

Registered Charity Number: 1133917

**The Parish of St Peter and St Paul, Tonbridge
with St Andrew, St Phillip 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 2022**

Vicar: The Reverend Ben Thorndike

Bank
Lloyds Bank plc, 121 High Street, Tonbridge

Independent Examiners
Perrys Audit Limited
Chartered Accountants and Registered Auditors
Churchdown Chambers, Bordyke
Tonbridge, Kent
TN9 1NR

ANNUAL REPORT FOR THE YEAR ENDING 31 DECEMBER 2022

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

ANNUAL REPORT FOR YEAR ENDED 31 DECEMBER 2022

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).

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 2022 until 31 December 2022 was as follows:

The Rev'd. Ben Thorndike (Vicar)
The Revd Wendy Carr (Associate Vicar)
David Balcombe (Churchwarden from 4 May 2022)
Jean Bowring (until 25 March 2022, Jean died on 25 March 2022)
Brian Buck (Brian Buck gave his resignation to the PCC on 4 July 2022)
Adam Calvert (Churchwarden until 4 May 2022)
Dianne Dartnell
David Farquharson (until 4 May 2022)
George Gilbert-Smith (from 4 May 2022)
Steve Higgs
Ian Jackson (from 4 May 2022)
Paul Jagger (Parish Treasurer from 4 May 2022 until 5 September 2022)
Robert Kidson
Jeremy King
Patricia King
Susan Knight
Felicity Layton
Helen Longley
Alison Minton
David Mote (from 4 May 2022)
Sally Musson
David Robins (PCC Secretary)
Sandra Stagg (from 4 May 2022)
Mike Talbot (from 4 May 2022)
Ray Tanner (Parish Treasurer until 4 May 2022, then co-opted, then Treasurer from 5 September 2022)
Paul White (Churchwarden)
Jackie Williams (from 4 May 2022)

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 2022.

- 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 souls 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 and co-opted 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 and our patron CPAS, for example, provide helpful information seminars and advice for PCC members and others as required.

Organisational structure

- 3.7 The PCC meets regularly 6 - 7 times a year, with the Standing Committee in the intervening periods. The Standing Committee comprises the incumbent, Churchwardens, Associate Vicar, the Parish Treasurer and the PCC Secretary. 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 the incumbent, 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 members 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 Vicar sets the strategic direction of the parish, supported by the PCC. Along with the Vicar, the Churchwardens 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 members of the staff team including the Vicar's PA and Parish Administrator, the Church Family Administrator and Finance Manager. In addition, the staff team also includes the Associate Vicar, Senior Minister for Families, a Licensed Lay Minister, plus a vacant post for a Youth and Children's Minister. Many other volunteers support the ministry and mission of the parish, including other licensed lay ministers, lay readers and pastoral assistants.

4. OBJECTIVES AND ACTIVITIES

Mission

- 4.1 The current five-year Parish vision guides its work. The single vision statement is "Living Jesus, Loving Tonbridge," with nine-vision areas of ministry and mission:

Teaching and discipling with God's word
 Opportunities to show love practically
 Networking with other churches
 Being accessible for all
 Raising up leaders
 Inspired worship together
 Deep pastoral care
 Going out to the world
 Every word spoken for Jesus.

The foundations of the vision are God's word and prayer, and the framework is serving Jesus with our gifts, finances and buildings.

4.2 This mission statement is planned to be reviewed in 2027.

Main Objectives for 2022

4.3 The main objectives for 2022 were:

1. Setting a new five-year vision for the parish, to include discipleship (rooting down), evangelism (reaching out) and our worship together (looking up).
2. Establishing post-Covid sustainable weekly patterns of worship across the parish.
3. Managing a re-structure of the staff team in response to staffing changes.
4. To build and grow the work of youth, children and families across the parish as a particular priority for future growth.
5. Starting to establish a clear theological understanding of being an Evangelical parish in the Church of England in our time and place.
6. To re-establish Open House weekly outreach and community link at St Philip's, to continue to maintain links with FEAST and continue building community engagement links and outreach projects linked to local need.
7. To continue to provide opportunities for those seeking to know more about the Christian faith.
8. To maintain engagement with those seeking baptism, marriage and to continue supporting funeral ministry.
9. To improve the record-keeping, support and welcoming of both newcomers and those in the church family.
10. To seek to improve the Audio-Visual equipment and support the growth of the team.
11. To ensure full compliance with Safeguarding principles outlined by the National Church and the Diocese.
12. Working to reduce the deficit in parish finances from the agreed budget.

Strategies and Activities

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

1. Vision mornings/discussion for PCC, whole parish and children & youth team members to feed into the development of the five-year vision.
2. Review of resources available, PCC discussions, parish consultation and PCC sub-committee formation to consider and decide any changes to patterns of weekly worship. Implementing a 'post-Covid' plan for coming out of Covid restrictions and requirements.
3. Administration team re-structure, creating two posts of 'Parish Administrator' and 'Church Family Administrator.'
4. Creating and securing funding for a new staff team ministry post of Senior Minister for Families.

5. Whole church teaching evenings on contemporary issues facing the Christian church (and the Church of England specifically) in 21st Century Britain. Small group teaching considering key Christian doctrines together. Planning ahead on how to incorporate wider doctrinal teaching across the parish in order to root Christian faith in Biblical truth and daily living.
6. Supporting and encouraging parishioners in their volunteer roles and connections within the wider parish and with other organisations including FEAST. Associate Vicar taking lead to rebuild Open House team to work out of St Philip's church on Saturday mornings, serving the surrounding community practically, relationally and spiritually.
7. Combination of outreach events and courses to run through the year, each with a spiritual input.
8. Ongoing pastoral care and contact with enquiries for occasional offices. Planning to establish a clearer route for supporting those making baptism enquiries.
9. Consultation, testing and training within staff team for adoption of new church administration system for the parish.
10. Continued investment in capital resources, and individual conversations initiated to identify potential volunteers to join the AV team.
11. Establishing a Parish Safeguarding Team to help ensure compliance with the Church of England's policy and the maintenance of accurate records of safeguarding training and DBS checks.
12. Parish Giving Sunday (Gift Day) to raise awareness of the financial situation and encourage increased giving.

Role of Volunteers

- 4.5 Volunteers play a vital role in the ministry, mission and organisation of the Parish, including both within the worshipping community, and outside of it with wider community engagement and outreach projects. Their contribution may come through specific and more formal roles, such as Readers, Licensed Lay Ministers, Pastoral Assistants; but includes a greater number of those serving informally in a range of areas in both public ministry and behind the scenes.

5. ACHIEVEMENTS AND PERFORMANCE

Outcomes from activities

1. Five-year vision booklet produced and incorporated into parish ministry and mission.
2. Final service pattern decision agreed by PCC in December 2022. By this point, our churches have also moved to a place with no formal Covid restrictions, though are still responsive to some sensitivities in, for example, Holy Communion.
3. Appointment of Church Family Administrator in June 2022, to work alongside newly agreed role of Parish Administrator.
4. Successful recruitment into the new post of Senior Minister for Families.
5. Four teaching evenings offered on current developments in the Church of England, for whole parish and PCC. Small group meeting regularly (every 2-3 weeks) looking at key Christian doctrines. Plans to incorporate wider doctrine teaching into preaching programme through 2023.
6. Open House operates with a team of around 21 parish volunteers, serving around 40 people each week, responding to the needs of the local community in areas of social isolation; and physical, emotional and spiritual well-being. Refreshments are served without charge, including healthy lunches throughout the winter as a part of the Warm Spaces initiative (three churches across the parish have offered warm spaces during autumn and winter 2022). Environmental awareness has been raised through Open House, including development of a herb garden. Links are starting to grow with the repair café to encourage less waste and expenditure. Health Walks from St Philip's, registered with TMBC, overseen by a volunteer who is part of the church family also help support in a number of areas above.

7. Alpha Course run in Autumn 2022 by Associate Vicar, with programme of outreach courses planned for 2023. Various individual outreach events across the parish with brief Gospel presentation, including quiz evening, afternoon tea, Christmas and Easter events.
8. We served families with 33 funerals, 6 weddings and 10 baptisms conducted across the parish in 2022. Ongoing pastoral ministry both before and after occasional offices, including supporting a number of young families through Teddies and Tiny Acorns.
9. Adoption of Church Suite for the staff team, and roll out into wider parish for registration on new system.
10. Upgrade to systems at St Peter & St Paul, training of three new members to the AV team.
11. Regular meetings of newly established Parish Safeguarding Team, dealing with a range of issues both administrative (for example, volunteer recruitment, training and DBS checks) and responsive (dealing with potential safeguarding concerns that arise).
12. Following a gift day and appeal for funds in October we received legacies (over £160,000) the deficit was eradicated, and our funds Designated and Restricted increased by £216,054.

6. Financial Review

- 6.1 The General Fund budget approved by the PCC for 2022 was £336,250 which forecast a deficit of £33,054.

Following a gift day and appeal for funds in October our Lord richly blessed assets increased by over £100,000.

- 6.2 Expenditure was carefully controlled, heating was minimised but building maintenance and repair work increased – this work was postponed during covid crisis.
- 6.3 The Balance Sheet shows a rise in value of approximately £317,305 over 2021. Balances at the end of 2022 are:

General Fund	- £2,195,222	an increase of £101,251
Designated Funds	- £196,733	an increase of £ 38,695
Restricted Funds	- £383,327	an increase of £177,359

- 6.4 The challenge for 2023 is to increase our numbers and giving to the general fund to cover the cost of a families and youth fund ministers (which are currently consuming over £30000 each from restricted funds) and for measures to be taken to contain our energy costs.

Reserves Policy

- 6.5 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 To continue to build on the five-year parish vision, raising awareness and helping the church connect all ministry and mission activities together and into that vision. In particular, but not exclusively:
 - a. Developing the home group ministry of the parish (T and R in vision)
 - b. Re-establishing formal pastoral care structures of the parish (D and O in vision)
 - c. Overseeing a trip to our partner Diocese of Kondoa (N and G in vision)
 - d. Teaching, and developing wider links within Church of England networks, that help equip the parish to be a Biblically faithful 21st Century church (T and N in vision, foundation God's word)
 - e. Meeting/training for preachers and service leaders (T and I in vision)
 - f. Growing prayer ministry across parish, corporately and individually (Foundation prayer in vision).
- 7.2 Building on the ministry to youth, children and families by i) developing current work and establishing new initiatives for both encouraging families known to the parish, and reaching out to families beyond the current church family, and ii) seeking to recruit a replacement Youth & Children's Minister. (T, R and E in vision).
- 7.3 Moving forward with securing a financially sustainable parish in light of increasing demands on resources, including a growing staff team and rising energy costs. (Framework of vision).

7.4 To continue to build on Open House ministry, as well as maintaining links with FEAST and building community engagement links and outreach projects linked to local need. (O, B and E in vision).


7.5 Continued roll out of Church Suite to help manage and coordinate areas of church life together, including contact list, rotas and service planning (B and I in vision).

Signed on behalf of the PCC

Reverend Ben Thorndike

Dated:

23/5/23



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 Phillip 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 2022.

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 Audit Limited
Chartered Accountants
Churchdown Chambers,
Bordyke,
Tonbridge,
Kent TN9 1NR
Dated:

BALANCE SHEET
as at 31st December 2022

**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	2022 £	£	2021 £	£
FIXED ASSETS					
Tangible assets					
Property	3	2,150,000		2,040,000	
Office and Audio Visual Equipment	4	13,993		20,366	
			2,163,993		2,060,366
INVESTMENTS	5	17,335		19,648	
			17,335		19,648
CURRENT ASSETS					
Debtors	6	21,520		13,858	
			21,520		13,858
Bank and Cash in hand					
Central Board of Finance		278,933		127,228	
Church Repair Fund Deposits		72,517		63,123	
Bank Accounts					
Lloyds Current Account		87,896		22,240	
Lloyds Deposit Account		142,587		142,511	
Lloyds MAG Restricted		51		51	
Lloyds Kondoa		7,888		1,316	
Lloyds Vestry Account		1,159		13,063	
Cash in Hand		208		19	
			591,239		369,551
CREDITORS: Amounts falling due within one year	7	(18,805)		(5,446)	
			(18,805)		(5,446)
NET ASSETS			<u>2,775,282</u>		<u>2,457,977</u>
FUNDS					
Unrestricted Funds					
General Fund - Balance at 1st January 2022			2,093,971		1,872,339
Movement in General Fund during the year			101,251		221,632
Balance at 31st December 2022			<u>2,195,222</u>		<u>2,093,971</u>
Designated Funds	9		196,733		158,038
			<u>2,391,955</u>		<u>2,252,009</u>
Restricted Funds	9		383,327		205,968
			<u>2,775,282</u>		<u>2,457,977</u>

STATEMENT OF FINANCIAL ACTIVITIES
as at 31st December 2022

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 2022	2021
		£	£	£	£	£
INCOME AND ENDOWMENTS FROM						
Donations and legacies	1a	267,994	44,913	233,473	546,380	428,539
Other trading activities	1b	44,683	8,914	-	53,597	42,588
Investments	1c	549	423	2,204	3,176	669
Income from charitable activities	1d	20,006	-	-	20,006	23,342
Other incoming resources	1e	-	-	-	-	-
TOTAL		333,232	54,250	235,677	623,159	495,138
EXPENDITURE ON						
Raising funds	1f	-	230	-	230	165
Charitable activities	2a	295,901	6,626	110,784	413,311	451,364
TOTAL		295,901	6,856	110,784	413,541	451,529
Gains and losses on investment assets		(2,313)	-	-	(2,313)	2,459
NET INCOME		35,018	47,394	124,893	207,305	46,068
Transfers between Funds						
Church Repair Fund (CRF)		(9,301)	9,301	-	-	-
Tithe to Mission Action Group		(25,511)	-	25,511	-	-
Other		(8,955)	(18,000)	26,955	-	-
Gains and losses on revaluation of property		110,000	-	-	110,000	220,000
NET MOVEMENT IN FUNDS		101,251	38,695	177,359	317,305	266,068
Balances brought forward as at 1st January 2022		2,093,971	158,038	205,968	2,457,977	2,191,909
Balances carried forward as at 31st December 2022		2,195,222	196,733	383,327	2,775,282	2,457,977

CASH FLOW STATEMENT
as at 31st December 2022

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

	2022	2021
	£	£
Cash generated from operations activities		
Net Incoming Resources for the Year		
Unrestricted funds	101,251	221,632
Designated funds	38,695	33,665
Restricted funds	177,359	10,771
Total	317,305	266,068
Add back depreciation charge	10,108	10,957
Revaluation adjustment	(110,000)	(220,000)
Gain and loss on investment	2,313	(2,459)
Reconciliation to cash generated from operations:	219,726	54,566
Cash inflow due to decrease in debtors	(7,662)	2,036
Cash inflow due to increase in creditors	13,358	(967)
Movements in working capital	5,696	1,069
Investing activities		
Purchase of fixed assets	(3,735)	(18,328)
Net increase in cash from operating activities	221,687	37,307
Net cash resources at bank at beginning of year	369,551	332,244
Net cash at bank at 31 December 2022	591,238	369,551
 Analysis of the Balances of Cash as Shown in the Balance Sheet		
	£	£
Central Board of Finance	278,933	127,228
Church Repair Fund Deposits	72,517	63,123
Bank accounts and cash in hand	239,789	179,200
At 31st December 2022	591,239	369,551

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES
INCOMING RESOURCES
as at 31st December 2022

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		2022	2021
	£	£	£	£	£
Income and endowments from					
<i>1 (a) Donations and legacies</i>					
Regular donations: Gift Aid	166,405	-	-	166,405	146,127
Occasional donations: Gift Aid	14,315	-	40,641	54,956	29,356
Regular donations: non Gift Aid	10,183	-	-	10,183	5,563
Occasional donations: non Gift Aid	31,556	-	451	32,007	23,280
Income Tax recovery	45,455	-	17,294	62,749	69,528
Collections at services	80	-	-	80	20
<i>Designated & Restricted Funds</i>					
St Peter & St Paul	-	674	-	674	690
St Philip - CALEB	-	-	575	575	-
St Saviour	-	-	10,000	10,000	7,513
St Andrew Refurb	-	-	-	-	-
Other Special Funds (inc Choir/ Organ fund)	-	8,090	164,512	172,602	126,462
<i>Grants - non recurring</i>					
Legacies	-	36,149	-	36,149	20,000
	<u>267,994</u>	<u>44,913</u>	<u>233,473</u>	<u>546,380</u>	<u>428,539</u>
<i>1 (b) Other trading activities</i>					
Fetes and coffee mornings etc.	-	1,756	-	1,756	485
Magazine advertising	2,606	-	-	2,606	3,875
Lettings	42,077	7,158	-	49,235	38,228
	<u>44,683</u>	<u>8,914</u>	<u>-</u>	<u>53,597</u>	<u>42,588</u>
<i>1 (c) Interest (inc Poor and Alms / War div)</i>	<u>549</u>	<u>423</u>	<u>2,204</u>	<u>3,176</u>	<u>669</u>
<i>1 (d) Income from charitable activities</i>					
Magazine sales income	618	-	-	618	962
Other income	10,323	-	-	10,323	9,841
Fees - weddings	2,098	-	-	2,098	2,714
Fees - funerals	2,287	-	-	2,287	9,075
St Peter & St Paul Centre income	4,680	-	-	4,680	750
	<u>20,006</u>	<u>-</u>	<u>-</u>	<u>20,006</u>	<u>23,342</u>
<i>1 (e) Other Incoming resources</i>					
Insurance claims	-	-	-	-	-
Total Incoming Resources	<u>333,232</u>	<u>54,250</u>	<u>235,677</u>	<u>623,159</u>	<u>495,138</u>

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES
RESOURCES USED

as at 31st December 2022

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		2022	2021
	£	£	£	£	£
1(f) Raising funds					
Costs of fetes, bazaars & other fund raising	-	230	-	230	165
2(a) Charitable activities					
<i>Grants and awaygiving</i>					
Church mission	-	-	31,933	31,933	95,398
Church relief	-	-	25,628	25,628	24,617
Other charitable giving	-	-	-	-	-
Ministry costs (stipend and salaries)+interregnum	100,000	-	-	100,000	95,470
Staff costs	955	-	-	955	12,405
Clergy accommodation	6,629	-	-	6,629	5,006
Staff mileage	624	-	-	624	144
Parish Share	-	-	-	-	72
<i>Church running costs</i>					
Insurance	10,469	-	-	10,469	10,905
Heating	11,533	-	-	11,533	11,138
Lighting	7,518	-	-	7,518	5,050
Water and sewerage	1,218	-	-	1,218	1,784
Cleaning	13,995	-	-	13,995	10,753
Gardening	974	160	-	1,134	795
Maintenance	40,902	6,466	-	47,368	27,090
Other ministry costs	1,318	-	1,200	2,518	2,209
Choir and organ	7,146	-	-	7,146	5,666
Costs of magazine bookstall, publications	3,940	-	-	3,940	3,782
Youth & children	2,188	-	30,889	33,077	24,146
Mission outreach	1,716	-	298	2,014	2,364
St Peter & St Paul Centre expenses	2,411	-	-	2,411	896
New building/capital work	-	-	(357)	(357)	15,349
Refurbishment cost	-	-	7,773	7,773	1,306
Wedding fees	314	-	-	314	415
Funeral fees	182	-	-	182	429
<i>Management and administration</i>					
Administration staff	35,029	-	-	35,029	41,645
Finance staff	23,473	-	-	23,473	19,532
General administration	2,085	-	6,148	8,233	9,820
Computers & supplies	2,700	-	-	2,700	3,608
Telephone	8,303	-	-	8,303	5,297
Bank charges	531	-	-	531	315
Stationery & books	733	-	-	733	761
Photocopiers	2,609	-	-	2,609	1,372
Depreciation	2,836	-	7,272	10,108	10,957
2b Governance costs					
Independent Examiner's fee	3,570	-	-	3,570	3,480
Total direct costs	295,901	6,626	110,784	413,311	451,364
Total Expenditure	295,901	6,856	110,784	413,541	451,529

NOTES TO THE FINANCIAL STATEMENTS

The Parish of St Peter and St Paul, Tonbridge with St Andrew, St Phillip 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 2022.

12 Salisbury Road	£550,000
14 Salisbury Road	£550,000
13 Dry Hill Park Crescent	£1,050,000
	<hr/>
	£2,150,000

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 Phillip 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. Two salaried administrators are related to Parish Trustees.
- (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 1.1.22	48,568	14,955	111,873	175,396
Additions	3,347	-	388	3,735
Disposals	-	-	-	-
At 31.12.22	51,915	14,955	112,261	179,131
Depreciation				
At 1.1.22	45,441	11,677	97,912	155,030
Eliminated on disposal	-	-	-	-
Charge for the year	2,315	2,285	5,508	10,108
At 31.12.22	47,756	13,962	103,420	165,138
Net Book Value 31.12.2022	4,159	993	8,841	13,993
Net Book Value 31.12.2021	3,127	3,278	13,961	20,366

5. Investments

	2022 £	2021 £
Market value brought forward at 1 January 2022	19,648	17,189
Gain/(Loss) on revaluation	(2,313)	2,459
Market value as at 31 December 2022	17,335	19,648

6. Debtors

	2022 £	2021 £
Income Tax Recoverable	-	-
Other debtors	21,520	13,858
	21,520	13,858

7. Creditors: due within one year

	2022 £	2021 £
Pension costs	51	51
Accounts payable	15,085	2,668
Agency collections	3,720	2,727
	18,856	5,446

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

	2022 £	2021 £
Wages and salary costs	88,786	83,967
Social security costs	1,514	6,758
Employer pension contribution	2,393	2,596
Salaries and wages including social security costs	92,693	93,321

The average number of employees during the year was 8 (2021: 8).

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 2022

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

9. Analysis of funds movements	Opening Balance 1.1.2022 £	Income £	Expenditure £	Transfers £	Closing Balance 31.12.2022 £
Designated Funds					
CRF Parish Church	24,417	273	-	2,499	27,189
CRF 12 Salisbury Road	6,419	34	(198)	790	7,045
CRF 14 Salisbury Road	6,389	34	(198)	689	6,914
CRF St Philip	12,320	67	-	1,619	14,006
CRF St Saviour	1,795	15	-	1,699	3,509
CRF 13 Dry Hill Park Road	11,943	66	-	2,005	14,014
Total Church Repair Fund	63,283	489	(396)	9,301	72,677
Car Park	2	674	(160)	-	516
St Saviour General	-	-	-	-	-
Legacies	23,945	36,149	(887)	(48,000)	11,207
St Andrew Building Reserve	-	-	-	1,000	1,000
Families Minister	-	-	-	92,000	92,000
Choir Fund	1,303	195	-	-	1,498
Care taker	7,068	675	(388)	(6,000)	1,355
Fund raising	1,644	1,756	(230)	(1,000)	2,170
Repair fund 12/14 Salisbury Road	40,000	-	-	(35,000)	5,000
Repair Fund Reserve	20,793	14,312	(4,795)	(21,000)	9,310
Total Designated Funds	158,038	54,250	(6,856)	(8,699)	196,733

Designated Funds	1.1.2021	Income	Expenditure	Transfers	31.12.2021
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
Total Church Repair Fund	61,015	248	(7,292)	9,312	63,283
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 Salisbury Road	-	-	-	40,000	40,000
Repair Fund Reserve	50,372	19,038	(8,618)	(39,999)	20,793
Total Designated Funds	124,373	40,542	(16,190)	9,313	158,038

NOTES TO THE FINANCIAL STATEMENTS
as at 31st December 2022

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

Restricted Funds	Opening Balance 1.1.2022	Income	Expenditure	Transfers	Closing Balance 31.12.2022
St Peter & St Paul General	2,306	-	(985)	-	1,321
St Philip - CALEB	3,197	625	(1,172)	-	2,650
Special Opportunities Fund	1,050	250	-	(800)	500
AV Fund	11,157	520	(4,669)	-	7,008
St Andrew Refurb	-	-	-	-	-
St Peter & St Paul Boiler	1,434	-	(240)	25,000	26,194
Ministry Costs	79,018	50,558	(5,456)	-	124,120
Youth Worker	53,743	14,114	(30,889)	-	36,968
Christianity Explored	-	-	-	-	-
St Peter & St Paul Tower	9,630	-	803	-	10,433
St Saviour General	(82)	10,000	(51)	-	9,867
Training Opportunities	833	-	(1,200)	367	-
Jane Austen Fund	453	451	(357)	-	547
Mission Action Group	637	3,281	(23,559)	25,511	5,870
McClare Legacy	-	-	-	-	-
St Philips General	266	75	(429)	88	-
Vicar's Discretionary	5,316	5,913	(2,225)	(1,000)	8,004
Open House and Warm Spaces	-	1,716	(237)	800	2,279
AW Legacy	-	120,000	-	-	120,000
Holy Moley	-	-	-	-	-
Housing reserve	-	-	-	-	-
Refurbishment Fund	22,217	300	(8,185)	-	14,332
Monuments	368	-	-	-	368
Kondoa Fund	14,425	27,874	(31,933)	2,500	12,866
Total Restricted Funds	205,968	235,677	(110,784)	52,466	383,327

Restricted Funds	1.1.2021				31.12.2021
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
Total Restricted Funds	195,197	161,498	(166,231)	15,504	205,968

NOTES TO THE FINANCIAL STATEMENTS
as at 31st December 2022

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	3,013
Bishop Ken Barham	3,013
High Hopes	3,013
Langham Partnership	3,014
Kondoa (Diocese)	3,012
Kondoa (School)	3,013
Open Doors	546
Mary's Meals	282
MAF International	282
Bridge Trust	282
Neighbourhood Walks	282
Samaritan's Purse - Ukraine appeal	650
Hope Church - Ton - Ukraine appeal	650
CPAS	545
DAVSS	500
Connaught Palliative Care	500
	<u>22,597</u>