

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 2021**

Vicar: The Reverend Ben Thorndike

**Bank**  
Lloyds Bank plc, 121 High Street, Tonbridge

**Independent Examiners**  
Perrys Accountants Limited  
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 2021**

**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 tenth 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; the Mabledon Trust).
- 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 2021 until 31 December 2021 was as follows:

The Rev'd. Canon Mark Brown (*Vicar until 21 January 2021*)

The Rev'd. Ben Thorndike (*Vicar from 8 December 2021*)

The Revd Wendy Carr (*Associate Vicar*)

David Balcombe

Jean Bowring

Brian Buck

Adam Calvert (*Churchwarden*)

Dianne Dartnell

David Farquharson (*from 26 May 2021*)

Minnie Fraser-Allen (*until 26 May 2021*)

Steve Higgs

Robert Kidson

Jeremy King

Patricia King

Susan Knight (*from 26 May 2021*)

Felicity Layton

Alison Minton

Les Naylor (*Parish Treasurer until 26 May 2021*)

Helen Longley

Sally Musson

David Robins (*PCC Secretary*)

Mike Seaman (*until 26 May 2021*)  
Maxine Smith (*until 26 May 2021*)  
Ray Tanner (*Parish Treasurer from 26 May 2021*)  
Paul White (*Churchwarden*)

### **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 2020.
- 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 20 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 issues 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 Parish Treasurer and the PCC Secretary. During the period of vacancy (21 January – 8 December) three extra members of the PCC were elected to serve on the Standing Committee. The PCC has also established a Finance Committee, a Mission Action Group, a Property Group and 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
  - Kondoa Sub Committee

## **Management**

- 3.10 The Churchwardens, together with the 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 to the Vicar, the staff included the associate Vicar, 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 In October 2020, the Rev'd. Canon Mark Brown announced his departure from the parish. The vacancy formally commenced on 21 January 2021 and ended on 8 December 2021 with the Institution, Induction and Installation of the Rev'd. Ben Thorndike.

## **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 2021**

At the beginning of 2021 our church buildings were closed in response to a rise in cases of COVID 19 the parish also entered a vacancy at the same time.

- 4.3 The main objectives for 2021 were:

- (1) To ensure the Wardens, Associate Vicar & PCC continued to monitor the situation for church re-opening and emerging possible activities in the light of changing government restrictions and guidance & Church of England advice.
- (2) To compile the Parish Profile, appoint parish representatives and advertise for the next Incumbent with support from the Rochester Diocese and CPAS (Patron), with a view to interviewing and appointing.
- (3) To maintain the profile of the Youth & Children's Minister and Youth & Children's Worker with families during lockdown and consider when and where possible to re-engage in person with families in the most covid-safe way. To encourage the maintenance of online and telephone links.
- (4) For the Associate Vicar to maintain wider community links, to continue to support the spiritual well-being of the parish and oversee the pastoral care of those involved.
- (5) To seek to improve the audio-visual equipment and support the growth of the team.
- (6) To continue to provide opportunities for those seeking to know more about faith through online opportunities such as the Alpha course.
- (7) To maintain engagement with those seeking baptism, marriage, and to continue supporting funeral ministry.
- (8) To continue to maintain links with Feast and seek to re-open other community engagement links when possible.
- (9) To improve the record-keeping and welcoming of newcomers using databases and seek to find ways of connecting with the online community.
- (10) To ensure full compliance with safeguarding principles outlined by the National Church and the Diocese

### **Strategies and Activities**

4.4 The following strategies and activities were undertaken to support the objectives in paragraph 4.3 above:

- (1) Andy Page and Emily Speed (until she moved to High Hopes) were encouraged to find new and innovative ways to engage with the young people, whilst considering the ever-changing restrictions.
- (2) Continuing to provide online opportunities for worship and using available online material for those enquiring about faith and marriage preparation whilst Covid restrictions were still in place.
- (3) Supporting and encouraging parishioners in their volunteer roles and connections within the wider parish and organisations including Feast and immunisations centres, Age UK etc.

- (4) Maintaining work on the database of church contacts ensuring its use as a living and working document.
- (5) The churchwardens with the PCC seeking to ensure compliance with the Church of England's policy and the maintenance of accurate records of safeguarding training and DBS (Disclosure & Barring Service) 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, AV technician 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.

- (1) Pastoral connections continued to be made throughout the year, particularly supporting those who were lonely or unable to leave their homes. The Living Stones initiative sought to encourage people in small groups spiritually, practically and in the gradual return to services and serving.
- (2) London Institute of Contemporary Christianity preaching series to encourage volunteers in roles within the community.
- (3) The Alpha online course was run twice in the year with follow up groups and courses emerging from them. A marriage preparation course was also run online.
- (4) Feast continued to serve those in need of support with food and signposting to relevant agencies where appropriate. Some in-person meals returned for families in the school holidays. Collections of food were made across the parish from people's doorsteps embracing and supporting the wider community's support.
- (5) Youth, children and families work continued online, returning in person when it was safe to do so. One such initiative was 'Worship in the Wild', an outdoor opportunity for fun and worship for families.
- (6) Work continued in order to improve the administration of safeguarding training and DBS checks. Safer recruitment procedures were improved and have been implemented going forward for all volunteers.
- (7) Health walks, registered with Tonbridge and Malling Borough Council (TMBC), started from St Philips Church. Other links with the Diocese of Rochester and TMBC enabled energy saving packs to be delivered to those who most needed them.

- (8) Upgrade of audio visual undertaken, improving both online and in-person services, with potential to use for wider ministry purposes in the future.
- (9) Part-time communications officer employed, working with the website and encouraging good communication with the parish through a new monthly online and delivered newsletter. Improved opportunities for connectivity through both online and in-person 'contact-us' cards. Improved links and advertising with the wider parish.
- (10) Running a pastoral principles course for the parish in preparation for engaging with the Living in Love and Faith initiative at a later date.
- (11) Maintaining links with schools through online and the return of in-church services and school assemblies.

## 6. FINANCIAL REVIEW

- 6.1 The finances of the church in 2021 continued to be affected by the COVID-19 crisis. The General Fund budget approved by the PCC for 2021 had a surplus of around £12,000, with income forecast at £286,000, and expenditure at £300,000.
- 6.2 Income for the year was slightly above budget mainly due to the retention of weddings and funerals income (normally passed to diocese but retained during interregnum) and increase in lettings income. The surplus of £12,000 was transferred to the ministry fund.
- 6.3 Expenditure was carefully controlled, and opportunities to furlough staff were taken, heating was minimised in empty churches and building maintenance work was reviewed and postponed where possible.
- 6.4 The Balance Sheet shows a rise in value of approximately £266,000, mainly from a revaluation of the property portfolio showing an increase of £220,000 from the previous year. Balances at the end of 2021 are:
 

1) General Fund	- £2,093,971	an increase of £221,632
2) Designated Funds	- £158,038	an increase of £33,665
3) Restricted Funds	- £205,968	an increase of £10,771
- 6.5 It has been obvious that certain amounts of regular giving has declined towards the end of the year due to changes to the electoral roll. This will mean the budget for 2022 may need to draw on reserves.

### Reserves Policy

- 6.6 The PCC aims to hold reserves equivalent to 3 months recurring cost including diocesan offer and staff costs.

## **7. FUTURE PLANS**

### **Key Objectives and Activities**

- 7.1 The new incumbent took up post in December 2021. Preliminary objectives for 2022 are as follows (subject to Covid restrictions):
- (1) Of first importance is the re-establishment of weekly services at all four churches of the parish to enable the church family to reconnect to their regular place of worship, or to settle into a new weekly place of worship within the parish. From this point the churches can begin rebuilding life and ministry as both i) four separate worshipping communities, and ii) one church family across the wider parish.
  - (2) Re-establishing weekly in-person provision for children and young people across the parish. Nurturing those families who remain in regular attendance, and reconnecting with fringe families who have drifted during the past two years.
  - (3) Setting a new 3-5 year vision for life and ministry in the parish.
  - (4) Settle and stabilise the staff and wider ministry team after a long season of Covid restrictions, combined with an interregnum and latterly change of incumbent.
  - (5) Working to reduce the deficit in parish finances.
  - (6) A review of the administration systems of the church in order to more effectively support ministry and mission across the parish.

### **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.

**Reverend Ben Thorndike**

**Dated:** 17 May 2022

A handwritten signature in black ink, appearing to be 'Ben Thorndike', written over the date.

## **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 2021.

#### **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').

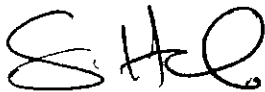
I report in respect of my examination of the Charities accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **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.



Steve Hale FCA, FCCA  
For and on behalf of Perrys Accountants Limited  
Chartered Accountants  
Churchdown Chambers,  
Bordyke,  
Tonbridge,  
Kent TN9 1NR  
Dated:

**BALANCE SHEET**  
**as at 31st December 2021**

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

	Notes Pages 11-18	2021 £	£	2020 £	£
<b>FIXED ASSETS</b>					
<b>Tangible assets</b>					
Property	3	2,040,000		1,820,000	
Office and Audio Visual Equipment	4	<u>20,366</u>		<u>12,995</u>	
			2,060,366		1,832,995
<b>INVESTMENTS</b>	5	<u>19,648</u>		<u>17,189</u>	
			19,648		17,189
<b>CURRENT ASSETS</b>					
Debtors	6	<u>13,858</u>		<u>15,894</u>	
			13,858		15,894
<b>Bank and Cash in hand</b>					
Central Board of Finance		127,228		127,165	
Church Repair Fund Deposits		63,123		60,863	
Bank Accounts					
Lloyds Current Account		22,240		24,011	
Lloyds Deposit Account		142,511		102,499	
Lloyds MAG Restricted		51		81	
Lloyds Kondoia		1,316		5,214	
Mission Action Group CAF Gold ac		-		-	
Mission Action Group CAF cash ac		-		-	
Lloyds Vestry Account		13,063		12,370	
Cash in Hand		<u>19</u>		<u>41</u>	
			369,551		332,244
<b>CREDITORS: Amounts falling due within one year</b>	7	<u>(5,446)</u>		<u>(6,413)</u>	
			(5,446)		(6,413)
<b>NET ASSETS</b>		<u>2,457,977</u>		<u>2,191,909</u>	
<b>FUNDS</b>					
<b>Unrestricted Funds</b>					
General Fund - Balance at 1st January 2021			1,872,339		1,818,097
Movement in General Fund during the year			221,632		54,242
Balance at 31st December 2021			<u>2,093,971</u>		<u>1,872,339</u>
<b>Designated Funds</b>	9		158,038		124,373
			<u>2,252,009</u>		<u>1,996,712</u>
<b>Restricted Funds</b>	9		205,968		195,197
			<u>2,457,977</u>		<u>2,191,909</u>

**STATEMENT OF FINANCIAL ACTIVITIES**  
as at 31st December 2021

**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 2021	2020
		£	£	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>						
Donations and legacies	1a	236,412	30,682	161,445	428,539	370,391
Other trading activities	1b	32,970	9,618	-	42,588	35,853
Investments	1c	374	242	53	669	1,286
Income from charitable activities	1d	23,342	-	-	23,342	20,272
Other incoming resources	1e	-	-	-	-	-
<b>TOTAL</b>		<b>293,098</b>	<b>40,542</b>	<b>161,498</b>	<b>495,138</b>	<b>427,802</b>
<b>EXPENDITURE ON</b>						
Raising funds	1f	-	165	-	165	1
Charitable activities	2a	269,108	16,025	166,231	451,364	469,259
<b>TOTAL</b>		<b>269,108</b>	<b>16,190</b>	<b>166,231</b>	<b>451,529</b>	<b>469,260</b>
Gains and losses on investment assets		2,459	-	-	2,459	56,449
<b>NET INCOME</b>		<b>26,449</b>	<b>24,352</b>	<b>(4,733)</b>	<b>46,068</b>	<b>14,991</b>
<b>Transfers between Funds</b>						
Church Repair Fund (CRF)		(9,313)	9,313	-	-	-
Tithe to Mission Action Group		-	-	-	-	-
Other		(15,504)	-	15,504	-	-
Gains and losses on revaluation of property		220,000	-	-	220,000	-
<b>NET MOVEMENT IN FUNDS</b>		<b>221,632</b>	<b>33,665</b>	<b>10,771</b>	<b>266,068</b>	<b>14,991</b>
<b>Balances brought forward as at 1st January 2021</b>		<b>1,872,339</b>	<b>124,373</b>	<b>195,197</b>	<b>2,191,909</b>	<b>2,176,918</b>
<b>Balances carried forward as at 31st December 2021</b>		<b>2,093,971</b>	<b>158,038</b>	<b>205,968</b>	<b>2,457,977</b>	<b>2,191,909</b>

**CASH FLOW STATEMENT**  
as at 31st December 2021

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

	2021 £	2020 £
<b>Cash generated from operations activities</b>		
<b>Net Incoming Resources for the Year</b>		
Unrestricted funds	221,632	54,242
Designated funds	33,665	947
Restricted funds	10,771	(40,198)
<b>Total</b>	<u>266,068</u>	<u>14,991</u>
Add back depreciation charge	10,957	6,419
Revaluation adjustment	(220,000)	-
Gain and loss on investment	(2,459)	(56,107)
<b>Reconciliation to cash generated from operations:</b>	<u>54,566</u>	<u>(34,697)</u>
Cash inflow due to decrease in debtors	2,036	2,441
Cash inflow due to increase in creditors	(967)	(7,296)
<b>Movements in working capital</b>	<u>1,069</u>	<u>(4,855)</u>
<b>Investing activities</b>		
Purchase of fixed assets	<u>(18,328)</u>	<u>(8,109)</u>
<b>Net increase in cash from operating activities</b>	37,307	(47,661)
Net cash resources at bank at beginning of year	332,244	379,905
<b>Net cash at bank at 31 December 2021</b>	<u><u>369,551</u></u>	<u><u>332,244</u></u>

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

	£	£
Central Board of Finance	127,228	127,165
Church Repair Fund Deposits	63,123	60,863
Bank accounts and cash in hand	179,200	144,216
<b>At 31st December 2021</b>	<u><u>369,551</u></u>	<u><u>332,244</u></u>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES**  
**INCOMING RESOURCES**  
as at 31st December 2021

**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		2021	2020
	£	£	£	£	£
<b>Income and endowments from</b>					
<i>1 (a) Donations and legacies</i>					
Regular donations: Gift Aid	146,127	-	-	146,127	154,216
Occasional donations: Gift Aid	19,618	-	9,738	29,356	13,067
Regular donations: non Gift Aid	5,563	-	-	5,563	10,329
Occasional donations: non Gift Aid	22,897	-	383	23,280	28,580
Income Tax recovery	42,187	-	27,341	69,528	57,935
Collections at services	20	-	-	20	109
<i>Designated &amp; Restricted Funds</i>					
St Peter & St Paul	-	20	670	690	40
St Philip - CALEB	-	-	-	-	-
St Saviour	-	-	7,513	7,513	-
St Andrew Refurb	-	-	-	-	313
Other Special Funds (inc Choir/ Organ fund)	-	10,662	115,800	126,462	104,802
<i>Grants - non recurring</i>					
Legacies	-	20,000	-	20,000	1,000
	236,412	30,682	161,445	428,539	370,391
<i>1 (b) Other trading activities</i>					
Fetes and coffee mornings etc.	-	485	-	485	-
Magazine advertising	3,875	-	-	3,875	2,140
Lettings	29,095	9,133	-	38,228	33,713
	32,970	9,618	-	42,588	35,853
<i>1 (c) Interest (inc Poor and Alms / War div)</i>	374	242	53	669	1,286
<i>1 (d) Income from charitable activities</i>					
Magazine sales income	962	-	-	962	936
Other income	9,841	-	-	9,841	14,548
Fees - weddings	2,714	-	-	2,714	94
Fees - funerals	9,075	-	-	9,075	2,359
St Peter & St Paul Centre income	750	-	-	750	2,335
	23,342	-	-	23,342	20,272
<i>1 (e) Other Incoming resources</i>					
Insurance claims	-	-	-	-	-
<b>Total Incoming Resources</b>	293,098	40,542	161,498	495,138	427,802

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

**as at 31st December 2021**

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

<b>Expenditure on</b>	<b>Unrestricted Funds</b>		<b>Restricted</b>	<b>Total Funds</b>	
	<b>General</b>	<b>Designated</b>	<b>Funds</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>1(f) Raising funds</b>					
Costs of fetes, bazaars & other fund raising	-	165	-	165	1
<b>2(a) Charitable activities</b>					
<i>Grants and awaygiving</i>					
Church mission	-	-	95,398	95,398	32,372
Church relief	-	-	24,617	24,617	36,050
Other charitable giving	-	-	-	-	-
Ministry costs (stipend and salaries)+interregnum	95,470	-	-	95,470	112,300
Staff costs	12,405	-	-	12,405	19,359
Clergy accommodation	5,006	-	-	5,006	7,248
Staff mileage	144	-	-	144	320
Parish Share	72	-	-	72	-
<i>Church running costs</i>					
Insurance	10,905	-	-	10,905	11,130
Heating	11,138	-	-	11,138	15,304
Lighting	5,050	-	-	5,050	5,234
Water and sewerage	1,784	-	-	1,784	3,099
Cleaning	10,753	-	-	10,753	9,842
Gardening	795	-	-	795	1,049
Maintenance	10,065	16,025	1,000	27,090	20,858
Other ministry costs	1,210	-	999	2,209	5,414
Choir and organ	5,666	-	-	5,666	6,141
Costs of magazine bookstall, publications	3,782	-	-	3,782	3,040
Youth & children	1,787	-	22,359	24,146	26,731
Mission outreach	2,279	-	85	2,364	2,970
St Peter & St Paul Centre expenses	896	-	-	896	1,675
New building/capital work	-	-	15,349	15,349	227
Refurbishment cost	-	-	(1,306)	(1,306)	56,656
Wedding fees	415	-	-	415	384
Funeral fees	429	-	-	429	46
<i>Management and administration</i>					
Administration staff	41,645	-	-	41,645	51,636
Finance staff	19,532	-	-	19,532	18,940
General administration	9,570	-	250	9,820	1,456
Computers & supplies	3,608	-	-	3,608	2,113
Telephone	5,297	-	-	5,297	4,664
Bank charges	315	-	-	315	531
Stationery & books	761	-	-	761	1,214
Photocopiers	1,372	-	-	1,372	1,225
Depreciation	3,477	-	7,480	10,957	6,419
<b>2b Governance costs</b>					
Independent Examiner's fee	3,480	-	-	3,480	3,612
Total direct costs	269,108	16,025	166,231	451,364	469,259
<b>Total Expenditure</b>	269,108	16,190	166,231	451,529	469,260

## 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	£525,000
14 Salisbury Road	£525,000
13 Dry Hill Park Crescent	£990,000
	<hr/>
	£2,040,000

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 £2,459, 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 1.1.21	47,530	13,655	95,882	157,067
Additions	1,038	1,300	15,991	18,329
Disposals	-	-	-	-
At 31.12.21	48,568	14,955	111,873	175,396
Depreciation				
At 1.1.21	42,663	8,908	92,501	144,072
Eliminated on disposal	2,778	2,769	5,411	10,958
Charge for the year	-	-	-	-
At 31.12.21	45,441	11,677	97,912	155,030
Net Book Value 31.12.2021	3,127	3,278	13,961	20,366
Net Book Value 31.12.2020	4,867	4,747	3,381	12,995

#### 5. Investments

	2021 £	2020 £
Market value brought forward at 1 January 2021	17,189	16,082
Gain/(Loss) on revaluation	2,459	1,107
Market value as at 31 December 2021	19,648	17,189

#### 6. Debtors

	2021 £	2020 £
Income Tax Recoverable	-	-
Other debtors	13,858	15,894
	13,858	15,894

#### 7. Creditors: due within one year

	2021 £	2020 £
Pension costs	51	51
Accounts payable	2,668	3,094
Agency collections	2,727	3,268
	5,446	6,413

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

	2021 £	2020 £
Wages and salary costs	83,967	94,678
Social security costs	6,758	6,758
Employer pension contribution	2,596	2,994
Salaries and wages including social security costs	93,321	104,430

The average number of employees during the year was 8 (2020: 9).

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 2021

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

9. Analysis of funds movements	Opening Balance 1.1.2021 £	Income £	Expenditure £	Transfers £	Closing Balance 31.12.2021 £
<b>Designated Funds</b>					
CRF Parish Church	27,038	185	(5,312)	2,506	24,417
CRF 12 Salisbury Road	5,618	10	-	791	6,419
CRF 14 Salisbury Road	5,688	10	-	691	6,389
CRF St Philip	10,681	20	-	1,619	12,320
CRF St Saviour	2,070	4	(1,980)	1,701	1,795
CRF 13 Dry Hill Park Road	9,920	19	-	2,004	11,943
<b>Total Church Repair Fund</b>	<b>61,015</b>	<b>248</b>	<b>(7,292)</b>	<b>9,312</b>	<b>63,283</b>
Car Park	-	20	(19)	1	2
St Saviour General	2	-	-	(2)	-
Legacies	3,943	20,001	-	1	23,945
St Andrew Building Reserve	1	-	-	(1)	-
Choir Fund	1,228	75	-	-	1,303
Care taker	6,488	675	(96)	1	7,068
Fund raising	1,324	485	(165)	-	1,644
Repair fund 12/14 Salsbury Road	-	-	-	40,000	40,000
Repair Fund Reserve	50,372	19,038	(8,618)	(39,999)	20,793
<b>Total Designated Funds</b>	<b>124,373</b>	<b>40,542</b>	<b>(16,190)</b>	<b>9,313</b>	<b>158,038</b>

Designated Funds	1.1.2020	Income	Expenditure	Transfers	31.12.2020
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
<b>Total Church Repair Fund</b>	<b>60,214</b>	<b>330</b>	<b>(8,828)</b>	<b>9,299</b>	<b>61,015</b>
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
<b>Total Designated Funds</b>	<b>123,426</b>	<b>8,395</b>	<b>(15,907)</b>	<b>8,459</b>	<b>124,373</b>

**NOTES TO THE FINANCIAL STATEMENTS**  
as at 31st December 2021

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

	Opening Balance 1.1.2021	Income	Expenditure	Transfers	Closing Balance 31.12.2021
<b>Restricted Funds</b>					
St Peter & St Paul General	3,288	1	(983)	-	2,306
St Philip - CALEB	5,280	-	(2,083)	-	3,197
Special Opportunities Fund	-	1,050	-	-	1,050
AV Fund	-	15,529	(4,373)	1	11,157
St Andrew Refurb	-	-	-	-	-
St Peter & St Paul Boiler	1,434	-	-	-	1,434
Ministry Costs	57,034	9,983	-	12,001	79,018
Youth Worker	60,476	15,626	(22,359)	-	53,743
Christianity Explored	-	-	-	-	-
St Peter & St Paul Tower	14,741	786	(5,897)	-	9,630
St Saviour General	294	9,076	(9,452)	-	(82)
Training Opportunities	1,831	-	(999)	1	833
Jane Austen Fund	319	383	(250)	1	453
Mission Action Group	9,060	15,754	(24,177)	-	637
McClare Legacy	-	-	-	-	-
St Philips General	696	-	(430)	-	266
Vicar's Discretionary	371	1,970	(525)	3,500	5,316
Holy Moley	-	-	-	-	-
Housing reserve	-	-	-	-	-
Refurbishment Fund	21,128	394	695	-	22,217
Monuments	368	-	-	-	368
Kondoa Fund	18,877	90,946	(95,398)	-	14,425
<b>Total Restricted Funds</b>	<u>195,197</u>	<u>161,498</u>	<u>(166,231)</u>	<u>15,504</u>	<u>205,968</u>

**Restricted Funds**

	1.1.2020				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
<b>Total Restricted Funds</b>	<u>235,395</u>	<u>118,967</u>	<u>(157,005)</u>	<u>(2,160)</u>	<u>195,197</u>

**NOTES TO THE FINANCIAL STATEMENTS**  
as at 31st December 2021

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

**10. Analysis of missionary and charity giving**

	£
Gelsthorpe Family - OMF	3,106
Bishop Ken Barham	3,106
Hope for Justice (Retrak)	706
High Hopes	3,105
Langham Partnership	3,105
Kondoa (Diocese)	3,107
Kondoa (School)	3,107
School of the Good Shepherd (a CMS project)	412
Christian Friends to Seamen Society	412
Fegans	797
Premier Christian Radio	406
Church Urban Fund mustard seed appeal	406
Prison Fellowship	407
Christian Aid	406
Barnabas Trust	794
Open Doors	407
Ubaka U Rwanda	387
	<u>24,176</u>