



**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 Sait 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><u>264,307</u></u>	<u><u>181,031</u></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><u>264,307</u></u>	<u><u>181,031</u></u>

Approved by the Parochial Church Council on 17-4-2024 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 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.

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 2023

L. 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

	Note	Unrestricted general funds 2023	Unrestricted designated funds 2023	Restricted funds 2023	TOTAL FUNDS 2023	TOTAL FUNDS 2022
2. INCOME						
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
		92,206	-	-	92,206	97,753
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
		-	-	74,043	74,043	35,827
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
		103,005	1,545	-	104,550	68,320
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
		5,997	18,369	-	24,366	28,591
2(e) Income from investment						
Solar income		1,211			1,211	822
Bank and other interest		2,568	689		3,257	662
		3,779	689	-	4,468	1,484
TOTAL INCOME		204,987	20,603	74,043	299,633	231,975

Parochial Church Council of St John the Evangelist, Hildenborough

Notes to the accounts

For the year ending 31 December 2023

	Unrestricted general funds 2023	Unrestricted designated funds 2023	Restricted funds 2023	TOTAL FUNDS 2023	TOTAL FUNDS 2022
3. EXPENSES					
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	2,769	821
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	-	-	-
Cost carried forward	<u>48,257</u>	<u>6,827</u>	<u>55,084</u>
Depreciation brought forward	-	682	682
Depreciation in the year	-	682	682
Depreciation carried forward	-	<u>1,364</u>	<u>1,364</u>
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	40,130	42,694	43,805	126,629
Fund Balance at 1 January 2023	<u>46,275</u>	<u>42,694</u>	<u>92,062</u>	<u>181,031</u>
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 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.

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	82,506	18,008	6,294	106,808

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	-
	-	-	666	666	-
TOTAL GRANTS	-	-	666	666	40

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).