THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST PETER, IGHTHAM

England & Wales · Charity number 1136162

Details

Other names	ST PETER'S PCC, IGHTHAM
Status	Registered
Legal form	Previously excepted
Registered	2010-06-02
Register	View on the Charity Commission register

Contact

Address	St Peter's Church Fen Pond Road Ightham Sevenoaks Kent TN15 9JD
Phone	01732886827
Email	rector@ighthamchurch.org.uk
Website	www.ighthamchurch.org.uk

Activities

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

Activities: Regular public worship open to all. Taking religious assemblies. Providing and maintaining sacred space. Teaching Christianity. Promoting Christianity by staging events and outreach into the community. Promoting the whole mission of the Church through activities and services for special needs groups. Pastoral work. Supporting other charities in the UK and abroad.

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Classification

- **How:** Makes Grants To Organisations, Provides Human Resources, Other Charitable Activities
- **What:** General Charitable Purposes, Religious Activities
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£153,126	£104,757	-	-
2023-12-31	£131,060	£115,536	-	-
2022-12-31	£169,838	£122,868	-	-
2021-12-31	£126,237	£113,468	-	-
2020-12-31	£108,948	£107,243	-	-

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Trustees

Name	Role	Appointed
Barbara Ann Smith		2025-05-11
Bridget Marianne Kelsey		2022-05-15
David Alan Colbear		2020-10-18
Finley Issac Lawson		2017-04-09
JOHN NOEL HILLARY WEBSTER		
Judith Ann Robinson		2016-05-09
MRS JENNY WEBSTER		
Max Robinson		2015-06-14
Michelle Ellen Lawson		2017-04-09
Naomi Rebecca Webster		2018-04-15
Rebecca Sian Saunders		2026-05-10
Richard Brian Badley		2026-05-10
Sarah Louise Reid		2022-05-15

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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST PETER, IGHTHAM

England & Wales - Charity number 1136162

Accounts

St Peter’s Church, Ightham

Annual Report for the Parochial Church Council of St Peter’s Church, Ightham 2024

2024 Report and Accounts for the Parochial Church Council of St Peter's Church, Ightham

Aim and purposes

St. Peter's Parochial Church Council (PCC) has the responsibility of cooperating with the incumbent, who was the Reverend Canon Tim Hatwell until his retirement in August 2024, in promoting in the ecclesiastical parish, the whole mission of the Church: pastoral, evangelistic, social and ecumenical.

The PCC also has responsibilities for maintenance of the Parish Church of St Peter's, Fen Pond Road, Ightham, the adjacent Church Centre, the surrounding enclosed Churchyard including the lych-gate, the area known as Church Green, and the approach from the public highway to the lych-gate.
St Peter's Churchyard remains open for burials and the interment of cremated remains of those who are eligible according to the churchyard regulations of Rochester diocese.

The PCC has continued to be guided by the Mission Statement of the church which was agreed in 2017.

St Peter's is here to:

- Gather in community
- Grow in Christ
- Go in service

Our purpose is to see lives transformed through loving God, following Christ, and caring for our neighbours and the wider community.

We come together to worship God and share Christ's love, through prayer, learning, celebration, music and community, and through caring for one another. We seek to demonstrate the impact of our faith in our everyday lives, in the communities where we live and serve, and in the wider world.

Objectives and Activities

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our parish community at St. Peter's. The PCC maintains an overview of worship throughout the parish and makes suggestions on how our services can involve the many groups that live within our parish. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

When planning our activities for the year, we have considered the Commission's guidance on public benefit and, in particular, the supplementary guidance on charities for the

advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our parish community.

Safeguarding

In recent years, the issue of Safeguarding has come to the fore of every church's mission and ministry. Every PCC member completes Training in Safeguarding and there are increasing levels of safeguarding training that must be undertaken by those in leadership positions within the church as well as anyone who plays a part in the church's life involved with children and vulnerable adults.

Finn Lawson is St. Peter's Parish Safeguarding Officer (PSO) and reminds the PCC of their responsibilities to make our church and its activities a safe environment for children and vulnerable adults. The Parochial Church Council has to the best of its belief complied with its duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have due regard to House of Bishops' guidance on safeguarding children and vulnerable adults). We have agreed the Diocesan Safeguarding Policy. Full details of this can be found at https://www.rochester.anglican.org/safeguarding/for-parishes/

Finn Lawson also oversees our Disclosure and Barring (DBS) clearances.

The United Benefice of Ightham and Wrotham

Formed in May 2022, the United Benefice initially continued with a Rector in each parish. Following the retirement of Revd. Edward Wright, the Rector of St George's Church, in September 2023, the Benefice started adapting to having a single incumbent, Canon Revd. Tim Hatwell. The pattern of services was reorganised to enable the Rector to lead Holy Communion in each parish on alternate weeks; while the other parish had non-Communion services led by the lay ministry team.

The Joint Standing Committee met several times to plan and discuss issues that affected both parishes. Chaired by the Rector until his retirement, Lay Reader Michelle Lawson took over the chair during the interregnum.

The Benefice Administrator Jane Woodrow-Clark has proved invaluable in assisting the Rector to support both parishes. Since the interregnum started, she is contacting clergy to try to cover the communion services each week as well as the administration involved with baptisms, weddings and funerals in both parishes. The PCC are very pleased with all that Jane has managed to achieve this year and look forward to this continuing into the future with the new incumbent.

Both PCCs of Ightham and Wrotham see the rural nature and characteristics of their communities and churches as continuing to be of great importance, and believe these features need to be retained to safeguard the flourishing of the parishes into the future. The joining as a united benefice has given the opportunity for shared ministry, worship and working together in mission and evangelism. The PCC are extremely grateful for the two

Licensed Lay Leaders (Michelle Lawson as Reader and John Webster as LLM) who lead and preach at services in both churches and are licensed to the Benefice.

Interregnum

Following a very well-attended, celebratory final service on Sunday 28th July 2024, the Rector officially retired from 11th August. Both parishes expressed their gratitude to both Tim and Claire for their hard work and friendship over the years and wished them both the very best for this next phase of their lives.

Once the Rectory in Ightham was vacated, it was returned to the Diocese as the Rectory in Wrotham was selected as the Rector's residence in the Benefice moving forward.

Jane worked hard to secure clergy cover for the remainder of the year with support from the ministry team. The PCC are grateful to all the clergy and lay volunteers who helped maintain our pattern of services during the latter part of 2024.

As part of the recruitment processes, both PCCs met with the Associate Archdeacon, developed a "Parish Profile" for the Benefice, appointed Parish representatives and collaborated with the Diocese to advertise the vacancy in November 2024. Unfortunately, the only applicant was withdrawn so the process will be repeated in 2025.

Worship and Prayer

The PCC is keen to offer a range of services during the week and over the course of the year that our community find both beneficial and spiritually fulfilling and the team have done their best to continue to offer these during the interregnum with help from our ministry team as well as with the kind support of visiting clergy. The PCC continues to live-stream most of the main services, and there are a small number of people who still join by Zoom. The streamed services are very useful for those who are housebound and/or ill.

There is a service every Sunday morning in St Peter's, on fifth Sundays we have a United Benefice Holy Communion and alternate between holding it at St Peter's or at St George's. We continue to offer Evening Prayer on the first and third Sundays of the month for our small but dedicated congregation. There is also a spoken service on a Wednesday morning which alternates Holy Communion and Morning Prayer.

On the 1st Sunday of the month, we hold a Breakfast@Church (B@C) service at 9.00am in the Church Centre. This service is a short, more informal, relaxed service to which families are welcome, as well as all other ages. The service lasts an hour and breakfast is served during the first 15 minutes. These monthly services have proved increasingly successful in drawing in parents with their children and we were pleased to welcome a number of new families during 2024 as well as encouraging families to attend from Wrotham and vice versa.

The Electoral Roll Officer revised the Electoral Roll this year as required by the Church Representation Rules and reported that there were now 102 names on the electoral roll (99 in 2023), of which 36 were not resident in the parish.

In the Statistics for Mission Return 2024, the average attendance 'in person' on a usual Sunday was 46 adults and 7 children under 16 (34 and 0 in 2023), although this number increased at Festivals, such as Christmas, Easter and Harvest. (For the first time we are using the figures generated automatically by the system rather than estimated ourselves.)

In addition, on average 4 people joined the Sunday morning services on Zoom the same as in 2023.

As well as our regular services, we enable our community to celebrate and thank God at the milestones of the journey through life. Through baptism we thank God for the gift of life, in marriage public vows are exchanged with God's blessing and through funeral services friends and family express their grief and give thanks for the life which is now complete in this world and to commend the person into God's keeping.

In October we held our annual "In Loving Memory" service for those who have been bereaved during the last year. Those who attended found it a very helpful and encouraging service.

During 2024 we celebrated 4 baptisms (2 in 2023), and 0 thanksgivings (0 in 2023). There was 1 wedding (1 in 2023) and 0 Services of Prayer and Dedication after a civil marriage (0 in 2023).

The were 13 funerals (including interment of ashes) held at or on behalf of the church (13 in 2023).

We are very blessed to be served in worship by those who have authorised ministries (John Webster, Michelle Lawson, Revd Chris Johnson and Bryan Harris together with all those who help read the Bible readings, lead intercessions and act as Sacristan and sidespeople. The latter carry out a very important role in the ministry of Welcome to those who come to church, whether regularly or as visitors.

We have enjoyed having a small group of singers regularly leading the singing at our Communion Services. Our Breakfast@ Church music continues to be led by guitar joined by saxophone. One of the highlights of the year musically was 12 singers from Ightham joining together with Wrotham Choir to sing at Carol Services at Ightham and Wrotham. Peter de Croos continues to play the organ at our Evening Services and accompanied the Carol Service at Ightham. He also continues to be the main organist for funerals and weddings at St Peter's.

St Peter's Church has 6 bells which are kept in a good state of repair and are rung regularly by our bellringing team, led by Tower Captain Judith Robinson.

Prayer is the lifeblood of church life. Prayer is often only thought about as intercessions during a service or as our personal prayers to God. However, we also encourage praying together with others. There have also been opportunities through the monthly Prayer and Praise meeting (via Zoom) or for individuals to pray with each other.

St Catherine's Chapel also provides a light and calm sanctuary for prayer at all times when the church is open, which as at least 10am – 4pm every day.

Deanery Synod

Two members of the PCC sit on the Deanery Synod. This provides the PCC with an important link between the parish and the wider structures of the church.

The Deanery Synod met twice. In February Trudi Oliver led discussions thinking about engagement with young people and the need to develop a younger and more diverse church. In October Will North, the associate archdeacon, gave a presentation and led discussions thinking about the future of parishes against the backcloth of shortage of clergy in the diocese. This included the need to amalgamate and merge parishes.

The Fabric of the Church

The church is open throughout the year every day from at least 10.00am until 4.00pm for visits and for private prayer.

The Churchwardens are responsible, in conjunction with the Rector and PCC, for identifying, prioritising, commissioning & carrying out any repairs, replacements, & improvements required. Most of the maintenance of the Church, Church Centre Annexe & Churchyard carried out during the year was of a minor & routine nature. We are grateful to the Ightham Parish Council for their ongoing support of the maintenance of the churchyard.

Pastoral Care

Pastoral care is given to members of the church and to those in the community as the need arises. We are grateful to Bridget Kelsey, Chris Johnson and Barbara Smith for leading our pastoral care during the interregnum.

Barbara Smith is commissioned as an Anna Friend. (Anna Chaplaincy has the aim of supporting older members of the congregation, especially those living with dementia and their carers.)

Mission and Outreach

We continue to seek ways of fulfilling our Mission Statement to Gather in Community, Grow in Christ and Go in Service.

Our parish magazine is distributed 10 months of the year to approximately 400 houses who have subscribed and is also available in church. For 2 of those months, it is delivered to every household in the parish. The magazine keeps our parishioners informed of the

important matters affecting our Church and the village. It contains articles that help develop our knowledge and trust in God, as well as a place where local businesses and organisations can advertise and promote their activities and products. We are very grateful to Penny Cracknell for editing and producing the magazine, to Bryan Harris for typesetting and arranging for printing, and to Helena Jenkins and Kate Lavington-Ross for overseeing the distribution.

St Peter's has continued to develop its mission to the parish, community and the world through a number of initiatives. The relationship with Ightham School has continued with first the Rector visiting Ightham school to lead assemblies every couple of weeks and Max Robinson has continued this during the interregnum. Additionally, a team of volunteer church members lead the Open The Book assemblies once a month at school. The school also comes to the church for educational visits and visits the church for services at Harvest, Christmas and Easter. During 2024, the School Community Engagement afternoons have continued to take place in the Church Centre – one for each of the six school terms and Year 3 took part in a Bioblitz in the Churchyard as part of the Big Green Eco Weekend in September.

As a church we continue to reach out to the community in a number of ways:

- our Community Coffee Shop (with an average attendance of over 25 from the community) which raises money for the church and other charities. We are indebted to the team of volunteers who ensure there is delicious food, drink and company for both regular customers and visitors each week
- Parents and Toddlers (which meets weekly during term time and is led by Kirsty Mitchem),
- Christian Aid Week (led by Sarah Reid),
- the Friends of Kent Churches 'Ride and Stride',
- supporting the Food Bank (with gifts of food going through the Church of the Good Shepherd, Borough Green),
- the monthly Men's Breakfast at the George and Dragon public house,
- small groups that meet for prayer and study (such as the Connect home group led by John Webster. This includes a small number from St George's, Wrotham, which also deepens our relationships within the benefice),
- the Oasis women's group that meets on Thursdays for fellowship and bible study,
- the ongoing support given to outside groups by the PCC, including our link parish of Holy Trinity, Twydall,
- during August we held a Teddy Bears' picnic in the churchyard for families with young children that proved popular again,
- in September the Green Team organised a Big Green Eco-Weekend – a collaborative weekend of activities at church and around the village including a bioblitz and bat walk in the churchyard, displays and activities in the church centre along with refreshments, a farm walk, apple walk and Creation-tide United Benefice Service at St George's Church,
- as well as our usual ex-situ events at the war memorial for Remembrance Sunday and Carols in the Square.

The church centre is also used as a meeting place by a number of village community groups including groups from the WI, The West Kent Autism Group and Ightham School's Parent and Staff Association.

Mission Away Giving

It is the PCC's policy to give away a percentage of its income as part of its gratitude for God's generosity to us. It also fulfils our mission to 'go in service' to help others serve God in the world. We have recently reviewed those to whom we have given and agreed to target our giving to a limited number of organisations that we support. Details are included in the financial report.

Relationships with Other Churches and Parishes

St Peter's Church is the only place of worship within the parish. As well as being in a united benefice with Wrotham, we are part of a cluster of 4 Anglican parishes locally which is known as the Pilgrim Parishes, and which comprises St Peter's Ightham, St George's Wrotham, Church of the Good Shepherd Borough Green and St Mary's Platt. We usually gather together to celebrate Ash Wednesday and Advent Sunday. We are part of Churches Together in Sevenoaks and District.

Volunteers

We would like to thank all the volunteers who work so hard to make our church the lively and vibrant community it is. We particularly want to mention our churchwarden Naomi Webster, our Treasurer, Max Robinson, our PCC Secretary, Sarah Reid, and everyone who has served the church and the people of the parish. We are particularly grateful for the way people have stepped up during the interregnum to keep services and activities running as normally as we can.

Structure, governance and management

The method of appointment of PCC members is set out in the Church Representation Rules 2020. The PCC membership consists of the incumbent, churchwardens, such of the readers and LLMs as determined by the APCM each year, elected Deanery Synod representatives, and elected PCC members. The formula for election of PCC members states that churches with an Electoral Roll of up to 100 (as St Peter's does, after the new Electoral Roll produced in 2025) there should 9 elected members who are elected by those on the electoral roll. Each person is elected for 3 years on a rolling basis. Up to now 4 have been elected per year when the ER was over 100. All those on the electoral roll are eligible to be elected to the PCC.

Given its wide responsibilities the PCC has a number of committees each dealing with a particular aspect of parish life. These committees, which include mission away giving and a

green working group are responsible to the PCC and report back to it regularly with minutes of their decisions being received by the full PCC and discussed as necessary.

The full PCC met for 6 business meetings during the year as well as additional meetings in relation to the interregnum with an average attendance of 84% (2023: 77%). The PCC members are responsible for making decisions on all matters of general concern and importance to the parish, including deciding on how the funds of the PCC are to be spent. Items discussed by the PCC during the year included mission matters, the fabric of the church and churchyard and church security, approving the Safeguarding policies, and agreeing the various church events held during the year, as well as the many other matters reflected throughout this report.

Sarah Reid is our Honorary PCC Secretary.

The Standing Committee of the PCC communicated by email as necessary during the year and reported back to the PCC. The Standing Committee can authorise expenditure up to a regularly reviewed limit and in case of emergency acts for the PCC. The PCC appointed to the Standing Committee: Tim Hatwell (until August 2024), Ian Gordon, Naomi Webster, Max Robinson, Michelle Lawson.

Financial Review and Treasurer's Report

In 2024 St Peter's continued to benefit from lower Ministry costs due to sharing Joint Benefice expenses. There was additional one-off income in the form of a £9,988 legacy and £10,943 from The Friends of St Peters, both items taken to the Designated fund for future projects.

After transfers, the General Fund had a surplus of £20,870 (2023: surplus of £13,228), and at the year-end stood at £108,063 (2023: £87,193).

Some figures in the General Fund merit highlighting:

- Planned Giving remained at similar levels to the previous year
- Income from fees, the parish magazine and other sources of income were also at similar levels
- Interest income at £6,418 was 65% higher than 2023 due to the increase in deposit rates and higher deposit balances
- Costs at £84,509 were £5,957 lower than in 2023. This was mainly due to Ministry costs being £5,596 lower from the benefit of shared Benefice expenses, plus the savings on Rector's accommodation and expenses following his retirement in the second half of the year.
- The proportion of our unrestricted donations allocated to Mission Giving was increased to 12.5% this year from 10% the previous year and we were able to cover the £10,500 (2023: £8,400) to be distributed.
- We were fortunate that there were no major repairs again this year, and so the General Fund has continued to enjoy a 'holiday' from topping up the Church Repair Fund.

Movements in Designated and Restricted funds to note are:

- As noted above, a Designated fund was set up in 2023 to receive one-off items of income and which can be used for one-off projects that the PCC decide are required. At the year end the fund stood at £26,461 (2023: £5,530).

- Fixed Assets are held in a Designated fund and depreciated according to their useful lives. Depreciation on the Church Centre and the AV Equipment, totalled £7,650, the same as 2023. This depreciation has no effect on our cash reserves or the General Fund.

- Gifts and grants received for specific purchases have been shown under the Restricted Gifts Fund, which has a balance of £54,413 (2023: £52,048) carried forward. £50,000 was donated in 2022 for a new stained-glass window that we now hope will be installed in 2025. As no costs have yet been incurred, this amount has increased by interest earned on the unused funds deposited. This window is now the only outstanding item in the fund.

Reserves and looking ahead

At the end of the year our free reserves, which comprise the General Fund, Church Repair Fund and the Projects Fund, stood at £161,920 (2023: £120,119).

We expect to show modest but declining surpluses in the medium term as we continue to lose donors and inflation keeps our costs increasing. The quinquennial inspection at the end of 2024 indicated no major items of expenditure, but a number of smaller item that may require funding from the Church Repair fund in 2025.

Thanks

Finally, The Treasurer would like to thank:

- The team which produces, manages and distributes the Parish Magazine, especially Penny Cracknell who still continues to mastermind it from her home in Bath, Helena Jenkins who runs the advertising and who with Kate Lavington-Ross oversees the magazine distribution and collection of subscriptions, and of course those who distribute the magazine and collect the subscriptions.
- The Coffee Shop team under Jenny Webster who generate money for good causes and provide funds to the church
- Sheila Lomas for her help with assisting the cash counting.
- Philip Wood who examines our accounts and ensures we are compliant with reporting requirements and standards
- Judith Robinson who does the financial administration and book-keeping

Friends of St Peter's

After the pandemic, a "Friends of St Peter's" group (FoSP) was formed with a two-fold purpose – to help build the community of Ightham and to support financially the fabric of the church building. Following a dwindling number of volunteers, particularly to stand for the committee and lead the charity as well as leading activities, the members voted to close the charity as its annual meeting in November 2024. They donated the balance of their fundraising to St Peter's. Following the successful concerts in 2023 and 2024, former FOSP members have volunteered to continue organising a concert with the Kings Men to raise further funds for St Peter's. A big thank you to Helen Gordon and the trustees for their hard work on behalf of FoSP, and to all who have played a part in supporting its activities.

The Future?

2024 has been a year of significant change with the retirement of the Rector and the start of the interregnum. While this has been an adjustment with a few challenges along the way, the team have worked well to ensure that our usual services and activities continue to run smoothly, despite the lack of an incumbent.

There are also encouraging signs of life in our parish and church life, and we pray that God will guide us throughout the period of the vacancy and with the appointment of a new Rector for the Benefice in due course.

Administrative information

St.Peter's Church is situated in Fen Pond Road, Ightham TN15 9JD. It is part of the Diocese of Rochester within the Church of England. The Parish is within the Deanery of Shoreham in the Archdeaconry of Tonbridge. The Rectory, Bates Hill, Ightham, Sevenoaks TN15 9BG. The PCC is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2006) and is registered with the Charity Commissioners as The Parochial Church Council of the Ecclesiastical Parish of St Peter, Ightham, registered charity number 1136162.

The Patronage of St Peter's Church is held by Mrs Helen Hobhouse.

The Reverend Canon Timothy Hatwell was instituted as Rector of St Peter's on 9th June 2015 by the Rt Revd Brian Castle, Bishop of Tonbridge and retired on 11th August 2024.

PCC members who have served during 2024 are:

Rector: The Revd Canon Tim Hatwell (ex officio) until retirement in August 2024
Warden: Ms Naomi Webster (from May 2023)
Deanery Synod Representatives:
Mrs Carol Kennedy (ex officio) (until 2026)
Mrs Michelle Lawson (ex officio) (until 2026)
Readers: Mr John Webster (LLM as from 20/5/17) (appointed at APCM)
Elected Members (members are elected for a three-year term of office):

Rodney Chartres	(until 2025)
Bridget Kelsey	(until 2025)
Sarah Reid	(until 2025)
vacancy	(until 2025)
Finn Lawson	(until 2026)
David Colbear	(until 2026)
Max Robinson (Hon Treasurer)	(until 2026)
Ian Gordon	(until 2027)
Judith Robinson	(until 2027)
Jenny Webster	(until 2027)

Hon. PCC Secretary	Mrs Sarah Reid
Hon. Treasurer	Mr Max Robinson
Gift Aid Secretary	Mr Max Robinson
Independent Examiner	Mr Philip Wood
Principal Bankers	NatWest Bank

Approved by the PCC on 29th April 2025 and signed on their behalf by Naomi Webster (PCC Chair).

St Peter's Church Ightham

Financial Accounts for the year to 31st December 2024

Independent Examiner's report to the Trustees of St Peter's Church Ightham

I report to the Trustees on my examination of the accounts of The Parochial Church Council of the Ecclesiastical Parish of St Peter, Ightham, Registered Charity 1136162, ("the Trust") for the year ended 31 December 2024, set out on pages 15 to 25.

Responsibilities and basis of report

As Parochial Church Council members, and therefore the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

Independent Examiner's statement

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

1. accounting records were not kept in accordance with section 130 of the Act; or
2. the accounts did not accord with those records; or
3. the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: _____

Philip Wood MA (Oxon), FCA, MCT
4 Middlings Wood
Kippington Road
Sevenoaks
Kent TN13 2LF

Dated 29th April 2025

The Parochial Church Council of St Peter's Church Ightham

STATEMENT OF FINANCIAL ACTIVITIES (SOFA)

FOR THE YEAR ENDED 31st DECEMBER 2024

		Unrestricted General Fund		Unrestricted Designated Funds*		Restricted Funds*		TOTAL FUNDS	
		2024	2023	2024	2023	2024	2023	2024	2023
	Notes	£	£	£	£	£	£	£	£
INCOME FROM:									
Donations:									
Planned Giving (including envelopes)		65,265	66,341					65,265	66,341
General Collections at All Services		2,390	1,798					2,390	1,798
Other Donations		3,403	2,306				850	3,403	3,156
Away Giving	2b	0	0			1,051	561	1,051	561
Gift Aid Claimed		12,780	13,132				75	12,780	13,207
Subtotal Donations		***83,838***	***83,577***	***0***	***0***	***1,051***	***1,486***	***84,889***	***85,063***
Income from Church Activities									
Coffee Shop and Other Fundraising **		2,325	2,141			3,147	3,333	5,472	5,474
Fees from Weddings and Funerals		4,829	4,068					4,829	4,068
Parish Magazine	3	10,159	10,496					10,159	10,496
Other Income		810	411					810	411
Legacies		0	0	9,988	5,530			9,988	5,530
Grants		0	0	10,943			1,404	10,943	1,404
Gifts in Kind	1	7,500	7,500					7,500	7,500
Income from Investments		6,418	3,901			7,860	7,213	14,278	11,114
Total Income		**115,879**	**112,094**	**20,931**	**5,530**	**12,058**	**13,436**	**148,868**	**131,060**
EXPENDITURE ON:									
Church Activities									
Mission and Away Giving	2a/b			8,400	8,100	4,198	3,894	12,598	11,994
Ministry Costs inc Parish Offer	4	43,107	48,703					43,107	48,703
Church Property Costs	5	21,050	21,218				5,426	21,050	26,644
Church Activities	6	5,252	6,075					5,252	6,075
Parish Magazine	3	4,212	4,469					4,212	4,469
Office Expenses	7	10,210	9,627					10,210	9,627
Depreciation of Fixed Assets	12			7,650	7,650			7,650	7,650
Church Centre Extension (overprovision)								0	0
Subtotal Church Activities		**83,831**	**90,092**	**16,050**	**15,750**	**4,198**	**9,320**	**104,079**	**115,162**
Fundraising Costs	1	678	374					678	374
Total Expenditure		**84,509**	**90,466**	**16,050**	**15,750**	**4,198**	**9,320**	**104,757**	**115,536**
Net income/(expenditure) pre transfers		**31,370**	**21,628**	**4,881**	**(10,220)**	**7,860**	**4,116**	**44,111**	**15,524**
Transfers between funds									
Transfer to Mission Giving Fund	2	(10,500)	(8,400)	10,500	8,400			0	0
Net income/(expenditure) post transfers		**20,870**	**13,228**	**15,381**	**(1,820)**	**7,860**	**4,116**	**44,111**	**15,524**
Gains/(losses) on Investment Assets	10					4,258	15,829	4,258	15,829
Net movement in funds		**20,870**	**13,228**	**15,381**	**(1,820)**	**12,118**	**19,945**	**48,369**	**31,353**
Balances b/fwd 1st January 2024		87,193	73,965	308,836	310,656	253,850	233,905	649,879	618,526
Balance c/fwd 31st December 2024		**108,063**	**87,193**	**324,217**	**308,836**	**265,968**	**253,850**	**698,248**	**649,879**

Free Reserves, which comprise total unrestricted funds excluding Fixed Assets and the Mission Giving Fund, total £161,920 (2023: £120,119)

* See note 14 for a detailed breakdown by individual fund

The Parochial Church Council of St Peter's Church Ightham

BALANCE SHEET AT 31st DECEMBER 2024

ASSETS AND LIABILITIES:	Notes	2024 £	Total 2024 £	2023 £	Total 2023 £
Fixed Assets					
Tangible assets (including property)	12	259,860		267,510	
Investments (Fabric Trust Fund)	10	201,330		191,577	
Total Fixed Assets			461,190		459,087
Current Assets					
Debtors	8	16,387		15,022	
Short term deposits	9	189,180		148,816	
Cash at bank		33,564		30,254	
Total current assets		239,131		194,092	
Less: Liabilities					
Creditors: amounts falling due within 1 year	11	(2,073)		(3,300)	
Net current assets			237,058		190,792
Total net assets			**698,248**		**649,879**

REPRESENTED BY:		2024 £	Total 2024 £	2023 £	Total 2023 £
PARISH FUNDS					
Unrestricted - General Fund	13 a)		108,063		87,193
Unrestricted - Designated Funds					
Mission Giving	13b)	10,500		8,400	
Projects	13 c)	26,461		5,530	
Church Repair	13 d)	27,396		27,396	
Fixed Assets	13 e)	259,860		267,510	
			324,217		308,836
Restricted Funds					
Away Giving	13 f)	0		0	
Restricted Gifts (window)	13 g)	54,413		52,048	
Church Music Fund	13 h)	10,225		10,225	
Fabric Trust Fund	13 i)	201,330		191,577	
			265,968		253,850
Total Funds			**698,248**		**649,879**

Approved by the Parochial Church Council on xx April 2025 and signed on its behalf by the Chairman

M M Robinson - Treasurer

N Webster - Churchwarden and PCC Chair

The Parochial Church Council of St Peter's Church Ightham

Notes to the Accounts for the Year Ended 31st December 2023

Note 1 - Accounting Policies

Basis of accounting

The accounts have been prepared in accordance with the Charities Act 2011, the Church Accounting Regulations 2006, and the Charities Statement of Recommended Practice ("SORP") applicable to charities preparing their accounts in accordance with FRS102 which was updated in October 2019.

The accounts have been prepared under the historical cost convention except for investments which are shown at market value.

The accounts include all transactions, assets and liabilities for which the PCC is responsible at law or which it is assessed to control. They do not include the accounts of church groups that owe their affiliation to another body, nor those which are informal gatherings of church members.

The PCC considers that there are no material uncertainties about St Peter's Church Ightham's ability to continue as a going concern.

Fund Accounting

Unrestricted Funds comprise assets that are not restricted in their use and are available for the general purposes of the PCC.

Designated Funds comprise assets set aside by the PCC out of unrestricted funds for specific future purposes or projects and include Fixed Assets (note 13 d).

Restricted Funds are those whose objectives are restricted as to purpose and which have to be accounted for separately (items under £500 are treated as de minimis). These include the Fabric Trust Fund, a trust whose purpose is maintaining the fabric of the church over the long term. The Trust has two Trustees appointed by the Chairman of the PCC and is therefore considered to be under PCC control. It has its own deposit and investment accounts held with the Diocese as Managing Custodian.

"Free Reserves" are the resources available to provide a financial buffer against unexpected falls in income and/or increases in expenditure and are defined to comprise the total unrestricted funds (i.e. including designated funds) after excluding the Fixed Asset Fund and Mission Giving Fund.

Fixed Assets

Consecrated and beneficed property is excluded from the accounts by Section 10(2)(a) and (c) of the Charities Act 2011.

The Church Centre has from 2019 been included within fixed assets as an asset represented by a separate designated fund, although it is built on beneficed land.

The Church Centre has been included at cost less depreciation. The cost of the original Church Centre was £30,000, the 2009 extension cost £60,000 and the 2019 extension and refurbishment cost £181,469. The useful life of the building is estimated to be 50 years, and it is being depreciated over that period from 2020 when it came into use after the works in 2019.

The AV equipment was installed in late 2021. The assets are estimated to have a useful life of 10 years and are being depreciated from the beginning of 2022.

No value is placed on moveable 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 and any such expenditure is written off in the year in which it was incurred.

Office equipment is capitalised and depreciated at a rate of 25% per annum on a straight-line basis.

Expenditure on items costing under £1,500 is written off in the year incurred.

Investments held for the long term are included under Fixed Assets.

Income

Income is recognised when the PCC becomes legally entitled to the use of the resources, an inflow of economic benefit is probable and the monetary value can be measured with sufficient reliability.

Incoming resources are accounted for gross without deducting any associated costs, which are shown separately in expenditure. Wedding and funeral fees collected on behalf of the Diocese from 2020 are not included in income or expenditure.

Donations are recognised only when received. Gift Aid receivable is included when there is a valid declaration from the donor and is recognised at the same time as the underlying donation. Any Gift Aid associated with a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor has specified otherwise.

Legacies are accounted for when the funds are received.

Dividends are accounted for when due and payable. Interest entitlements are accounted for as they accrue. Income and gains/losses on assets within a fund that is not an endowment fund are credited to the respective fund.

Expenditure

Expenditure is accounted for on an accruals basis.

Mission and charitable giving is accounted for as expenditure when paid or when a legally binding commitment has been made. The PCC allocates a proportion of voluntary income each year to be used for mission giving in the following year. This allocation is shown as a transfer from the General Fund to the Mission Giving Fund.

Away Giving is defined as the disbursement to specified charities based on income received from i) specific fundraising events or gifts where the donor has specified that the gift should be used for donations to other charities ii) the Coffee Shop's monthly nominated charity and iii) collections at certain services where giving to the specified charity is clearly separated from giving to St Peters. Amounts which are payable directly to third parties are not included within away giving.

Fundraising expenses include the cost of food at fundraising events.

Grants and Gifts-in-kind

For a number of years Ightham Parish Council (IPC) has paid for the grass cutting in and around the churchyard. IPC budgets £7,500 for this activity. From 2021 it was decided to recognise this in the financial statements, adding the income value to Gifts-in-Kind with an offsetting expense in Church Property Costs.

St Peter's Church Ightham - Notes to the Accounts for the year ended 31st December 2024

Note 2 - Mission and Away Giving

Note 2a - Mission Giving (from unrestricted/designated funds)

Mission giving from unrestricted/designated funds comprises gifts distributed by the PCC on the recommendation of the Mission Giving Committee from the Mission Giving Fund. At the end of each financial year the PCC agree a percentage allocation of that year's General Fund donations for transfer to the Mission Giving Fund from the General Fund, which is distributed the following year.

*Charities marked with * are designated Partner charities*

	2024	2023
Giving from the Mission Giving Fund:	**£**	**£**
Crosslight (formerly West Kent Debt Advice)	500	500
DAVSS	0	675
Spurgeons (formerly Fegans)	500	350
OMF International (for Griffins)*	2,200	2,200
Princess Project*	1,100	400
Starfish Malawi*	1,800	1,650
Twydall - Holy Trinity*	1,800	1,650
Wintershall	500	675
Mission Giving from designated funds based on 2023 allocation	8,400	8,100
Calculation of Mission Giving allocation for 2024		
General Fund Donations per SOFA	83,838	83,577
Giving from 2024 income at 12.5% (2022: 10%), to be distributed in 2025	**10,500**	**8,400**

Note 2b - Away Giving (from restricted funds)

Away Giving from special collections:

Away giving from special collections arises where specific charities are chosen for support at an event or service.

	£	£
Poverty & Hope (Diocese)	258	0
Christian Aid	65	0
St Mungo's	202	220
The Children's Society	526	341
Subtotal special collections	**1,051**	**561**

Away Giving from the Community Coffee Shop:

Away Giving from the Community Coffee Shop comprises 50% of the proceeds over a period (usually two-monthly) during which a named charity is chosen by the Coffee Shop to benefit (except for the MacMillan coffee morning where 100% is donated directly to that charity). The balance of Coffee Shop proceeds is used to supplement St Peter's income.

	£	£
Air Ambulance	0	401
Christian Aid	128	199
Crossroads Care	0	223
Dandelion Time	374	0
Diabetes UK	416	0
Hi Kent	388	0
MacMillan	827	960
MS Society	0	368
ME Association	0	382
Porchlight	0	363
Spadework	383	0
St Mungo's	196	182
Sevenoaks Welcomes Refugees	0	255
Twydall - Holy Trinity	323	0
Subtotal Coffee Shop away giving	**3,035**	**3,333**
Total away giving from restricted funds	**4,086**	**3,894**

St Peter's Church Ightham - Notes to the Accounts for the year ended 31st December 2024

		2024	2024	2023	2023
Note 3 - Parish Magazine		£		£	
Income					
Advertising		6,371		6,344	
Subscriptions		2,788		2,652	
Grant from Parish Council*		1,000		1,500	
	Total Income	**10,159**		**10,496**	
Less: Expense					
External printing costs		3,712		3,919	
Editorial and Other Costs		500		550	
	Total magazine costs	4,212		4,469	
	Contribution to income	**5,947**		**6,027**	

* The Parish Council kindly contributed £1,000 (2023: £1,500) towards the cost of the twice-yearly bumper editions

Note 4 - Ministry Costs	£		£	
Parish Offer (inc Rector employment cost)	39,274		42,279	
Rector's working expenses	650		1,953	
Rectory costs	3,183		4,471	
Total ministry costs	**43,107**		**48,703**	

The Parish Offer is shared with Wrotham as a result of the move to a Joint Benefice. From August 2023 the Rector's time was split across both parishes.

Note 5 - Church Property Costs	General Fund	Restricted Gifts	General Fund	Restricted Gifts
	£	£	£	£
Major repairs and quinquennial costs				
Minor repairs & maintenance	3,556		3,067	
New Stained Glass window				
Ellacombe chimes upgrade		0		5,426
Insurance - Church & Church Centre	4,335		4,137	
Utilities	5,659		6,514	
Churchyard grass cutting (paid by Parish Council - see Note 1)	7,500		7,500	
Total church property costs	**21,050**	**0**	**21,218**	**5,426**

There were no major repairs in 2024 or 2023. In 2022 two large projects were started covered mainly by restricted donations:
i) The **Ellacombe chimes** have been upgraded at a total cost of £5,782, of which £5,426 was incurred in 2023. Grants totalling £3,404 were recieved - £2,000 from the Coxcombe Committe in 2022 and £500 from KCACR and £904 from Listed Places of Worship sheme in 2023. Restricted donations (including Gift Aid) totalling £1,050 were received, £125 in 2022 and £925 in 2023. The balance of funding of £1,328 has been transfered from the Music Fund.
ii) We received a gift of £50,000 to create a **new stained glass window** in St Catherine's chapel in 2022. Design work was still in progress at the year end, and to date no expenses have been paid. The funds are held on deposit and interest is being earned and applied to the fund.

Note 6 - Church Activities	£		£	
Church music: organists & choir*	1,459		2,479	
Services & worship expenses	600		749	
Visiting clergy	718		408	
Breakfast@church	843		713	
AV and technology expense	298		364	
Flowers (including flower festival)**	278		398	
Sundry	1,054		964	
Total church activity costs	**5,252**		**6,075**	

* The 2023 costs include the organist's costs from 2022

Note 7 - Office Expenses	£		£	
Benefice Administrator* - share of salary	5,754		4,208	
Benefice Administrator* - share of expenses and equipment	281		812	
Phone and broadband	1,792		1,624	
Printer & print supplies	1,651		1,712	
Computer equipment & software	173		798	
Stationery	277		80	
Other expenses	282		393	
Total office expenses	**10,210**		**9,627**	

* In January 2023 the Benefice appointed an Administrator to support the churches in Ightham and Wrotham. Wrotham employs the Administrator.

St Peter's Church Ightham - Notes to the Accounts for the year ended 31st December 2024

	2024	2023
Note 8 - Debtors	£	£
HMRC - Gift Aid recoverable	12,770	13,168
Sundry Debtors	3,617	1,854
	16,387	**15,022**
Note 9 - Short Term Deposits	£	£
Central Board of Finance (CBF) Deposit Fund	178,250	138,250
Rochester Diocese deposit account	10,930	10,566
	189,180	**148,816**
Note 10 - Investments and deposits held for the long term - Fabric Trust Fund		
Investment in CBF Investment Trust Income Shares:	£	£
Value of shares brought forward	186,701	165,858
Income reinvested	5,236	5,014
(Loss)/Gain on investment assets	4,258	15,829
Value of shares carried forward	196,195	186,701
Funds in deposit account with CBF	5,135	4,876
Total long term investment funds	**201,330**	**191,577**
Note 11 - Creditors	£	£
Other creditors	2,073	3,300
	2,073	**3,300**

Note 12 - Fixed Assets

	Church Centre	AV Equipment	Office Equipment	Total
	£	£	£	£
Cost or Valuation				
At 1st January 2024	271,469	22,200	8,610	302,279
Additions/(disposals) during year	0		0	0
At 31st December 2024	271,469	22,200	8,610	302,279
Less Depreciation				
At 1st January 2024	21,719	4,440	8,610	34,769
Charge/(disposals) during year	5,430	2,220	0	7,650
At 31st December 2024	27,149	6,660	8,610	42,419
Net Book Value				
At 1st January 2024	249,750	17,760	0	267,510
At 31st December 2024	**244,320**	**15,540**	**0**	**259,860**

The Church centre is being depreciated over 50 years and the AV equipment over 10 years, on a straight line basis.

St Peter's Church Ightham - Notes to the Accounts for the year ended 31st December 2024

Note 13 - Fund Descriptions

a)	The **General Fund** is unrestricted and is used for the day to day running of the church. The PCC also allocates funds to be used for Mission Giving from the General Fund; this amount is currently 10% of General Fund donations. All giving, unless made at a special collection or raised for a specific purpose, goes into the General Fund and is used to pay expenses. Larger payments related to fabric are charged to the Church Repair Fund, and each year an amount may be transferred from the General Fund to the Church Repair Fund based on an estimate of what such costs are expected to be, averaged out over several years.
b)	The **Mission Giving Fund** is designated and is an amount set aside from General Fund donations to be paid in the following year to charities chosen by the Mission Giving Committee (see Note 2a).
c)	The **Project Fund** is a designated fund set up to receive non-recurring income which is ring fenced from the General Fund and can be used by the PCC for special projects or other one-off expenditure that the PCC approves. Such income includes legacies and certain grants. In 2024 the church received £10,943 from the Friends of St Peters charity, which was wound up at the end of 2024 with its funds transferred to St Peter's.
d)	The **Church Repair Fund** is designated and is used to cover major repairs primarily arising from quinquennial inspections. The latest quinquennial survey, carried out in 2024, indicated that we could expect to spend around £6,000 in fabric repairs over the following 5 years. As a result, it was decided that there would be no further transfers into this fund from the General Fund until the balance in the fund fell below £20,000.
e)	The **Fixed Assets Fund** is a designated fund for selected assets to cover their future depreciation. It currently comprises the net book values of the Church Centre, which is depreciated over 50 years, the AV Equipment upgrade completed at the end of 2021, which is depreciated over 10 years commencing in 2022 (Note 12), and office equipment which has been fully depreciated for a number of years.
f)	The **Away Giving Fund** is a restricted fund used to account for monies raised though church activities and services, the Coffee Shop and donations which are to be given to specific charities. Amounts raised are typically paid out within the year and so the fund normally has a zero balance at the end of each financial year.
g)	The **Restricted Gifts Fund i**s used to account for gifts received that the donor has directed be used for a certain item or project. The following activities have taken place in the last three years: i) A gift for £50,000 was received in 2022 for a new stained glass window. There was no related expenditure in 2022 or in 2023 and this amount is being carried forward along with interest that is earned on the funds. The work is expected to be completed in 2025. ii) A project to upgrade the Ellacombe Chimes was initiated in 2022 and was completed in 2023 at a total cost of £5,782. A combination of grants and donations was used to pay for the majority of the work, and the deficit of £1,328 was transfered from the Church Music Fund
h)	The **Church Music Fund** represents a restricted gift given to fund musical activities in the church
i)	The **Fabric Trust Fund** is a standalone restricted fund set up under a trust deed in 1960 following fund-raising for the fabric of the church, with two Trustees appointed by the Chairman of the PCC. The trust deed states that the funds are to be used for "the maintenance repair and improvement of the fabric structure and the organ of St Peter's Church". The fund can therefore only be used for major repairs to the church fabric. The Fabric Trust is deemed to be under PCC control and so is consolidated within these accounts.

St Peter's Church Ightham - Notes to the Accounts for the year ended 31st December 2024

Note 14a) - Detailed movement by Fund - 2024

		Unrestricted	Unrestricted - Designated Funds				Restricted Funds					TOTAL
		General	Mission	Projects	Church	Fixed	Away	Restricted gifts		Church	Fabric	FUNDS
		Fund	Giving		Repair	Assets	Giving	Window	Ellacombe Chimes	Music	Trust	2024
	Notes	13 a)	13 b)	13 c)	13 d)	13 e)	13 f)	13 g)	13 g)	13 h)	13 i)	
INCOME FROM:		£	£	£	£	£	£	£	£	£	£	£
Donations:												
Planned Giving (including envelopes)		65,265										65,265
General Collections at All Services		2,390										2,390
Other Donations		3,403										3,403
Away Giving							1,051					1,051
Gift Aid Claimed		12,780										12,780
Subtotal Donations		***83,838***	***0***		***0***	***0***	***1,051***	***0***	***0***	***0***	***0***	***84,889***
Income from Church Activities												
Community Coffee Shop and Other Fundraising		2,325					3,147					5,472
Fees from Weddings and Funerals		4,829										4,829
Parish Magazine	3	10,159										10,159
Other Income		810										810
Legacies				9,988								9,988
Grants				10,943								10,943
Gifts in Kind	1	7,500										7,500
Income from Investments		6,418						2,365			5,495	14,278
Total Income		**115,879**	**0**	**20,931**	**0**	**0**	**4,198**	**2,365**	**0**	**0**	**5,495**	**148,868**
EXPENDITURE ON:												
Church Activities												
Mission and Away Giving	2a/b		8,400				4,198					12,598
Ministry Costs inc Parish Offer	4	43,107										43,107
Church Property Costs	5	21,050										21,050
Church Activities	6	5,252										5,252
Parish Magazine	3	4,212										4,212
Office Expenses	7	10,210										10,210
Depreciation of Fixed Assets	12					7,650						7,650
Subtotal Church Activities		***83,831***	***8,400***		***0***	***7,650***	***4,198***	***0***	***0***	***0***	***0***	***104,079***
Fundraising Costs	1	678										678
Total Expenditure		**84,509**	**8,400**	**0**	**0**	**7,650**	**4,198**	**0**	**0**	**0**	**0**	**104,757**
Net income/(expenditure) pre transfers		**31,370**	**(8,400)**	**20,931**	**0**	**(7,650)**	**0**	**2,365**	**0**	**0**	**5,495**	**44,111**
Transfers between funds												
Transfer to Mission Giving	2	(10,500)	10,500									0
Net income/(expenditure) post transfers		20,870	2,100	20,931	0	(7,650)	0	2,365	0	0	5,495	44,111
Gains/(losses) on investment Assets	10										4,258	4,258
Net movement in funds		**20,870**	**2,100**	**20,931**	**0**	**(7,650)**	**0**	**2,365**	**0**	**0**	**9,753**	**48,369**
Balances b/fwd 1st January 2024		87,193	8,400	5,530	27,396	267,510	0	52,048	0	10,225	191,577	649,879
Balances c/fwd 31st December 2024		**108,063**	**10,500**	**26,461**	**27,396**	**259,860**	**0**	**54,413**	**0**	**10,225**	**201,330**	**698,248**

St Peter's Church Ightham - Notes to the Accounts for the year ended 31st December 2024

Note 14b) - Detailed movement by Fund - 2023

		Unrestricted	Unrestricted - Designated Funds				Restricted Funds					TOTAL
		General	Mission	Projects	Church	Fixed	Away	Restricted gifts		Church	Fabric	FUNDS
		Fund	Giving		Repair	Assets	Giving	Window	Ellacombe Chimes	Music	Trust	2023
	Notes	13 a)	13 b)	13 c)	13 d)	13 e)	13 f)	13 g)	13 g)	13 h)	13 i)	
INCOME FROM:		£	£	£	£	£	£	£	£	£	£	£
Donations:												
Planned Giving (including envelopes)		66,341										66,341
General Collections at All Services		1,798										1,798
Other Donations		2,306							850			3,156
Away Giving							561					561
Gift Aid Claimed		13,132							75			13,207
Subtotal Donations		***83,577***	***0***		***0***	***0***	***561***	***0***	***925***	***0***	***0***	***85,063***
Income from Church Activities												
Coffee Shop and Other Fundraising		2,141					3,333					5,474
Fees from Weddings and Funerals		4,068										4,068
Parish Magazine	3	10,496										10,496
Other Income		411										411
Legacies				5,530								5,530
Grants									1,404			1,404
Gifts in Kind	1	7,500										7,500
Income from Investments		3,901						2,048			5,165	11,114
Total Income		**112,094**	**0**	**5,530**	**0**	**0**	**3,894**	**2,048**	**2,329**	**0**	**5,165**	**131,060**
EXPENDITURE ON:												
Church Activities												
Mission and Away Giving	2a/b		8,100				3,894					11,994
Ministry Costs inc Parish Offer	4	48,703										48,703
Church Property Costs	5	21,218							5,426			26,644
Church Activities	6	6,075										6,075
Parish Magazine	3	4,469										4,469
Office Expenses	7	9,627										9,627
Depreciation of Fixed Assets	12					7,650						7,650
Subtotal Church Activities		***90,092***	***8,100***		***0***	***7,650***	***3,894***	***0***	***5,426***	***0***	***0***	***115,162***
Fundraising Costs	1	374										374
Total Expenditure		**90,466**	**8,100**	**0**	**0**	**7,650**	**3,894**	**0**	**5,426**	**0**	**0**	**115,536**
Net income/(expenditure) pre transfers		**21,628**	**(8,100)**	**5,530**	**0**	**(7,650)**	**0**	**2,048**	**(3,097)**	**0**	**5,165**	**15,524**
Transfers between funds												
Transfer to Mission Giving	2	(8,400)	8,400									0
Transfer from Music Fund to Ellacombe Chimes	13 g)								1,328	(1,328)		0
Net income/(expenditure) post transfers		13,228	300	5,530	0	(7,650)	0	2,048	(1,769)	(1,328)	5,165	15,524
Gains/(losses) on investment Assets	10										15,829	15,829
Net movement in funds		**13,228**	**300**	**5,530**	**0**	**(7,650)**	**0**	**2,048**	**(1,769)**	**(1,328)**	**20,994**	**31,353**
Balances b/fwd 1st January 2023		73,965	8,100	0	27,396	275,160	0	50,000	1,769	11,553	170,583	618,526
Balances c/fwd 31st December 2023		**87,193**	**8,400**	**5,530**	**27,396**	**267,510**	**0**	**52,048**	**0**	**10,225**	**191,577**	**649,879**

Note 15 - Summary of Assets by Fund

	Unrestricted	Unrestricted - Designated Funds				Restricted Funds				Total
	General Fund	Mission Giving	Projects Fund	Church Repair	Fixed Assets	Away Giving	Restricted Gifts (Window)	Church Music	Fabric Trust	
	£	£	£	£	£	£	£	£	£	£
Assets										
Fixed Assets					259,860					259,860
Investments									201,330	201,330
Cash and short term deposits	92,838	10,500	26,461	27,396		911	54,413	10,225		222,744
Debtors	16,325					62				16,387
Total assets	109,163	10,500	26,461	27,396	259,860	973	54,413	10,225	201,330	700,321
Liabilities										
Creditors (due in under a year)	(1,100)					(973)				(2,073)
Net Assets per Balance Sheet	**108,063**	**10,500**	**26,461**	**27,396**	**259,860**	**(0)**	**54,413**	**10,225**	**201,330**	**698,248**

Note 16 - Related party transactions

No related party, including PCC members or persons closely associated with them, has been paid any remuneration or received any benefits from the PCC (apart from the reimbursement of costs paid on behalf of the church) except as noted below.

The Rector was paid expenses of £650 (2023: £1,953).

During the year PCC members and their spouses made donations (including Gift Aid) of £31,144 (2023: £31,938). This disclosure does not include any unidentified cash or anonymous donations that may have been received.

No PCC member was connected to any of the charities in Note 2, except Max Robinson who is a Trustee of Wintershall CIO.

Sarah Reid was paid £977 for cleaning the Church Centre.

There were no employees in 2024 (2023: none), although the PCC reimburses St George's, Wrotham for half the salary and other costs of the Benefice Administrator who joined in January 2023.

Note 17 – Going Concern

The PCC considers that St Peter's remains a going concern.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST PETER, IGHTHAM

England & Wales - Charity number 1136162

Accounts

St Peter's Church, Ightham

Annual Report for the Parochial Church Council of St Peter's Church , Ightham 2023

2023 Report and Accounts for the Parochial Church Council of St Peter's Church, Ightham

Aim and purposes

St. Peter's Parochial Church Council (PCC) has the responsibility of cooperating with the incumbent, the Reverend Canon Tim Hatwell, in promoting in the ecclesiastical parish, the whole mission of the Church: pastoral, evangelistic, social and ecumenical.

The PCC also has responsibilities for maintenance of the Parish Church of St Peter's, Fen Pond Road, Ightham, the adjacent Church Centre, the surrounding enclosed Churchyard including the lych-gate, the area known as Church Green, and the approach from the public highway to the lych-gate.
St Peter's Churchyard remains open for burials and the interment of cremated remains of those who are eligible according to the churchyard regulations of Rochester diocese.

The PCC has continued to be guided by the Mission Statement of the church which was agreed in 2017.

St Peter's is here to:

- Gather in community
- Grow in Christ
- Go in service

Our purpose is to see lives transformed through loving God, following Christ, and caring for our neighbours and the wider community.

We come together to worship God and share Christ's love, through prayer, learning, celebration, music and community, and through caring for one another. We seek to demonstrate the impact of our faith in our everyday lives, in the communities where we live and serve, and in the wider world.

Objectives and Activities

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our parish community at St. Peter's. The PCC maintains an overview of worship throughout the parish and makes suggestions on how our services can involve the many groups that live within our parish. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

When planning our activities for the year, we have considered the Commission's guidance on public benefit and, in particular, the supplementary guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our parish community.

Safeguarding

In recent years, the issue of Safeguarding has come to the fore of every church's mission and ministry. Every PCC member undergoes training at regular intervals including renewing their commitment to 'Promoting a safer church' and reviewing their processes for dealing with safeguarding allegations on annual basis. As a church we ensure that PCC and volunteers have appropriate levels of safeguarding training and that the wider parish are aware that safeguarding is not just the duty of the Rector, but anyone and everyone who plays any part in the church's life.

Finn Lawson is St. Peter's Parish Safeguarding Officer (PSO) and ensures the PCC are aware of their responsibilities to make our church and its activities a safe environment for children and vulnerable adults. This year we have actively started using the Parish Dashboard to support auditing our safeguarding processes. The Parochial Church Council has made every effort to ensure that it has fully complied with its duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have due regard to House of Bishops' guidance on safeguarding children and vulnerable adults) and believes it has done so. We have agreed the Diocesan Safeguarding Policy. Full details of this can be found at https://www.rochester.anglican.org/safeguarding/for-parishes/. Finn Lawson also oversees our Disclosure and Barring (DBS) clearances.

The United Benefice of Ightham and Wrotham

After the united benefice of Ightham and Wrotham was formed on Sunday 29th May 2022, the year of 2023 was marked by consolidating and building on the relationship between the two parishes, which still remain as separate parishes, each with their own PCC, although united under one incumbent.

The Revd Canon Tim Hatwell became the first incumbent of the benefice and the then Rector of Wrotham, the Revd Edward Wright, became the Associate Rector of the benefice. This meant that there were 2 ordained clergy serving in the benefice. However, the problem with this was that there was no incentive for the two parishes to work together with just one incumbent, as was due to happen when both Tim Hatwell and Edward Wright were due to retire.

Following consultation between Tim Hatwell, Edward Wright and the PCCs of Ightham and Wrotham, it was agreed to ask the bishop to give a 12 month licence extension to Tim's ministry as Rector of the benefice (beyond his 70th birthday which was in August 2023) to 10th August 2024. Edward would still retire at the end of September 2023, which would enable Tim Hatwell to help both parishes to form a working relationship of the 2 parishes with 1 minister, and to help them prepare for the time of vacancy and a new incumbent of the benefice, hopefully in 2025.

Since 1st October 2023 therefore, Tim Hatwell has been the sole ordained minister serving the benefice and has been working with both parishes to develop the working relationship between the parishes. This appears to be working well.

In March 2023, after due process, the Benefice appointed and employed Mrs Jane Woodrow-Clark as part-time parish administrator of the parishes. Jane has fitted very well into the life and ministry of both parishes, and has very ably taken the administrative load off the Rector. The PCC are very pleased with all that Jane has managed to do and achieve since March, and look forward to this continuing into the future with the new incumbent.

The PCC would like to take this opportunity to thank Mrs Barbara Smith for the many years that she served as honorary administrator of Ightham parish. She is continuing as honorary secretary of the PCC.

Both PCCs of Ightham and Wrotham see the rural nature and characteristics of their communities and churches as continuing to be of great importance, and believe these features need to be retained to safeguard the flourishing of the parishes into the future. We believe that by becoming a united benefice of approximately 4,100 people, there is much more justification in providing a single incumbent, as well as enriching and enhancing both parishes.

The joining as a united benefice has given the opportunity for shared ministry, worship and working together in mission and evangelism. The PCC are extremely grateful for the two Licensed Lay Leaders (Michelle Lawson as Reader and John Webster as LLM) who have faithfully served Ightham Parish and who have offered themselves to serve the Parish of Wrotham as well. Their ministries have been grateful welcomed by Wrotham PCC, and they lead and preach at services in both churches. They have now been licensed to the Benefice.

St Peter's Church – Stained Glass Window

During this year, as a result of a very generous anonymous donation, we have been planning for the installation of a new stained-glass window by a stained glass manufacturer from Canterbury. This will replace the plain glass in the East window in St Catherine's Chapel. Consultation has been made widely on the design, which has been agreed, and which should be installed later in 2024 or 2025. The window will mark the 900th anniversary of St Peter's Church which was celebrated in 2022.

Worship and Prayer

The PCC is keen to offer a range of services during the week and over the course of the year that our community find both beneficial and spiritually fulfilling. Following the lockdowns caused by coronavirus, we have increasingly got back to a new normal. Numbers who attend church have not quite recovered to the pre-pandemic levels, but there are some signs of encouragement. The PCC continues to live-stream most of the main services, and there is a small number of people who still join by Zoom. The streamed services are very useful for those who are housebound and/or ill.

There is a service every Sunday morning in St Peter's. It was agreed to reduce the evening services to two Evensongs per month, because of the low attendance. There is also a spoken service on a Wednesday morning which alternates Holy Communion and Morning Prayer.

On the 1st Sunday of the month we hold a Breakfast@Church (B@C) service at 9.00am in the Church Centre. This service is a short, more informal, relaxed service to which families are welcome, as well as all other ages. The service lasts an hour and breakfast is served during the first 15 minutes. These monthly services have proved increasingly successful in drawing parents with their children. After this and other services were suspended because of Covid, numbers have been gradually growing back towards the figures that we had just before lockdown in 2020.

The Electoral Roll Officer revised the Electoral Roll this year as required by the Church Representation Rules and reported that there were now 99 names on the electoral roll (102 in 2022), of which 34 were not resident in the parish.

In the Statistics for Mission Return 2023, the average attendance 'in person' on a usual Sunday was 34 adults and 0 children under 16 (30 and 3 in 2022), although this number increased at Festivals, such as Christmas, Easter and Harvest.

In addition, on average 4 people joined the Sunday morning services on Zoom (12 in 2022).

As well as our regular services, we enable our community to celebrate and thank God at the milestones of the journey through life. Through baptism we thank God for the gift of life, in marriage public vows are exchanged with God's blessing and through funeral services friends and family express their grief and give thanks for the life which is now complete in this world and to commend the person into God's keeping.

In October we held an "In Loving Memory" service for those who have been bereaved during the last year. Those who attended found it a very helpful and encouraging service.

During 2023 we celebrated 2 baptisms (9 in 2022), and 0 thanksgivings (1 in 2022). There was 1 wedding (2 in 2022) and 0 Services of Prayer and Dedication after a civil marriage (1 in 2022).

The number of funerals (including interment of ashes) held at or on behalf of the church was 13 (18 in 2022).

We are very blessed to be served in worship by those who have authorised ministries (John Webster, Michelle Lawson, Revd Chris Johnson and Bryan Harris). In 2023 Max Robinson took the Hearing and Speaking God's Word course written by Rochester Diocese, and has been authorised by the Bishop of Rochester to speak at occasional services during the year. We are also grateful to all those who help read the Bible readings, lead intercessions and act as Sacristan and sidespeople. The latter carry out a very important role in the ministry of Welcome to those who come to church, whether regularly or as visitors.

We have enjoyed having a small group of singers regularly leading the singing at our Communion Services. Our Breakfast@ Church music continues to be led by guitars joined by saxophone. One of the highlights of the year musically was some 12 singers from Ightham joining together with Wrotham Choir to sing at Carol Services at Ightham and Wrotham. The "Calypso Carol" led by guitar and saxophone was much enjoyed in both churches. Peter de Croos continues to play the organ at our Evening Services and accompanied the Carol Service at Ightham. He also continues to be the main organist for funerals and weddings at St Peter's.

St Peter's Church has 6 bells which are kept in a good state of repair and are rung regularly by our bellringing team, led by Judith Robinson.

Prayer is the lifeblood of church life. Prayer is often only thought about as intercessions during a service or as our personal prayers to God. However, we also encourage praying together with others. There have also been opportunities through the monthly Prayer and Praise meeting (via Zoom), or for individuals to pray with each other, using modern technology so as to avoid meeting together physically.

St Catherine's Chapel also provides a light and calm sanctuary for prayer at all times when the church is open, which as at least 10am – 4pm every day.

Deanery Synod

Two members of the PCC sit on the Deanery Synod. This provides the PCC with an important link between the parish and the wider structures of the church.

The Deanery Synod met 3 times during 2023. The January meeting was a church insurance briefing from Trinitas followed by a presentation on "Ride and Stride" from Friends of Kent Churches. The June meeting had a talk on "Science and Religion", and the October meeting looked at "The Shape of Things to Come" with a discussion on amalgamating and merging parishes.

The Fabric of the Church

The Churchwardens are responsible, in conjunction with the Rector and PCC, for identifying, prioritising, commissioning & carrying out any repairs, replacements, & improvements required. Most of the maintenance of the Church, Church Centre Annexe & Churchyard carried out during the year was of a minor & routine nature.

Pastoral Care

Pastoral care is given to members of the church and to those in the community as the need arises.

During this year we have continued to develop our pastoral care for people living with dementia; one of our church members, Barbara Smith, is commissioned as an Anna Friend.

(Anna Chaplaincy is a relatively new ministry within the Church of England which has the aim of supporting older members of the congregation, especially those living with dementia and their carers. Rochester is one of the Dioceses pioneering this ministry.) Although we used to have a regular service with the laying on of hands and prayer for healing, this has not recommenced since we stopped as a result of Covid-19.

Mission and Outreach

We continue to seek ways of fulfilling our Mission Statement to Gather in Community, Grow in Christ and Go in Service.

Our **parish magazine** is distributed 10 months of the year to approximately 350 houses who have subscribed and is also available in church. For 2 of those months a 'bumper edition' is delivered to every household in the parish. The magazine keeps our parishioners informed of the important matters affecting our Church and the village. It contains articles that help develop our knowledge and trust in God, as well as a place where local businesses and organisations can advertise and promote their activities and products. Parish Council (PC) minutes are published in it, and we are very grateful to the PC for financial support for the bumper edition. We are very grateful to Penny Cracknell for editing and producing the magazine, to Bryan Harris for typesetting and arranging for printing, and to Barbara Smith for overseeing the distribution.

St Peter's has continued to develop its mission to the parish, community and the world through a number of initiatives. The Rector visits Ightham school to lead assemblies every couple of weeks, and a small team of church members, led by Tim Harland, leads the Open The Book assemblies once a month at school. The school also comes to the church for educational visits and visits the church for services at Harvest, Christmas and Easter. During 2023, at the request of Kate Glasock, a teacher at Ightham School, there were a number of School Community Engagement afternoons in the Church Centre – one for each of the six school terms.

As a church we have reached out to the community in a number of ways:

- the weekly Coffee Shop (with an average attendance of over 30 from the community),
- Parents and Toddlers (which meets weekly and which is led by Kirsty Mitchem),
- Christian Aid Week (led by Lisa and David Colbear),
- the Friends of Kent Churches 'Ride and Stride',
- supporting the local Food Bank, with gifts of food going through the Church of the Good Shepherd, Borough Green,
- the monthly Men's Breakfast at the George and Dragon public house,
- small groups that meet for prayer and study (such as the Connect home group led by John Webster. This includes a small number from St George's, Wrotham, which also deepens our relationships within the benefice),
- the Oasis women's group that meets on Thursdays
- the ongoing support given to outside groups by the PCC, including our link parish of Holy Trinity, Twydall

- during August we held a Teddy Bears' picnic in the churchyard for families with young children.

Mission Away Giving

It is the PCC's policy to give away a percentage of its income as part of its gratitude for God's generosity to us. It also fulfils our mission to 'go in service' to help others serve God in the world. We have recently reviewed those to whom we have given and agreed to target our giving to a limited number of organisations that we support.

Relationships with Other Churches and Parishes

St Peter's Church is the only place of worship within the parish. As well as now being in a united benefice with Wrotham, we are part of a cluster of 4 Anglican parishes locally which is known as the Pilgrim Parishes, and which comprises St Peter's Ightham, St George's Wrotham, Church of the Good Shepherd Borough Green and St Mary's Platt. There are occasional events and acts of worship where we get together, although this has played a less active place in church life since we became a united benefice. We are part of Churches Together in Sevenoaks and District.

Volunteers

We would like to thank all the volunteers who work so hard to make our church the lively and vibrant community it is. In particular we want to mention: our churchwardens, Ian Gordon and Naomi Webster; our Treasurer, Max Robinson; our PCC Secretary, Barbara Smith; and everyone who has served the church and the people of the parish.

Friends of St Peter's

A couple of years ago, a "Friends of St Peter's" group (FoSP) was formed. The focus of the group is two-fold – to help build the community of Ightham and to support financially the fabric of the church building. Thank you to Helen Gordon for chairing the trustees committee, and to all who have played a part in its successful outworking. During 2023, FoSP organised a very successful concert with the Kings Men, an *a capella* group of the Choral Scholars of The Choir of King's College, Cambridge. Apart from the excellent and very entertaining concert, the concert raised funds that in due course will be donated to St Peters.

Financial Review and Treasurer's report

This year St Peters had a healthy surplus due mainly to the fact that our Parish Offer (primarily the cost of clergy) decreased by £17,088 due to our Rector moving from full time to half time as a result of the creation of the Joint Benefice with Wrotham.

We also received £5,530 in legacies, and have created a new Designated fund for one-off items of income which may be used to fund future projects.

After transfers, the General Fund had a surplus of £13,228 (2022: surplus of £1,894), and at the year end stood at £87,193 (2022: £73,965).

Some figures in the General Fund merit highlighting:

- Planned Giving income increased to £66,341 from £64,187 the previous year.
- The Parish Magazine contributed an additional £1,431 to income due to higher advertising revenue and lower printing costs
- Interest income was £3,083 higher due to the increase in deposit rates to over 5% from a near zero base the prior year
- While costs were lower overall compared to 2022 as the result of the reduced Parish Offer noted above, there were some increases:
    - Our share of costs for the new Benefice Administrator was £5,020
    - Energy costs were about £3,000 higher. Our energy prices are fixed annually to the end of December each year so we benefited from lower prices in 2022 compared to household bills, but then had higher costs towards the end of the current year)
    - Church music costs were £1,996 higher as we had mistakenly failed to pay the Organist in 2022.
- The proportion of our income allocated to Mission Giving was maintained at 10% this year and we were able to cover the £8,400 (2022: £8,100) to be distributed
- We were fortunate that there were no major repairs again this year, and so the General Fund has continued to enjoy a 'holiday' from topping up the Church Repair Fund

Movements in Designated and Restricted funds worth noting are:

- As noted above, a new Designated fund was set up to receive one-off items of income and which can be used for one-off projects that the PCC decide are required. At the year end the fund stood at £5,530.

- Fixed Assets are held in a Designated fund and depreciated according to their useful lives. Depreciation on the Church Centre and the AV Equipment, totalled £7,650, the same as 2022. This depreciation has no effect on our cash reserves or the General Fund. No money has been put aside for replacement of these assets. If replacement were necessary, we would likely hold an appeal to raise funds.

- Gifts and grants received for specific purchases have been shown under the Restricted Gifts Fund, which has a balance of £52,048 (2022: £51,769) carried forward:

    - £50,000 was received in 2022 for a new stained-glass window that we now hope will be installed in 2024. As no costs were incurred in 2022 and 2023 this amount is carried forward, but has increased by interest of £2,048 earned on the unused funds which were placed on deposit in early 2023. This window is now the only outstanding item in the fund.

    - The Ellacombe Chimes were upgraded this year at a cost of £5,426. In 2022 we received a grant of £2,000 from the Coxcombe Committee plus a gift of £125 (including Gift Aid), and incurred costs of £356, so £1,769 was carried forward. This year we received a further £1,404 in grants and £925 in donations (including Gift Aid), and the balance of £1,328 was covered by the Music Fund.

Reserves and looking ahead

At the end of the year our free reserves, which comprise the General Fund, Church Repair Fund and the Projects Fund, stood at £120,119 (2022: £101,361), which equates to a little over a year's expenses including Mission Giving but excluding any major fabric repairs.

We expect to show modest but declining surpluses in the medium term as we continue to lose donors and inflation keeps our costs increasing. We are due a quinquennial inspection at the end of the 2024, and can expect to have some increase in repair and maintenance costs as a result, which may necessitate having to top up the Church Repair Fund.

Thanks

The Treasurer would like to thank:

- The team which produces, manages and distributes the Parish Magazine, especially Penny Cracknell who still continues to masterminded it from her home in Bath, Helena Jenkins who runs the advertising, Barbara Smith who oversaw the magazine distribution and collection of subscriptions, and of course those who distribute the magazine and collect the subscriptions.
- The Coffee Shop team under Jenny Webster who generate money for good causes and provide funds to the church
- Sheila Lomas for her help with managing cash counting and banking.
- Philip Wood who examines our accounts and ensures we are compliant with reporting requirements and standards
- His wife Judith who does the financial administration and book-keeping

Structure, governance and management

The method of appointment of PCC members is set out in the Church Representation Rules 2020. The PCC membership consists of the incumbent, churchwardens, such of the readers and LLMs as determined by the APCM each year, elected Deanery Synod representatives, and elected PCC members. The formula for election of PCC members states that churches with an Electoral Roll of up to 100 (as St Peter's does, after the new Electoral Roll produced in 2019) there should 9 elected members who are elected by those on the electoral roll. Each person is elected for 3 years on a rolling basis. Up to now 4 have been elected per year when the ER was over 100. All those on the electoral roll are eligible to be elected to the PCC.

Given its wide responsibilities the PCC has a number of committees each dealing with a particular aspect of parish life. These committees, which include mission and communications, mission away giving and a green working group are responsible to the PCC and report back to it regularly with minutes of their decisions being received by the full PCC and discussed as necessary.

The full PCC met for 6 business meetings during the year with an average attendance of 77% (2022: 83%). The PCC members are responsible for making decisions on all matters of general concern and importance to the parish, including deciding on how the funds of the PCC are to be spent. Particular items discussed by the PCC during the year were mission matters, the fabric of the church and churchyard and church security, approving the Safeguarding policies, and agreeing the various church events held during the year, as well as the many other matters reflected throughout this report.

Barbara Smith is our non-elected Honorary PCC Secretary.

The Standing Committee of the PCC communicated by email as necessary during the year and reported back to the PCC. The Standing Committee can authorise expenditure up to a regularly reviewed limit and in case of emergency acts for the PCC. The PCC appointed to the Standing Committee: Tim Hatwell, Ian Gordon, Naomi Webster, Max Robinson, Michelle Lawson.

The Future?

As we look forward to the future, we are aware that although our Rector, Tim Hatwell, has stayed on for an extra year, we will be starting a vacancy (aka interregnum) in August 2024. We hope that during the first part of 2024, both parishes in our benefice will have been working together sufficiently in order to prepare for this time, and in particular to prepare for a new incumbent.

There are a number of signs of life in our parish and church life, and we pray that God will guide us in the future throughout the period of the vacancy and with the appointment of a new Rector for the Benefice.

Administrative information

St.Peter's Church is situated in Fen Pond Road, Ightham TN15 9JD. It is part of the Diocese of Rochester within the Church of England. The Parish is within the Deanery of Shoreham in the Archdeaconry of Tonbridge. The Rectory address is: The Rectory, Bates Hill, Ightham, Sevenoaks TN15 9BG. The PCC is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2006) and is registered with the Charity Commissioners as The Parochial Church Council of the Ecclesiastical Parish of St Peter, Ightham, registered charity number 1136162.

During this year, Mrs Laura Ford passed on the Patronage of St Peter's Church to Mrs Helen Hobhouse.

The Reverend Canon Timothy Hatwell was instituted as Rector of St Peter's on 9th June 2015 by the Rt Revd Brian Castle, Bishop of Tonbridge.

PCC members who have served during 2023 are:

Rector:	The Revd Canon Tim Hatwell (ex officio)	
Wardens:	Mr Ian Gordon	
	Ms Naomi Webster (from May 2023)	
Deanery Synod Representatives:		
	Mrs Carol Kennedy (ex officio) (until 2026)	
	Mrs Michelle Lawson (ex officio) (until 2026)	
Readers:	Mr John Webster (LLM as from 20/5/17) (appointed at APCM)	
Elected Members (members are elected for a three-year term of office):		
	Rodney Chartres	(until 2025)
	Bridget Kelsey	(until 2025)
	Sarah Reid	(until 2025)
	Judith Robinson	(until 2024)
	Chris Woods	(until 2024) (resigned Sept 2023)
	Jenny Webster	(until 2024)
	Finn Lawson	(until 2026)
	David Colbear	(until 2026)
	Max Robinson (Hon Treasurer)	(until 2026)

Hon. PCC Secretary	Mrs Barbara Smith
Hon. Treasurer	Mr Max Robinson
Gift Aid Secretary	Mr Max Robinson
Independent Examiner	Mr Philip Wood
Principal Bankers	NatWest Bank

Approved by the PCC on

and signed on their behalf by Canon Tim Hatwell (PCC chairman)

St Peter's Church Ightham

Financial Accounts for the year to 31st December 2023

Independent Examiner's report to the Trustees of St Peter's Church Ightham

I report to the Trustees on my examination of the accounts of The Parochial Church Council of the Ecclesiastical Parish of St Peter, Ightham, Registered Charity 1136162, ("the Trust") for the year ended 31 December 2023, set out on pages 15 to 25.

Responsibilities and basis of report

As Parochial Church Council members, and therefore the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

Independent Examiner's statement

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

1. accounting records were not kept in accordance with section 130 of the Act; or
2. the accounts did not accord with those records; or
3. the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: _____

Philip Wood MA (Oxon), FCA, MCT
4 Middlings Wood
Kippington Road
Sevenoaks
Kent TN13 2LF

Dated 16th April 2024

The Parochial Church Council of St Peter's Church Ightham

STATEMENT OF FINANCIAL ACTIVITIES (SOFA)

FOR THE YEAR ENDED 31st DECEMBER 2023

	Notes	Unrestricted General Fund 2023 £	Unrestricted General Fund 2022 £	Unrestricted Designated Funds* 2023 £	Unrestricted Designated Funds* 2022 £	Restricted Funds* 2023 £	Restricted Funds* 2022 £	TOTAL FUNDS 2023 £	TOTAL FUNDS 2022 £
INCOME FROM:									
Donations:									
Planned Giving (including envelopes)		66,341	64,187					66,341	64,187
General Collections at All Services		1,798	1,524					1,798	1,524
Other Donations		2,306	2,243			850	52,600	3,156	54,843
Away Giving	2b	0				561	779	561	779
Gift Aid Claimed		13,132	12,732			75	325	13,207	13,057
Subtotal Donations		***83,577***	***80,686***	***0***	***0***	***1,486***	***53,704***	***85,063***	***134,390***
Income from Church Activities									
Coffee Shop and Other Fundraising **		2,141	1,925			3,333	1,931	5,474	3,856
Fees from Weddings and Funerals		4,068	4,019					4,068	4,019
Parish Magazine	3	10,496	9,760					10,496	9,760
Other Income		411	1,558					411	1,558
Legacies		0	0	5,530				5,530	0
Grants		0	1,030			1,404	2,000	1,404	3,030
Gifts in Kind	1	7,500	7,500					7,500	7,500
Income from Investments		3,901	818			7,213	4,907	11,114	5,725
Total Income		**112,094**	**107,296**	**5,530**	**0**	**13,436**	**62,542**	**131,060**	**169,838**
EXPENDITURE ON:									
Church Activities									
Mission and Away Giving	2a/b			8,100	7,800	3,894	6,960	11,994	14,760
Ministry Costs inc Parish Offer	4	48,703	65,741					48,703	65,741
Church Property Costs	5	22,842	19,160			5,426	356	28,268	19,516
Church Activities	6	6,075	3,517				1,000	6,075	4,517
Parish Magazine	3	4,469	5,164					4,469	5,164
Office Expenses	7	8,003	2,949				1,800	8,003	4,749
Depreciation of Fixed Assets	12			7,650	7,650			7,650	7,650
Church Centre Extension (overprovision)								0	0
Subtotal Church Activities		**90,092**	**96,531**	**15,750**	**15,450**	**9,320**	**10,116**	**115,162**	**122,097**
Fundraising Costs	1	374	771					374	771
Total Expenditure		**90,466**	**97,302**	**15,750**	**15,450**	**9,320**	**10,116**	**115,536**	**122,868**
Net income/(expenditure) pre transfers		**21,628**	**9,994**	**(10,220)**	**(15,450)**	**4,116**	**52,426**	**15,524**	**46,970**
Transfers between funds									
Transfer to Mission Giving Fund	2	(8,400)	(8,100)	8,400	8,100			0	0
Transfer from Music Fund to Ellacombe Chimes	13 f)							0	0
Net income/(expenditure) post transfers		**13,228**	**1,894**	**(1,820)**	**(7,350)**	**4,116**	**52,426**	**15,524**	**46,970**
Gains/(losses) on Investment Assets	10					15,829	(21,707)	15,829	(21,707)
Net movement in funds		**13,228**	**1,894**	**(1,820)**	**(7,350)**	**19,945**	**30,719**	**31,353**	**25,263**
Balances b/fwd 1st January 2023		73,965	72,071	310,656	318,006	233,905	203,186	618,526	593,263
Balance c/fwd 31st December 2023		**87,193**	**73,965**	**308,836**	**310,656**	**253,850**	**233,905**	**649,879**	**618,526**

Free Reserves, which comprise total unrestricted funds excluding Fixed Assets and the Mission Giving Fund, total £120,119 (2021: £101,361)

* See note 14 for a detailed breakdown by individual fund

The Parochial Church Council of St Peter's Church Ightham

BALANCE SHEET AT 31st DECEMBER 2023

ASSETS AND LIABILITIES:	Notes	2023 £	Total 2023 £	2022 £	Total 2022 £
Fixed Assets					
Tangible assets (including property)	12	267,510		275,160	
Investments (Fabric Trust Fund)	10	191,577		170,583	
Total Fixed Assets			459,087		445,743
Current Assets					
Debtors	8	15,022		14,099	
Short term deposits	9	148,816		68,520	
Cash at bank		30,254		93,082	
Total current assets		194,092		175,701	
Less: Liabilities					
Creditors: amounts falling due within 1 year	11	(3,300)		(2,918)	
Net current assets			190,792		172,783
Total net assets			**649,879**		**618,526**

REPRESENTED BY:		2023 £	Total 2023 £	2022 £	Total 2022 £
PARISH FUNDS					
Unrestricted - General Fund	13 a)		87,193		73,965
Unrestricted - Designated Funds					
Mission Giving	13b)	8,400		8,100	
Projects	13 c)	5,530			
Church Repair	13 d)	27,396		27,396	
Fixed Assets	13 e)	267,510		275,160	
			308,836		310,656
Restricted Funds					
Away Giving	13 f)	0		0	
Restricted Gifts	13 g)	52,048		51,769	
Church Music Fund	13 h)	10,225		11,553	
Fabric Trust Fund	13 i)	191,577		170,583	
			253,850		233,905
Total Funds			**649,879**		**618,526**

Approved by the Parochial Church Council on 16th April 2024 and signed on its behalf by the Chairman

Rev T Hatwell - Chairman

ID Gordon - Churchwarden

M M Robinson - Treasurer

N Webster - Churchwarden

The Parochial Church Council of St Peter's Church Ightham

Notes to the Accounts for the Year Ended 31st December 2023

Note 1 - Accounting Policies

Basis of accounting

The accounts have been prepared in accordance with the Charities Act 2011, the Church Accounting Regulations 2006, and the Charities Statement of Recommended Practice ("SORP") applicable to charities preparing their accounts in accordance with FRS102 which was updated in October 2019.

The accounts have been prepared under the historical cost convention except for investments which are shown at market value.

The accounts include all transactions, assets and liabilities for which the PCC is responsible at law or which it is assessed to control. They do not include the accounts of church groups that owe their affiliation to another body, nor those which are informal gatherings of church members.

The PCC considers that there are no material uncertainties about St Peter's Church Ightham's ability to continue as a going concern.

Fund Accounting

Unrestricted Funds comprise assets that are not restricted in their use and are available for the general purposes of the PCC.

Designated Funds comprise assets set aside by the PCC out of unrestricted funds for specific future purposes or projects and include Fixed Assets (note 13 d).

Restricted Funds are those whose objectives are restricted as to purpose and which have to be accounted for separately (items under £500 are treated as de minimis). These include the Fabric Trust Fund, a trust whose purpose is maintaining the fabric of the church over the long term. The Trust has two Trustees appointed by the Chairman of the PCC and is therefore considered to be under PCC control. It has its own deposit and investment accounts held with the Diocese as Managing Custodian.

"Free Reserves" are the the resources available to provide a financial buffer against unexpected falls in income and/or increases in expenditure and are defined to comprise the total unrestricted funds (i.e. including designated funds) after excluding the Fixed Asset Fund and Mission Giving Fund.

Fixed Assets

Consecrated and beneficed property is excluded from the accounts by Section 10(2)(a) and (c) of the Charities Act 2011.

The Church Centre has from 2019 been included within fixed assets as an asset represented by a separate designated fund, although it is built on beneficed land.

The Church Centre has been included at cost less depreciation. The cost of the original Church Centre was £30,000, the 2009 extension cost £60,000 and the 2019 extension and refurbishment cost £181,469. The useful life of the building is estimated to be 50 years, and it is being depreciated over that period from 2020 when it came into use after the works in 2019.

The AV equipment was installed in late 2021. The assets are estimated to have a useful life of 10 years and are being depreciated from the beginning of 2022.

No value is placed on moveable 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 and any such expenditure is written off in the year in which it was incurred.

Office equipment is capitalised and depreciated at a rate of 25% per annum on a straight-line basis.

Expenditure on items costing under £1,500 is written off in the year incurred.

Investments held for the long term are included under Fixed Assets.

Income

Income is recognised when the PCC becomes legally entitled to the use of the resources, an inflow of economic benefit is probable and the monetary value can be measured with sufficient reliability.

Incoming resources are accounted for gross without deducting any associated costs, which are shown separately in expenditure. Wedding and funeral fees collected on behalf of the Diocese from 2020 are not included in income or expenditure.

Donations are recognised only when received. Gift Aid receivable is included when there is a valid declaration from the donor and is recognised at the same time as the underlying donation. Any Gift Aid associated with a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor has specified otherwise.

Legacies are accounted for when the funds are received.

Dividends are accounted for when due and payable. Interest entitlements are accounted for as they accrue. Income and gains/losses on assets within a fund that is not an endowment fund are credited to the respective fund.

Expenditure

Expenditure is accounted for on an accruals basis.

Mission and charitable giving is accounted for as expenditure when paid or when a legally binding commitment has been made. The PCC allocates a proportion of voluntary income each year to be used for mission giving in the following year. This allocation is shown as a transfer from the General Fund to the Mission Giving Fund.

Away Giving is defined as the disbursement to specified charities based on income received from i) specific fundraising events or gifts where the donor has specified that the gift should be used for donations to other charities ii) the Coffee Shop's monthly nominated charity and iii) collections at certain services where giving to the specified charity is clearly separated from giving to St Peters. Amounts which are payable directly to third parties are not included within away giving.

Fundraising expenses include the cost of food at fundraising events.

Grants and Gifts-in-kind

For a number of years Ightham Parish Council (IPC) has paid for the grass cutting in and around the churchyard. IPC budgets £7,500 for this activity. From 2021 it was decided to recognise this in the financial statements, adding the income value to Gifts-in-Kind with an offsetting expense in Church Property Costs.

St Peter's Church Ightham - Notes to the Accounts for the year ended 31st December 2023

Note 2 - Mission and Away Giving

Note 2a - Mission Giving (from unrestricted/designated funds)

Mission giving from unrestricted/designated funds comprises gifts distributed by the PCC on the recommendation of the Mission Giving Committee from the Mission Giving Fund. At the end of each financial year the PCC agree a percentage allocation of that year's General Fund donations for transfer to the Mission Giving Fund from the General Fund, which is distributed the following year.

*Charities marked with * are designated Partner charities*

	2023	2022
Giving from the Mission Giving Fund:	**£**	**£**
Crosslight (formerly West Kent Debt Advice)	500	350
DAVSS	675	1,500
Fegans	350	350
OMF International (for Griffins)*	2,200	2,000
Princess Project*	400	600
Starfish Malawi*	1,650	1,500
Twydall - Holy Trinity*	1,650	1,500
Wintershall	675	0
Mission Giving from designated funds based on 2022 allocation	8,100	7,800
Calculation of Mission Giving allocation for 2023		
General Fund Donations per SOFA	83,577	80,686
Giving from 2023 income at 10% (2022: 10%), to be distributed in 2024	**8,400**	**8,100**

Note 2b - Away Giving (from restricted funds)

Away Giving from special collections:

Away giving from special collections arises where specific charities are chosen for support at an event or service.

	£	£
Poverty & Hope (Diocese)	0	250
St Mungo's	220	329
The Children's Society	341	200
Subtotal special collections	**561**	**779**

Away Giving from the Coffee Shop:

Away Giving from the Coffee Shop comprises 50% of the proceeds over a period (usually monthly) during which a named charity is chosen by the Coffee Shop to benefit (except for the MacMillan coffee morning where 100% is donated directly to that charity). The balance of Coffee Shop proceeds is used to supplement St Peter's income.

	£	£
Alzheimers Society	0	246
Air Ambulance	401	0
Christian Aid	199	215
Crossroads Care	223	230
Friends of Ightham School	0	268
Heart of Kent Hospice	0	118
Hospice in the Weald	0	173
MacMillan	960	546
MS Society	368	0
ME Association	382	0
Porchlight	363	0
St Mugo's	182	135
Sevenoaks Welcomes Refugees	255	0
Subtotal Coffee Shop away giving	**3,333**	**1,931**

Away Giving from gift to be used at Rector's discretion:

In 2020 a donor gave £10,000 to be used at the Rector's discretion to support individuals and charities that had been affected as a result of the Covid crisis. The last payments were made in 2022 fund has now been used.

	£	£
Sevenoaks Larder		3,000
Trinity School Food Bank		500
Borough Green Food Bank (COGS)		250
St Peter's (towards electriicty/warm spaces)		500
Subtotal Rector's discretion away giving	**0**	**4,250**
Total away giving from restricted funds	**3,894**	**6,960**

St Peter's Church Ightham - Notes to the Accounts for the year ended 31st December 2023

		2023	2023	2022	2022
Note 3 - Parish Magazine		£		£	
Income					
Advertising		6,344		5,240	
Subscriptions		2,652		3,020	
Grant from Parish Council*		1,500		1,500	
	Total Income	**10,496**		**9,760**	
Less: Expense					
External printing costs		3,919		4,437	
Editorial and Other Costs		550		727	
	Total magazine costs	4,469		5,164	
	Contribution to income	**6,027**		**4,596**	

* The Parish Council kindly contributes £1,500 towards the cost of the twice-yearly bumper editions

Note 4 - Ministry Costs		£	£
Parish Offer (inc Rector employment cost)		42,279	59,367
Rector's working expenses		1,953	1,694
Rectory costs		4,471	4,680
	Total ministry costs	**48,703**	**65,741**

The Parish Offer was lower in 2023 due to the Clergy costs and some other costs being shared with Wrotham as a result of the move to a Joint Benefice. From August 2023 the Rector's time was split across both parishes.

Note 5 - Church Property Costs		General Fund	Restricted Gifts	General Fund	Restricted Gifts
		£	£	£	£
Major repairs and quinquennial costs					
Minor repairs & maintenance		3,067		2,672	
New Stained Glass window					
Ellacombe chimes upgrade			5,426		356
Insurance - Church & Church Centre		4,137		3,776	
Utilities		8,138		5,212	
Churchyard grass cutting (paid by Parish Council - see Note 1)		7,500		7,500	
	Total church property costs	**22,842**	**5,426**	**19,160**	**356**

There were no major repairs in 2023 or 2022. In 2022 two large projects were started covered mainly by restricted donations:
i) The **Ellacombe chimes** have been upgraded at a total cost of £5,782, of which £5,426 was incurred in 2023. Grants totalling £3,404 were recieved - £2,000 from the Coxcombe Committe in 2022 and £500 from KCACR and £904 from Listed Places of Worship sheme in 2023. Restricted donations (including Gift Aid) totalling £1,050 were received, £125 in 2022 and £925 in 2023. The balance of funding of £1,328 has been transfered from the Music Fund.
ii) We received a gift of £50,000 to create a **new stained glass window** in St Catherine's chapel in 2022. Design work was still in progress at the year end, and to date no expenses have been paid. The funds are held on deposit and interest is being earned and applied to the fund.

Note 6 - Church Activities		£	£	Restricted gifts Note 13 g) £
Church music: organists & choir*		2,479	483	
Services & worship expenses		749	558	
Visiting clergy		408	0	
Breakfast@church		713	359	
AV and technology expense		364	997	
Flowers (including flower festival)**		398	481	1,000
Sundry		964	639	
	Total church activity costs	**6,075**	**3,517**	**1,000**

* The 2023 costs include the organist's costs from 2022
** In 2022 the Church held a flower festival as part of the Coxcombe Fair. A restricted gift of £1,000 was received to cover the costs of the flowers.

Note 7 - Office Expenses		£	£	Restricted gifts Note 13 g) £
Benefice Administrator* - share of salary		4,208		
Benefice Administrator* - share of expenses and equipment		812		
Printer & print supplies		1,712	1,877	
Computer equipment & software		798	150	
Secretarial support			500	
Stationery		80	58	
Covid-related costs			42	
Other expenses		393	322	
Web-site development**				1,800
	Total office expenses	**8,003**	**2,949**	**1,800**

* In January 2023 the Benefice appointed an Administrator to support the churches in Ightham and Wrotham. Wrotham employs the Administrator. St Peters shares the salary and other costs (some of which are incurred by St Peters and reimbursed by Wrotham).
** The £1,800 cost of developing a new website for St Peters in 2022 was covered by a restricted gift, including Gift Aid

St Peter's Church Ightham - Notes to the Accounts for the year ended 31st December 2023

	2023	2022
Note 8 - Debtors	£	£
HMRC - Gift Aid recoverable	13,168	13,055
Sundry Debtors	1,854	1,044
	15,022	**14,099**

Note 9 - Short Term Deposits	£	£
Central Board of Finance (CBF) Deposit Fund	138,250	58,250
Rochester Diocese deposit account	10,566	10,270
	148,816	**68,520**

Note 10 - Investments and deposits held for the long term - Fabric Trust Fund

	2023	2022
Investment in CBF Investment Trust Income Shares:	£	£
Value of shares brought forward	165,858	182,719
Income reinvested	5,014	4,846
(Loss)/Gain on investment assets	15,829	-21,707
Value of shares carried forward	186,701	165,858
Funds in deposit account with CBF	4,876	4,725
Total long term investment funds	**191,577**	**170,583**

Note 11 - Creditors	£	£
Other creditors	3,300	2,918
	3,300	**2,918**

Note 12 - Fixed Assets

	Church Centre	AV Equipment	Office Equipment	Total
	£	£	£	£
Cost or Valuation				
At 1st January 2023	271,469	22,200	8,610	302,279
Additions/(disposals) during year	0		0	0
At 31st December 2023	271,469	22,200	8,610	302,279
Less Depreciation				
At 1st January 2023	16,289	2,220	8,610	27,119
Charge/(disposals) during year	5,430	2,220	0	7,650
At 31st December 2023	21,719	4,440	8,610	34,769
Net Book Value				
At 1st January 2023	255,180	19,980	0	275,160
At 31st December 2023	**249,750**	**17,760**	**0**	**267,510**

The Church centre is being depreciated over 50 years and the AV equipment over 10 years, on a straight line basis.

St Peter's Church Ightham - Notes to the Accounts for the year ended 31st December 2023

Note 13 - Fund Descriptions

a)	The **General Fund** is unrestricted and is used for the day to day running of the church. The PCC also allocates funds to be used for Mission Giving from the General Fund; this amount is currently 10% of General Fund donations. All giving, unless made at a special collection or raised for a specific purpose, goes into the General Fund and is used to pay expenses. Larger payments related to fabric are charged to the Church Repair Fund, and each year an amount may be transferred from the General Fund to the Church Repair Fund based on an estimate of what such costs are expected to be, averaged out over several years.
b)	The **Mission Giving Fund** is designated and is an amount set aside from General Fund donations to be paid in the following year to charities chosen by the Mission Giving Committee (see Note 2a).
c)	The **Project Fund** is a new designated fund set up to receive non-recurring income which is ring fenced from the General Fund and can be used by the PCC for special projects or other one-off expenditure that the PCC approves.
d)	The **Church Repair Fund** is designated and is used to cover major repairs primarily arising from quinquennial inspections. In 2019 significant repair work was carried out on the chancel wall, towards which the Fabric Trust Fund (13j) contributed £20,000. The latest quinquennial survey, carried out in 2019, indicated that we could expect to spend around £6,000 in fabric repairs over the following 5 years. As a result, it was decided that there would be no further transfers into this fund from the General Fund until the balance in the fund fell below £20,000.
e)	The **Fixed Assets Fund** is a designated fund for selected assets to cover their future depreciation. It currently comprises the net book values of the Church Centre, which is depreciated over 50 years, the AV Equipment upgrade completed at the end of 2021, which is depreciated over 10 years commencing in 2022 (Note 12), and office equipment which has been fully depreciated for a number of years.
f)	The **Away Giving Fund** is a restricted fund used to account for monies raised though church activities and services, the Coffee Shop and donations which are to be given to specific charities. Amounts raised are typically paid out within the year and so the fund normally has a zero balance at the end of each financial year. During 2020 we received a donation of £10,000 to be used at the Rector's discretion to support gifts to individuals and charities that had been affected by Covid. Gifts of £4,250 were made in 2022 (see Note 2), and the fund has been fully used.
g)	The **Restricted Gifts Fund i**s used to account for gifts received that the donor has directed be used for a certain item or project. In 2023 the following activities took place: i) A gift for £50,000 was received in 2022 for a new stained glass window. There was no related expenditure in 2022 or in 2023 and this amount has been carried forward along with interest that was earned on the funds. The work is expected to be completed in 2024. ii) A project to upgrade the Ellacombe Chimes was initiated in 2022 and was completed in 2023 at a total cost of £5,782. A combination of grants and donations was used to pay for the majority of the work, and the deficit of £1,328 was transfered from the Church Music Fund In 2022 the following additional activities took place: iii) A gift of £1,000 was received to pay for flowers for the Flower Festival that St Peter's organised as part of the Coxcombe Fair. This amount was spent (Note 6) and no balance is carried forward iv) A gift of £1,500 was received to pay for the cost of building a new website for the church, which attracted Gift Aid of £375. The cost was £1,800 and so only £300 of the Gift Aid was treated as restricted, with the balance being recorded in the General Fund. This amount was spent (Note 7) and there is no balance to carry forward
h)	The **Church Music Fund** represents a restricted gift given to fund musical activities in the church
i)	The **Fabric Trust Fund** is a standalone restricted fund set up under a trust deed in 1960 following fund-raising for the fabric of the church, with two Trustees appointed by the Chairman of the PCC. The trust deed states that the funds are to be used for "the maintenance repair and improvement of the fabric structure and the organ of St Peter's Church". The fund can therefore only be used for major repairs to the church fabric. The Fabric Trust is deemed to be under PCC control and so is consolidated within these accounts.

St Peter's Church Ightham - Notes to the Accounts for the year ended 31st December 2023

Note 14a) - Detailed movement by Fund - 2023

		Unrestricted	Unrestricted - Designated Funds				Restricted Funds					TOTAL
		General	Mission	Projects	Church	Fixed	Away	Restricted gifts		Church	Fabric	FUNDS
		Fund	Giving		Repair	Assets	Giving	Window	Ellacombe Chimes	Music	Trust	2023
	Notes	13 a)	13 b)	13 c)	13 d)	13 e)	13 f)	13 g)	13 g)	13 h)	13 i)	
INCOME FROM:		£	£	£	£	£	£	£	£	£	£	£
Donations:												
Planned Giving (including envelopes)		66,341										66,341
General Collections at All Services		1,798										1,798
Other Donations		2,306							850			3,156
Away Giving							561					561
Gift Aid Claimed		13,132							75			13,207
Subtotal Donations		***83,577***	***0***		***0***	***0***	***561***	***0***	***925***	***0***	***0***	***85,063***
Income from Church Activities												
Coffee Shop and Other Fundraising		2,141					3,333					5,474
Fees from Weddings and Funerals		4,068										4,068
Parish Magazine	**3**	10,496										10,496
Other Income		411										411
Legacies				5,530								5,530
Grants									1,404			1,404
Gifts in Kind	**1**	7,500										7,500
Income from Investments		3,901						2,048			5,165	11,114
Total Income		**112,094**	**0**	**5,530**	**0**	**0**	**3,894**	**2,048**	**2,329**	**0**	**5,165**	**131,060**
EXPENDITURE ON:												
Church Activities												
Mission and Away Giving	**2a/b**		8,100				3,894					11,994
Ministry Costs inc Parish Offer	**4**	48,703										48,703
Church Property Costs	**5**	22,842							5,426			28,268
Church Activities	**6**	6,075										6,075
Parish Magazine	**3**	4,469										4,469
Office Expenses	**7**	8,003										8,003
Depreciation of Fixed Assets	**12**					7,650						7,650
Subtotal Church Activities		***90,092***	***8,100***		***0***	***7,650***	***3,894***	***0***	***5,426***	***0***	***0***	***115,162***
Fundraising Costs	**1**	374										374
Total Expenditure		**90,466**	**8,100**	**0**	**0**	**7,650**	**3,894**	**0**	**5,426**	**0**	**0**	**115,536**
Net income/(expenditure) pre transfers		**21,628**	**(8,100)**	**5,530**	**0**	**(7,650)**	**0**	**2,048**	**(3,097)**	**0**	**5,165**	**15,524**
Transfers between funds												
Transfer to Mission Giving	**2**	(8,400)	8,400									0
Transfer from Music Fund to Ellacombe Chimes	**13 g)**								1,328	(1,328)		0
Net income/(expenditure) post transfers		13,228	300	5,530	0	(7,650)	0	2,048	(1,769)	(1,328)	5,165	15,524
Gains/(losses) on investment Assets	**10**										15,829	15,829
Net movement in funds		**13,228**	**300**	**5,530**	**0**	**(7,650)**	**0**	**2,048**	**(1,769)**	**(1,328)**	**20,994**	**31,353**
Balances b/fwd 1st January 2023		73,965	8,100	0	27,396	275,160	0	50,000	1,769	11,553	170,583	618,526
Balances c/fwd 31st December 2023		**87,193**	**8,400**	**5,530**	**27,396**	**267,510**	**0**	**52,048**	**0**	**10,225**	**191,577**	**649,879**

St Peter's Church Ightham - Notes to the Accounts for the year ended 31st December 2023

Note 14b) - Detailed movement by Fund - 2022

		Unrestricted	Unrestricted - Designated Funds				Restricted Funds					TOTAL
		General Fund	Mission Giving	Church Repair	Fixed Assets	Away Giving	AV Equipment Gifts	Church Centre Extension	Restricted Gifts	Church Music	Fabric Trust	FUNDS 2022
INCOME FROM:	Notes	13 a)	13 b)	13 d)	13 e)	13 f)			13 g)	13 h)	13 i)	
Donations:		£	£	£	£	£	£	£	£	£	£	£
Planned Giving (including envelopes)		64,187										64,187
General Collections at All Services		1,524										1,524
Other Donations		2,243							52,600			54,843
Away Giving						779						779
Gift Aid Claimed		12,732							325			13,057
Subtotal Donations		***80,686***	***0***	***0***	***0***	***779***	***0***	***0***	***52,925***	***0***	***0***	134,390
Income from Church Activities												
Coffee Shop and Other Fundraising		1,925				1,931						3,856
Fees from Weddings and Funerals		4,019										4,019
Parish Magazine	**3**	9,760										9,760
Other Income		1,558										1,558
Grants		1,030							2,000			3,030
Gifts in Kind	**1**	7,500										7,500
Income from Investments		818									4,907	5,725
Total Income		**107,296**	**0**	**0**	**0**	**2,710**	**0**	**0**	**54,925**	**0**	**4,907**	169,838
EXPENDITURE ON:												
Church Activities												
Mission and Away Giving	**2a/b**		7,800			6,960						14,760
Ministry Costs inc Parish Offer	**4**	65,741										65,741
Church Property Costs	**5**	19,160							356			19,516
Church Activities	**6**	3,517							1,000			4,517
Parish Magazine	**3**	5,164										5,164
Office Expenses	**7**	2,949							1,800			4,749
Depreciation of Fixed Assets	**12**				7,650							7,650
Subtotal Church Activities		***96,531***	***7,800***	***0***	***7,650***	***6,960***	***0***	***0***	***3,156***	***0***	***0***	122,097
Fundraising Costs	**1**	771										771
Total Expenditure		**97,302**	**7,800**	**0**	**7,650**	**6,960**	**0**	**0**	**3,156**	**0**	**0**	122,868
Net income/(expenditure) pre transfers		**9,994**	**(7,800)**	**0**	**(7,650)**	**(4,250)**	**0**	**0**	**51,769**	**0**	**4,907**	46,970
Transfers between funds												
Transfer from Church Centre Extension Fund	**13h)**											0
Transfer from Restricted Gifts	**13i)**											0
Transfer to Mission Giving	**2**	(8,100)	8,100									0
Transfers from AV Equipment gifts	**13 f)**											0
Net income/(expenditure) post transfers		1,894	300	0	(7,650)	(4,250)	0	0	51,769	0	4,907	46,970
Gains/(losses) on investment Assets	**10**										(21,707)	(21,707)
Net movement in funds		**1,894**	**300**	**0**	**(7,650)**	**(4,250)**	**0**	**0**	**51,769**	**0**	**(16,800)**	25,263
Balances b/fwd 1st January 2022		72,071	7,800	27,396	282,810	4,250	0	0	0	11,553	187,383	593,263
Balances c/fwd 31st December 2022		**73,965**	**8,100**	**27,396**	**275,160**	**0**	**0**	**0**	**51,769**	**11,553**	**170,583**	**618,526**

St Peter's Church Ightham - Notes to the Accounts for the year ended 31st December 2023

Note 15 - Summary of Assets by Fund

	Unrestricted	Unrestricted - Designated Funds				Restricted Funds				Total
	General Fund	Mission Giving	Projects Fund	Church Repair	Fixed Assets	Away Giving	Restricted Gifts	Church Music	Fabric Trust	
	£	£	£	£	£	£	£	£	£	£
Assets										
Fixed Assets					267,510					267,510
Investments									191,577	191,577
Cash and short term deposits	75,471	8,400	5,530	27,396			52,048	10,225		179,070
Debtors	15,022									15,022
Total assets	90,493	8,400	5,530	27,396	267,510	0	52,048	10,225	191,577	653,179
Liabilities										
Creditors (due in under a year)	(3,300)									(3,300)
Net Assets per Balance Sheet	**87,193**	**8,400**	**5,530**	**27,396**	**267,510**	**0**	**52,048**	**10,225**	**191,577**	**649,879**

Note 16 - Related party transactions

No related party, including PCC members or persons closely associated with them, has been paid any remuneration or received any benefits from the PCC (apart from the reimbursement of costs paid on behalf of the church) except as noted below.

The Rector was paid expenses of £1,953 (2022: £1,694).

During the year PCC members and their spouses made donations (including Gift Aid) of £31,938 (2022: £81,541). This disclosure does not include any unidentified cash or anonymous donations that may have been received.

No PCC member was connected to any of the charities in Note 2, except Max Robinson who is a Trustee of Wintershall CIO.

There were no employees in 2023 (2022: none), although the PCC reimburses St George's, Wrotham for half the salary and other costs of the Benefice Administrator who joined in January 2023.

Note 17 – Going Concern

The PCC considers that St Peter's remains a going concern.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST PETER, IGHTHAM

England & Wales - Charity number 1136162

Accounts

St Peter's Church, Ightham

Annual Report and Accounts for the Parochial Church Council of St Peter's Church , Ightham 2022

Aim and purposes

St. Peter's Parochial Church Council (PCC) has the responsibility of cooperating with the incumbent, the Reverend Canon Tim Hatwell, in promoting in the ecclesiastical parish, the whole mission of the Church: pastoral, evangelistic, social and ecumenical.

The PCC also has responsibilities for maintenance of the Parish Church of St Peter's, Fen Pond Road, Ightham, the adjacent Church Centre, the surrounding enclosed Churchyard including the lych-gate, the area known as Church Green, and the approach from the public highway to the lych-gate.
St Peter's Churchyard remains open for burials and the interment of cremated remains of those who are eligible.

The PCC has continued to be guided by the Mission Statement of the church which was agreed in 2017.

St Peter's is here to:

- Gather in community
- Grow in Christ
- Go in service

Our purpose is to see lives transformed through loving God, following Christ, and caring for our neighbours and the wider community.

We come together to worship God and share Christ's love, through prayer, learning, celebration, music and community, and through caring for one another. We seek to demonstrate the impact of our faith in our everyday lives, in the communities where we live and serve, and in the wider world.

Objectives and Activities

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our parish community at St. Peter's. The PCC maintains an overview of worship throughout the parish and makes suggestions on how our services can involve the many groups that live within our parish. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

When planning our activities for the year, we have considered the Commission's guidance on public benefit and, in particular, the supplementary guidance on charities for the advancement of religion. A key focus for St Peter's is to enable ordinary people to live out their faith as part of our parish community.

Safeguarding

In recent years, the issue of Safeguarding has come to the fore of every church's mission and ministry. Every PCC member now has to undergo Training in Safeguarding (C0), and there are increasing levels of safeguarding training that must be undertaken, not just by the Rector, but by anyone and everyone who plays any part in the church's life involved with children and vulnerable adults.

Finn Lawson is St. Peter's Parish Safeguarding Officer (PSO) and reminds the PCC of their responsibilities to make our church and its activities a safe environment for children and vulnerable adults. The Parochial Church Council has to the best of its belief complied with its duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have due regard to House of Bishops' guidance on safeguarding children and vulnerable adults). We have agreed the Diocesan Safeguarding Policy. Full details of this can be found at https://www.rochester.anglican.org/safeguarding/for-parishes/

Finn Lawson also oversees our Disclosure and Barring (DBS) clearances .

The United Benefice of Ightham and Wrotham

After full consultation within the Parish of Ightham and the neighbouring Parish of Wrotham, it was agreed that the two parishes of Ightham and Wrotham should be joined together as a united benefice.

The scheme came into effect on Sunday 29th May 2022 and was marked by a Celebration Service in Wrotham at which the preacher and celebrant was the Rt Revd Simon Burton-Jones, Bishop of Tonbridge. This was followed by a special tea in the Church Centre. We were very grateful to all those who worked hard before and during the day to make it possible.

The proposal for Ightham and Wrotham to be joined came about in part because both present incumbents (Canon Tim Hatwell and Revd Edward Wright) would be retiring in 2023. Ightham was told some time ago that a full-time priest would not be appointed in future, and the incumbent of Wrotham is already part-time. Both parishes believed that it was better to collaborate and plan for the future, rather than be forced to make decisions on the retirement of their incumbents.

The parishes of Ightham and Wrotham both see the rural nature and characteristics of their communities and churches as important, and believe these features need to be retained to safeguard the flourishing of the parishes into the future. We were concerned that other possible reorganisations might dilute the rural heritage of the parishes, and believe that by becoming a united benefice of approximately 4,100 people, there is much more justification in providing an incumbent, as well as enriching and enhancing both parishes (which shall continue distinct). In addition, the joining as a united benefice would give the opportunity for shared ministry, worship and working together in mission and evangelism. There has already been some worship and fellowship together between the two churches through

joint Lent Courses, Home Groups with membership from both churches, and a united act of worship, with more occasions for united activities and events to follow.

Celebrating the 900th Anniversary of St Peter's Church

The year 1122 AD saw the first mention of the existence of St. Peter's church, in the Textus Roffensis, a copy of which is in Rochester Cathedral. It was agreed that we should celebrate the 900th anniversary (the nonacentenary) of the church and Christian worship in Ightham. A series of events and activities were held, culminating in a celebration service and afternoon tea in July, where the preacher and celebrant was the Bishop of Tonbridge.

Later on in the autumn, as a result of a very generous anonymous donation, we are consulting with a stained glass manufacturer from Canterbury about the installation of a new stained glass window in the East window in St Catherine's Chapel which will mark the 900th anniversary.

Worship and Prayer

The PCC is keen to offer a range of services during the week and over the course of the year that our community find both beneficial and spiritually fulfilling. Following the lockdowns caused by coronavirus, we have increasingly got back to normal.

There is a service every Sunday morning in St Peter's and an evening service on 3 out of 4 Sundays in the month, although low attendance at the evening services will probably reduce them to being held fortnightly. There is also a spoken service on a Wednesday morning which alternates Holy Communion and Morning Prayer.

On the 1st Sunday of the month we hold a Breakfast@Church (B@C) service at 9.00am in the Church Centre. This service is a short, more informal, relaxed service to which families are welcome, as well as all other ages. The service lasts an hour and breakfast is served during the first 15 minutes. These monthly services have proved increasingly successful in drawing parents with their children. We resumed holding these services during 2022 after being suspended because of Covid, and numbers have been gradually growing back towards the figures that we had just before lockdown in 2020. The services continue to draw younger as well as older members of the church.

All the Sunday morning services are streamed live via Zoom, thanks to the fitting of the upgraded AV system at the end of 2021.

The Electoral Roll Officer revised the Electoral Roll this year as required by the Church Representation Rules and reported that there were now 102 names on the electoral roll (103 in 2021), of which 36 were not resident in the parish. In the Statistics for Mission 2022, the average attendance 'in person' on a usual Sunday was 30 adults and 3 children under 16, although this number increased at Festivals, such as Christmas, Easter and Harvest.

In addition, on average 12 people joined the Sunday morning services on Zoom (19 in 2021).

As well as our regular services, we enable our community to celebrate and thank God at the milestones of the journey through life. Through baptism we thank God for the gift of life, in marriage public vows are exchanged with God's blessing and through funeral services friends and family express their grief and give thanks for the life which is now complete in this world and to commend the person into God's keeping.

In October we held an "In Loving Memory" service for those who have been bereaved during the last year.

During 2022 we celebrated 9 baptisms (4 in 2021), and 1 thanksgiving (0 in 2021). There were 2 weddings (3 in 2021) and 1 Service of Prayer and Dedication after a civil marriage (0 in 2021).

The number of funerals (including interment of ashes) held at or on behalf of the church was 18 (9 in 2021). In May, 1 member of the church was confirmed at a service in Meopham.

We are very blessed to be served in worship by those who have authorised ministries (John Webster, Michelle Lawson, Bryan Harris and the Revd Chris Johnson) together with all those who do the Bible readings, lead intercessions, act as Sacristan and sidespeople. The latter carry out a very important role in the ministry of Welcome to those who come to church, whether regularly or as visitors.

The congregation enjoyed getting back to singing in worship without masks. The highlight of the year was the return of the Carol Service led by a choir of some 16 singers – with the particular joy of the "Calypso Carol" accompanied by guitars and saxophone which the congregation enjoyed again on Christmas morning. Peter de Croos, our regular evening organist, led our Carol Service choir and encouraged the use of the original tune to "While Shepherds Watched" which is nowadays better known for "On Ilkley Moor Baht At".

Our Breakfast@ Church music has been regularly led by guitars, and on occasion joined by the saxophone.

In the New Year we look forward to the return of a small group of singers regularly leading the singing at Communion Services.

St Peter's Church has 6 bells which are kept in a good state of repair and are rung regularly by our bellringing team, led by Liz Harland. Judith Robinson took over from Liz Harland who retired from being tower captain. We are very grateful to Liz for her years of excellent service as captain.

Prayer is the lifeblood of church life. Prayer is often only thought about as intercessions during a service or as our personal prayers to God. However, we also encourage praying together with others with opportunities to do so through the monthly Prayer and Praise meeting (via Zoom).

St Catherine's Chapel also provides a light and calm sanctuary for prayer at all times when the church is open.

Deanery Synod

Two members of the PCC sit on the Deanery Synod. This provides the PCC with an important link between the parish and the wider structures of the church.

The January meeting, the last chaired by Tim Hatwell as Area Dean, was held on Zoom and focussed on "Living in Faith and Hope" led by Joel Love. The May Meeting was Ascension Day Communion held at Ightham at which the new Area Dean, the Revd Chris Noble, preached the sermon. The October meeting at Stansted looked at the paper by Chris Noble "Theological Principles in Practice for Post-Covid Church Growth Planning". In November there was a joint meeting with the Deanery Synods from Shoreham, Sevenoaks and Tonbridge at St Nicholas Sevenoaks to meet the new Bishop of Rochester (Jonathan).

The Fabric of the Church

The church is open throughout the year every day from at least 10.00am until 4.00pm for visits and for private prayer.

The Churchwardens are responsible, in conjunction with the Rector and PCC, for identifying, prioritising, commissioning & carrying out any repairs, replacements, & improvements required. During the year maintenance of the Church, Church Centre Annexe & Churchyard was of a minor & routine nature.

Pastoral Care

Pastoral care is given to members of the church and to those in the community as the need arises.

During this year we have continued to develop our pastoral care for people living with dementia; one of our church members, Barbara Smith, is commissioned as an Anna Friends. (Anna Chaplaincy is a relatively new ministry within the Church of England which has the aim of supporting older members of the congregation, especially those living with dementia and their carers. Rochester is one of the Dioceses pioneering this ministry.) Although we used to have a regular service with the laying on of hands and prayer for healing, this has not recommenced since we stopped as a result of Covid-19.

Mission and Outreach

We continue to seek ways of fulfilling Mission Statement to Gather in Community, Grow in Christ and Go in Service.

Our **parish magazine** is distributed 10 months of the year to approximately 400 houses who have subscribed and is also available in church. For 2 of those months it is delivered to every household in the parish. The magazine keeps our parishioners informed of the important matters affecting our Church and the village. It contains articles that help develop our knowledge and trust in God, as well as a place where local businesses and organisations can advertise and promote their activities and products. We are very grateful to Penny Cracknell for editing and producing the magazine, to Bryan Harris for typesetting and arranging for printing, to Helena Jenkins for running the advertising, and to Babs Smith for overseeing the distribution.

St Peter's has continued to develop its mission to the parish, community and the world through a **number of initiatives**. The Rector has resumed visiting **Ightham school** to lead assemblies every couple of weeks, having led assemblies on Zoom during Lockdown. A small team, led by Tim Harland, has also resumed the **Open The Book** assemblies approximately once a month in the school, and the school also has started coming to church again for services at Harvest and Christmas. During 2022, at the request of Kate Glassock, a teacher at Ightham School, there were 2 School Community Engagement afternoons in the Church Centre - 20th October (Year 6) and 8th December (Year 5) – which were put on to invite older members of the community.

As a church we have **reached out** to the community in a number of ways: through the Coffee Shop (with an average attendance of 20-25 from the community), Parents and Toddlers (led by Kirsty Mitchem), Christian Aid Week (led by Lisa and David Colbear), the Friends of Kent Church 'Ride and Stride', supporting the Food Bank (with gifts of food going through the Church of the Good Shepherd, Borough Green), the Men's Breakfast, small groups that meet for prayer and study (such as the Connect home group), the Oasis women's group and through the ongoing support given to outside groups by the PCC, including our link parish of Holy Trinity, Twydall. In addition, during August we held a Teddy Bears' picnic in the churchyard for families with young children.

Our **Connect Group** (Home Group), meets on Wednesday evenings. In 2022, we returned to our 'now normal' Connect Group meetings by Zoom, which allows friends to connect for discussion and conversation from our homes. While our meetings were weekly during Advent and Lent, in other months we held two discussion meetings, while having Prayer and Praise meeting for the first Wednesday. The group learns by sharing different perspectives, and considering Biblical teaching in the context of our living world. Newcomers are always welcome to the group which will continue to meet via Zoom. During 2022 a number of church members from Wrotham began to be part of the group.

The **Men's Breakfast** meets on the second Saturday of the month and greatly look forward to our visit to the George and Dragon where Debbie arranges an excellent cooked breakfast for us. The numbers have been variable since restarting after Covid but have been growing recently. The attractions of a cooked breakfast in good company before most of the day's activity have increased the number of gentlemen who come – a trend that we hope will continue. The group is a mixture of people from church and from our wider Ightham community. In February our numbers grew as we invited ladies to join us. Newcomers are always welcome.

In 2022 **St Peter's Community Coffee Shop** was able to meet in person for most weeks of the year and we were able to take advantage of the lovely space in the Church Centre and in summer the patio outside and welcomed several new regular customers as well as many old ones. During the year we donated £1,931 to external charities (including £546 from the Macmillan Coffee morning) and £1,336 to St Peter's Church. As always we are so grateful for those who help either by setting up and serving and /or make cakes and savouries once a month. In December we extended our opening hours until 2 pm and sold homemade soup, rolls and fruit for those who might be lonely or glad of a warm place to be.

Warm Welcome. In December we opened the Church Centre as a warm place of welcome on Tuesday afternoons providing free tea and biscuits. Thank you to those who helped with this.

We have sought to develop our link with **Holy Trinity, Twydall.** Plans for a time of worship followed by lunch at St Peter's had to be postponed as illness and holidays took its toll on people being available to help. However, we already have plans for meeting up with them in 2023. A few members of our congregation have visited Twydall for worship: always receiving a very warm welcome and several people also attended their annual fund-raising Coffee Morning. We have kept in touch by telephone and prayed regularly for each other.

On May 4th the village of Ightham held a **Coxcombe Fair** for the community, and St Peter's played its part in the fair. The church was open for a flower festival with displays created by most of the village organisations, and the Church Centre was in use for children's activities, including a magician! The organisers gave a grant to St Peter's Church (towards the repairs of the bells) and, with a grant given to the Friends of St Peter's, it is planned to use the funds to fund a concert in the church in 2023.

Mission Away Giving

It is the PCC's policy to give away a percentage of its income as part of its gratitude for God's generosity to us. It also fulfils our mission to 'go in service' to help others serve God in the world. We have recently reviewed those to whom we have given and agreed to target our giving to a limited number of organisations that we support.

Relationships with Other Churches and Parishes

St Peter's Church is the only place of worship within the parish. As well as now being in a united benefice with Wrotham, we are part of a cluster of 4 Anglican parishes locally which is known as the Pilgrim Parishes, and which comprises St Peter's Ightham, St George's Wrotham, Church of the Good Shepherd Borough Green and St Mary's Platt. There are occasional events and acts of worship where we get together, including lunch approximately every 6 weeks for the authorised ministry teams of each church for fellowship and discussion. We are part of Churches Together in Sevenoaks and District.

Volunteers

We would like to thank all the volunteers who work so hard to make our church the lively and vibrant community it is. In particular we want to mention our churchwardens Ian Gordon and Naomi Webster (who retired from the office in May 2022) our Treasurer, Max Robinson, our PCC Secretary and Administrator, Babs Smith, and everyone who has served the church and the people of the parish.

Friends of St Peter's

Over the last couple of years, a "Friends of St Peter's" group has been formed. The focus of the group is two-fold – to help build the community of Ightham and to support financially the fabric of the church building. Thank you to Cedric Read for all his work in getting it up and running. Thank you also to Helen Gordon for chairing the trustees committee, and to all who have played a part in its successful outworking.

Financial Review and Treasurer's Report

This was the first year since 2019 that the pattern of worship and church activities has been free of Covid-related interruptions. We have returned to some kind of normality, with Zoom now a regular part of our worship for those unable to attend church in person.

We were fortunate over that period that our income held up well due to the large proportion of our donors who give via regular standing orders, although cash giving declined substantially and has yet to recover. However, we still faced declining income as donors died or moved away. However, the decline was arrested thanks to a stewardship programme at the start of the year which encouraged a number of our regular worshippers to increase their giving. The General Fund showed a surplus for the first time since 2016.

After transfers, the General Fund had a surplus of £1,894 (2021: deficit of £4,295).

Some figures in the General Fund merit highlighting:

- Planned Giving income increased to £64,187 from £63,107 the previous year.
- Other sources of income all increased from the previous year, especially Fees for Weddings and Funerals
- This was the first full year of the Parish Magazine printing being outsourced and in colour, and while the costs of printing increased by nearly £2,000, this was offset by an increase in advertising income and in other costs being lower, resulting in net income from the magazine being up by just over £200
- Our Parish Offer was lower by over £2,000 mainly due to an element of the Offer now being shared with Wrotham as a result of the creation of the Joint Benefice
- The proportion of our income allocated to Mission Giving was maintained at 10% this year and we were able to cover the £8,100 (2021: £7,800) to be distributed

- We were fortunate that there were no major repairs again this year, and so the General Fund has continued to enjoy a 'holiday' from topping up the Church Repair Fund

Movements in Designated and Restricted funds worth noting are:

- Fixed Assets are held in a Designated fund and depreciated according to their useful lives. The Church Centre is being depreciated by £5,430 per year over 50 years from 2020 and the AV Equipment, which was capitalised at the end of 2021 with an estimated useful life of 10 years, was depreciated for the first time this year by £2,220. This depreciation has no effect on our cash reserves or the General Fund. No money has been put aside for replacement of these assets. If replacement were necessary, we would likely hold an appeal to raise funds.

- Several gifts were received for specific purchases and have been shown under the Restricted Gifts Fund, which has a balance of £51,769 carried forward:
    - £50,000 was received for a new stained-glass window that we hope will be installed in 2023. As no costs were incurred in 2022 this amount is carried forward.
    - The Ellacombe Chimes are in the process of being upgraded at an estimated cost of about £6,500, to be completed in 2023. In 2022 we received a grant of £2,000 from the Coxcombe Committee plus a gift of £125 (including Gift Aid), and incurred costs of £356, so £1,769 is carried forward .
    - A gift of £1,000 was received to buy flowers for the Flower Festival that St Peter's organised as part of the Coxcombe Fair. This amount was spent and so no balance is carried forward.
    - A gift of £1,875 (including Gift Aid) to pay for the work on the website was received, with the amount actually spent being £1,800. The remaining balance was treated as General Fund income, so no balance is carried forward.

- In 2020 the church received a gift of £10,000 for the Rector to use at his discretion to support charities and individuals impacted by Covid and was held in the Away Giving fund. At the start of 2022 the Fund had a balance of £4,250 and gifts of this amount were made during the year, so the fund is now closed.

Reserves and looking ahead

At the end of the year our free reserves, which comprise the General Fund and Church Repair Fund, stood at £101,361 (2021: £99,467), which equates to approximately a year's expenses excluding any major fabric repairs.

We expect to show a surplus this coming year as our annual Parish Offer is reduced by the forthcoming retirement of our Rector in July. Partially offsetting that reduction in the Offer is the hiring of a joint Administrator who will serve both parishes. In 2024, the Offer will reduce further as we then share a Rector for a full year We therefore expect to run a modest surplus in the medium term unless there are major repairs needed to the fabric and/or we lose one

or more of our large donors. However, the longer term outlook remains a concern as we continue to lose donors and inflation keeps our costs increasing.

Thanks

Finally, the Treasurer would like to thank:

- The team which produces, manages and distributes the Parish Magazine, especially Penny Cracknell who still continues to mastermind it from her home in Bath, Helena Jenkins who runs the advertising, Babs Smith who oversees the magazine distribution and collection of subscriptions, and of course those who distribute the magazine and collect the subscriptions.
- The Coffee Shop team under Jenny Webster who generate money for good causes and provide funds to the church
- Sheila Lomas for her help with managing cash counting and banking.
- Philip Wood who examines our accounts and ensures we are compliant with reporting requirements and standards
- His wife Judith who does the financial administration and book-keeping

The Future?

As we look forward to 2023, we are aware that we will be heading towards a vacancy when both our Rector, Tim Hatwell, and our Associate Rector, Edward Wright, are retiring. We are planning to appoint a part-time paid Parish Administrator in the spring who will be able to help us as a Benefice as well as a Parish through the vacancy.

There are a number of signs of life in our parish and church life, and we pray that God will guide us in the future throughout the period of the vacancy and with the appointment of a new Rector for the Benefice.

Structure, governance and management

The method of appointment of PCC members is set out in the Church Representation Rules 2017. The PCC membership consists of the incumbent, churchwardens, such of the readers and LLMs as determined by the APCM each year, elected Deanery Synod representatives, and elected PCC members. The formula for election of PCC members states that churches with an Electoral Roll of over 100 (as St Peter's does, after the new Electoral Roll produced in 2022) there should 12 elected members who are elected by those on the electoral roll. Each person is elected for 3 years on a rolling basis. For 2022, the number elected to the PCC will be 4.

All those on the electoral roll are eligible to be elected to the PCC.

The full PCC met for 6 business meetings during the year via Zoom. The PCC members are responsible for making decisions on all matters of general concern and importance to the parish, including deciding on how the funds of the PCC are to be spent. Particular items

discussed by the PCC during the year were matters relating to coronavirus, the fabric of the church and churchyard and church security, the nonacentenary celebrations, approving the Safeguarding policies, the preliminary plans over installing a new stained glass window and agreeing the various church events held during the year, as well as the many other matters reflected throughout this report.

Barbara Smith is our non-elected Honorary PCC Secretary.

The Standing Committee of the PCC communicated by email as necessary during the year and reported back to the PCC. The Standing Committee can authorise expenditure up to a regularly-reviewed limit and in case of emergency acts for the PCC. The PCC appointed to the Standing Committee: Tim Hatwell, Ian Gordon, Naomi Webster, Max Robinson, and Michelle Lawson.

Administrative information

St Peter's Church is situated in Fen Pond Road, Ightham TN15 9JD. It is part of the Diocese of Rochester within the Church of England. The Parish is within the Deanery of Shoreham in the Archdeaconry of Tonbridge. The Rectory, Bates Hill, Ightham, Sevenoaks TN15 9BG. The PCC is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2006) and is registered with the Charity Commissioners as The Parochial Church Council of the Ecclesiastical Parish of St Peter, Ightham, registered charity number 1136162.

Our Patron is Mrs Laura Ford. The Reverend Canon Timothy Hatwell was instituted as Rector of St Peter's on 9th June 2015 by the Rt Revd Brian Castle, Bishop of Tonbridge.

PCC members who have served during 2022 are:

Rector:	The Revd Canon Tim Hatwell (ex officio)	
Wardens:	Mr Ian Gordon	
	Ms Naomi Webster (until May 2022)	
Deanery Synod Representatives:		
	Mrs Carol Kennedy (ex officio) (until 2023)	
	Mrs Michelle Lawson (ex officio) (until 2023)	
Readers:	Mr John Webster (LLM as from 20/5/17) (appointed at APCM)	
Elected Members (members are elected for a three-year term of office):		
	Rodney Chartres	(until 2025)
	Bridget Kelsey	(until 2025)
	Sarah Reid	(until 2025)
	Naomi Webster	(until 2025)
	Finn Lawson	(until 2023)
	David Colbear	(until 2023)
	Maria Smith	(until 2023)
	Max Robinson (Hon Treasurer)	(until 2023)
	Helen Gordon	(until 2024)
	Judith Robinson	(until 2024)
	Chris Woods	(until 2024)

	Jenny Webster	(until 2024)

Hon. PCC Secretary	Mrs Barbara Smith
Hon. Treasurer	Mr Max Robinson
Gift Aid Secretary	Mr Max Robinson
Independent Examiner	Mr Philip Wood
Principal Bankers	NatWest Bank

Approved by the PCC on 24th April 2023 and signed on their behalf by Canon Tim Hatwell (PCC chairman)

St Peter's Church Ightham

Financial Accounts for the year to 31st December 2022

Independent Examiner's report to the Trustees of St Peter's Church Ightham

I report to the Trustees on my examination of the accounts of The Parochial Church Council of the Ecclesiastical Parish of St Peter, Ightham, Registered Charity 1136162, ("the Trust") for the year ended 31 December 2022, set out on pages 16 to 26.

Responsibilities and basis of report

As Parochial Church Council members, and therefore the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

Independent Examiner's statement

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

1. accounting records were not kept in accordance with section 130 of the Act; or
2. the accounts did not accord with those records; or
3. the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: _____

Philip Wood MA (Oxon), FCA, MCT
4 Middlings Wood
Kippington Road
Sevenoaks
Kent TN13 2LF

Dated 24th April 2023

The Parochial Church Council of St Peter's Church Ightham

STATEMENT OF FINANCIAL ACTIVITIES (SOFA)
FOR THE YEAR ENDED 31st DECEMBER 2022

		Unrestricted General Fund		Unrestricted Designated Funds*		Restricted Funds*		TOTAL FUNDS	
		2022	2021	2022	2021	2022	2021	2022	2021
	Notes	£	£	£	£	£	£	£	£
INCOME FROM:									
Donations:									
Planned Giving (including envelopes)		64,187	63,107					64,187	63,107
General Collections at All Services		1,524	987					1,524	987
Other Donations		2,243	1,210			52,600	20,815	54,843	22,025
Away Giving	2b		0			779	63	779	63
Gift Aid Claimed		12,732	12,389			325	2,205	13,057	14,594
Subtotal Donations		***80,686***	***77,693***	***0***	***0***	***53,704***	***23,083***	***134,390***	***100,776***
Income from Church Activities									
Coffee Shop and Other Fundraising **		1,925	1,262			1,931	1,239	3,856	2,501
Fees from Weddings and Funerals		4,019	2,287					4,019	2,287
Parish Magazine	3	9,760	8,197					9,760	8,197
Other Income		1,558	690					1,558	690
Grants		1,030	350			2,000		3,030	350
Gifts in Kind	1	7,500	7,500					7,500	7,500
Income from Investments		818	76			4,907	4,564	5,725	4,640
Total Income		**107,296**	**98,055**	**0**	**0**	**62,542**	**28,886**	**169,838**	**126,941**
EXPENDITURE ON:									
Church Activities									
Mission and Away Giving **	2a/b			7,800	8,100	6,960	4,302	14,760	12,402
Ministry Costs inc Parish Offer	4	65,741	67,222					65,741	67,222
Church Property Costs	5	19,160	20,219			356		19,516	20,219
Church Activities	6	3,517	2,747			1,000	1,086	4,517	3,833
Parish Magazine	3	5,164	3,823					5,164	3,823
Office Expenses	7	2,949	1,325			1,800		4,749	1,325
Depreciation of Fixed Assets	12			7,650	5,430			7,650	5,430
Church Centre Extension (overprovision)							(481)	0	(481)
Subtotal Church Activities		**96,531**	**95,336**	**15,450**	**13,530**	**10,116**	**4,907**	**122,097**	**113,773**
Fundraising Costs	1	771	399					771	399
Total Expenditure		**97,302**	**95,735**	**15,450**	**13,530**	**10,116**	**4,907**	**122,868**	**114,172**
Net income/(expenditure) pre transfers		**9,994**	**2,320**	**(15,450)**	**(13,530)**	**52,426**	**23,979**	**46,970**	**12,769**
Transfers between funds									
Transfers from Church Centre Extension Fund	13 g)		794				(794)	0	0
Transfer from Restricted Gifts	13 h)		278				(278)	0	0
Transfer to Mission Giving Fund	2	(8,100)	(7,800)	8,100	7,800		0	0	0
Transfer of gifts from AV Equipment Gifts Fund	13 f)		113		22,200		(22,313)	0	0
Net income/(expenditure) post transfers		**1,894**	**(4,295)**	**(7,350)**	**16,470**	**52,426**	**594**	**46,970**	**12,769**
Gains/(losses) on Investment Assets	10					(21,707)	22,561	(21,707)	22,561
Net movement in funds		**1,894**	**(4,295)**	**(7,350)**	**16,470**	**30,719**	**23,155**	**25,263**	**35,330**
Balances b/fwd 1st January		72,071	76,366	318,006	301,536	203,186	180,031	593,263	557,933
Balance c/fwd 31st December		**73,965**	**72,071**	**310,656**	**318,006**	**233,905**	**203,186**	**618,526**	**593,263**

Free Reserves, which comprise total unrestricted funds excluding Fixed Assets and the Mission Giving Fund, total £101,361 (2021: £99,467)

* See note 14 for a detailed breakdown by individual fund

** Coffee Shop Income and Away Giving totals now include amounts paid directly to charities by the Coffee Shop. In prior years these were noted in Note 2. The totals for 2021 have also been adjusted.

The Parochial Church Council of St Peter's Church Ightham

BALANCE SHEET AT 31st DECEMBER 2022

ASSETS AND LIABILITIES:	Notes	2022 £	Total 2022 £	2021 £	Total 2021 £
Fixed Assets					
Tangible assets (including property)	12	275,160		282,810	
Investments (Fabric Trust Fund)	10	170,583		187,383	
Total Fixed Assets			445,743		470,193
Current Assets					
Debtors	8	14,099		16,093	
Short term deposits	9	68,520		68,470	
Cash at bank		93,082		44,414	
Total current assets		175,701		128,977	
Less: Liabilities					
Creditors: amounts falling due within 1 year	11	(2,918)		(5,907)	
Net current assets			172,783		123,070
Total net assets			**618,526**		**593,263**

REPRESENTED BY:		2022 £	Total 2022 £	2021 £	Total 2021 £
PARISH FUNDS					
Unrestricted - General Fund	13 a)		73,965		72,071
Unrestricted - Designated Funds					
Mission Giving	13b)	8,100		7,800	
Church Repair	13 c)	27,396		27,396	
Fixed Asset	13 d)	275,160		282,810	
			310,656		318,006
Restricted Funds					
Away Giving	13 e)	0		4,250	
AV Equipment Gifts	13 f)	0		0	
Church Centre Extension	13 g)	0		0	
Restricted Gifts	13 h)	51,769		0	
Church Music Fund	13 i)	11,553		11,553	
Fabric Trust Fund	13 j)	170,583		187,383	
			233,905		203,186
Total Funds			**618,526**		**593,263**

Approved by the Parochial Church Council on 24th April 2023 and signed on its behalf by the Chairman

Rev T Hatwell - Chairman

ID Gordon - Churchwarden

M M Robinson - Treasurer

The Parochial Church Council of St Peter's Church Ightham

Notes to the Accounts for the Year Ended 31st December 2022

Note 1 - Accounting Policies

Basis of accounting

The accounts have been prepared in accordance with the Charities Act 2011, the Church Accounting Regulations 2006, and the Charities Statement of Recommended Practice ("SORP") applicable to charities preparing their accounts in accordance with FRS102 which was updated in October 2019.

The accounts have been prepared under the historical cost convention except for investments which are shown at market value.

The accounts include all transactions, assets and liabilities for which the PCC is responsible at law or which it is assessed to control. They do not include the accounts of church groups that owe their affiliation to another body, nor those which are informal gatherings of church members.

The PCC considers that there are no material uncertainties about St Peter's Church Ightham's ability to continue as a going concern.

Fund Accounting

Unrestricted Funds comprise assets that are not restricted in their use and are available for the general purposes of the PCC.

Designated Funds comprise assets set aside by the PCC out of unrestricted funds for specific future purposes or projects and include Fixed Assets (note 13 d).

Restricted Funds are those whose objectives are restricted as to purpose and which have to be accounted for separately. These include the Fabric Trust Fund, a trust whose purpose is maintaining the fabric of the church over the long term. The Trust has two Trustees appointed by the Chairman of the PCC and is therefore considered to be under PCC control. It has its own deposit and investment accounts held with the Diocese as Managing Custodian.

"Free Reserves" provide an indication of the resources available to provide a financial buffer against unexpected falls in income and/or increases in expenditure and are defined to comprise the total unrestricted funds (i.e. including designated funds) after excluding the Fixed Asset Fund and Mission Giving Fund.

Fixed Assets

Consecrated and beneficed property is excluded from the accounts by Section 10(2)(a) and (c) of the Charities Act 2011.

The Church Centre has from 2019 been included within fixed assets as an asset represented by a separate designated fund, although it is built on beneficed land.

The Church Centre has been included at cost less depreciation. The cost of the original Church Centre was £30,000, the 2009 extension cost £60,000 and the 2019 extension and refurbishment cost £181,469. The useful life of the building is estimated to be 50 years, and it is being depreciated over that period from 2020 when it came into use after the works in 2019.

The AV equipment was installed in late 2021. The assets are estimated to have a useful life of 10 years and are being depreciated from the beginning of 2022.

No value is placed on moveable 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 and any such expenditure is written off in the year in which it was incurred.

Office equipment is capitalised and depreciated at a rate of 25% per annum on a straight-line basis.

Expenditure on items costing under £1,500 is written off in the year incurred.

Investments held for the long term are included under Fixed Assets.

Income

Income is recognised when the PCC becomes legally entitled to the use of the resources, an inflow of economic benefit is probable and the monetary value can be measured with sufficient reliability.

Incoming resources are accounted for gross without deducting any associated costs, which are shown separately in expenditure. Wedding and funeral fees collected on behalf of the Diocese from 2020 are not included in income or expenditure.

Donations are recognised only when received. Gift Aid receivable is included when there is a valid declaration from the donor and is recognised at the same time as the underlying donation. Any Gift Aid associated with a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor has specified otherwise.

Dividends are accounted for when due and payable. Interest entitlements are accounted for as they accrue. Income and gains/losses on assets within a fund that is not an endowment fund are credited to the respective fund.

Expenditure

Expenditure is accounted for on an accruals basis.

Mission and charitable giving is accounted for as expenditure when paid or when a legally binding commitment has been made. The PCC allocates a proportion of voluntary income each year to be used for mission giving in the following year. This allocation is shown as a transfer from the General Fund to the Mission Giving Fund.

Away Giving is defined as the disbursement to specified charities based on income received from i) specific fundraising events or gifts where the donor has specified that the gift should be used for donations to other charities ii) the Coffee Shop's monthly nominated charity and iii) collections at certain services where giving to the specified charity is clearly separated from giving to St Peters. Amounts which are payable directly to third parties are not included within away giving.

Fundraising expenses include the cost of food at fundraising events.

Grants and Gifts-in-kind

For a number of years Ightham Parish Council (IPC) has paid for the grass cutting in and around the churchyard. IPC budgets £7,500 for this activity. From 2021 it was decided to recognise this in the financial statements, adding the income value to Gifts-in-Kind with an offsetting expense in Church Property Costs.

St Peter's Church Ightham - Notes to the Accounts for the year ended 31st December 2022

Note 2 - Mission and Away Giving

Note 2a - Mission Giving (from unrestricted/designated funds)

Mission giving from unrestricted/designated funds comprises gifts distributed by the PCC on the recommendation of the Mission Giving Committee from the Mission Giving Fund. At the end of each financial year the PCC agree a percentage allocation of that year's General Fund donations for transfer to the Mission Giving Fund from the General Fund, which is distributed the following year.

*Charities marked with * are designated Partner charities*

	2022	2021
Giving from the Mission Giving Fund:	**£**	**£**
Bridge Trust	0	400
Crosslight (formerly West Kent Debt Advice)	350	400
DAVSS	1,500	400
Fegans	350	400
OMF International (for Griffins)*	2,000	2,000
Princess Project*	600	1,500
Starfish Malawi*	1,500	1,500
Twydall - Holy Trinity*	1,500	1,500
Mission Giving from designated funds based on 2021 allocation	7,800	8,100
Calculation of Mission Giving allocation for 2022		
General Fund Donations per SOFA	80,686	77,693
Giving from 2022 income at 10% (2021: 10%), to be distributed in 2023	**8,100**	**7,800**

Note 2b - Away Giving (from restricted funds)

Away Giving from special collections:

Away giving from special collections arises where specific charities are chosen for support at an event or service. Because of Covid there was only one special collection in 2021.

	£	£
Poverty & Hope (Diocese)	250	0
St Mungo's	329	0
The Children's Society	200	63
Subtotal special collections	**779**	**63**

Away Giving from the Coffee Shop:

Away Giving from the Coffee Shop comprises 50% of the proceeds over a period (usually monthly) during which a named charity is chosen to benefit (except for the MacMillan coffee morning where 100% is donated directly to that charity). The balance of Coffee Shop proceeds is used to supplement St Peter's income. In 2021 the Coffee Shop only operated 'live' for a few weeks because of Covid.

	£	£
Alzheimers Society	246	0
Christian Aid	215	0
Crossroads Care	230	0
Friends of Ightham School	268	0
Heart of Kent Hospice	118	0
Hospice in the Weald	173	0
MacMillan	546	704
St Mugo's	135	0
Maidstone & TW NHS	0	214
Toilet Twinning	0	200
Welcome Churches	0	121
Subtotal Coffee Shop away giving	**1,931**	**1,239**

Away Giving from gift to be used at Rector's discretion:

In 2020 a donor gave £10,000 to be used at the Rector's discretion to support individuals and charities that had been affected as a result of the Covid crisis. In 2022 the donor agreed that unspent funds could be used to support those affected by the cost of living crisis, including suporting St Peter's Warm Spaces initiatives. The fund has now been used.

	£	£
Sevenoaks Larder	3,000	0
Trinity School Food Bank	500	0
Borough Green Food Bank (COGS)	250	0
St Peter's (towards electriicty/warm spaces)	500	0
Ightham Primary School	0	3,000
Subtotal Rector's discretion away giving	**4,250**	**3,000**
Total away giving from restricted funds	**6,960**	**4,302**

St Peter's Church Ightham - Notes to the Accounts for the year ended 31st December 2022

Note 3 - Parish Magazine

		2022	2022	2021	2021
		£		£	
Income					
Advertising		5,240		3,972	
Subscriptions		3,020		2,725	
Grant from Parish Council*		1,500		1,500	
	Total Income	**9,760**		**8,197**	
Less: Expense					
External printing costs*		4,437		2,504	
Editorial and Other Costs		727		694	
Printer & print supplies				575	
Computer & software				50	
	Total magazine costs	5,164		3,823	
	Contribution to income	**4,596**		**4,374**	

* The PCC decded to oursource the printing of the Parish Magazine rather than print it in-house with effect from July 2021 starting with the summer 'bumper' edition. The Parish Council kindly agreed to contribute £1,500 towards the cost of the bumper editions. From 2022 there was no internal printing and hence no allocation of printer and computer costs has been made.

Note 4 - Ministry Costs

		£	£
Parish Offer (inc Rector employment cost)		59,367	61,543
Rector's working expenses		1,694	1,159
Rectory costs		4,680	4,520
	Total ministry costs	**65,741**	**67,222**

The Parish Offer was lower in 2022 due to some costs being shared with Wrotham as a result of the move to a joint benefice. The Offer is expected to reduce further next year when there will be a single minister across the two parishes later in the year.

Note 5 - Church Property Costs

		General Fund	Restricted Gifts	General Fund	Restricted Gifts
		£	£	£	£
Major repairs and quinquennial costs		-	-	-	-
Minor repairs & maintenance		2,672		3,828	
New Stained Glass window					
Ellacombe chimes upgrade			356		
Insurance - Church & Church Centre		3,776		3,619	
Utilities		5,212		5,272	
Churchyard grass cutting (paid by Parish Council - see Note 1)		7,500		7,500	
	Total church property costs	**19,160**	**356**	**20,219**	-

In 2022 two projects were started which are to be covered mainly by restricted donations: i) The Ellacombe chimes are being upgraded at a cost of about £6,500, most of which will be incurred in 2023. £356 was inclurred in 2022. So far we have received a grant of £2,000 from the Coxcombe Committe and a donation of £125 including Gift Aid. We expect to recover VAT, and have been offered a further grant of £500 from KCACR. The balance of funding will be from the Music Fund. ii) We have received a gift of £50,000 to create a new stained glass window in St Catherine's chapel. Although design work was in progress at the year end, no expenses were paid in 2022.

Note 6 - Church Activities

			Restricted gifts Note 13 h)		Restricted gifts Note 13 h)
		£	£	£	£
Church music: organists & choir		483		919	
Children's activities				38	
Services & worship expenses		558		685	
Breakfast@church		359		99	
AV and technology expense		997		531	
Flowers (including flower festival)*		481	1,000		
Sundry		639	-	475	1,086
	Total church activity costs	**3,517**	**1,000**	**2,747**	**1,086**

* In 2022 the Church held a flower festival as part of the Coxcombe Fair. A restricted gift of £1,000 was received to cover the costs of the. flowers. In 2021, sundry expenditure from the Restricted Gifts Fund was the cost of artefacts that were expensed.

Note 7 - Office Expenses

			Restricted gifts Note 13 h)		Restricted gifts Note 13 h)
		£	£	£	£
Printer & print supplies		1,877		288	
Computer & software		150		100	
Secretarial support		500		500	
Stationery		58		89	
Covid-related costs		42		75	
Subscriptions, donations & other expenses		322		273	
Web-ste development*			1,800		
	Total office expenses	**2,949**	**1,800**	**1,325**	-

* The £1,800 cost of developing a new website for St Peters was covered by a restricted gift, including Gift Aid

St Peter's Church Ightham - Notes to the Accounts for the year ended 31st December 2022

	2022	2021
Note 8 - Debtors	£	£
HMRC - Gift Aid recoverable	13,055	14,593
Sundry Debtors	1,044	1,500
	14,099	**16,093**

Note 9 - Short Term Deposits	£	£
Central Board of Finance (CBF) Deposit Fund	58,250	58,250
Rochester Diocese deposit account	10,270	10,220
	68,520	**68,470**

Note 10 - Investments and deposits held for the long term - Fabric Trust Fund

	2022	2021
Investment in CBF Investment Trust Income Shares:	£	£
Value of shares brought forward	182,719	155,596
Income reinvested	4,846	4,562
(Loss)/Gain on investment assets	(21,707)	22,561
Value of shares carried forward	165,858	182,719
Funds in deposit account with CBF	4,725	4,664
Total long term investment funds	**170,583**	**187,383**

Note 11 - Creditors	£	£
AV instalation balance due	0	2,500
Other creditors	2,918	3,407
	2,918	**5,907**

Note 12 - Fixed Assets

	Church Centre	AV Equipment	Office Equipment	Total
	£		£	£
Cost or Valuation				
At 1st January 2022	271,469	22,200	8,610	302,279
Additions/(disposals) during year	0		0	0
At 31st December 2022	271,469	22,200	8,610	302,279
Less Depreciation				
At 1st January 2022	10,859	0	8,610	19,469
Charge/(disposals) during year	5,430	2,220	0	7,650
At 31st December 2022	16,289	2,220	8,610	27,119
Net Book Value				
At 1st January 2022	260,610	22,200	0	282,810
At 31st December 2022	**255,180**	**19,980**	**0**	**275,160**

The Church centre is being depreciated over 50 years and the AV equipment over 10 years, on a straight line basis.

St Peter's Church Ightham - Notes to the Accounts for the year ended 31st December 2022

Note 13 - Fund Descriptions

a)	The **General Fund** is unrestricted and is used for the day to day running of the church. The PCC also allocates funds to be used for Mission Giving from the General Fund; this amount is currently 10% of General Fund donations. All giving, unless made at a special collection or raised for a specific purpose, goes into the General Fund and is used to pay expenses. Larger payments related to fabric are charged to the Church Repair Fund, and each year an amount may be transferred from the General Fund to the Church Repair Fund based on an estimate of what such costs are expected to be, averaged out over several years.
b)	The **Mission Giving Fund** is designated and is an amount set aside from General Fund donations to be paid in the following year to charities chosen by the Mission Giving Committee (see Note 2a).
c)	The **Church Repair Fund** is designated and is used to cover major repairs primarily arising from quinquennial inspections. In 2019 significant repair work was carried out on the chancel wall, towards which the Fabric Trust Fund (13j) contributed £20,000. The latest quinquennial survey, carried out in 2019, indicated that we could expect to spend around £6,000 in fabric repairs over the following 5 years. As a result, it was decided that there would be no further transfers into this fund from the General Fund until the balance in the fund fell below £20,000.
d)	The **Fixed Assets Fund** is a designated fund for selected assets to cover their future depreciation. It currently comprises the net book values of the Church Centre, which is depreciated over 50 years, the AV Equipment upgrade completed at the end of 2021, which is depreciated over 10 years commencing in 2022 (Note 12), and office equipment which has been fully depreciated for a number of years.
e)	The **Away Giving Fund** is a restricted fund used to account for monies raised though church activities and services, the Coffee Shop and donations which are to be given to specific charities. Amounts raised are typically paid out within the year and so the fund normally has a zero balance at the end of each financial year. During 2020 we received a donation of £10,000 to be used at the Rector's discretion to support gifts to individuals and charities that had been affected by Covid. Gifts of 4,250 were made in 2022 (2021: £3,000) (see Note 2), and the fund has now been fully used.
f)	The **AV Equipment Gifts Fund** was a restricted fund set up to record the gifts received to fund the purchase of the AV Upgrade which took place at the end of 2021. The cost of the equipment was transfered to the Fixed Asset Fund (Note 13d), with the small residual amount transferred to the General Fund. The fund was closed in 2021.
g)	The **Church Centre Extension Fund** was a restricted fund set up to record income and expenditure for the 2019 extension to the Church Centre. The final cost of the building was transferred to the Fixed Assets Fund leaving a zero balance at the 2020 year end. In 2020 and 2021 further donations were received and a smaller amount paid out, resulting in a residual balance that was transferred to the General Fund in 2021. This fund was closed in 2021.
h)	The **Restricted Gifts Fund i**s used to account for gifts received that the donor has directed be used for a certain item or project. In 2022 the following activities took place: i) A gift for £50,000 was received for a new stained glass window. There was no related expenditure in 2022 and this amount has been carried forward. The work is expected to be competed in 2023 ii) A project to upgrade the Ellacombe Chimes was initiated, which is expected to cost about £6,500. The Coxcombe Committee provided a grant of £2,000 and a donation of £125 (including Gift Aid) was received. £356 was spent in the year (Note 5), and so £1,769 is carried forward. The work is expected to be completed in 2023 iii) A gift of £1,000 was made to pay for flowers for the Flower Festival that St Peter's organised as part of the Coxcombe Fair. This amount was spent (Note 6) and no balance is carried forward iv) A gift of £1,500 was received to pay for the cost of building a new website for the church, which attracted Gift Aid of £375. The cost was £1,800 and so only £300 of the Gift Aid was treated as restricted with the balance being recorded in the General Fund. This amount was spent (Note 7) and there is no balance to carry forward In 2021 two sets of donations to procure artefacts, one a paschal candle stand for the church and the other a cross for the Church Centre, were expensed under Sundry Expenditure (Note 6). The residual balance of £278 was transfered to the General Fund.
i)	The **Church Music Fund** represents a restricted gift given to fund the chief organist in providing church music, choral work and the training of a young organist.
j)	The **Fabric Trust Fund** is a standalone restricted fund set up under a trust deed in 1960 following fund-raising for the fabric of the church, with two Trustees appointed by the Chairman of the PCC. The trust deed states that the funds are to be used for "the maintenance repair and improvement of the fabric structure and the organ of St Peter's Church". The fund can therefore only be used for major repairs to the church fabric. The Fabric Trust is deemed to be under PCC control and so is consolidated within these accounts.

St Peter's Church Ightham - Notes to the Accounts for the year ended 31st December 2022

Note 14a) - Detailed movement by Fund - 2022

		Unrestricted	Unrestricted - Designated Funds			Restricted Funds						TOTAL
		General Fund	Mission Giving	Church Repair	Fixed Assets	Away Giving	AV Equipment Gifts	Church Centre Extension	Restricted Gifts	Church Music	Fabric Trust	FUNDS 2022
INCOME FROM:	Notes	13 a)	13 b)	13 c)	13 d)	13 e)	13 f)	13 g)	13 h)	13 i)	13 j)	
Donations:		£	£	£	£	£	£	£	£	£	£	£
Planned Giving (including envelopes)		64,187										64,187
General Collections at All Services		1,524										1,524
Other Donations		2,243							52,600			54,843
Away Giving						779						779
Gift Aid Claimed		12,732							325			13,057
Subtotal Donations		***80,686***	***0***	***0***	***0***	***779***	***0***	***0***	***52,925***	***0***	***0***	***134,390***
Income from Church Activities												
Coffee Shop and Other Fundraising		1,925				1,931						3,856
Fees from Weddings and Funerals		4,019										4,019
Parish Magazine	3	9,760										9,760
Other Income		1,558										1,558
Grants		1,030							2,000			3,030
Gifts in Kind	1	7,500										7,500
Income from Investments		818									4,907	5,725
Total Income		**107,296**	**0**	**0**	**0**	**2,710**	**0**	**0**	**54,925**	**0**	**4,907**	**169,838**
EXPENDITURE ON:												
Church Activities												
Mission and Away Giving	2a/b		7,800			6,960						14,760
Ministry Costs inc Parish Offer	4	65,741										65,741
Church Property Costs	5	19,160							356			19,516
Church Activities	6	3,517							1,000			4,517
Parish Magazine	3	5,164										5,164
Office Expenses	7	2,949							1,800			4,749
Depreciation of Fixed Assets	12				7,650							7,650
Subtotal Church Activities		***96,531***	***7,800***	***0***	***7,650***	***6,960***	***0***	***0***	***3,156***	***0***	***0***	***122,097***
Fundraising Costs	1	771										771
Total Expenditure		**97,302**	**7,800**	**0**	**7,650**	**6,960**	**0**	**0**	**3,156**	**0**	**0**	**122,868**
Net income/(expenditure) pre transfers		**9,994**	**(7,800)**	**0**	**(7,650)**	**(4,250)**	**0**	**0**	**51,769**	**0**	**4,907**	**46,970**
Transfers between funds												
Transfer from Church Centre Extension Fund	13h)											0
Transfer from Restricted Gifts	13i)											0
Transfer to Mission Giving	2	(8,100)	8,100									0
Transfers from AV Equipment gifts	13 f)											0
Net income/(expenditure) post transfers		1,894	300	0	(7,650)	(4,250)	0	0	51,769	0	4,907	46,970
Gains/(losses) on investment Assets	10										(21,707)	(21,707)
Net movement in funds		**1,894**	**300**	**0**	**(7,650)**	**(4,250)**	**0**	**0**	**51,769**	**0**	**(16,800)**	**25,263**
Balances b/fwd 1st January 2022		72,071	7,800	27,396	282,810	4,250	0	0	0	11,553	187,383	593,263
Balances c/fwd 31st December 2022		**73,965**	**8,100**	**27,396**	**275,160**	**0**	**0**	**0**	**51,769**	**11,553**	**170,583**	**618,526**

St Peter's Church Ightham - Notes to the Accounts for the year ended 31st December 2022

Note 14b) - Detailed movement by Fund - 2021

		Unrestricted	Unrestricted - Designated Funds			Restricted Funds						TOTAL
		General Fund	Mission Giving	Church Repair	Fixed Assets	Away Giving	AV Equipment Gifts	Church Centre Extension	Restricted Gifts	Church Music	Fabric Trust	FUNDS 2021
INCOME FROM:	Notes	13 a)	13 b)	13 c)	13 d)	13 e)	13 f)	13 g)	13 h)	13 i)	13 j)	
Donations:		£	£	£	£	£	£	£	£	£	£	£
Planned Giving (including envelopes)		63,107										63,107
General Collections at All Services		987										987
Other Donations		1,210					20,250	250	315			22,025
Away Giving						63						63
Funds Raised for Church Centre Extension												0
Gift Aid Claimed		12,389					2,063	63	79			14,594
Subtotal Donations		***77,693***	***0***	***0***	***0***	***63***	***22,313***	***313***	***394***	***0***	***0***	***100,776***
Income from Church Activities												
Coffee Shop and Other Fundraising *		1,262				1,239						2,501
Fees from Weddings and Funerals	4	2,287										2,287
Parish Magazine	3	8,197										8,197
Other Income		690										690
Grants and Gifts in Kind	1	7,850										7,850
Income from Investments		76									4,564	4,640
Total Income		**98,055**	**0**	**0**	**0**	**1,302**	**22,313**	**313**	**394**	**0**	**4,564**	**126,941**
EXPENDITURE ON:												
Church Activities												
Mission and Away Giving *	2a/b	0	8,100			4,302						12,402
Ministry Costs inc Parish Offer	4	67,222										67,222
Church Property Costs	5	20,219										20,219
Church Activities	6	2,747							1,086			3,833
Parish Magazine	3	3,823										3,823
Office Expenses	7	1,325										1,325
Depreciation of Church Centre	12				5,430							5,430
Church Centre Extension (overprovision)								(481)				(481)
Subtotal Church Activities		***95,336***	***8,100***	***0***	***5,430***	***4,302***	***0***	***(481)***	***1,086***	***0***	***0***	***113,773***
Fundraising Costs	1	399										399
Total Expenditure		**95,735**	**8,100**	**0**	**5,430**	**4,302**	**0**	**(481)**	**1,086**	**0**	**0**	**114,172**
Net income/(expenditure) pre transfers		**2,320**	**(8,100)**	**0**	**(5,430)**	**(3,000)**	**22,313**	**794**	**(692)**	**0**	**4,564**	**12,769**
Transfers between funds												
Transfer from Church Centre Extension Fund	13h)	794						(794)				0
Transfer from Restricted Gifts	13i)	278							(278)			0
Transfer to Mission Giving	2	(7,800)	7,800									0
Transfers from AV Equipment gifts	13 f)	113			22,200		(22,313)					0
Net income/(expenditure) post transfers		(4,295)	(300)	0	16,770	(3,000)	0	0	(970)	0	4,564	12,769
Gains/(losses) on investment Assets	10										22,561	22,561
Net movement in funds		**(4,295)**	**(300)**	**0**	**16,770**	**(3,000)**	**0**	**0**	**(970)**	**0**	**27,125**	**35,330**
Balances b/fwd 1st January 2021		76,366	8,100	27,396	266,040	7,250	0	0	970	11,553	160,258	557,933
Balances c/fwd 31st December 2021		**72,071**	**7,800**	**27,396**	**282,810**	**4,250**	**0**	**0**	**0**	**11,553**	**187,383**	**593,263**

* The totals for Coffee Shop Income and Away Giving have been increased by £704 raised for, and donated to, MacMillan that was paid directly to them by the Coffee Shop. This was recorded just by way of Note 2 in the 2021 Accounts.

St Peter's Church Ightham - Notes to the Accounts for the year ended 31st December 2022

Note 15 - Summary of Assets by Fund

	Unrestricted	Unrestricted - Designated Funds			Restricted Funds				Total
	General Fund	Mission Giving	Church Repair	Fixed Assets	Away Giving	Restricted Gifts	Church Music	Fabric Trust	
	£	£	£	£	£	£	£	£	£
Assets									
Fixed Assets				275,160					275,160
Investments								170,583	170,583
Cash and short term deposits	62,784	8,100	27,396			51,769	11,553		161,602
Debtors	14,099								14,099
Total assets	76,883	8,100	27,396	275,160	0	51,769	11,553	170,583	621,444
Liabilities									
Creditors (due in under a year)	(2,918)								(2,918)
Net Assets per Balance Sheet	**73,965**	**8,100**	**27,396**	**275,160**	**0**	**51,769**	**11,553**	**170,583**	**618,526**

Note 16 - Related party transactions

No related party, including PCC members or persons closely associated with them, has been paid any remuneration or received any benefits from the PCC (apart from the reimbursement of costs paid on behalf of the church) except as noted below.

The Rector was paid expenses of £1,694 (2021: £1,159). The PCC Secretary received an honorarium of £500 (2021: £500).

During the year PCC members and their spouses made donations (including Gift Aid) of £81,541 (2021: £52,361). This disclosure does not include any unidentified cash or anonymous donations that may have been received.

No PCC member was connected to any of the charities in Note 2.

There were no employees in 2022 (2021: none).

Note 17 – Going Concern

The PCC considers that St Peter's remains a going concern.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST PETER, IGHTHAM

England & Wales - Charity number 1136162

Accounts

St Peter, Ightham

Cover photo: Mary Allwood

Annual Report and Accounts for the Parochial Church Council of St Peter's, Ightham 2021

2021 Report and Accounts for the Parochial Church Council of St Peter's Church, Ightham

Aim and purposes

St. Peter's Parochial Church Council (PCC) has the responsibility of cooperating with the incumbent, the Reverend Tim Hatwell, in promoting in the ecclesiastical parish, the whole mission of the Church: pastoral, evangelistic, social and ecumenical.

The PCC also has responsibilities for maintenance of the Parish Church of St Peter's, Fen Pond Road, Ightham, the adjacent Church Centre, the surrounding enclosed Churchyard including the lych-gate, the area known as Church Green, and the approach from the public highway to the lych-gate.
St Peter's Churchyard remains open for burials and the interment of cremated remains of those who are eligible.

The PCC has continued to be guided by the Mission Statement of the church which was agreed in 2017.

St Peter's is here to:

- Gather in community
- Grow in Christ
- Go in service

Our purpose is to see lives transformed through loving God, following Christ, and caring for our neighbours and the wider community.

We come together to worship God and share Christ's love, through prayer, learning, celebration, music and community, and through caring for one another. We seek to demonstrate the impact of our faith in our everyday lives, in the communities where we live and serve, and in the wider world.

Objectives and Activities

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our parish community at St. Peter's. The PCC maintains an overview of worship throughout the parish and makes suggestions on how our services can involve the many groups that live within our parish. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

When planning our activities for the year, we have considered the Commission's guidance on public benefit and, in particular, the supplementary guidance on charities for the

advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our parish community.

Safeguarding

In recent years, the issue of Safeguarding has come to the fore of every church's mission and ministry. Every PCC member now has to undergo Training in Safeguarding (C0), and there are increasing levels of safeguarding training that must be undertaken, not just by the Rector, but by anyone and everyone who plays any part in the church's life involved with children and vulnerable adults. Plans to do training for all volunteers is delayed until we can meet in groups again.
Finn Lawson is St. Peter's Parish Safeguarding Officer (PSO). Finn has taken on the role of safer recruitment and also oversees our Disclosure and Barring (DBS) clearances. Finn reminds the PCC of their responsibilities to make our church and its activities a safe environment for children and vulnerable adults. The Parochial Church Council has to the best of its belief complied with its duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have due regard to House of Bishops' guidance on safeguarding children and vulnerable adults). We have agreed the Diocesan Safeguarding Policy. Full details of this can be found at
https://www.rochester.anglican.org/safeguarding/for-parishes/
All safeguarding protocols has been updated in the light of Covid and there are no safeguarding incidents to report. Group safeguarding training of church volunteers, starting with coffee shop is planned for the new financial year now that the church events are back and running in person.

Coronavirus (Covid-19)

The life, mission and ministry of St Peter's Church has severely been affected for a second year by Covid-19. The year began with the country in lockdown, with most churches, including St Peter's, deciding not to hold "in-person" services because of the risk from spreading the virus. All services in January and February were offered via Zoom, and were well-supported. The Lent Course, Connect Group, and other meetings, including Prayer and Praise and PCC, continued to be held throughout 2021 by Zoom.

Services gradually started to be held "in person" as the year progressed, and we took advantage where possible of having open-air services, including early in May when the Bishop of Rochester came to dedicate the Church Centre (an event put off by the lockdown in 2020).

The Rector, the Revd Tim Hatwell, had to take 7 weeks sick leave from the beginning of March 2021, and then took a gradual, staged return to work after that. He was one of a tiny percentage of people who had Vaccine-Induced Immune Thrombotic Thrombocytopenia (VITT) caused by reaction to the AstraZeneca vaccination. He is extremely grateful to the churchwardens, who covered his absence, with many thanks also to those who very ably

covered for all the services – including Michelle Lawson, John Webster, and the Revd Chris Johnson.

Worship and Prayer

Despite the restrictions of Covid-19, the PCC has continued to offer a range of services during the week and over the course of the year that our community finds both beneficial and spiritually fulfilling. All Sunday morning services are now hybrids, offered both "in person" and on Zoom. On a Sunday morning our main service over a month is a mixture of Holy Communion, Breakfast@Church (B@C) and Service of the Word; every Sunday evening we have held a service (usually evensong, with a once a month Holy Communion) which provides a quiet, reflective environment for worship. There is also a quiet spoken service of morning prayer or communion on a Wednesday morning.

On the 1st Sunday of the month we have continued to hold a B@C service at 9.00am or 10.00am. Late on in the year we were able to restart offering breakfast in addition to family and all age worship, although the offer of breakfast is based on careful monitoring of the local COVID situation. The craft and interactive activities have continued now that we are back in person, including the use of Mentimeter for quizzes, and videos. This new technology has really engaged families and the opportunities that this present have begun to be explored beyond the idea of quizzes, with additions to sermons. We continue to look at ways to encourage B@C regular families to join the wider life of the church including running all age services for the major festivals, as well as exploring new options for alternative services at other times.

The Electoral Roll Officer drew up a new Electoral Roll this year as required by the Church Representation Rules, and reported that there were now 103 names on the electoral roll, of which 28 were not resident in the parish. In the Statistics for Mission 2021 the average usual attendance "in person" during October was 26 adults and 1 child, with Zoom attendance being 19. At Easter there were 56 people who attended services in person, with 21 who were communicants. At Christmas 110 people attended worship on Christmas Eve and Christmas Day, with 39 communicants.

As well as our regular services, we enable our community to celebrate and thank God at the milestones of the journey through life. Through baptism we thank God for the gift of life, in marriage public vows are exchanged with God's blessing and through funeral services friends and family express their grief and give thanks for the life which is now complete in this world and to commend the person into God's keeping. In October we held an "In Loving Memory" service for those who have been bereaved during the last year.

During 2021 we celebrated 4 baptisms (infants under 1 year old), and 3 weddings at St Peter's. The number of funerals (including interment of ashes) held at or on behalf of the church was 9.

When we have been able to meet in church for services, we are very blessed to be served in worship by those who have authorised or permission-to-Officiate ministries (John Webster,

Michelle Lawson, Bryan Harris, Revd Chris Johnson) together with all those who help read the Bible readings and lead intercessions and act as Sacristan and sidespeople. The latter carry out a very important role in the ministry of Welcome to those who come to church, whether regularly or as visitors.

For our music in worship on Sunday we use recorded organ music or live guitar playing by the Rector in the morning and recorded music for much of the year at the evening services. Congregational singing was only able to happen while wearing masks in church, although the outdoor services have been much appreciated (when masks are not required). A highlight was the Bishop of Rochester's visit to dedicate the new Church Centre at the beginning of May when he told us how much he enjoyed singing with us – the first time he had sung with a congregation since before lockdowns started in March 2020!
We were delighted that Peter de Croos rejoined us later in the year for playing organ at the evening services and a few outdoor services, as well as at weddings and funerals.
We look forward, in hope, to being able to sing in our worship in 2022.

St Peter's Church has 6 bells which are kept in a good state of repair and are rung regularly by our bellringing team, led by Liz Harland. The refurbished clappers were rehung in May 2021 by Brian Butcher of Kent County Association of Change Ringers, kindly assisted by David Beach from Wrotham. We are grateful that David has continued teaching 4 novice ringers from Ightham and Wrotham. Covid restrictions meant minimal full-circle ringing otherwise, either as practice or on Sundays, although 2 full Peal attempts have been made by visiting ringers. The Ellacombe Chimes are used frequently for services and national events by Judith Robinson (Deputy Tower Captain). A faculty was granted to upgrade the Ellacombe chimes and to stabilise the sallies with rope tensioners fixed to the tower room walls.
A new Tower Captain is sought as Liz Harland is now mostly based in Somerset.

Prayer is the lifeblood of church life. Prayer is often only thought about as intercessions during a service or as our personal prayers to God. However, we also encourage praying together with others before the morning service, or in our monthly Prayer and Praise meeting held on Zoom, or for individuals to pray after a service or at any other time of need. St Catherine's Chapel also provides a light and calm sanctuary for prayer at all times.

We have continued to offer a Connect Group (aka Home Group) that meets on Wednesday evenings, led by John Webster. The group continued to meet through 2021 despite Covid, meeting entirely by Zoom, which enables others to attend who are unable physically to get to a home in Ightham. They have used a variety of materials from existing courses to inspire and encourage everyone's faith to flourish.

The Upgrade and Installation of the Audio and Video System

As a direct result in 2020 of the need for us as a church to provide a digital offering of worship (mainly by Zoom) to our church community (and wider), the PCC agreed to upgrade our church audio system and install cameras in the church in order to be able to provide worship from the church via the internet as well as in person. We agreed that, even when

things open up and we get back to worshipping in person in church, we would continue to offer a hybrid worship for our main services so that those who are unable to come to church on any particular Sunday would still be able to be part of the service via Zoom. This would also mean that for the Occasional Offices, we could continue to offer to families the facility for people to see baptisms, weddings and funerals by Zoom, a very useful facility when family or friends are abroad and unable to get to the service in person.

We obtained estimates from 3 different companies and agreed to employ Distributed Sound and Vision (DSAV) to install the new system at a cost of approximately £22,000. After obtaining a faculty for the work, the new system was installed in November, just in time for Christmas. The cost of the work was met by generous donations, for which we are very grateful.

Overall, we are very pleased with the new AV system, although there are the inevitable teething issues to resolve. We are very thankful for those who are involved with Zooming the services, especially Naomi Webster, Ian Gordon, and Michelle & Finn Lawson. We hope that others will volunteer to help operate the system.

Deanery Synod

Two members of St Peter's who were elected to be on Shoreham Deanery Synod, and who are therefore *ex officio* members of the PCC. This provides the PCC with an important link between the parish and the wider structures of the church. Shoreham Deanery Synod met 3 times in 2021, twice by Zoom, and once in person. The pattern at each meeting is to have a speaker for the first half of the meeting (open to members of the churches of the deanery), followed by the business meeting. The speakers at the 3 meetings were Keith Berry, (Community Engagement Adviser in the Diocesan Community Engagement Social Action Team), the Bishop of Rochester (speaking about his reflections about the Diocese), and Graham Wilkinson (the Growth Enabler for the Tonbridge Archdeaconry).

The Fabric of the Church

Once lockdown finished during 2020, the church is now back open throughout the year every day from at least 10.00am until 4.00pm for visits and for private prayer. We are grateful to those who are part of the rota to open and close it each day.

The Churchwardens are responsible, in conjunction with the Rector and PCC, for identifying, prioritising, commissioning & carrying out any repairs, replacements, & improvements required. During the year the following was carried out:
- Repairs on the clock including new rods for two hammers
- installation of upgraded audio-visual system and security cameras
- treatment of kneelers for moth infestation

All other maintenance of the Church, Church Centre Annexe & Churchyard carried out during the year was of a minor & routine nature.

We also purchased a large, wall-mounted, wooden cross for the church centre and a new wooden Paschal candlestick for the chancel. We are grateful to the donors who donated towards these purchases.

The Parish Council agreed to continue funding the grass cutting and maintenance of the church yard and the PCC are very grateful for the ongoing support of the Parish Council.

Over the last few years, Jenny Webster has co-ordinated a team to work on the Churchyard Project, transcribing and photographing as many graves as are visible, entering the details onto a searchable database. The transcribing and photographing is complete. New photographs and associated information will be added as they become available, and we are waiting for information as to how it is going to be put online. A map and a file containing the transcriptions, together with an A-Z list of the names on all the gravestones, will be put at the back of the church prior to the Nonacentenary (the 900th anniversary of St Peter's Church, which is 2022). On 'the day' the aim is to have a gazebo with laptops to be able show photographs of all the graves and all the other information so that people can be assisted with their family history queries. Our thanks to Jenny and her team for all they have done towards this work.

Pastoral Care

Pastoral care is given to members of the church and to those in the community as the need arises. There is much informal care that is carried out by church members fulfilling Jesus' commandment to love our neighbours. Barbara Smith, a commissioned Anna Friend visits several older residents of the village on a regular basis, and has also now undertaken to carry out some bereavement visiting. Cards from the Church Family are sent to parishioners who are ill or have been bereaved.

Mission

The PCC's Mission and Communications Group (MCG) was stood down as the work through Called to Grow and becoming a United Benefice became a priority However, all our church activities over this year have been marked by our Mission Statement to Gather in Community, Grow in Christ and Go in Service. Members of St Peter's PCC and wider congregation met with members of St George's Wrotham and Graham Wilkinson, the Growth Enabler for the Tonbridge Archdeaconry, to explore ways forward for the individual parishes and potentially as a United Benefice.

Our parish magazine is distributed 10 months of the year to approximately 400 houses who have subscribed and is also available in church. For 2 of those months it is delivered to every household in the parish. The magazine keeps our parishioners informed of the important matters affecting our Church and the village. It contains articles that help develop our knowledge and trust in God, as well as a place where local businesses and organisations can

advertise and promote their activities and products. We are very grateful to Penny Cracknell for continuing to edit the magazine, even though she has moved away.
We are grateful for the excellent team of distributors and deliverers; news gatherers and Babs Smith as the central organisational lead. The Magazine is well-regarded as a valued community publication by St Peter's for the parish. It has operated digitally throughout the pandemic, and is available on the church website. Hardcopy magazines are still delivered to subscribers. Helena Jenkins has worked well with the advertisers, many of whom continued to advertise through the pandemic. We are grateful to Bryan Harris, the new Magazine designer, who continues to produce stylish and information publications. During 2021, we moved to external printing of the magazine, and in colour. This has had a very positive visual impact and the magazine looks very impressive, although it has increased the costs of production. We are grateful for funding support from Ightham Parish Council.

St Peter's has continued to develop its mission to the parish, community and the world through a number of initiatives. The Rector visits the school (via Zoom only at the moment) to lead assemblies every couple of weeks. It was a great delight for the school to come to church in December for their Christmas service. In the summer we held our first Pet Service, which was attended by lots of dogs, 1 cat, 2 guinea pigs, 1 parrot and 1 spider as well as people!

Unfortunately, in common with just about every church in the country, our outreach to the community has been severely affected by the effect of coronavirus. We are beginning to look at which activities can be restarted, and whether there are new ways of reaching out to the community.

However, one thing that has continued to serve the community is our Coffee Shop which has continued in one form or other throughout the pandemic. For a number of weeks we offered a Zoom get together, including for a virtual celebration of its 10th birthday in January.

In April 'Time for a Chat' returned to the churchyard on Thursday afternoons with waitress service. One afternoon people ignored the rain when it arrived and sat under their umbrellas chatting! On May 19th Coffee Shop returned to its normal Wednesday morning slot in the Church Centre observing all the guidance in place at the time. The weather was very kind, and people were able to sit outside almost every Wednesday morning until the middle of September. During the year substantial sums of money were raised for Christian Aid, NHS Charities, Toilet Twinning and Welcome Churches. On September a record Macmillan Coffee Morning raised £704 organised by Jo Abnett and Sheila Lomas.
Some Coffee Shops have had to be cancelled because of the increase of Covid cases. Some helpers have given up helping during the past two years. We are very grateful to them all for their baking and other skills – and also to the several new helpers and bakers who have recently started helping. Thanks to Jenny Webster for co-ordinating the work of the Coffee Shop.

In September 2021, the Parents and Toddlers group has restarted under the new leadership of Kirsty Mitchem, to whom we are very grateful, along with the loyal helpers. It is an important form of community outreach for St Peter's. The numbers started well enough, and those who attend value the group for being able to meet other mums and carers as well as be welcomed warmly.

Other aspects of our mission and outreach this year have been supporting the Food Bank (with gifts of food going through the Church of the Good Shepherd, Borough Green), the Men's Breakfast (again, meeting on Zoom for some months), the Oasis women's group (which started to meet again in July following weekly contact through Covid via email), and the Christian Aid week activities which were largely able to function because of the good weather. Our relationship and activities with our link parish (Holy Trinity, Twydall) have been severely curtailed because of Covid. However we are planning to revive the relationship in 2022.

The hospitality group has continued to play its part in church life, including providing tea and cakes at the Ightham Fair in the summer, although we are looking at ways of developing this in the future, partly as a result of Covid. Friends of St Peters are also organising events that offer hospitality and the first major collaboration was a Christmas Tree Festival with winter fair and charity concert which took place in December 2021. We are also grateful to the Marigolds, the team who keep the church clean from week to week, and also to Judy Debenham and the team who keep the church looking good with flowers.

In 2022, we will be celebrating the 900th Anniversary of St Peter's Church (the Nonacentenary). There will be a number of activities connected with this, including a Celebration Service with the Bishop of Tonbridge on the afternoon of Sunday 3rd July, near to St Peter's Day. The Friends of St Peter's very kindly planted 900 daffodil bulbs in the shape of 9 0 0 on the bank in front of the lychgate which should flower during the spring of 2022 (and they did!).

Mission Away Giving

It is the PCC's policy to give away a percentage of its income as part of its gratitude for God's generosity to us. It also fulfils our mission to 'go in service' to help others serve God in the world. We have recently reviewed those to whom we have given, and agreed to target our giving to a limited number of organisations that we support.

Relationships with Other Churches and Parishes

St Peter's Church is the only place of worship within the parish. We are part of a cluster of 4 Anglican parishes locally which is known as the Pilgrim Parishes, and which comprises St Peter's Ightham, St George's Wrotham, Church of the Good Shepherd Borough Green and St Mary's Platt. We continue to meet for lunch approximately every 6 weeks for the authorised ministry teams of each church for fellowship and discussion. We are part of Churches Together in Sevenoaks and District.

The Parishes of Ightham and Wrotham – a United Benefice?

The APCMs in 2021 of both parishes, as well as the PCCs of both parishes, unanimously agreed that we should actively pursue the two parishes becoming one United Benefice at the earliest opportunity.
This was due to the parish of Ightham being linked at the outset of the current Rector's incumbency to a part-time diocesan role (in Tim's case, Assistant Diocesan Director of Ordinands), and the incumbency of Wrotham already being part-time. Following discussion initially with the Rector of Wrotham (the Revd Edward Wright) who are both planning on retiring in 2023, they both started discussions with their PCCs about becoming a United Benefice with one incumbent for both parishes.
By the end of 2021, the Church Commissioners were due to go out to public consultation, with a view of the united Benefice of Ightham and Wrotham forming during 2022.

[During the spring of 2022 the Consultation has taken place without any formal objections lodged at the Church Commissioners. The Scheme is due to take place on 29th May 2022.)

Volunteers

We would like to thank all the volunteers who work so hard to make our church the lively and vibrant community it is. In particular we want to mention our churchwardens Ian Gordon and Naomi Webster, our Treasurer, Max Robinson, our PCC Secretary and Honorary Administrator, Barbara Smith, and everyone who has served the church and the people of the parish.

Friends of St Peter's

Over the last couple of years, a "Friends of St Peter's" group has been formed. The focus of the group is two-fold – to help build the community of Ightham and to support financially the fabric of the church building. Thank you to Cedric Read for all his work in getting it up and running.

Financial Review and Treasurer's Report

In 2021 the major item in the accounts was the fundraising for, and provision of, an upgraded Audiovisual system to improve the quality of sound in the church and provide high quality access to services, meetings and events over the internet.

After transfers, the General Fund had a deficit of £4,295 (2020: deficit of £1,978).

Some figures in the General Fund merit highlighting:

- Planned Giving income of £63,107 was well below the £67,512 received in 2020.

- Ightham Parish Council has for a number of years cut the grass in the Churchyard, and estimates that in 2021 the cost was £7,500. It has been decided to show this gift in kind as both income and expense from 2021 onwards. As a result, Grants and Church Property Costs have both increased by this amount.

- Printing of the Parish Magazine was outsourced during the year, and changed from black and white to colour. As a result, costs increased by nearly £2,000. This increase was substantially mitigated by a grant of £1,500 from Ightham Parish Council to cover the printing of the two 'bumper' editions that are distributed free to the village, for which we are most grateful.

- We negotiated a 25% reduction of our insurance premium.

- The proportion of our income allocated to Mission Giving was maintained at 10% this year (having been 12.5% pre-Covid) but even at this level, we have had to use nearly £5,500 of General Fund reserves (2020: £2,400) to cover the £7,800 to be given away.

Movements in Designated and Restricted funds worth noting are:

- The Church Centre asset is held in a Designated fund and is depreciated by £5,429 per year over 50 years from 2020. This depreciation has no effect on our cash reserves or the General Fund. No provision is made for replacement of, or major repairs to, the Church Centre through putting money aside through a sinking fund. If repairs or replacement were necessary we would either use the existing Church Repair fund or hold an appeal to raise funds. We renamed the fund this year as the Fixed Asset Fund so that other major assets may be included (see next point).

- Gifts totalling £22,313 were received for the Audiovisual upgrade and treated as Restricted donations. The equipment was purchased and moved to the Designated Fixed Asset Fund, where it will be depreciated from 2022 at the rate of 10% per annum.

- In 2020 the church received a gift of £10,000 for the Rector to use at his discretion to support charities and individuals impacted by Covid. This has been shown as Restricted income under Away Giving, and during the year gifts totalling £3,000 were made from it (2020: £2,750); the balance of £4,250 is carried forward into 2022.

- Restricted gifts received in 2020 to make two artefacts were expensed during the year, on the wooden cross in the Church Centre and the Pascal Candle holder in church.

- The final bill from the builders for the Church Centre Extension was received during the year. It was slightly less than the amount set aside at 31/12/2020 and the difference was transferred to the General Fund.

Reserves and looking ahead

At the end of the year our free reserves, which comprise the General Fund and Church Repair Fund, stood at £99,467 (2020: £103,762). While this is a substantial sum, Covid has shown that a charity's finances can change dramatically in short order. We have been fortunate that the majority of our funding is by standing orders from donors who have been willing and able to continue their gifts throughout Covid; however, a number of regular givers have not increased the amount they give for many years.

Looking forward, there is a mixed prognosis for our financial position assuming that we maintain a reasonable level of Mission Giving:

- The PCC has noted the challenges that face our finances, especially with the ageing congregation and the fact that the church costs about £2000 a week to run. As well as reviewing our income and expenditure, it is planned to hold a Generous Giving Campaign (Stewardship) during Lent in 2022, which will focus not just on the giving of finances, but also the giving of our time and our abilities. It is hoped that parishioners will respond generously.

- No transfers were made to the Church Repair Fund in 2021 or 2020, as reserves in the fund were deemed sufficient to pay for major repairs over the next 3-4 years. Historically, major repairs have averaged about £5,000 per year so when this 'holiday' on transfers ends, losses in the General Fund may increase significantly.

- Once the joint benefice is established with Wrotham, our Parish Offer should reduce. This will be partially offset by the hiring of an Administrator to support both Parishes. The net reduction in cost should help offset our declining income over the longer term.

Thanks

Finally, I would like to thank:

- The team which produces, manages and distributes the Parish Magazine, especially Penny Cracknell who continues to masterminded it from her new home in Bath, Helena Jenkins who runs the advertising, Babs Smith who oversees the magazine distribution and collection of subscriptions, and of course those who distribute the magazine and collect the subscriptions.
- The Coffee Shop team under Jenny Webster, who have kept going through the pandemic with virtual coffee mornings during periods of shutdown, and are now fully open for business.

- Sheila Lomas for her help with managing cash and banking.
- Philip Wood who examines our accounts and ensures we are compliant with reporting requirements and standards
- My wife Judith who does the financial administration and book-keeping

Structure, governance and management

The method of appointment of PCC members is set out in the Church Representation Rules 2017. The PCC membership consists of the incumbent, churchwardens, such of the readers and LLMs as determined by the APCM each year, elected Deanery Synod representatives, and elected PCC members. The formula for election of PCC members states that churches with an Electoral Roll of over 100 (as St Peter's does, after the new Electoral Roll produced in 2021) there should 12 elected members who are elected by those on the electoral roll. Each person is elected for 3 years on a rolling basis. For 2021, the number elected to the PCC per year will be 4.
All those on the electoral roll are eligible to be elected to the PCC.

The full PCC met for 6 business meetings during the year via Zoom. The PCC members are responsible for making decisions on all matters of general concern and importance to the parish, including deciding on how the funds of the PCC are to be spent. Particular items discussed by the PCC during the year were matters relating to coronavirus, the fabric of the church and churchyard and church security, the upgrade to the audio-visual system, approving the Safeguarding policies, and agreeing the various church events held during the year, as well as the many other matters reflected throughout this report.

Barbara Smith is our non-elected Honorary PCC Secretary.

The Standing Committee of the PCC communicated by email as necessary during the year and reported back to the PCC. The Standing Committee can authorise expenditure up to a regularly-reviewed limit and in case of emergency acts for the PCC. The PCC appointed to the Standing Committee: Tim Hatwell, Ian Gordon, Naomi Webster, Max Robinson, and Michelle Lawson.

Administrative information

St.Peter's Church is situated in Fen Pond Road, Ightham TN15 9JD. It is part of the Diocese of Rochester within the Church of England. The Parish is within the Deanery of Shoreham in the Archdeaconry of Tonbridge. The Rectory, Bates Hill, Ightham, Sevenoaks TN15 9BG. The PCC is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2006) and is registered with the Charity Commissioners as The Parochial Church Council of the Ecclesiastical Parish of St Peter, Ightham, registered charity number 1136162.

Our Patron is Mrs Laura Ford. The Reverend Canon Timothy Hatwell was instituted as Rector of St Peter's on 9th June 2015 by the Rt Revd Brian Castle, Bishop of Tonbridge.

PCC members who have served during 2021 are:

Rector:	The Revd Canon Tim Hatwell (ex officio)	
Wardens:	Ms Naomi Webster	
	Mr Ian Gordon	
Readers:	Mr John Webster (LLM as from 20/5/17) (appointed at APCM)	
Deanery Synod Representatives:		
	Mrs Carol Kennedy (ex officio)	(until 2023)
	Mrs Michelle Lawson (ex officio)	(until 2023)
Elected Members (members are elected for a three-year term of office):		
	Rodney Chartres	(until 2022)
	Cedric Read	(until 2022)
	Jenny Webster	(until 2022)
	Finn Lawson	(until 2023)
	David Colbear	(until 2023)
	Maria Smith	(until 2023)
	Max Robinson (Hon Treasurer)	(until 2023)
	Helen Gordon	(until 2024)
	Judith Robinson	(until 2024)
	Chris Woods	(until 2024)
	(vacancy)	(until 2024)

Hon. PCC Secretary	Mrs Barbara Smith
Hon. Treasurer	Mr Max Robinson
Gift Aid Secretary	Mr Max Robinson
Independent Examiner	Mr Philip Wood
Principal Bankers	NatWest Bank

Approved by the PCC on

and signed on their behalf by Canon Tim Hatwell (PCC chairman)

St Peter's Church Ightham

Financial Accounts for the year to 31st December 2021

Independent Examiner's report to the Trustees of St Peter's Church Ightham

I report to the Trustees on my examination of the accounts of The Parochial Church Council of the Ecclesiastical Parish of St Peter, Ightham, Registered Charity 1136162, ("the Trust") for the year ended 31 December 2021, set out on pages 17 to 27.

Responsibilities and basis of report

As Parochial Church Council members, and therefore the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

Independent Examiner's statement

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

1. accounting records were not kept in accordance with section 130 of the Act; or
2. the accounts did not accord with those records; or
3. the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: _____

Philip Wood MA (Oxon), FCA, MCT
4 Middlings Wood
Kippington Road
Sevenoaks
Kent TN13 2LF

Dated 5th May 2022

The Parochial Church Council of St Peter's Church Ightham

STATEMENT OF FINANCIAL ACTIVITIES (SOFA)
FOR THE YEAR ENDED 31st DECEMBER 2021

	Notes	Unrestricted General Fund 2021	Unrestricted General Fund 2020	Unrestricted Designated Funds* 2021	Unrestricted Designated Funds* 2020	Restricted Funds* 2021	Restricted Funds* 2020	TOTAL FUNDS 2021	TOTAL FUNDS 2020
		£	£	£	£	£	£	£	£
INCOME FROM:									
Donations:									
Planned Giving (including envelopes)		63,107	67,512					63,107	67,512
General Collections at All Services		987	1,146					987	1,146
Other Donations		1,210	241			20,815	1,135	22,025	1,376
Away Giving	2b	0				63	10,000	63	10,000
Funds Raised for Church Centre Extension		0					1,318	0	1,318
Gift Aid Claimed		12,389	12,084			2,205	497	14,594	12,581
Subtotal Donations		***77,693***	***80,983***	***0***	***0***	***23,083***	***12,950***	***100,776***	***93,933***
Income from Church Activities									
Coffee Shop and Other Fundraising		1,262	709			535	387	1,797	1,096
Fees from Weddings and Funerals	4	2,287	1,762					2,287	1,762
Parish Magazine	3	8,197	7,049					8,197	7,049
Other Income		690	445					690	445
Grants and Gifts in Kind	1	7,850						7,850	0
Income from Investments		76	363			4,564	4,300	4,640	4,663
Total Income		**98,055**	**91,311**	**0**	**0**	**28,182**	**17,637**	**126,237**	**108,948**
EXPENDITURE ON:									
Church Activities									
Mission and Away Giving	2a/b	0	80	8,100	10,800	3,598	3,037	11,698	13,917
Ministry Costs inc Parish Offer	4	67,222	66,881					67,222	66,881
Church Property Costs	5	20,219	11,033		708			20,219	11,741
Church Activities	6	2,747	2,939			1,086	449	3,833	3,388
Parish Magazine	3	3,823	1,908					3,823	1,908
Office Expenses	7	1,325	2,668					1,325	2,668
Depreciation of Church Centre	12	0		5,430	5,429			5,430	5,429
Church Centre Extension (overprovision)		0				(481)	1,228	(481)	1,228
Subtotal Church Activities		**95,336**	**85,509**	**13,530**	**16,937**	**4,203**	**4,714**	**113,069**	**107,160**
Fundraising Costs	1	399	83					399	83
Total Expenditure		**95,735**	**85,592**	**13,530**	**16,937**	**4,203**	**4,714**	**113,468**	**107,243**
Net income/(expenditure) pre transfers		**2,320**	**5,719**	**(13,530)**	**(16,937)**	**23,979**	**12,923**	**12,769**	**1,705**
Transfers between funds									
Transfers from Church Centre Extension Fund	13 g)	794	403			(794)	(403)	0	0
Transfer from Restricted Gifts	13 h)	278				(278)		0	
Transfer to Mission Giving Fund	2	(7,800)	(8,100)	7,800	8,100	0		0	0
Transfer of gifts from AV Equipment Gifts Fund	13 f)	113		22,200		(22,313)		0	0
Net income/(expenditure) post transfers		**(4,295)**	**(1,978)**	**16,470**	**(8,837)**	**594**	**12,520**	**12,769**	**1,705**
Gains/(losses) on Investment Assets	10					22,561	9,964	22,561	9,964
Net movement in funds		**(4,295)**	**(1,978)**	**16,470**	**(8,837)**	**23,155**	**22,484**	**35,330**	**11,669**
Balances b/fwd 1st January 2021		76,366	78,344	301,536	310,373	180,031	157,547	557,933	546,264
Balance c/fwd 31st December 2021		**72,071**	**76,366**	**318,006**	**301,536**	**203,186**	**180,031**	**593,263**	**557,933**

Free Reserves, which comprise total unrestricted funds excluding Fixed Assets and the Mission Giving Fund, total £99,467 (2020: £103,762)

* See note 14 for a detailed breakdown by individual fund

The Parochial Church Council of St Peter's Church Ightham

BALANCE SHEET AT 31st DECEMBER 2021

ASSETS AND LIABILITIES:	Notes	2021 £	Total 2021 £	2020 £	Total 2020 £
Fixed Assets					
Tangible assets (including property)	12	282,810		266,040	
Investments (Fabric Trust Fund)	10	187,383		160,258	
Total Fixed Assets			470,193		426,298
Current Assets					
Debtors	8	16,093		12,581	
Short term deposits	9	68,470		68,452	
Cash at bank		44,414		77,911	
Total current assets		128,977		158,944	
Less: Liabilities					
Creditors: amounts falling due within 1 year	11	(5,907)		(27,309)	
Net current assets			123,070		131,635
Total net assets			**593,263**		**557,933**

REPRESENTED BY:		2021 £	Total 2021 £	2020 £	Total 2020 £
PARISH FUNDS					
Unrestricted - General Fund	13 a)		72,071		76,366
Unrestricted - Designated Funds					
Mission Giving	13b)	7,800		8,100	
Church Repair	13 c)	27,396		27,396	
Fixed Asset	13 d)	282,810		266,040	
			318,006		301,536
Restricted Funds					
Away Giving	13 e)	4,250		7,250	
AV Equipment Gifts	13 f)	0		0	
Church Centre Extension	13 g)	0		0	
Restricted gifts	13 h)	0		970	
Church Music Fund	13 i)	11,553		11,553	
Fabric Trust Fund	13 j)	187,383		160,258	
			203,186		180,031
Total Funds			**593,263**		**557,933**

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

Rev T Hatwell - Chairman

ID Gordon - Churchwarden

M M Robinson - Treasurer

N Webster - Churchwarden

The Parochial Church Council of St Peter's Church Ightham

Notes to the Accounts for the Year Ended 31st December 2020

Note 1 - Accounting Policies

Basis of accounting

The accounts have been prepared in accordance with the Charities Act 2011, the Church Accounting Regulations 2006, and the Charities Statement of Recommended Practice ("SORP") applicable to charities preparing their accounts in accordance with FRS102 which was updated in October 2019.

The accounts have been prepared under the historical cost convention except for investments which are shown at market value.

The accounts include all transactions, assets and liabilities for which the PCC is responsible at law or which it is assessed to control. They do not include the accounts of church groups that owe their affiliation to another body, nor those which are informal gatherings of church members.

The PCC considers that there are no material uncertainties about St Peter's Church Ightham's ability to continue as a going concern.

Fund Accounting

Unrestricted Funds comprise assets that are not restricted in their use and are available for the general purposes of the PCC.

Designated Funds comprise assets set aside by the PCC out of unrestricted funds for specific future purposes or projects and include Fixed Assets (note 13 d).

Restricted Funds are those whose objectives are restricted as to purpose and which have to be accounted for separately. These include the Fabric Trust Fund, a trust whose purpose is maintaining the fabric of the church over the long term. The Trust has two Trustees appointed by the Chairman of the PCC and is therefore considered to be under PCC control. It has its own deposit and investment accounts held with the Diocese as Managing Custodian.

"Free Reserves" provide an indication of the resources available to provide a financial buffer against unexpected falls in income and/or increases in expenditure and are defined to comprise the total unrestricted funds (i.e. including designated funds) after excluding the Fixed Asset Fund and Mission Giving Fund.

Fixed Assets

Consecrated and beneficed property is excluded from the accounts by Section 10(2)(a) and (c) of the Charities Act 2011.

The Church Centre has from 2019 been included within fixed assets as an asset represented by a separate designated fund, although it is built on beneficed land.

The Church Centre has been included at cost less depreciation. The cost of the original Church Centre was £30,000, the 2009 extension cost £60,000 and the 2019 extension and refurbishment cost £181,469. The useful life of the building is estimated to be 50 years, and it is being depreciated over that period from 2020 when it came into use after the works in 2019.

The AV equipment was installed in late 2021. The assets are estimated to have a useful life of 10 years and will be depreciated from the beginning of 2022.

No value is placed on moveable 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 and any such expenditure is written off in the year in which it was incurred.

Office equipment is capitalised and depreciated at a rate of 25% per annum on a straight-line basis.

Expenditure on items costing under £1,500 is written off in the year incurred.

Investments held for the long term are included under Fixed Assets.

Income

Income is recognised when the PCC becomes legally entitled to the use of the resources; an inflow of economic benefit is probable; and the monetary value can be measured with sufficient reliability.

Incoming resources are accounted for gross without deducting any associated costs, which are shown separately in expenditure. Wedding and funeral fees collected on behalf of the Diocese from 2020 are not included in income.

Donations are recognised only when received. Gift Aid receivable is included when there is a valid declaration from the donor and is recognised at the same time as the underlying donation. Any Gift Aid associated with a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor has specified otherwise.

Dividends are accounted for when due and payable. Interest entitlements are accounted for as they accrue. Income and gains/losses on assets within a fund that is not an endowment fund are credited to the respective fund.

Expenditure

Expenditure is accounted for on an accruals basis.

Mission and charitable giving is accounted for as expenditure when paid or when a legally binding commitment has been made. The PCC allocates a proportion of voluntary income each year to be used for mission giving in the following year. This allocation is shown as a transfer from the General Fund to the Mission Giving Fund.

Away Giving is defined as the disbursement to specified charities based on income received from i) specific fundraising events or gifts where the donor has specified that the gift should be used for donations to other charities ii) the Coffee Shop's monthly nominated charity and iii) collections at certain services where giving to the specified charity is clearly separated from giving to St Peters. Amounts which are payable directly to third parties are not included within away giving.

Fundraising expenses include the cost of food at fundraising events.

Grants and Gifts-in-kind

For a number of years Ightham Parish Council (IPC) has paid for the grass cutting in and around the churchyard. IPC budgets £7,500 for this activity. From 2021 it was decided to recognise this in the financial statements, adding the income value to Grant and Gifts-in-Kind with an offsetting expense in Church Property Costs. There is no impact on the reserves. No adjustment has been made for the prior years.

St Peter's Church Ightham - Notes to the Accounts for the year ended 31st December 2021

Note 2 - Mission and Away Giving

Note 2a - Mission Giving (from unrestricted/designated funds)

Mission giving from unrestricted/designated funds comprises gifts distributed by the PCC on the recommendation of the Mission Giving Committee from the Mission Giving Fund, plus sundry donations from the General Fund. At the end of each financial year the PCC agree a percentage allocation of that year's General Fund donations for transfer to the Mission Giving Fund from the General Fund, which is distributed the following year.

*Charities in bold and marked with * are designated Partner charities*

	2021	2020
Giving from the Mission Giving Fund:	**£**	**£**
Bible Society		500
Bridge Trust	400	500
Crosslight (formerly West Kent Debt Advice)	400	800
DAVSS	400	0
Fegans	400	0
OMF International (for Griffins)*	2,000	2,000
Open Doors*	0	750
Princess Project*	1,500	2,000
Starfish Malawi*	1,500	1,000
Trinity School	0	500
Tunbridge Wells Street Pastors*	0	500
Twydall - Holy Trinity*	1,500	2,250
Mission Giving subtotal based on 2020 allocation	8,100	10,800
Giving from General Fund		
Sundry donations (from General Fund)	0	80
Total Mission Giving (from unrestricted/designated funds)	**8,100**	**10,880**
Calculation of Mission Giving allocation for 2021		
General Fund Donations per SOFA	77,693	80,983
Giving from 2021 income at 10% (2020: 10%), to be distributed in 2022	**7,800**	**8,100**

Note 2b - Away Giving (from restricted funds)

Away giving from special collections:

Away giving from special collections arises where specific charities are chosen for support at an event or service. Because of Covid there was only one special collection in 2021 which was for The Childrens Society. However, the church encouraged additional direct contributions to this charity, and also made available Royal British Legion collecting boxes at the annual Remembrance service. The accounts do not reflect these additional donations.

	2021	2020
	£	**£**
The Children's Society	63	0
Subtotal special collections	**63**	**0**

Away giving from the Coffee Shop:

Away giving from the Coffee Shop comprises 50% of the proceeds over a period (usually monthly) during which a named charity is chosen to benefit (except for the MacMillan coffee morning where 100% is donated directly to that charity - 2021 £704 (2020: £208)). The balance of Coffee Shop proceeds is used to supplement St Peter's income. Because of Covid, in 2021 the Coffee Shop only operated 'live' for a few weeks.

	£	**£**
Action Against Autism	0	211
Maidstone & TW NHS	214	0
Parkinsons UK	0	76
Toilet Twinning	200	0
Welcome Churches	121	0
Subtotal Coffee Shop away giving	**535**	**287**

Away giving from gift to be used at Rector's discretion:

In 2020 a donor gave £10,000 to be used at the Rector's discretion to support individuals and charities that had been affected as a result of the Covid crisis. It is expected that the balance of £4,250, held in restricted funds, will be expended in 2022.

	£	**£**
DAVSS	0	750
Ightham Primary School	3,000	0
Princess Project	0	1,000
Trinity School	0	1,000
Subtotal Rector's discretion away giving	**3,000**	**2,750**
Total away giving from restricted funds	**3,598**	**3,037**

St Peter's Church Ightham - Notes to the Accounts for the year ended 31st December 2021

		2021	2021	2020	2020
Note 3 - Parish Magazine		£		£	
Income					
Advertising		3,972		4,269	
Subscriptions		2,725		2,780	
Grant from Parish Council*		1,500		-	
	Total Income	**8,197**		**7,049**	
Less: Expense					
External printing costs*		2,504		-	
Printer & print supplies		575		1,035	
Computer & software		50		57	
Editorial and Other Costs		694		816	
	Total magazine costs	3,823		1,908	
	Contribution to income	**4,374**		**5,141**	

* The PCC decded to oursource the printing of the Parish Magazine rather than print it in-house with effect from July 2021 starting with the summer 'bumper' edition. The Parish Council kindly agreed to contribute £1,500 towards the cost of the bumper editions.

Note 4 - Ministry Costs	£		£	
Parish Offer (inc Rector employment cost)	61,543		61,543	
Rector's working expenses	1,159		921	
Rectory costs	4,520		4,417	
Total ministry costs	**67,222**		**66,881**	

In 2020 the Diocese changed the basis of calculation of the Parish Offer which resulted in a lower offer. However, this was partially offset by the Diocese being paid the Diocesan fees for weddings and funerals which in prior periods were retained by the Church. In 2021 these fees totalled £1,463 (retained in 2020 - £1,433).

		General Fund	Church Repair Fund	General Fund	Church Repair Fund
Note 5 - Church Property Costs		£	£	£	£
Major repairs and quinquennial costs		-	-	-	708
Minor repairs & maintenance		3,828		1,182	
Insurance - Church & Church Centre		3,619		4,791	
Utilities		5,272		5,060	
Churchyard grass cutting (paid by Parish Council - see Note 1)		7,500		0	
	Total church property costs	**20,219**	**-**	**11,033**	708

			Restricted gifts Note 13 h)		Restricted gifts Note 13 h)
Note 6 - Church Activities		£	£	£	£
Church music: organists & choir		919		740	
Children's activities		38		136	
Services & worship expenses		685		536	
Breakfast@church		99		235	
Remote attendance costs		531		883	
Sundry		475	1,086	409	449
	Total church activity costs	**2,747**	**1,086**	**2,939**	**449**

Sundry expenditure from the Restricted Gifts Fund comprises the cost of artefacts which have been expensed as they fall below the capitalisation limit of £1,500.

Note 7 - Office Expenses	£		£	
Printer & print supplies	288		518	
Computer & software	100		116	
Secretarial support	500		700	
Stationery	89		314	
Covid-related costs	75		802	
Subscriptions, donations & other expenses	273		218	
Total office expenses	**1,325**		**2,668**	

Note 8 - Debtors	£		£	
HMRC - Gift Aid recoverable	14,593		12,581	
Sundry Debtors	1,500		-	
	16,093		**12,581**	

Note 9 - Short Term Deposits	£		£	
Central Board of Finance (CBF) Deposit Fund	58,250		58,250	
Rochester Diocese deposit account	10,220		10,202	
	68,470		**68,452**	

St Peter's Church Ightham - Notes to the Accounts for the year ended 31st December 2021

Note 10 - Investments and deposits held for the long term - Fabric Trust Fund

	2021	2020
Investment in CBF Investment Trust Income Shares:	£	£
Value of shares brought forward	155,596	141,352
Income reinvested	4,562	4,280
Gain on investment assets	22,561	9,964
Value of shares carried forward	182,719	155,596
Funds in deposit account with CBF	4,664	4,662
Total long term investment funds	**187,383**	**160,258**

Note 11 - Creditors

	£	£
Church Centre balance of building work	0	26,432
AV instalation balance due	2,500	0
Other creditors	3,407	877
	5,907	**27,309**

Note 12 - Fixed Assets

	Church Centre	AV Equipment	Office Equipment	Total
	£		£	£
Cost or Valuation				
At 1st January 2021	271,469	0	8,610	280,079
Additions/(disposals) during year	0	22,200	0	22,200
At 31st December 2021	271,469	22,200	8,610	302,279
Less Depreciation				
At 1st January 2021	5,429	0	8,610	14,039
Charge/(disposals) during year	5,430	0	0	5,430
At 31st December 2021	10,859	0	8,610	19,469
Net Book Value				
At 1st January 2021	266,040	0	0	266,040
At 31st December 2021	260,610	22,200	0	282,810

St Peter's Church Ightham - Notes to the Accounts for the year ended 31st December 2021

Note 13 - Fund Descriptions

a)	The **General Fund** is unrestricted and is used for the day to day running of the church. The PCC also allocates funds to be used for Mission Giving from the General Fund; this amount is currently 10% of General Fund donations. All giving, unless made at a special collection or raised for a specific purpose, goes into the General Fund and is used to pay expenses. Larger payments related to fabric are charged to the Church Repair Fund, and each year an amount may be transferred from the General Fund to the Church Repair Fund based on an estimate of what such costs are expected to be, averaged out over several years.
b)	The **Mission Giving Fund** is designated and is an amount set aside from General Fund donations to be paid in the following year to charities chosen by the Mission Giving Committee (see Note 2a).
c)	The **Church Repair Fund** is designated and is to cover major repairs primarily arising from quinquennial inspections. In 2019 significant repair work was carried out on the chancel wall, towards which the Fabric Trust Fund contributed £20,000. The latest quinquennial survey, carried out in 2019, indicated that we could expect to spend around £6,000 in fabric repairs over the following 5 years. As a result, it was decided that there would be no further transfers into this fund from the General Fund until the balance in the fund fell below £20,000.
d)	The **Fixed Assets Fund** is a designated fund for selected assets to cover their future depreciation. It currently comprises the net book values of the Church Centre, which is depreciated over 50 years, and the AV Equipment upgrade completed at the end of 2021, which is depreciated over 10 years (Note 12).
e)	The **Away Giving Fund** is a restricted fund used to account for funds raised though church activities and services, the coffee shop and donations which are to be given to specific charities. Amounts raised are typically paid out within the year and so the fund normally has a zero balance at the end of each financial year. During 2020 we received a donation of £10,000 to be used at the Rector's discretion to support gifts to individuals and charities that had been affected by Covid. Gifts of £3,000 were made in 2021 and £2,750 in 2020 (see Note 2), and £4,250 is being carried forward.
f)	The **AV Equipment Gifts Fund** was a restricted fund set up to record the gifts received to fund the purchase of the AV Upgrade which took place at the end of 2021. The cost of the equipment has been transfered to the Fixed Asset Fund (Note 13d), with the small residual amount transferred to the General Fund. The fund is now closed.
g)	The **Church Centre Extension Fund** was a restricted fund set up to record income and expenditure for the 2019 extension to the Church Centre. The final cost of the building was transferred to the Fixed Assets Fund leaving a zero balance at the 2020 year end. In 2020 and 2021 further donations were received and a smaller amount paid out, resulting in a residual balance that was transferred to the General Fund. This fund is now closed.
h)	The **Restricted Gifts Fund** represents two sets of donations to procure artefacts, one a paschal candle stand for the church and the other a cross for the Church Centre. During the year final payments were made, and are shown in Note 6 under Sundry expenditure. A small residual balance has been transferred to the General Fund. This fund is now closed.
i)	The **Church Music Fund** represents a restricted gift given to fund the chief organist in providing church music, choral work and the training of a young organist.
j)	The **Fabric Trust Fund** is a standalone restricted fund set up under a trust deed in 1960 following fund-raising for the fabric of the church, with two Trustees appointed by the Chairman of the PCC. The trust deed states that the funds are to be used for "the maintenance repair and improvement of the fabric structure and the organ of St Peter's Church". The fund can therefore only be used for major repairs to the church fabric. The Fabric Trust is deemed to be under PCC control and so is consolidated within these accounts.

St Peter's Church Ightham - Notes to the Accounts for the year ended 31st December 2021

Note 14a) - Detailed movement by Fund - 2021

		Unrestricted	Unrestricted - Designated Funds			Restricted Funds						TOTAL
		General Fund	Mission Giving	Church Repair	Fixed Assets	Away Giving	AV Equipment Gifts	Church Centre Extension	Restricted Gifts	Church Music	Fabric Trust	FUNDS 2021
INCOME FROM:	Notes	13 a)	13 b)	13 c)	13 d)	13 e)	13 f)	13 g)	13 h)	13 i)	13 j)	
Donations:		£	£	£	£	£	£	£	£	£	£	£
Planned Giving (including envelopes)		63,107										63,107
General Collections at All Services		987										987
Other Donations		1,210					20,250	250	315			22,025
Away Giving						63						63
Funds Raised for Church Centre Extension												0
Gift Aid Claimed		12,389					2,063	63	79			14,594
Subtotal Donations		***77,693***	***0***	***0***	***0***	***63***	***22,313***	***313***	***394***	***0***	***0***	***100,776***
Income from Church Activities												
Coffee Shop and Other Fundraising		1,262				535						1,797
Fees from Weddings and Funerals	4	2,287										2,287
Parish Magazine	3	8,197										8,197
Other Income		690										690
Grants and Gifts in Kind	1	7,850										7,850
Income from Investments		76									4,564	4,640
Total Income		**98,055**	**0**	**0**	**0**	**598**	**22,313**	**313**	**394**	**0**	**4,564**	**126,237**
EXPENDITURE ON:												
Church Activities												
Mission and Away Giving	2a/b	0	8,100			3,598						11,698
Ministry Costs inc Parish Offer	4	67,222										67,222
Church Property Costs	5	20,219										20,219
Church Activities	6	2,747							1,086			3,833
Parish Magazine	3	3,823										3,823
Office Expenses	7	1,325										1,325
Depreciation of Church Centre	12				5,430							5,430
Church Centre Extension (overprovision)								(481)				(481)
Subtotal Church Activities		***95,336***	***8,100***	***0***	***5,430***	***3,598***	***0***	***(481)***	***1,086***	***0***	***0***	***113,069***
Fundraising Costs	1	399										399
Total Expenditure		**95,735**	**8,100**	**0**	**5,430**	**3,598**	**0**	**(481)**	**1,086**	**0**	**0**	**113,468**
Net income/(expenditure) pre transfers		**2,320**	**(8,100)**	**0**	**(5,430)**	**(3,000)**	**22,313**	**794**	**(692)**	**0**	**4,564**	**12,769**
Transfers between funds												
Transfer from Church Centre Extension Fund	13h)	794						(794)				0
Transfer from Restricted Gifts	13i)	278							(278)			0
Transfer to Mission Giving	2	(7,800)	7,800									0
Transfers from AV Equipment gifts	13 f)	113			22,200		(22,313)					0
Net income/(expenditure) post transfers		(4,295)	(300)	0	16,770	(3,000)	0	0	(970)	0	4,564	12,769
Gains/(losses) on investment Assets	10										22,561	22,561
Net movement in funds		**(4,295)**	**(300)**	**0**	**16,770**	**(3,000)**	**0**	**0**	**(970)**	**0**	**27,125**	**35,330**
Balances b/fwd 1st January 2021		76,366	8,100	27,396	266,040	7,250	0	0	970	11,553	160,258	557,933
Balances c/fwd 31st December 2021		**72,071**	**7,800**	**27,396**	**282,810**	**4,250**	**0**	**0**	**0**	**11,553**	**187,383**	**593,263**

St Peter's Church Ightham - Notes to the Accounts for the year ended 31st December 2021

Note 14b) - Detailed movement by Fund - 2020

	Notes	Unrestricted	Unrestricted - Designated Funds			Restricted Funds					TOTAL FUNDS 2020
		General Fund	Mission Giving	Church Repair	Fixed Assets	Away Giving	Church Centre Extension	Restricted Gifts	Church Music	Fabric Trust	
INCOME FROM:											
Donations:		£	£	£	£	£	£	£	£	£	£
Planned Giving (including envelopes)		67,512									67,512
General Collections at All Services		1,146									1,146
Other Donations		241				10,000		1,135			11,376
Funds Raised for Church Centre Extension							1,318				1,318
Gift Aid Claimed		12,084					213	284			12,581
Subtotal Donations		***80,983***	***0***	***0***	***0***	***10,000***	***1,531***	***1,419***	***0***	***0***	***93,933***
Income from Church Activities											
Coffee Shop and Other Fundraising		709				287	100				1,096
Fees from Weddings and Funerals		1,762									1,762
Parish Magazine	3	7,049									7,049
Other Income		445									445
Grants											0
Income from Investments		363								4,300	4,663
Total Income		**91,311**	**0**	**0**	**0**	**10,287**	**1,631**	**1,419**	**0**	**4,300**	**108,948**
EXPENDITURE ON:											
Church Activities											
Mission and Away Giving	2a/b	80	10,800			3,037					13,917
Ministry Costs inc Parish Offer	4	66,881									66,881
Church Property Costs	5	11,033		708							11,741
Church Activities	6	2,939						449			3,388
Parish Magazine	3	1,908									1,908
Office Expenses	7	2,668									2,668
Depreciation of Church Centre	13				5,429						5,429
Church Centre Extension (costs expensed)	12						1,228				1,228
Subtotal Church Activities		***85,509***	***10,800***	***708***	***5,429***	***3,037***	***1,228***	***449***	***0***	***0***	***107,160***
Fundraising Costs	1	83									83
Total Expenditure		**85,592**	**10,800**	**708**	**5,429**	**3,037**	**1,228**	**449**	**0**	**0**	**107,243**
Net income/(expenditure) pre transfers		**5,719**	**(10,800)**	**(708)**	**(5,429)**	**7,250**	**403**	**970**	**0**	**4,300**	**1,705**
Transfers between funds											
Transfer from Church Centre Extension Fund		403					(403)				0
Transfer to Mission Giving	2	(8,100)	8,100								0
Net income/(expenditure) post transfers		(1,978)	(2,700)	(708)	(5,429)	7,250	(0)	970	0	4,300	1,705
Gains/(losses) on investment Assets	10									9,964	9,964
Net movement in funds		**(1,978)**	**(2,700)**	**(708)**	**(5,429)**	**7,250**	**(0)**	**970**	**0**	**14,264**	**11,669**
Balances b/fwd 1st January 2020		78,344	10,800	28,104	271,469	0	0	0	11,553	145,994	546,264
Balances c/fwd 31st December 2020		**76,366**	**8,100**	**27,396**	**266,040**	**7,250**	**0**	**970**	**11,553**	**160,258**	**557,933**

St Peter's Church Ightham - Notes to the Accounts for the year ended 31st December 2021

Note 15 - Summary of Assets by Fund

	Unrestricted	Unrestricted - Designated Funds			Restricted Funds					Total
	General Fund	Mission Giving	Church Repair	Fixed Assets	Away Giving	AV Equipment Gifts	Restricted Gifts	Church Music	Fabric Trust	
	£	£	£	£	£	£	£	£	£	£
Assets										
Fixed Assets				282,810						282,810
Investments									187,383	187,383
Cash and short term deposits	61,527	7,800	27,396		4,313	437	(142)	11,553		112,884
Debtors	13,888					2,063	142			16,093
Total assets	75,415	7,800	27,396	282,810	4,313	2,500	0	11,553	187,383	599,170
Liabilities										
Creditors (due in under a year)	(3,344)				(63)	(2,500)				(5,907)
Net Assets per Balance Sheet	**72,071**	**7,800**	**27,396**	**282,810**	**4,250**	**0**	**0**	**11,553**	**187,383**	**593,263**

Note 16 - Related party transactions

No related party, including PCC members or persons closely associated with them, have been paid any remuneration or received any benefits from the PCC (apart from the reimbursement of costs paid on behalf of the church) except as noted below.

The Rector was paid expenses of £1,487 (2020: £921). The PCC Secretary received an honorarium of £500 (2020: £700).

During the year PCC members and their spouses made donations (including Gift Aid) of £52,361 (2020: £34,307). This disclosure does not include any unidentified cash or anonymous donations that may have been received.

No PCC member was connected to any of the charities in Note 2.

There were no employees in 2021 (2020: none).

Note 17 – Going Concern and Covid impact

The PCC considers that St Peter's remains a going concern despite the periodic suspension of services in the church during 2021 due to Covid regulations and reduced numbers when the church could open, due to the need for social distancing. The regular Zoom services have been very well attended by the church family and have continued to contribute to the life and mission of the church. Planned giving remains close to pre-Covid levels, and while cash donations have dropped significantly, some costs have been lower. With the Government reducing the majority of Covid restrictions, there is optimism that church activities, including services, will return to a degree of normality in this coming year. While we may continue to experience deficits in the General Fund, these are more than covered by reserves for the medium term.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST PETER, IGHTHAM

England & Wales - Charity number 1136162

Accounts

Annual Report for the Parochial Church Council of St Peter's, Ightham 2020

2020 Report and Accounts for the Parochial Church Council of St Peter's Church, Ightham

Coronavirus Pandemic

Early in 2020 reports started to emerge from China of a new infectious coronavirus that was proving dangerous to people's health. Within a couple of months it was spreading fast throughout the world and was declared a pandemic in March. The consequence of this was that the UK government declared a national lockdown on 23 March. In effect this caused the closing of all public buildings including churches. For over 2 months churches were closed to everyone, including clergy. St Peter's, along with many churches throughout the country, started holding services and other meetings via Zoom. Although we were able to start holding services in person again from August, we continued to hold hybrid services, in person and on Zoom.

Although lockdown was eased through the summer, there was further lockdown in the autumn and, as 2020 came to a close, the country was plunged into a third lockdown which was only being eased in the spring of 2021. Churches were not included in this third December lockdown. However, the virulence of the mutated strain of virus caused many churches, including St Peter's, to decide that it was safest to close for 'in person' worship. This has continued through to the end of March.

It is important to note that all St Peter's life and activities have been affected and challenged by the pandemic, the consequences of which will be felt for months and years to come. The effect of the pandemic has been noted throughout this annual report.

Aim and purposes

St. Peter's Parochial Church Council (PCC) has the responsibility of cooperating with the incumbent, the Reverend Tim Hatwell, in promoting in the ecclesiastical parish, the whole mission of the Church: pastoral, evangelistic, social and ecumenical.

The PCC also has responsibilities for maintenance of the Parish Church of St Peter's, Fen Pond Road, Ightham, the adjacent Church Centre, the surrounding enclosed Churchyard including the lych-gate, the area known as Church Green, and the approach from the public highway to the lych-gate. St Peter's Churchyard remains open for burials and the interment of cremated remains of those who are eligible.

The PCC has continued to be guided by the Mission Statement of the church which was agreed in 2017.

St Peter's is here to:
- Gather in community
- Grow in Christ

• Go in service

Our purpose is to see lives transformed through loving God, following Christ, and caring for our neighbours and the wider community.

We come together to worship God and share Christ's love, through prayer, learning, celebration, music and community, and through caring for one another. We seek to demonstrate the impact of our faith in our everyday lives, in the communities where we live and serve, and in the wider world.

Achieving our goals has been an especial challenge throughout most of 2020 as the world has faced the most extraordinary disruptions posed by the global SARS-COVID-19 pandemic. The measures taken by the government to control the spread of the virus have been unprecedented and caused disruptions to all social life, including the life of the Church, to an extent not seen since the 'black death' in the middle ages. This report will attempt to highlight the extraordinary efforts made by so many to continue to achieve our Mission Statement despite the restrictions of lockdowns, social distancing and other bio-security measures. It will also show how overcoming the problems has helped accelerate enormous changes in how we continue to live, pray, love and help one another. We anticipate that many of these changes will be a permanent feature of our lives henceforth.

Objectives and Activities

Despite the pandemic, the PCC has remained committed to enabling as many people as possible to worship at our church and to become part of our parish community at St. Peter's. The PCC maintains an overview of worship throughout the parish and makes suggestions on how our services can involve the many groups that live within our parish. With borrowed and repurposed equipment, we have managed to introduce on-line services accessible to parishioners from their homes via Zoom. This has enabled worship to continue through Church closures and lockdowns. Our services and worship put faith into practice through prayer and scripture, music and sacrament both in Church and now online. The success of this innovation has led to a decision to invest in an upgrade to a modern audio-visual system in 2021 that will enable anyone unable to worship in person in Church to participate in services remotely.

When planning our activities for the year, we have considered the Commission's guidance on public benefit and the supplementary guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our parish community. We have also responded to the guidance that has been imposed following government directives on Virus precautions.

Safeguarding

In recent years, the issue of Safeguarding has come to the fore of every church's mission and ministry. Every PCC member now has to undergo Training in Safeguarding (C0), and there are increasing levels of safeguarding training that must be undertaken, not just by the Rector, but by anyone and everyone who plays any part in the church's life involved with children and

vulnerable adults. Plans to do training for all volunteers is delayed until we can meet in groups again.

Finn Lawson is St. Peter's Parish Safeguarding Officer (PSO). Finn has taken on the role of safer recruitment and also oversees our Disclosure and Barring (DBS) clearances. Finn reminds the PCC of their responsibilities to make our church and its activities a safe environment for children and vulnerable adults. The Parochial Church Council has to the best of its belief complied with its duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have due regard to House of Bishops' guidance on safeguarding children and vulnerable adults). We have agreed the Diocesan Safeguarding Policy. Full details of this can be found at https://www.rochester.anglican.org/safeguarding/for-parishes/

All safeguarding protocols has been updated in the light of Covid and there are no safeguarding incidents to report.

Worship and Prayer

Until March 2020 the PCC were able to offer a range of services during the week that our community find both beneficial and spiritually fulfilling. When the first lock-down prevented congregating in Church, our Rector was able to provide on-line services and these continued throughout the year, streaming via Zoom from Church when allowed, or from the Rectory. On a Sunday morning our main service is a celebration of Holy Communion, and every Sunday evening we have a service (usually evensong) which provides a quiet, reflective environment for worship. There is also a quiet spoken service of communion on a Wednesday morning. On the 1st Sunday of the month we had been holding a Breakfast@Church (B@C) service at 9.00am, which in January 2020 had just moved back to the Church Centre after the extension was completed. These monthly services had proved increasingly successful in drawing parents with their children, as well as many older church members. Since lockdown in March, B@C has been an all-age service with the focus on keeping things open to all. We have explored new ways to engage with the wide range of ages that attend this service and so have used lots of new interactive media. We continue to use Mentimeter for quizzes, video and will explore other various interactive options this year. The craft continues to feature and is always enjoyed by all ages. We are looking forward to being able to share breakfast again soon in the newly extended Church Centre when the pandemic precautions allow.

There are currently 103 names on the electoral roll, of which 33 were not resident in the parish. Six new members have been added this year, and 2 members have moved to non-resident status.

In the Statistics for Mission Return for 2020, due to the COVID-19 pandemic, the church buildings were closed for a large part of 2020 and this is reflected in the numbers attending services. We were not able to hold special services during Advent as in previous years, and the number of Christmas communicants was 3 because we were only able to hold online services.

We were able to hold some services in the open-air, where more people were permitted to congregate. During October, the average number of adults attending church was 41 per week (including one Sunday which was our annual In Loving Memory service) and the average number of children was 2.

The average attendance at on-line Sunday morning service throughout the year was approximately 40 adults and 4 children under 16.

As well as continuing our regular services sometimes in Church and sometimes also on-line, we also enabled our community to celebrate and thank God at the milestones of the journey through life. Through baptism we thank God for the gift of life, in marriage public vows are exchanged with God's blessing and through funeral services friends and family express their grief and give thanks for the life which is now complete in this world and to commend the person into God's keeping. In October we held a socially distanced "In Loving Memory" service in Church for those who have been bereaved during the last year. Numbers were clearly affected by the pandemic – during 2020 we celebrated 2 baptisms and 1 wedding. The number of funerals (including interment of ashes) held at or on behalf of the church was 9.

We are very blessed to be served in worship by those who have authorised ministries (John Webster, Michelle Lawson, Sue Nicholson, Revd Chris Johnson (retired with PTO), Bryan Harris (PTO Reader)) together with all those who help read the Bible readings and lead intercessions and act as Sacristan and sidespeople. The latter carry out a very important role in the ministry of Welcome to those who come to church, whether regularly or as visitors. During the year we were sad to say goodbye to Sue and Steve Nicholson who having contributed so much to the life of the Church for so many decades decided to move from St Peter's Church.

While congregational singing has not been possible since March due to the pandemic, we have become proficient at singing along in our individual homes as we worship during Zoom services and at our Carol Service which was also held on Zoom. The highlight was our Harvest Service when four of our small loyal and enthusiastic choir members were able to raise the roof in church singing harvest hymns. We look forward to being able to sing again in 2021.

St Peter's Church has 6 bells which are kept in a good state of repair. The Bells were inspected by Kent Bell Restoration Officer. All bell clappers need to be sent away for re-bushing (resurfacing). This was scheduled for Jan 2021 but was delayed due to lock-down. Judith Robinson became a member of the Kent Country Association of Change ringers and then Deputy Tower Captain for St Peters. Two new learners, Rita Hall and Maggie Leighton, were making good progress in early 2020, until tuition stopped in March due to Covid19 Covid-secure ringing has occurred a few times, lock-downs permitting. Only 3 bells can be rung maintaining social distancing, maximum duration 15minutes.

Prayer is the lifeblood of church life so, in many ways, 2020 was a strange year as our services, and free access to St Peter's, were disrupted by the need to take precautions because of the pandemic. Although the church was not able to be entered between March and the end of May, from June we were able to open the church for private prayer on Wednesdays, Saturdays and Sundays, although we have had to rope off pews in order to help

maintain social distancing and keep the church Covid safe. St Catherine's Chapel is always particularly well suited for quiet prayer. When the church had to be closed, our lovely churchyard was still available for prayer. It was a timely remember that our Lord is not limited to physical buildings; his Holy Spirit can be with us wherever we are!

The measures we took to keep the church Covid safe did not receive universal approval, but most people acknowledged that we were doing our best to keep people safe during a very difficult time.

We were not able to use St Peter's for Thy Kingdom Come in May; we missed the prayer stations set up in church last year. However, we were still able to celebrate at home and shared some brilliant videos produced by our church family members, inspired by Andrea. Indeed, it has felt that throughout this difficult year, our Father's Holy Spirit has been able to enter our homes more frequently, giving comfort in the difficult times we have faced. Whether we prefer to pray together, or individually, as always, our Father has been there for us and He will continue to support us in the challenges we face in the future.

Deanery Synod 2020

Two members of the PCC sit on the Deanery Synod. This provides the PCC with an important link between the parish and the wider structures of the church. Shoreham Deanery Synod met only twice in 2020 because of pandemic restrictions. It met, in person, in February at St Mary's Platt when Graham Wilkinson, the Growth Enabler for the Archdeaconry of Tonbridge gave a talk and led discussion. In June the Synod met on Zoom when Jenny Ross, the Diocesan Communications Officer, spoke about the Digital Church and led discussion on where we go with it.

The Fabric of the Church

Since March 2020 the Church has been restricted to opening only three days a week, Sunday, Wednesday and Saturday from about 10.00am until 4.00pm for visits and for private prayer. The Churchwardens are responsible, in conjunction with the Rector and PCC, for identifying, prioritising, commissioning & carrying out any repairs, replacements, & improvements required. During the year only minor maintenance work on the Church, Church Centre Annexe & Churchyard was carried out as recommended by the Quinquennial survey report.

The Churchyard Project

Further progress on this project was delayed by the pandemic restrictions.

Pastoral Care

Pastoral care is given to members of the church and to those in the community as the need arises. There has been a small Pastoral Working Group, which keeps an eye on people in the church and the community. This has been particularly important due to isolation imposed on communities by pandemic restrictions and the challenges of reaching out to people during such restrictions.

Mission and Evangelism

The PCC formed a Mission and Communications Group (MCG). Its purpose is to look at our outreach as a church, how we are communicating as a church in the light of the digital age, and how we are fulfilling our Mission Statement to Gather in Community, Grow in Christ and Go in Service.

Our parish magazine is distributed 10 months of the year to approximately 400 houses who have subscribed and is also available in church. For 2 of those months it is delivered to every household in the parish. The magazine keeps our parishioners informed of the important matters affecting our Church and the village. It contains articles that help develop our knowledge and trust in God, as well as a place where local businesses and organisations can advertise and promote their activities and products. Recent additions for regular content now come from the Neighbourhood Watch group, from Borough Green surgery, and from community sports groups. We are very grateful to Penny Cracknell for editing and producing the magazine, even though she moved away from the parish during the year. She was enormously assisted by Hannah Badley who 'retired' as the Magazine designer in September 2020. We owe her enormous thanks for producing our handsome monthly editions. We are delighted to welcome Bryan Harris as our new Magazine designer, who has been instrumental in a slight re-design. Helena Jenkins is now in charge of advertising. She is doing a fantastic job at encouraging and supporting our many small business (SME) advertisers who appreciate guidance on layout and content. The continued loyalty of our fabulous team of distributors; deliverers; printers and news gatherers has helped ensure that the Magazine is well regarded as a valued community publication by St Peter's for the parish. The pandemic arrived at the end of the magazine year end (March) and, when movement and deliveries were impossible, we were delighted to be able to produce an excellent digital copy which contained valuable contact information and guidance on community resources.

St Peter's has continued its efforts to develop its mission to the parish, community and the world despite the pandemic.

As a church we have continued to reach out to the community in a number of ways: through the Coffee Shop, Parents and Toddlers, Christian Aid Week, the Friends of Kent Church 'Ride and Stride', supporting the Food Bank (with gifts of food going through the Church of the Good Shepherd, Borough Green), the Men's Breakfast, small groups that meet for prayer and study (such as the Connect home group), the Oasis women's group and through the ongoing support given to outside agencies by the PCC.

Hospitality

Hospitality is at the heart of our welcome to people in the community to help us gather together. The weekly coffee shop provides a warm welcome, friendship, coffee, tea, cakes and savouries and enables many from the community meet together. The hospitality group, which plays a significant part in church life by giving essential and positive support by providing refreshments to the many events which we have held throughout the year to which the community are warmly welcomed, has had a quiet year due to Covid. They have been

unable to arrange any social functions nor offer the hospitality which usually follows some of our occasional services (e.g. Carol Service) and occasions (e.g. Lunch after APCM). A great shame as we were looking forward to making use of the lovely new kitchen in the Church Centre. The team were also sad to lose Penny Cracknell now that she has moved to Bath.

Connect Group / Home Group

Our Connect Group, or Home Group, used to meet twice a month on Wednesdays. Partway through 2020, by popular demand, we increased this to weekly, apart from the first Wednesday (Prayer and Praise) or when another course takes place e.g. our Lent course. We meet to increase our understanding of God's Word through Bible Study, discussion or considering other people's experiences as a Christian. Covid created challenges for this group, as in other areas. However, we were able to move to Zoom based meetings and found that we still had good discussions, though perhaps you needed to keep your eyes open to see who was speaking!

In 2020, we completed the 'Fruitfulness on the Frontline' course from LICC showing how simple actions can give an example of a Christian way of living. Then a one-off looking at slavery, past and present, taking us up to our church Lent course. In April we began a 15-session course with Tom Wright, looking at Philippians. Following this, one session looking at Elijah before a series based on the TV series, Broken, starring Sean Bean as a Catholic priest. Quite a mixture of material, mostly accompanied by DVD extracts, and it worked well. Usually between 6 and a dozen people came along; newcomers are always welcome, and we try to cater for any level of experience with this type of group.

Oasis 2020

Like all of us Oasis started the year in happy anticipation of the ways in which we would meet in members' homes to worship the Lord and learn more about our Faith. We were continuing with our book '100 Stand alone Bible Studies'. But obviously by mid March we were no longer able to do so. But on March 6 we were able to host the World Day of Prayer at St Peter's with our local Churches. This was arranged by the Women of Zimbabwe, and led here by Sue Nicholson. We thank her for this and for all she has done for Oasis over so many years. We were very sorry that the twice yearly talk run by Focus on Faith at Ryarsh was not able to take place, we were all looking forward to hearing Jean Kerr.

Since then we have kept in touch by weekly Thursday emails between members, with many thoughtful and uplifting contributions, which we have all treasured. We have not taken to Zoom as not all our members use it, and no one should feel left out. We almost got to a meeting in the Church Centre, but then there was sadly another Covid surge. But we wait with trust in God for when we can meet again.

Parents & Toddlers

Our brilliant team of helpers are such a blessing with their weekly offering of home baking, and the friendly support and concern which they provide to the group. As a village facility, the group continues to be an important form of community outreach for St Peter's. The

group fluctuates in numbers but generally we maintain a constant of around 8 regular mums and carers. Sadly the Covid restrictions temporarily closed the group in late 2020. During the summer months, however, the Group enjoyed a very successful series of Zoom craft and story sessions. When the Group re-starts it will be led by Kirsty Mitchem. Many thanks to Kirsty for volunteering for this role. The one constant is the messages received from anyone who has left the group, which always give a heartfelt thanks and appreciation for the value of the group in providing a regular venue for meeting other mums and carers, and for the warmth of the welcome.

Coffee Shop

January 2020 saw the return of Coffee Shop to the Church Centre with increased space and the delights of the new kitchen, including the dishwasher! We enjoyed this for 10 weeks welcoming a lot of customers both old and new. Then lockdown came. After a few weeks we started Coffee Shop on Zoom. Many regular customers requested the login to this and more have joined over the months. Meetings take place every week from 10.45 am to about noon. People were able to arrive and leave as they pleased. Unfortunately, the one thing that we were unable to provide was coffee and cake! It was good to be able to chat with friends each week and the use of breakout rooms recreated the more intimate atmosphere of Coffee Shop.

Aware of the regular customers who were unable to join us on Zoom. We kept in touch with them by phone calls and socially distanced conversations. In July, whilst continuing with a weekly Zoom Coffee Shop we started 'Time for a Chat' on the lovely patio outside the Church Centre, meeting on a Thursday afternoon whenever the weather permitted and observing all rules on meeting together. To begin with people had to provide their own drinks but we graduated to serving tea and coffee. We had planned a Macmillan Coffee Afternoon but again the weather prevented this. However, people were very generous and we managed to send £208.15 to Macmillan.

In October, Coffee Shop met in the Church Centre twice alternating with Coffee Shop on Zoom so as to include those who could not join us in person. Then lockdown arrived again, and we reverted to Zoom for the rest of the year. Normally we do not meet the week after Christmas but, given the circumstances this year, we did and were joined by quite a lot of friends. We pray that it will not be too long before we can enjoy being together again in the Church Centre and sitting on its patio.

Mission & Communications

The year started well with a Quiz Supper held in the extended church centre, but Covid-19 curtailed many of the plans the team had made for the rest of the year. With the introduction of lockdown, digital communications were prioritised and a digital news sheet was developed as an amalgamation of the monthly newsletter and weekly pew sheet. New volunteers assisted with the social media (particular thanks to Andrea Higgs and Penny Cracknell) to maintain contact and encourage participation even when apart. Towards the end of the year, work started again on the new church website with help from Ian Gordon. Moving forward, it has been decided to divide the responsibilities of this team, with the mission aspect being

encompassed within our Called to Grow work, a joint events team being developed with Friends of St Peters and a new team established to take a more holistic approach to communications in 2021.

Men's Breakfast

A group of gentlemen meet on the second Saturday of the month, a mixture of people from church and our Ightham community. Normally a huge incentive for getting up by 8:30 is the excellent cooked breakfast provided by Debbie and team at the George and Dragon, accompanied by good conversation. In February, we were pleased to again welcome ladies as well, boosting our attendance to 27.

However, when we were first locked-down in March, we were faced with being unable to go to the G&D and the loss of our treasured cooked breakfast! What next! Could Men's breakfast continue? And if so – how could it work? In the event, we discovered that the good conversation was still a strong incentive to gather. Thanks to Zoom, we could and have shared a virtual breakfast with the same 8:30 start, when we could not go to G&D. Admittedly it was 'bring your own', but the commute time was significantly lower! We were able to return to the G&D in September and October, which revealed our true preference. Nonetheless we successfully held 7 virtual Men's Breakfasts in 2020, maintaining our monthly tradition.

We really hope to be able to return to George and Dragon later in 2021 and are very grateful to Debbie and the team for letting us hold our breakfast there. It is a great occasion – we do recommend others to join us.

Christian Aid 2020

Unfortunately the usual house-to-house collection could not take place this year. A number of volunteers had kindly offered to take part in the collection before it became apparent that it would not be possible. Christian Aid provided some helpful literature and prayers during Christian Aid Week (which we shared online) and St. Peter's held a well-attended Zoom quiz night with a link for donations. Despite the challenges, Christian Aid Week still raised £4m nationally in 2020.

Mission Away Giving

It is the PCC's policy to give away a percentage of its income as part of its gratitude for God's generosity to us. It also fulfils our mission to 'go in service' to help others serve God in the world. We have recently reviewed those to whom we have given, and agreed to target our giving to a limited number of organisations that we support.

Relationships with Other Churches and Parishes

St Peter's Church is the only place of worship within the parish. We are part of a cluster of 4 Anglican parishes locally which is known as the Pilgrim Parishes, and which comprises St Peter's Ightham, St George's Wrotham, Church of the Good Shepherd Borough Green and St

Mary's Platt. The pandemic has limited to on-line most of our meetings together every 5th Sunday morning for worship, moving round to different churches for worship. There are other events and acts of worship where we usually get together, including lunch approximately every 6 weeks for the authorised ministry teams of each church for fellowship and discussion that have been limited by the pandemic. We are part of Churches Together in Sevenoaks and District.

Link with Holy Trinity, Twydall

Circumstances meant that we were unable to meet in person with our friends from Holy Trinity in 2020 year, However, we have kept in touch by telephone and prayed regularly for each other. We were delighted when the appointment of a new Vicar, Revd. Mike Nelson was announced. The Rector and Revd. Chris Johnson represented St Peter's at his socially distanced licensing at the end of October and members of our congregation watched the service on Zoom. Several members of the congregation have had conversations with Mike talking about the future of our link and both congregations looking forward to being able to meet in person again.

Volunteers

We have been blessed by all the volunteers who work so hard to make our church the lively and vibrant community it is. In particular we want to mention our churchwardens Cedric Read (until October 2020) and Naomi Webster (from April 2019), our Treasurer, Max Robinson, our PCC Secretary and Administrator, Babs Smith, and everyone who has served the church and the people of the parish.

Structure, governance and management

The method of appointment of PCC members is set out in the Church Representation Rules 2017. The PCC membership consists of the incumbent, churchwardens, such of the readers and LLMs as determined by the APCM each year, elected Deanery Synod representatives, and elected PCC members. The formula for election of PCC members states that churches with an Electoral Roll of over 100 (as St Peter's does, after the new Electoral Roll produced in 2020) there should 9 elected members who are elected by those on the electoral roll.

Each person is elected for 3 years on a rolling basis. Four have been elected as the ER is over 100. All those on the electoral roll are eligible to be elected to the PCC. Given its wide responsibilities the PCC has a number of committees each dealing with a particular aspect of parish life. These committees, which include mission and communications, mission away giving and a green working group are responsible to the PCC and report back to it regularly with minutes of their decisions being received by the full PCC and discussed as necessary.

The full PCC met for 10 business meetings during the year with an average attendance of 95% (2019: 83%). 8 of the meetings have been via Zoom. The PCC members are responsible for making decisions on all matters of general concern and importance to the parish, including deciding on how the funds of the PCC are to be spent. Particular items discussed by the PCC during the year were mission matters, the fabric of the church and churchyard and

church security, the upgrading of the AV system, approving the Safeguarding policies, and agreeing the various church events held during the year, as well as the many other matters reflected throughout this report.

Barbara Smith is our non-elected Honorary PCC Secretary.

The Standing Committee of the PCC communicated by email as necessary during the year and reported back to the PCC. The Standing Committee can authorise expenditure up to a regularly-reviewed limit and in case of emergency acts for the PCC. The PCC appointed to the Standing Committee until the APCM in October 2020: Tim Hatwell, Cedric Read, Naomi Webster, Max Robinson, Penny Cracknell, Helen Gordon. At the PCC following the autumn APCM, the following were appointed to the Standing Committee: Tim Hatwell, Ian Gordon, Naomi Webster, Max Robinson and Michelle Lawson.

Finance and Stewardship

The PCC has noted the challenges that face our finances, especially with the ageing congregation and the fact that the church costs about £2000 a week to run. However, there are signs of growth in church attendance and affiliation, and we plan to launch a stewardship programme, which will focus not just on the giving of finances, but also the giving of our time and our abilities. We are also greatly encouraged by the forming of a 'Friends of St Peter's' group, whose financial focus will be on supporting the fabric of the building.

Financial Review and Treasurer's Report

Last year our accounts were dominated by the building of the Church Centre extension and major repair work; this year the story is about the impact of Covid.

The good news is that our planned giving income has held up extremely well thanks to our faithful donors, most of whom make regular contributions through standing orders. Because there were either no services in church or very small congregations, cash donations have fallen, although some donors who make cash gifts have topped up their giving directly into our bank account.

At the same time, some of our costs have fallen because the church was not in use, but there were some additional expenses due to costs for Covid precautions and in moving our services on-line.

The General Fund produced a surplus of £5,719 (2019: £10,598) before transfers to other funds, principally the Mission Giving Fund where 10% of our income amounting to £8,100 (2019: 12.5% and £10,800) is allocated to be gifted to other Christian charities. After transfers, the General Fund has a deficit of £1,978 (2019: deficit of £6,676 which included £6,474 contributed towards the Church Centre extension).

Some specific figures in the General Fund merit highlighting:

- Planned giving income at £67,512 was virtually the same as the £67,866 in 2019.

- Cash giving and other donations fell by £4,257 from 2019 for the reasons noted above.

- Fees from weddings and funerals fell from £6,207 in 2019 to £1,762 this year due to lower activity and Diocesan fees of £1,928 in 2019 which from 2020 were payable to the Diocese as part of a change in the basis of calculating the Parish Offer. Diocesan fees are therefore not included in our accounts from this year.

- The impact of Covid on costs due to setting up and maintaining on-line services are shown as 'Remote Attendance Costs' which were £883. Additionally, there were direct Covid costs of £802 most of which were for PPE and sanitizing products.

- Expenditure on Church Activities was £4,055 lower than last year after accounting for the increase in remote attendance costs. Nearly £2,000 of this was because we had no organist for much of the year.

Movements in designated and restricted funds worth noting are:

- The proportion of our income allocated to Mission Giving was reduced from 12.5% last year to 10.0% this year to reflect the lower surplus in the General Fund. Even at this level, we have had to use nearly £2,000 of General Fund reserves to cover the £8,100 to be given away.

- We started to depreciate the Church Centre over 50 years, which means that from 2020 the amount of the fund representing the cost of the building is reduced by £5,429 annually. This depreciation has no effect on our cash reserves or the General Fund. We are making no provision for the Church Centre replacement or for major repairs through putting money aside through a sinking fund, the rationale being that we would either use the existing church repair funds or hold another appeal to raise the necessary funds.

- The church was given a gift of £10,000 for the Rector to use at his discretion to support charities and individuals impacted by Covid. This donation has been shown as restricted income under Away Giving and during the year gifts totalling £2,750 were made from it; the balance is being carried forward into 2021.
- Two donors made gifts totalling £1,419 for the making of two artefacts for the Church and Church Centre, and these are described in the notes to the accounts, where a separate Restricted Fund has been set up.

- The final bill from the builders for the Church Centre Extension has not yet been received, so the large creditor of £26,432 outstanding in 2019 has been carried forward this year.

Reserves and looking ahead:

At the end of the year our liquid reserves, which exclude restricted funds and the Church Centre building, stood at £111,861 (2019: £117,248). While these may seem plentiful, Covid has shown that an organisation's finances can change dramatically in short order. We have been fortunate that the majority of our funding is by standing orders from donors most of whose income has been largely unaffected by the pandemic; churches that receive the majority of their funding through cash collections have been badly impacted. Church of England/Charity Commission guidelines on levels of reserves, where they effectively encouraged churches to keep reserves to a minimum, now look dangerously optimistic.

Looking forward, there is a mixed prognosis for our liquid reserves assuming that we maintain a reasonable level of Mission Giving:

- The impact of Covid in terms of lower costs offset by lower cash collections and other income is likely to be broadly neutral as the pandemic eases and both costs and income start to increase back to their previous levels

- Changes in the circumstances of some of our donors means that our income is expected to drop by at least 10% in the next year or two. It seems unlikely that new donors and/or an increase in existing donations will fully replace the lost income.

- No transfers were made this year or last to the Church Repair Fund as there are deemed to be sufficient reserves in this fund to pay for major repairs over the next 4-5 years. Historically, major repairs have averaged about £5,000 per year and so when this 'holiday' on transfers ends, losses in the General Fund will be commensurately larger.

- On the plus side, if a joint benefice is established with Wrotham, we would expect our Parish offer to reduce, and this should help offset our losses over the longer term.

Finally, I would like to thank:

- The team which produces and manages the Parish Magazine, especially Penny Cracknell who has masterminded it and Helena Jenkins who runs the advertising, and Babs Smith for stepping in and temporarily taking over from Penny
- The Coffee Shop team under Jenny Webster, who have kept going through the pandemic with virtual coffee mornings
- Philip Wood who examines our accounts and keeps me in order
- My wife Judith who does all the financial administration and book-keeping, and also keeps me in order

The Future

Since early in 2020 the whole world has been suffering from a Coronavirus pandemic. Since mid-March 2020 the Church of England, following Government guidance, closed all churches for all people including the clergy. This severely disrupted our normal activities but we rose to the challenge and found new ways to achieve our mission. The pandemic is likely to be a

feature of our lives for some years to come but we have managed its greatest challenges and can now plan a future knowing what can be achieved.

As a church, we have responded to the Coronavirus challenge with new and different ways to fulfil our calling to minister to the parish and beyond. We have developed worship through the use of Zoom and other online facilities and plan to build on that experience. The numbers of those logging in and 'attending' weekly on-line services have shown a significant increase over the numbers for physical attendance at church, especially on Sundays. Pastoral care has been through contact via email, social media and the telephone. We are looking at how we can develop mission whilst so many church members are locked down. Our finances are reasonably robust, although our income has dropped a bit, which reflects the fact that a good percentage of our income is given by Standing Order, and we are not as dependent on the collection plate as many churches.

We are very grateful to those who have been able to offer technical assistance, and we are hoping that others will be able to do similar, whilst at the same time not forgetting those who for whatever reason are not able to access the internet. The challenge of Coronavirus means that it will be a very long time before we will get back to something like normal, or, more accurately, create a new normal, so we are actively looking at how we can develop the ministry and mission of St Peter's in different ways in the future in line with our mission statement to Gather in Community, Grow in Christ and Go in Service.

During the year, the Standing Committee and the PCC have been exploring the possibility of forming a United Benefice with St George's, Wrotham. This is for a number of reasons. Both incumbents are due to retire in the next 2 – 3 years, and it is highly unlikely that either will be replaced as single parishes. Both Ightham and Wrotham have a uniquely rural character which is unlikely to change in the years ahead, unlike Borough Green and Platt which is likely to be the site for a residential development, Borough Green Garden Village. It has been felt that both parishes (Ightham and Wrotham) will work together well, and, with a combined number of just over 4000 residents, will work together as a United Benefice. In 2021, it is probable that there will be a formal consultation on joining the parishes under one incumbent.

Administrative information

St. Peter's Church is situated in Fen Pond Road, Ightham TN15 9JD. It is part of the Diocese of Rochester within the Church of England. The Parish is within the Deanery of Shoreham in the Archdeaconry of Tonbridge. The Rectory, Bates Hill, Ightham, Sevenoaks TN15 9BG. The PCC is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2006) and is registered with the Charity Commissioners as The Parochial Church Council of the Ecclesiastical Parish of St Peter, Ightham, registered charity number 1136162.

Our Patron is Mrs Laura Ford. Reverend Timothy Hatwell was instituted as Rector of St Peter's on 9th June 2015 by Brian, Bishop of Tonbridge.

PCC members who have served during 2020 are:

Rector: The Rev. Tim Hatwell (ex officio)
Wardens: Mr Cedric Read (ex-officio)(Vice-Chair) (until October 2020)
Ms Naomi Webster (ex-officio) (Vice Chair from October 2020)
Mr Ian Gordon (ex-officio) (from October 2020)
Readers: Mr John Webster (LLM as from 20/5/17) (appointed at APCM)
Deanery Synod Representatives:
Mrs Carol Kennedy (ex officio) (until 2023)
Mrs Michelle Lawson (ex officio) (until 2023)
Elected Members (members are elected for a three-year term of office):
Helen Gordon (until 2021)
Danella Scott (until 2021)
Judith Robinson (until 2021)
Chris Woods (until 2021)
Rodney Chartres (until 2022)
Penny Cracknell (until 2022 – resigned in 2020)
Andrea Higgs (until 2022 – resigned in 2020)
Cedric Read (until 2022)
Jenny Webster (until 2022)
David Colbear (until 2023)
Maria Smith (until 2023)
Max Robinson (Hon Treasurer) (until 2023)
Finn Lawson (until 2023)

Hon. PCC Secretary	Mrs Barbara Smith
Hon. Treasurer	Mr Max Robinson
Gift Aid Secretary	Mr Max Robinson
Independent Examiner	Mr Philip Wood
Principal Bankers	NatWest Bank

Approved by the PCC on 4th May 2021

St Peter's Church Ightham

Financial Accounts for the year to 31st December 2020

Independent Examiner's report to the Trustees of St Peter's Church Ightham

I report to the Trustees on my examination of the accounts of The Parochial Church Council of the Ecclesiastical Parish of St Peter, Ightham, Registered Charity 1136162, ("the Trust") for the year ended 31 December 2020, set out on pages 19 to 30.

Responsibilities and basis of report

As Parochial Church Council members, and therefore the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

Independent Examiner's statement

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

1. accounting records were not kept in accordance with section 130 of the Act; or
2. the accounts did not accord with those records; or
3. the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: _____

Philip Wood MA (Oxon), FCA, MCT
4 Middlings Wood
Kippington Road
Sevenoaks
Kent TN13 2LF

Dated 4th May 2021

The Parochial Church Council of St Peter's Church Ightham

STATEMENT OF FINANCIAL ACTIVITIES (SOFA)
FOR THE YEAR ENDED 31st DECEMBER 2020

		Unrestricted General Fund		Unrestricted Designated Funds*		Restricted Funds*		TOTAL FUNDS	
		2020	2019	2020	2019	2020	2019	2020	2019
	Notes	£	£	£	£	£	£	£	£
INCOME FROM:									
Donations:									
Planned Giving (including envelopes)		67,512	67,866					67,512	67,866
General Collections at All Services		1,146	3,461					1,146	3,461
Other Donations		241	2,183			1,135		1,376	2,183
Away Giving	2b					10,000	1,816	10,000	1,816
Funds Raised for Church Centre Extension						1,318	91,730	1,318	91,730
Gift Aid Claimed		12,084	13,083			497	9,560	12,581	22,643
Subtotal Donations		***80,983***	***86,593***	***0***	***0***	***12,950***	***103,106***	***93,933***	***189,699***
Income from Church Activities									
Coffee Shop and Other Fundraising		709	1,467			387	1,868	1,096	3,335
Fees from Weddings and Funerals	4	1,762	6,207					1,762	6,207
Parish Magazine	3	7,049	7,715					7,049	7,715
Other Income		445	1,001					445	1,001
Grants (Listed Places of Worship Scheme)					6,686			0	6,686
Income from Investments		363	738		169	4,300	4,467	4,663	5,374
Total Income		**91,311**	**103,721**	**0**	**6,855**	**17,637**	**109,441**	**108,948**	**220,017**
EXPENDITURE ON:									
Church Activities									
Mission and Away Giving	2a/b	80	20	10,800	11,150	3,037	3,234	13,917	14,404
Ministry Costs inc Parish Offer	4	66,881	70,091					66,881	70,091
Church Property Costs	5	11,033	10,126	708	33,214			11,741	43,340
Church Activities	6	2,939	6,994			449		3,388	6,994
Parish Magazine	3	1,908	2,717					1,908	2,717
Office Expenses	7	2,668	2,380					2,668	2,380
Depreciation of Church Centre	13			5,429				5,429	
Church Centre Extension (project costs expensed)	12				9,293	1,228		1,228	9,293
Subtotal Church Activities		85,509	92,328	16,937	53,657	4,714	3,234	107,160	149,219
Fundraising Costs	1	83	795					83	795
Total Expenditure		**85,592**	**93,123**	**16,937**	**53,657**	**4,714**	**3,234**	**107,243**	**150,014**
Net Income/(expenditure) pre transfers		**5,719**	**10,598**	**(16,937)**	**(46,802)**	**12,923**	**106,207**	**1,705**	**70,003**
Transfers between Funds									
Transfers to Church Repair Fund					20,000		(20,000)	0	0
Transfer to/from Mission Giving Fund	2	(8,100)	(10,800)	8,100	10,800			0	0
Reserves used for Church Centre Extension	12	403	(6,474)		(59,309)	(403)	65,783	0	0
Transfer capitalised value of Church Centre Extension	12				181,469		(181,469)	0	0
Net Income/(expenditure) post transfers		**(1,978)**	**(6,676)**	**(8,837)**	**106,158**	**12,520**	**(29,479)**	**1,705**	**70,003**
Gains/(losses) on Investment Assets	10					9,964	23,264	9,964	23,264
Net movement in funds		**(1,978)**	**(6,676)**	**(8,837)**	**106,158**	**22,484**	**(6,215)**	**11,669**	**93,267**
Balances b/fwd 1st January 2020		78,344	85,020	310,373	204,215	157,547	163,762	546,264	452,997
Balance c/fwd 31st December 2020		**76,366**	**78,344**	**301,536**	**310,373**	**180,031**	**157,547**	**557,933**	**546,264**

Free Reserves, which comprise total unrestricted funds excluding the Church Centre Property Fund, total £111,861 (2019: £117,248)

* See note 15 for a detailed breakdown by individual fund

The Parochial Church Council of St Peter's Church Ightham

BALANCE SHEET AT 31st DECEMBER 2020

ASSETS AND LIABILITIES:	Notes	2020 £	Total 2020 £	2019 £	Total 2019 £
Fixed Assets					
Tangible assets (including property)	13	266,040		271,469	
Investments (Fabric Trust Fund)	10	160,258		145,994	
Total Fixed Assets			426,298		417,463
Current Assets					
Debtors	8	12,581		23,589	
Short term deposits	9	68,452		114,646	
Cash at bank		77,911		21,495	
Total current assets		158,944		159,730	
Less: Liabilities					
Creditors: amounts falling due within 1 year	11	(27,309)		(30,929)	
Net current assets			131,635		128,801
Total net assets			**557,933**		**546,264**

REPRESENTED BY:		2020 £	Total 2020 £	2019 £	Total 2019 £
PARISH FUNDS	3				
Unrestricted - General Fund	14 a)		76,366		78,344
Unrestricted - Designated Funds					
Mission Giving Fund	14 b)	8,100		10,800	
Church Repair Fund	14 c)	27,396		28,104	
Church Centre Property Fund	14 d)	266,040		271,469	
			301,536		310,373
Restricted Funds					
Away Giving	14 e)	7,250		0	
Church Centre Extension	14 f)	0		0	
Restricted gifts	14 g)	970		0	
Church Music Fund	14 h)	11,553		11,553	
Fabric Trust Fund	14 i)	160,258		145,994	
			180,031		157,547
Total Funds			**557,933**		**546,264**

Approved by the Parochial Church Council on 4th May 2021 and signed on its behalf by the Chairman

Rev T Hatwell - Chairman

ID Gordon - Churchwarden

M M Robinson - Treasurer

N Webster - Churchwarden

The Parochial Church Council of St Peter's Church Ightham

Notes to the Accounts for the Year Ended 31st December 2020

Note 1 - Accounting Policies

Basis of accounting

The accounts have been prepared in accordance with the Charities Act 2011, the Church Accounting Regulations 2006, and the Charities Statement of Recommended Practice ("SORP") applicable to charities preparing their accounts in accordance with FRS102 which was updated in October 2019.

The accounts have been prepared under the historical cost convention except for investments which are shown at market value.

The accounts include all transactions, assets and liabilities for which the PCC is responsible at law or which it is assessed to control. They do not include the accounts of church groups that owe their affiliation to another body, nor those which are informal gatherings of church members.

The PCC considers that there are no material uncertainties about St Peter's Church Ightham's ability to continue as a going concern.

Fund Accounting

Unrestricted Funds comprise assets that are not restricted in their use and are available for the general purposes of the PCC.

Designated Funds comprise assets set aside by the PCC out of unrestricted funds for specific future purposes or projects and include the Church Centre Property Fund.

Restricted Funds are those whose objectives are restricted as to purpose and which have to be accounted for separately. These include the Fabric Trust Fund, a trust whose purpose is maintaining the fabric of the church over the long term. The Trust has two Trustees appointed by the Chairman of the PCC and is therefore considered to be under PCC control. It also has separately designated cash and investments accounts held with the Diocese as Managing Custodian.

Free Reserves provide an indication of the resources available to provide a financial buffer against unexpected falls in income and/or increases in expenditure and are defined to comprise the total unrestricted funds (i.e. including designated funds) but after excluding the Church Centre Property Fund.

Fixed Assets

Consecrated and beneficed property is excluded from the accounts by Section 10(2)(a) and (c) of the Charities Act 2011.

The Church Centre has from 2019 been included within fixed assets as an asset represented by a separate designated fund, although it is built on beneficed land.

The Church Centre has been included at cost less depreciation. The cost of the original Church Centre was £30,000, the 2009 extension cost £60,000 and the 2019 extension and refurbishment cost £181,469. The useful life of the building is estimated to be 50 years, and it is being depreciated over that period from 2020 when it came into use after the works in 2019.

No value is placed on moveable 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 and any such expenditure is written off in the year in which it was incurred.

Office equipment is capitalised and depreciated at a rate of 25% per annum on a straight-line basis.

Expenditure on items costing under £1,000 is written off in the year incurred.

Investments held for the long term are included under Fixed Assets.

Income

Income is recognised when the PCC becomes legally entitled to the use of the resources; an inflow of economic benefit is probable; and the monetary value can be measured with sufficient reliability.

Incoming resources are accounted for gross without deducting any associated costs, which are shown separately in expenditure. Wedding and funeral fees collected on behalf of the Diocese from 2020 are not included in income. (The PCC was allowed to retain these as income in prior periods).

Donations are recognised only when received. Gift Aid receivable is included when there is a valid declaration from the donor and is recognised at the same time as the underlying donation. Any Gift Aid associated with a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor has specified otherwise.

Dividends are accounted for when due and payable. Interest entitlements are accounted for as they accrue. Income and gains/losses on assets within a fund that is not an endowment fund are credited to the respective fund.

Expenditure

Expenditure is accounted for on an accruals basis.

Mission and charitable giving is accounted for as expenditure when paid or when a legally binding commitment has been made. The PCC allocates a proportion of voluntary income each year to be used for mission giving in the following year. This allocation is shown as a transfer from the General Fund to the Mission Giving Fund.

Away Giving is defined as the disbursement to specified charities based on income received from i) specific fundraising events or gifts where the donor has specified that the gift should be used for donations to other charities ii) the Coffee Shop's monthly nominated charity and iii) collections at certain services where giving to the specified charity is clearly separated from giving to St Peters. Amounts which are payable directly to third parties are not included within away giving.

Fundraising expenses include the cost of food at fundraising events.

St Peter's Church Lightham Notes to the Accounts for the year ended 31st December 2020

Note 2 Mission and Away Giving

Note 2a Mission Giving (from unrestricted/designated funds)

Mission giving from unrestricted/designated funds comprises gifts distributed by the PCC on the recommendation of the Mission Giving Committee from the Mission Giving Fund, plus sundry donations from the General Fund. At the end of each financial year the PCC agree a percentage allocation of that year's General Fund donations for transfer to the Mission Giving Fund from the General Fund, which is distributed the following year.

*Charities in bold and marked with * are designated Partner charities*

	2020	2019
Giving from the Mission Giving Fund:	**£**	**£**
Bible Reading Fellowship	0	500
Bible Society	500	500
Bridge Trust	500	0
Crosslight (formerly West Kent Debt Advice)	800	500
OMF International (for Griffins)*	2,000	2,000
Open Doors*	750	1,750
Princess Project*	2,000	2,000
Starfish Malawi*	1,000	1,000
Trinity School	500	0
Tunbridge Wells Street Pastors*	500	500
Twydall Holy Trinity*	2,250	2,400
Mission Giving subtotal based on 2019 allocation	10,800	11,150
Giving from General Fund		
Sundry donations (from General Fund)	80	20
Total Mission Giving (from unrestricted/designated funds)	**10,880**	**11,170**
Calculation of Mission Giving allocation for 2020		
General Fund Donations per SOFA	80,983	86,593
Giving from 2020 income at 10% (2019: 12.5%), to be distributed in 2021	**8,100**	**10,800**

Note 2b Away Giving (from restricted funds)

Away giving from Special collections:

	2020	2019
Away giving from Special collections arises where specific charities are chosen for support at an event or service. Because of Covid there were no special collections in 2020. However, the church encouraged direct contributions to the Children's Society, and Royal British Legion collecting boxes were available at the Remembrance Service.		
	£	**£**
Children's Society	0	570
Christian Aid	0	79
Diocesan charity (via Confirmation Service Offertory)	0	147
Embrace	0	215
Fegans	0	190
Royal British Legion	0	449
St Mungo's	0	166
Subtotal Special collections	**0**	**1,816**

Away giving from the Coffee Shop:

Away giving from the Coffee Shop comprises 50% of the proceeds over a period (usually monthly) during which a named charity is chosen to benefit (except for the MacMillan coffee morning where 100% is donated to that charity). The balance of Coffee Shop proceeds is used to supplement St Peter's income. Because of Covid, in 2020 the Coffee Shop only operated 'live' for a few weeks during which time it also raised £100 as a contribution to the Church Centre Extension (2019: £450).

	£	£
Action Against Autism	211	0
Christian Aid	0	124
DAVSS	0	210
Guide Dogs for the Blind	0	208
Kent Air Ambulance	0	182
MacMillan	0	402
Parkinsons UK	76	0
Spadework	0	219
St Mungo's	0	73
Subtotal Coffee Shop away giving	**287**	**1,418**

Away giving from gift to be used at Rector's discretion:

In 2020 a donor gave £10,000 to be used at the Rector's discretion to support individuals and charities that had been affected as a result of the Covid crisis. It is expected that the balance of £7,250, held in restricted funds, will be expended in 2021.

	£	£
DAVSS	750	0
Princess Project	1,000	0
Trinity School	1,000	0
Subtotal Rector's discretion away giving	**2,750**	**0**
Total away giving from restricted funds	**3,037**	**3,234**

		2020	2020	2019	2019
Note 3 Parish Magazine		£		£	
Income					
Advertising		4,269		4,948	
Subscriptions		2,780		2,767	
	Total Income	**7,049**		**7,715**	
Less: Expense					
Printer & print supplies (2/3rds allocated)		1,035		1,602	
Computer & software (1/3rd allocated)		57		100	
Editorial Costs		816		1,015	
	Total magazine costs	**1,908**		**2,717**	
	Contribution to income	**5,141**		**4,998**	
Note 4 Ministry Costs		£		£	
Parish Offer (inc Rector employment cost)		61,543		63,374	
Rector's working expenses		921		2,175	
Rectory costs		4,417		4,542	
	Total ministry costs	**66,881**		**70,091**	

In 2020 the Diocese changed the basis of calculation of the Parish Offer which resulted in a lower offer. However, this was partially offset by the Diocese being paid the Diocesan fees for weddings and funerals which in prior periods were retained by the Church. In 2020 these fees totalled £1,433 (retained in 2019 £1,928).

Note 5 Church Property Costs		General Fund	Church Repair Fund	General Fund	Church Repair Fund
		£	£	£	£
Major repairs and quinquennial costs (chancel wall repairs in 2019)			708		3,214
Minor repairs & maintenance		1,182		992	
Insurance - Church & Church Centre		4,791		4,672	
Utilities		5,060		4,462	
	Total church property costs	**11,033**	**708**	**10,126**	3,214
			Restricted gifts Note 14g)		
Note 6 Church Activities		£	£	£	
Church music: organists & choir		740		2,794	
Children's activities		136		53	
Services & worship expenses		536		2,139	
Breakfast@church		235		1,006	
Remote attendance costs		883		-	
Sundry		409	449	1,002	
	Total church activity costs	**2,939**	**449**	**6,994**	
Note 7 Office Expenses		£		£	
Printer & print supplies (1/3rd allocated)		518		789	
Computer & software (2/3rds allocated)		116		199	
Secretarial support		700		700	
Stationery		314		441	
Covid-related costs		802		-	
Subscriptions, donations & other expenses		218		251	
	Total office expenses	**2,668**		**2,380**	
Note 8 Debtors		£		£	
HMRC - Gift Aid recoverable		12,581		22,643	
Sundry Debtors		-		946	
		12,581		**23,589**	
Note 9 Short Term Deposits		£		£	
Central Board of Finance (CBF) Deposit Fund		58,250		58,250	
Rochester Diocese deposit account		10,202		56,396	
		68,452		**114,646**	
Note 10 Investments held for the long term - Fabric Trust Fund		£		£	
Investment in CBF Investment Trust Income Shares:					
Value of shares brought forward		141,352		133,744	
Funds sold to support fabric repairs		0		-20,000	
Income reinvested		4,280		4,344	
Gains/(losses) on investment assets		9,964		23,264	
Value of shares carried forward		155,596		141,352	
Funds in deposit account with CBF		4,662		4,642	
Total long term investment funds		**160,258**		**145,994**	
Note 11 Creditors		£		£	
Church Centre balance of building work		26,432		26,432	
Sundry creditors		877		4,497	
		27,309		**30,929**	

St Peter's Church Ightham - Notes to the Accounts for the year ended 31st December 2020

Note 12 - Church Centre Extension

In 2019 the Church Centre was extended to provide increased capacity, especially for the Breakfast@Church services. The extension was completed just before Christmas 2019. The building cost and certain professional fees were capitalised in 2019, and these plus the previously capitalised costs of £90,000 are being depreciated at the rate of 2% per annum from 2020 (see note 13). Other sundry project costs totalling £1,228 in 2020 (2019: £9,293) were expensed and the balance after other income received has been credited to the general fund which has been used to cover/credit the balance of any final project monies (in 2019 the balances on the Reserve Fund and Ivy Hatch fund were also used to help fund the extension).

	2020	2019	
Capitalised costs		**£**	**£**
Building cost			173,024
Professional fees			8,445
Total capitalised (added to cost of Church Centre)			**181,469**
Other project costs expensed	1,228		9,293
Total project cost in year	**1,228**		**190,762**
Sources of funding			
Donations including Gift Aid	1,631		101,740
Transfers from/(to) St Peter's funds:			
Reserve Fund		68,602	
Ivy Hatch Fund		13,945	
General Fund	(403)	6,475	
			89,022
Total funds employed	**1,228**		**190,762**

Note 13 Fixed Assets

	Church Centre (designated fund)	Office Equipment	Total
	£	£	£
Cost or Valuation			
At 1st January 2020	271,469	8,610	280,079
Additions/(disposals) during year	0	0	0
At 31st December 2020	271,469	8,610	280,079
Less Depreciation			
At 1st January 2020	0	8,610	8,610
Charge/(disposals) during year	5,429	0	5,429
At 31st December 2020	5,429	8,610	14,039
Net Book Value			
At 31st December 2020	266,040	0	266,040
At 31st December 2019	271,469	0	271,469

St Peter's Church Lightham Notes to the Accounts for the year ended 31st December 2020

Note 14 Fund Descriptions

a)	The General Fund is unrestricted and is used for the day to day running of the church. The PCC also allocates funds to be used for Mission Giving from the General Fund; this amount is currently 10% of General Fund donations. All giving, unless made at a special collection or raised for a specific purpose, goes into the General Fund and is used to pay expenses. Larger payments related to fabric are charged to the Church Repair Fund, and each year an amount is transferred from the General Fund to the Church Repair Fund based on an estimate of what such costs are expected to be, averaged out over several years.
b)	The Mission Giving Fund is an amount set aside from General Fund donations to be paid in the following year to charities chosen by the Mission Giving Committee (see Note 2a).
c)	The Church Repair Fund is to cover major repairs primarily arising from quinquennial inspections. In 2019 significant repair work was carried out on the chancel wall, towards which the Fabric Trust Fund contributed £20,000. The latest quinquennial survey, carried out in 2019, indicated that we could expect to spend around £6,000 in fabric repairs over the following 5 years. As a result, it was decided that there would be no further transfers into this fund from the General Fund until the balance on the fund fell below £20,000.
d)	The Church Centre Property Fund represents the value of the Church Centre as recorded in the accounts (see notes 12&13).
e)	The Away Giving Fund is a restricted fund used to account for funds raised either though church activities and services, or the coffee shop, which are to be given to specific charities. Amounts raised are typically paid out within the year and so the fund normally has a zero balance at the end of each financial year. During 2020 we received a donation of £10,000 to be used at the Rector's discretion to support gifts to individuals and charities that had been affected by Covid. In the year gifts of £2,750 were made (see Note 2), and £7,250 is being carried forward.
f)	The Church Centre Extension Fund was a restricted fund set up to record income and expenditure for the 2019 extension to the Church Centre. The target to raise in excess of £100,000 to provide more than half of the total project cost from donations, with the remainder coming from other funds, was achieved (see note 12). The final cost of the building has been transferred to the Church Centre Property Fund leaving a zero balance at the year end. In 2020 a small number of further donations were received and a smaller amount paid out, resulting in the balance being transferred to the general account.
g)	The Restricted Gifts fund represents two sets of donations to procure artefacts, one a paschal candle stand for the church and the other a cross for the Church Centre. Deposits have been paid to the craftsman who is making these artefacts, and are shown in Note 6 under Sundry expenditure. The artefacts are expected to be completed in 2021, and paid for using the small balance carried forward in the fund plus any further gifts from the donors as required.
h)	The Church Music Fund was a gift given to fund the chief organist in providing church music, choral work and the training of a young organist.
i)	The Fabric Trust Fund is a standalone fund set under a trust deed in 1960 following fund-raising for the fabric of the church, with two Trustees appointed by the Chairman of the PCC. The trust deed states that the funds are to be used for "the maintenance repair and improvement of the fabric structure and the organ of St Peter's Church". The Fabric Trust is deemed to be under PCC control. In 2019 the Fund's Trustees agreed to contribute £20,000 towards the cost of the chancel wall repairs.

Funds closed in 2019

Reserve Fund	The Reserve Fund was designated for large one-off capital expenses, development activities outside the normal budget and to provide for contingencies in the future. The PCC agreed to apply all of this fund together with contributions from other funds, up to an overall contribution of £90,000, towards the total project cost of the Church Centre extension.
Ivy Hatch Fund	The Ivy Hatch Fund was a bequest originally given to support fabric maintenance and improvements at the former Ivy Hatch chapel. In 2019 the Charity Commissioners agreed to remove restrictions on this fund so that it could be fully used towards the Church Centre Extension. The fund is now closed.

St Peter's Church Eghtham Notes to the Accounts for the year ended 31st December 2020

Note 15 Detailed movement by Fund 2020

	Notes	Unrestricted	Unrestricted Designated			Restricted					TOTAL FUNDS 2020
		General Fund	Mission Giving Fund	Church Repair Fund	Church Centre Property Fund	Away Giving	Church Centre Extension (Note 12)	Restricted Gifts (other)	Church Music Fund	Fabric Trust Fund	
INCOME FROM:											
Donations:		£	£	£	£	£	£	£	£	£	£
Planned Giving (including envelopes)		67,512									67,512
General Collections at All Services		1,146									1,146
Other Donations		241				10,000		1,135			11,376
Funds Raised for Church Centre Extension							1,318				1,318
Gift Aid Claimed		12,084					213	284			12,581
Subtotal Donations		***80,983***	***0***	***0***	***0***	***10,000***	***1,531***	***1,419***	***0***	***0***	***93,933***
Income from Church Activities											
Coffee Shop and Other Fundraising		709				287	100				1,096
Fees from Weddings and Funerals	4	1,762									1,762
Parish Magazine	3	7,049									7,049
Other Income		445									445
Grants (Listed Places of Worship scheme)											0
Income from Investments		363								4,300	4,663
Total Income		**91,311**	**0**	**0**	**0**	**10,287**	**1,631**	**1,419**	**0**	**4,300**	**108,948**
EXPENDITURE ON:											
Church Activities											
Mission and Away Giving	2a/b	80	10,800			3,037					13,917
Ministry Costs inc Parish Offer	4	66,881									66,881
Church Property Costs	5	11,033		708							11,741
Church Activities	6	2,939						449			3,388
Parish Magazine	3	1,908									1,908
Office Expenses	7	2,668									2,668
Depreciation of Church Centre	13				5,429						5,429
Church Centre Extension (costs expensed)	12						1,228				1,228
Subtotal Church Activities		***85,509***	***10,800***	***708***	***5,429***	***3,037***	***1,228***	***449***	***0***	***0***	***107,160***
Fundraising Costs	1	83									83
Total Expenditure		**85,592**	**10,800**	**708**	**5,429**	**3,037**	**1,228**	**449**	**0**	**0**	**107,243**
Net income/(expenditure) pre transfers		**5,719**	**(10,800)**	**(708)**	**(5,429)**	**7,250**	**403**	**970**	**0**	**4,300**	**1,705**
Transfers between funds											
Transfer from Church Centre Extension Fund		403					(403)				0
Transfer to/from Mission Giving	2	(8,100)	8,100								0
Church Centre Extension surplus transfer	12										0
Net income/(expenditure) post transfers		(1,978)	(2,700)	(708)	(5,429)	7,250	(0)	970	0	4,300	1,705
Gains/(losses) on Investment Assets	10									9,964	9,964
Net movement in funds		**(1,978)**	**(2,700)**	**(708)**	**(5,429)**	**7,250**	**(0)**	**970**	**0**	**14,264**	**11,669**
Balances b/fwd 1st January 2020		78,344	10,800	28,104	271,469	0	0	0	11,553	145,994	546,264
Balances c/fwd 31st December 2020		**76,366**	**8,100**	**27,396**	**266,040**	**7,250**	**0**	**970**	**11,553**	**160,258**	**557,933**

St Peter's Church Lightham – Notes to the Accounts for the year ended 31st December 2020

Note 15 (continued) - Detailed movement by Fund 2019

		Unrestricted	Unrestricted Designated				Restricted					TOTAL
	Notes	General Fund	Reserve Fund	Mission Giving Fund	Church Repair Fund	Church Centre Property Fund	Away Giving	Church Centre Extension (Note 12)	Church Music Fund	Ivy Hatch Fund	Fabric Trust Fund	FUNDS 2019
INCOME FROM:												
Donations:		£	£	£	£	£	£	£	£	£	£	£
Planned Giving (including envelopes)		67,866										67,866
General Collections at All Services		3,461										3,461
Other Donations		2,183					1,816					3,999
Funds Raised for Church Centre Extension								91,730				91,730
Gift Aid Claimed		13,083						9,560				22,643
Subtotal Donations		***86,593***	***0***	***0***	***0***	***0***	***1,816***	***101,290***	***0***	***0***	***0***	***189,699***
Income from Church Activities												0
Coffee Shop and Other Fundraising		1,467					1,418	450				3,335
Fees from Weddings and Funerals		6,207										6,207
Parish Magazine	3	7,715										7,715
Other Income		1,001										1,001
Grants (Listed Places of Worship Scheme)					6,686							6,686
Income from Investments		738			169					88	4,379	5,374
Total Income		**103,721**	**0**	**0**	**6,855**	**0**	**3,234**	**101,740**	**0**	**88**	**4,379**	**220,017**
EXPENDITURE ON:												
Church Activities												
Mission and Charitable Giving	2a/b	20		11,150			3,234					14,404
Ministry Costs Inc Parish Offer	4	70,091										70,091
Church Property Costs	5	10,126			33,214							43,340
Church Activities	6	6,994										6,994
Parish Magazine	3	2,717										2,717
Office Expenses	7	2,380										2,380
Church Centre Extension (costs expensed)	12		9,293									9,293
Subtotal Church Activities		***92,328***	***9,293***	***11,150***	***33,214***	***0***	***3,234***	***0***	***0***	***0***	***0***	***149,219***
Fundraising Costs	1	795										795
Total Expenditure		**93,123**	**9,293**	**11,150**	**33,214**	**0**	**3,234**	**0**	**0**	**0**	**0**	**150,014**
Net income/(expenditure) pre transfers		**10,598**	**-9,293**	**-11,150**	**-26,359**	**0**	**0**	**101,740**	**0**	**88**	**4,379**	**70,003**
Transfers between funds												
Transfers to Church Repair Fund					20,000						-20,000	0
Transfer to/from Mission Giving		-10,800		10,800								0
Reserves used for Church Centre Extension	12	-6,474	-59,309					79,729		-13,946		0
Transfer capital value of Church Centre Extension	12					181,469		-181,469				0
Net income/(expenditure) post transfers		-6,676	-68,602	-350	-6,359	181,469	0	0	0	-13,858	-15,621	70,003
Gains/(losses) on Investment Assets	10										23,264	23,264
Net movement in funds		**-6,676**	**-68,602**	**-350**	**-6,359**	**181,469**	**0**	**0**	**0**	**-13,858**	**7,643**	**93,267**
Balances b/fwd 1st January 2019		85,020	68,602	11,150	34,463	90,000	0	0	11,553	13,858	138,351	452,997
Balances c/fwd 31st December 2019		**78,344**	**0**	**10,800**	**28,104**	**271,469**	**0**	**0**	**11,553**	**0**	**145,994**	**546,264**

Note 16 Summary of Assets by Fund

	Unrestricted	Unrestricted Designated			Restricted					Total
	General Fund	Mission Giving Fund	Church Repair Fund	Church Centre Property Fund	Away Giving	Church Centre Extension	Restricted Gifts	Church Music Fund	Fabric Trust Fund	
	£	£	£	£		£			£	£
Assets										
Fixed Assets				266,040						266,040
Investments									160,258	160,258
Cash and short term deposits	65,159	8,100	27,396		7,250	26,219	686	11,553		146,363
Debtors	12,084					213	284			12,581
Total assets	77,243	8,100	27,396	266,040	7,250	26,432	970	11,553	160,258	585,242
Liabilities										
Creditors (due in under 1 year)	(877)					(26,432)				(27,309)
Net Assets per Balance Sheet	**76,366**	**8,100**	**27,396**	**266,040**	**7,250**	**0**	**970**	**11,553**	**160,258**	**557,933**

Note 17 - Related party transactions

No related party, including PCC members or persons closely associated with them, have been paid any remuneration or received any benefits from the PCC (apart from the reimbursement of costs paid on behalf of the church) except as noted below.

The Rector was paid expenses of £921 (2019: £2,175). The PCC Secretary received an honorarium of £700 (2019: £700).

During the year PCC members and their spouses made donations (including Gift Aid) of £34,307 (2019: £119,474). This disclosure does not include any unidentified cash or anonymous donations that may have been received.

No PCC member was connected to any of the charities in Note 2.

There were no employees in 2020 (2020: none).

Note 18 – Going Concern and Covid impact

The PCC considers that St Peter's remains a going concern despite the periodic suspension of services in the church due to Covid regulations and reduced numbers when the church can open, due to the need for social distancing. The regular Zoom services have been very well attended by the church family and have continued to contribute to the life and mission of the church. Planned giving remains close to pre-Covid levels, and while cash donations have dropped significantly, some costs have been lower. With the national vaccination programme now well under way, there is optimism that a number of activities, including services, will return to a degree of normality in the second half of the year. While we may continue to experience deficits in the General Fund, these are more than covered by reserves for the medium term.

Advisory report to the PCC on the 2020 Financial Report and Accounts

4 Middlings Wood
Kippington Road
Sevenoaks
TN13 2LF

4 May, 2021

Dear PCC members

Advisory report to the PCC on the 2020 Financial Report and Accounts

I am writing to you to update you on the status of my examination of the Annual Report and Accounts of The Parish Church of St Peter's, for the year ended 31 December 2020 and to bring to your attention certain matters and recommendations.

A considerable amount of work has gone into the preparation of the Annual Report and Accounts and their examination. In particular I would like to thank the Honorary Treasurer, Max Robinson, who has worked hard to prepare the Accounts and who has been patient with my questions and on technical accounting issues. This is the second year of my responsibility as examiner and I am pleased to report that the examination has proceeded smoothly.

I can confirm that my work on the figures on the Annual Report and Accounts is largely complete. I have advised the Honorary Treasurer that a resolution covering the points set out below will need to be passed by the PCC before I can formally sign off the accounts.

In summary the resolution:

1. acknowledges that the PCC is solely responsible for the content of the Annual Report and Accounts;
2. confirms that it considers the PCC to be a going concern, notwithstanding the impact of Covid-19;
3. confirms there are no related party transactions requiring disclosure which have been omitted from the Accounts;
4. notes that the PCC is not aware of any matters not disclosed in the Accounts that could have a material impact on the financial position or results;
5. notes the contents of this letter and confirms it is satisfied with the action taken regarding the recommendations made last year;
6. approves the Annual Report (including the Financial Review) and the Accounts for signature by the Chair and Honorary Treasurer;
7. instructs the Honorary Treasurer or PCC Secretary to file the Annual Report and Accounts with the Charities Commission and make such filings as are required by the Diocese.

My examination is not an audit. Nevertheless recommendations may be drawn to your attention as part of the work. There are no new recommendations this year. I wish to draw to your attention to the following recommendations made last year and their status:

Electronic banking

Issue:

Prior to the advent of electronic banking a key control over disbursements was the requirement to have 2 signatures on a cheque. Single signatories were considered to be a control risk. Corporate electronic banking systems adopt dual approval controls equivalent to dual cheque signatories to ensure that no one individual can have end to end control of payments. I understand your bank is currently unable to provide you with a dual approval system for electronic payments. As a result, by utilising electronic banking you are operating what amounts to a single signatory system. Some charities and schools faced with this problem decide to use electronic banking with the payments functionality disabled. Others accept the risk as a trade-off for the efficiency it brings and may have a second person regularly review the payments shortly after they have been made as a secondary, albeit weaker, control.

Recommendation:

The PCC should formally decide which approach it wishes to adopt, note the risks and agree the controls it proposes to mitigate this. The PCC should keep under review services offered by different banks with a view to considering changing banking arrangements should one offer a dual approval control system over payments.

Honorary Treasurer comment on status:

The PCC have considered this issue. It has decided that the costs of moving to a new banking platform outweigh the risk, and concluded that as long as the current Treasury team is in place, the PCC is happy to accept the risk of what is effectively a single signatory on the bank accounts.

Reserves policy

Issue:

Charities are required to adopt and keep under review a reserves policy. This is intended to ensure charities have sufficient capacity to address risks to their operations whilst not hoarding funds (often accrued with taxpayer subsidies) which are intended to be used for the public benefit. The Financial Review includes a reserves policy but that does not address fully, in my opinion, how judgements on the level of reserves are made and may not have been updated for a number of years.

Recommendation:

The PCC should review the reserves policy in 2020 and update it as necessary. Government advice may be found at https://www.gov.uk/government/publications/charities-and-reserves-cc19/charities-and-reserves

Honorary Treasurer comment on status:

When looking at the funding options for the Church Centre Extension in 2018, the PCC considered the levels of reserves and were of the view that there were excess reserves. It was agreed to use about £100,000 of the reserves to fund the project, with the balance being raised through a special fundraising. The PCC were happy that this left sufficient funds in the Repair Fund and General Fund to meet any reasonable future need, including an expected decline in income from donations. The position has not changed since then, and the PCC considers the reserves levels to be appropriate.

Thank you to all those who have worked so hard on producing the Annual Report and Accounts and to the PCC for considering the content of this letter.

Yours faithfully

Philip Wood