032	7,032	3,769
Vicar's Discretionary		-		19,250	19,250	25,000
Food Bank and Community Welfare		-		40,647	40,647	45,274
		<u>-</u>	<u>-</u>	<u>85,679</u>	<u>85,679</u>	<u>74,043</u>
2(c) Incoming resources from operating activities to further the Council's objects						
Church Centre lettings etc		41,655			41,655	37,472
Rental - Fellowes Way		14,300			14,300	15,300
Rental - Oaks Nursery		5,228			5,228	34,124
Fees		14,358			14,358	17,654
		<u>75,541</u>	<u>-</u>	<u>-</u>	<u>75,541</u>	<u>104,550</u>
2(d) Incoming resources from operating activities to generate funds						
Receipts for "Keys" advertising			18,252		18,252	18,369
Event income		8,162			8,162	5,997
		<u>8,162</u>	<u>18,252</u>	<u>-</u>	<u>26,414</u>	<u>24,366</u>
2(e) Income from investment						
Solar income		83			83	1,211
Bank and other interest		3,885	853		4,738	3,257
		<u>3,968</u>	<u>853</u>	<u>-</u>	<u>4,821</u>	<u>4,468</u>
TOTAL INCOME		<u>172,897</u>	<u>19,105</u>	<u>85,679</u>	<u>277,681</u>	<u>299,633</u>

Parochial Church Council of St John the Evangelist, Hildenborough

Notes to the accounts

For the year ending 31 December 2024

3. EXPENSES	Unrestricted	Unrestricted	Restricted	TOTAL	TOTAL
	general	designated			
	funds	funds	funds	FUNDS	FUNDS
	2024	2024	2024	2024	2023
3(a) Grants					
Home missions & other Church Societies	-	-	-	-	666
					666
3(b) Activities directly relating to the work of the Church					
Diocesan parish share	22,767			22,767	20,000
Diocesan Board of Finance fees	5,910			5,910	7,709
Clergy property expenses	2,964			2,964	4,045
Clergy and Lay Minister working expense	6,534			6,534	5,584
Church Clock maintenance	204		18	222	222
Church & Centre maintenance	27,992		6,935	34,927	36,386
Teaching materials	-			-	190
Upkeep of churchyard	-		3,408	3,408	4,367
Heating, Lighting & Water	15,236			15,236	26,570
Organist/Music/Upkeep of services	914			914	2,546
Expenditure on parish magazine		8,940		8,940	10,199
Vicar's Discretionary			24,474	24,474	11,865
Food Bank and Community Welfare			26,696	26,696	15,192
Young People's work	5,073			5,073	4,510
Event expenses	6,989			6,989	4,578
Training	841			841	51
Insurance	7,281		-	7,281	7,506
Cleaning	8,780			8,780	2,832
Fellowes Way	5,660		-	5,660	-
Depreciation of furniture and equipment	682			682	682
Bank charges	705			705	446
	118,532	8,940	61,531	189,003	165,480
3(c) Church management and administration					
Church Office & Sundries	92,170			92,170	50,211
TOTAL EXPENSES	210,702	8,940	61,531	281,173	216,357

Parochial Church Council of St John the Evangelist, Hildenborough

Notes to the accounts

For the year ending 31 December 2024

4. ANALYSIS OF STAFF COSTS	2024	2023
	£	£
Salaries and wages	65,649	33,407
Social security costs	-	-
Pension costs	3,724	2,769
Total	<u>69,373</u>	<u>36,176</u>

No employees had employee benefits in excess of £60,000 (2023: none).

5. FIXED ASSETS	Freehold land and buildings	Furniture and equipment	Total
	£	£	£
Cost brought forward	48,257	6,827	55,084
Additions in the year	-	-	-
Cost carried forward	<u>48,257</u>	<u>6,827</u>	<u>55,084</u>
Depreciation brought forward	-	1,364	1,364
Depreciation in the year	-	682	682
Depreciation carried forward	-	<u>2,046</u>	<u>2,046</u>
Net Book Value at 1 January 2024	<u>48,257</u>	<u>5,463</u>	<u>53,720</u>
Net Book Value at 31 December 2024	<u>48,257</u>	<u>4,781</u>	<u>53,038</u>

The freehold land and buildings comprise the house located at 12 Fellowes Way, Hildenborough. For accounting purposes, the historical cost of this property is deemed to be its purchase cost plus the cost of the refurbishment and rewiring which took place in 2009, which was capitalised in 2009 and 2010.

6. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted funds	Designated funds	Restricted funds	TOTAL FUNDS
	2024	2024	2024	2024
Fixed Assets for Church use as at 1 January 2024	5,463	-	48,257	53,720
Current Assets at 1 January 2024	40,130	42,694	43,805	126,629
Fund Balance at 1 January 2024	<u>45,593</u>	<u>42,694</u>	<u>92,062</u>	<u>180,349</u>
Net movement in year	-31,896	4,256	24,148	-3,492
Fund Balance at 31 December 2024	<u>13,697</u>	<u>46,950</u>	<u>116,210</u>	<u>176,857</u>

Parochial Church Council of St John the Evangelist, Hildenborough

Notes to the accounts

For the year ending 31 December 2024

7. DEBTORS

	£ 2024	£ 2023
Income tax recoverable	4,439	10,405
Other debtors	-	236
	<u>4,439</u>	<u>10,641</u>

8. LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£ 2024	£ 2023
Accruals of utility and other costs	4,828	7,219
"Keys" receipts for the ensuing year	10,935	12,876
	<u>15,773</u>	<u>20,095</u>

The Oaks Nursery rent liability has been reassessed as a remote possibility and therefore removed as a liability in accordance with the Charity SORP provisions.

9. MOVEMENT IN FUNDS

	Opening balance	Income	Expenses	Transfers	Closing balance
	£	£	£	£	£
UNRESTRICTED FUNDS					
General funds	71,036	172,897	-210,702	5,909	39,140
DESIGNATED FUNDS					
1. Keys Magazine	-	18,252	-8,940	-9,312	-
2. Centre Refurbishment	18,301				18,301
3. Church & House Repair	24,302	853	-	789	25,944
4. Oaks Nursery maintenance fund	16,611	-	-	2,614	19,225
	<u>59,214</u>	<u>19,105</u>	<u>-8,940</u>	<u>-5,909</u>	<u>63,470</u>
RESTRICTED FUNDS					
5. Fellowes Way House	48,257				48,257
6. Specific Donations	-	-	-		-
7. Vicar's Discretionary	14,034	19,250	-24,474		8,810
8. Food Bank and Community Welfare fund	52,092	40,647	-26,696		66,043
9. Clock Appeal	18		-18		-
10. Church Centre appeals	475				475
11. Churchyard upkeep		7,032	-3,408		3,624
12. Chancel/Vision 2020	18,981	18,750	-6,935		30,796
13. Church Centre Coffee Machine and and fridge for Angel Café	200				200
	<u>134,057</u>	<u>85,679</u>	<u>-61,531</u>	<u>-</u>	<u>158,205</u>
TOTAL FUNDS	<u>264,307</u>	<u>277,681</u>	<u>-281,173</u>	<u>-</u>	<u>260,815</u>

Parochial Church Council of St John the Evangelist, Hildenborough

Notes to the accounts

For the year ending 31 December 2024

9. FUNDS (continued)

The purposes of these Funds are:-

- 1 Keys - Provision of community magazine - see Note 11 (Page 9).
- 2 The Centre Refurbishment Fund is for use in major improvements in the Centre.
- 3 Funds held on deposit at the Diocese are for major and Quinquennial repairs to the Church and Fellowes Way house
- 4 Maintenance of the Oaks Nursery building
- 5 Fellowes Way House - see Note 5 (Page 6).
- 6 These are funds donated for specific missions and projects
- 7 Use by the Vicar for people in need in the parish.
- 8 To provide food and essential supplies to people in need locally.
- 9 The Clock Appeal was needed to enable the clock to be repaired and renovated.
- 10 Funds raised for Church Centre alterations.
- 11 Funds for Churchyard upkeep
- 12 Chancel Fund is funds donated for changes to the interior of the church under the Vision 2020 project.
- 13 Church Centre Coffee Machine and fridge for Angel Café

10. DIOCESAN FUNDS

	General Fund	Repair funds Church	Fellowes Way	Total
Balance at 1 January 2024	82,506	18,008	6,294	106,808
Monies deposited	-	-	789	789
Monies withdrawn	-	-	-	-
Interest from Diocese	3,305	621	232	4,158
Fees charged by Diocese	-	-	-	-
Balance at 31 December 2024	<u>85,811</u>	<u>18,629</u>	<u>7,315</u>	<u>111,755</u>

The repair funds are money that the PCC deposit with the Diocese to build up a fund to enable repairs to be carried out following the next Quinquennial review. If this fund is insufficient the Diocese will make an interest free loan to enable the repairs to be carried out.

Parochial Church Council of St John the Evangelist, Hildenborough

Notes to the accounts

For the year ending 31 December 2024

11. RESOURCES EXPENDED

The details relating to "Keys" are as follows:-

	£ 2024	£ 2023
Printing and other costs	-8,940	-10,199
Contributions from public	-	-
Received in respect of advertising in current year issues	18,252	18,369
Transfer of surplus funds	<u>-9,312</u>	<u>-8,170</u>
	<u>-</u>	<u>-</u>

12. GRANTS

	Unrestricted funds 2024	Designated funds 2024	Restricted funds 2024	TOTAL FUNDS 2024	TOTAL FUNDS 2023
Home Missions and other Church Societies					
Royal British Legion			-	-	166
Seek Peace			-	-	500
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>666</u>
TOTAL GRANTS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>666</u>

13. RELATED PARTY TRANSACTIONS

There have been no transactions with persons or entities that are closely connected to the charity or its trustees (2023 - none).

Trustees' remuneration and benefits

None of the Trustees have been paid any remuneration or received any other benefits from the Charity (2023 - none).

Trustees' expenses

No trustees' expenses were incurred in the year ended 31 December 2024 (2023 - none).



**St John the Evangelist
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REPORT & ACCOUNTS

Year ended 31st December 2024

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Approved by the Parochial Church Council on

and signed on its behalf by:

Rev T Saiset

Parochial Church Council of St John the Evangelist, Hildenborough

Notes to the accounts

For the year ending 31 December 2024

1. Accounting policies

(a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

(b) Funds

Unrestricted 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 represents funds unrestricted funds that are designated for specific purposes by the PCC.

Restricted Funds represents funds allocated for particular purposes by the donor.

(c) Income recognition

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

Planned giving receivable under Gift Aid is recognised when received.

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

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

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

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

(d) Expense recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

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

(e) Fixed assets

Consecrated and benefice property

In so far as consecrated and benefice property of any kind is excluded from the statutory definition of 'charity' by section 10(2) (a) and (c) of the Charities Act 2011 such assets are not capitalised in the financial statements.

Moveable church furnishings

These are capitalised at cost and depreciated over their useful economic life other than where insufficient cost information is available. In this case the item is not capitalised, but all items are included in the Church's inventory in any case.

Individual items over £1,000 are capitalised and depreciated in the accounts over their anticipated useful economic life (initially over 10 years) on a straight-line basis.

Parochial Church Council of St John the Evangelist, Hildenborough

Notes to the accounts

For the year ending 31 December 2024

1. Accounting policies (continued)

Property

Depreciation on fixed asset properties has not been provided in these accounts as any charge is considered to be not material, on the basis that the property's residual value is greater than its carrying value.

(f) Debtors

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 uncollectable.

(g) Short term deposits

These are the amounts held on deposit with the Diocese (see note 10).

(h) Reserves policy

It is the policy of the PCC to maintain a balance of unrestricted funds which equates to a minimum of at least three months unrestricted payments to cover emergency situations that may happen from time to time. If this is not possible in a financial period, the PCC will take action during the ensuing financial period to reduce expenditure and/or increase income as necessary to maintain compliance with this policy.

Parochial Church Council of St John the Evangelist, Hildenborough

Notes to the accounts

For the year ending 31 December 2024

2. INCOME	Note	Unrestricted general funds 2024	Unrestricted designated funds 2024	Restricted funds 2024	TOTAL FUNDS 2024	TOTAL FUNDS 2023
2(a) Income from donors						
Planned giving - Gift Aid donations		54,360			54,360	54,767
Income tax recovered and recoverable		19,070			19,070	16,875
Collections		10,319			10,319	8,148
Legacies		-			-	10,000
Sundry donations		1,477			1,477	2,416
		<u>85,226</u>	-	-	<u>85,226</u>	<u>92,206</u>
2(b) Other voluntary incoming resources						
Contributions to cost of:						
Chancel		-		18,750	18,750	-
Churchyard upkeep		-		7,032	7,032	3,769
Vicar's Discretionary		-		19,250	19,250	25,000
Food Bank and Community Welfare		-		40,647	40,647	45,274
		<u>-</u>	<u>-</u>	<u>85,679</u>	<u>85,679</u>	<u>74,043</u>
2(c) Incoming resources from operating activities to further the Council's objects						
Church Centre lettings etc		41,655			41,655	37,472
Rental - Fellowes Way		14,300			14,300	15,300
Rental - Oaks Nursery		5,228			5,228	34,124
Fees		14,358			14,358	17,654
		<u>75,541</u>	<u>-</u>	<u>-</u>	<u>75,541</u>	<u>104,550</u>
2(d) Incoming resources from operating activities to generate funds						
Receipts for "Keys" advertising			18,252		18,252	18,369
Event income		8,162			8,162	5,997
		<u>8,162</u>	<u>18,252</u>	<u>-</u>	<u>26,414</u>	<u>24,366</u>
2(e) Income from investment						
Solar income		83			83	1,211
Bank and other interest		3,885	853		4,738	3,257
		<u>3,968</u>	<u>853</u>	<u>-</u>	<u>4,821</u>	<u>4,468</u>
TOTAL INCOME		<u>172,897</u>	<u>19,105</u>	<u>85,679</u>	<u>277,681</u>	<u>299,633</u>

Parochial Church Council of St John the Evangelist, Hildenborough

Notes to the accounts

For the year ending 31 December 2024

	Unrestricted general funds 2024	Unrestricted designated funds 2024	Restricted funds 2024	TOTAL FUNDS 2024	TOTAL FUNDS 2023
3. EXPENSES					
3(a) Grants					
Home missions & other Church Societies	-	-	-	-	666
					<u>666</u>
3(b) Activities directly relating to the work of the Church					
Diocesan parish share	22,767			22,767	20,000
Diocesan Board of Finance fees	5,910			5,910	7,709
Clergy property expenses	2,964			2,964	4,045
Clergy and Lay Minister working expense	6,534			6,534	5,584
Church Clock maintenance	204		18	222	222
Church & Centre maintenance	27,992		6,935	34,927	36,386
Teaching materials	-			-	190
Upkeep of churchyard	-		3,408	3,408	4,367
Heating, Lighting & Water	15,236			15,236	26,570
Organist/Music/Upkeep of services	914			914	2,546
Expenditure on parish magazine		8,940		8,940	10,199
Vicar's Discretionary			24,474	24,474	11,865
Food Bank and Community Welfare			26,696	26,696	15,192
Young People's work	5,073			5,073	4,510
Event expenses	6,989			6,989	4,578
Training	841			841	51
Insurance	7,281	-		7,281	7,506
Cleaning	8,780			8,780	2,832
Fellowes Way	5,660	-		5,660	-
Depreciation of furniture and equipment	682			682	682
Bank charges	705			705	446
	<u>118,532</u>	<u>8,940</u>	<u>61,531</u>	<u>189,003</u>	<u>165,480</u>
3(c) Church management and administration					
Church Office & Sundries	92,170			92,170	50,211
TOTAL EXPENSES	<u>210,702</u>	<u>8,940</u>	<u>61,531</u>	<u>281,173</u>	<u>216,357</u>

Parochial Church Council of St John the Evangelist, Hildenborough

Notes to the accounts

For the year ending 31 December 2024

4. ANALYSIS OF STAFF COSTS	2024	2023
	£	£
Salaries and wages	65,649	33,407
Social security costs	-	-
Pension costs	3,724	2,769
Total	<u>69,373</u>	<u>36,176</u>

No employees had employee benefits in excess of £60,000 (2023: none).

5. FIXED ASSETS	Freehold land and buildings	Furniture and equipment	Total
	£	£	£
Cost brought forward	48,257	6,827	55,084
Additions in the year	-	-	-
Cost carried forward	<u>48,257</u>	<u>6,827</u>	<u>55,084</u>
Depreciation brought forward	-	1,364	1,364
Depreciation in the year	-	682	682
Depreciation carried forward	<u>-</u>	<u>2,046</u>	<u>2,046</u>
Net Book Value at 1 January 2024	<u>48,257</u>	<u>5,463</u>	<u>53,720</u>
Net Book Value at 31 December 2024	<u>48,257</u>	<u>4,781</u>	<u>53,038</u>

The freehold land and buildings comprise the house located at 12 Fellowes Way, Hildenborough. For accounting purposes, the historical cost of this property is deemed to be its purchase cost plus the cost of the refurbishment and rewiring which took place in 2009, which was capitalised in 2009 and 2010.

6. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted funds	Designated funds	Restricted funds	TOTAL FUNDS
	2024	2024	2024	2024
Fixed Assets for Church use as at 1 January 2024	5,463	-	48,257	53,720
Current Assets at 1 January 2024	40,130	42,694	43,805	126,629
Fund Balance at 1 January 2024	<u>45,593</u>	<u>42,694</u>	<u>92,062</u>	<u>180,349</u>
Net movement in year	-31,896	4,256	24,148	-3,492
Fund Balance at 31 December 2024	<u>13,697</u>	<u>46,950</u>	<u>116,210</u>	<u>176,857</u>

Parochial Church Council of St John the Evangelist, Hildenborough

Notes to the accounts

For the year ending 31 December 2024

7. DEBTORS

	£ 2024	£ 2023
Income tax recoverable	4,439	10,405
Other debtors	-	236
	<u>4,439</u>	<u>10,641</u>

8. LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£ 2024	£ 2023
Accruals of utility and other costs	4,828	7,219
"Keys" receipts for the ensuing year	10,935	12,876
	<u>15,773</u>	<u>20,095</u>

The Oaks Nursery rent liability has been reassessed as a remote possibility and therefore removed as a liability in accordance with the Charity SORP provisions.

9. MOVEMENT IN FUNDS

	Opening balance	Income	Expenses	Transfers	Closing balance
	£	£	£	£	£
UNRESTRICTED FUNDS					
General funds	71,036	172,897	-210,702	5,909	39,140
DESIGNATED FUNDS					
1. Keys Magazine	-	18,252	-8,940	-9,312	-
2. Centre Refurbishment	18,301				18,301
3. Church & House Repair	24,302	853	-	789	25,944
4. Oaks Nursery maintenance fund	16,611	-	-	2,614	19,225
	<u>59,214</u>	<u>19,105</u>	<u>-8,940</u>	<u>-5,909</u>	<u>63,470</u>
RESTRICTED FUNDS					
5. Fellowes Way House	48,257				48,257
6. Specific Donations	-	-	-		-
7. Vicar's Discretionary	14,034	19,250	-24,474		8,810
8. Food Bank and Community Welfare fund	52,092	40,647	-26,696		66,043
9. Clock Appeal	18		-18		-
10. Church Centre appeals	475				475
11. Churchyard upkeep		7,032	-3,408		3,624
12. Chancel/Vision 2020	18,981	18,750	-6,935		30,796
13. Church Centre Coffee Machine and and fridge for Angel Café	200				200
	<u>134,057</u>	<u>85,679</u>	<u>-61,531</u>	<u>-</u>	<u>158,205</u>
TOTAL FUNDS	<u>264,307</u>	<u>277,681</u>	<u>-281,173</u>	<u>-</u>	<u>260,815</u>

Parochial Church Council of St John the Evangelist, Hildenborough

Notes to the accounts

For the year ending 31 December 2024

9. FUNDS (continued)

The purposes of these Funds are:-

- 1 Keys - Provision of community magazine - see Note 11 (Page 9).
- 2 The Centre Refurbishment Fund is for use in major improvements in the Centre.
- 3 Funds held on deposit at the Diocese are for major and Quinquennial repairs to the Church and Fellowes Way house
- 4 Maintenance of the Oaks Nursery building
- 5 Fellowes Way House - see Note 5 (Page 6).
- 6 These are funds donated for specific missions and projects
- 7 Use by the Vicar for people in need in the parish.
- 8 To provide food and essential supplies to people in need locally.
- 9 The Clock Appeal was needed to enable the clock to be repaired and renovated.
- 10 Funds raised for Church Centre alterations.
- 11 Funds for Churchyard upkeep
- 12 Chancel Fund is funds donated for changes to the interior of the church under the Vision 2020 project.
- 13 Church Centre Coffee Machine and fridge for Angel Café

10. DIOCESAN FUNDS

	General Fund	Repair funds Church	Fellowes Way	Total
Balance at 1 January 2024	82,506	18,008	6,294	106,808
Monies deposited	-	-	789	789
Monies withdrawn	-	-	-	-
Interest from Diocese	3,305	621	232	4,158
Fees charged by Diocese	-	-	-	-
Balance at 31 December 2024	<u>85,811</u>	<u>18,629</u>	<u>7,315</u>	<u>111,755</u>

The repair funds are money that the PCC deposit with the Diocese to build up a fund to enable repairs to be carried out following the next Quinquennial review. If this fund is insufficient the Diocese will make an interest free loan to enable the repairs to be carried out.

Parochial Church Council of St John the Evangelist, Hildenborough

Notes to the accounts

For the year ending 31 December 2024

11. RESOURCES EXPENDED

The details relating to "Keys" are as follows:-

	£ 2024	£ 2023
Printing and other costs	-8,940	-10,199
Contributions from public	-	-
Received in respect of advertising in current year issues	18,252	18,369
Transfer of surplus funds	<u>-9,312</u>	<u>-8,170</u>
	<u>-</u>	<u>-</u>

12. GRANTS

	Unrestricted funds 2024	Designated funds 2024	Restricted funds 2024	TOTAL FUNDS 2024	TOTAL FUNDS 2023
Home Missions and other Church Societies					
Royal British Legion			-	-	166
Seek Peace			-	-	500
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>666</u>
TOTAL GRANTS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>666</u>

13. RELATED PARTY TRANSACTIONS

There have been no transactions with persons or entities that are closely connected to the charity or its trustees (2023 - none).

Trustees' remuneration and benefits

None of the Trustees have been paid any remuneration or received any other benefits from the Charity (2023 - none).

Trustees' expenses

No trustees' expenses were incurred in the year ended 31 December 2024 (2023 - none).

**Independent Examiner's Report to the Trustees of the
Parochial Church Council of St John the Evangelist Hildenborough**

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

Responsibilities and basis of report

As the charity's trustees, 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's 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.

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed: *Zachary Ramsden*

Name: Zachary Ramsden FCA

Chartered Accountant

63 Deakin Leas, Tonbridge, Kent TN9 2JT

Date: 22nd June 2025

Accounts



**St John the Evangelist
Hildenborough**

REPORT & ACCOUNTS

Year ended 31st December 2023

Parish of Hildenborough – St John’s Church

Annual Report of the Parochial Church Council 2023

History

The Parish Church of Hildenborough was established in 1844 and continues a long tradition of serving the Parish of Hildenborough, located some 3 miles north of Tonbridge, Kent. The population of the village is circa 5000. The Parochial Church Council (PCC) under the Chairmanship of the incumbent, Rev.d Tim Saiset has responsibility for all aspects of the life and witness of the Church and is assisted by Mrs Susan Trowbridge, (Lay Reader, Anna Chaplain and Seniors’ pastor and Mr. Trevor Long (Lay Reader). The PCC also has responsibility for the administration of the Church assisted by Mrs Nancy Mansfield (Church Administrator) and its finances under the supervision of Mr Richard Lake (Hon. Treasurer).

Aims and Objectives

The PCC is committed to making Jesus known to the community through the provision of worship services that are relevant and meaningful for those who attend and pastoral care for the wider community through the provision of regular events for children and support through the operation of a Food Bank and meeting needs in practical ways.

Notable Achievements

St John’s is addressing the need for change in the pursuit of Church growth at least so far as financial and people resources will allow. The appointment of Mrs Mansfield in November 2021 as Church Administrator facilitated a much-needed review of all processes and the addition of several fund-raising events as well as successfully adding new funding to support Food Bank operations. The appointment of Lisa Glasscote in July 2023 as Children’s and Youth Pastor has resulted in growth in our children’s and youth ministry which has brought about positive challenge for volunteers to assist with the weekly youth events. In addition we have successfully recruited a new Safeguarding Officer, Kate Lake who has ensured that all employees, volunteers, and PCC members have the appropriate safeguarding training to support their role. In addition the upgrade to our Church Centre to create a purpose-built café area is now home to the very popular Angel Café on Thursday and Fridays. We also have a dedicated team of volunteers that maintain the extensive Churchyard under the supervision of our newly appointed Food Bank and Community Welfare Coordinator Adele Hopkins-Ballard, that has had the benefit of donated equipment and donations.

More detail may be found in the Reports of the Various Committees and Organisations which are published with this PCC report and accounts.

Financial Review

In common with many other Parishes and indeed Churches of all denominations, the financial picture continues to remain pressured mainly due to rising energy costs and the global inflationary economic outlook that has pressured citizen disposable income. That said, the solid support for the Food Bank has never wavered. The key financial metric for 2023 are set out below with the figure for 2022 set in brackets.

- Total Income - £299,633 (£231,975)
- Total Expenditure - £216,357 (£217,306)

The PCC are thankful to God for His provision.

Membership of the PCC

Incumbent	Rev.d T Saiset (Chairman)
Licensed Children's and Youth Pastor	Mrs Lisa Glasscote
Church Wardens	Mr J Bonarius

Lay Representatives to the PCC (elected)

- Mr R Lake (Treasurer)
- Mr T Long
- Mrs R Barton
- Mr M Johnson
- Mr J Taylor
- Mr J Bonarius (PCC Secretary)

Lay Representatives to the PCC (resignations)

- Mrs A Hopkins – Ballard
- Mrs M McKlintock
- Mrs V Marsh
- Mr W Glass

Committees

The PCC operates using a number of committees which between the full meetings of the PCC. Each Committee (except for the Standing and Finance Committee prepares minutes of its meetings and presents them to the subsequent PCC meeting for consideration.

Standing and Finance Committee

This Committee may transact the business of the PCC between full meetings. In practice its main business consists of the preparation of the agenda for PCC meetings. It has specific responsibility for the financial affairs of the Church and producing monthly statements, the annual budget and accounts.

Church Centre Committee

Responsible for the maintenance and letting of the Church Centre complex.

Churchyard Committee

Responsible for the upkeep of the churchyard.

Church Electoral Roll

See separate report.

Safeguarding

The PCC has complied with its duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have due regard to House of Bishops' guidance on safeguarding and vulnerable adults).

Rev T Saiset

May 2024

Statement of Financial Activities

For the year ending 31 December 2023

	Note	Unrestricted general funds 2023	Unrestricted designated funds 2023	Restricted funds 2023	TOTAL FUNDS 2023	TOTAL FUNDS 2022
INCOME						
Income from donors	2(a)	92,206	-	-	92,206	97,753
Other voluntary incoming resources	2(b)	-	-	74,043	74,043	35,827
Incoming resources from operating activities to further the Council's objects	2(c)	103,005	1,545	-	104,550	68,320
to generate funds	2(d)	5,997	18,369	-	24,366	28,591
Income from investment	2(e)	3,779	689	-	4,468	1,484
TOTAL INCOME		204,987	20,603	74,043	299,633	231,975
EXPENSES						
Grants	3(a)	666	-	-	666	40
Activities directly relating to the work of the Church	3(b)	122,781	10,651	32,048	165,480	158,000
Church management and administration	3(c)	50,211	-	-	50,211	59,266
TOTAL EXPENSES		173,658	10,651	32,048	216,357	217,306
NET INCOME		31,329	9,952	41,995	83,276	14,669
Fund transfers		-6,568	6,568	-	-	-
NET MOVEMENT IN FUNDS		24,761	16,520	41,995	83,276	14,669
BALANCES BROUGHT FORWARD AT 1ST JANUARY 2023 (2022)		46,275	42,694	92,062	181,031	166,362
BALANCES CARRIED FORWARD AT 31ST DECEMBER 2023 (2022)		71,036	59,214	134,057	264,307	181,031

Parochial Church Council of St John the Evangelist, Hildenborough

Balance sheet

At 31 December 2023

	Note	2023	2022
FIXED ASSETS			
Tangible fixed assets	5	53,720	54,402
CURRENT ASSETS			
Debtors	7	10,641	10,022
Short term deposits	10	106,808	104,331
Cash at bank and in hand		<u>113,233</u>	<u>59,615</u>
		230,682	173,968
LIABILITIES			
Amounts falling due in less than one year	8	-20,095	-47,339
NET CURRENT ASSETS		<u>210,587</u>	<u>126,629</u>
NET ASSETS		<u>264,307</u>	<u>181,031</u>
FUNDS			
	6,9		
Unrestricted general funds		71,036	46,275
Unrestricted designated funds		<u>59,214</u>	<u>42,694</u>
Total unrestricted funds		130,250	88,969
Restricted funds		<u>134,057</u>	<u>92,062</u>
TOTAL FUNDS		<u>264,307</u>	<u>181,031</u>

Approved by the Parochial Church Council on 17-4-2024 and signed on its behalf by:

Rev T Sait



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The notes on page 3 to 10 form part of these accounts.

Parochial Church Council of St John the Evangelist, Hildenborough

Notes to the accounts

For the year ending 31 December 2023

1. Accounting policies

(a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

(b) Funds

Unrestricted 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 represents funds unrestricted funds that are designated for specific purposes by the PCC.

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

Planned giving receivable under Gift Aid is recognised when received.

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

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

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Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

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Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

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

(e) Fixed assets

Consecrated and benefice property

In so far as consecrated and benefice property of any kind is excluded from the statutory definition of 'charity' by section 10(2) (a) and (c) of the Charities Act 2011 such assets are not capitalised in the financial statements.

Moveable church furnishings

These are capitalised at cost and depreciated over their useful economic life other than where insufficient cost information is available. In this case the item is not capitalised, but all items are included in the Church's inventory in any case.

Individual items over £1,000 are capitalised and depreciated in the accounts over their anticipated useful economic life (initially over 10 years) on a straight-line basis.

Parochial Church Council of St John the Evangelist, Hildenborough

Notes to the accounts

For the year ending 31 December 2023

I. Accounting policies (continued)

Property

Depreciation on fixed asset properties has not been provided in these accounts as any charge is considered to be not material, on the basis that the property's residual value is greater than its carrying value.

(f) Debtors

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 uncollectable.

(g) Short term deposits

These are the amounts held on deposit with the Diocese (see note 10).

(h) Reserves policy

It is the policy of the PCC to maintain a balance of unrestricted funds which equates to a minimum of at least three months unrestricted payments to cover emergency situations that may happen from time to time. If this is not possible in a financial period, the PCC will take action during the ensuing financial period to reduce expenditure and/or increase income as necessary to maintain compliance with this policy.

Parochial Church Council of St John the Evangelist, Hildenborough

Notes to the accounts

For the year ending 31 December 2023

2. INCOME	Note	Unrestricted general funds 2023	Unrestricted designated funds 2023	Restricted funds 2023	TOTAL FUNDS 2023	TOTAL FUNDS 2022
2(a) Income from donors						
Planned giving - Gift Aid donations		54,767			54,767	62,939
Income tax recovered and recoverable		16,875			16,875	12,041
Collections		8,148			8,148	13,141
Legacies		10,000			10,000	-
Sundry donations		2,416			2,416	9,632
		<u>92,206</u>	-	-	<u>92,206</u>	<u>97,753</u>
2(b) Other voluntary incoming resources						
Contributions to cost of:						
Churchyard upkeep		-		3,769	3,769	2,100
Church Centre improvements		-		-	-	5,000
Donations for third parties		-		-	-	1,040
Bright Sparks (formerly Sunbeams)		-		-	-	216
Vicar's Discretionary		-		25,000	25,000	-
Energy support		-		-	-	1,482
Food Bank and Community Welfare		-		45,274	45,274	25,989
		<u>-</u>	<u>-</u>	<u>74,043</u>	<u>74,043</u>	<u>35,827</u>
2(c) Incoming resources from operating activities to further the Council's objects						
Church Centre lettings etc		37,472			37,472	40,316
Rental - Fellowes Way		15,300			15,300	14,351
Rental - Oaks Nursery		32,579	1,545		34,124	-
Fees		17,654			17,654	13,653
		<u>103,005</u>	<u>1,545</u>	<u>-</u>	<u>104,550</u>	<u>68,320</u>
2(d) Incoming resources from operating activities to generate funds						
Receipts for "Keys" advertising			18,369		18,369	15,468
Event income		5,997			5,997	13,123
		<u>5,997</u>	<u>18,369</u>	<u>-</u>	<u>24,366</u>	<u>28,591</u>
2(e) Income from investment						
Solar income		1,211			1,211	822
Bank and other interest		2,568	689		3,257	662
		<u>3,779</u>	<u>689</u>	<u>-</u>	<u>4,468</u>	<u>1,484</u>
TOTAL INCOME		<u>204,987</u>	<u>20,603</u>	<u>74,043</u>	<u>299,633</u>	<u>231,975</u>

Parochial Church Council of St John the Evangelist, Hildenborough

Notes to the accounts

For the year ending 31 December 2023

3. EXPENSES	Unrestricted general funds 2023	Unrestricted designated funds 2023	Restricted funds 2023	TOTAL FUNDS 2023	TOTAL FUNDS 2022
3(a) Grants					
Missionary and charitable giving					
Church overseas:					
missionary and societies	-		-	-	40
relief & development agencies	-			-	-
Home missions & other Church Societies	666		-	666	-
	666	-	-	666	40
3(b) Activities directly relating to the work of the Church					
Diocesan parish share	20,000			20,000	20,000
Diocesan Board of Finance fees	7,709			7,709	4,886
Clergy property expenses	4,045			4,045	4,197
Clergy and Lay Minister working expense	5,584			5,584	4,262
Church Clock maintenance			222	222	-
Church & Centre maintenance	35,386		1,000	36,386	27,201
Teaching materials	190			190	3,089
Upkeep of churchyard	598		3,769	4,367	1,625
Heating, Lighting & Water	26,570			26,570	24,000
Organist/Music/Upkeep of services	2,546			2,546	7,180
Expenditure on parish magazine		10,199		10,199	8,958
Vicar's Discretionary			11,865	11,865	10,387
Food Bank and Community Welfare			15,192	15,192	17,696
Young People's work	4,510			4,510	50
Event expenses	4,578			4,578	10,058
Other Outreach & Evangelism	-			-	1,801
Training	51			51	1,428
Insurance	7,054	452		7,506	6,991
Cleaning	2,832			2,832	2,899
Fellowes Way	-			-	298
Depreciation of furniture and equipment	682			682	682
Bank charges	446			446	312
	122,781	10,651	32,048	165,480	158,000
3(c) Church management and administration					
Church Office & Sundries	50,211			50,211	59,266
TOTAL EXPENSES	173,658	10,651	32,048	216,357	217,306

Parochial Church Council of St John the Evangelist, Hildenborough

Notes to the accounts

For the year ending 31 December 2023

4. ANALYSIS OF STAFF COSTS	2023 £	2022 £
Salaries and wages	33,407	43,753
Social security costs	-	-
Pension costs	<u>2,769</u>	<u>821</u>
Total	<u>36,176</u>	<u>44,574</u>

No employees had employee benefits in excess of £60,000 (2022: none).

5. FIXED ASSETS	Freehold land and buildings £	Furniture and equipment £	Total £
Cost brought forward	48,257	6,827	55,084
Additions in the year	<u>-</u>	<u>-</u>	<u>-</u>
Cost carried forward	48,257	6,827	55,084
Depreciation brought forward	-	682	682
Depreciation in the year	<u>-</u>	<u>682</u>	<u>682</u>
Depreciation carried forward	-	1,364	1,364
Net Book Value at 1 January 2023	<u>48,257</u>	<u>6,145</u>	<u>54,402</u>
Net Book Value at 31 December 2023	<u>48,257</u>	<u>5,463</u>	<u>53,720</u>

The freehold land and buildings comprise the house located at 12 Fellowes Way, Hildenborough. For accounting purposes, the historical cost of this property is deemed to be its purchase cost plus the cost of the refurbishment and rewiring which took place in 2009, which was capitalised in 2009 and 2010.

6. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted funds 2023	Designated funds 2023	Restricted funds 2023	TOTAL FUNDS 2023
Fixed Assets for Church use as at 1 January 2023	6,145	-	48,257	54,402
Current Assets at 1 January 2023	<u>40,130</u>	<u>42,694</u>	<u>43,805</u>	<u>126,629</u>
Fund Balance at 1 January 2023	46,275	42,694	92,062	181,031
Net movement in year	24,761	16,520	41,995	83,276
Fund Balance at 31 December 2023	<u>71,036</u>	<u>59,214</u>	<u>134,057</u>	<u>264,307</u>

Parochial Church Council of St John the Evangelist, Hildenborough

Notes to the accounts

For the year ending 31 December 2023

7. DEBTORS

	£ 2023	£ 2022
Income tax recoverable	10,405	9,085
Other debtors	236	937
	<u>10,641</u>	<u>10,022</u>

8. LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£ 2023	£ 2022
Accruals of utility and other costs	7,219	6,829
Oaks Nursery rent received	-	31,035
"Keys" receipts for the ensuing year	12,876	9,475
	<u>20,095</u>	<u>47,339</u>

The Oaks Nursery rent liability has been reassessed as a remote possibility and therefore removed as a liability in accordance with the Charity SORP provisions.

9. MOVEMENT IN FUNDS

	Opening balance	Income	Expenses	Transfers	Closing balance
	£	£	£	£	£
UNRESTRICTED FUNDS					
General funds	46,275	204,987	-173,658	-6,568	71,036
DESIGNATED FUNDS					
1. Keys Magazine	-	18,369	-10,199	-8,170	-
2. Centre Refurbishment	18,301				18,301
3. Church & House Repair	24,393	689	-	-780	24,302
4. Oaks Nursery maintenance fund	-	1,545	-452	15,518	16,611
	<u>42,694</u>	<u>20,603</u>	<u>-10,651</u>	<u>6,568</u>	<u>59,214</u>
RESTRICTED FUNDS					
5. Fellowes Way House	48,257				48,257
6. Specific Donations	1,000	-	-1,000		-
7. Vicar's Discretionary	899	25,000	-11,865		14,034
8. Food Bank and Community Welfare fund	22,010	45,274	-15,192		52,092
9. Clock Appeal	240		-222		18
10. Church Centre appeals	475				475
11. Churchyard upkeep		3,769	-3,769		-
12. Chancel/Vision 2020	18,981				18,981
	<u>92,062</u>	<u>74,043</u>	<u>-32,048</u>	<u>-</u>	<u>134,057</u>
TOTAL FUNDS	<u>181,031</u>	<u>299,633</u>	<u>-216,357</u>	<u>-</u>	<u>264,307</u>

Parochial Church Council of St John the Evangelist, Hildenborough

Notes to the accounts

For the year ending 31 December 2023

9. FUNDS (continued)

The purposes of these Funds are:-

- 1 Keys - Provision of community magazine - see Note 11 (Page 9).
- 2 The Centre Refurbishment Fund is for use in major improvements in the Centre.
- 3 Funds held on deposit at the Diocese are for major and Quinquennial repairs to the Church and Fellowes Way hou
- 4 Maintenance of the Oaks Nursery building
- 5 Fellowes Way House - see Note 5 (Page 6).
- 6 These are funds donated for specific missions and projects
- 7 Use by the Vicar for people in need in the parish.
- 8 To provide food and essential supplies to people in need locally.
- 9 The Clock Appeal was needed to enable the clock to be repaired and renovated.
- 10 Funds raised for Church Centre alterations.
- 11 Funds for Churchyard upkeep
- 12 Chancel Fund is funds donated for changes to the interior of the church under the Vision 2020 project.

10. DIOCESAN FUNDS

	General Fund	Repair funds Church	Fellowes Way	Total
Balance at 1 January 2023	79,938	17,503	6,890	104,331
Monies deposited	-	-	790	790
Monies withdrawn	-	-	-1,570	-1,570
Interest from Diocese	2,568	505	184	3,257
Fees charged by Diocese	-	-	-	-
Balance at 31 December 2023	<u>82,506</u>	<u>18,008</u>	<u>6,294</u>	<u>106,808</u>

The repair funds are money that the PCC deposit with the Diocese to build up a fund to enable repairs to be carried out following the next Quinquennial review. If this fund is insufficient the Diocese will make an interest free loan to enable the repairs to be carried out.

Parochial Church Council of St John the Evangelist, Hildenborough

Notes to the accounts

For the year ending 31 December 2023

11. RESOURCES EXPENDED

The details relating to "Keys" are as follows:-

	£ 2023	£ 2022
Printing and other costs	-10,199	-8,958
Contributions from public	-	-
Received in respect of advertising in current year issues	18,369	15,468
Transfer of surplus funds	-8,170	-6,510
	<u>-</u>	<u>-</u>

12. GRANTS

	Unrestricted funds 2023	Designated funds 2023	Restricted funds 2023	TOTAL FUNDS 2023	TOTAL FUNDS 2022
1. Church Overseas-Mission Societies Release International				-	-
2. Church Overseas-Relief and Development Agencies Tearfund			-	-	40
3. Home Missions and other Church Societies Royal British Legion			166	166	-
Seek Peace			500	500	-
	<u>-</u>	<u>-</u>	<u>666</u>	<u>666</u>	<u>-</u>
TOTAL GRANTS	<u>-</u>	<u>-</u>	<u>666</u>	<u>666</u>	<u>40</u>

13. RELATED PARTY TRANSACTIONS

There have been no transactions with persons or entities that are closely connected to the charity or its trustees (2022 - none).

Trustees' remuneration and benefits

None of the Trustees have been paid any remuneration or received any other benefits from the Charity (2022 - none).

Trustees' expenses

No trustees' expenses were incurred in the year ended 31 December 2023 (2022 - none).

Accounts



**St John the Evangelist
Hildenborough
REPORT & ACCOUNTS
Year ended 31st December 2022**

Parish of Hildenborough – St John’s Church

Annual Report of the Parochial Church Council 2022

History

The Parish Church of Hildenborough was established in 1844 and continues a long tradition of serving the Parish of Hildenborough, located some 3 miles north of Tonbridge, Kent. The population of the village is circa 5000. The Parochial Church Council (PCC) under the Chairmanship of the incumbent, Rev.d Tim Salet has responsibility for all aspects of the life and witness of the Church and is assisted by Mrs Susan Trowbridge, (Lay Reader, Anna Chaplain and Seniors’ pastor and Mr. Trevor Long (Lay Reader). The PCC also has responsibility for the administration of the Church assisted by Mrs Nancy Mansfield (Church Administrator) and its finances under the supervision of Mr Richard Lake (Hon. Treasurer).

Aims and Objectives

The PCC is committed to making Jesus known to the community through the provision of worship services that are relevant and meaningful for those who attend and pastoral care for the wider community through the provision of regular events for children and support through the operation of a Food Bank and meeting needs in practical ways.

Notable Achievements

St John’s is addressing the need for change in the pursuit of Church growth at least so far as financial and people resources will allow. The appointment of Mrs Mansfield in November 2021 as Church Administrator facilitated a much-needed review of all processes and the addition of several fund-raising events as well as successfully adding new funding to support Food Bank operations. The PCC carefully considered how to best add a youth program for teenagers so that we might better meet needs in the Parish by advertising for and finally appoint a Children’s and Youth Pastor. The PCC also supported initiatives by Church members to upgrade part of our Church Centre to create a purpose-built café area which is now home to the very popular Angel Café on Thursday and Fridays. Efforts by members to manage and better maintain the extensive Churchyard. The Vicar took the opportunity in the post – Covid era to make several in person courses available on weekday evenings to promote discipleship within the Church community. The appointment of a new Treasurer, Rich Lake in April 2022 has similarly afforded the opportunity to upgrade our accounting processes. This has not been without challenge but the full benefit of this will be evident in the second half of 2023.

More detail may be found in the Reports of the Various Committees and Organisations which are published with this PCC report and accounts.

Financial Review

In common with many other Parishes and indeed Churches of all denominations, the financial picture has remained pressured in the post Covid era mainly due to rising energy

costs and the global inflationary economic outlook that has pressured citizen disposable income. That said, the solid support for the Food Bank has never wavered. The key financial metric for 2022 are set out below with the figure for 2021 set in brackets. It should be noted that external support to various mission agencies was largely withdrawn and the so called "Parish – Share" was reduced by almost 60%.

Total Income - £231,975 (229,923)
Total Expenditure - £ 217,306 (204,406)

Nevertheless, the PCC are thankful to God for His provision.

Membership of the PCC

Incumbent	Rev.d T Saiet	Chairman
Licensed Children & Families Pastor	Mr M Hockley	
Church Wardens (elected)	Mr W Glass Mr J Bonarius	Vice Chairman
Lay Representatives to the PCC (elected)		
	Mr R Lake Mr T Long Mrs R Barton Mrs A Hopkins - Ballard Mr M Johnson Mrs M McKlintock Mrs V Marsh	Treasurer
PCC Secretary	Mrs V Marsh	

Committees

The PCC operates using a number of committees which between the full meetings of the PCC. Each Committee (except for the Standing and Finance Committee prepares minutes of its meetings and presents them to the subsequent PCC meeting for consideration.

Standing and Finance Committee

This Committee may transact the business of the PCC between full meetings. In practice its main business consists of the preparation of the agenda for PCC meetings. It has specific responsibility for the financial affairs of the Church and producing monthly statements, the annual budget and accounts.

Church Centre Committee

Responsible for the maintenance and letting of the Church Centre complex.

Churchyard Committee

Responsible for the upkeep of the churchyard.

Church Electoral Roll

See separate report.

Safeguarding

The PCC has complied with its duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have due regard to House of Bishops' guidance on safeguarding and vulnerable adults).

Rev T Sait



June 2023

Parochial Church Council of St John the Evangelist, Hildenborough

Statement of Financial Activities

For the year ending 31 December 2022

	Note	Unrestricted general funds 2022	Unrestricted designated funds 2022	Restricted funds 2022	TOTAL FUNDS 2022	TOTAL FUNDS 2021
INCOME						
Income from donors	2(a)	97,753	-	-	97,753	114,326
Other voluntary incoming resources	2(b)	-	216	35,611	35,827	57,774
Incoming resources from operating activities to further the Council's objects to generate funds	2(c) 2(d)	68,320 13,123	- 15,468	- -	68,320 28,591	44,446 12,243
Income from investment	2(e)	1,366	118	-	1,484	1,134
TOTAL INCOME		180,562	15,802	35,611	231,975	229,923
EXPENSES						
Grants	3(a)	-	-	40	40	2,399
Activities directly relating to the work of the Church	3(b)	112,654	9,156	36,190	158,000	152,378
Church management and administration	3(c)	59,266	-	-	59,266	49,629
TOTAL EXPENSES		171,920	9,156	36,230	217,306	204,406
NET INCOME		8,642	6,646	-619	14,669	25,517
Fund transfers		14,269	-10,034	-4,235	-	-
NET MOVEMENT IN FUNDS		22,911	-3,388	-4,854	14,669	25,517
BALANCES BROUGHT FORWARD AT 1ST JANUARY 2022 (2021)		23,364	46,082	96,916	166,362	140,845
BALANCES CARRIED FORWARD AT 31ST DECEMBER 2022 (2021)		46,275	42,694	92,062	181,031	166,362

Parochial Church Council of St John the Evangelist, Hildenborough

Balance sheet

At 31 December 2022

	Note	2022	2021
FIXED ASSETS			
Tangible fixed assets	5	54,402	48,257
CURRENT ASSETS			
Debtors	7	10,022	19,585
Short term deposits	10	104,331	103,292
Cash at bank and in hand		<u>59,615</u>	<u>37,550</u>
		173,968	160,427
LIABILITIES			
Amounts falling due in less than one year	8	-47,339	-42,322
NET CURRENT ASSETS		<u>126,629</u>	<u>118,105</u>
NET ASSETS		<u>181,031</u>	<u>166,362</u>
FUNDS			
	6,9		
Unrestricted general funds		46,275	23,364
Unrestricted designated funds		<u>42,694</u>	<u>46,082</u>
Total unrestricted funds		88,969	69,446
Restricted funds		<u>92,062</u>	<u>96,916</u>
TOTAL FUNDS		<u>181,031</u>	<u>166,362</u>

Approved by the Parochial Church Council on

and signed on its behalf by:

Rev T Saiet



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The notes on page 3 to 10 form part of these accounts.

Parochial Church Council of St John the Evangelist, Hildenborough

Notes to the accounts

For the year ending 31 December 2022

1. Accounting policies

(a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

(b) Funds

Unrestricted 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 represents funds unrestricted funds that are designated for specific purposes by the PCC.

Restricted Funds represents funds allocated for particular purposes by the donor.

(c) Income recognition

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

Planned giving receivable under Gift Aid is recognised when received.

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

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

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

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

(d) Expense recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

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

(e) Fixed assets

Consecrated and benefice property

In so far as consecrated and benefice property of any kind is excluded from the statutory definition of 'charity' by section 10(2) (a) and (c) of the Charities Act 2011 such assets are not capitalised in the financial statements.

Moveable church furnishings

These are capitalised at cost and depreciated over their useful economic life other than where insufficient cost information is available. In this case the item is not capitalised, but all items are included in the Church's inventory in any case.

Individual items over £1,000 are capitalised and depreciated in the accounts over their anticipated useful economic life (initially over 10 years) on a straight-line basis.

Parochial Church Council of St John the Evangelist, Hildenborough

Notes to the accounts

For the year ending 31 December 2022

Accounting policies (continued)

Property

Depreciation on fixed asset properties has not been provided in these accounts as any charge is considered to be not material, on the basis that the property's residual value is greater than its carrying value.

(f) Debtors

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 uncollectable.

(g) Short term deposits

These are the amounts held on deposit with the Diocese (see note 10).

(h) Reserves policy

It is the policy of the PCC to maintain a balance of unrestricted funds which equates to a minimum of at least three months unrestricted payments to cover emergency situations that may happen from time to time. If this is not possible in a financial period, the PCC will take action during the ensuing financial period to reduce expenditure and/or increase income as necessary to maintain compliance with this policy.

Parochial Church Council of St John the Evangelist, Hildenborough

Notes to the accounts

For the year ending 31 December 2022

2. INCOME	Note	Unrestricted general funds 2022	Unrestricted designated funds 2022	Restricted funds 2022	TOTAL FUNDS 2022	TOTAL FUNDS 2021
2(a) Income from donors						
Planned giving - Gift Aid donations		34,934			34,934	71,222
Income tax recovered and recoverable		12,041			12,041	17,801
Other planned giving		28,005			28,005	13,265
Collections		22,773			22,773	2,578
Legacies		-			-	8,000
Sundry donations		-			-	1,460
		97,753	-	-	97,753	114,326
2(b) Other voluntary incoming resources						
Contributions to cost of:						
Chancel		-			-	10,800
Churchyard upkeep		-		2,100	2,100	613
Church Centre improvements		-		5,000	5,000	2,211
Donations for third parties		-		1,040	1,040	2,323
"Keys" Magazine		-			-	1,933
Bright Sparks (formerly Sunbeams)		-	216		216	179
Vicar's Discretionary		-			-	18,844
Energy support		-		1,482	1,482	-
Food Bank		-		25,989	25,989	20,871
		-	216	35,611	35,827	57,774
2(c) Incoming resources from operating activities to further the Council's objects						
Church Centre lettings etc		40,316			40,316	17,729
Rental - Fellowes Way		14,351			14,351	15,600
Fees		13,653			13,653	7,874
Grant received re Angel Cafe		-			-	3,143
Other Grants received		-			-	100
		68,320	-	-	68,320	44,446
2(d) Incoming resources from operating activities to generate funds						
Receipts for "Keys" advertising		-	15,468		15,468	12,243
Event income		13,123			13,123	-
		13,123	15,468	-	28,591	12,243
2(e) Income from investment						
Solar income		822			822	924
Bank and other interest		544	118		662	210
		1,366	118	-	1,484	1,134
TOTAL INCOME		180,562	15,802	35,611	231,975	229,923

Parochial Church Council of St John the Evangelist, Hildenborough

Notes to the accounts

For the year ending 31 December 2022

3. EXPENSES	Unrestricted general funds 2022	Unrestricted designated funds 2022	Restricted funds 2022	TOTAL FUNDS 2022	TOTAL FUNDS 2021
3(a) Grants					
Missionary and charitable giving					
Church overseas:					
missionary and societies	-		40	40	390
relief & development agencies	-			-	1,180
Home missions & other Church Societies	-			-	829
	-	-	40	40	2,399
3(b) Activities directly relating to the work of the Church					
Diocesan parish share	20,000			20,000	48,000
Diocesan Board of Finance fees	4,886			4,886	2,944
Clergy property expenses	4,197			4,197	5,761
Clergy and Lay Minister working expense	4,262			4,262	4,186
Church Clock maintenance				-	222
Church & Centre maintenance	22,201		5,000	27,201	17,545
Teaching materials	3,089			3,089	97
Upkeep of churchyard	-		1,625	1,625	2,185
Heating, Lighting & Water	22,518		1,482	24,000	8,991
Organist/Music/Upkeep of services	7,180			7,180	6,545
Expenditure on parish magazine		8,958		8,958	7,594
Vicar's Discretionary			10,387	10,387	12,644
Food Bank			17,696	17,696	14,020
Young People's work	50			50	2,727
Event expenses	10,058			10,058	-
Other Outreach & Evangelism	1,801			1,801	3,283
Training	1,428			1,428	1,590
Insurance	6,991			6,991	5,805
Cleaning	2,899			2,899	6,144
Bright Sparks (formerly Sunbeams)	-	-		-	178
Chancel expenses	-			-	86
Fellows Way	100	198		298	1,534
Depreciation of furniture and equipment	682			682	-
Bank charges	312			312	297
	112,654	9,156	36,190	158,000	152,378
3(c) Church management and administration					
Church Office & Sundries	59,266			59,266	49,629
TOTAL EXPENSES	171,920	9,156	36,230	217,306	204,406

Parochial Church Council of St John the Evangelist, Hildenborough

Notes to the accounts

For the year ending 31 December 2022

4. ANALYSIS OF STAFF COSTS	£ 2022	£ 2021
Salaries and wages	43,753	44,293
Social security costs	-	-
Pension costs	<u>821</u>	<u>512</u>
Total	<u>44,574</u>	<u>44,805</u>

No employees had employee benefits in excess of £60,000 (2021: none).

5. FIXED ASSETS	Freehold land and buldings £	Furniture and equipment £	Total £
Cost brought forward	48,257	-	48,257
Additions in the year	<u>-</u>	<u>6,827</u>	<u>6,827</u>
Cost carried forward	48,257	6,827	55,084
Depreciation brought forward	-	-	-
Depreciation in the year	<u>-</u>	<u>682</u>	<u>682</u>
Depreciation carried forward	-	682	682
Net Book Value at 1 January 2022	<u>48,257</u>	<u>-</u>	<u>48,257</u>
Net Book Value at 31 December 2022	<u>48,257</u>	<u>6,145</u>	<u>54,402</u>

The freehold land and buildings comprise the house located at 12 Fellowes Way, Hildenborough. For accounting purposes, the historical cost of this property is deemed to be its purchase cost plus the cost of the refurbishment and rewiring which took place in 2009, which was capitalised in 2009 and 2010.

6. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted funds 2022	Designated funds 2022	Restricted funds 2022	TOTAL FUNDS 2022
Fixed Assets for Church use as at 1 January 2022	-	-	48,257	48,257
Current Assets at 1 January 2022	<u>23,364</u>	<u>46,082</u>	<u>48,659</u>	<u>118,105</u>
Fund Balance at 1 January 2022	23,364	46,082	96,916	166,362
Net movement in year	22,911	-3,388	-4,854	14,669
Fund Balance at 31 December 2022	<u>46,275</u>	<u>42,694</u>	<u>92,062</u>	<u>181,031</u>

Parochial Church Council of St John the Evangelist, Hildenborough

Notes to the accounts

For the year ending 31 December 2022

7. DEBTORS

	£	£
	2022	2021
Income tax recoverable	9,085	15,652
Prepayments and accrued income	-	1,254
Other debtors	937	2,679
	<u>10,022</u>	<u>19,585</u>

8. LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£	£
	2022	2021
Accruals of utility and other costs	6,829	6,309
Oaks Nursery rent received	31,035	24,994
"Keys" receipts for the ensuing year	9,475	11,019
	<u>47,339</u>	<u>42,322</u>

9. MOVEMENT IN FUNDS

	Opening balance	Income	Expenses	Transfers	Closing balance
	£	£	£	£	£
UNRESTRICTED FUNDS					
General funds	23,364	180,562	-171,920	14,269	46,275
DESIGNATED FUNDS					
1. Keys Magazine	-	15,468	-8,958	-6,510	-
2. Centre Refurbishment	18,301				18,301
3. Church & House Repair	23,825	118	-198	648	24,393
4. Who Let The Dads Out	464			-464	-
5. Bright Sparks (formerly Sunbeams)	492	216		-708	-
6. Legacy Fund	3,000			-3,000	-
	<u>46,082</u>	<u>15,802</u>	<u>-9,156</u>	<u>-10,034</u>	<u>42,694</u>
RESTRICTED FUNDS					
7. Legacy Fund	4,235			-4,235	-
8. Fellowes Way House	48,257				48,257
9. Specific Donations	-	1,040	-40		1,000
10. Vicar's Discretionary	11,286		-10,387		899
11. Food Bank	13,717	25,989	-17,696		22,010
12. Clock Appeal	240				240
13. Church Centre appeals	200				200
14. Church Centre upgrade appeal		5,000	-5,000		-
15. Churchyard upkeep		2,100	-1,625		475
16. Chancel/Vision 2020	18,981				18,981
17. Energy support grants		1,482	-1,482		-
	<u>96,916</u>	<u>35,611</u>	<u>-36,230</u>	<u>-4,235</u>	<u>92,062</u>
TOTAL FUNDS	<u>166,362</u>	<u>231,975</u>	<u>-217,306</u>	<u>-</u>	<u>181,031</u>

Parochial Church Council of St John the Evangelist, Hildenborough

Notes to the accounts

For the year ending 31 December 2022

9. FUNDS (continued)

The purposes of these Funds are:-

- 1 KEYS - see Note 11 (Page 9).
- 2 The Centre Refurbishment Fund is for use in major improvements in the Centre.
- 3 Funds held on deposit at the Diocese are for major and Quinquennial repairs to the Church and Fellowes Way house
- 4 Group for fathers and young children run monthly on a Saturday.
- 5 Group for mothers and young children run weekly in term time on a Monday.
- 6 & 7 Legacies received (6 unconditional) (7 conditional)
- 8 Fellowes Way House - see Note 5 (Page 6).
- 9 These are funds donated for specific missions and projects
- 10 This fund is used by the Vicar for people in need in the parish.
- 11 This fund is to provide food and essential supplies to people in need locally.
- 12 The Clock Appeal was needed to enable the clock to be repaired and renovated.
- 13 Funds raised for Church Centre alterations.
- 14 Funds raised for Church Centre upgrade
- 15 Funds for Churchyard upkeep
- 16 Chancel Fund is funds donated for changes to the interior of the church under the Vision 2020 project.
- 17 Funds received towards energy costs

10. DIOCESAN FUNDS

	General Fund	Repair funds		Total
		Church	Fellowes Way	
Balance at 1 January 2022	79,467	17,418	6,407	103,292
Monies deposited	-	-	648	648
Monies withdrawn	-	-	-	-
Interest from Diocese	471	85	33	589
Fees charged by Diocese	-	-	-198	-198
Balance at 31 December 2022	<u>79,938</u>	<u>17,503</u>	<u>6,890</u>	<u>104,331</u>

The repair funds are money that the PCC deposit with the Diocese to build up a fund to enable repairs to be carried out following the next Quinquennial review. If this fund is insufficient the Diocese will make an interest free loan to enable the repairs to be carried out.

Parochial Church Council of St John the Evangelist, Hildenborough

Notes to the accounts

For the year ending 31 December 2022

11. RESOURCES EXPENDED

The details relating to "Keys" are as follows:-

	£ 2022	£ 2021
Printing and other costs	-8,958	-7,594
Contributions from public	-	1,933
Received in respect of advertising in current year issues	15,468	12,243
Transfer of surplus funds	<u>-6,510</u>	<u>-6,582</u>
	<u>-</u>	<u>-</u>

12. GRANTS

	Unrestricted funds 2022	Designated funds 2022	Restricted funds 2022	TOTAL FUNDS 2022	TOTAL FUNDS 2021
1. Church Overseas-Mission Societies					
Release International				-	390
2. Church Overseas-Relief and Development Agencies					
Tearfund			40	40	1,180
3. Home Missions and other Church Societies					
Children's Workshop				-	390
Rock UK				-	389
Crosslight/West Kent Debt Advice				-	50
	-	-	-	-	<u>829</u>
TOTAL GRANTS	<u>-</u>	<u>-</u>	<u>40</u>	<u>40</u>	<u>2,399</u>

13. RELATED PARTY TRANSACTIONS

There have been no transactions with persons or entities that are closely connected to the charity or its trustees (2021 - none).

Trustees' remuneration and benefits

None of the Trustees have been paid any remuneration or received any other benefits from the Charity (2021 - none).

Trustees' expenses

No trustees' expenses were incurred in the year ended 31 December 2022 (2021 - none).



St John the Evangelist

Hildenborough

REPORT & ACCOUNTS

Year ended 31st December 2022

Parish of Hildenborough – St John’s Church

Annual Report of the Parochial Church Council 2022

History

The Parish Church of Hildenborough was established in 1844 and continues a long tradition of serving the Parish of Hildenborough, located some 3 miles north of Tonbridge, Kent. The population of the village is circa 5000. The Parochial Church Council (PCC) under the Chairmanship of the incumbent, Rev.d Tim Salet has responsibility for all aspects of the life and witness of the Church and is assisted by Mrs Susan Trowbridge, (Lay Reader, Anna Chaplain and Seniors’ pastor and Mr. Trevor Long (Lay Reader). The PCC also has responsibility for the administration of the Church assisted by Mrs Nancy Mansfield (Church Administrator) and its finances under the supervision of Mr Richard Lake (Hon. Treasurer).

Aims and Objectives

The PCC is committed to making Jesus known to the community through the provision of worship services that are relevant and meaningful for those who attend and pastoral care for the wider community through the provision of regular events for children and support through the operation of a Food Bank and meeting needs in practical ways.

Notable Achievements

St John’s is addressing the need for change in the pursuit of Church growth at least so far as financial and people resources will allow. The appointment of Mrs Mansfield in November 2021 as Church Administrator facilitated a much-needed review of all processes and the addition of several fund-raising events as well as successfully adding new funding to support Food Bank operations. The PCC carefully considered how to best add a youth program for teenagers so that we might better meet needs in the Parish by advertising for and finally appoint a Children’s and Youth Pastor. The PCC also supported initiatives by Church members to upgrade part of our Church Centre to create a purpose-built café area which is now home to the very popular Angel Café on Thursday and Fridays. Efforts by members to manage and better maintain the extensive Churchyard. The Vicar took the opportunity in the post – Covid era to make several in person courses available on weekday evenings to promote discipleship within the Church community. The appointment of a new Treasurer, Rich Lake in April 2022 has similarly afforded the opportunity to upgrade our accounting processes. This has not been without challenge but the full benefit of this will be evident in the second half of 2023.

More detail may be found in the Reports of the Various Committees and Organisations which are published with this PCC report and accounts.

Financial Review

In common with many other Parishes and indeed Churches of all denominations, the financial picture has remained pressured in the post Covid era mainly due to rising energy

costs and the global inflationary economic outlook that has pressured citizen disposable income. That said, the solid support for the Food Bank has never wavered. The key financial metric for 2022 are set out below with the figure for 2021 set in brackets. It should be noted that external support to various mission agencies was largely withdrawn and the so called "Parish – Share" was reduced by almost 60%.

Total Income - £231,975 (229,923)
Total Expenditure - £ 217,306 (204,406)

Nevertheless, the PCC are thankful to God for His provision.

Membership of the PCC

Incumbent	Rev.d T Saiet	Chairman
Licensed Children & Families Pastor	Mr M Hockley	
Church Wardens (elected)	Mr W Glass Mr J Bonarius	Vice Chairman
Lay Representatives to the PCC (elected)		
	Mr R Lake Mr T Long Mrs R Barton Mrs A Hopkins - Ballard Mr M Johnson Mrs M McKlintock Mrs V Marsh	Treasurer
PCC Secretary	Mrs V Marsh	

Committees

The PCC operates using a number of committees which between the full meetings of the PCC. Each Committee (except for the Standing and Finance Committee prepares minutes of its meetings and presents them to the subsequent PCC meeting for consideration.

Standing and Finance Committee

This Committee may transact the business of the PCC between full meetings. In practice its main business consists of the preparation of the agenda for PCC meetings. It has specific responsibility for the financial affairs of the Church and producing monthly statements, the annual budget and accounts.

Church Centre Committee

Responsible for the maintenance and letting of the Church Centre complex.

Churchyard Committee

Responsible for the upkeep of the churchyard.

Church Electoral Roll

See separate report.

Safeguarding

The PCC has complied with its duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have due regard to House of Bishops' guidance on safeguarding and vulnerable adults).

Rev T Sait



June 2023

Parochial Church Council of St John the Evangelist, Hildenborough

Statement of Financial Activities

For the year ending 31 December 2022

	Note	Unrestricted general funds 2022	Unrestricted designated funds 2022	Restricted funds 2022	TOTAL FUNDS 2022	TOTAL FUNDS 2021
INCOME						
Income from donors	2(a)	97,753	-	-	97,753	114,326
Other voluntary incoming resources	2(b)	-	216	35,611	35,827	57,774
Incoming resources from operating activities to further the Council's objects to generate funds	2(c) 2(d)	68,320 13,123	- 15,468	- -	68,320 28,591	44,446 12,243
Income from investment	2(e)	1,366	118	-	1,484	1,134
TOTAL INCOME		180,562	15,802	35,611	231,975	229,923
EXPENSES						
Grants	3(a)	-	-	40	40	2,399
Activities directly relating to the work of the Church	3(b)	112,654	9,156	36,190	158,000	152,378
Church management and administration	3(c)	59,266	-	-	59,266	49,629
TOTAL EXPENSES		171,920	9,156	36,230	217,306	204,406
NET INCOME		8,642	6,646	-619	14,669	25,517
Fund transfers		14,269	-10,034	-4,235	-	-
NET MOVEMENT IN FUNDS		22,911	-3,388	-4,854	14,669	25,517
BALANCES BROUGHT FORWARD AT 1ST JANUARY 2022 (2021)		23,364	46,082	96,916	166,362	140,845
BALANCES CARRIED FORWARD AT 31ST DECEMBER 2022 (2021)		46,275	42,694	92,062	181,031	166,362

Parochial Church Council of St John the Evangelist, Hildenborough

Balance sheet

At 31 December 2022

	Note	2022	2021
FIXED ASSETS			
Tangible fixed assets	5	54,402	48,257
CURRENT ASSETS			
Debtors	7	10,022	19,585
Short term deposits	10	104,331	103,292
Cash at bank and in hand		59,615	37,550
		<u>173,968</u>	<u>160,427</u>
LIABILITIES			
Amounts falling due in less than one year	8	-47,339	-42,322
NET CURRENT ASSETS		<u>126,629</u>	<u>118,105</u>
NET ASSETS		<u>181,031</u>	<u>166,362</u>
FUNDS			
	6,9		
Unrestricted general funds		46,275	23,364
Unrestricted designated funds		42,694	46,082
Total unrestricted funds		<u>88,969</u>	<u>69,446</u>
Restricted funds		92,062	96,916
TOTAL FUNDS		<u>181,031</u>	<u>166,362</u>

Approved by the Parochial Church Council on

and signed on its behalf by:

Rev T Saiet



.....

The notes on page 3 to 10 form part of these accounts.

Parochial Church Council of St John the Evangelist, Hildenborough

Notes to the accounts

For the year ending 31 December 2022

1. Accounting policies

(a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

(b) Funds

Unrestricted 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 represents funds unrestricted funds that are designated for specific purposes by the PCC.

Restricted Funds represents funds allocated for particular purposes by the donor.

(c) Income recognition

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

Planned giving receivable under Gift Aid is recognised when received.

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

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

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

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

(d) Expense recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

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

(e) Fixed assets

Consecrated and benefice property

In so far as consecrated and benefice property of any kind is excluded from the statutory definition of 'charity' by section 10(2) (a) and (c) of the Charities Act 2011 such assets are not capitalised in the financial statements.

Moveable church furnishings

These are capitalised at cost and depreciated over their useful economic life other than where insufficient cost information is available. In this case the item is not capitalised, but all items are included in the Church's inventory in any case.

Individual items over £1,000 are capitalised and depreciated in the accounts over their anticipated useful economic life (initially over 10 years) on a straight-line basis.

Parochial Church Council of St John the Evangelist, Hildenborough

Notes to the accounts

For the year ending 31 December 2022

Accounting policies (continued)

Property

Depreciation on fixed asset properties has not been provided in these accounts as any charge is considered to be not material, on the basis that the property's residual value is greater than its carrying value.

(f) Debtors

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 uncollectable.

(g) Short term deposits

These are the amounts held on deposit with the Diocese (see note 10).

(h) Reserves policy

It is the policy of the PCC to maintain a balance of unrestricted funds which equates to a minimum of at least three months unrestricted payments to cover emergency situations that may happen from time to time. If this is not possible in a financial period, the PCC will take action during the ensuing financial period to reduce expenditure and/or increase income as necessary to maintain compliance with this policy.

Parochial Church Council of St John the Evangelist, Hildenborough

Notes to the accounts

For the year ending 31 December 2022

2. INCOME	Note	Unrestricted general funds 2022	Unrestricted designated funds 2022	Restricted funds 2022	TOTAL FUNDS 2022	TOTAL FUNDS 2021
2(a) Income from donors						
Planned giving - Gift Aid donations		34,934			34,934	71,222
Income tax recovered and recoverable		12,041			12,041	17,801
Other planned giving		28,005			28,005	13,265
Collections		22,773			22,773	2,578
Legacies		-			-	8,000
Sundry donations		-			-	1,460
		97,753	-	-	97,753	114,326
2(b) Other voluntary incoming resources						
Contributions to cost of:						
Chancel		-			-	10,800
Churchyard upkeep		-		2,100	2,100	613
Church Centre improvements		-		5,000	5,000	2,211
Donations for third parties		-		1,040	1,040	2,323
"Keys" Magazine		-			-	1,933
Bright Sparks (formerly Sunbeams)		-	216		216	179
Vicar's Discretionary		-			-	18,844
Energy support		-		1,482	1,482	-
Food Bank		-		25,989	25,989	20,871
		-	216	35,611	35,827	57,774
2(c) Incoming resources from operating activities to further the Council's objects						
Church Centre lettings etc		40,316			40,316	17,729
Rental - Fellowes Way		14,351			14,351	15,600
Fees		13,653			13,653	7,874
Grant received re Angel Cafe		-			-	3,143
Other Grants received		-			-	100
		68,320	-	-	68,320	44,446
2(d) Incoming resources from operating activities to generate funds						
Receipts for "Keys" advertising		-	15,468		15,468	12,243
Event income		13,123			13,123	-
		13,123	15,468	-	28,591	12,243
2(e) Income from investment						
Solar income		822			822	924
Bank and other interest		544	118		662	210
		1,366	118	-	1,484	1,134
TOTAL INCOME		180,562	15,802	35,611	231,975	229,923

Parochial Church Council of St John the Evangelist, Hildenborough

Notes to the accounts

For the year ending 31 December 2022

3. EXPENSES	Unrestricted general funds 2022	Unrestricted designated funds 2022	Restricted funds 2022	TOTAL FUNDS 2022	TOTAL FUNDS 2021
3(a) Grants					
Missionary and charitable giving					
Church overseas:					
missionary and societies	-		40	40	390
relief & development agencies	-			-	1,180
Home missions & other Church Societies	-			-	829
	-	-	40	40	2,399
3(b) Activities directly relating to the work of the Church					
Diocesan parish share	20,000			20,000	48,000
Diocesan Board of Finance fees	4,886			4,886	2,944
Clergy property expenses	4,197			4,197	5,761
Clergy and Lay Minister working expense	4,262			4,262	4,186
Church Clock maintenance				-	222
Church & Centre maintenance	22,201		5,000	27,201	17,545
Teaching materials	3,089			3,089	97
Upkeep of churchyard	-		1,625	1,625	2,185
Heating, Lighting & Water	22,518		1,482	24,000	8,991
Organist/Music/Upkeep of services	7,180			7,180	6,545
Expenditure on parish magazine		8,958		8,958	7,594
Vicar's Discretionary			10,387	10,387	12,644
Food Bank			17,696	17,696	14,020
Young People's work	50			50	2,727
Event expenses	10,058			10,058	-
Other Outreach & Evangelism	1,801			1,801	3,283
Training	1,428			1,428	1,590
Insurance	6,991			6,991	5,805
Cleaning	2,899			2,899	6,144
Bright Sparks (formerly Sunbeams)	-	-		-	178
Chancel expenses	-			-	86
Fellows Way	100	198		298	1,534
Depreciation of furniture and equipment	682			682	-
Bank charges	312			312	297
	112,654	9,156	36,190	158,000	152,378
3(c) Church management and administration					
Church Office & Sundries	59,266			59,266	49,629
TOTAL EXPENSES	171,920	9,156	36,230	217,306	204,406

Parochial Church Council of St John the Evangelist, Hildenborough

Notes to the accounts

For the year ending 31 December 2022

4. ANALYSIS OF STAFF COSTS	£ 2022	£ 2021
Salaries and wages	43,753	44,293
Social security costs	-	-
Pension costs	<u>821</u>	<u>512</u>
Total	<u><u>44,574</u></u>	<u><u>44,805</u></u>

No employees had employee benefits in excess of £60,000 (2021: none).

5. FIXED ASSETS	Freehold land and buildings	Furniture and equipment	Total
	£	£	£
Cost brought forward	48,257	-	48,257
Additions in the year	<u>-</u>	<u>6,827</u>	<u>6,827</u>
Cost carried forward	48,257	6,827	55,084
Depreciation brought forward	-	-	-
Depreciation in the year	<u>-</u>	<u>682</u>	<u>682</u>
Depreciation carried forward	-	682	682
Net Book Value at 1 January 2022	<u>48,257</u>	<u>-</u>	<u>48,257</u>
Net Book Value at 31 December 2022	<u>48,257</u>	<u>6,145</u>	<u>54,402</u>

The freehold land and buildings comprise the house located at 12 Fellowes Way, Hildenborough. For accounting purposes, the historical cost of this property is deemed to be its purchase cost plus the cost of the refurbishment and rewiring which took place in 2009, which was capitalised in 2009 and 2010.

6. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted funds	Designated funds	Restricted funds	TOTAL FUNDS
	2022	2022	2022	2022
Fixed Assets for Church use as at 1 January 2022	-	-	48,257	48,257
Current Assets at 1 January 2022	<u>23,364</u>	<u>46,082</u>	<u>48,659</u>	<u>118,105</u>
Fund Balance at 1 January 2022	23,364	46,082	96,916	166,362
Net movement in year	22,911	-3,388	-4,854	14,669
Fund Balance at 31 December 2022	<u>46,275</u>	<u>42,694</u>	<u>92,062</u>	<u>181,031</u>

Parochial Church Council of St John the Evangelist, Hildenborough

Notes to the accounts

For the year ending 31 December 2022

7. DEBTORS

	£	£
	2022	2021
Income tax recoverable	9,085	15,652
Prepayments and accrued income	-	1,254
Other debtors	937	2,679
	<u>10,022</u>	<u>19,585</u>

8. LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£	£
	2022	2021
Accruals of utility and other costs	6,829	6,309
Oaks Nursery rent received	31,035	24,994
"Keys" receipts for the ensuing year	9,475	11,019
	<u>47,339</u>	<u>42,322</u>

9. MOVEMENT IN FUNDS

	Opening balance	Income	Expenses	Transfers	Closing balance
	£	£	£	£	£
UNRESTRICTED FUNDS					
General funds	23,364	180,562	-171,920	14,269	46,275
DESIGNATED FUNDS					
1. Keys Magazine	-	15,468	-8,958	-6,510	-
2. Centre Refurbishment	18,301				18,301
3. Church & House Repair	23,825	118	-198	648	24,393
4. Who Let The Dads Out	464			-464	-
5. Bright Sparks (formerly Sunbeams)	492	216		-708	-
6. Legacy Fund	3,000			-3,000	-
	<u>46,082</u>	<u>15,802</u>	<u>-9,156</u>	<u>-10,034</u>	<u>42,694</u>
RESTRICTED FUNDS					
7. Legacy Fund	4,235			-4,235	-
8. Fellowes Way House	48,257				48,257
9. Specific Donations	-	1,040	-40		1,000
10. Vicar's Discretionary	11,286		-10,387		899
11. Food Bank	13,717	25,989	-17,696		22,010
12. Clock Appeal	240				240
13. Church Centre appeals	200				200
14. Church Centre upgrade appeal		5,000	-5,000		-
15. Churchyard upkeep		2,100	-1,625		475
16. Chancel/Vision 2020	18,981				18,981
17. Energy support grants		1,482	-1,482		-
	<u>96,916</u>	<u>35,611</u>	<u>-36,230</u>	<u>-4,235</u>	<u>92,062</u>
TOTAL FUNDS	<u>166,362</u>	<u>231,975</u>	<u>-217,306</u>	<u>-</u>	<u>181,031</u>

Parochial Church Council of St John the Evangelist, Hildenborough

Notes to the accounts

For the year ending 31 December 2022

9. FUNDS (continued)

The purposes of these Funds are:-

- 1 KEYS - see Note 11 (Page 9).
- 2 The Centre Refurbishment Fund is for use in major improvements in the Centre.
- 3 Funds held on deposit at the Diocese are for major and Quinquennial repairs to the Church and Fellowes Way house
- 4 Group for fathers and young children run monthly on a Saturday.
- 5 Group for mothers and young children run weekly in term time on a Monday.
- 6 & 7 Legacies received (6 unconditional) (7 conditional)
- 8 Fellowes Way House - see Note 5 (Page 6).
- 9 These are funds donated for specific missions and projects
- 10 This fund is used by the Vicar for people in need in the parish.
- 11 This fund is to provide food and essential supplies to people in need locally.
- 12 The Clock Appeal was needed to enable the clock to be repaired and renovated.
- 13 Funds raised for Church Centre alterations.
- 14 Funds raised for Church Centre upgrade
- 15 Funds for Churchyard upkeep
- 16 Chancel Fund is funds donated for changes to the interior of the church under the Vision 2020 project.
- 17 Funds received towards energy costs

10. DIOCESAN FUNDS

	General Fund	Repair funds		Total
		Church	Fellowes Way	
Balance at 1 January 2022	79,467	17,418	6,407	103,292
Monies deposited	-	-	648	648
Monies withdrawn	-	-	-	-
Interest from Diocese	471	85	33	589
Fees charged by Diocese	-	-	-198	-198
Balance at 31 December 2022	<u>79,938</u>	<u>17,503</u>	<u>6,890</u>	<u>104,331</u>

The repair funds are money that the PCC deposit with the Diocese to build up a fund to enable repairs to be carried out following the next Quinquennial review. If this fund is insufficient the Diocese will make an interest free loan to enable the repairs to be carried out.

Parochial Church Council of St John the Evangelist, Hildenborough

Notes to the accounts

For the year ending 31 December 2022

11. RESOURCES EXPENDED

The details relating to "Keys" are as follows:-

	£ 2022	£ 2021
Printing and other costs	-8,958	-7,594
Contributions from public	-	1,933
Received in respect of advertising in current year issues	15,468	12,243
Transfer of surplus funds	<u>-6,510</u>	<u>-6,582</u>
	<u>-</u>	<u>-</u>

12. GRANTS

	Unrestricted funds 2022	Designated funds 2022	Restricted funds 2022	TOTAL FUNDS 2022	TOTAL FUNDS 2021
1. Church Overseas-Mission Societies					
Release International				-	390
2. Church Overseas-Relief and Development Agencies					
Tearfund			40	40	1,180
3. Home Missions and other Church Societies					
Children's Workshop				-	390
Rock UK				-	389
Crosslight/West Kent Debt Advice				-	50
	-	-	-	-	<u>829</u>
TOTAL GRANTS	<u>-</u>	<u>-</u>	<u>40</u>	<u>40</u>	<u>2,399</u>

13. RELATED PARTY TRANSACTIONS

There have been no transactions with persons or entities that are closely connected to the charity or its trustees (2021 - none).

Trustees' remuneration and benefits

None of the Trustees have been paid any remuneration or received any other benefits from the Charity (2021 - none).

Trustees' expenses

No trustees' expenses were incurred in the year ended 31 December 2022 (2021 - none).

Independent Examiner's Report to the Trustees of the Parochial Church Council of St John the Evangelist Hildenborough

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

Responsibilities and basis of report

As the charity's trustees, 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's 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.

Independent examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed: *Zachary Ramsden*

Name: Zachary Ramsden FCA

Chartered Accountant

63 Deakin Leas, Tonbridge, Kent TN9 2JT

Date: 20th June 2023

Accounts

**St. John the Evangelist
Hildenborough**

**REPORT & ACCOUNTS
Year ended 31st December 2021**

PARISH OF HILDENBOROUGH

Annual report of the Parochial Church Council 2021



Background and Aims and Purposes

The Parish of Hildenborough is a village, 3 miles north of Tonbridge in Kent, with about 5000 inhabitants. The Parish Church of St. John the Evangelist was established in 1844, and has a range of services. The Parochial Church Council (PCC) has responsibility for co-operating with the incumbent in promoting within the Parish the whole Mission of the Church, pastoral, evangelistic, social and ecumenical. Revd. Tim Salet is the incumbent. He is assisted by Mr Marcus Hockley (Children and Families Pastor), Mrs Susan Trowbridge, (Lay Reader, Anna Chaplain and Seniors Pastor) and Mr Trevor Long (Lay Reader). Together, the PCC and incumbent also have overall responsibility for the administration and financial affairs of the Church including the care and maintenance of the Church, Churchyard and other Church buildings. The latter includes a Church Centre complex and a semi-detached house at 12 Fellowes Way, Hildenborough, which is currently let.

Objectives and Activities

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our parish community and to sharing the good news of the Christian faith as widely as possible. The PCC maintains an overview of worship throughout the parish and makes suggestions on how our services can involve the many groups that live within our parish. Our services and worship put faith into practice through prayer and scripture, music and sacrament. The church aims to make provision of pastoral care for people living in the parish as well as social care through the operation of a food bank.

Achievements and Performance

There were six PCC meetings during the year in addition to a General Meeting to appoint a Church Warden and the APCM in May. Due to the COVID restrictions all meetings prior to June took place via Zoom. Legislation and guidance surrounding COVID have also resulted in both the Church and Church Centre being closed for the first part of the year with a consequential effect on income. Due to the continuation of a high level of Corona infection rate rose in the area, the Incumbent and PCC made the decision, with permission from the Bishop, to suspend live services until Easter 2021. However, the Church maintained a very lively presence online with regular services and Kids Church being either recorded, or streamed from the Church. The subsequent period has seen a slow return of attendance at live services and from September a resumption of two morning services. St. John's has also continued to serve the community through its support network and operation of its Food Bank. 2021 saw the launch of the Community Hub 'Angel Café' initiative in association with Angel Lane CIC. To enable this to operate in the Church Centre a 'bean to cup' coffee machine was purchased with assistance from a 'crowd funding' campaign organised by Angel Lane. The plans to re-order the interior of the church have been reviewed but little progress has been made towards final agreement and implementation.

The business and activities of the PCC and parish during the year are reflected in the document "Reports of the Various Committees and Organisations" which includes the Vicar's Report and is available alongside these accounts. This year it largely reflects "pre-lockdown" activity. A summary of the key outcomes of each PCC meeting is available from the PCC secretary and approved minutes are available to view on request.

Financial Review

The inability to hold in person services in church, with collections, and to hire out the Church Centre facilities due to COVID related lockdowns and restrictions has had a serious effect on the Church's finances. There has also been a loss of regular standing order income due to members changing personal circumstances, or to loss of members due to death or moving to other churches. The result has been that the church has been unable to financially support its mission partners as in previous years and agreed as in 2020 was not able to provide its requested level of Indicative Offer to the Diocese. The Parish Magazine, Keys, which despite the financial climate continued to attract a reasonable number of advertisers and donations from the community and showed a surplus of £5,934. With the benefit of this surplus and careful control of expenditure a small surplus of £1,418 was achieved on the General Unrestricted Fund. The year-end balance on this fund is £23,364 which is still substantially below the policy of the PCC to maintain a balance of unrestricted funds which equates to a minimum of at least three months unrestricted payments, which would equate to closer to £40,000.

A continuing generous level of financial donations, from both those within the church community and those outside it, has enabled the church to provide for those in need both through the Food Bank and through the Vicar's Discretionary Fund.

Membership of the P.C.C.

Members of the PCC are either ex-officio or are elected by the Annual Parochial Church Meeting in accordance with the Church Representation Rules. Churchwardens are elected by the whole of the Parish. During the year the following persons have served as members of the PCC:

Incumbent	Revd. T Sait	Chairman
Licensed Children & Families Pastor	Mr M. Hockley	
Churchwardens (elected)	Mr W. Glass Mr John Bonarius (appointed 18/01/21)	Vice Chair
Deanery Synod Lay Representatives (elected)	Mrs Rosemary Barton Mr Nicholas Hawkins	
Lay Representatives to the PCC (elected)	Mr Chris Mileham (Treasurer) (retired 31/12/21) Mr Peter Thomas (retired 17/05/21) Mrs Caroline Rodger (retired 17/05/21) Mr John Bonarius (appointed Churchwarden 18/1/21) Mrs Julie Rhodes (retired 17/05/21) Mr Gordon Paterson (retired 17/05/21)	Mr Trevor Long
PCC Secretary	Mrs Valerie Marsh (appointed 08/02/22) Mrs A Willmont (retired 17/11/21)	

Committees

The PCC operates through a number of Committees which meet between the full meetings of the PCC. Each Committee (except the Standing and Finance Committee) prepares minutes of its meetings and presents them to the next following PCC for consideration.

Standing and Finance Committee.

This Committee may transact the business of the PCC between full meetings. In practice its main business consists of the drawing up of the Agenda for PCC meetings and discussions of how particular topics are to be handled.

It also oversees the financial affairs of the Parish, giving advice to the PCC on specific expenditure requests and producing monthly monitoring statements and the annual budget and accounts.

Mission Support Committee.

Promotes mission at home other than within the Parish and overseas and arranges financial, practical and prayer support through prayer meetings, Home Groups and periodic information via the Church notices. Details of financial support given in the past year is included in the Annual Accounts.

Church Centre Committee.

Responsible for the care, maintenance and letting of the Church Centre complex.

Churchyard Committee.

This committee generally consists of two Church representatives and two Parish Council representatives and is responsible with the Parish Council for the upkeep of the churchyard. The committee currently has no members.

Church Electoral Roll.

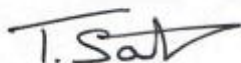
See separate report.

Church Attendance.

The average adult attendance on Sunday has been difficult to ascertain accurately as the majority of services have been online. However it is clear that online viewings have exceeded the average numbers usually attending in church which for 2019 was 170 (children 45).

Safeguarding

The Parochial Church Council has complied with its duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have due regard to House of Bishops' guidance on safeguarding children and vulnerable adults).



Rev T Salet

05 May 2022

Parochial Church Council of St John the Evangelist, Hildenborough

Statement of Financial Activities

For the year ending 31 December 2021

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL FUNDS £ 2021	TOTAL FUNDS £ 2020
INCOMING RESOURCES						
Incoming resources from donors	2(a)	106,326	3,000	5,000	114,326	108,540
Other voluntary incoming resources	2(b)	-	2,278	55,496	57,774	32,769
Incoming resources from operating activities						
to further the Council's objects	2(c)	41,303	(2,000)	5,143	44,446	42,853
to generate funds	2(d)	-	12,243	-	12,243	12,817
Income from investment	2(e)	1,093	41	-	1,134	1,367
		-----	-----	-----	-----	-----
TOTAL INCOMING RESOURCES		148,722	15,562	65,639	229,923	198,346
		=====	=====	=====	=====	=====
RESOURCES EXPENDED						
Grants	3(a)	76	-	-	76	4,316
Activities directly relating to the work of the Church	3(b)	103,533	13,507	37,661	154,701	133,775
Church management and administration	3(c)	49,629	-	-	49,629	50,304
		-----	-----	-----	-----	-----
TOTAL RESOURCES EXPENDED		153,238	13,507	37,661	204,406	188,395
		=====	=====	=====	=====	=====
NET INCOMING / (OUTGOING) RESOURCES		(4,516)	2,055	27,978	25,517	9,951
FUND TRANSFERS	9	5,934	(5,934)	-	-	-
		-----	-----	-----	-----	-----
NET MOVEMENT IN FUNDS		1,418	(3,879)	27,978	25,517	9,951
		=====	=====	=====	=====	=====
BALANCES BROUGHT FORWARD AT						
1 JANUARY 2021 (2020)		21,946	49,961	68,938	140,845	130,894
		=====	=====	=====	=====	=====
BALANCES CARRIED FORWARD AT						
31 December 2021 (2020)		23,364	46,082	96,916	166,362	140,845
		=====	=====	=====	=====	=====

Parochial Church Council of St John the Evangelist, Hildenborough

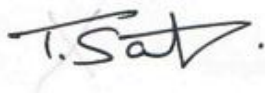
Balance Sheet at 31 December 2021

	Note	2021 £	2020 £
FIXED ASSETS			
Tangible fixed assets	5	48,257	48,257
CURRENT ASSETS			
Debtors	7	19,585	18,295
Diocesan General Fund	10	79,467	54,301
Diocesan Repair Funds	10	23,825	23,850
Cash at bank and in hand		37,550	32,988
		160,427	129,434
LIABILITIES			
Amounts falling due within one year	8	(42,322)	(36,846)
NET CURRENT ASSETS			
		118,105	92,588
NET ASSETS			
		166,362	140,845
FUNDS			
Unrestricted	6, 9	23,364	21,946
Designated		46,082	49,961
Restricted		96,916	68,938
		166,362	140,845

The Financial Statements have been prepared in accordance with Financial Reporting Standard for Smaller Entities (effective June 2002)

Approved by the Parochial Church Council on 5 May 2022 and signed on its behalf by:

Rev T Salet




The notes on pages 3 to 10 form part of these accounts.

Parochial Church Council of St John the Evangelist, Hildenborough

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

1 ACCOUNTING POLICIES

Please see notes below

2 INCOMING RESOURCES

	Unrestricted Funds £	Designated Funds £	*Restricted Funds £	TOTAL FUNDS £ 2021	TOTAL FUNDS £ 2020
2(a) Incoming resources from donors **					
Planned giving - Gift Aid donations	71,222	-	-	71,222	71,662
Income tax recovered and recoverable	17,801	-	-	17,801	17,915
Other planned giving	13,265	-	-	13,265	12,191
Collections	2,578	-	-	2,578	2,233
Legacies	-	3,000	5,000	8,000	-
Sundry donations	1,460	-	-	1,460	4,539
	-----	-----	-----	-----	-----
	106,326	3,000	5,000	114,326	108,540
	-----	-----	-----	-----	-----

2(b) Other voluntary incoming resources

Contributions to cost of:

Chancel	-	-	10,800	10,800	5,275
Church Computer and New Services	-	-	-	-	376
Churchyard lights	-	-	613	613	-
Church Centre improvements	-	166	2,045	2,211	-
Donations for third parties	-	-	2,323	2,323	3,398
"Keys" Magazine	-	1,933	-	1,933	2,932
Bright Sparks (formerly Sunbeams)	-	179	-	179	135
Vicar's Discretionary	-	-	18,844	18,844	10,725
Who Let The Dads Out	-	-	-	-	-
Food Bank	-	-	20,871	20,871	9,928
	-----	-----	-----	-----	-----
	-	2,278	55,496	57,774	32,769
	-----	-----	-----	-----	-----

* The Restricted Funds are those allocated for a specific purpose

** During the year £19,665 was donated as Unrestricted Funds and £10,705 as Restricted Funds by members of the PCC

2(c) Income from operating activities to further the Council's objects

Church Centre lettings etc	17,729	-	-	17,729	9,377
Rental - Fellowes Way	15,600	-	-	15,600	15,600
Fees	7,874	-	-	7,874	6,646
HMRC Job Support Grants received	-	-	-	-	6,830
Grant received re Angel Cafe***	-	(2,000)	5,143	3,143	-
Other Grants received	100	-	-	100	4,400
	-----	-----	-----	-----	-----
	41,303	(2,000)	5,143	44,446	42,853
	-----	-----	-----	-----	-----

*** During the year £5,143 was received through a crowd funding campaign organised by Angel Lane CIC towards cost of coffee machine in Church Centre. £2,000 of which had been contributed from the Church Centre Fund.

Parochial Church Council of St John the Evangelist, Hildenborough

Notes to the Financial Statements (continued)

For the year ended 31 December 2021

	Unrestricted Funds £	Designated Funds £	*Restricted Funds £	TOTAL FUNDS £ 2021	TOTAL FUNDS £ 2020
2(d) Income from operating activities: to generate funds					
Receipts for "Keys" advertising	-	12,243	-	12,243	12,817
Tea & Coffee Corner	-	-	-	-	-
	-----	-----	-----	-----	-----
	-	12,243	-	12,243	12,817
	-----	-----	-----	-----	-----
2(e) Income from investment:					
Solar income	924	-	-	924	1,090
Bank and other interest	169	41	-	210	277
	-----	-----	-----	-----	-----
	1,093	41	-	1,134	1,367
	-----	-----	-----	-----	-----
TOTAL INCOMING RESOURCES	148,722	15,562	65,639	229,923	198,346
	=====	=====	=====	=====	=====

3 RESOURCES EXPENDED

	Unrestricted Funds £	Designated Funds £	*Restricted Funds £	TOTAL FUNDS £ 2021	TOTAL FUNDS £ 2020
3(a) Grants (see also Note 12)					
Missionary and charitable giving					
Church overseas:					
missionary and societies	-	-	-	-	1,332
relief & development agencies	76	-	-	76	884
Home missions & other Church Societies	-	-	-	-	2,100
	-----	-----	-----	-----	-----
	76	-	-	76	4,316
	-----	-----	-----	-----	-----

Parochial Church Council of St John the Evangelist, Hildenborough

Notes to the Financial Statements (continued) For the year ended 31 December 2021

	Unrestricted Funds £	Designated Funds £	*Restricted Funds £	TOTAL FUNDS £ 2021	TOTAL FUNDS £ 2020
3(b) Activities directly relating to the work of the Church Ministry:					
Diocesan parish share	48,000	-	-	48,000	47,000
Diocesan Board of Finance fees	2,944	-	-	2,944	1,786
Clergy property expenses	5,761	-	-	5,761	4,779
Clergy and Lay Minister working expense	4,186	-	-	4,186	4,458
Church Clock maintenance	-	-	222	222	-
Church & Centre maintenance	5,536	5,021	6,988	17,545	7,602
Teaching materials	97	-	-	97	75
Upkeep of churchyard	2,185	-	-	2,185	2,355
Heating, Lighting & Water	8,991	-	-	8,991	6,252
Organist/Music/Upkeep of services	6,545	-	-	6,545	5,337
Church Computer and New Services	-	-	-	-	2,939
Expenditure on parish magazine ***	-	7,594	-	7,594	7,128
Vicar's Discretionary	-	-	12,644	12,644	6,864
Food Bank	-	-	14,020	14,020	3,062
Donations passed on	-	-	2,323	2,323	2,282
Young People's work	2,727	-	-	2,727	1,778
Other Outreach & Evangelism	1,905	-	1,378	3,283	748
Training	1,590	-	-	1,590	475
Insurance	5,805	-	-	5,805	5,491
Cleaning	6,144	-	-	6,144	5,820
Bright Sparks (formerly Sunbeams)	-	178	-	178	608
Chancel expenses	-	-	86	86	11,286
Fellowes Way	820	714	-	1,534	5,468
Bank charges	297	-	-	297	182
	103,533	13,507	37,661	154,701	133,775
*** This expenditure was totally offset by advertising and other income (see Note 11)					
3(c) Church management and administration					
Church Office & Sundries	49,629	-	-	49,629	50,304
3(d) Exceptional item					
Oaks Nursery rent treated as income in 2018	-	-	-	-	-
Legal costs related to land and licence to nursery	-	-	-	-	-
	-	-	-	-	-
As investigation of title raised significant doubt as to the rightful beneficial ownership of the Oaks Nursery land it was considered prudent to treat all rent received as a creditor pending clarification of ownership.					
TOTAL RESOURCES EXPENDED	153,238	13,507	37,661	204,406	188,395

Parochial Church Council of St John the Evangelist, Hildenborough

Notes to the Financial Statements (continued) For the year ended 31 December 2021

4 STAFF COSTS

	£ 2021	£ 2020
Wages, salaries and pension costs	44,805	43,283
	=====	=====

During the year the PCC employed two Administrators, a Centre Lettings Administrator, a Children and Families Pastor and a Church Cleaner, none of whom earned £50,000 p.a. or more.

Since 19 March 2019 the Children and Families Pastor has also been a member of the PCC. He receives no remuneration or expenses from undertaking that role.

During the Covid 19 Pandemic in 2020 some employees were furloughed. Wages and salaries have been off-set by Government grants received under the Job Retention Scheme - see Note 2(c).

5 FIXED ASSETS FOR USE BS THE PCC

	Freehold land and buildings £
Tangible fixed assets:	
Net Book Value at 1 January 2021	48,257

Net Book Value at 31 December 2021	48,257
	=====

The freehold land and buildings comprise the house located at 12 Fellowes Way, Hildenborough. For accounting purposes, the historical cost of this property is deemed to be its purchase cost plus the cost of the refurbishment and rewiring which took place in 2009, which was capitalised in 2009 and 2010.

Due to the likely life of the building no depreciation has been charged.

6 ANALSSIS OF NET ASSETS BY FUND

	Unrestricted Funds £	Designated Funds £	*Restricted Funds £	TOTAL £
Fixed Assets for Church use as at 1 January 2021	-	-	48,257	48,257
Current Assets at 1 January 2021	21,946	49,961	20,681	92,588
	-----	-----	-----	-----
Fund Balance at 1 January 2021	21,946	49,961	68,938	140,845
Net movement in year	1,418	(3,879)	27,978	25,517
	-----	-----	-----	-----
Fund Balance at 31 December 2020	23,364	46,082	96,916	166,362
	=====	=====	=====	=====

Parochial Church Council of St John the Evangelist, Hildenborough

Notes to the Financial Statements (continued)

For the year ended 31 December 2021

7 DEBTORS

	£ 2021	£ 2020
Income tax recoverable	15,652	16,832
Prepayments and accrued income	1,254	1,002
Other debtors	2,679	461
	-----	-----
	19,585	18,295
	=====	=====

8 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£ 2021	£ 2020
Accruals of utility and other costs	6,309	4,662
Oaks Nursery rent received	24,994	22,182
"Keys" receipts for the ensuing year	11,019	10,002
Income Tax payable	-	-
	-----	-----
	42,322	36,846
	=====	=====

Parochial Church Council of St John the Evangelist, Hildenborough

Notes to the Financial Statements (continued) For the year ended 31 December 2021

9 FUND DETAILS

	Opening Balance £	Incoming Resources £	Resources Expended £	Transfers £	Closing Balance £
UNRESTRICTED FUNDS					
General Fund	21,946	148,722	(153,238)	5,934	23,364
DESIGNATED FUNDS					
1. Keys Magazine	-	14,176	(7,594)	(6,582)	-
2. Centre Refurbishment	25,156	166	(412)	(6,609)	18,301
3. Church & House Repair (reclassified from Unrestricted Funds)	23,850	41	(714)	648	23,825
4. Who Let The Dads Out	464	-	-	-	464
5. Bright Sparks (formerly Sunbeams)	491	179	(178)	-	492
6. Legacy Fund	-	3,000	-	-	3,000
	49,961	17,562	(8,898)	(12,543)	46,082
RESTRICTED FUNDS					
7. Legacy Fund	-	5,000	(765)	-	4,235
8. Fellowes Way House	48,257	-	-	-	48,257
9. Specific Donations	-	2,936	(2,936)	-	-
10. Vicar's Discretionary	5,086	18,844	(12,644)	-	11,286
11. Food Bank	6,866	20,871	(14,020)	-	13,717
12. Clock Appeal	462	-	(222)	-	240
13. Church Centre Coffee Machine and fridge for Angel Café	-	3,143	(9,752)	6,609	-
14. Other Church Centre appeals	-	2,045	(1,845)	-	200
15. Chancel/Vision 2020	8,267	10,800	(86)	-	18,981
	68,938	63,639	(42,270)	6,609	96,916
TOTAL FUND DETAILS	140,845	229,923	(204,406)	-	166,362

The purposes of these Funds are:-

- 1 KEYS - see Note 11 (Page 9).
- 2 The Centre Refurbishment Fund is for use in major improvements in the Centre.
- 3 Funds held on deposit at the Diocese are for major and Quinquennial repairs to the Church and Fellowes Way house.
- 4 Group for fathers and young children run monthly on a Saturday.
- 5 Group for mothers and young children run weekly in term time on a Monday.
- 6 & 7 Legacies received (6 unconditional) (7 conditional)
- 8 Fellowes Way House - see Note 5 (Page 6).
- 9 These are funds donated for specific missions and projects
- 10 This fund is used by the Vicar for people in need in the parish.
- 11 This fund is to provide food and essential supplies to people in need locally.
- 12 The Clock Appeal was needed to enable the clock to be repaired and renovated.
- 13 As a condition of Angel Lane CIC running the Angel Café in the Centre a Coffee machine and fridge were purchased. Angel Lane CIC organised a crowd funding campaign which raised £5,143 of which the church contributed £2,000.
- 14 Funds raised for Church Centre alterations and tree planting.
- 15 Chancel Fund is funds donated for changes to the interior of the church under the Vision 2020 project.

Parochial Church Council of St John the Evangelist, Hildenborough

Notes to the Financial Statements (continued) For the year ended 31 December 2021

10 DIOCESAN FUNDS

General Fund

	Fund £
Balance at 1 January 2021	54,301
Monies deposited	25,000
Monies withdrawn	-
Interest from Diocese	166
Fees charged by Diocese	-

Balance at 31 December 2020	79,467
	=====

Repair Funds

	Church * £	Fellowes Way £
Balance at 1 January 2021	17,388	6,462
Monies deposited	-	648
Interest from Diocese	30	11
	-----	-----
	17,418	7,121
Less cost of works	-	(714)
	-----	-----
Balance at 31 December 2020	17,418	6,407
	=====	=====

* This is money that the PCC deposit with the Diocese to build up a fund to enable repairs to be carried out following the next Quinquennial review. If this fund is insufficient the Diocese will make an interest free loan to enable the repairs to be carried out.

11 RESOURCES EXPENDED

The details relating to "Keys" are as follows:-

	£ 2021	£ 2020
Printing and other costs	(7,594)	(7,128)
Contributions from public	1,933	2,932
Received in respect of advertising in current year issues	12,243	12,817
Transfer of surplus funds	(6,582)	(8,621)
	-----	-----
Surplus / (Deficit) for the year	-	-
	=====	=====

Parochial Church Council of St John the Evangelist, Hildenborough

Notes to the Financial Statements (continued) For the year ended 31 December 2021

12 GRANTS

	General Fund £	Designated Funds £	*Restricted Funds £	TOTAL FUNDS £ 2021	TOTAL FUNDS £ 2020
1. Church Overseas-Mission Societies					
Release International	-	-	390	390	350
Rev. Fred Njunga	-	-	-	-	982
Tanzania Bishops	-	-	-	-	-
Operation Christmas Child	-	-	-	-	-
	-----	-----	-----	-----	-----
	-	-	390	390	1,332
2. Church Overseas-Relief and Development Agencies					
Tearfund	-	-	1,104	1,104	884
	-----	-----	-----	-----	-----
	-	-	1,104	1,104	884
3. Home Missions and other Church Societies					
Children's Workshop	-	-	390	390	1,400
Longbarn	-	-	-	-	100
Kenward Trust	-	-	-	-	250
Rock UK	-	-	389	389	350
Crosslight/West Kent Debt Advice	-	-	50	50	-
	-----	-----	-----	-----	-----
	-	-	829	829	2,100
TOTAL GRANTS					
	-----	-----	-----	-----	-----
	-	-	2,323	2,323	4,316
	=====	=====	=====	=====	=====

Notes

* Indicates that these amounts resulted from collections, donations and legacies.

In addition £455 was collected and donated to Kent Area Churches Together who then returned £228 to St John's.

13 RELATED PARTY TRANSACTIONS

During the year £19,665 (2020 - £26,336) was donated as Unrestricted Funds and £10,705 (2020 - £11,387) as Restricted Funds by members of the PCC.

No other payments, apart from re-imbursed expenses, were made to PCC members.

The PCC of St John the Evangelist Hildenborough

Date 29th April 2022

Independent examiner's report to the PCC of St John the Evangelist, Hildenborough

I report to the PCC on my examination of the accounts of the PCC for the year ended 31st December 2021.

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
Diocesan Management Accountant
Email: Gerry.Hughes@rochester.anglican.org



INVESTOR IN PEOPLE

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THE CHURCH
OF ENGLAND

The PCC's set of Accounting Policies

The financial statements have been prepared in accordance with the Church Accounting Regulations 1997 as amended by the Church Accounting (Amendment) Regulations 2001, the Financial Reporting Standard for Smaller Entities (effective June 2002) and the Charities SORP.

Reserve Policy

It is the policy of the PCC to maintain a balance of unrestricted funds which equates to a minimum of at least three months unrestricted payments to cover emergency situations that may occur from time to time. If this is not possible in a financial period, the PCC will take action during the ensuing financial period to reduce expenditure and/or increase income as necessary to maintain compliance with this policy.

It is our policy to invest the majority of our funds with the Diocese of Rochester.

Funds

The Unrestricted Fund represents 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. The Designated Fund represents funds designated for specific purposes by the PCC. The Restricted Fund represents funds allocated for particular purposes by the donor.

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 or those that are informal gatherings of church members.

Incoming Resources

Voluntary Income and Capital Sources

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

Planned giving receivable under Gift Aid is recognized only when received.

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

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

Other Income

Rental income from the letting of church premises is recognized when the rental is due.

Income from Investments

Interest entitlements are accounted for as they accrue.

Resources Used

Grants

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

Activities Directly Relating to the Work of the Church

The diocesan parish share is accounted for when paid. Any parish share 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.

Fixed Assets

Consecrated Property and Movable Church Furnishings

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

Movable church furnishings held by the Vicar 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 (at any reasonable time). For inalienable property acquired prior to 2002 there is insufficient cost information available and therefore such assets are not valued in the accounts. Items acquired since 1 January 2002 have been capitalized and depreciated in the accounts over their currently anticipated useful economic life (initially over 10 years) on a straight-line basis.

All expenditure incurred in the year on consecrated or beneficed buildings, individual items under (£1,000) or on the repair of movable church furnishings acquired before January 2002 is written off.

Other Properties

Depreciation on fixed asset properties has not been provided in these accounts as any charge is considered to be not material, on the basis that the asset has either, a very long useful life; or a residual value, 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 £1,000 or less are written off when the asset is acquired.

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 uncollectable.

Short-term deposits include cash held on deposit either with the Diocesan Board of Finance Funds or at the bank.

Charity Commission

The Parochial Church Council of the Ecclesiastical Parish of St John the Evangelist, Hildenborough is registered as a charity with the registered number of 1132021.

Accounts

**St. John the Evangelist
Hildenborough**

**REPORT & ACCOUNTS
Year ended 31st December 2020**

PARISH OF HILDENBOROUGH

Annual report of the Parochial Church Council 2020



Background.

The Parish of Hildenborough is a village, 3 miles north of Tonbridge in Kent, with about 5000 inhabitants. The Parish Church of St. John the Evangelist was established in 1844, and has a range of services. The Parochial Church Council (PCC) has responsibility for co-operating with the incumbent in promoting within the Parish the whole Mission of the Church, pastoral, evangelistic, social and ecumenical. Revd. Tim Saiset is the incumbent. He is assisted by Mr Marcus Hockley (Children and Families Pastor) and Mrs Susan Trowbridge, (Lay Reader, Anna Chaplain and Seniors Pastor). Together, the PCC and incumbent also have overall responsibility for the administration and financial affairs of the Church including the care and maintenance of the Church, Churchyard and other Church buildings. The latter includes a Church Centre complex and a semi-detached house at 12 Fellowes Way, Hildenborough, which is currently let. There were nine PCC meetings during the year in addition to the APCM which was delayed until October following permission granted by the Church of England on account of COVID restrictions. For the same reason, all but the February meetings have taken place via Zoom. Legislation and guidance surrounding COVID have also resulted in both the Church and Church Centre being closed for much of the year with a consequential effect on income. Live services and activities resumed for a spell in September and October, but as Corona infection rates rose in the area and the village was placed in tier three on the Government's system, the Incumbent and PCC made the decision, with permission from the Bishop, to once again suspend live services. However, the Church has had a very lively presence online with regular services and Kids Church being either recorded, or more recently, streamed from the Church. Viewing figures indicate that these have been a great success. St. John's has also continued to serve the community through its support network and operation of its Food Bank. The business and activities of the PCC and parish during the year are reflected in the document "Reports of the Various Committees and Organisations" which includes the Vicar's Report and is available alongside these accounts. This year it largely reflects "pre-lockdown" activity. A summary of the key outcomes of each PCC meeting is available from the PCC secretary and approved minutes are available to view on request.

Membership of the P.C.C.

Members of the PCC are either ex-officio or are elected by the Annual Parochial Church Meeting in accordance with the Church Representation Rules. Churchwardens are elected by the whole of the Parish. During the year the following persons have served as members of the PCC:

Incumbent	Revd. T Saiset	Chairman
Licensed Children & Families Pastor	Mr M. Hockley	
Churchwardens (elected)	Mr D Green (retired 12/10/20) Mr W. Glass Mr G Paterson (appointed 12/10/20 retired 20/12/20) Mr John Bonarius (appointed 18/01/21)	Vice Chair Vice Chair (from 12/10)
Deanery Synod Lay Representatives (elected)	Mrs Rosemary Barton Mrs Coen Kooiman (retired 12/10/20) Mr Nicholas Hawkins	

Lay Representatives to the PCC (elected)

Mr Chris Mileham (Treasurer)

Mrs Julie Rhodes

Mr Peter Thomas

Mr Gordon Paterson

Mrs Caroline Rodger

Mrs Annie Hawkins (retired 12/10/20)

Mr Josh Hamlyn (retired 18/01/20)

Mr John Bonarius (appointed 12/10/20)

Mr Trevor Long (appointed 12/10/20)

Persons Co-Opted by the PCC

Mrs Sue Glass (May 2019 - Oct 2020)

Mrs Nancy Mansfield (Nov 2019 - Oct 2020)

PCC Secretary

Mrs A Willmont

Committees

The PCC operates through a number of Committees which meet between the full meetings of the PCC. Each Committee (except the Standing and Finance Committee) prepares minutes of its meetings and presents them to the next following PCC for consideration.

Standing and Finance Committee.

This Committee may transact the business of the PCC between full meetings. In practice its main business consists of the drawing up of the Agenda for PCC meetings and discussions of how particular topics are to be handled.

It also oversees the financial affairs of the Parish, giving advice to the PCC on specific expenditure requests and producing monthly monitoring statements and the annual budget and accounts.

Mission Support Committee.

Promotes mission at home other than within the Parish and overseas and arranges financial, practical and prayer support through prayer meetings, Home Groups and periodic information via the Church notices. Details of financial support given in the past year is included in the Annual Accounts.

Church Centre Committee.

Responsible for the care, maintenance and letting of the Church Centre complex.

Churchyard Committee.

This committee generally consists of two Church representatives and two Parish Council representatives and is responsible with the Parish Council for the upkeep of the churchyard. The committee currently has no members.

Church Electoral Roll.

See separate report.

Church Attendance.

The average adult attendance on Sunday has been difficult to ascertain accurately as the majority of services have been online. However it is clear that online viewings have exceeded the average numbers usually attending in church which for 2019 was 170 (children 45).

Safeguarding

The Parochial Church Council has complied with its duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have due regard to House of Bishops' guidance on safeguarding children and vulnerable adults).

Parochial Church Council of St John the Evangelist, Hildenborough

Statement of Financial Activities

For the year ending 31 December 2020

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL FUNDS £ 2020	TOTAL FUNDS £ 2019
INCOMING RESOURCES						
Incoming resources from donors	2(a)	108,040	-	500	108,540	118,334
Other voluntary incoming resources	2(b)	-	3,067	29,702	32,769	23,636
Incoming resources from operating activities to further the Council's objects	2(c)	42,120	-	733	42,853	51,460
to generate funds	2(d)	-	12,817	-	12,817	14,889
Income from investment	2(e)	1,296	71	-	1,367	1,278
TOTAL INCOMING RESOURCES		151,456	15,955	30,935	198,346	209,597
RESOURCES EXPENDED						
Grants	3(a)	3,200	-	1,116	4,316	13,584
Activities directly relating to the work of the Church	3(b)	98,363	11,533	23,879	133,775	147,134
Church management and administration	3(c)	49,804	-	500	50,304	49,925
Exceptional item	3(d)	-	-	-	-	20,605
TOTAL RESOURCES EXPENDED		151,367	11,533	25,495	188,395	231,248
NET INCOMING / (OUTGOING) RESOURCES		89	4,422	5,440	9,951	(21,651)
FUND TRANSFERS	9	7,973	(7,973)	-	-	-
NET MOVEMENT IN FUNDS		8,062	(3,551)	5,440	9,951	(21,651)
BALANCES BROUGHT FORWARD AT						
1 JANUARY 2020 (2019)		37,015	30,381	63,498	130,894	152,545
Church and House Repair (reclassified to Designated Funds)		(23,131)	23,131	-	-	-
1 JANUARY 2020 Restated		13,884	53,512	63,498	130,894	152,545
BALANCES CARRIED FORWARD AT		21,946	49,961	68,938	140,845	130,894

Parochial Church Council of St John the Evangelist, Hildenborough

Balance Sheet at 31 December 2020

	Note	2020 £	2019 £
FIXED ASSETS			
Tangible fixed assets	5	48,257	48,257
CURRENT ASSETS			
Debtors	7	18,295	25,002
Diocesan General Fund	10	54,301	65,095
Diocesan Repair Funds	10	23,850	23,131
Cash at bank and in hand		32,988	8,468
		129,434	121,696
LIABILITIES			
Amounts falling due within one year	8	(36,846)	(39,059)
NET CURRENT ASSETS		92,588	82,637
NET ASSETS		140,845	130,894
FUNDS			
Unrestricted	6, 9		
As previously stated			37,015
Restated as Designated Funds			(23,131)
		21,946	13,884
Designated			
As previously stated			30,381
Restated as Designated Funds			23,131
		49,961	53,512
Restricted		68,938	63,498
		140,845	130,894

The Financial Statements have been prepared in accordance with Financial Reporting Standard for Smaller Entities (effective June 2002)

Approved by the Parochial Church Council on _____ and signed on its behalf by:

Rev T Sait

The notes on pages 3 to 10 form part of these accounts.

Parochial Church Council of St John the Evangelist, Hildenborough

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

1 ACCOUNTING POLICIES

Please see notes below

2 INCOMING RESOURCES

	Unrestricted Funds £	Designated Funds £	*Restricted Funds £	TOTAL FUNDS £ 2020	TOTAL FUNDS £ 2019
2(a) Incoming resources from donors **					
Planned giving - Gift Aid donations	71,662	-	-	71,662	75,547
Income tax recovered and recoverable	17,915	-	-	17,915	20,886
Other planned giving	12,191	-	-	12,191	8,564
Collections	2,233	-	-	2,233	10,178
Legacies	-	-	-	-	-
Sundry donations	4,039	-	500	4,539	3,159
	<u>108,040</u>	<u>-</u>	<u>500</u>	<u>108,540</u>	<u>118,334</u>

2(b) Other voluntary incoming resources **

Contributions to cost of:

Chancel	-	-	5,275	5,275	15,071
Church Computer and New Services	-	-	376	376	3,337
Donations for third parties	-	-	3,398	3,398	679
"Keys" Magazine	-	2,932	-	2,932	2,532
Bright Sparks (formerly Sunbeams)	-	135	-	135	600
Vicar's Discretionary	-	-	10,725	10,725	1,367
Who Let The Dads Out	-	-	-	-	50
Food Bank	-	-	9,928	9,928	-
	<u>-</u>	<u>3,067</u>	<u>29,702</u>	<u>32,769</u>	<u>23,636</u>

* The Restricted Funds are those allocated for a specific purpose

** During the year £26,336 was donated as Unrestricted Funds and £11,387 as Restricted Funds by members of the PCC

2(c) Income from operating activities to further the Council's objects

Church Centre lettings etc	9,377	-	-	9,377	25,942
Rental - Fellowes Way	15,600	-	-	15,600	15,600
Fees	6,646	-	-	6,646	9,918
HMRC Job Support Grants received	6,830	-	-	6,830	-
Other Grants received	3,667	-	733	4,400	-
	<u>42,120</u>	<u>-</u>	<u>733</u>	<u>42,853</u>	<u>51,460</u>

Parochial Church Council of St John the Evangelist, Hildenborough

Notes to the Financial Statements (continued)

For the year ended 31 December 2020

	Unrestricted Funds £	Designated Funds £	*Restricted Funds £	TOTAL FUNDS £ 2020	TOTAL FUNDS £ 2019
2(d) Income from operating activities: to generate funds					
Receipts for "Keys" advertising	-	12,817	-	12,817	13,445
Tea & Coffee Corner	-	-	-	-	1,444
	-	12,817	-	12,817	14,889
2(e) Income from investment:					
Solar income	1,090	-	-	1,090	950
Bank and other interest	206	71	-	277	328
	1,296	71	-	1,367	1,278
TOTAL INCOMING RESOURCES	151,456	15,955	30,935	198,346	209,597

3 RESOURCES EXPENDED

	Unrestricted Funds £	Designated Funds £	*Restricted Funds £	TOTAL FUNDS £ 2020	TOTAL FUNDS £ 2019
3(a) Grants (see also Note 12)					
Missionary and charitable giving					
Church overseas:					
missionary and societies	750	-	582	1,332	3,330
relief & development agencies	350	-	534	884	2,504
Home missions & other Church Societies	2,100	-	-	2,100	7,750
	3,200	-	1,116	4,316	13,584

Parochial Church Council of St John the Evangelist, Hildenborough

Notes to the Financial Statements (continued)

For the year ended 31 December 2020

	Unrestricted Funds £	Designated Funds £	*Restricted Funds £	TOTAL FUNDS £ 2020	TOTAL FUNDS £ 2019
3(b) Activities directly relating to the work of the Church Ministry:					
Diocesan parish share	47,000	-	-	47,000	69,000
Diocesan Board of Finance fees	1,786	-	-	1,786	-
Clergy property expenses	4,779	-	-	4,779	4,857
Clergy and Lay Minister working expense	4,458	-	-	4,458	4,961
Church & Centre maintenance	3,805	3,797	-	7,602	11,281
Teaching materials	75	-	-	75	100
Upkeep of churchyard	2,355	-	-	2,355	1,058
Heating, Lighting & Water	6,252	-	-	6,252	8,371
Organist/Music/Upkeep of services	5,337	-	-	5,337	7,913
Church Computer and New Services	2,554	-	385	2,939	3,328
Expenditure on parish magazine ***	-	7,128	-	7,128	6,439
Vicar's Discretionary	-	-	6,864	6,864	875
Food Bank	-	-	3,062	3,062	-
Donations passed on	-	-	2,282	2,282	425
Young People's work	1,778	-	-	1,778	3,805
Other Outreach & Evangelism	748	-	-	748	1,571
Training	475	-	-	475	1,580
Insurance	5,491	-	-	5,491	5,369
Cleaning	5,820	-	-	5,820	9,824
Bright Sparks (formerly Sunbeams)	-	608	-	608	670
Chancel expenses	-	-	11,286	11,286	993
Fellowes Way	5,468	-	-	5,468	4,302
Bank charges	182	-	-	182	412
	<u>98,363</u>	<u>11,533</u>	<u>23,879</u>	<u>133,775</u>	<u>147,134</u>
*** This expenditure was totally offset by advertising and other income (see Note 11)					
3(c) Church management and administration					
Church Office & Sundries	49,804	-	500	50,304	49,925
3(d) Exceptional item					
Oaks Nursery rent treated as income in 2018	-	-	-	-	17,605
Legal costs related to land and licence to nursery	-	-	-	-	3,000
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,605</u>
As investigation of title raised significant doubt as to the rightful beneficial ownership of the Oaks Nursery land it was considered prudent to treat all rent received as a creditor pending clarification of ownership.					
TOTAL RESOURCES EXPENDED	<u>151,367</u>	<u>11,533</u>	<u>25,495</u>	<u>188,395</u>	<u>231,248</u>

Parochial Church Council of St John the Evangelist, Hildenborough

Notes to the Financial Statements (continued) For the year ended 31 December 2020

4 STAFF COSTS

	£ 2020	£ 2019
Wages, salaries and pension costs	43,283	46,713
	=====	=====

During the year the PCC employed two Administrators, a Centre Lettings Administrator, a Children and Families Pastor and a Church Cleaner, none of whom earned £50,000 p.a. or more.

Since 19 March 2019 the Children and Families Pastor has also been a member of the PCC. He receives no remuneration or expenses from undertaking that role.

During the Covid 19 Pandemic some employees were furloughed. Wages and salaries have been off-set by Government grants received under the Job Retention Scheme - see Note 2(c).

5 FIXED ASSETS FOR USE BY THE PCC

	Freehold land and buildings £
Tangible fixed assets:	
Net Book Value at 1 January 2020	48,257

Net Book Value at 31 December 2020	48,257
	=====

The freehold land and buildings comprise the house located at 12 Fellowes Way, Hildenborough. For accounting purposes, the historical cost of this property is deemed to be its purchase cost plus the cost of the refurbishment and rewiring which took place in 2009, which was capitalised in 2009 and 2010.

Due to the likely life of the building no depreciation has been charged.

6 ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Funds £	Designated Funds £	*Restricted Funds £	TOTAL £
Fixed Assets for Church use as at 1 January 2020	-	-	48,257	48,257
Current Assets at 1 January 2020	37,015	30,381	15,241	82,637
	-----	-----	-----	-----
Fund Balance at 1 January 2020	37,015	30,381	63,498	130,894
As restated	(23,131)	23,131	-	-
Net movement in year	8,062	(3,551)	5,440	9,951
	-----	-----	-----	-----
Fund Balance at 31 December 2020	21,946	49,961	68,938	140,845
	=====	=====	=====	=====

Parochial Church Council of St John the Evangelist, Hildenborough

Notes to the Financial Statements (continued)
For the year ended 31 December 2020

7 DEBTORS

	£ 2020	£ 2019
Income tax recoverable	16,832	18,624
Prepayments and accrued income	1,002	3,806
Other debtors	461	2,572
	-----	-----
	18,295	25,002
	=====	=====

8 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£ 2020	£ 2019
Accruals of utility and other costs	4,662	8,576
Oaks Nursery rent received	22,182	20,831
“Keys” receipts for the ensuing year	10,002	8,113
Income Tax payable	-	1,539
	-----	-----
	36,846	39,059
	=====	=====

Parochial Church Council of St John the Evangelist, Hildenborough

Notes to the Financial Statements (continued)

For the year ended 31 December 2020

9 FUND DETAILS

	Opening Balance £	Incoming Resources £	Resources Expended £	Transfers £	Closing Balance £
UNRESTRICTED FUNDS					
General Fund	37,015	151,456	(151,367)	7,973	21,946
Church and House Repair (reclassified to Designated Funds)	(23,131)				
	<u>13,884</u>	<u>151,456</u>	<u>(151,367)</u>	<u>7,973</u>	<u>21,946</u>
DESIGNATED FUNDS					
1. Keys Magazine	-	15,749	(7,128)	(8,621)	-
2. Centre Refurbishment	28,953	-	(3,797)	-	25,156
3. Church & House Repair (reclassified from Unrestricted Funds)	23,131	71	-	648	23,850
4. Who Let The Dads Out	464	-	-	-	464
5. Bright Sparks (formerly Sunbeams)	964	135	(608)	-	491
	<u>53,512</u>	<u>15,955</u>	<u>(11,533)</u>	<u>(7,973)</u>	<u>49,961</u>
RESTRICTED FUNDS					
6. Fellowes Way House	48,257	-	-	-	48,257
7. Specific Donations	-	3,398	(3,398)	-	-
8. Vicar's Discretionary	492	11,458	(6,864)	-	5,086
9. Food Bank	-	9,928	(3,062)	-	6,866
10. Clock Appeal	462	-	-	-	462
11. Church Computer and New Services	9	376	(385)	-	-
12. Chancel/Vision 2020	14,278	5,275	(11,286)	-	8,267
13. Sundries	-	500	(500)	-	-
	<u>63,498</u>	<u>30,935</u>	<u>(25,495)</u>	<u>-</u>	<u>68,938</u>
TOTAL FUND DETAILS	<u>130,894</u>	<u>198,346</u>	<u>(188,395)</u>	<u>-</u>	<u>140,845</u>

The purposes of these Funds are:-

- 1 KEYS - see Note 11 (Page 9).
- 2 The Centre Refurbishment Fund is for use in major improvements in the Centre.
- 3 Funds held on deposit at the Diocese are for major and Quinquennial repairs to the Church and Fellowes Way house.
- 4 Group for fathers and young children run monthly on a Saturday.
- 5 Group for mothers and young children run weekly in term time on a Monday.
- 6 Fellowes Way House - see Note 5 (Page 6).
- 7 These are funds donated for specific missions and projects
- 8 This fund is used by the Vicar for people in need in the parish.
- 9 This fund is to provide food and essential supplies to people in need locally.
- 10 The Clock Appeal was needed to enable the clock to be repaired and renovated.
- 11 These are funds donated for new church computer and items used at new 9 a.m. service.
- 12 Chancel Fund is funds donated for changes to the interior of the church under the Vision 2020 project.
13. Sundry income and expenditure

Parochial Church Council of St John the Evangelist, Hildenborough

Notes to the Financial Statements (continued)
For the year ended 31 December 2020

10 DIOCESAN FUNDS

General Fund

	Fund £
Balance at 1 January 2020	65,095
Monies deposited	5,000
Monies withdrawn	(16,000)
Interest from Diocese	206
Fees charged by Diocese	-

Balance at 31 December 2020	54,301
	=====

Repair Funds

	Church * £	Fellowes Way £
Balance at 1 January 2020	17,336	5,795
Monies deposited	-	648
Interest from Diocese	52	19
	-----	-----
	17,388	6,462
Less cost of works	-	-
	-----	-----
Balance at 31 December 2020	17,388	6,462
	=====	=====

* This is money that the PCC deposit with the Diocese to build up a fund to enable repairs to be carried out following the next Quinquennial review. If this fund is insufficient the Diocese will make an interest free loan to enable the repairs to be carried out.

11 RESOURCES EXPENDED

The details relating to "Keys" are as follows:-

	£ 2020	£ 2019
Printing and other costs	(7,128)	(6,439)
Contributions from public	2,932	2,532
Received in respect of advertising in current year issues	12,817	13,445
Transfer of surplus funds	(8,621)	(9,538)
	-----	-----
Surplus / (Deficit) for the year	-	-
	=====	=====

Parochial Church Council of St John the Evangelist, Hildenborough

Notes to the Financial Statements (continued)

For the year ended 31 December 2020

12 GRANTS

	General Fund £	Designated Funds £	*Restricted Funds £	TOTAL FUNDS £ 2020	TOTAL FUNDS £ 2019
1. Church Overseas-Mission Societies					
Release International	350	-	-	350	2,250
Rev. Fred Njunga	400	-	582	982	400
Tanzania Bishops	-	-	-	-	600
Operation Christmas Child	-	-	-	-	80
	<u>750</u>	<u>-</u>	<u>582</u>	<u>1,332</u>	<u>3,330</u>
2. Church Overseas-Relief and Development Agencies					
Tearfund	350	-	534	884	2,504
	<u>350</u>	<u>-</u>	<u>534</u>	<u>884</u>	<u>2,504</u>
3. Home Missions and other Church Societies					
Children's Workshop	1,400	-	-	1,400	4,400
Longbarn	100	-	-	100	600
Tunbridge Wells Street Teams	-	-	-	-	400
Kenward Trust	250	-	-	250	800
Rock UK	350	-	-	350	750
North Tonbridge Prospects	-	-	-	-	100
Crosslight/West Kent Debt Advice	-	-	-	-	500
Absolute Gospel Co (The King is Coming)	-	-	-	-	200
	<u>2,100</u>	<u>-</u>	<u>-</u>	<u>2,100</u>	<u>7,750</u>
TOTAL GRANTS	<u><u>3,200</u></u>	<u><u>-</u></u>	<u><u>1,116</u></u>	<u><u>4,316</u></u>	<u><u>13,584</u></u>

Notes

* Indicates that these amounts resulted from collections, donations and legacies.

In addition £545 was collected and donated to Kent Area Churches Together who then returned £273 to St John's.

Independent Examiner's Report to the PCC of St John the Evangelist, Hildenborough

This report on the accounts of the PCC for the year ended 31 December 2020 which are set out on pages 1 to 10, is in respect of an examination carried out under Regulation 3(3) of the Church Accounting Regulations 1997 to 2001 ('the Regulations') and s.43 of the Charities Act 1993 ('the Act').

Respective responsibilities of the PCC and the examiner

As members of the PCC you are responsible for the preparation of the accounts; you consider that the audit requirement of Regulation 3(3) and Section 43(20) of the Act do not apply. It is my responsibility to issue this report on those accounts in accordance with the terms of Regulation 25.

Basis of this report

My examination was carried out in accordance with the General Directions given by the Charity Commission under Section 43(7)(b) of the Act and to be found in the Church guidance, 2001 edition, issued by the Finance Division of the Archbishops' Council. The examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with Section 41 of the Act; and
 - to prepare accounts which accord with the accounting records and comply with the requirements of the Act and the Regulations, have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

(Signed)

M. Ayling A.C.I.S.
26 Stocks Green Road
Hildenborough
Kent

The PCC's set of Accounting Policies

The financial statements have been prepared in accordance with the Church Accounting Regulations 1997 as amended by the Church Accounting (Amendment) Regulations 2001, the Financial Reporting Standard for Smaller Entities (effective June 2002) and the Charities SORP.

Reserve Policy

It is the policy of the PCC to maintain a balance of unrestricted funds which equates to a minimum of at least three months unrestricted payments to cover emergency situations that may occur from time to time. If this is not possible in a financial period, the PCC will take action during the ensuing financial period to reduce expenditure and/or increase income as necessary to maintain compliance with this policy.

It is our policy to invest the majority of our funds with the Diocese of Rochester.

Funds

The Unrestricted Fund represents 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. The Designated Fund represents funds designated for specific purposes by the PCC. The Restricted Fund represents funds allocated for particular purposes by the donor.

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 or those that are informal gatherings of church members.

Incoming Resources

Voluntary Income and Capital Sources

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

Planned giving receivable under Gift Aid is recognized only when received.

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

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

Other Income

Rental income from the letting of church premises is recognized when the rental is due.

Income from Investments

Interest entitlements are accounted for as they accrue.

Resources Used

Grants

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

Activities Directly Relating to the Work of the Church

The diocesan parish share is accounted for when paid. Any parish share 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.

Fixed Assets

Consecrated Property and Movable Church Furnishings

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

Movable church furnishings held by the Vicar 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 (at any reasonable time). For inalienable property acquired prior to 2002 there is insufficient cost information available and therefore such assets are not valued in the accounts. Items acquired since 1 January 2002 have been capitalized and depreciated in the accounts over their currently anticipated useful economic life (initially over 10 years) on a straight-line basis.

All expenditure incurred in the year on consecrated or beneficed buildings, individual items under (£1,000) or on the repair of movable church furnishings acquired before January 2002 is written off.

Other Properties

Depreciation on fixed asset properties has not been provided in these accounts as any charge is considered to be not material, on the basis that the asset has either, a very long useful life; or a residual value, 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 £1,000 or less are written off when the asset is acquired.

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 uncollectable.

Short-term deposits include cash held on deposit either with the Diocesan Board of Finance Funds or at the bank.

Charity Commission

The Parochial Church Council of the Ecclesiastical Parish of St John the Evangelist, Hildenborough is registered as a charity with the registered number of 1132021.