

Registered Charity Number: 1133917

**The Parish of St Peter and St Paul, Tonbridge
with St Andrew, St Philip and St Saviour
Church Lane Tonbridge Kent TN9 1DA
01732 770962**

Annual Report
and
Financial Statements
of the
Parochial Church Council
For the year ended 31st December 2020

Vicar: The Reverend Canon Mark Brown

Bank
Lloyds Bank plc, 121 High Street, Tonbridge

Independent Examiners
Gilbert Allen & Co
Chartered Accountants and Registered Auditors
Churchdown Chambers, Bordyke
Tonbridge, Kent
TN9 1NR

THE PARISH OF ST PETER & ST PAUL TONBRIDGE
with St Andrew, St Philip and St Saviour

ANNUAL REPORT FOR YEAR ENDED 31 DECEMBER 2020

1. INTRODUCTION

- 1.1 This Trustees' Annual Report has been prepared as required by the Charities Act 2011 and the Statement of Recommended Practice: Accounting and Reporting by Charities (2015).
- 1.2 This is the ninth report prepared for the Parish of St Peter & St Paul Tonbridge under the above requirement.

2. REFERENCE AND ADMINISTRATIVE INFORMATION

Administrative Information

- 2.1 The Parish of St Peter & St Paul, Tonbridge, is within the Diocese of Rochester and is under the patronage of the Church Pastoral Aid Society (CPAS).
- 2.2 The address for correspondence is: Parish Office, The Coach House, Church Street, Tonbridge, Kent, TN9 1HD.

Parochial Church Council (PCC) Membership

- 2.3 The membership of the PCC (the trustees) for the period 1 January 2020 until 31 December 2020 was as follows:
The Revd. Canon Mark Brown (*Vicar*)
The Revd. Wendy Carr (*Curate until 22 June 2020, Associate Vicar from 22 June 2020*)
David Balcombe
Jean Bowring
Brian Buck
Adam Calvert (*Churchwarden*)
Minnie Fraser-Allen
Steve Higgs
Robert Kidson (*from 12 October 2020*)
Jeremy King
Patricia King
Valerie Lamb (*until 12 October 2020*)
Felicity Layton
Helen Longley
Sally Musson
Les Naylor (*Parish Treasurer*)
David Robins (*PCC Secretary*)
Mike Seaman (*Churchwarden until 12 October 2020*)
Maxine Smith
Ray Tanner
Sara Thomson (*until 12 October 2020*)
Paul White (*Churchwarden from 12 October 2020*)

3. GOVERNANCE, STRUCTURE AND MANAGEMENT

Constitution and governance

- 3.1 The PCC is a corporate body, and its general functions are set out in the Parochial Church Council (Powers) Measure 1956.
- 3.2 Parish governance is set within the framework of the Church Representation Rules.
- 3.3 The responsibility for the Parish, its churches and its parishioners' rests with the incumbent and the PCC. The PCC co-operates with the incumbent in promoting the whole mission of the Church, pastoral, evangelistic, social and ecumenical. (The incumbent is the "*corporation sole*", subject only to the general cure of soul of the Bishop throughout the Diocese whom he is answerable to in "all things legal and right".) The Churchwardens are the Bishop's officers who are elected annually, and the assistant clergy are answerable to the incumbent and licensed to minister by the Bishop. The PCC is a body of about 24 elected representatives and ex officio members.
- 3.4 There are four churches within the Parish namely, St Peter & St Paul (Parish Church), St Andrew, St Philip and St Saviour.
- 3.5 The PCC has in place policies and procedures on a wide range of matters including Health and Safety, Disability and Safeguarding. All those working with children and vulnerable adults have undergone the necessary Safeguarding training and disclosure and barring service (DBS) checks.
- 3.6 PCC members have received relevant training in specific areas as necessary, for example, Safeguarding. Ecclesiastical Insurance provides helpful information seminars and advice for PCC members and others as required.

Organisational structure

- 3.7 The PCC meets regularly 5 - 6 times a year with the Standing Committee in the intervening periods. The Standing Committee comprises the incumbent, Churchwardens, the Associate Vicar the Parish Treasurer and the PCC Secretary. The PCC has also established a Finance Committee and a Mission Action Group with a Kondoa Sub Committee. The Finance Committee consists of a Churchwarden, Stewardship Adviser, Treasurer and co-opted members of congregations. The Mission Action Group meets quarterly and has a representative from each church. It is responsible for the distribution of the Parish tithe. The Property Group, established by the PCC, meets regularly and has input from church representatives. The Kondoa Sub Committee meets as necessary to oversee the link between the Parish and the Diocese of Kondoa in Tanzania.
- 3.8 All the committees operating in the Parish have terms of reference which are reviewed periodically. The incumbent and Churchwardens are ex-officio member of all committees.

3.9 The committee structure is as follows:

- PCC
- Standing Committee
- Finance Committee
- Mission Action Group
- Property Group
- Kondoia Sub Committee (of Mission Action Group)

Management

3.10 The Churchwardens, together with the Revd Canon Mark Brown (Vicar), are responsible for the day-to-day management of the Parish. They work closely with the Deputy Wardens of the four churches and are supported by the Vicar's PA, the Parish Administrator, St Philip's Administrator and a Finance Administrator. In addition, the Revd Canon Mark Brown, the staff included a full-time training curate (who became the Associate Vicar mid-year), a Youth and Children's Minister and part-time Assistant, 6 Readers, 2 Licensed Lay Ministers, 2 Pastoral Assistants and 2 Pastoral Assistants Emeritus.

3.11 On 20 October 2020, the Revd Canon Mark Brown announced his departure from the Parish. The vacancy formally commenced on 21 January 2021.

4. OBJECTIVES AND ACTIVITIES

Mission

4.1 The Parish mission and vision statement guides its work: "Tonbridge Parish lives to be a Christian family responding to God's love, serving Him in His Son Jesus Christ and proclaiming His Word of Truth and hope by the power of the Holy Spirit. We believe that God has called us to be welcoming community where we care for each other, bear with each other, and share together in Jesus' name."

4.2 This mission statement will be reviewed as and when appropriate.

Main Objectives for 2020

Although objectives were framed for 2020, the COVID-19 pandemic and the restrictions accompanying lockdown meant that the activities of the Parish were significantly affected.

4.3 The main objectives for 2020 were:

- (1) To ensure the PCC keeps oversight of the 2020 – 2021 annual theme of 'The Big Picture', and to ensure that it is understood and responded to positively to the benefit of the regular membership, occasional visitors and the local community.
- (2) To see the development of the Youth and Children's Worker in a role alongside the current Youth and Children's Minister, and that it is consolidated with the increased volunteer base.

- (3) To see that the role of the new Associate Vicar is understood and implemented following the expected transition of the current Parish Curate into this role.
- (4) To enjoy and reflect on the best community use of our newly refurbished and enhanced buildings as a result of the 'Building for the Future' programme.
- (5) To continue to improve and reflect upon our community engagement projects that have shown recent growth, such as Open House and FEAST.
- (6) To improve the record-keeping and welcoming of newcomers using databases and volunteer visitors.
- (7) To ensure full compliance with Safeguarding principles outlined by the national Church and the Diocese.
- (8) To engage in an appropriate way with the report 'Living in Love and Faith' once guidance has been forthcoming from the postponed Lambeth Conference.

Strategies and Activities

- 4.4 The following strategies and activities were undertaken to support the objectives in paragraph 4.3 above:
- (1) Emily Speed (Youth and Children's Worker) to be encouraged to take on more work with groups of young people and to work alongside Andy Page (Youth and Children's Minister) in seeking to promote Sunday Club.
 - (2) Use of the new facilities has not been possible due to the pandemic but an official opening of the facilities at St Peter & St Paul will take place as soon as possible and its use promoted as groups and organisations return.
 - (3) Open House has been suspended due to the pandemic and will reopen when circumstances permit. Meanwhile, the need to expand team of volunteers for FEAST was identified in view of impact of pandemic on local people.
 - (4) A massive job was undertaken at the start of the pandemic in updating our database of church contacts and consolidating the information into a single source which can be updated as required.
 - (5) The churchwardens with the PCC will seek to ensure compliance with the church's policy and the maintenance of accurate records of Safeguarding training and DBS checks.

Role of Volunteers

- 4.5 Volunteers play a vital role in the ministry and the organisation of the Parish. Their contribution may come through specific, and more public roles such as Readers, Licensed Lay Ministers, Pastoral Assistants and musicians or in equally important roles behind the scenes.

5. ACHIEVEMENTS AND PERFORMANCE

Outcomes from activities

The COVID-19 pandemic and the restrictions accompanying lockdown meant that the activities of the Parish were significantly affected.

- 5.1 'A Heart for Hospitality', the Parish initiative continued at the start of 2020 by holding hospitality events in parishioners' homes with a Christian message being delivered by a team selected by Mark Brown. A series of FEAST lunches were held at St Philip's church in school holidays for families with children receiving free school meals. FEAST has continued to meet a real need in the community and volunteers from the Parish have combined with volunteers from other churches to make this an effective means of out-reach.
- 5.2 The Youth and Children's Worker has developed good links with young people through different groups meeting on-line. Sunday Club has also gone on-line with regular contributions from volunteers. There has been little opportunity to increase the volunteer base due to the pandemic.
- 5.3 The system of pastoral care throughout the Parish has generated an enhanced and growing team of pastoral visitors. The team worked very hard by calling on people in the Parish soon after the start of the pandemic with the benefit of data collected on the new database and a record of the contacts made has been useful in identifying those most in need of support.
- 5.4 Work continues to improve the administration of Safeguarding training and DBS (Disclosure & Barring Service) checks. Safer recruitment procedures are being improved and will be implemented going forward for all volunteers.

6. FINANCIAL REVIEW

- 6.1 The finances of the church were significantly affected by the COVID-19 crisis. The General Fund budget approved by the PCC for 2020 had a small deficit of around £1000, with income forecast at £370,070, and expenditure at £371,250. In the event both these figures were down around 20%.
- 6.2 Income for the year was down £70,000 on budget due to reductions in weddings, the letting of church buildings and rooms and coffee bar takings. The fees from funerals were also well down on budget as the Diocese changed the fee structure resulting in a significantly lower proportion of the fees received being retained by the Parish. This reduced funeral fees by just over £14,000 from the 2019 total.
- 6.3 Expenditure was carefully controlled. Opportunities to furlough staff were taken, heating was minimised in empty churches and building maintenance work was reviewed and postponed where possible. The result was that the reduction in expenditure almost matched the reduction in income.

6.4 The Balance Sheet shows a rise in value of approximately £15,000, mainly from a revaluation of the property portfolio showing an increase of £55,000 from the previous year. Balances at the end of 2020 are:

- | | | |
|---------------------|--------------|--|
| 1) General Fund | - £1,872,339 | an increase of £54,242 |
| 2) Designated Funds | - £124,373 | an increase of £947 |
| 3) Restricted Funds | - £195,197 | a fall of £40,198 which is mainly the expenditure of the funds of 'Building for the Future' donated the previous year. |

Reserves Policy

6.5 The PCC aims to hold reserves equivalent to three months' recurring costs, including Diocesan offer and local staff costs.

7. FUTURE PLANS

Key Objectives and Activities

- 7.1 It is anticipated that the vacancy will continue for the majority of 2021.
- 7.2 During the vacancy, activities to deliver the mission and objectives of the Parish will continue.
- 7.3 The main objectives for 2021 are (subject to the restrictions imposed by the COVID-19 pandemic):
- (1) Together with the patron of the Parish (CPAS) and the Diocese, to recruit the next incumbent.
 - (2) To adapt and develop the worship, pastoral care and outreach as restrictions arising from the COVID-19 pandemic change and taking account of lessons learnt during the pandemic.
 - (3) To seek to expand the ministry amongst children and young people and build on the initiatives taken during the COVID-19 pandemic.
 - (4) To develop the Parish's digital presence and capability.
 - (5) To bring to life the vision of the Parish as articulated in the "Life-Giving Questions" consultation undertaken in 2020.
 - (6) To continue to improve the welcoming and follow up of newcomers to our services and other activities and to develop the use of databases to assist in keeping in touch with the church community.
 - (7) To ensure full compliance with Safeguarding principles outlined by the national Church and the Diocese.
 - (8) To engage in an appropriate way with the report 'Living in Love and Faith'.
 - (9) To review administration within the church, particularly of Life Events (baptisms, weddings and funerals), and look at potential church support systems.

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a Trustees' Annual Report and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Signed on behalf of the PCC.

Les Naylor - Treasurer

Dated:

REPORT OF THE INDEPENDENT EXAMINERS TO THE MEMBERS OF

The Parochial Church Council (PCC) of The Parish of St Peter and St Paul, Tonbridge with St Andrew, St Philip and St Saviour

Independent Examiner's Report

I report to the trustees on my examination of the accounts of St. Peter and St Paul Parochial Church Council for the year ended 31st December 2020.

Respective responsibilities of the PCC and the Examiner

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2001 ('the Act').

I report in respect of my examination of the Charities 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 giving me cause to believe that in any material respect:

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

John Duncan FCA
For and on behalf of Gilbert Allen & Co Chartered Accountants
Chartered Accountants
Churchdown Chambers,
Bordyke,
Tonbridge,
Kent TN9 1NR
Dated:

BALANCE SHEET
as at 31st December 2020

The Parochial Church Council (PCC) of
The Parish of St Peter and St Paul, Tonbridge
with St Andrew, St Philip and St Saviour

| | Notes Pages 11-18 | 2020 £ | £ | 2019 £ | £ |
|---|----------------------|-----------|------------------|-----------|------------------|
| FIXED ASSETS | | | | | |
| Tangible assets | | | | | |
| Property | 3 | 1,820,000 | | 1,765,000 | |
| Office and Audio Visual Equipment | 4 | 12,995 | | 11,305 | |
| | | | 1,832,995 | | 1,776,305 |
| INVESTMENTS | 5 | 17,189 | | 16,082 | |
| | | | 17,189 | | 16,082 |
| CURRENT ASSETS | | | | | |
| Debtors | 6 | 15,894 | | 18,335 | |
| | | | 15,894 | | 18,335 |
| Bank and Cash in hand | | | | | |
| Central Board of Finance | | 127,165 | | 126,624 | |
| Church Repair Fund Deposits | | 60,863 | | 60,073 | |
| Bank Accounts | | | | | |
| Lloyds Current Account | | 24,011 | | 47,270 | |
| Lloyds Deposit Account | | 102,499 | | 132,443 | |
| Lloyds MAG Restricted | | 81 | | 405 | |
| Lloyds Kondoa | | 5,214 | | - | |
| Mission Action Group CAF Gold ac | | - | | - | |
| Mission Action Group CAF cash ac | | - | | - | |
| Lloyds Vestry Account | | 12,370 | | 12,354 | |
| Cash in Hand | | 41 | | 736 | |
| | | | 332,244 | | 379,905 |
| CREDITORS: Amounts falling due within one year | 7 | (6,413) | | (13,709) | |
| | | | (6,413) | | (13,709) |
| NET ASSETS | | | <u>2,191,909</u> | | <u>2,176,918</u> |
| FUNDS | | | | | |
| Unrestricted Funds | | | | | |
| General Fund - Balance at 1st January 2020 | | | 1,818,097 | | 1,824,692 |
| Movement in General Fund during the year | | | 54,242 | | (6,595) |
| Balance at 31st December 2020 | | | <u>1,872,339</u> | | <u>1,818,097</u> |
| Designated Funds | 9 | | 124,373 | | 123,426 |
| | | | <u>1,996,712</u> | | <u>1,941,523</u> |
| Restricted Funds | 9 | | 195,197 | | 235,395 |
| | | | <u>2,191,909</u> | | <u>2,176,918</u> |

STATEMENT OF FINANCIAL ACTIVITIES
as at 31st December 2019

The Parochial Church Council (PCC) of
The Parish of St Peter and St Paul, Tonbridge
with St Andrew, St Philip and St Saviour

| | Notes Pages 11-18 | Unrestricted Funds General | Designated | Restricted Funds | Total Funds 2020 | 2019 |
|---|----------------------|-------------------------------|----------------|---------------------|---------------------|------------------|
| | | £ | £ | £ | £ | £ |
| INCOME AND ENDOWMENTS FROM | | | | | | |
| Donations and legacies | 1a | 247,507 | 4,309 | 118,575 | 370,391 | 504,195 |
| Other trading activities | 1b | 32,213 | 3,640 | - | 35,853 | 49,721 |
| Investments | 1c | 448 | 446 | 392 | 1,286 | 1,543 |
| Income from charitable activities | 1d | 20,272 | - | - | 20,272 | 51,343 |
| Other incoming resources | 1e | - | - | - | - | - |
| TOTAL | | 300,440 | 8,395 | 118,967 | 427,802 | 606,802 |
| EXPENDITURE ON | | | | | | |
| Raising funds | 1f | - | 1 | - | 1 | 50 |
| Charitable activities | 2a | 296,348 | 15,906 | 157,005 | 469,259 | 554,188 |
| TOTAL | | 296,348 | 15,907 | 157,005 | 469,260 | 554,238 |
| Gains and losses on investment assets | | 56,449 | - | - | 56,449 | 2,533 |
| NET INCOME | | 60,541 | (7,512) | (38,038) | 14,991 | 55,097 |
| Transfers between Funds | | | | | | |
| Church Repair Fund (CRF) | | (9,299) | 9,299 | - | - | - |
| Tithe to Mission Action Group | | - | - | - | - | - |
| Other | | 3,000 | (840) | (2,160) | - | - |
| Gains and losses on revaluation of property | | - | - | - | - | - |
| NET MOVEMENT IN FUNDS | | 54,242 | 947 | (40,198) | 14,991 | 55,097 |
| Balances brought forward as at 1st January 2020 | | 1,818,097 | 123,426 | 235,395 | 2,176,918 | 2,121,821 |
| Balances carried forward as at 31st December 2020 | | 1,872,339 | 124,373 | 195,197 | 2,191,909 | 2,176,918 |

CASH FLOW STATEMENT
as at 31st December 2019

**The Parochial Church Council (PCC) of
The Parish of St Peter and St Paul, Tonbridge
with St Andrew, St Philip and St Saviour**

| | 2020 £ | 2019 £ |
|--|-----------------------|-----------------------|
| Cash generated from operations activities | | |
| Net Incoming Resources for the Year | | |
| Unrestricted funds | 54,242 | (6,595) |
| Designated funds | 947 | 26,531 |
| Restricted funds | (40,198) | 35,161 |
| Total | <u>14,991</u> | <u>55,097</u> |
| Add back depreciation charge | 6,419 | 8,677 |
| Revaluation adjustment | - | - |
| Gain and loss on investment | (56,107) | (2,533) |
| Reconciliation to cash generated from operations: | <u>(34,697)</u> | <u>61,241</u> |
| Cash inflow due to decrease in debtors | 2,441 | (2,827) |
| Cash inflow due to increase in creditors | (7,296) | 668 |
| Movements in working capital | <u>(4,855)</u> | <u>(2,159)</u> |
| Investing activities | | |
| Purchase of fixed assets | <u>(8,109)</u> | <u>(10,115)</u> |
| Net increase in cash from operating activities | (47,661) | 48,967 |
| Net cash resources at bank at beginning of year | 379,905 | 330,938 |
| Net cash at bank at 31 December 2020 | <u><u>332,244</u></u> | <u><u>379,905</u></u> |

Analysis of the Balances of Cash as Shown in the Balance Sheet

| | £ | £ |
|--------------------------------|---------------------------|---------------------------|
| Central Board of Finance | 127,165 | 126,624 |
| Church Repair Fund Deposits | 60,863 | 60,073 |
| Bank accounts and cash in hand | 144,216 | 193,208 |
| At 31 December 2020 | <u><u>332,244</u></u> | <u><u>379,905</u></u> |

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES
INCOMING RESOURCES
as at 31st December 2020

The Parochial Church Council (PCC) of
The Parish of St Peter and St Paul, Tonbridge
with St Andrew, St Philip and St Saviour

| | Unrestricted Funds | | Restricted Funds | Total Funds | |
|---|--------------------|--------------|------------------|----------------|----------------|
| | General | Designated | Funds | 2020 | 2019 |
| | £ | £ | £ | £ | £ |
| Income and endowments from | | | | | |
| <i>1 (a) Donations and legacies</i> | | | | | |
| Regular donations: Gift Aid | 154,216 | - | - | 154,216 | 164,758 |
| Occasional donations: Gift Aid | 12,227 | - | 840 | 13,067 | 13,107 |
| Regular donations: non Gift Aid | 10,329 | - | - | 10,329 | 13,358 |
| Occasional donations: non Gift Aid | 28,580 | - | - | 28,580 | 41,765 |
| Income Tax recovery | 42,046 | - | 15,889 | 57,935 | 71,388 |
| Collections at services | 109 | - | - | 109 | 484 |
| <i>Designated & Restricted Funds</i> | | | | | |
| St Peter & St Paul | - | - | 40 | 40 | 2,837 |
| St Philip - CALEB | - | - | - | - | - |
| St Saviour | - | - | - | - | 520 |
| St Andrew Refurb | - | - | 313 | 313 | 13,500 |
| Other Special Funds (inc Choir/ Organ fund) | - | 4,309 | 100,493 | 104,802 | 181,478 |
| <i>Grants - non recurring</i> | | | | | |
| Legacies | - | - | 1,000 | 1,000 | 1,000 |
| | <u>247,507</u> | <u>4,309</u> | <u>118,575</u> | <u>370,391</u> | <u>504,195</u> |
| <i>1 (b) Other trading activities</i> | | | | | |
| Fetes and coffee mornings etc. | - | - | - | - | 203 |
| Magazine advertising | 2,140 | - | - | 2,140 | 3,129 |
| Lettings | 30,073 | 3,640 | - | 33,713 | 46,389 |
| | <u>32,213</u> | <u>3,640</u> | <u>-</u> | <u>35,853</u> | <u>49,721</u> |
| <i>1 (c) Interest (inc Poor and Alms / War div)</i> | <u>448</u> | <u>446</u> | <u>392</u> | <u>1,286</u> | <u>1,543</u> |
| <i>1 (d) Income from charitable activities</i> | | | | | |
| Magazine sales income | 936 | - | - | 936 | 1,187 |
| Other income | 14,548 | - | - | 14,548 | 13,007 |
| Fees - weddings | 94 | - | - | 94 | 11,399 |
| Fees - funerals | 2,359 | - | - | 2,359 | 16,366 |
| St Peter & St Paul Centre income | 2,335 | - | - | 2,335 | 9,384 |
| | <u>20,272</u> | <u>-</u> | <u>-</u> | <u>20,272</u> | <u>51,343</u> |
| <i>1 (e) Other Incoming resources</i> | | | | | |
| Insurance claims | - | - | - | - | - |
| Total Incoming Resources | <u>300,440</u> | <u>8,395</u> | <u>118,967</u> | <u>427,802</u> | <u>606,802</u> |

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES
RESOURCES USED**

as at 31st December 2020

**The Parochial Church Council (PCC) of
The Parish of St Peter and St Paul, Tonbridge
with St Andrew, St Philip and St Saviour**

| Expenditure on | Unrestricted Funds | | Restricted Funds | Total Funds | |
|--|--------------------|------------|------------------|-------------|---------|
| | General | Designated | | 2020 | 2019 |
| | £ | £ | £ | £ | £ |
| 1(f) Raising funds | | | | | |
| Costs of fetes, bazaars & other fund raising | - | 1 | - | 1 | 50 |
| 2(a) Charitable activities | | | | | |
| <i>Grants and awaygiving</i> | | | | | |
| Church mission | - | - | 32,372 | 32,372 | 120,250 |
| Church relief | - | - | 36,050 | 36,050 | 35,270 |
| Other charitable giving | - | - | - | - | 109 |
| Ministry costs (stipend and salaries) | 112,300 | - | - | 112,300 | 105,010 |
| Staff costs | 19,359 | - | - | 19,359 | 12,849 |
| Clergy accommodation | 7,248 | - | - | 7,248 | 4,833 |
| Staff mileage | 320 | - | - | 320 | 1,189 |
| <i>Church running costs</i> | | | | | |
| Insurance | 11,130 | - | - | 11,130 | 10,860 |
| Heating | 15,304 | - | - | 15,304 | 16,479 |
| Lighting | 5,234 | - | - | 5,234 | 10,901 |
| Water and sewerage | 3,099 | - | - | 3,099 | 2,890 |
| Cleaning | 9,842 | - | - | 9,842 | 12,671 |
| Gardening | 599 | 450 | - | 1,049 | 1,693 |
| Maintenance | 5,283 | 15,455 | 120 | 20,858 | 34,566 |
| Other ministry costs | 3,106 | - | 2,308 | 5,414 | 6,054 |
| Choir and organ | 6,141 | - | - | 6,141 | 8,665 |
| Costs of magazine bookstall, publications | 3,040 | - | - | 3,040 | 6,187 |
| Youth & children | 1,628 | - | 25,103 | 26,731 | 32,889 |
| Mission outreach | 2,723 | - | 247 | 2,970 | 3,207 |
| St Peter & St Paul Centre expenses | 1,675 | - | - | 1,675 | 4,157 |
| New building/capital work | - | 1 | 226 | 227 | 43 |
| Refurbishment cost | - | - | 56,656 | 56,656 | 11,685 |
| Wedding fees | 384 | - | - | 384 | 7,925 |
| Funeral fees | 46 | - | - | 46 | 4,453 |
| <i>Management and administration</i> | | | | | |
| Administration staff | 51,636 | - | - | 51,636 | 51,590 |
| Finance staff | 18,940 | - | - | 18,940 | 16,805 |
| General administration | 1,161 | - | 295 | 1,456 | 7,097 |
| Computers & supplies | 2,113 | - | - | 2,113 | 2,270 |
| Telephone | 4,664 | - | - | 4,664 | 4,442 |
| Bank charges | 531 | - | - | 531 | 1,004 |
| Stationery & books | 1,214 | - | - | 1,214 | 1,952 |
| Photocopiers | 1,225 | - | - | 1,225 | 2,038 |
| Depreciation | 2,791 | - | 3,628 | 6,419 | 8,677 |
| 2b Governance costs | | | | | |
| Independent Examiner's fee | 3,612 | - | - | 3,612 | 3,564 |
| Total direct costs | 296,348 | 15,906 | 157,005 | 469,259 | 554,188 |
| Total Expenditure | 296,348 | 15,907 | 157,005 | 469,260 | 554,238 |

NOTES TO THE FINANCIAL STATEMENTS

The Parish of St Peter and St Paul, Tonbridge with St Andrew, St Philip and St Saviour

3. Accounting Policies

(a) Basis of preparation and assessment of going concern

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and 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 Charity's ability to continue as a going concern.

Funds

General Funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. These Funds included funds designated for a particular purpose by the PCC.

The purpose of Restricted Funds is set out in note (b) of these financial statements.

The financial statements include transactions, assets and liabilities for which the PCC can be held responsible. They do not include the accounts for church groups that owe affiliation to another body nor to those that are informal gatherings of church members.

Income recognition

Income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income can be measured reliably.

Voluntary income and capital sources

Special collections are recognised when made. Income tax recovery on Gift Aid donations is accrued for the financial year. Grants and legacies are accounted for as soon as the PCC is notified of the entitlement and the likely amount that is due. St Peter and St Paul coffee bar transactions are shown as gross. Funds raised by Parish events are accounted for net of cost.

Other ordinary income

Parochial fees to the PCC are now paid to the Diocese following a change of policy in late 2019. The income shown to the Parish is now much reduced portion of the fees.

Expenditure recognition

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

All expenditure is accounted for on accruals basis.

Fixed Assets

Consecrated land and building and movable church furnishings

Consecrated and beneficed property is excluded from the accounts by s.337 of the Charities Act 2011.

No value is placed on movable church furnishings held by the Churchwardens in special trust for the PCC which require faculty for disposal since the PCC considers these to be inalienable property. All expenditure incurred during the year on consecrated or beneficed buildings and movable church furnishings is written off.

Office equipment is capitalised and depreciated at a rate of 25% per annum on a straight line basis, to write off the asset over its expected useful life. Computers are capitalised and depreciated at a rate of 25% per annum on a straight line basis to write off the asset over its expected useful life. Audio Visual equipment is capitalised and depreciated at the rate of 25% per annum on a straight line basis to write off the asset over its expected useful life. Office furniture is capitalised and depreciated at the rate of 25% per annum on a straight line basis.

NOTES TO THE FINANCIAL STATEMENTS

The Parish of St Peter and St Paul, Tonbridge with St Andrew, St Philip and St Saviour

Properties

Investment properties are shown at their fair value as at the balance sheet date. The Statement of Financial Activities includes the gains and losses arising on revaluation. The open market value of the properties was assessed in December 2020.

| | |
|---------------------------|------------|
| 12 Salisbury Road | £460,000 |
| 14 Salisbury Road | £460,000 |
| 13 Dry Hill Park Crescent | £900,000 |
| | <hr/> |
| | £1,820,000 |

Numbers 12 & 14 Salisbury Road - 50% of the site is owned by the Diocese of Rochester. The other 50% and the entire building is owned by the Parish. No interest is paid to the Diocese. However, the figures shown above represent the total value of the property.

Fixed Asset Investments

These are a form of basic financial instrument and initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date. The Statement of Financial Activities includes the gains and losses arising on revaluation.

Other Notes

- a) The model policies set out in SORP FRS102 have been followed throughout these accounts.
- b) Description of funds

Designated funds

Church Repair Funds (CRF) - amounts set aside against contingencies listed in Quinquennial Reports on Parish property.

Choir Fund - Wedding Fees received by the choir, used to purchase choir robes etc.

Car Park - accrual of fees for licences to park.

Legacies - amounts held for future expenditure.

St Saviour General Fund - for use in the ministry of St Saviour's Church.

St Philip General Fund - for use in the ministry of St Philip's Church (closed in 2010).

St Andrew Building Fund (started 1996) - for use in the event of serious damage to such of the property that is not covered by insurance.

St Philip (Music Account) - funds previously provided for restoration work on the St Philip's piano (closed 2010)

Repair Fund Reserve (started 2008) - for the repair of Parish property not covered by the Quinquennial Inspections.

Restricted Funds

CALEB (St Philip Fund) - for the extensive renovation of the building, the surroundings and the contents.

Christianity Explored - for the teaching of basic Christian faith.

Discretionary Fund - administered by the Vicar and Churchwardens for the benefit of those in need.

Mission Action Group unallocated - amount received for giving support to specific people and organisations.

McClare Legacy Fund - legacy for Christian charitable giving (closed 2012).

St Andrew Refurbishment Fund - for use for building upgrades to St Andrews Church.

St Peter and St Paul Fund - for use in the ministry of St Peter and St Paul Church.

St Peter and St Paul Boiler Fund for future heating needs at St Peter and St Paul Church.

St Peter and St Paul Tower - for repairs to the Tower at St Peter and St Paul Church.

St Saviour Fund including the Dorothy Stonely Legacy - given for the enhancement of worship at

Training Opportunities - funds awaiting distribution at the discretion of the Vicar and the Wardens.

Special Opportunities - for use by the Vicar for special purposes.

Youth Worker - this fund is for financing Parish youth work.

Ministry Costs - for the provision of additional clergy.

Jane Austen Fund - used to promote the connection of Jane Austen with Tonbridge and the Parish Church.

Organ Fund - repair and maintenance of the Parish Church Organ. (closed in 2011).

Housing Reserve - for repairs to clergy housing.

Refurbishment fund - St Peter & St Paul and St Andrew

NOTES TO THE FINANCIAL STATEMENTS

The Parish of St Peter and St Paul, Tonbridge with St Andrew, St Philip and St Saviour

- (c) No members of the PCC are salaried for these duties. Reimbursements were paid to seven members of the PCC for items including mileage, postage, stationery and sundry items that were the proper expense of the Parish.
- (d) The Parish carries employer's liability insurance to a maximum of £10m but it does not carry insurance against loss arising from neglect or default of the PCC and no indemnity is provided for PCC members in respect of the consequences of any such loss.
- (e) The fee paid to the independent examiner is shown in the accounts.
- (f) Allocation of support and governance costs
Support costs have been allocated to Expenditure on Charitable Activities.
- (g) The PCC has not made a grant to another institution of which the Charities SORP recommend disclosure in the public interest.
- (h) The Parish received a small income from investments lodged with Diocese. The total, which amounts to £1,543, arises from a number of deeds that were executed in the nineteenth century or before. Investments are shown at fair value in the accounts.

NOTES TO THE FINANCIAL STATEMENTS

The Parish of St Peter and St Paul, Tonbridge with St Andrew, St Philip and St Saviour

4. Tangible Fixed Assets - Office and Audio Visual Equipment

| | Office Equipment and Furniture £ | Computers £ | Audio Visual £ | Total £ |
|---------------------------|--|----------------|-------------------|------------|
| Cost | | | | |
| At 1.1.20 | 44,732 | 12,280 | 91,946 | 148,958 |
| Additions | 4,517 | 1,375 | 2,217 | 8,109 |
| Disposals | - | - | - | - |
| At 31.12.20 | 49,249 | 13,655 | 94,163 | 157,067 |
| Depreciation | | | | |
| At 1.1.20 | 40,534 | 6,462 | 90,657 | 137,653 |
| Eliminated on disposal | - | - | - | - |
| Charge for the year | 2,989 | 2,446 | 984 | 6,419 |
| At 31.12.20 | 43,523 | 8,908 | 91,641 | 144,072 |
| Net Book Value 31.12.2020 | 5,726 | 4,747 | 2,522 | 12,995 |
| Net Book Value 31.12.2019 | 4,198 | 5,818 | 1,289 | 11,305 |

5. Investments

| | 2020 £ | 2019 £ |
|--|-----------|-----------|
| Market value brought forward at 1 January 2020 | 16,082 | 13,549 |
| Gain/(Loss) on revaluation | 1,107 | 2,533 |
| Market value as at 31 December 2020 | 17,189 | 16,082 |

6. Debtors

| | 2020 £ | 2019 £ |
|------------------------|-----------|-----------|
| Income Tax Recoverable | - | - |
| Other debtors | 15,894 | 18,335 |
| | 15,894 | 18,335 |

7. Creditors: due within one year

| | 2020 £ | 2019 £ |
|--------------------|-----------|-----------|
| Pension costs | 51 | 55 |
| Accounts payable | 3,094 | 8,486 |
| Agency collections | 3,268 | 5,168 |
| | 6,413 | 13,709 |

8. Analysis of staff costs and remuneration of key management personnel

| | 2020 £ | 2019 £ |
|--|-----------|-----------|
| Wages and salary costs | 94,678 | 100,125 |
| Social security costs | 6,758 | 6,758 |
| Employer pension contribution | 2,994 | 2,446 |
| Salaries and wages including social security costs | 104,430 | 109,329 |

The average number of employees during the year was 9 (2019: 10).

No employee receive remuneration in excess of £60,000.

Key management are not remunerated by the charity, they are remunerated by the Diocese.

NOTES TO THE FINANCIAL STATEMENTS
as at 31st December 2020

The Parish of St Peter and St Paul, Tonbridge
with St Andrew, St Philip and St Saviour

| 9. Analysis of funds movements | Opening Balance 1.1.2020 £ | Income £ | Expenditure £ | Transfers £ | Closing Balance 31.12.2020 £ |
|---------------------------------------|---|---------------------|--------------------------|------------------------|---|
| Designated Funds | | | | | |
| CRF Parish Church | 26,661 | 216 | (2,338) | 2,499 | 27,038 |
| CRF 12 Salisbury Road | 4,812 | 17 | - | 789 | 5,618 |
| CRF 14 Salisbury Road | 4,978 | 21 | - | 689 | 5,688 |
| CRF St Philip | 9,025 | 38 | - | 1,618 | 10,681 |
| CRF St Saviour | 6,848 | 12 | (6,490) | 1,700 | 2,070 |
| CRF 13 Dry Hill Park Road | 7,890 | 26 | - | 2,004 | 9,920 |
| Total Church Repair Fund | 60,214 | 330 | (8,828) | 9,299 | 61,015 |
| Car Park | 187 | - | (603) | 416 | - |
| St Saviour General | 3 | - | (1) | - | 2 |
| Legacies | 3,933 | 10 | - | - | 3,943 |
| St Andrew Building Reserve | 1,757 | 4 | (1,040) | (720) | 1 |
| Choir Fund | 1,153 | 75 | - | - | 1,228 |
| Care taker | 6,559 | 675 | (330) | (416) | 6,488 |
| Fund raising | 1,325 | - | (1) | - | 1,324 |
| Repair Fund Reserve | 48,295 | 7,301 | (5,104) | (120) | 50,372 |
| Total Designated Funds | 123,426 | 8,395 | (15,907) | 8,459 | 124,373 |

| Designated Funds | Income | Expenditure | Transfers | |
|---------------------------------|---------------|--------------------|------------------|-------------------|
| 1.1.2019 | | | | 31.12.2019 |
| CRF Parish Church | 23,957 | 205 | - | 26,661 |
| CRF 12 Salisbury Road | 4,010 | 13 | - | 4,812 |
| CRF 14 Salisbury Road | 4,275 | 14 | - | 4,978 |
| CRF St Philip | 11,163 | 35 | (3,791) | 9,025 |
| CRF St Saviour | 14,968 | 20 | (9,840) | 6,848 |
| CRF 13 Dry Hill Park Road | 5,865 | 21 | - | 7,890 |
| Total Church Repair Fund | 64,238 | 308 | (13,631) | 60,214 |
| Car Park | 503 | 862 | (1,178) | 187 |
| St Saviour General | 3 | - | - | 3 |
| Legacies | 2,917 | 1,016 | - | 3,933 |
| St Andrew Building Reserve | 1,747 | 10 | - | 1,757 |
| Choir Fund | 1,240 | 75 | (162) | 1,153 |
| Care taker | 6,209 | 675 | (325) | 6,559 |
| Fund raising | 1,272 | 103 | (50) | 1,325 |
| Repair Fund Reserve | 18,766 | 7,437 | (7,908) | 48,295 |
| Total Designated Funds | 96,895 | 10,486 | (23,254) | 123,426 |

NOTES TO THE FINANCIAL STATEMENTS
as at 31st December 2020

The Parish of St Peter and St Paul, Tonbridge
with St Andrew, St Philip and St Saviour

| Restricted Funds | Opening Balance 1.1.2020 | Income | Expenditure | Transfers | Closing Balance 31.12.2020 |
|-------------------------------|---|----------------|--------------------|------------------|---------------------------------------|
| St Peter & St Paul General | 4,221 | 51 | (984) | - | 3,288 |
| St Philip - CALEB | 5,366 | 1,000 | (1,086) | - | 5,280 |
| Special Opportunities Fund | 499 | 251 | - | (750) | - |
| St Andrew Refurb | 2,169 | 313 | (3,235) | 753 | - |
| St Peter & St Paul Boiler | 1,434 | - | - | - | 1,434 |
| Ministry Costs | 60,820 | 1,214 | - | (5,000) | 57,034 |
| Youth Worker | 66,869 | 18,710 | (25,103) | - | 60,476 |
| Christianity Explored | 195 | - | (195) | - | - |
| St Peter & St Paul Tower | 14,703 | 38 | - | - | 14,741 |
| St Saviour General | 519 | 1 | (226) | - | 294 |
| Training Opportunities | 3,383 | 6 | (2,308) | 750 | 1,831 |
| Jane Austen Fund | 614 | - | (295) | - | 319 |
| Mission Action Group | 11,648 | 25,337 | (27,925) | - | 9,060 |
| McClare Legacy | - | - | - | - | - |
| St Philips General | 1,125 | - | (429) | - | 696 |
| Vicar's Discretionary | 1,899 | 4,649 | (8,177) | 2,000 | 371 |
| Holy Moley | - | - | - | - | - |
| Housing reserve | - | - | (120) | 120 | - |
| Refurbishment Fund | 50,946 | 24,765 | (54,550) | (33) | 21,128 |
| Monuments | 368 | - | - | - | 368 |
| Kondoa Fund | 8,617 | 42,632 | (32,372) | - | 18,877 |
| Total Restricted Funds | 235,395 | 118,967 | (157,005) | (2,160) | 195,197 |

| Restricted Funds | 1.1.2019 | | | | 31.12.2019 |
|-------------------------------|-----------------|----------------|------------------|---------------|-------------------|
| St Peter & St Paul General | 2,227 | 2,424 | (430) | - | 4,221 |
| St Philip - CALEB | 6,408 | 100 | (1,142) | - | 5,366 |
| Special Opportunities Fund | 249 | 250 | - | - | 499 |
| St Andrew General | - | 13,500 | (11,331) | - | 2,169 |
| St Peter & St Paul Boiler | 1,434 | - | - | - | 1,434 |
| Ministry Costs | 62,015 | 3,442 | (4,637) | - | 60,820 |
| Youth Worker | 63,977 | 22,794 | (29,902) | 10,000 | 66,869 |
| Christianity Explored | 195 | - | - | - | 195 |
| St Peter & St Paul Tower | 14,580 | 80 | 43 | - | 14,703 |
| St Saviour General | (1) | 520 | - | - | 519 |
| Training Opportunities | 5,329 | 29 | (1,975) | - | 3,383 |
| Jane Austen Fund | 786 | 556 | (728) | - | 614 |
| Mission Action Group | 3,238 | 28,098 | (29,670) | 9,982 | 11,648 |
| McClare Legacy | - | - | - | - | - |
| St Philips General | (1) | 2,000 | (874) | - | 1,125 |
| Vicar's Discretionary | 3,095 | 4,404 | (5,600) | - | 1,899 |
| Holy Moley | - | - | - | - | - |
| Refurbishment Fund | 6,710 | 48,363 | (4,127) | - | 50,946 |
| Monuments | 362 | 6 | - | - | 368 |
| Kondoa Fund | 29,631 | 98,036 | (120,250) | 1,200 | 8,617 |
| Total Restricted Funds | 200,234 | 224,602 | (210,623) | 21,182 | 235,395 |

NOTES TO THE FINANCIAL STATEMENTS
as at 31st December 2020

The Parish of St Peter and St Paul, Tonbridge
with St Andrew, St Philip and St Saviour

10. Analysis of missionary and charity giving

| | £ |
|--|---------------|
| Children's Society | 430 |
| Church Urban Fund | 1000 |
| Connaught Palliative | 430 |
| FEAST (Tonbridge Area Churches Together) | 1070 |
| High Hopes (AV equipment) | 430 |
| High Hopes | 3189 |
| Hope for Justice (Retrak) | 3189 |
| Hopsice in the Weald | 250 |
| Islamic Help | 420 |
| Kent CDAP | 650 |
| Kondoa Diocese (via Rochester Diocese) | 3189 |
| Kondoa Kindergarten | 3189 |
| Langham Partnership | 3189 |
| Lawrence Barham Memorial Trust | 3189 |
| OMF International (The Gelsthorpes) | 3189 |
| UBAKU Rwanda | 250 |
| West Kent MIND | 250 |
| West Kent YMCA | 420 |
| | <u>27,923</u> |