

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JAMES, TUNBRIDGE WELLS

England & Wales · Charity number 1136988

## Details

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**Other names** ST JAMES PCC, TUNBRIDGE WELLS

**Status** Registered

**Legal form** Other

**Registered** 2010-07-21

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** St. James Church Office  
Church House  
Ferndale  
Tunbridge Wells  
TN2 3RL

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## Activities

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**Objects:** THE OBJECT OF THE CHARITY IS TO FURTHER THE RELIGIOUS AND OTHER CHARITABLE WORK OF THE CHURCH OF ENGLAND IN THE PARISH.

**Activities:** The members of the PCC are the Trustees of the charity and as a body are responsible for supporting the clergy in promoting the mission of the Church in the parish, evangelistic, pastoral, liturgical, social and ecumenical. It also carries the responsibility for maintaining the building of St James Church and the other property of the charity.

## Classification

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- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

## Geography

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

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£390,847	£416,536	-	-
2023-12-31	£479,629	£453,265	-	-
2022-12-31	£413,899	£410,856	-	-
2021-12-31	£383,805	£371,151	-	-
2020-12-31	£421,640	£415,877	-	-

## Trustees

Name	Role	Appointed
Adam St John Bennett		2024-06-05
Andrew James Appleton		2023-04-23
Anna M Porter		2026-04-26
Anthony Fitzpatrick		2021-05-05
Benjamin Paul Hills		2026-04-26
Carol Edwards		2026-04-26
Frances Jane Shortland		2024-04-28
Israel Kwaku Togoh		2026-04-26
Peter Robert Johnston		2026-04-26
Priscilla Dansowaa Kankam		2024-04-28
Rachel Jayne Peacock		2026-04-26
Rev Judith Anne Hammill		2022-09-06
SUSAN MARCELLE SCHIBLI		2013-07-18
Sheila Anstead		2017-04-23
Tracey Nicola Appleton		2024-04-28

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# Accounts

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THE PAROCHIAL CHURCH COUNCIL  
OF THE ECCLESIASTICAL PARISH OF  
ST JAMES TUNBRIDGE WELLS

ACCOUNTS FOR THE YEAR ENDED  
31 DECEMBER 2024

REGISTERED CHARITY NO 1136988

# CHARITY INFORMATION

<b>Registered Office</b>	Church House 1 Ferndale Tunbridge Wells Kent TN2 3RL	<b>Parochial Church Council</b>	Tracey Appleton (from April 2024) Amanda Baker Roger Dunlop Carol Edwards Jenny Garratt Tony FitzPatrick Priscilla Kankam (from April 2024) Michael Phillips Susan Schibli Frances Shortland (from April 2024) Sarah Alexander PCC secretary in attendance Mark Wright Operations Manager in attendance Anna Wheatley Youth Worker in attendance
<b>Registered Charity number</b>	1136988		
<b>Governing document</b>	The Parochial Church Council Powers Measure (1956) as amended and the Church Representation Rules that came into force on 2 <sup>nd</sup> January 1956		
<b>Ex Officio Members of the PCC</b>			
<b>Incumbent</b>	Revd Judith Hammill		
<b>Curate</b>	Rev Caroline Mills	<b>Bankers</b>	The Co-operative Bank PLC 1 Balloon Street Manchester M60 4EP
<b>Wardens</b>	Andrew Appleton Adam Bennett (from June 2024) Deborah Rees (Cooper) to June 2024)		Metro Bank PLC One Southampton Row London WC1B 5HA
<b>PCC Treasurer</b>	Sheila Anstead	<b>Independent Examiner</b>	Zachary Ramsden FCA, 63 Deakin Leas, Tonbridge, Kent TN9 2JT

# CHARITY INFORMATION

## **OBJECTIVES AND ACTIVITIES**

The full name of the charity is the “The Parochial Church Council of the Ecclesiastical Parish of St James, Tunbridge Wells”; we shall refer to it as “the charity”. The object of the charity is to further the religious and other charitable work of the Church of England in the Parish of St James Tunbridge Wells. The members of the PCC are the Trustees of the charity and as a body are responsible for supporting the clergy in promoting the mission of the Church in the parish – evangelistic, pastoral, liturgical, social and ecumenical. It also carries the responsibility for maintaining the building of St James’ Church and the other property of the charity.

## **WHAT WE HAVE DONE DURING THE YEAR AND OUR PLANS FOR THE FUTURE**

The activities of the charity are described below, and the members of the PCC believe that these are sufficient to comply with the Charity Commission requirement for public benefit.

The Electoral Roll at the APCM held in April 2024 had a total of 267 members compared to 256 in April 2023.

The regular worship of God in our church provides opportunities for spiritual refreshment, teaching, communal prayer, outreach, communion and fellowship. The House Groups provide further opportunities for teaching and support for their members. The generally private ministry of pastoral care in the parish is carried out daily in response to need as it arises.

In 2024 the parish has undertaken a full range of services holding two services on Sundays to cater for the differing needs of the congregation.

Attendance at the 8am Sunday morning communion 1662 prayer book service is growing in numbers. The worship in the main 10am Sunday morning service is varied to minister to the whole congregation with the music group leading on most Sundays and a full organ service once a month. An unmanned creche, a Sunday school and a group for the young people are normally available but occasionally all-age services are held, often to mark special Sundays such as Mothering Sunday or Christingle. The 10am service is streamed live on YouTube with an average of over 40 online downloads each week. For members who are housebound Holy Communion can now be taken to their home.

# CHARITY INFORMATION

As well as these services, Morning Prayer services are held on three days during the week. Services are held in the nursing and residential care homes in the parish and residents can now watch the services on YouTube. Special services were held at the major festivals of Christmas and Easter. In addition to the vicar, a curate and a full time Youth Worker, the parish benefits from having three Readers, two Licensed Lay Ministers, a Lay Evangelist and a Pastoral Assistant.

In 2018 the PCC agreed to support a pilot project run by TEAR Fund in the diocese of Kondea, Tanzania. St James provided £15,000 each year for 5 years to support the project. Following a strategic review of their work in East Africa Tear Fund ended their support for the Kondea project from September 2023 but the project has continued with the same level of financial support from St James through the Diocese of Rochester which has a link to the Diocese of Kondea. Following a large one off gift to the project in 2024 St James was also able to fund an additional workshop targeting youth groups. We were delighted to welcome Bishop Given to a morning service at St James when he visited the UK in November. Six members of the church, including our vicar, are planning to visit the project in June 2025 and report back to the church on the effectiveness of the training that is being provided.

We held a Christmas Mission Fair in 2024 which raised over £5,000 for mission activity. A ladies' social evening raised £322 for Charlies Angels and a ladies' breakfast supported Tunbridge Wells Youth for Christ. The men's curry evening raised £525 for Mosaic. Three members of our Sunday school held a cake sale in aid of Imago Dei on Pentecost Sunday. The Quorum chamber choir concert raised £285 for our Tanzania project. There was a lovely evening of music by the Cadets' band and the Orpheus Male Voice Choir to raise money for the Sea Cadets

In June 2024 St James hosted a hustings for the General Election. Six of the seven candidates took part, 319 people attended in person and there were almost 1000 views online.

We were delighted to be able to run a well-attended holiday club this summer which ended with an excellent BBQ lunch. Our Maundy Thursday suppers and the Light Party held on 31 October were well supported.

Other events were held to add to the day-to-day witness of church members in their households, neighbourhoods and workplaces. Baby space (for babies aged 0-1 year olds), ABC (for 1-3 year olds) and Rooted, our Youth Club, ran throughout the year. The CAMEO, Creative Chat and Sunday table tennis groups continue to provide friendship and support. Our monthly Who Let the Dads Out group continues to thrive. Our Youth Worker, Vicar and Lay Evangelist have run a Refresh group with cake, drink, and fun

# CHARITY INFORMATION

children's activities outside church on a Wednesday afternoon for children and families walking home from school. This is an opportunity to form friendships with families, showing that our church is open for everyone and letting people know about upcoming events. We have seen that building those relationships and being consistently present has meant that some have started coming along to church.

Our vicar is co-vice-chair of the governing body of St James Primary School and she or our curate take two assemblies each week. Links between the church are strong and increasing.

The PCC set aside 11.5% of its donated income in 2024 for the support of mission activities and held events to raise money for mission. Gifts to mission partners, mission and relief organisations and other grants in the year totalled over £38,000.

The PCC operates the Pre-School which is overseen by our Operations Manager, who attends PCC meetings. The day-to-day work of the Pre-School is the responsibility of the manager and the administrator who maintain very regular contact with the PCC through the Incumbent, the treasurer and the Operations Manager. We were very pleased that the Pre School was graded as Good in all areas following an Ofsted inspection in the Autumn of 2024.

The Pre-School maintains records in accordance with Ofsted and KCC requirements and has its own reserves, within the overall reserves of the PCC, to meet any liabilities arising out of employment or other issues.

Following a time of prayer and reflection, the PCC made the difficult but unanimous decision to close the After School Club at the end of May 2024. St James had run the club for about the last 15 years. This decision was taken for three main reasons: the school had grown in numbers to 630 children and so wanted to be able to offer more than the ASC maximum capacity of 30 places. None of the staff were members of St James Church and the ASC operated at the school which meant that many people did not know that it was church run. This undermined its intended function as reaching out to the school community with Jesus' love. Recruiting and retaining staff was very difficult taking up a lot of the Operations manager and Vicar's time that would be better spent elsewhere.

In 2025 the PCC and the church will continue to minister to the local population and to its members, provide teaching and worship through its regular services and home groups and to support mission activity locally, in the UK and in other countries.

# CHARITY INFORMATION

## FINANCIAL REVIEW

The **Unrestricted General Fund** made a loss of £29,400 in 2024 before a transfer of £25,000 from the After School Club funds reduced the loss to £4,600.

### Income

The Unrestricted General Fund had a total income of £254,000 in 2024 compared with £286,000 in 2023.

The parish is supported in its work by income from regular giving and donations from members of the congregation. Including income tax recoverable under the Gift Aid scheme, donations to the Unrestricted General Fund fell from £187,000 in 2023 to £160,000 in 2024, a fall of £27,000. Regular planned giving was down £1,000, unplanned giving was down £17,000 and Gift Aid recoveries were down £9,000 compared with 2023. Even allowing for some large one-off donations in 2023 this fall in donations is concerning and the congregation will be challenged to increase their donations substantially in 2025.

We received a Listed places of Worship grant totalling £1,100. This is a refund for VAT paid on repairs to the church building.

Income from fees for weddings and funerals was £3,450. The Diocesan Board of Finance (DBF) portion of the fees is payable to the diocese and this amounted to £1,650 in 2024.

Income from the letting of church premises was £21,000, down £600 from 2023.

Property rental income was £48,500, unchanged from 2023. At the end of 2017 the PCC signed a 20-year contract with Net Coverage Solutions for the use of telecommunications equipment in the church spire for an annual rental of £7,000 from 2018.

### Expenditure

Total unrestricted fund general expenditure in 2024 was £270,500 compared with £258,500 in 2023.

Following the decrease in giving, the 11.5% tithe from donation income (including Gift Aid) was £18,000 compared with £21,000 in 2023. This tithe is set aside for mission-related activity as shown in note 17 to the accounts.

# CHARITY INFORMATION

The PCC's contribution to diocesan costs, including clergy stipends, increased from £79,000 to £83,000.

Maintenance and equipment work done in 2024 included a repair to the church house roof (total cost £14,500), renewal of church house roof lights (cost £6,500) replacement of the Church House boiler (cost £5,000), replacement of the Church Hall immersion heater (cost £1,500) and replacement of the AV camera controller (cost £2,000). Total maintenance and equipment costs excluding maintenance to the tenanted properties was £43,000 in 2024 compared with £37,000 in 2023.

Rev Caz Mills was appointed as our curate in September 2023. Clergy expenses increased by £2,000 in 2024 following her first full year of service.

Salary costs increased by £8,000 in 2024 due to inflation-linked salary increases and an increase in hours worked for the church by our Operations Manager.

## **Pre-School and After-School Club**

The After School Club closed at the end of May 2024, making an operating surplus for 2024 of £2,000 after allowing for the expenses of closure. A transfer of £25,000 of their funds was made to the Unrestricted General Fund.

The Pre School made an operating loss of £5,000. This included training grants totalling £2,500 to enable 2 staff members to obtain further qualifications.

Pre-school and the After School Club recorded a combined operating loss of £3,000 in 2024 compared to a surplus of £27,000 in 2023.

## **Funds**

At the end of the year, total assets of the PCC stood at £2,402,862, an increase of £17,311 from 2023. This represents an overall loss of £25,689 in net current assets plus an increase of £43,000 in unrealised property gains.

# CHARITY INFORMATION

As a charity we are bound by FRS102, known as the Charity SORP. Since the two Church House flats are let to tenants they must be treated as investment properties, and we are required to hold a current valuation in the accounts. The value of land and buildings and equipment owned by the PCC at Church House and Andrews Close in the accounts increased by £40,000 from £1,938,000 to £1,978,000 in 2024.

£15,500 is tithe still to be donated, £56,000 is funds for repairs and building projects, £108,500 is the retained reserves from the After-School Club while a further £121,000 is set aside for special projects and £5,000 for other designated funds.

£41,500 is restricted for mission giving (including to the Tanzania CCMP project), the Vicar's discretionary Fund, the Nicholson bequest and the Pre-School so available for expenditure only on those activities. This left a General Fund of £77,000 for use as the PCC sees fit, within the objects of the charity. The PCC's Reserves Policy is to maintain sufficient level of reserves to enable normal operating activities to continue over a period of up to 3 months should a shortfall in income occur and to take account of potential risks and contingencies that may arise from time to time. The General Fund represents 3.6 months of income and 3.4 months of expenditure which is in line with this target.

The PCC has agreed to an increase of over £66,000 in the Fabric expenditure in 2025. This is required to address a backlog of urgent projects and will be met from reserves and from the proceeds of a planned appeal. Taking into account the financial position of the charity on 31 December 2024 and the expected income and expenditure for 2025, the members of the PCC believe that it is appropriate to consider the charity a going concern from the date of the approval of the accounts.

## **Reserves policy**

The reserves policy is that general funds should be at least the equivalent of three months of general fund expenditure which amounted to £68,000.

The Unrestricted General Fund held £77,000 at 31<sup>st</sup> December 2024. The reserves held were therefore higher than the minimum required.

# CHARITY INFORMATION

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The members of the PCC are either *ex officio* or elected by the Annual Parochial Church Meeting (APCM) following the church representation rules.

The members of the PCC during 2024 are shown in the Charity Information page.

The PCC delegates its work in the parish to Ministry Groups, made up of at least the vicar, wardens and one member of the PCC and other members of the congregation. Each Ministry Group meets regularly to consider and act upon the area of responsibility that it has been given by the PCC. Each Ministry Group reports back to the PCC at least once every year and minutes of Ministry Group meetings are made available to the members of the PCC.

In addition to monitoring and directing the work of the Ministry Groups (including the Finance Ministry Group) the PCC regularly considered safeguarding issues and worked with our Safeguarding officer to implement improved safeguarding practices, complete the safeguarding dashboard and compile job descriptions for all our volunteer roles.

PCC meetings in the first half of 2024 focussed the decision to close the After School Club and the closure arrangements. Following the appointment of a new chair of the Fabric Ministry Group in the Summer of 2024, a large backlog of fabric projects was identified and prioritised. The PCC debated how these projects should be funded and budgeted for.

## **SAFEGUARDING**

The PCC has complied with its duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 with regard to the House of Bishops' guidance on Safeguarding children and vulnerable adults.

# CHARITY INFORMATION

The Ministry Groups are:

<b>Name</b>	<b>Responsible for</b>
Teaching and ministry	Leading and directing the teaching and ministry in church services, home groups and other forums
Worship	Leading and directing the worship in our services
Mission	Funding mission work in the parish, the town and overseas and supporting the work practically and through prayer
Local outreach	Building links to the local community to bring the gospel through personal contact and relationships
Fabric	Maintaining the buildings and facilities of the church and other buildings to serve the parish, the members of the church and other users
Children and Young People	Focusing on the work amongst our children and young people including planning the activities in Sunday Groups, special events and developing the skills of the volunteers
Finance	Monitoring the financial health of the church, planning for future demands on finances and advising the PCC on financial matters

The PCC is grateful for the time, talents and enthusiasm of the members of the church that give their services through these groups, and for everyone who partakes in the life of the church through Sunday School teaching, youth work, music, maintenance and many other activities.

The PCC appoints representatives to serve on Churches for Tunbridge Wells and to serve as Governors for the church school in the parish, St James' Primary School.

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# CHARITY INFORMATION

## STATEMENT OF TRUSTEE RESPONSIBILITIES

Charity Law requires the PCC to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity for that period. In preparing these financial statements the PCC has:

- Selected suitable accounting policies and applied them consistently
- Made judgements and estimates that are reasonable and prudent
- Stated whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements and
- Prepared the financial statements on the ongoing concern basis

The PCC has overall responsibility for ensuring the charity has appropriate systems of control, financial and otherwise. Its members are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

- The charity is operating efficiently and effectively
- The assets are safeguarded against unauthorised use and disposition
- Proper records are maintained and financial information used within the charity or for publication is reliable
- The charity complies with relevant laws and regulations

Approved by the PCC on 26<sup>th</sup> March 2025 and signed on its behalf by



Judi Hammill, Vicar



STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31st December 2024

		2024			2023		
	Note	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
		£	£	£	£	£	£
<b>INCOME FROM:</b>							
<i>Donations</i>	2(a)	160,109	15,470	175,579	187,210	12,556	199,766
<i>Legacies</i>	2(b)	-	-	-	674	-	674
<i>Income from operating activities:</i>							
- to further Council's object	2(c)	127,650	70,739	198,389	191,701	71,795	263,496
- to generate funds	2(d)	-	-	-	-	-	-
<i>Income from investments</i>	2(e)	15,764	7	15,771	12,351	5	12,356
<i>Other ordinary incoming resources</i>	2(f)	1,108	-	1,108	3,337	-	3,337
<b>TOTAL INCOMING RESOURCES</b>		<b>304,631</b>	<b>86,216</b>	<b>390,847</b>	<b>395,273</b>	<b>84,356</b>	<b>479,629</b>
<b>EXPENDITURE ON:</b>							
<i>Grants</i>	3(a)	17,289.00	21,322	38,611	33,308	17,742	51,050
<i>Activities directly relating to the work of the Church</i>	3(b)	316,904	61,021	377,925	346,148	56,067	402,215
<b>TOTAL RESOURCES USED</b>		<b>334,193</b>	<b>82,343</b>	<b>416,536</b>	<b>379,456</b>	<b>73,809</b>	<b>453,265</b>
<b>NET INCOMING RESOURCES</b>		<b>(29,562)</b>	<b>3,873</b>	<b>(25,689)</b>	<b>15,817</b>	<b>10,547</b>	<b>26,364</b>
Transfers between Funds		8,250	(8,250)	-	13,482	(13,482)	-
Gain on revaluation of investments	8	43,000	-	43,000	<b>644,894</b>	-	<b>644,894</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>21,688</b>	<b>(4,377)</b>	<b>17,311</b>	<b>674,193</b>	<b>(2,935)</b>	<b>671,258</b>
Balances brought forward 1st January 2024		2,339,590	45,962	2,385,551	1,665,397	48,896	1,714,294
<b>BALANCES CARRIED FORWARD 31st DECEMBER 2024</b>		<b>2,361,277</b>	<b>41,585</b>	<b>2,402,862</b>	<b>2,339,590</b>	<b>45,961</b>	<b>2,385,552</b>

The notes on pages 14 to 27 form part of these accounts

## BALANCE SHEET as at 31st DECEMBER 2024

	Note	2024		2023	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Fixed Assets	8		996,112		999,000
Investments			<u>982,000</u>		<u>939,000</u>
			<u>1,978,112</u>		<u>1,938,000</u>
<b>CURRENT ASSETS</b>					
Debtors	9	24,727		20,454	
Short Term Deposits	10	344,959		342,766	
Cash at Bank & in Hand		<u>67,025</u>		<u>103,301</u>	
		436,711		466,521	
<b>LIABILITIES</b>					
amounts falling due within 1 year	11	<u>(11,961)</u>		<u>(18,969)</u>	
<b>NET CURRENT ASSETS</b>			424,749.540		447,552
<b>NET ASSETS</b>			<u><u>2,402,862</u></u>		<u><u>2,385,552</u></u>
<b>FUNDS</b>					
Unrestricted			76,991		81,598
- General	13		2,284,286		2,257,992
- Designated	13		41,585		45,962
Restricted	14		<u>2,402,862</u>		<u>2,385,552</u>
			<u><u>2,402,862</u></u>		<u><u>2,385,552</u></u>

Approved by the Trustees of the Parochial Church Council  
and signed on its behalf by

*J Hamill*

Date: 26/03/25

NOTES TO THE ACCOUNTS for the year ended 31st December 2024

1 ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006, the UK Financial Reporting Standard 102 and the Charities Statement of Recommended Practice for accounting periods beginning on or after 1 January 2015 (SORP 2015). Because of the size of the charity, the accounts are not required to present a cash flow statement.

The financial statements have been prepared under the historic cost convention apart from the revaluation of properties.

**Funds**

Unrestricted funds represent the funds of the PCC that are available for application on the general purposes of the PCC. The General Fund is available for day to day activities and to provide a cushion in the event of unexpected events. Designated funds are those set aside by the PCC for a particular purpose and are also unrestricted. The accounts include all transactions, assets and liabilities for which the PCC is responsible by law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of church members. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the PCC for particular purposes. Transfers between funds are made where the fund is no longer required or to match donations to specific funds.

**Incoming Resources**

*Voluntary income and capital sources:*

Collections are recognised when received by or on behalf of the PCC.

Gift aid recoverable is recognised when the PCC has the appropriate gift aid declarations and when the related income has been received.

Grants and legacies to the PCC are recognised when the PCC is notified of its entitlement and the amount is more likely than not to be received and the value of the income is able to be estimated reliably.

Funds raised by coffee mornings, Mission Fairs or similar events are reported gross.

*Other ordinary income:*

Rental income from the letting of church premises is recognised when the rent is due.

Income from Pre-school fees and After School Club fees is recognised when sessions are provided.

NOTES TO THE ACCOUNTS for the year ended 31st December 2024 (continued)

1 ACCOUNTING POLICIES (continued)

**Resources Used**

*Grants:*

Grants and donations are recognised when paid over, or when awarded, if that award creates a binding obligation on the PCC.

*Activities directly relating to the work of the church:*

The diocesan offer is recognised when payable.

**Fixed Assets**

*Consecrated land and buildings and moveable church furnishings:*

Consecrated and beneficed property is excluded from the accounts by s.10(2) of the Charities Act 2014. The treatment of other property assets is detailed in the note to these accounts.

No value is placed on moveable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or beneficed buildings and moveable church furnishings, whether maintenance or improvement, is written off as expenditure in the Statement of Financial Activities (SOFA) and separately disclosed.

Provision will be made should any annual impairment review of fixed assets indicate that a permanent diminution in value has occurred.

*Other land and buildings*

The PCC has taken advantage of the provisions for transition to reporting under FRS 102 by taking the valuation of the properties at 31 December 2013 as their deemed cost. No depreciation is provided on the properties as maintenance expenditure maintains their current state. Properties are subject to an impairment review each year for factors that have impaired the value of the buildings. No such impairment is necessary in the current financial year.

*Other fixtures, fittings and office equipment:*

All equipment with a purchase price of less than £1,000 is recognised as revenue expenditure when the item is purchased. All items with a purchase price of more than £1,000 have been capitalised in the year of purchase. All tangible fixed assets are depreciated evenly over their estimated useful lives as follows:

Computers	3 years
Equipment	5 years

**NOTES TO THE ACCOUNTS for the year ended 31st December 2024 (continued)**

**1 ACCOUNTING POLICIES (continued)**

**Current Assets:**

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors, less provision for any amounts that may prove uncollectable, assessed case by case.

Short-term deposits include cash held on deposit either with the Diocesan Board of Finance or at the bank.  
Stock is valued at the lower of cost and net realisable value.

**Liabilities**

Liabilities are recognised in the financial statements when, at the date of the accounts, there is an obligation to a third party as a result of a past event where it is probable that a transfer of money or other economic benefit will be required to settle the liability, and where the value of the liability can be estimated reliably. Liabilities are recognised at the value of the payment that will be required to settle the liability or the amount received as advance payment for the services it is to provide.

2.	INCOMING RESOURCES	2024			2023
		Unrestricted Funds £	Restricted Funds £	Total £	Total Funds £
2(a)	Incoming resources from donors				
	Planned giving:				
	regular donations	95,684	3,777	99,461	101,817
	Stewardship envelopes	929	-	929	942
		<u>96,613</u>	<u>3,777</u>	<u>100,390</u>	<u>102,759</u>
	Collections and online giving	10,745	-	10,745	10,102
	Sundry donations	24,006	9,647	33,652	45,040
	Income Tax recoverable - Gift Aid	28,745	2,046	30,792	41,864
		<u>160,109</u>	<u>15,470</u>	<u>175,579</u>	<u>199,765</u>
2(b)	Other voluntary incoming resources				
	Legacies	-	-	-	674
2(c)	Income from operating activities: to further Council's objects				
	Church Premises lettings	20,927	-	20,927	21,566
	Flat and house rentals (note 4)	48,490	-	48,490	48,520
	Telecoms rentals	6,700	-	6,700	6,700
	Pre-school (note 5)	-	64,485	64,485	68,364
	After School Club (note 6)	48,469	-	48,469	108,052
	Christmas Fair	-	5,043	5,043	3,326
	Fees for services	1,825	-	1,825	3,067
	Subscriptions	1,171	-	1,171	1,269
	Other Parish Income	56	-	56	96
	Other Parish Events	12	1,211	1,222	2,536
		<u>127,650</u>	<u>70,739</u>	<u>198,389</u>	<u>263,496</u>
2(d)	Income from operating activities: to generate funds				
	Other fund raising events	-	-	-	-
2(e)	Income from investments				
	Interest including any reclaimable tax	15,764	7	15,771	12,356
2(f)	Other ordinary incoming resources				
	Listed Places of Worship grant	1,108	-	1,108	3,337
		<u>1,108</u>	<u>-</u>	<u>1,108</u>	<u>3,337</u>
	<b>TOTAL INCOMING RESOURCES</b>	<u><b>304,631</b></u>	<u><b>86,216</b></u>	<u><b>390,847</b></u>	<u><b>479,628</b></u>

3.	RESOURCES USED	2024			2023
		Unrestricted Funds	Restricted Funds	Total	Total Funds
		£	£	£	£
3(a)	Grants (see note 17 for more detail)				
	Church overseas:				
	Missions with link missionaries	3,900	-	3,900	3,250
	Missionary societies	5,659	2,400	8,059	15,026
	Relief and Development Agencies	1,300	14,350	15,650	14,794
	Home missions and other Church Societies	4,930	4,572	9,502	16,480
	Total	15,789.00	21,322	37,112	49,550
	Grant to St James Primary School	1,500	-	1,500	1,500
		<b>17,289</b>	<b>21,322</b>	<b>38,612</b>	<b>51,050</b>
3(b)	Direct Activities				
	Ministry costs:				
	Diocesan Offer	83,228	-	83,228	79,265
	Clergy travel/phone expenses	2,092	-	2,092	1,525
	Clergy Housing costs	4,671	-	4,671	5,155
	Other clergy expenses	554	-	554	-
		90,545	-	90,545	85,946
	Operating Costs				
	Church Running expenses	20,481	-	20,481	23,571
	Maintenance and equipment purchases	43,340	-	43,340	36,678
	Church Hall running expenses	1,949	-	1,949	3,535
	Church House running expenses	4,989	-	4,989	6,774
	Church activities: Pre-school (note 5)	-	61,014	61,014	54,305
	Church Activities: After School Club (note 6)	46,609	-	46,609	87,453
	Other Parish costs:				
	Music	1,212	-	1,212	-
	Flowers	-	-	-	50
	Subscriptions	536	-	536	1,679
	Digital Expenses	2,341	-	2,341	1,852
	Church organisations	1,277	-	1,277	(94)
	Training lay leaders	397	-	397	582
	Readers and Pastoral Assistant training	166	-	166	150
	Lay Staff expenses	614	-	614	287
	Parish events	1,288	6.50	1,295	4,859
	Sundry and discretionary gifts	90	-	90	-
	Printing and stationery	1,908	-	1,908	2,377
	Salaries	86,453	-	86,453	78,310
	Staff training	-	-	-	20
	Equipment hire/repair	-	-	-	-
	Property Rental management & expenses (note 4)	4,365	-	4,365	5,596
	Sundry expenses	2,231	-	2,231	1,876
	Payroll administration	1,980	-	1,980	2,100
	Bank charges and loan interest	201	-	201	162
	Equipment depreciation	2,889	-	2,889	2,889
	Ind. Examination and other professional fees	1,042	-	1,042	1,256
		<b>316,904</b>	<b>61,021</b>	<b>377,925</b>	<b>402,215</b>
	<b>TOTAL RESOURCES USED</b>	<b>334,193</b>	<b>82,343</b>	<b>416,536</b>	<b>453,265</b>

NOTES TO THE ACCOUNTS for the year ended 31st December 2024 (continued)

4. CHURCH RENTAL ACCOUNTS

	2024		2023	
	£	£	£	£
Rental Income from Church House flats and 3 Andrews Close		48,490		48,520
Management fees paid (including VAT)	-		-	
Repairs and maintenance	4,365		5,596	
		<u>(4,365)</u>		<u>(5,596)</u>
Surplus for period		<u><u>44,125</u></u>		<u><u>42,924</u></u>

Following the promotion of our curate to become the vicar the PCC refurbished 3 Andrew's close where the curate had been living and let it to AspensCharities from December 2023.

NOTES TO THE ACCOUNTS for the year ended 31st December 2024 (continued)

5. PRESCHOOL ACCOUNTS

	2024		2023	
	£	£	£	£
<b>Income</b>				
Fee Income		18,143		22,920
Grants - KCC	45,588		43,567	
Other income	754		1,877	
		<u>46,342</u>		<u>45,444</u>
		64,485		68,364
Job retention Scheme		-	-	-
Investment Income		7		5
<b>Total income</b>		<u>64,492</u>		<u>68,369</u>
<b>Expenses</b>				
Salaries	55,455		51,269	
Rent St James	8,250		7,750	
Training	2,590		101	
Equipment	675		374	
Repairs and capital expenses	-		-	
Refreshments	1,040		1,153	
Postage and Stationery etc.	177		279	
Art & Craft materials	712		750	
Registration fees	76		114	
Sundry	289		265	
		<u>(69,264)</u>		<u>(62,055)</u>
<b>Surplus/(deficit) for the year</b>		<u><u>(4,772)</u></u>		<u><u>6,315</u></u>

The Pre-School rent is paid to the Parish for the use of Church House. This is treated as an inter-fund transfer in the Statement of Financial Activities. Consequently, the Pre-School expenditure included in the Statement of Financial Activities is £61,014 (i.e. £69,264 less £8,250).

NOTES TO THE ACCOUNTS for the year ended 31st December 2024 (continued)

6. AFTER SCHOOL CLUB ACCOUNTS

	2024		2023	
	£	£	£	£
<b>Income</b>				
Fee Income	48,466		108,052	
Other Income	-		-	
Investment Income	-		-	
<b>Total income</b>		<u>48,466</u>		<u>108,052</u>
<b>Expenses</b>				
Salaries	37,603		66,785	
Rent	5,395		11,816	
Training	95		270	
Equipment	(30)		735	
Catering supplies	2,697		6,227	
Postage and Stationery etc.	-		225	
Art & Craft materials	128		256	
Registration fees	114		114	
Sundry	607		1,025	
		<u>(46,608)</u>		<u>(87,453)</u>
<b>Surplus/(deficit) for the year</b>		<u><u>1,858</u></u>		<u><u>20,599</u></u>

The After School club closed at the end of May 2024

7. STAFF COSTS

	£	£
Wages and salaries	175,966	191,840
Employers NIC contributions net of employment allowance	1,629	2,663
Employers pension contributions	1,916	1,860
	<u><u>179,511</u></u>	<u><u>196,363</u></u>

During the period the PCC employed two part time church administrators, a part time operations manager, a part time caretaker, a Youth Worker and a part time cleaner. An average of 8 staff and an administrator were employed for the preschool and an average of 7 staff and an administrator were employed for the After-School Club until it closed at the end of May 2024. None of these staff members earned £60,000 per annum or more. Organists are paid as sessional musicians and their wages are included in the totals above.

NOTES TO THE ACCOUNTS for the year ended 31st December 2024 (continued)

8. FIXED ASSETS FOR USE BY THE PCC

**Land and Buildings**

As set out in Note 1 to these accounts, the PCC is not obliged under the requirements of the Charities SORP to allocate any value to consecrated buildings.

The Parish has legal title to a freehold property known as Church House. An independent valuation carried out by Sumner Pridham on 5 December 2001 valued this property at £550,000. In addition £1,581 was capitalised in 2002.

The Parish owns 100% of the legal interest in 3 Andrews Close, the curate's house. An independent valuation carried out by Sumner Pridham in December 2001 valued this property at £255,000.

Under the provisions of FRS102 the PCC elected to treat the value of the properties at 31 December 2013 as their deemed cost.

In 2023 The PCC decided that one third of Church House should be treated as an investment property rather than as a tangible fixed asset. as it is a mixed use property containing two flats which are let to tenants under a rental agreement.

**Tangible Fixed Assets**

	<b>Land and Buildings £</b>	<b>Computers £</b>	<b>Equipment £</b>	<b>Total £</b>
<b>COST</b>				
At 1st January 2024	996,112	1,389	66,836	1,064,337
Additions	-	-	-	
At 31st December 2024	<u>996,112</u>	<u>1,389</u>	<u>66,836</u>	<u>1,064,337</u>
<b>DEPRECIATION</b>				
At 1st January 2024	-	1,389	63,947	65,336
Charge for the period	-	-	2,889	2,889
At 31st December 2024	<u>-</u>	<u>1,389</u>	<u>66,836</u>	<u>68,225</u>
<b>NET BOOK VALUE</b>				
At 31st December 2024	<u><b>996,112</b></u>	<u>-</u>	<u><b>0</b></u>	<u><b>996,112</b></u>
At 31st December 2023	<u><b>996,112</b></u>	<u>-</u>	<u><b>2,889</b></u>	<u><b>999,001</b></u>

**Investments**

**COST**

	<b>Land and Buildings</b>
At 1st January 2023	-
Restatement as at 1 January 2022	294,106
Change in revaluation to 1 Jan 2024	644,894
Change in revaluation at 1 Jan 2024	43,000
At 31st December 2024	<u><b>982,000</b></u>

The current sale valuation of the Church House flats (£561,000 for flat 1 and £421,000 for flat 2) is from the Zoopla website

## NOTES TO THE ACCOUNTS for the year ended 31st December 2024 (continued)

	2024			2023
	Unrestricted	Restricted	Total	Total
	Funds	Funds		
	£	£	£	£
<b>9. DEBTORS</b>				
Tax Recoveries	11,476	879	12,355	10,988
Prepayments	-	-	-	0
Other Debtors	10,591	1,781	12,372	9,466
	<b>22,067</b>	<b>2,660</b>	<b>24,727</b>	<b>20,453</b>
<b>10. SHORT TERM DEPOSITS</b>				
Hampshire Trust Bank One year bond	40,000	-	40,000	80,000
United Trust Bank Tw0 year bond	80,000	-	80,000	80,000
Cambridge and Counties One year bond	62,543	-	62,543	60,000
Diocesan Deposit Fund	94,916	-	94,916	91,036
Diocesan Repair Fund	31,245	-	31,245	25,184
Co-op Business Select Instant Access	35,422	-	35,422	5,250
Pre School Business select Instant Access	-	-	-	472
Metro Instant Access	832	-	832	823
	<b>344,959</b>	<b>-</b>	<b>344,959</b>	<b>342,765</b>
<b>11. CREDITORS</b>				
Accruals	(7,482)	-	(7,482)	(8,464)
Sundry Creditors	(741)	(3,738)	(4,479)	(10,505)
	<b>(8,223)</b>	<b>(3,738)</b>	<b>(11,961)</b>	<b>(18,969)</b>
<b>12. ANALYSIS OF NET ASSETS BY FUNDS</b>				
Fixed Assets	1,978,112	-	1,978,112	1,938,000
Cash and short term deposits	369,321	42,663	411,984	446,066
Current Assets	22,067	2,660	24,727	20,454
Current Liabilities	(8,223)	(3,738)	(11,961)	(18,969)
	<b>2,361,277</b>	<b>41,585</b>	<b>2,402,862</b>	<b>2,385,551</b>

## NOTES TO THE ACCOUNTS for the year ended 31st December 2024 (continued)

## 13. UNRESTRICTED FUNDS

	01/01/2024	Income	Expenditure	Transfers	change in Unrealised gains/losses	31/12/2024
	£	£	£	£	£	£
<b>General Fund</b>						
Other Net Assets	81,598	254,031	(270,663)	12,024	-	76,991
	<u>81,598</u>	<u>254,031</u>	<u>(270,663)</u>	<u>12,024</u>	<u>-</u>	<u>76,991</u>
<b>Designated Accounts</b>						
Fixed Assets	1,938,000	-	-	(2,889)	43,000	1,978,112
Missions Fund General	12,527	-	(15,559)	18,413	-	15,380
Church Repair Funds	49,535	960	-	5,750	-	56,245
Special Projects Fund	121,000	-	-	-	-	121,000
M Donald - Training Fund	3,553	-	-	-	-	3,553
Flower Funds	42	-	-	-	-	42
After School Club	131,751	48,469	(46,609)	(25,000)	-	108,611
Associated Organisations	1,583	1,171	(1,363)	(48)	-	1,343
	<u>2,257,992</u>	<u>50,600</u>	<u>(63,531)</u>	<u>(3,774)</u>	<u>43,000</u>	<u>2,284,286</u>
<b>Total Unrestricted Funds</b>	<b><u>2,339,590</u></b>	<b><u>304,631</u></b>	<b><u>(334,194)</u></b>	<b><u>8,250</u></b>	<b><u>43,000</u></b>	<b><u>2,361,277</u></b>

## 14. RESTRICTED FUNDS

	01/01/2024	Income	Expenditure	Transfers	31/12/2024
	£	£	£	£	£
Mission Specific Giving	1,934.09	8,698	(6,668)	(1,015)	2,949
Tanzania CCMP	10,841.51	12,676	(14,350)	1,015	10,182
Vicars Discretionary	6,555.40	350	(310)	-	6,595
Organ Repair Restricted Fund	699.15	-	-	-	699
Preschool	22,623.41	64,492	(61,014)	(8,250)	17,851
Nicholson Bequest	3,308.00	-	-	-	3,308
	<u>45,961.56</u>	<u>86,216</u>	<u>(82,343)</u>	<u>(8,250)</u>	<u>41,585</u>

NOTES TO THE ACCOUNTS for the year ended 31st December 2024 (continued)

15. DESCRIPTION OF FUNDS

The General Fund represents the funds available to the PCC for the day to day running of the church and the parish.

Discretionary funds are unrestricted but have been set aside by the PCC for specific purposes

The Fixed Asset Fund consists of 2 properties owned by the PCC (Church House and 3 Andrew's Close) together with computers and Equipment within their depreciation period.

The Mission General Fund holds the funds set aside for distribution to our mission links and other mission charities supported by the church

The Church Repair Funds represent the funds (some of which are held by the Diocese) set aside for future quinquennial repairs.

The Special Projects fund represents funds set aside for future projects, including the costs of our Youth worker.

M. Donald Training Fund represents a legacy which the PCC set aside to provide assistance for training purposes.

The Flower Fund is the amount given to the flower co-ordinator to decorate the church each Sunday and for special occasions.

Associated Organisations show the total movements of the funds held by various bodies belonging to the parish fellowship.

The Restricted Funds represent funds given with specific restrictions on their use imposed by the donors and cannot be used by the PCC for any other purpose without the express permission of the donors.

The Mission Specific fund is used to accumulate the fund-raising activities undertaken by the parish for mission purposes and to distribute the funds raised to a range of mission organisations as listed in note 17.

The Tanzania CCMP fund represents donations received for the CCMP Kondoia project supported through the Rochester Diocese partnership link..

The Vicar's Discretionary Fund is set aside for assistance to parishioners suffering hardship at the absolute confidential discretion of the vicar.

The Organ Repair Fund fund represents donations received for the cost of Organ repairs.

The Pre School Fund represents Funds used by the Pre School

The Nicholson Bequest fund holds a bequest to St James from the late David Cyril Nicholson which must be spent in accordance with the wishes of the Nicholson Family

**16. TRANSACTIONS WITH PCC MEMBERS**

During the year the following members of the PCC were reimbursed expenses as follows:

	<b>Judi Hammill</b>	<b>Caz Mills</b>	<b>Frankie Shortland</b>	<b>Total</b>
	<b>£</b>	<b>£</b>		<b>£</b>
Car and telephone expenses	£0	£1,837		£1,837
Miscellaneous Expenses	£255	£554	£100	£909
	<b>£255</b>	<b>£2,391</b>	<b>£100</b>	<b>£2,746</b>

The PCC has entered into a contract with a company in which one member of the PCC, Mr Michael Phillips, has an interest. Mr. Michael Phillips was not involved in the decision to award this contract, with an annual value of £1,440 excluding VAT, for the provision of payroll administration services.

No PCC members or their close family members receive remuneration from the PCC:

The total amount donated to the unrestricted general fund by members of the PCC and their close relations in 2024, excluding any Gift Aid recoverable, was £50,950 (£46,710 in 2023).

St James' PCC, Tunbridge Wells

NOTES TO THE ACCOUNTS for the year ended 31st December 2024 (continued)

17. GRANTS PAID

An analysis of grants paid is given below:

	Mission General	Other unrestricted	Discretionary	Mission Specific	Tanzania
	£	Funds	Fund	£	£
	£	£	£	£	£
<b>Overseas Missions with Link Partners</b>					
Serving In Mission (SIM)	1,200	-	-	-	-
Interserve	2,200	-	-	-	-
Christmas Gifts	500	-	-	-	-
<b>Overseas Missionary and Relief Societies</b>					
The Bible Society	1,200	-	-	-	-
Leprosy Mission	2,259	-	-	-	-
Hope Gardens	-	-	-	2,400.00	-
Sat 7	2,200	-	-	-	-
CCMP project in Kondoa, Tanzania	-	-	-	-	14,350
Mission trips to Kondoa	100	-	-	-	-
Roch'r Diocese Poverty & Hope Appeal	1,200	-	-	-	-
TEAR Fund general fund	-	-	-	-	-
<b>Home Missions and Other Church Societies</b>					
Spurgeons (previous known as Fegans)	1,200	-	-	1,015	-
Church Pastoral Aid Society	1,200	-	-	-	-
Tunbridge Wells Youth For Christ	-	-	-	2,400	-
Mosaic	-	-	-	525	-
St Philip's Church Community Larder	-	-	-	-	-
Care for the Family	-	180	-	-	-
Other Discretionary gifts	2,200	150	310	323	-
<b>Total Grants made</b>	<b>15,459</b>	<b>330</b>	<b>310</b>	<b>6,663</b>	<b>14,350</b>

Independent Examiner's Report to the Trustees of  
the Parochial Church Council of the Ecclesiastical Parish  
of St James, Tunbridge Wells

I report to the trustees on my examination of the accounts of the above charity for the year ended 31<sup>st</sup> December 2024.

Responsibilities and basis of report

As 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 charity'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

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

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

the accounting records were not kept in accordance with section 130 of the Charities Act; or

the accounts did not accord with the accounting records; or

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: *Zachary Ramsden*

Name: Zachary Ramsden FCA

Chartered Accountant

63 Deakin Leas, Tonbridge, Kent TN9 2JT

Date: 27th March 2025

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# Accounts

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THE PAROCHIAL CHURCH COUNCIL  
OF THE ECCLESIASTICAL PARISH OF  
ST JAMES TUNBRIDGE WELLS

ACCOUNTS FOR THE YEAR ENDED  
31 DECEMBER 2023

REGISTERED CHARITY NO 1136988

# CHARITY INFORMATION

<b>Registered Office</b>	Church House 1 Ferndale Tunbridge Wells Kent TN2 3RL	<b>Parochial Church Council</b>	Carolyn Clutterbuck Roger Dunlop Carol Edwards Jenny Garratt Tony FitzPatrick Jean Meadows Vanessa Nicholls Michael Phillips Susan Schibli Amanda Baker (from April 2023) Rachel Blythe PCC secretary in attendance Mark Wright Operations Manager in attendance Anna Wheatley Youth Worker in attendance
<b>Registered Charity number</b>	1136988		
<b>Governing document</b>	The Parochial Church Council Powers Measure (1956) as amended and the Church Representation Rules that came into force on 2 <sup>nd</sup> January 1956		
	<b>Ex Officio Members of the PCC</b>	<b>Bankers</b>	The Co-operative Bank PLC 1 Balloon Street Manchester M60 4EP
<b>Incumbent</b>	Revd Judith Hammill		
<b>Curate</b>	Rev Caroline Mills (from Sep 2023)		
<b>Wardens</b>	Stephen Keevil (to June 2023) Andrew Appleton (from June 2023) Deborah Rees (Cooper)		Metro Bank PLC One Southampton Row London WC1B 5HA
<b>PCC Treasurer</b>	Sheila Anstead	<b>Independent Examiner</b>	Zachary Ramsden FCA, 63 Deakin Leas, Tonbridge, Kent TN9 2JT

# CHARITY INFORMATION

## **OBJECTIVES AND ACTIVITIES**

The full name of the charity is the “The Parochial Church Council of the Ecclesiastical Parish of St James, Tunbridge Wells”; we shall refer to it as “the charity”. The object of the charity is to further the religious and other charitable work of the Church of England in the Parish of St James Tunbridge Wells. The members of the PCC are the Trustees of the charity and as a body are responsible for supporting the clergy in promoting the mission of the Church in the parish – evangelistic, pastoral, liturgical, social and ecumenical. It also carries the responsibility for maintaining the building of St James’ Church and the other property of the charity.

## **WHAT WE HAVE DONE DURING THE YEAR AND OUR PLANS FOR THE FUTURE**

The activities of the charity are described below, and the members of the PCC believe that these are sufficient to comply with the Charity Commission requirement for public benefit.

The Electoral Roll at the APCM held in April 2023 had a total of 256 members compared to 244 in April 2022.

The regular worship of God in our church provides opportunities for spiritual refreshment, teaching, communal prayer, outreach, communion and fellowship. The House Groups provide further opportunities for teaching and support for their members. The generally private ministry of pastoral care in the parish is carried out daily in response to need as it arises.

In 2023 the parish has undertaken a full range of services holding two services on Sundays to cater for the differing needs of the congregation.

Attendance at the 8am Sunday morning communion 1662 prayer book service is growing in numbers. The worship in the main 10am Sunday morning service is varied to minister to the whole congregation with the music group leading on most Sundays and a full organ service once a month. An unmanned creche, a Sunday school and a group for the young people are normally available but occasionally all-age services are held, often to mark special Sundays such as Mothering Sunday or Christingle. The 10am service is streamed live on You Tube and viewed by a large number of people online. For members who are housebound Holy Communion can now be taken to their home.

## St James PCC Tunbridge Wells Accounts 2023 Report of the Trustees

As well as these services, Morning Prayer services are held on three days during the week. Services are held in the nursing and residential care homes in the parish and residents can now watch the services on You Tube. Special services were held at the major festivals of Christmas and Easter. In addition to the vicar and a full time Youth Worker, the parish benefits from having three Readers, two Licensed Lay Ministers, a Lay Evangelist and a Pastoral Assistant. We were delighted to welcome Caz Mills as our curate in September 2023.

In 2018 the PCC agreed to support a pilot project run by TEAR Fund in the diocese of Kondoa, Tanzania. St James provided £15,000 each year for 5 years to support the project. Following a strategic review of their work in East Africa Tear Fund ended their support for the Kondoa project from September 2023. The Charity is delighted that the project is continuing with the same level of financial support from St James through the Diocese of Rochester which has a link to the Diocese of Kondoa. Four members of the church, including our vicar, were able to visit the project in the Summer of 2023 and report back to the church on the effective training that was being provided.

We held a Christmas Mission Fair in 2023 which raised over £3,300 for mission activity. A ladies' breakfast raised money for Spurgeons. The women's weekend away in April 2023 was a great occasion. The Sunday school raised over £400 for the Leprosy Mission by holding a cake sale.

In February 2023 we welcomed the Riding Lights Theatre company to St James. Their drama about the implications of AI and the subsequent discussion was very well attended and much appreciated.

We were delighted to be able to run a well-attended holiday club this summer which ended with an excellent BBQ lunch. Our Light Party held on 31 October was well supported. Other events were held to add to the day-to-day witness of church members in their households, neighbourhoods and workplaces including suppers on Maundy Thursday, and a public screening of the Coronation. Baby space (for babies aged 0-1 year olds), ABC (for 1-3 year olds) and Rooted, a new Youth Club, ran throughout the year. The Monday Fellowship (recently renamed CAMEO) and Creative Chat groups continue to provide friendship and support. A confirmation course for children in years 6-9 was well supported and a number of those who attended were later baptised. There was an inspiring confirmation service presided over by the bishop of Rochester in April 2023 with candidates from school age to pensioners. Our monthly Who Let the Dads Out group continues to thrive. Our Youth Worker, Vicar and Lay Evangelist have run a Refresh group with cake, drink, and fun children's activities outside church on a Wednesday afternoon for children and families walking home from school. This is an opportunity to form friendships with families, showing that our church is open for everyone and letting people know about upcoming events. We usually see around 60 or 70 people and chat to 20 or 30 in a bit more depth.

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Our vicar is co-vice-chair of the governing body of St James Primary School and takes two assemblies each week. Links between the church are strong and increasing.

The PCC set aside 11.5% of its donated income in 2023 for the support of mission activities and held events to raise money for mission. Gifts to mission partners, mission and relief organisations and other grants in the year totalled over £50,000

The PCC operates the Pre-School and the After-School Club. They are managed by our Operations Manager who attends PCC meetings. The day-to-day work of the Pre-School and After-School Club is the responsibility of the supervisors and the administrators who maintain very regular contact with the PCC through the Incumbent, the treasurer and the Operations Manager.

The Pre-School and After-School Club maintain records in accordance with Ofsted and KCC requirements and have their own reserves, within the overall reserves of the PCC, to meet any liabilities arising out of employment or other issues.

In 2024 the PCC and the church will continue to minister to the local population and to its members, provide teaching and worship through its regular services and home groups and to support mission activity locally, in the UK and in other countries.

## **FINANCIAL REVIEW**

The **Unrestricted General Fund** had a total income of £286,000 and a surplus of £15,700 in 2023.

### **Income**

The parish is supported in its work by income from regular giving and donations from members of the congregation. Including income tax recoverable under the Gift Aid scheme, unrestricted donation income was £47,000 higher than in 2022 with regular planned giving up £7,000, unplanned giving up £27,000 and Gift Aid recoveries up £13,000 compared to 2022. This followed a giving campaign during lent and we thank all our members for their wonderful and continuing support.

We received a Listed places of Worship grant totalling £3,300. This is a refund for VAT paid on repairs to the church building.

Income from fees for weddings and funerals was £5,000. The Diocesan Board of Finance (DBF) portion of the fees is payable to the diocese and this amounted to £2,000 in 2023.

Income from the letting of church premises was £22,000, down £3,000 from 2022.

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Property rental income was £48,500 compared to £25,000 in 2022. The large increase was due to rent received from the Curate's House which was rented to Aspens Charities from December 2022 since we do not currently need to house a curate.

At the end of 2017 the PCC signed a 20 year contract with Net Coverage Solutions for the use of telecommunications equipment in the church spire for an annual rental of £7,000 from 2018.

## **Expenditure**

Total unrestricted fund general expenditure in 2023 was £258,000 compared to £240,000 in 2022.

Thanks to the increase in giving, the 11.5% tithe from donation income (including Gift Aid) was £21,000 compared to £19,000k in 2022. This tithe is set aside for mission-related activity as shown in note 17 to the accounts.

The PCC's contribution to diocesan costs, including clergy stipends, increased from £78,000 to £79,000.

Maintenance and equipment work done in 2023 included a repair to the roof and ceiling of the South Aisle following a fall of plaster (total cost £15,000), installation of a defibrillator, replacement light fittings for the pre school and resurfacing of the church hall floor. There was maintenance work on the church house intruder alarm, the fire extinguishers and stonework. A new church notice board was purchased with funds from the Nicholson Bequest. Total maintenance and equipment costs were £37,000 in 2023 compared to £20,000 in 2022.

Salary costs increased by £5,000 in 2023 mainly due to inflation-linked salary increases.

## **Pre-School and After-School Club**

The Pre-school and the After School Club recorded a combined surplus of £27,000 in 2023 compared to a surplus of £18,000 in 2022.

## **Funds**

At the end of the year, total funds of the PCC stood at £2,385,552, an increase of £671,259 from 2022.

## St James PCC Tunbridge Wells Accounts 2023 Report of the Trustees

As a charity we are bound by FRS102, known as the Charity SORP. As the two church house flats are let to tenants they must be treated as investment properties, and we are required to hold a current valuation in the accounts. Since no revaluation had been recognised in the accounts for ten years the value of land and buildings and equipment owned by the PCC at Church House and Andrews Close in the accounts increased by £642,000 from £1,296,000 to £1,938,000 in 2023.

£12,500 is tithe still to be donated, £49,500 is funds for repairs and building projects, £132,000 is the retained reserves from the After-School Club while a further £121,000 is set aside for special projects and £5,000 for other designated funds.

£46,000 is restricted for mission giving (including to the Tanzania CCMP project), the Vicar's discretionary Fund, the Nicholson bequest and the Pre-School so available for expenditure only on those activities. This left a General Fund of £82,000 for use as the PCC sees fit, within the objects of the charity. The PCC's Reserves Policy is to maintain sufficient level of reserves to enable normal operating activities to continue over a period of up to 3 months should a shortfall in income occur and to take account of potential risks and contingencies that may arise from time to time. The General Fund represents 3.4 months of income and 3.8 months of expenditure which is in line with this target.

Taking into account the financial position of the charity on 31 December 2023 and the expected income and expenditure for 2024, the members of the PCC believe that it is appropriate to consider the charity a going concern from the date of the approval of the accounts.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The members of the PCC are either *ex officio* or elected by the Annual Parochial Church Meeting (APCM) following the church representation rules.

The members of the PCC during 2023 are shown in the Charity Information page.

The PCC delegates its work in the parish to Ministry Groups, made up of at least the vicar, wardens and one member of the PCC and other members of the congregation. Each Ministry Group meets regularly to consider and act upon the area of responsibility that it has been given by the PCC. Each Ministry Group reports back to the PCC at least once every year and minutes of Ministry Group meetings are made available to the members of the PCC.

In addition to monitoring and directing the work of the Ministry Groups (including the Finance Ministry Group) the PCC regularly considered safeguarding issues and worked with our Safeguarding officer to implement improved safeguarding practices.

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The PCC agreed to hold a Giving campaign during lent 2023 and this resulted in a significant increase in regular giving to the church.

The PCC agreed to send a group from St James to visit the CCMP project in Kondoa. The PCC and the Bishop of Kondoa both approved and signed an agreement for the project to continue under the auspices of our diocesan links with financial support from St James church.

PCC meetings in 2023 were also focussed on reaching out to the older community and our work with children and young people, including our links with St James Primary School.

We were delighted to welcome Hannah Hawksbee, a SIM missionary, as a new mission link. Hannah works in a theological training college in Uruguay.

As a PCC we have been using a CPAS resource: *PCC Tonight*, to help us think through how we operate as a PCC and how to develop our worship, mission and fellowship and measure it against this definition: "The church exists primarily for two closely correlated purposes: **to worship God and to work for His kingdom in the world**. The church also exists for a third purpose, which serves the other two: to encourage one another, to build one another up in faith, to pray with and for one another, to learn from one another and to teach one another, and to set one another examples to follow, challenges to take up, and urgent tasks to perform. This is all part of what is loosely known as **fellowship**." *Tom Wright in Simply Christian*.

## **SAFEGUARDING**

The PCC has complied with its duty under Section 5 of the Safeguarding and Clergy Discipline Measure 2016 with regard to the House of Bishops' guidance on Safeguarding children and vulnerable adults.

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The Ministry Groups are:

<b>Name</b>	<b>Responsible for</b>
Teaching and ministry	Leading and directing the teaching and ministry in church services, home groups and other forums
Worship	Leading and directing the worship in our services
Mission	Funding mission work in the parish, the town and overseas and supporting the work practically and through prayer
Local outreach	Building links to the local community to bring the gospel through personal contact and relationships
Fabric	Maintaining the buildings and facilities of the church and other buildings to serve the parish, the members of the church and other users
Finance	Monitoring the financial health of the parish, planning for future demands on finances and advising the PCC on financial matters

The PCC is grateful for the time, talents and enthusiasm of the members of the church that give their services through these groups, and for everyone who partakes in the life of the church through Sunday School teaching, youth work, music, maintenance and many other activities.

The PCC appoints representatives to serve on Churches for Tunbridge Wells and to serve as Governors for the church school in the parish, St James' Primary School.

## **STATEMENT OF TRUSTEE RESPONSIBILITIES**

Charity Law requires the PCC to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity for that period. In preparing these financial statements the PCC have:

- Selected suitable accounting policies and applied them consistently
- Made judgements and estimates that are reasonable and prudent
- Stated whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements and;
- Prepared the financial statements on the ongoing concern basis

The PCC have overall responsibility for ensuring the charity has appropriate systems of control, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011.

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

- The charity is operating efficiently and effectively
- The assets are safeguarded against unauthorised use and disposition
- Proper records are maintained and financial information used within the charity or for publication is reliable
- The charity complies with relevant laws and regulations

Approved by the PCC on 27<sup>th</sup> March 2024 and signed on its behalf by



Judi Hammill, Vicar

STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31st December 2023

	Note	2023		2022		Total Funds
		Unrestricted Funds	Restricted Funds	Unrestricted Funds	Restricted Funds	
		£	£	£	£	£
<b>INCOME FROM:</b>						
Donations	2(a)	187,210	12,556	139,740	11,715	151,455
Legacies	2(b)	674	-	7,473	5,000	12,473
<i>Income from operating activities:</i>						
- to further Council's object	2(c)	191,701	71,795	172,875	63,964	236,839
- to generate funds	2(d)	-	-	-	-	-
<i>Income from investments</i>	2(e)	12,351	5	2,719	-	2,719
<i>Other ordinary incoming resources</i>	2(f)	3,337	-	10,413	-	10,413
<b>TOTAL INCOMING RESOURCES</b>		<b>395,273</b>	<b>84,356</b>	<b>333,220</b>	<b>80,679</b>	<b>413,899</b>
<b>EXPENDITURE ON:</b>						
Grants	3(a)	33,308	17,742	18,153	5,895	24,048
<i>Activities directly relating to the work of the Church</i>	3(b)	346,148	56,067	337,684	49,124	386,808
<b>TOTAL RESOURCES USED</b>		<b>379,456</b>	<b>73,809</b>	<b>355,837</b>	<b>55,019</b>	<b>410,856</b>
<b>NET INCOMING RESOURCES</b>		<b>15,817</b>	<b>10,547</b>	<b>(22,617)</b>	<b>25,660</b>	<b>3,043</b>
Transfers between Funds		13,482	(13,482)	10,632	(10,632)	-
Gain on revaluation of investments	8	644,894	-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>674,193</b>	<b>(2,935)</b>	<b>(11,985)</b>	<b>15,028</b>	<b>3,043</b>
Balances brought forward 1st January 2023		1,665,397	48,896	1,677,382	33,868	1,711,250
<b>BALANCES CARRIED FORWARD 31st DECEMBER 2023</b>		<b>2,339,590</b>	<b>45,962</b>	<b>1,665,397</b>	<b>48,896</b>	<b>1,714,293</b>

The notes on pages 14 to 27 form part of these accounts

**BALANCE SHEET as at 31st DECEMBER 2023**

	Note	2023		2022	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Fixed Assets	8		999,000		1,295,995
Investments			<u>939,000</u>		<u>1,295,995</u>
			1,938,000		
<b>CURRENT ASSETS</b>					
Debtors	9		20,454		20,726
Short Term Deposits	10		342,766		322,539
Cash at Bank & in Hand			<u>103,301</u>		<u>103,669</u>
			466,521		446,934
<b>LIABILITIES</b>					
amounts falling due within 1 year	11		<u>(18,969)</u>		<u>(28,636)</u>
			447,552		418,298
<b>NET CURRENT ASSETS</b>					
			<u>2,385,552</u>		<u>1,714,293</u>
<b>NET ASSETS</b>					
<b>FUNDS</b>					
Unrestricted	13		81,598		-
- General	13		2,257,992		1,714,293
- Designated	14		45,962		-
Restricted			<u>2,385,552</u>		<u>1,714,293</u>

Approved by the Trustees of the Parochial Church Council and signed on its behalf by

*J Hamill*

Date: 27/03/24

The notes on pages 14 to 27 form part of these accounts

NOTES TO THE ACCOUNTS for the year ended 31st December 2023

1 ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006, the UK Financial Reporting Standard 102 and the Charities Statement of Recommended Practice for accounting periods beginning on or after 1 January 2015 (SORP 2015). Because of the size of the charity, the accounts are not required to present a cash flow statement.

The financial statements have been prepared under the historic cost convention apart from the revaluation of properties.

**Funds**

Unrestricted funds represent the funds of the PCC that are available for application on the general purposes of the PCC. The General Fund is available for day to day activities and to provide a cushion in the event of unexpected events. Designated funds are those set aside by the PCC for a particular purpose and are also unrestricted. The accounts include all transactions, assets and liabilities for which the PCC is responsible by law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of church members. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the PCC for particular purposes. Transfers between funds are made where the fund is no longer required or to match donations to specific funds.

**Incoming Resources**

*Voluntary income and capital sources:*

Collections are recognised when received by or on behalf of the PCC.

Gift aid recoverable is recognised when the PCC has the appropriate gift aid declarations and when the related income has been received.

Grants and legacies to the PCC are recognised when the PCC is notified of its entitlement and the amount is more likely than not to be received and the value of the income is able to be estimated reliably.

Funds raised by coffee mornings, Mission Fairs or similar events are reported gross.

*Other ordinary income:*

Rental income from the letting of church premises is recognised when the rent is due.

Income from Pre-school fees and After School Club fees is recognised when sessions are provided.

NOTES TO THE ACCOUNTS for the year ended 31st December 2023 (continued)

1 ACCOUNTING POLICIES (continued)

**Resources Used**

*Grants:*

Grants and donations are recognised when paid over, or when awarded, if that award creates a binding obligation on the PCC.

*Activities directly relating to the work of the church:*

The diocesan offer is recognised when payable.

**Fixed Assets**

*Consecrated land and buildings and moveable church furnishings:*

Consecrated and beneficed property is excluded from the accounts by s.10(2) of the Charities Act 2014. The treatment of other property assets is detailed in the note to these accounts.

No value is placed on moveable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or beneficed buildings and moveable church furnishings, whether maintenance or improvement, is written off as expenditure in the Statement of Financial Activities (SOFA) and separately disclosed.

Provision will be made should any annual impairment review of fixed assets indicate that a permanent diminution in value has occurred.

*Other land and buildings*

The PCC has taken advantage of the provisions for transition to reporting under FRS 102 by taking the valuation of the properties at 31 December 2013 as their deemed cost. No depreciation is provided on the properties as maintenance expenditure maintains their current state. Properties are subject to an impairment review each year for factors that have impaired the value of the buildings. No such impairment is necessary in the current financial year.

*Other fixtures, fittings and office equipment:*

All equipment with a purchase price of less than £1,000 is recognised as revenue expenditure when the item is purchased. All items with a purchase price of more than £1,000 have been capitalised in the year of purchase. All tangible fixed assets are depreciated evenly over their estimated useful lives as follows:

Computers	3 years
Equipment	5 years

NOTES TO THE ACCOUNTS for the year ended 31st December 2023 (continued)

1 ACCOUNTING POLICIES (continued)

**Current Assets:**

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors, less provision for any amounts that may prove uncollectable, assessed case by case.

Short-term deposits include cash held on deposit either with the Diocesan Board of Finance or at the bank. Stock is valued at the lower of cost and net realisable value.

**Liabilities**

Liabilities are recognised in the financial statements when, at the date of the accounts, there is an obligation to a third party as a result of a past event where it is probable that a transfer of money or other economic benefit will be required to settle the liability, and where the value of the liability can be estimated reliably.

Liabilities are recognised at the value of the payment that will be required to settle the liability or the amount received as advance payment for the services it is to provide.



St James' PCC, Tunbridge Wells

NOTES TO THE ACCOUNTS for the year ended 31st December 2023 (continued)

3.	RESOURCES USED	2023		2022
		Unrestricted Funds	Restricted Funds	
3(a)	Grants (see note 17 for more detail)			£
	Church overseas:			
	Missions with link missionaries	3,250	-	2,200
	Missionary societies	14,000	1,026	12,200
	Relief and Development Agencies	4,114	10,680	1,350
	Home missions and other Church Societies	10,444	6,036	6,798
	Total	31,808	17,742	22,548
	Grant to St James Primary School	1,500	-	1,500
		<b>33,308</b>	<b>17,742</b>	<b>24,048</b>
3(b)	Direct Activities			
	Ministry costs:			
	Diocesan Offer	79,265	-	77,802
	Clergy travel/phone expenses	1,525	-	498
	Clergy Housing costs	5,155	-	19,998
	Other clergy expenses	-	-	15
		<b>85,946</b>	-	<b>98,313</b>
	Operating Costs			
	Church Running expenses	23,571	-	16,103
	Maintenance and equipment purchases	34,986	1,692.00	20,086
	Church Hall running expenses	3,535	-	1,571
	Church House running expenses	6,774	-	4,362
	Church activities: Pre-school (note 5)	-	54,305	48,413
	Church Activities: After School Club (note 6)	87,453	-	97,876
	Other Parish costs:			
	Music	-	-	-
	Flowers	50	50	100
	Subscriptions	1,679	-	1,614
	Digital Expenses	1,852	-	1,266
	Church organisations	(94)	-	571
	Training lay leaders	582	-	644
	Readers and Pastoral Assistant training	150	-	120
	Lay Staff expenses	287	-	532
	Parish events	4,789	70.68	455
	Sundry and discretionary gifts	-	-	56
	Printing and stationery	2,377	-	1,765
	Salaries	78,310	-	73,143
	Staff training	20	-	20
	Equipment hire/repair	-	-	-
	Property Rental management & expenses (note 4)	5,596	-	11,302
	Sundry expenses	1,876	-	1,969
	Payroll administration	2,100	-	2,010
	Bank charges and loan interest	162	-	110
	Equipment depreciation	2,889	-	3,337
	Ind. Examination and other professional fees	1,256	-	1,070
		<b>346,148</b>	<b>56,067</b>	<b>386,808</b>
		<b>379,456</b>	<b>73,809</b>	<b>410,856</b>
	<b>TOTAL RESOURCES USED</b>			

NOTES TO THE ACCOUNTS for the year ended 31st December 2023 (continued)

4. CHURCH RENTAL ACCOUNTS

	2023	2022
	£	£
Rental Income from Church House flats and 3 Andrews Close	48,520	24,930
Management fees paid (including VAT)	-	-
Repairs and maintenance	5,596	11,302
Surplus for period	<u>(5,596)</u>	<u>(11,302)</u>
	<u>42,924</u>	<u>13,628</u>

Following the promotion of our curate to become the vicar the PCC refurbished 3 Andrew's close where the curate had been living and let it to AspensCharities from December 2022.

St James' PCC, Tunbridge Wells

NOTES TO THE ACCOUNTS for the year ended 31st December 2023 (continued)

5. PRESCHOOL ACCOUNTS

	2023	2022
	£	£
<b>Income</b>		
Fee Income	22,920	19,110
Grants - KCC	43,567	38,972
Other income	1,877	1,897
	<u>45,444</u>	<u>40,869</u>
Job retention Scheme	68,364	59,979
Investment Income	-	-
<b>Total income</b>	<u>5</u>	<u>1</u>
<b>Expenses</b>		
Salaries	51,269	44,763
Rent St James	7,750	7,500
Training	101	150
Equipment	374	1,626
Repairs and capital expenses	-	-
Refreshments	1,153	669
Postage and Stationery etc.	279	137
Art & Craft materials	750	495
Registration fees	114	190
Sundry	265	383
	<u>(62,055)</u>	<u>(55,913)</u>
<b>Surplus/(deficit) for the year</b>	<u><u>6,314</u></u>	<u><u>4,067</u></u>

The Pre-School rent is paid to the Parish for the use of Church House. This is treated as an inter-fund transfer in the Statement of Financial Activities. Consequently, the Pre-School expenditure included in the Statement of Financial Activities is £54,305 (i.e. £62,055 less £7,750).

NOTES TO THE ACCOUNTS for the year ended 31st December 2023 (continued)

6. AFTER SCHOOL CLUB ACCOUNTS

	2023	2022
	£	£
<b>Income</b>		
Fee Income	108,052	111,838
Job Retention Scheme	-	-
Other Income	-	-
Investment Income	-	-
<b>Total income</b>	<u>108,052</u>	<u>111,838</u>
<b>Expenses</b>		
Salaries	66,785	79,279
Rent	11,816	10,696
Training	270	948
Equipment	735	838
Catering supplies	6,227	5,237
Postage and Stationery etc.	225	87
Art & Craft materials	256	283
Registration fees	114	268
Sundry	1,025	240
	<u>(87,453)</u>	<u>(97,876)</u>
<b>Surplus/(deficit) for the year</b>	<u><u>20,599</u></u>	<u><u>13,962</u></u>

7. STAFF COSTS

	£
Wages and salaries	191,840
Employers NIC contributions net of employment allowance	2,663
Employers pension contributions	1,860
	<u><u>196,364</u></u>
	<u><u>197,185</u></u>

During the period the PCC employed two part time church administrators, a part time operations manager, a caretaker, a Youth Worker, an average of 7 staff and an administrator for preschool and an average of 8 staff and an administrator for the After-School Club, none of whom earned £60,000 per annum or more. Organists are paid as sessional musicians and their wages are included in the totals above.

NOTES TO THE ACCOUNTS for the year ended 31st December 2023 (continued)

8. FIXED ASSETS FOR USE BY THE PCC

**Land and Buildings**

As set out in Note 1 to these accounts, the PCC is not obliged under the requirements of the Charities SORP to allocate any value to consecrated buildings.

The Parish has legal title to a freehold property known as Church House. An independent valuation carried out by Sumner Pridham on 5 December 2001 valued this property at £550,000. In addition £1,581 was capitalised in 2002.

The Parish owns 100% of the legal interest in 3 Andrews Close, the curate's house. An independent valuation carried out by Sumner Pridham in December 2001 valued this property at £255,000.

Under the provisions of FRS102 the PCC elected to treat the value of the properties at 31 December 2013 as their deemed cost. In 2023 The PCC decided that one third of Church House should be treated as an investment property rather than as a tangible fixed asset. as it is a mixed use property containing two flats which are let to tenants under a rental agreement.

	Land and Buildings £	Computers £	Equipment £	Total £
<b>Tangible Fixed Assets</b>				
COST				
At 1st January 2023	1,290,218	1,389	66,836	1,358,443
Restatement as at 1 January 2023	(294,106)	-	-	(294,106)
Additions	-	-	-	-
At 31st December 2023	996,112	1,389	66,836	1,064,337
DEPRECIATION				
At 1st January 2023	-	1,389	61,059	62,448
Charge for the period	-	-	2,889	2,889
At 31st December 2023	-	1,389	63,947	65,336
NET BOOK VALUE				
At 31st December 2023	996,112	-	2,889	999,000
At 31st December 2022	1,290,218	-	5,777	1,295,995

**Investments**

COST

	Land and Buildings
At 1st January 2023	-
Restatement as at 1 January 2023	294,106
Revaluation	644,894
At 31st December 2023	939,000

The current sale valuation of the Church House flats (£534,000 for flat 1 and £405,000 for flat 2) is from the Zoopla website

NOTES TO THE ACCOUNTS for the year ended 31st December 2023 (continued)

	2023		2022
	Unrestricted Funds	Restricted Funds	Total
	£	£	£
<b>9. DEBTORS</b>			
Tax Recoveries	10,325	663	8,927
Prepayments	-	-	0
Other Debtors	8,648	818	11,799
	<b>18,973</b>	<b>1,481</b>	<b>20,726</b>
<b>10. SHORT TERM DEPOSITS</b>			
Hampshire Trust Bank One year bond	80,000	-	80,000
United Trust Bank Two year bond	80,000	-	80,000
Cambridge and Counties One year bond	60,000	-	40,000
Diocesan Deposit Fund	91,036	-	87,443
Diocesan Repair Fund	25,184	-	19,434
Co-op Business Select Instant Access	4,527	723	15,124
Pre School Business select Instant Access	-	472	467
Metro Instant Access	823	-	71
	<b>341,570</b>	<b>1,195</b>	<b>322,539</b>
<b>11. CREDITORS</b>			
Accruals	(8,464)	-	(13,447)
Sundry Creditors	(1,809)	(8,696)	(15,189)
	<b>(10,273)</b>	<b>(8,696)</b>	<b>(28,636)</b>
<b>12. ANALYSIS OF NET ASSETS BY FUNDS</b>			
Fixed Assets	1,938,000	-	1,295,995
Cash and short term deposits	392,889	53,177	426,208
Current Assets	18,973	1,481	20,726
Current Liabilities	(10,273)	(8,696)	(28,636)
	<b>2,339,599</b>	<b>45,962</b>	<b>1,714,293</b>

NOTES TO THE ACCOUNTS for the year ended 31st December 2023 (continued)

13. UNRESTRICTED FUNDS

	01/01/2023	Income	Expenditure	Transfers	Unrealised	31/12/2023
	£	£	£	£	gains/losses	£
<b>General Fund</b>						
Other Net Assets	65,864	285,951.24	(258,418.19)	(11,799.03)	-	81,598.00
	65,864	285,951	(258,418)	(11,799.03)	-	81,598.00
<b>Designated Accounts</b>						
Fixed Assets	1,295,995	-	-	(2,889)	644,894	1,938,000
Missions Fund General	22,780	-	(33,187)	22,934	-	12,527
Church Repair Funds	44,434	-	-	5,102	-	49,535
Special Projects Fund	121,000	-	-	-	-	121,000
M Donald - Training Fund	3,553	-	-	-	-	3,553
Flower Funds	27	-	(50)	65.00	-	42
After School Club	111,152	108,052	(87,453)	-	-	131,751
Associated Organisations	592	1,269	(346)	68.46	-	1,583
	1,599,533	109,321	(121,037)	25,281	644,894	2,257,992
<b>Total Unrestricted Funds</b>	<b>1,665,397</b>	<b>395,272</b>	<b>(379,455)</b>	<b>13,482.00</b>	<b>644,894.00</b>	<b>2,339,590</b>

14. RESTRICTED FUNDS

	01/01/2023	Income	Expenditure	Transfers	31/12/2023
	£	£	£	£	£
Mission Specific Giving	638	5,554	(2,700)	(1,557)	1,934
Tanzania CCMP	15,320	6,158	(10,637)	-	10,842
Vicars Discretionary	11,030	-	(4,475)	-	6,555
Youth Worker Fund	-	4,175	-	(4,175)	-
Organ Repair Restricted Fund	599	100	-	-	699
Preschool	16,309	68,370	(54,305)	(7,750)	22,624
Nicholson Bequest	5,000	-	(1,692)	-	3,308
	<b>48,896</b>	<b>84,357</b>	<b>(73,809)</b>	<b>(13,482)</b>	<b>45,962</b>

NOTES TO THE ACCOUNTS for the year ended 31st December 2023 (continued)

15. DESCRIPTION OF FUNDS

The General Fund represents the funds available to the PCC for the day to day running of the church and the parish.

Discretionary funds are unrestricted but have been set aside by the PCC for specific purposes

The Fixed Asset Fund consists of 2 properties owned by the PCC (Church House and 3 Andrew's Close) together with computers and Equipment within their depreciation period.

The Mission General Fund holds the funds set aside for distribution to our mission links and other mission charities supported by the church

The Church Repair Funds represent the funds (some of which are held by the Diocese) set aside for future quinquennial repairs.

The Special Projects fund represents funds set aside for future projects, including the costs of our Youth worker.

M. Donald Training Fund represents a legacy which the PCC set aside to provide assistance for training purposes.

The Flower Fund is the amount given to the flower co-ordinator to decorate the church each Sunday and for special occasions.

Associated Organisations show the total movements of the funds held by various bodies belonging to the parish fellowship.

The Restricted Funds represent funds given with specific restrictions on their use imposed by the donors and cannot be used by the PCC for any other purpose without the express permission of the donors. In particular the Mission Specific giving fund is used to accumulate the fund-raising activities undertaken by the parish for mission purposes and to distribute the funds raised to a range of mission organisations as listed in note 17.

The Mission Specific fund is used to accumulate the fund-raising activities undertaken by the parish for mission purposes and to distribute the funds raised to a range of mission organisations as listed in note 17.

The Tanzania CCMP fund represents donations received for the CCMP Kondo project supported through the Rochester Diocese partnership link..

The Vicar's Discretionary Fund is set aside for assistance to parishioners suffering hardship as a result of the Covid crisis at the absolute confidential discretion of the vicar.

The Youthworker fund represents donations received for the support of the Youth worker.

The Organ Repair Fund represents donations received for the cost of Organ repairs.

The Pre School Fund represents Funds used by the Pre School

The Nicholson Bequest fund holds a bequest to St James from the late David Cyril Nicholson which must be spent in accordance with the wishes of the Nicholson Family



St James' PCC, Tunbridge Wells

NOTES TO THE ACCOUNTS for the year ended 31st December 2023 (continued)

17. GRANTS PAID

An analysis of grants paid is given below.

	Mission General £	Other unrestricted Funds £	Discretionary Fund £	Mission Specific £	Tanzania £
<b>Overseas Missions with Link Partners</b>					
Serving In Mission (SIM)	300	-	-	-	-
Interserve	2,200	-	-	-	-
Christmas Gifts	750	-	-	-	-
<b>Overseas Missionary and Relief Societies</b>					
The Bible Society	800	-	-	-	-
Leprosy Mission	4,400	-	-	900	-
Hope Gardens	4,400	-	-	-	-
Sat 7	4,400	-	-	126	-
CCMP project in Kondea, Tanzania	-	-	-	-	10,637
Mission trips to Kondea	1,914	-	-	-	-
Roch'r Diocese Poverty & Hope Appeal	1,200	-	-	43	-
TEAR Fund general fund	1,000	-	-	-	-
<b>Home Missions and Other Church Societies</b>					
Spurgeons (previous known as Fegans)	2,200	-	-	34	-
Church Pastoral Aid Society	1,200	-	-	-	-
Tunbridge Wells Youth For Christ	4,400	-	-	126	-
Mosaic	-	-	-	450	-
St Philip's Church Community Larder	-	-	-	450	-
Care for the Family	-	180	-	-	-
Other Discretionary gifts	2,200	264	4,475	500	-
<b>Total Grants made</b>	<b>31,364</b>	<b>444</b>	<b>4,475</b>	<b>2,630</b>	<b>10,637</b>

# Independent Examiner's Report to the Trustees of the Parochial Church Council of the Ecclesiastical Parish of St James, Tunbridge Wells

I report to the trustees on my examination of the accounts of the above charity for the year ended 31<sup>st</sup> December 2023.

## Responsibilities and basis of report

As 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 charity'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

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

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

the accounting records were not kept in accordance with section 130 of the Charities Act; or

the accounts did not accord with the accounting records; or

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: *Zachary Ramsden*

Name: Zachary Ramsden FCA

Chartered Accountant

63 Deakin Leas, Tonbridge, Kent TN9 2JT

Date: 1<sup>st</sup> April 2024

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# Accounts

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THE PAROCHIAL CHURCH COUNCIL  
OF THE ECCLESIASTICAL PARISH OF  
ST JAMES TUNBRIDGE WELLS

ACCOUNTS FOR THE YEAR ENDED  
31 DECEMBER 2022

REGISTERED CHARITY NO 1136988

# CHARITY INFORMATION

**Registered Office**

Church House  
1 Ferndale  
Tunbridge Wells  
Kent  
TN2 3RL

**Registered Charity number**

1136988

**Governing document**

The Parochial Church Council Powers Measure (1956) as amended and the Church Representation Rules that came into force on 2<sup>nd</sup> January 1956

**Ex Officio Members of the PCC**

**Incumbent**

The Reverend Canon Jim Stewart (to Feb 2022)  
Revd Judith Hammill (from Sep 2022)

**Wardens**

Stephen Keevil  
Deborah Rees (Cooper)

**Treasurer**

Sheila Anstead

**Parochial Church Council**

Carolyn Clutterbuck  
Roger Dunlop  
Carol Edwards  
Jenny Garratt  
Tony FitzPatrick  
Jean Meadows  
Vanessa Nicholls  
Michael Phillips  
Susan Schibli  
Rachel Blythe PCC secretary in attendance  
Mark Wright Operations Manager in attendance  
Anna Wheatley Youth Worker in attendance

**Bankers**

The Co-operative Bank PLC  
1 Balloon Street  
Manchester M60 4EP

Metro Bank PLC  
One Southampton Row  
London WC1B 5HA

**Independent Examiner**

Martyn Burt B.Sc.(Hons), ACMA, CGMA  
Ashby Acres, Chapel Lane,  
Ashby cum Fenby,  
Grimsby DN37 0QT

# CHARITY INFORMATION

## **OBJECTIVES AND ACTIVITIES**

The full name of the charity is the “The Parochial Church Council of the Ecclesiastical Parish of St James, Tunbridge Wells”; we shall refer to it as “the charity”. The object of the charity is to further the religious and other charitable work of the Church of England in the Parish of St James Tunbridge Wells. The members of the PCC are the Trustees of the charity and as a body are responsible for supporting the clergy in promoting the mission of the Church in the parish – evangelistic, pastoral, liturgical, social and ecumenical. It also carries the responsibility for maintaining the building of St James’ Church and the other property of the charity.

## **WHAT WE HAVE DONE DURING THE YEAR AND OUR PLANS FOR THE FUTURE**

The activities of the charity are described below, and the members of the PCC believe that these are sufficient to comply with the Charity Commission requirement for public benefit.

The Electoral Roll at the APCM held in April 2022 had a total of 244 members compared to 216 in October 2021.

The regular worship of God in our church provides opportunities for spiritual refreshment, teaching, communal prayer, outreach, communication and fellowship. The House Groups provide further opportunities for teaching and support for their members. The generally private ministry of pastoral care in the parish is carried out daily in response to need as it arises.

In 2022 the regular patterns of worship have been fully resumed following the end of all Covid restrictions in July 2021. The South Aisle continued as a protected area with mandatory mask wearing and special communion arrangements to meet the needs of the most vulnerable and dipped wafers continued to be used instead of the common cup at Communion services.

Attendance at the 8am Sunday morning communion 1662 prayer book service is growing in numbers. The worship in the main 10am Sunday morning service is varied to minister to the whole congregation with the music group leading on most Sundays and a full organ service once a month. An unmanned creche, a Sunday school and a group for the young people are normally available

St James PCC Tunbridge Wells Accounts 2022  
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but occasionally all-age services are held, often to mark special Sundays such as Mothering Sunday or Christingle. The 10am service is streamed live on You Tube and viewed by a large number of people online.

As well as these services, Morning Prayer services are held on three days during the week. Services are held in the nursing and residential care homes in the parish and residents can now watch the services on You Tube. A series of Zoom compline services were held during Lent and at Advent and special services were held at the major festivals of Christmas and Easter. In addition to the vicar and a full time Youth Worker, the parish benefits from having three Readers, two Licensed Lay Ministers, a Lay Evangelist and a Pastoral Assistant.

In 2018 the PCC agreed to support a pilot project run by TEAR Fund in the diocese of Kondoia, Tanzania. St James undertook to provide £15,000 each year for a minimum of three years and in 2020 agreed to continue support for a further 2 years. In October 2022 Tear Fund informed the church that following a strategic review of their work in East Africa their support for the Kondoia project would cease from April 2023. The Charity is hoping that the project can continue with financial support from the Diocese of Rochester which has a link to the Diocese of Kondoia.

February 2022 marked the retirement of Rev Canon Jim Stewart who had been our vicar for nearly 25 years. He and Parvin made a huge contribution to the life of St James and we give thanks to God for their faithful service, and wise leadership. In January 2022 we appointed an Operations Manager, a new position created to ensure that our new Vicar does not have to take on the many extra jobs that Jim accumulated, for example recruitment, oversight and management of staff and sorting out IT.

During the vacancy our curate Judi Hammill remained in place and the worship and other church activities largely continued unchanged. Following the usual recruitment process we were delighted that Judi was appointed as our new vicar. Her installation service in September opened with an exuberant performance from the Rock Choir who rehearse in our Church Hall, included a song from St James primary school and a welcome from a wide variety of church and secular groups linked to the parish and the Town.

We held a Christmas Mission Fair in 2022 to raise funds for mission activity. A men's Bangers and Mash evening raised money for Prostate Cancer, a Clothes Swap evening for ladies raised money for Refugease and a Summer concert by the Quorum Chamber choir raised money for our Kondoia project. We were delighted to be able to run a holiday club this summer and our Light Party held on 31 October was well supported. Other events were held to add to the day-to-day witness of church members in their households, neighbourhoods and workplaces including a family day for Ukrainian Refugees, a Christianity Explored course and a summer barbecue. Baby space (for babies aged 0-1 year olds), ABC (for 1-3 year olds) and a Youth Club ran throughout the year. Our monthly Who Let the Dads Out group continues to thrive. Our Youth Worker, Vicar and Lay Evangelist set up a Refresh group with cake, drink, and fun children's activities outside church on a Wednesday afternoon for children and families walking home from

St James PCC Tunbridge Wells Accounts 2022  
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school. This is an opportunity to form friendships with families, showing that our church is open for everyone and letting people know about upcoming events. We usually see around 60 or 70 people and chat to 20 or 30 in a bit more depth.

The PCC set aside 11.5% of its donated income in 2022 for the support of mission activities and held events to raise money for mission. Gifts to mission partners, and mission and relief organisations in the year totalled £22,500. No donation was made to the TEAR Fund project in Kondoia pending a decision about future support by St James.

The PCC operates the Pre-School and the After-School Club. They are managed by our Operations Manager who attends PCC meetings. The day-to-day work of the Pre-School and After-School Club is the responsibility of the supervisors and the administrators who maintain very regular contact with the PCC through the Incumbent, the treasurer and the Operations Manager.

The Pre-School and After-School Club maintain records in accordance with Ofsted and KCC requirements and have their own reserves, within the overall reserves of the PCC, to meet any liabilities arising out of employment or other issues.

In 2023 the PCC and the church will continue to minister to the local population and to its members, provide teaching and worship through its regular services and home groups and to support mission activity locally, in the UK and in other countries.

## **FINANCIAL REVIEW**

The **Unrestricted General Fund** made a deficit of £19.5k in 2022.

### **Income**

The parish is supported in its work by income from regular giving and donations from members of the congregation. Including income tax recoverable under the Gift Aid scheme, unrestricted donation income was £1k higher than in 2021 with regular planned giving up 2k, unplanned down 1k and Gift Aid recoveries unchanged compared to 2021.

The Church benefitted from 5 legacies totalling £7,473 from the estates of Jacqueline Bramley, Glyndwr Williams, Phyllis Stace, Eileen Trenerry and Marilyn White. The Charity also received a legacy of £5k from the estate of David Nicholson which has been set aside in a restricted fund as it must be used in accordance with the wishes of the Nicholson family.

A grant of £7.5k was given by the Diocese of Rochester to support the costs of providing housing and service-related expenses for the curate up to the end of September 2022 when she was promoted to be our Vicar. We also received Church energy and Listed places of Worship grants totalling £2.5k.

## St James PCC Tunbridge Wells Accounts 2022 Report of the Trustees

Income from fees for weddings and funerals was £4k. The Diocesan Board of Finance (DBF) portion of the fees when not in vacancy is payable to the diocese and this amounted to £1k in 2022. Fees of £1k payable during the parish vacancy were transferred from the General Fund to the restricted Sequestration fund and used to pay fees for visiting clergy and standing charges on vicarage utilities, with the balance refundable to the Diocese.

Income from the letting of church premises was £25k, up £12k from 2021 following a welcome return to full capacity after two years of very low usage during the pandemic.

Property rental income was £25k, with both church house flats rented out all year and the Curate's House let to Aspens Charities following the promotion of our curate since we do not expect to have a curate in the immediate future.

At the end of 2017 the PCC signed a 20 year contract with Net Coverage Solutions for the use of telecommunications equipment in the church spire for an annual rental of £7k from 2018.

### **Expenditure**

Thanks to the continued giving, the 11.5% tithe from donation income (including Gift Aid) was £19k compared to £16k in 2021. This included a £3k tithe on the Hough legacy received in 2021. This tithe is set aside for mission-related activity as shown in note 17 to the accounts.

The PCC's contribution to diocesan costs, including clergy stipends, increased from £77k to £78k.

Maintenance and equipment work done in 2022 included a repair to the organ blower mechanism, a replacement glass door in the church porch, repairs to the church roof, some tree work and a new compost container in the church grounds and a replacement wifi cable which had been gnawed by rats. We also purchased a new keyboard.

Salaries costs increased by £11k in 2022 mainly due to cost of employing a part time operations manager.

### **Pre-School and After-School Club**

The Pre-school and the After School Club recorded a combined surplus of £18k in 2022, marking a welcome return to surplus following losses during the Covid pandemic.

## **Funds**

At the end of the year, total funds of the PCC stood at £1,714k, an increase of £3k from 2021. Of this, £1,296k is represented by the land and buildings and equipment owned by the PCC at Church House and Andrews Close. £23k is tithe still to be donated, £44k is funds for repairs and building projects, £111k is the retained reserves from the After-School Club while a further £121k is set aside for special projects and £4k for other designated funds. £49k is restricted for mission giving (including to the TEAR Fund project), the Vicar's discretionary Fund, the Nicholson bequest and the Pre-School so available for expenditure only on those activities. This left a General Fund of £66k for use as the PCC sees fit, within the objects of the charity. The PCC's Reserves Policy is to maintain sufficient level of reserves to enable normal operating activities to continue over a period of up to 3 months should a shortfall in income occur and to take account of potential risks and contingencies that may arise from time to time. The General Fund represents 3.6 months of income and 3.3 months of expenditure which is in line with this target.

Taking into account the financial position of the charity at 31 December 2022 and the expected income and expenditure for 2023, the members of the PCC believe that it is appropriate to consider the charity a going concern from the date of the approval of the accounts.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The members of the PCC are either *ex officio* or elected by the Annual Parochial Church Meeting (APCM) following the church representation rules.

The members of the PCC during 2022 are shown in the Charity Information page.

The PCC delegates its work in the parish to Ministry Groups, made up of at least the vicar, wardens and one member of the PCC and other members of the congregation. Each Ministry Group meets regularly to consider and act upon the area of responsibility that it has been given by the PCC. Each Ministry Group reports back to the PCC at least once every year and minutes of Ministry Group meetings are made available to the members of the PCC.

In addition to monitoring and directing the work of the Ministry Groups (including the Finance Ministry Group) and regular consideration of Safeguarding issues, the PCC meetings in the first half of 2022 were focussed on arrangements to mark the retirement of Jim and Parvin, arrangements for the forthcoming vacancy period and the appointment of a new vicar.

St James PCC Tunbridge Wells Accounts 2022  
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As well as plumbing, electrical and other maintenance paid for by the Diocese, the Vicarage needed complete redecoration, new carpets, and garden maintenance all of which was the PCC's responsibility. Some of this work was done by church volunteers. The PCC agreed that the Curate's House should be let as there is no prospect of a curate being appointed in the immediate future and appointed Jerry Anstead as the project manager for the refurbishment and letting arrangements. This will provide income for the church going forward and make up from the loss of the Curate Housing Grant we have been receiving. We are delighted that Aspens Charities have become out tenant and are using the property to house some of their clients.

Following the appointment of Judi Hammill as our new Vicar the PCC considered and adopted her Vision for St James Church. The PCC considered ways to encourage generous giving and decided to send a letter of thanks to all existing regular givers. After consulting the congregation it became clear that many people do not yet feel ready to return to a common cup at communion and so it was decided that from January 2023 there will be a choice of receiving bread and wine from a common cup or receiving a dipped wafer.

The ongoing staffing and other operational issues affecting the After School Club and the financial viability of the Pre School were kept under review The PCC is aware of its responsibilities for the After School Club and the Pre-school and gets updates from the Operations Manager. The work of the wider church, including diocesan and general synod is reported to the PCC.

## **SAFEGUARDING**

The PCC has complied with its duty under Section 5 of the Safeguarding and Clergy Discipline Measure 2016 with regard to the House of Bishops' guidance on Safeguarding children and vulnerable adults.

St James PCC Tunbridge Wells Accounts 2022  
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The Ministry Groups are:

<b>Name</b>	<b>Responsible for</b>
Teaching and ministry	Leading and directing the teaching and ministry in church services, home groups and other forums
Worship	Leading and directing the worship in our services
Mission	Funding mission work in the parish, the town and overseas and supporting the work practically and through prayer
Local outreach	Building links to the local community to bring the gospel through personal contact and relationships
Fabric	Maintaining the buildings and facilities of the church and other buildings to serve the parish, the members of the church and other users
Finance	Monitoring the financial health of the parish, planning for future demands on finances and advising the PCC on financial matters

The PCC is grateful for the time, talents and enthusiasm of the members of the church that give their services through these groups, and for everyone who partakes in the life of the church through Sunday School teaching, youth work, music, maintenance and many other activities.

The PCC appoints representatives to serve on Churches for Tunbridge Wells and to serve as Governors for the church school in the parish, St James' Primary School.

## STATEMENT OF TRUSTEE RESPONSIBILITIES

Charity Law requires the PCC to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity for that period. In preparing these financial statements the PCC have:

- Selected suitable accounting policies and applied them consistently
- Made judgements and estimates that are reasonable and prudent
- Stated whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements and;
- Prepared the financial statements on the ongoing concern basis

The PCC have overall responsibility for ensuring the charity has appropriate systems of control, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011.

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

- The charity is operating efficiently and effectively
- The assets are safeguarded against unauthorised use and disposition
- Proper records are maintained and financial information used within the charity or for publication is reliable
- The charity complies with relevant laws and regulations

Approved by the PCC on 29<sup>th</sup> March 2023 and signed on its behalf by

  
Judi Hammill, Vicar

05/04/23

# adventus accounting solutions

Supporting Charitable Organisations

18 March 2023

## **Independent Examiner's report to the Member/Trustees of St James Tunbridge Wells**

I report on the accounts for the year ended 31 December 2022 which are set out on pages 12 to 27.

### **Respective responsibilities of the Trustees and Independent Examiner**

The church's trustees are responsible for the preparation of the accounts. The church's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to

- Examine the accounts under section 145 of the 2011 Act;
- Follow the procedures laid down in the General Directions given by the Charity Commissioners section 145(5)(b) of the 2011 Act; and
- State whether particular matters have come to my attention.

### **Basis of Independent Examiner's Statement**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### **Independent Examiner's statement**

Since the gross income for the year exceeds the amount provided in section 145(3) of the Act, I confirm that I am qualified to act as an Independent Examiner under the provisions of that section of the Act and that my qualifications are set out as below.

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with section 130 of the 2011 Act; or
  - to prepare accounts which accord with these accounting records have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Yours sincerely



Martyn Burt

B.Sc.(Hons), ACMA, CGMA

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Telephone: 07523 6229679

St James' PCC, Tunbridge Wells

STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31st December 2022

	Note	Unrestricted Funds	2022 Restricted Funds	Total Funds	Unrestricted Funds	2021 Restricted Funds	Total Funds
		£	£	£	£	£	£
<b>INCOME FROM:</b>							
<i>Donations</i>	2(a)	139,740	11,715	151,455	138,969	21,302	160,271
<i>Legacies</i>	2(b)	7,473	5,000	12,473	26,678	-	26,678
<i>Income from operating activities:</i>							
- to further Council's object	2(c)	172,875	63,964	236,839	120,232	43,777	164,009
- to generate funds	2(d)	-	-	-	-	-	-
<i>Income from investments</i>	2(e)	2,719	-	2,719	2,126	-	2,126
<i>Other ordinary incoming resources</i>	2(f)	10,413	-	10,413	19,631	11,089	30,721
<b>TOTAL INCOMING RESOURCES</b>		<b>333,220</b>	<b>80,679</b>	<b>413,899</b>	<b>307,637</b>	<b>76,168</b>	<b>383,805</b>
<b>EXPENDITURE ON:</b>							
<i>Grants</i>	3(a)	18,153	5,895	24,048	11,980	15,711	27,691
<i>Activities directly relating to the work of the Church</i>	3(b)	337,684	49,124	386,808	297,531	45,929	343,460
<b>TOTAL RESOURCES USED</b>		<b>355,837</b>	<b>55,019</b>	<b>410,856</b>	<b>309,511</b>	<b>61,640</b>	<b>371,151</b>
<b>NET INCOMING RESOURCES</b>		<b>(22,617)</b>	<b>25,660</b>	<b>3,043</b>	<b>(1,874)</b>	<b>14,528</b>	<b>12,654</b>
Transfers between Funds		10,632	(10,632)	-	18,034	(18,034)	-
<b>NET MOVEMENT IN FUNDS</b>		<b>(11,985)</b>	<b>15,028</b>	<b>3,043</b>	<b>16,160</b>	<b>(3,506)</b>	<b>12,654</b>
Balances brought forward 1st January 2022		1,677,382	33,868	1,711,250	1,661,222	37,374	1,698,596
<b>BALANCES CARRIED FORWARD 31st DECEMBER 2022</b>		<b>1,665,397</b>	<b>48,896</b>	<b>1,714,293</b>	<b>1,677,382</b>	<b>33,868</b>	<b>1,711,250</b>

The notes on pages 14 to 27 form part of these accounts

**BALANCE SHEET as at 31st DECEMBER 2022**

	Note	£	2022 £	£	2021 £
<b>FIXED ASSETS</b>					
Tangible Fixed Assets	8		1,295,995		1,299,333
<b>CURRENT ASSETS</b>					
Debtors	9	20,726		43,722	
Short Term Deposits	10	322,539		303,777	
Cash at Bank & in Hand		<u>103,669</u>		<u>93,406</u>	
			446,934		440,904
<b>LIABILITIES</b>					
amounts falling due within 1 year	11		<u>(28,636)</u>		<u>(28,987)</u>
<b>NET CURRENT ASSETS</b>			418,298		411,917
<b>NET ASSETS</b>			<u><u>1,714,293</u></u>		<u><u>1,711,250</u></u>
<b>FUNDS</b>					
Unrestricted					
- General	13		65,864		-
- Designated	13		1,599,533		1,711,250
Restricted	14		48,896		37,374
			<u><u>1,714,293</u></u>		<u><u>1,748,624</u></u>

Approved by the Trustees of the Parochial Church Council  
and signed on its behalf by

J Hammill (Revd. Judith Hammill)

Date:

05/04/23

NOTES TO THE ACCOUNTS for the year ended 31st December 2022

**1 ACCOUNTING POLICIES**

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006, the UK Financial Reporting Standard 102 and the Charities Statement of Recommended Practice for accounting periods beginning on or after 1 January 2015 (SORP 2015). Because of the size of the charity, the accounts are not required to present a cash flow statement.

The financial statements have been prepared under the historic cost convention apart from the revaluation of properties.

**Funds**

Unrestricted funds represent the funds of the PCC that are available for application on the general purposes of the PCC. The General Fund is available for day to day activities and to provide a cushion in the event of unexpected events. Designated funds are those set aside by the PCC for a particular purpose and are also unrestricted. The accounts include all transactions, assets and liabilities for which the PCC is responsible by law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of church members. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the PCC for particular purposes. Transfers between funds are made where the fund is no longer required or to match donations to specific funds.

**Incoming Resources**

*Voluntary income and capital sources:*

Collections are recognised when received by or on behalf of the PCC.

Gift aid recoverable is recognised when the PCC has the appropriate gift aid declarations and when the related income has been received.

Grants and legacies to the PCC are recognised when the PCC is notified of its entitlement and the amount is more likely than not to be received and the value of the income is able to be estimated reliably.

Funds raised by coffee mornings, Mission Fairs or similar events are reported gross.

*Other ordinary income:*

Rental income from the letting of church premises is recognised when the rent is due.

Income from Pre-school fees and After School Club fees is recognised when sessions are provided.

NOTES TO THE ACCOUNTS for the year ended 31st December 2022 (continued)

1 ACCOUNTING POLICIES (continued)

**Resources Used**

*Grants:*

Grants and donations are recognised when paid over, or when awarded, if that award creates a binding obligation on the PCC.

*Activities directly relating to the work of the church:*

The diocesan offer is recognised when payable.

**Fixed Assets**

*Consecrated land and buildings and moveable church furnishings:*

Consecrated and beneficed property is excluded from the accounts by s.10(2) of the Charities Act 2014. The treatment of other property assets is detailed in the note to these accounts.

No value is placed on moveable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or beneficed buildings and moveable church furnishings, whether maintenance or improvement, is written off as expenditure in the Statement of Financial Activities (SOFA) and separately disclosed.

Provision will be made should any annual impairment review of fixed assets indicate that a permanent diminution in value has occurred.

*Other land and buildings*

The PCC has taken advantage of the provisions for transition to reporting under FRS 102 by taking the valuation of the properties at 31 December 2013 as their deemed cost. No depreciation is provided on the properties as maintenance expenditure maintains their current state. Properties are subject to an impairment review each year for factors that have impaired the value of the buildings. No such impairment is necessary in the current financial year.

*Other fixtures, fittings and office equipment:*

All equipment with a purchase price of less than £1,000 is recognised as revenue expenditure when the item is purchased. All items with a purchase price of more than £1,000 have been capitalised in the year of purchase. All tangible fixed assets are depreciated evenly over their estimated useful lives as follows:

Computers	3 years
Equipment	5 years

NOTES TO THE ACCOUNTS for the year ended 31st December 2022 (continued)

1 ACCOUNTING POLICIES (continued)

**Current Assets:**

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors, less provision for any amounts that may prove uncollectable, assessed case by case.

Short-term deposits include cash held on deposit either with the Diocesan Board of Finance or at the bank.  
Stock is valued at the lower of cost and net realisable value.

**Liabilities**

Liabilities are recognised in the financial statements when, at the date of the accounts, there is an obligation to a third party as a result of a past event where it is probable that a transfer of money or other economic benefit will be required to settle the liability, and where the value of the liability can be estimated reliably.  
Liabilities are recognised at the value of the payment that will be required to settle the liability or the amount received as advance payment for the services it is to provide.

2.	INCOMING RESOURCES	2022			2021
		Unrestricted Funds £	Restricted Funds £	Total £	Total Funds £
2(a)	Incoming resources from donors				
	Planned giving:				
	regular donations	88,769	7,540	96,309	89,193
	Stewardship envelopes	1,415	-	1,415	6,669
		<u>90,184</u>	<u>7,540</u>	<u>97,724</u>	<u>95,862</u>
	Collections and online giving	10,096	100	10,196	6,238
	Sundry donations	14,517	2,605	17,122	29,290
	Income Tax recoverable - Gift Aid	24,943	1,470	26,413	28,880
		<u>139,740</u>	<u>11,715</u>	<u>151,455</u>	<u>160,271</u>
2(b)	Other voluntary incoming resources				
	Legacies	7,473	5,000	12,473	26,678
2(c)	Income from operating activities: to further Council's objects				
	Church Premises lettings	24,851	20	24,871	13,307
	Flat and house rentals (note 4)	24,930	-	24,930	22,260
	Telecoms rentals	6,700	-	6,700	6,700
	Pre-school (note 5)	-	59,980	59,980	41,090
	After School Club (note 6)	111,838	-	111,838	74,522
	Christmas Fair	-	3,474	3,474	2,687
	Fees for services	3,285	(305)	2,980	2,407
	Subscriptions	1,064	-	1,064	507
	Other Parish Income	207	-	207	427
	Other Parish Events	-	795	795	101
		<u>172,875</u>	<u>63,964</u>	<u>236,839</u>	<u>164,009</u>
2(d)	Income from operating activities: to generate funds				
	Other fund raising events	-	-	-	-
2(e)	Income from investments				
	Interest including any reclaimable tax	2,719	-	2,719	2,126
2(f)	Other ordinary incoming resources				
	Clergy housing Grant	7,411	-	7,411	9,500
	Job Retention Scheme	-	-	-	21,221
	Energy Support Grant	1,615	-	1,615	-
	Listed Places of Worship grant	1,387	-	1,387	-
		<u>10,413</u>	<u>-</u>	<u>10,413</u>	<u>30,721</u>
	<b>TOTAL INCOMING RESOURCES</b>	<b>333,220</b>	<b>80,679</b>	<b>413,899</b>	<b>383,805</b>

3.	RESOURCES USED	2022			2021
		Unrestricted Funds	Restricted Funds	Total	Total Funds
3(a)	Grants (see note 17 for more detail)	£	£	£	£
	Church overseas:				
	Missions with link missionaries	2,200	-	2,200	4,493
	Missionary societies	10,192	2,008	12,200	6,300
	Relief and Development Agencies	1,350	-	1,350	12,118
	Home missions and other Church Societies	2,911	3,887	6,798	3,280
	Total	16,653	5,895	22,548	26,191
	Grant to St James Infant School	1,500	-	1,500	1,500
		<b>18,153</b>	<b>5,895</b>	<b>24,048</b>	<b>27,691</b>
3(b)	Direct Activities				
	Ministry costs:				
	Diocesan Offer	77,802	-	77,802	76,820
	Clergy travel/phone expenses	64	434	498	689
	Clergy Housing costs	19,868	130	19,998	8,098
	Other clergy expenses	15	-	15	874
		97,749	564	98,313	86,482
	Operating Costs				
	Church Running expenses	16,103	-	16,103	10,522
	Maintenance and equipment purchases	20,086	-	20,086	26,505
	Church Hall running expenses	1,571	-	1,571	1,460
	Church House running expenses	4,362	-	4,362	2,630
	Church activities: Pre-school (note 5)	-	48,413	48,413	45,914
	Church Activities: After School Club (note 6)	97,876	-	97,876	88,147
	Other Parish costs:				
	Music	-	-	-	-
	Flowers	100	-	100	152
	Subscriptions	1,614	-	1,614	1,546
	Digital Expenses	1,266	-	1,266	2,349
	Church organisations	571	-	571	629
	Training lay leaders	644	-	644	284
	Readers and Pastoral Assistant training	120	-	120	195
	Lay Staff expenses	532	-	532	333
	Parish events	308	147	455	259
	Sundry and discretionary gifts	56	-	56	207
	Printing and stationery	1,765	-	1,765	1,314
	Salaries	73,143	-	73,143	62,377
	Staff training	20	-	20	93
	Equipment hire/repair	-	-	-	-
	Property Rental management & expenses (note 4)	11,302	-	11,302	4,539
	Sundry expenses	1,969	-	1,969	876
	Payroll administration	2,010	-	2,010	2,142
	Bank charges and loan interest	110	-	110	78
	Equipment depreciation	3,337	-	3,337	3,337
	Ind. Examination and other professional fees	1,070	-	1,070	1,090
		<b>337,684</b>	<b>49,124.00</b>	<b>386,808</b>	<b>343,460</b>
	<b>TOTAL RESOURCES USED</b>	<b>355,837</b>	<b>55,019</b>	<b>410,856</b>	<b>371,151</b>

NOTES TO THE ACCOUNTS for the year ended 31st December 2022 (continued)

4. CHURCH HOUSE FLAT RENTAL ACCOUNTS

	2022		2021	
	£	£	£	£
Rental Income		24,930		22,260
Management fees paid (including VAT)		-		-
Repairs and maintenance	<u>11,302</u>	(11,302)	<u>4,539</u>	(4,539)
Surplus for period		<u><u>13,628</u></u>		<u><u>17,721</u></u>

Following the promotion of our curate to become the vicar the PCC refurbished 3 Andrew's close where the curate had been living and let it to Aspens charities.

St James' PCC, Tunbridge Wells

NOTES TO THE ACCOUNTS for the year ended 31st December 2022 (continued)

5. PRESCHOOL ACCOUNTS

	2022		2021	
	£	£	£	£
<b>Income</b>				
Fee Income		19,110		11,286
Grants - KCC	38,972		29,110	
Other income	1,897		693	
		<u>40,869</u>		<u>29,804</u>
		59,979		41,090
Job retention Scheme		-	-	11,089
Investment Income		1		0
<b>Total income</b>		<u>59,980</u>		<u>52,179</u>
<b>Expenses</b>				
Salaries	44,763.00		44,763	
Rent St James	7,500.00		12,500	
Training	150.00		14	
Equipment	1,626.00		(175)	
Repairs and capital expenses	-		-	
Refreshments	669.00		586	
Postage and Stationery etc.	137.00		142	
Art & Craft materials	495.00		223	
Registration fees	190.00		120	
Sundry	383.00		240	
		<u>(55,913)</u>		<u>(58,414)</u>
<b>Surplus/(deficit) for the year</b>		<u><u>4,067</u></u>		<u><u>(6,235)</u></u>

The Pre-School rent is paid to the Parish for the use of Church House. This is treated as an inter-fund transfer in the Statement of Financial Activities. Consequently, the Pre-School expenditure included in the Statement of Financial Activities is £48,413 (i.e. £55,913 less £7,500).

NOTES TO THE ACCOUNTS for the year ended 31st December 2022 (continued)

6. AFTER SCHOOL CLUB ACCOUNTS

	2022		2021	
	£	£	£	£
<b>Income</b>				
Fee Income	111,838		74,522	
Job Retention Scheme	-		7,549	
Other Income	-		1.50	82,073
Investment Income	-		-	-
<b>Total income</b>		<u>111,838</u>		<u>82,073</u>
<b>Expenses</b>				
Salaries	79,279		72,857	
Rent	10,696		8,134	
Training	948		462	
Equipment	838		1,584	
Catering supplies	5,237		3,732	
Postage and Stationery etc.	87		-	
Art & Craft materials	283		267	
Registration fees	268		520	
Sundry	240		593	
		<u>(97,876)</u>		<u>(88,147)</u>
<b>Surplus/(deficit) for the year</b>		<u><u>13,962</u></u>		<u><u>(6,074)</u></u>

7. STAFF COSTS

	£	£
Wages and salaries	193,220	177,149
Employers NIC contributions net of employment allowance	2,146	1,364
Employers pension contributions	1,819	1,483
	<u>197,185</u>	<u>179,997</u>

During the period the PCC employed two part time church administrators, a part time operations manager, a caretaker, a Youth Worker, an average of 6 staff and an administrator for preschool and an average of 11 staff and an administrator for the After-School Club, none of whom earned £60,000 per annum or more. Organists are paid as sessional musicians and their wages are included in the totals above.

NOTES TO THE ACCOUNTS for the year ended 31st December 2022 (continued)

8. FIXED ASSETS FOR USE BY THE PCC

**Land and Buildings**

As set out in Note 1 to these accounts, the PCC is not obliged under the requirements of the Charities SORP to allocate any value to consecrated buildings.

The Parish has legal title to a freehold property known as Church House. An independent valuation carried out by Sumner Pridham on 5 December 2001 valued this property at £550,000. In addition £1,581 was capitalised in 2002.

The Parish owns 100% of the legal interest in 3 Andrews Close, the curate's house. An independent valuation carried out by Sumner Pridham in December 2001 valued this property at £255,000.

Under the transitional provisions of FRS102 the PCC has elected to treat the value of the properties at 31 December 2013 as their deemed cost.

	Land and Buildings £	Computers £	Equipment £	Total £
<b>COST</b>				
At 1st January 2022	1,290,218	1,389	66,836	1,358,443
Additions	-	-	-	-
At 31st December 2022	<u>1,290,218</u>	<u>1,389</u>	<u>66,836</u>	<u>1,358,443</u>
<b>DEPRECIATION</b>				
At 1st January 2022	-	1,389	57,722	59,111
Charge for the period	-	-	3,337	3,337
At 31st December 2022	<u>-</u>	<u>1,389</u>	<u>61,059</u>	<u>62,448</u>
<b>NET BOOK VALUE</b>				
At 31st December 2022	<u>1,290,218</u>	<u>-</u>	<u>5,777</u>	<u>1,295,995</u>
At 31st December 2021	<u>1,290,218</u>	<u>-</u>	<u>9,114</u>	<u>1,299,332</u>

## NOTES TO THE ACCOUNTS for the year ended 31st December 2022 (continued)

	Unrestricted Funds	2022 Restricted Funds	Total	2021 Total
	£	£	£	£
<b>9. DEBTORS</b>				
Tax Recoveries	8,437	490	8,927	8,930
Prepayments	-	-	-	0
Other Debtors	6,180	5,619	11,799	34,792
	<u>14,617</u>	<u>6,109</u>	<u>20,726</u>	<u>43,722</u>
<b>10. SHORT TERM DEPOSITS</b>				
Hampshire Trust Bank One year bond	80,000	-	80,000	80,000
United Trust Bank One year bond	80,000	-	80,000	80,000
CAF 60 day notice account	40,000	-	40,000	40,000
Diocesan Deposit Fund	87,443	-	87,443	61,941
Diocesan Repair Fund	19,434	-	19,434	26,196
Co-op Business Select Instant Access	15,124	-	15,124	15,102
Pre School Business select Instant Access	-	467	467	466
Metro Instant Access	71	-	71	71
	<u>322,072</u>	<u>467</u>	<u>322,539</u>	<u>303,777</u>
<b>11. CREDITORS</b>				
Accruals	(13,447)	-	(13,447)	(7,536)
Sundry Creditors	(4,773)	(10,416)	(15,189)	(21,451)
	<u>(18,220)</u>	<u>(10,416)</u>	<u>(28,636)</u>	<u>(28,987)</u>
<b>12. ANALYSIS OF NET ASSETS BY FUNDS</b>				
Fixed Assets	1,295,995	-	1,295,995	1,299,333
Cash and short term deposits	373,005	53,203	426,208	397,182
Current Assets	14,617	6,109	20,726	43,722
Current Liabilities	(18,220)	(10,416)	(28,636)	(28,987)
	<u>1,665,397</u>	<u>48,896</u>	<u>1,714,293</u>	<u>1,711,250</u>

## NOTES TO THE ACCOUNTS for the year ended 31st December 2022 (continued)

## 13. UNRESTRICTED FUNDS

	01/01/2022	Income	Expenditure	Transfers	31/12/2022
	£	£	£	£	£
<b>General Fund</b>					
Other Net Assets	85,423.00	219,924	(240,281)	798	65,864
	<u>85,423</u>	<u>219,924</u>	<u>(240,281)</u>	<u>798</u>	<u>65,864</u>
<b>Designated Accounts</b>					
Fixed Assets	1,299,332	-	-	(3,337)	1,295,995
Missions Fund General	18,959	250	(16,397)	19,968	22,780
Church Repair Funds	51,196	136	-	(6,898)	44,434
Special Projects Fund	121,000	-	-	-	121,000
M Donald - Training Fund	3,553	-	-	-	3,553
Flower Funds	27	-	(100)	100	27
After School Club	97,190	111,838	(97,876)	-	111,152
Associated Organisations	702	1,071	(1,182)	1	592
	<u>1,591,959</u>	<u>113,295</u>	<u>(115,555)</u>	<u>9,834</u>	<u>1,599,533</u>
<b>Total Unrestricted Funds</b>	<b><u>1,677,382</u></b>	<b><u>333,219</u></b>	<b><u>(355,836)</u></b>	<b><u>10,632</u></b>	<b><u>1,665,397</u></b>

## 14. RESTRICTED FUNDS

	01/01/2022	Income	Expenditure	Transfers	31/12/2022
	£	£	£	£	£
Mission Specific Giving	29	6,561	(5,953)	-	637
Tanzania CCMP	9,878	5,443	-	-	15,321
Vicars Discretionary	11,120	-	(90)	-	11,030
Youth Worker Fund	-	4,000	-	(4,000)	-
Organ Repair Restricted Fund	599	-	-	-	599
Preschool	12,242	59,980	(48,413)	(7,500)	16,309
Sequestration Restricted Fund	-	(305)	(563)	868	-
Nicholson Bequest	-	5,000	-	-	5,000
	<u>33,868</u>	<u>80,679</u>	<u>(55,019)</u>	<u>(10,632)</u>	<u>48,896</u>

NOTES TO THE ACCOUNTS for the year ended 31st December 2022 (continued)

15. DESCRIPTION OF FUNDS

The General Fund represents the funds available to the PCC for the day to day running of the church and the parish.

Discretionary funds are unrestricted but have been set aside by the PCC for specific purposes

The Fixed Asset Fund consists of 2 properties owned by the PCC (Church House and 3 Andrew's Close) together with computers and Equipment within their depreciation period.

The Mission General Fund holds the funds set aside for distribution to our mission links and other mission charities supported by the church

The Church Repair Funds represent the funds (some of which are held by the Diocese) set aside for future quinquennial repairs.

The Special Projects fund represents funds set aside for future projects, including the costs of our Youth worker.

M. Donald Training Fund represents a legacy which the PCC set aside to provide assistance for training purposes.

The Flower Fund is the amount given to the flower co-ordinator to decorate the church each Sunday and for special occasions.

Associated Organisations show the total movements of the funds held by various bodies belonging to the parish fellowship.

The Restricted Funds represent funds given with specific restrictions on their use imposed by the donors and cannot be used by the PCC for any other purpose without the express permission of the donors. In particular the Mission Specific giving fund is used to accumulate the fund-raising activities undertaken by the parish for mission purposes and to distribute the funds raised to a range of mission organisations as listed in note 17.

The Mission Specific fund is used to accumulate the fund-raising activities undertaken by the parish for mission purposes and to distribute the funds raised to a range of mission organisations as listed in note 17.

The Tanzania CCMP fund represents donations received for the TEAR fund CCMP Kondo project.

The Vicar's Discretionary Fund is set aside for assistance to parishioners suffering hardship as a result of the Covid crisis at the absolute confidential discretion of the vicar.

The Youthworker fund represents donations received for the support of the Youth worker.

The Organ Repair Fund represents donations received for the cost of Organ repairs.

The Pre School Fund represents Funds used by the Pre School

The Sequestration fund represents funds we are required to set aside during a parish vacancy to ensure the vicarage is cared for during the period of the vacancy.

The Nicholson Bequest fund holds a bequest to St James from the late David Cyril Nicholson which must be spent in accordance with the wishes of the Nicholson Family

## 16. TRANSACTIONS WITH PCC MEMBERS

During the year the following members of the PCC were reimbursed expenses as follows:

	<b>Jim Stewart</b>	<b>Judi Hammill</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Car and telephone expenses	64	-	64
Miscellaneous Expenses (incl Book Grants)	15	-	15
	<b>79</b>	<b>-</b>	<b>79</b>

The PCC has entered into a contract with a company in which one member of the PCC, Mr Michael Phillips, has an interest. Mr. Michael Phillips was not involved in the decision to award this contract, with an annual value of £1680 excluding VAT, for the provision of payroll administration services.

The following PCC members or their close family members receive remuneration from the PCC:

<b>Name</b>	<b>Role for which remuneration is received</b>
Prof Stephen Keevil	His son Thomas as an After School Club assistant
Mrs Jean Meadows	Her daughter Claire as the After School Club administrator

Neither these nor any other Trustees receive any remuneration for their roles as Trustees. The contracts under which these Trustees and their dependents are employed are the same as those for other staff with similar roles.

The total amount donated to the unrestricted general fund by members of the PCC and their close relations in 2022, excluding any Gift Aid recoverable, was £35,195 (£39,694 in 2021).

NOTES TO THE ACCOUNTS for the year ended 31st December 2022 (continued)

17. GRANTS PAID

An analysis of grants paid is given below:

	Mission General £	Other unrestricted Funds £	Discretionary Fund £	Mission Specific £
<b>Overseas Missions with Link Partners</b>				
Church Missionary Society	-	-	-	-
Interserve	2,200	-	-	-
Christmas Gifts	-	-	-	-
<b>Overseas Missionary and Relief Societies</b>				
The Bible Society	1,600.0	-	-	-
Leprosy Mission	4,000.0	-	-	-
Hope Gardens	1,885.0	-	-	315.00
Sat 7	2,707.0	-	-	1,692.00
TEAR Fund CCMP project	-	-	-	-
<b>Home Missions and Other Church Societies</b>				
Fegans	506	-	-	1,694.00
Diocese of Rochester Poverty & Hope Appeal	1,350	-	-	-
Church Pastoral Aid Society	1,350	-	-	-
Tunbridge Wells Youth For Christ	800	25	-	1,100.00
Care for the Family	-	180	-	-
Other Discretionary gifts	-	50	90	1,004.00
<b>Total Grants made</b>	<b>16,398</b>	<b>255</b>	<b>90</b>	<b>5,805</b>

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# Accounts

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THE PAROCHIAL CHURCH COUNCIL  
OF THE ECCLESIASTICAL PARISH OF  
ST JAMES TUNBRIDGE WELLS

ACCOUNTS FOR THE YEAR ENDED  
31 DECEMBER 2021

REGISTERED CHARITY NO 1136988

# CHARITY INFORMATION

<b>Registered Office</b>	Church House 1 Ferndale Tunbridge Wells Kent TN2 3RL	<b>Parochial Church Council</b>	Carolyn Clutterbuck David Cunningham (to April 2021) Roger Dunlop Carol Edwards Jenny Garratt Tony FitzPatrick (from May 2021) Michael Lawes (to October 2021) Jean Meadows Vanessa Nicholls Michael Phillips Susan Schibli Rachel Blythe PCC secretary in attendance
<b>Registered Charity number</b>	1136988		
<b>Governing document</b>	The Parochial Church Council Powers Measure (1956) as amended and the Church Representation Rules that came into force on 2 <sup>nd</sup> January 1956		
	<b>Ex Officio Members of the PCC</b>		
<b>Incumbent</b>	The Reverend Canon Jim Stewart	<b>Bankers</b>	The Co-operative Bank PLC 1 Balloon Street Manchester M60 4EP
<b>Curate</b>	Revd Judith Hammill		
<b>Wardens</b>	Bruce Williamson (to April 2021) Stephen Keevil Debbie Rees (from April 2021)		Metro Bank PLC One Southampton Row London WC1B 5HA
<b>Treasurer</b>	Sheila Anstead	<b>Independent Examiner</b>	Martyn Burt B.Sc.(Hons), ACMA, CGMA Ashby Acres, Chapel Lane, Ashby cum Fenby, Grimsby DN37 0QT

# CHARITY INFORMATION

## **OBJECTIVES AND ACTIVITIES**

The full name of the charity is the “The Parochial Church Council of the Ecclesiastical Parish of St James, Tunbridge Wells”; we shall refer to it as “the charity”. The object of the charity is to further the religious and other charitable work of the Church of England in the Parish of St James Tunbridge Wells. The members of the PCC are the Trustees of the charity and as a body are responsible for supporting the clergy in promoting the mission of the Church in the parish – evangelistic, pastoral, liturgical, social and ecumenical. It also carries the responsibility for maintaining the building of St James’ Church and the other property of the charity.

## **WHAT WE HAVE DONE DURING THE YEAR AND OUR PLANS FOR THE FUTURE**

The activities of the charity are described below and the members of the PCC believe that these are sufficient to comply with the Charity Commission requirement for public benefit.

The Electoral Roll at the APCM held in April 2021 had a total of 216 members compared to 208 in October 2020.

The regular worship of God in our church provides opportunities for spiritual refreshment, teaching, communal prayer, outreach, communication and fellowship. The House Groups provide further opportunities for teaching and support for their members. The generally private ministry of pastoral care in the parish is carried out daily in response to need as it arises.

A national lockdown was in force due to Covid restrictions up to Easter 2021 although worship services were allowed to continue subject to social distancing rules and a careful risk assessment. The 8am Sunday communion service continued throughout the lockdown. The main Sunday service was pre-recorded and streamed on Youtube at 9.30, together with a pre-recorded video for the children and a youth group meeting on Zoom. As the regulations eased the 9.30 service was a live service in Church from Easter Sunday with mandatory wearing of masks, no singing in church and strict social distancing. We ended each service (weather permitting) by singing the final hymn together outside in the Church yard. This practice has continued as we feel it is a good way of signalling our presence to the local community. From May live music (but no congregational singing) was permitted and 3 services at 8am 9.30am and 11am) were held each Sunday to allow for social distancing requirements. From July when most restrictions were lifted, two services were held each Sunday, the 8am communion and the 10am morning service. Morning Prayer services are

St James PCC Tunbridge Wells Accounts 2021  
Report of the Trustees

held on at least three days during the week, and additional services at the major festivals of Christmas and Easter. During the lockdown periods Jim and Parvin Stewart continued to hold morning prayer services daily on Youtube. and there were regular online Hope services (for those living with Dementia). A series of Zoom compline services were held during Lent and at Advent. The live Christmas Carol service was a great occasion.

Services were held in the nursing and residential care homes in the parish and residents can now watch the services on Youtube.

In addition to the clergy and a full time Youth Worker, the parish benefits from having three Readers, two Licensed Lay Ministers, an Associate Evangelist and a Pastoral Assistant. The worship in services is varied to minister to the whole congregation with the music group leading on most Sundays and a full organ service once a month.

In 2018 the PCC agreed to support a pilot project run by TEAR Fund in the diocese of Kondea, Tanzania. St James undertook to provide £15,000 each year for a minimum of three years and in 2020 agreed to continue support for a further 2 years. A Summer walking/running/cycling challenge was held to promote the link between St James and Kondea and to raise funds for the project.

Many church meetings including homegroups continued on Zoom during the lockdown and beyond. There was a successful online Advent Fair to raise funds for mission activity. We held other events to add to the day-to-day witness of church members in their households, neighbourhoods and workplaces. These included an Easter trail at Hilbert park on Easter Monday, an on-line parenting course and a Summer barbecue. Baby space (for babies aged 0-1 year olds) and ABC lite (for 1-3 year olds) began in May with most of the pre-Covid regular activities resuming from September. We were delighted to be able to run a holiday club this summer which was well supported. The PCC set aside 11.5% of its donated income in 2021 for the support of mission activities and held events to raise money for mission. Gifts to mission partners, and mission and relief organisations in the year totalled £26,000. This included £11,000 to the TEAR Fund project in Kondea, a lower amount than in previous years as the project was suspended for some months due to Covid.

The PCC operates the Pre-School and the After-School Club. They are managed by a committee appointed by the PCC. The day-to-day work of the Pre-School and After-School Club is the responsibility of the supervisors and the administrators who maintain very regular contact with the PCC through the Incumbent, the treasurer and through the management committee.

The Pre-School and After-School Club maintain records in accordance with Ofsted and KCC requirements and have their own reserves, within the overall reserves of the PCC, to meet any liabilities arising out of employment or other issues.

In 2022 the PCC and the church will continue to minister to the local population and to its members, provide teaching and worship through its regular services and home groups and to support mission activity locally, in the UK and in other countries.

## **FINANCIAL REVIEW**

### **Financial Impact of the Covid19 pandemic**

In 2021 we were unable to hold our main Sunday morning service for several months, both the Pre School and After School Club had to close temporarily and the restrictions made it impossible to hire out the Church hall for a large part of the year. Hall rental income remained well below pre Covid levels and many of the staff were placed on Furlough leave for several weeks in the early part of the year. The church benefitted from grants from the Covid19 Job Retention Scheme totalling over £21k. The Pre-School and the After School club have both reported a loss in 2021 mainly due to the Covid closures.

Expenditure was lower than forecast due to the enforced reduction in planned activities.

Although case numbers remain very high we are seeing a gradual return to normal activity with Hall rental activity in particular approaching pre Covid levels. The future outlook is still somewhat uncertain but the church is fortunate to hold significant financial reserves.

The Unrestricted General Fund made an operating surplus of £13k in 2021.

### **Income**

The parish is supported in its work by income from regular giving and donations from members of the congregation. Including income tax recoverable under the Gift Aid scheme, unrestricted donation income was £15k higher than in 2020 with regular planned giving up 5k, unplanned up 7.5k and Gift Aid recoveries up 2.5k compared with 2020.

The Church benefitted from a generous legacy of £26,678 from the late Mrs Freda Hough.

A grant of £9.5k was given by the Diocese of Rochester to support the costs of providing housing and service-related expenses for the curate.

Income from fees for weddings and funerals remained at £5k. From 2020 the Diocesan Board of Finance (DBF) portion of the fees is payable to the diocese and this amounted to £2.5k in 2021.

## St James PCC Tunbridge Wells Accounts 2021 Report of the Trustees

Income from the letting of church premises was £13k, up £5k from 2020 but well below the amount of £20k received in years before the pandemic

Property letting was £22k with both church house flats rented out all year. One of the flats needed some plumbing repairs and a new boiler and we spent a total of £4.5k on Flat maintenance repairs in 2021.

At the end of 2017 the PCC signed a 20 year contract with Net Coverage Solutions for the use of telecommunications equipment in the church spire for an annual rental of £7k from 2018.

The Pre-school was closed for the first 4 months of 2021 due to the Covid restrictions and operated only in the morning from September 2021 following a restructure. As a result Pre School income reduced by 48% from £100k in 2020 to £52k in 2021. The After-School Club income fell by 19% from £101k in 2020 to £82k in 2021. Between them the Pre School and the After School Club contributed £134k in income and made a combined loss of £12k after costs. The income includes a grant totalling £18.5k from the Covid19 Job Retention Scheme.

### **Expenditure**

Thanks to the continued giving, the 11.5% tithe from donation income (including Gift Aid) was £16k compared to £14k in 2020. This tithe is set aside for mission-related activity as shown in note 17 to the accounts.

The PCC's contribution to diocesan costs, including clergy stipends increased from £77k to £78k.

Maintenance and equipment work done in 2021 included new wooden railings for the Pre School ramp, repairs to the church roof and repairs to the stonework in the wall on the church boundary with Ferndale Road.

Salaries costs increased by £3k in 2021 compared with 2020 mainly due to cost of living pay rises.

### **Pre-School and After-School Club**

The Pre-school and the After School Club both recorded a loss of £6k in 2021 compared to a combined surplus of £18k in 2020. The PCC is carefully monitoring their performance and expects them to return a small combined surplus in 2022.

## **Funds**

At the end of the year, total funds of the PCC stood at £1,711k, an increase of £13k from 2020. Of this, £1,299k is represented by the land and buildings and equipment owned by the PCC at Church House and Andrews Close. £19k is tithe still to be donated, £51k is funds for repairs and building projects, £97k is the retained reserves from the After-School Club while a further £121k is set aside for special projects and £4k for other designated funds. £34k is restricted for mission giving (including to the TEAR Fund project), the Vicar's discretionary Fund and the Pre-School so available for expenditure only on those activities. This left a General Fund of £85k for use as the PCC sees fit, within the objects of the charity. The PCC's Reserves Policy is to maintain sufficient level of reserves to enable normal operating activities to continue over a period of up to 3 months should a shortfall in income occur and to take account of potential risks and contingencies that may arise from time to time. The General Fund represents 4.6 months of income net of legacies received and 4.9 months of expenditure which is in line with this target.

Taking into account the financial position of the charity at 31 December 2021 and the expected income and expenditure for 2022, the members of the PCC believe that it is appropriate to consider the charity a going concern from the date of the approval of the accounts.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The members of the PCC are either *ex officio* or elected by the Annual Parochial Church Meeting (APCM) following the church representation rules.

The members of the PCC during 2021 are shown in the Charity Information page.

The PCC delegates its work in the parish to Ministry Groups, made up of at least the vicar, wardens and one member of the PCC and other members of the congregation. Each Ministry Group meets regularly to consider and act upon the area of responsibility that it has been given by the PCC. Each Ministry Group reports back to the PCC at least once every year and minutes of Ministry Group meetings are made available to the members of the PCC.

In addition to monitoring and directing the work of the Ministry Groups (including the Finance Ministry Group) the PCC meetings in 2021 were necessarily focussed on ways to continue the worship and activities of the Church during the Covid19 pandemic and the restarting of various activities as the regulations eased. The PCC considered arrangements for Communion services and whether it is appropriate to conduct a communion service remotely. After consulting the congregation it became clear that many people value

St James PCC Tunbridge Wells Accounts 2021  
Report of the Trustees

the sharing of communion at the same time and so it was decided that the current arrangements should continue. The PCC considered provision for children and young people going forward including all age services and activity Sundays. There was also consideration of the financial impact of the Covid pandemic including a review of the Pre School ongoing financial viability. In September Rev Canon Jim Stewart announced that he would be retiring early in 2022 after over 24 years as vicar of St James. The PCC then focussed on arrangements for the forthcoming vacancy period and the appointment of a new vicar. They agreed to appoint a part time Operations Manager to relieve the future vicar of some areas of responsibility currently covered by Jim, but which are not usually part of the clergy remit. Mark Wright was appointed to this position at the end of 2021. The PCC is aware of its responsibilities for the After School Club and the Pre-school and gets updates from the Management Committee. The work of the wider church, including diocesan and general synods is reported to the PCC.

## **SAFEGUARDING**

The PCC has complied with its duty under Section 5 of the Safeguarding and Clergy Discipline Measure 2016 with regard to the House of Bishops' guidance on Safeguarding children and vulnerable adults.

St James PCC Tunbridge Wells Accounts 2021  
Report of the Trustees

The Ministry Groups are:

<b>Name</b>	<b>Responsible for</b>
Teaching and ministry	Leading and directing the teaching and ministry in church services, home groups and other forums
Worship	Leading and directing the worship in our services
Mission	Funding mission work in the parish, the town and overseas and supporting the work practically and through prayer
Local outreach	Building links to the local community to bring the gospel through personal contact and relationships
Children and Youth	Leading the parish's work with young people to nurture and encourage their journey towards an adult faith
Fabric	Maintaining the buildings and facilities of the church and other buildings to serve the parish, the members of the church and other users
Finance	Monitoring the financial health of the parish, planning for future demands on finances and advising the PCC on financial matters
Pastoral	Supporting those who have a pastoral role, whether formal or informal, within the parish and helps resource church members to grow in pastoral awareness and sensitivity

The PCC is grateful for the time, talents and enthusiasm of the members of the church that give their services through these groups, and for everyone who partakes in the life of the church through Sunday School teaching, youth work, music, maintenance and many other activities.

The PCC appoints representatives to serve on Churches for Tunbridge Wells and to serve as Governors for the church school in the parish, St James' Primary School.

## **STATEMENT OF TRUSTEE RESPONSIBILITIES**

Charity Law requires the PCC to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity for that period. In preparing these financial statements the PCC have:

- Selected suitable accounting policies and applied them consistently
- Made judgements and estimates that are reasonable and prudent
- Stated whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements and;
- Prepared the financial statements on the ongoing concern basis

The PCC have overall responsibility for ensuring the charity has appropriate systems of control, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011.

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

- The charity is operating efficiently and effectively
- The assets are safeguarded against unauthorised use and disposition
- Proper records are maintained and financial information used within the charity or for publication is reliable
- The charity complies with relevant laws and regulations

Approved by the PCC on 30<sup>th</sup> March 2022 and signed on its behalf by



Roger Dunlop, Lay Chair of PCC

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Supporting Charitable Organisations

23 March 2022

## **Independent Examiner's report to the Member/Trustees of St James Tunbridge Wells**

I report on the accounts for the year ended 31 December 2021 which are set out on pages 12 to 27.

### **Respective responsibilities of the Trustees and Independent Examiner**

The church's trustees are responsible for the preparation of the accounts. The church's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to

- Examine the accounts under section 145 of the 2011 Act;
- Follow the procedures laid down in the General Directions given by the Charity Commissioners section 145(5)(b) of the 2011 Act; and
- State whether particular matters have come to my attention.

### **Basis of Independent Examiner's Statement**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### **Independent Examiner's statement**

Since the gross income for the year exceeds the amount provided in section 145(3) of the Act, I confirm that I am qualified to act as an Independent Examiner under the provisions of that section of the Act and that my qualifications are set out as below.

St James PCC Tunbridge Wells Accounts 2021

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with section 130 of the 2011 Act;or
  - to prepare accounts which accord with these accounting records have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Yours sincerely



Martyn Burt

B.Sc.(Hons), ACMA, CGMA

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Telephone: 07523 6229679

St James' PCC, Tunbridge Wells

STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31st December 2021

	Note	Unrestricted Funds	2021 Restricted Funds	Total Funds	Unrestricted Funds	2020 Restricted Funds	Total Funds
		£	£	£	£	£	£
<b>INCOME FROM:</b>							
<i>Donations</i>	2(a)	138,969	21,302	160,271	132,995	24,253	157,248
<i>Legacies</i>	2(b)	26,678	-	26,678	2,484	-	2,484
<i>Income from operating activities:</i>							
- to further Council's object	2(c)	120,232	43,777	164,009	115,347	101,006	216,353
- to generate funds	2(d)	-	-	-	-	-	-
<i>Income from investments</i>	2(e)	2,126	-	2,126	3,468	2	3,470
<i>Other ordinary incoming resources</i>	2(f)	19,631	11,089	30,721	36,827	5,258	42,085
<b>TOTAL INCOMING RESOURCES</b>		<b>307,637</b>	<b>76,168</b>	<b>383,805</b>	<b>291,121</b>	<b>130,519</b>	<b>421,640</b>
<b>EXPENDITURE ON:</b>							
<i>Grants</i>	3(a)	11,980	15,711	27,691	19,149	18,966	38,115
<i>Activities directly relating to the work of the Church</i>	3(b)	297,531	45,929	343,460	300,831	76,931	377,762
<b>TOTAL RESOURCES USED</b>		<b>309,511</b>	<b>61,640</b>	<b>371,151</b>	<b>319,980</b>	<b>95,897</b>	<b>415,877</b>
<b>NET INCOMING RESOURCES</b>		<b>(1,874)</b>	<b>14,528</b>	<b>12,654</b>	<b>(28,859)</b>	<b>34,622</b>	<b>5,763</b>
Transfers between Funds		18,034	(18,034)	-	19,200	(19,200)	-
<b>NET MOVEMENT IN FUNDS</b>		<b>16,160</b>	<b>(3,506)</b>	<b>12,654</b>	<b>(9,659)</b>	<b>15,422</b>	<b>5,763</b>
Balances brought forward 1st January 2021		1,661,222	37,374	1,698,596	1,670,881	21,952	1,692,833
<b>BALANCES CARRIED FORWARD 31st DECEMBER 2021</b>		<b>1,677,382</b>	<b>33,868</b>	<b>1,711,250</b>	<b>1,661,222</b>	<b>37,374</b>	<b>1,698,596</b>

The notes on pages 14 to 27 form part of these accounts

## BALANCE SHEET as at 31st DECEMBER 2021

	Note	2021		2020	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Fixed Assets	8		1,299,333		1,302,670
<b>CURRENT ASSETS</b>					
Debtors	9	43,722		12,052	
Short Term Deposits	10	303,777		297,616	
Cash at Bank & in Hand		93,406		123,543	
		<u>440,904</u>		<u>433,211</u>	
<b>LIABILITIES</b>					
amounts falling due within 1 year	11	<u>(28,987)</u>		<u>(37,285)</u>	
<b>NET CURRENT ASSETS</b>			411,917		395,926
<b>NET ASSETS</b>			<u><u>1,711,250</u></u>		<u><u>1,698,596</u></u>
<b>FUNDS</b>					
Unrestricted					
- General	13		85,423		72,097
- Designated	13		1,591,959		1,589,125
Restricted	14		33,868		37,374
			<u><u>1,711,250</u></u>		<u><u>1,698,596</u></u>

Approved by the Trustees of the Parochial Church Council  
and signed on its behalf by

*Ray R. R. R.*

Date: *30 March 2022*

NOTES TO THE ACCOUNTS for the year ended 31st December 2021

1 ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006, the UK Financial Reporting Standard 102 and the Charities Statement of Recommended Practice for accounting periods beginning on or after 1 January 2015 (SORP 2015). Because of the size of the charity, the accounts are not required to present a cash flow statement.

The financial statements have been prepared under the historic cost convention apart from the revaluation of properties.

**Funds**

Unrestricted funds represent the funds of the PCC that are available for application on the general purposes of the PCC. The General Fund is available for day to day activities and to provide a cushion in the event of unexpected events. Designated funds are those set aside by the PCC for a particular purpose and are also unrestricted. The accounts include all transactions, assets and liabilities for which the PCC is responsible by law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of church members. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the PCC for particular purposes. Transfers between funds are made where the fund is no longer required or to match donations to specific funds.

**Incoming Resources**

*Voluntary income and capital sources:*

Collections are recognised when received by or on behalf of the PCC.

Gift aid recoverable is recognised when the PCC has the appropriate gift aid declarations and when the related income has been received.

Grants and legacies to the PCC are recognised when the PCC is notified of its entitlement and the amount is more likely than not to be received and the value of the income is able to be estimated reliably.

Funds raised by coffee mornings, Mission Fairs or similar events are reported gross.

*Other ordinary income:*

Rental income from the letting of church premises is recognised when the rent is due.

Income from Pre-school fees and After School Club fees is recognised when sessions are provided.

NOTES TO THE ACCOUNTS for the year ended 31st December 2021 (continued)

1 ACCOUNTING POLICIES (continued)

**Resources Used**

*Grants:*

Grants and donations are recognised when paid over, or when awarded, if that award creates a binding obligation on the PCC.

*Activities directly relating to the work of the church:*

The diocesan offer is recognised when payable.

**Fixed Assets**

*Consecrated land and buildings and moveable church furnishings:*

Consecrated and beneficed property is excluded from the accounts by s.10(2) of the Charities Act 2014. The treatment of other property assets is detailed in the note to these accounts.

No value is placed on moveable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or beneficed buildings and moveable church furnishings, whether maintenance or improvement, is written off as expenditure in the Statement of Financial Activities (SOFA) and separately disclosed.

Provision will be made should any annual impairment review of fixed assets indicate that a permanent diminution in value has occurred.

*Other land and buildings*

The PCC has taken advantage of the provisions for transition to reporting under FRS 102 by taking the valuation of the properties at 31 December 2013 as their deemed cost. No depreciation is provided on the properties as maintenance expenditure maintains their current state. Properties are subject to an impairment review each year for factors that have impaired the value of the buildings. No such impairment is necessary in the current financial year.

*Other fixtures, fittings and office equipment:*

All equipment with a purchase price of less than £1,000 is recognised as revenue expenditure when the item is purchased. All items with a purchase price of more than £1,000 have been capitalised in the year of purchase. All tangible fixed assets are depreciated evenly over their estimated useful lives as follows:

Computers	3 years
Equipment	5 years

NOTES TO THE ACCOUNTS for the year ended 31st December 2021 (continued)

1 ACCOUNTING POLICIES (continued)

**Current Assets:**

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors, less provision for any amounts that may prove uncollectable, assessed case by case.

Short-term deposits include cash held on deposit either with the Diocesan Board of Finance or at the bank.  
Stock is valued at the lower of cost and net realisable value.

**Liabilities**

Liabilities are recognised in the financial statements when, at the date of the accounts, there is an obligation to a third party as a result of a past event where it is probable that a transfer of money or other economic benefit will be required to settle the liability, and where the value of the liability can be estimated reliably. Liabilities are recognised at the value of the payment that will be required to settle the liability or the amount received as advance payment for the services it is to provide.

St James' PCC, Tunbridge Wells

STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31st December 2021

		2021			2020		
	Note	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
		£	£	£	£	£	£
<b>INCOME FROM:</b>							
<i>Donations</i>	2(a)	138,969	21,302	160,271	132,995	24,253	157,248
<i>Legacies</i>	2(b)	26,678	-	26,678	2,484	-	2,484
<i>Income from operating activities:</i>							
- to further Council's object	2(c)	120,232	43,777	164,009	115,347	101,006	216,353
- to generate funds	2(d)	-	-	-	-	-	-
<i>Income from investments</i>	2(e)	2,126	-	2,126	3,468	2	3,470
<i>Other ordinary incoming resources</i>	2(f)	19,631	11,089	30,721	36,827	5,258	42,085
<b>TOTAL INCOMING RESOURCES</b>		<b>307,637</b>	<b>76,168</b>	<b>383,805</b>	<b>291,121</b>	<b>130,519</b>	<b>421,640</b>
<b>EXPENDITURE ON:</b>							
<i>Grants</i>	3(a)	8,980	12,411	21,391	19,149	18,966	38,115
<i>Activities directly relating to the work of the Church</i>	3(b)	297,531	45,929	343,460	300,831	76,931	377,762
<b>TOTAL RESOURCES USED</b>		<b>306,511</b>	<b>58,340</b>	<b>364,851</b>	<b>319,980</b>	<b>95,897</b>	<b>415,877</b>
<b>NET INCOMING RESOURCES</b>		<b>1,126</b>	<b>17,828</b>	<b>18,954</b>	<b>(28,859)</b>	<b>34,622</b>	<b>5,763</b>
Transfers between Funds		18,034	(18,034)	-	19,200	(19,200)	-
<b>NET MOVEMENT IN FUNDS</b>		<b>19,160</b>	<b>(206)</b>	<b>18,954</b>	<b>(9,659)</b>	<b>15,422</b>	<b>5,763</b>
Balances brought forward 1st January 2021		1,661,222	37,374	1,698,596	1,670,881	21,952	1,692,833
<b>BALANCES CARRIED FORWARD 31st DECEMBER 2021</b>		<b>1,680,382</b>	<b>37,168</b>	<b>1,717,550</b>	<b>1,661,222</b>	<b>37,374</b>	<b>1,698,596</b>

The notes on pages 14 to 27 form part of these accounts

## BALANCE SHEET as at 31st DECEMBER 2021

	Note	£	2021 £	£	2020 £
<b>FIXED ASSETS</b>					
Tangible Fixed Assets	8		1,299,333		1,302,670
<b>CURRENT ASSETS</b>					
Debtors	9	43,722		12,052	
Short Term Deposits	10	303,777		297,616	
Cash at Bank & in Hand		93,406		123,543	
		<u>440,904</u>		<u>433,211</u>	
<b>LIABILITIES</b>					
amounts falling due within 1 year	11	<u>(28,987)</u>		<u>(37,285)</u>	
<b>NET CURRENT ASSETS</b>			411,917		395,926
<b>NET ASSETS</b>			<u><u>1,711,250</u></u>		<u><u>1,698,596</u></u>
<b>FUNDS</b>					
Unrestricted - General	13		85,423		72,097
- Designated	13		1,591,959		1,589,125
Restricted	14		33,868		37,374
			<u><u>1,711,250</u></u>		<u><u>1,698,596</u></u>

Approved by the Trustees of the Parochial Church Council  
and signed on its behalf by

Date:

The notes on pages 14 to 27 form part of these accounts

NOTES TO THE ACCOUNTS for the year ended 31st December 2021

1 ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006, the UK Financial Reporting Standard 102 and the Charities Statement of Recommended Practice for accounting periods beginning on or after 1 January 2015 (SORP 2015). Because of the size of the charity, the accounts are not required to present a cash flow statement.

The financial statements have been prepared under the historic cost convention apart from the revaluation of properties.

**Funds**

Unrestricted funds represent the funds of the PCC that are available for application on the general purposes of the PCC. The General Fund is available for day to day activities and to provide a cushion in the event of unexpected events. Designated funds are those set aside by the PCC for a particular purpose and are also unrestricted. The accounts include all transactions, assets and liabilities for which the PCC is responsible by law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of church members. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the PCC for particular purposes. Transfers between funds are made where the fund is no longer required or to match donations to specific funds.

**Incoming Resources**

*Voluntary income and capital sources:*

Collections are recognised when received by or on behalf of the PCC.

Gift aid recoverable is recognised when the PCC has the appropriate gift aid declarations and when the related income has been received.

Grants and legacies to the PCC are recognised when the PCC is notified of its entitlement and the amount is more likely than not to be received and the value of the income is able to be estimated reliably.

Funds raised by coffee mornings, Mission Fairs or similar events are reported gross.

*Other ordinary income:*

Rental income from the letting of church premises is recognised when the rent is due.

Income from Pre-school fees and After School Club fees is recognised when sessions are provided.

NOTES TO THE ACCOUNTS for the year ended 31st December 2021 (continued)

1 ACCOUNTING POLICIES (continued)

**Resources Used**

*Grants:*

Grants and donations are recognised when paid over, or when awarded, if that award creates a binding obligation on the PCC.

*Activities directly relating to the work of the church:*

The diocesan offer is recognised when payable.

**Fixed Assets**

*Consecrated land and buildings and moveable church furnishings:*

Consecrated and beneficed property is excluded from the accounts by s.10(2) of the Charities Act 2014. The treatment of other property assets is detailed in the note to these accounts.

No value is placed on moveable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or beneficed buildings and moveable church furnishings, whether maintenance or improvement, is written off as expenditure in the Statement of Financial Activities (SOFA) and separately disclosed.

Provision will be made should any annual impairment review of fixed assets indicate that a permanent diminution in value has occurred.

*Other land and buildings*

The PCC has taken advantage of the provisions for transition to reporting under FRS 102 by taking the valuation of the properties at 31 December 2013 as their deemed cost. No depreciation is provided on the properties as maintenance expenditure maintains their current state. Properties are subject to an impairment review each year for factors that have impaired the value of the buildings. No such impairment is necessary in the current financial year.

*Other fixtures, fittings and office equipment:*

All equipment with a purchase price of less than £1,000 is recognised as revenue expenditure when the item is purchased. All items with a purchase price of more than £1,000 have been capitalised in the year of purchase. All tangible fixed assets are depreciated evenly over their estimated useful lives as follows:

Computers	3 years
Equipment	5 years

NOTES TO THE ACCOUNTS for the year ended 31st December 2021 (continued)

1 ACCOUNTING POLICIES (continued)

**Current Assets:**

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors, less provision for any amounts that may prove uncollectable, assessed case by case.

Short-term deposits include cash held on deposit either with the Diocesan Board of Finance or at the bank.  
Stock is valued at the lower of cost and net realisable value.

**Liabilities**

Liabilities are recognised in the financial statements when, at the date of the accounts, there is an obligation to a third party as a result of a past event where it is probable that a transfer of money or other economic benefit will be required to settle the liability, and where the value of the liability can be estimated reliably. Liabilities are recognised at the value of the payment that will be required to settle the liability or the amount received as advance payment for the services it is to provide.

2.	INCOMING RESOURCES	2021			2020
		Unrestricted Funds £	Restricted Funds £	Total £	Total Funds £
2(a)	Incoming resources from donors				
	Planned giving:				
	regular donations	81,573	7,620	89,193	86,789
	Stewardship envelopes	6,669	-	6,669	641
		<u>88,242</u>	<u>7,620</u>	<u>95,862</u>	<u>87,430</u>
	Collections and online giving	5,918	320	6,238	5,787
	Sundry donations	19,542	9,748	29,290	28,025
	Income Tax recoverable - Gift Aid	25,267	3,613	28,880	27,006
		<u>138,969</u>	<u>21,302</u>	<u>160,271</u>	<u>148,248</u>
2(b)	Other voluntary incoming resources				
	Legacies	26,678	-	26,678	2,484
2(c)	Income from operating activities: to further Council's objects				
	Church Premises lettings	13,307	-	13,307	8,447
	Flat and house rentals (note 4)	22,260	-	22,260	21,420
	Telecoms rentals	6,700	-	6,700	6,700
	Pre-school (note 5)	-	41,090	41,090	94,880
	After School Club (note 6)	74,522	-	74,522	76,302
	Christmas Fair	-	2,687	2,687	2,030
	Fees for services	2,407	-	2,407	2,464
	Subscriptions	507	-	507	2,030
	Other Parish Income	427	-	427	2,464
	Other Parish Events	101	-	101	4,110
		<u>120,232</u>	<u>43,777</u>	<u>164,009</u>	<u>220,847</u>
2(d)	Income from operating activities: to generate funds				
	Other fund raising events	-	-	-	-
2(e)	Income from investments				
	Interest including any reclaimable tax	2,126	-	2,126	3,470
2(f)	Other ordinary incoming resources				
	Clergy housing Grant	9,500	-	9,500	9,000
	Job Retention Scheme	10,131	11,089	21,221	41,331
		<u>19,631</u>	<u>11,089</u>	<u>30,721</u>	<u>50,331</u>
	<b>TOTAL INCOMING RESOURCES</b>	<u><b>307,637</b></u>	<u><b>76,168</b></u>	<u><b>383,805</b></u>	<u><b>425,380</b></u>

3.	RESOURCES USED	2021			2020
		Unrestricted Funds	Restricted Funds	Total	Total Funds
		£	£	£	£
3(a)	Grants (see note 17 for more detail)				
	Church overseas:				
	Missions with link missionaries	3,800	693	4,493	6,550
	Missionary societies	3,000	3,300	6,300	9,437
	Relief and Development Agencies	1,200	10,918	12,118	15,740
	Home missions and other Church Societies	2,480	800	3,280	6,183
	Total	10,480	15,711	26,191	37,910
	Grant to St James Infant School	1,500	-	1,500	1,500
		<b>11,980</b>	<b>15,711</b>	<b>27,691</b>	<b>39,410</b>
3(b)	Direct Activities				
	Ministry costs:				
	Diocesan Offer	76,820	-	76,820	76,000
	Clergy travel/phone expenses	689	-	689	685
	Clergy Housing costs	8,098	-	8,098	9,347
	Other clergy expenses	874	-	874	1,124
		86,482	-	86,482	87,156
	Operating Costs				
	Church Running expenses	10,522	-	10,522	9,597
	Maintenance and equipment purchases	26,505	-	26,505	32,081
	Church Hall running expenses	1,460	-	1,460	1,445
	Church House running expenses	2,630	-	2,630	2,756
	Church activities: Pre-school (note 5)	-	45,914	45,914	76,931
	Church Activities: After School Club (note 6)	88,147	-	88,147	90,805
	Other Parish costs:				
	Music	-	-	-	83
	Flowers	152	-	152	130
	Subscriptions	1,546	-	1,546	1,428
	Digital Expenses	2,349	-	2,349	1,147
	Church organisations	629	-	629	364
	Training lay leaders	284	-	284	302
	Readers and Pastoral Assistant training	195	-	195	674
	Lay Staff expenses	333	-	333	302
	Parish events	259	-	259	674
	Sundry and discretionary gifts	207	-	207	205
	Printing and stationery	1,314	-	1,314	1,906
	Salaries	62,377	-	62,377	59,525
	Staff training	93	-	93	-
	Equipment hire/repair	-	-	-	-
	Flat management & expenses (note 4)	4,539	-	4,539	767
	Sundry expenses	876	-	876	1,440
	Payroll administration	2,142	-	2,142	2,532
	Bank charges and loan interest	63	15	78	74
	Equipment depreciation	3,337	-	3,337	3,337
	Ind. Examination and other professional fees	1,090	-	1,090	1,290
		<b>297,531</b>	<b>46,929</b>	<b>343,460</b>	<b>376,951</b>
	<b>TOTAL RESOURCES USED</b>	<b>309,511</b>	<b>61,640</b>	<b>371,151</b>	<b>416,361</b>

St James' PCC, Tunbridge Wells

NOTES TO THE ACCOUNTS for the year ended 31st December 2021 (continued)

4. CHURCH HOUSE FLAT RENTAL ACCOUNTS

	2021		2020	
	£	£	£	£
Rental Income		22,260		21,420
Management fees paid (including VAT)	-		-	
Repairs and maintenance	4,539		767	
		<u>(4,539)</u>		<u>(767)</u>
Surplus for period		<u>17,721</u>		<u>20,653</u>

St James' PCC, Tunbridge Wells

NOTES TO THE ACCOUNTS for the year ended 31st December 2021 (continued)

5. PRESCHOOL ACCOUNTS

	2021		2020	
	£	£	£	£
<b>Income</b>				
Fee Income		11,286		11,042
Grants - KCC	29,110		83,427	
Other income	693		411	
		<u>29,804</u>		<u>83,837</u>
		41,090		94,879
Job retention Scheme		11,089	-	
Investment Income		<u>0</u>		<u>2</u>
<b>Total income</b>		52,179		94,881
<b>Expenses</b>				
Salaries	44,763		73,296	
Rent St James	12,500		15,000	
Training	14		12	
Equipment	(175)		1,539	
Repairs and capital expenses	-		-	
Refreshments	586		267	
Postage and Stationery etc.	142		196	
Art & Craft materials	223		602	
Registration fees	120		44	
Sundry	240		975	
		<u>(58,414)</u>		<u>(91,931)</u>
<b>Surplus/(deficit) for the year</b>		<u><u>(6,235)</u></u>		<u><u>2,950</u></u>

The Pre-School rent is paid to the Parish for the use of Church House. This is treated as an inter-fund transfer in the Statement of Financial Activities. Consequently, the Pre-School expenditure included in the Statement of Financial Activities is £45,914 (i.e. £58,414 less £12,500).

St James' PCC, Tunbridge Wells

NOTES TO THE ACCOUNTS for the year ended 31st December 2021 (continued)

6. AFTER SCHOOL CLUB ACCOUNTS

	2021		2020	
	£	£	£	£
<b>Income</b>				
Fee Income	74,522		76,302	
Job Retention Scheme	7,549		24,596	
Other Income	2			100,898
Investment Income	-			-
<b>Total income</b>		<u>82,073</u>		<u>100,898</u>
<b>Expenses</b>				
Salaries	72,857		77,928	
Rent	8,134		6,966	
Training	462		90	
Equipment	1,584		1,073	
Catering supplies	3,732		2,839	
Postage and Stationery etc.	-		115	
Art & Craft materials	267		298	
Registration fees	520		91	
Sundry	593		1,405	
		<u>(88,147)</u>		<u>(90,805)</u>
<b>Surplus/(deficit) for the year</b>		<u><u>(6,074)</u></u>		<u><u>10,093</u></u>

7. STAFF COSTS

	£	£
Wages and salaries	177,149	207,822
Employers NIC contributions net of employment allowance	1,364	1,447
Employers pension contributions	1,483	1,480
	<u><u>179,997</u></u>	<u><u>210,749</u></u>

The church received a grant of £21,221 from the Coronavirus Job Retention Scheme in 2021

During the period the PCC employed two part time church administrators, a caretaker, a Youth Worker, an average of 7 staff and an administrator for preschool and an average of 11 staff and an administrator for the After-School Club, none of whom earned £60,000 per annum or more. Organists are paid as sessional musicians and their wages are included in the totals above.

**St James' PCC, Tunbridge Wells**

**NOTES TO THE ACCOUNTS for the year ended 31st December 2021 (continued)**

**8. FIXED ASSETS FOR USE BY THE PCC**

**Land and Buildings**

As set out in Note 1 to these accounts, the PCC is not obliged under the requirements of the Charities SORP to allocate any value to consecrated buildings.

The Parish has legal title to a freehold property known as Church House. An independent valuation carried out by Sumner Pridham on 5 December 2001 valued this property at £550,000. In addition £1,581 was capitalised in 2002.

The Parish owns 100% of the legal interest in 3 Andrews Close, the curate's house. An independent valuation carried out by Sumner Pridham in December 2001 valued this property at £255,000.

Under the transitional provisions of FRS102 the PCC has elected to treat the value of the properties at 31 December 2013 as their deemed cost.

	<b>Land and Buildings £</b>	<b>Computers £</b>	<b>Equipment £</b>	<b>Total £</b>
<b>COST</b>				
At 1st January 2021	1,290,218	1,389	66,836	1,358,443
Additions	-	-	-	-
At 31st December 2021	<u>1,290,218</u>	<u>1,389</u>	<u>66,836</u>	<u>1,358,443</u>
<b>DEPRECIATION</b>				
At 1st January 2021	-	1,389	54,384	55,773
Charge for the period	-	-	3,337	3,337
At 31st December 2021	<u>-</u>	<u>1,389</u>	<u>57,721</u>	<u>59,110</u>
<b>NET BOOK VALUE</b>				
At 31st December 2021	<u><b>1,290,218</b></u>	<u><b>-</b></u>	<u><b>9,115</b></u>	<u><b>1,299,333</b></u>
At 31st December 2020	<u><b>1,290,218</b></u>	<u><b>-</b></u>	<u><b>12,452</b></u>	<u><b>1,302,670</b></u>

St James' PCC, Tunbridge Wells

NOTES TO THE ACCOUNTS for the year ended 31st December 2021 (continued)

	Unrestricted Funds	2021 Restricted Funds	Total	2020 Total
	£	£	£	£
<b>9. DEBTORS</b>				
Tax Recoveries	8,455	475	8,930	8,403
Prepayments	-	-	-	0
Other Debtors	34,200	591	34,792	3,649
	<b>42,655</b>	<b>1,067</b>	<b>43,722</b>	<b>12,052</b>
<b>10. SHORT TERM DEPOSITS</b>	£	£	£	£
Hampshire Trust Bank One year bond	80,000	-	80,000	80,000
United Trust Bank One year bond	80,000	-	80,000	80,000
CAF 60 day notice account	40,000	-	40,000	40,000
Diocesan Deposit Fund	61,941	-	61,941	61,796
Diocesan Repair Fund	26,196	-	26,196	30,648
Co-op Business Select Instant Access	15,102	-	15,102	5,100
Pre School Business select Instant Access	-	466	466	
Metro Instant Access	71	-	71	71
	<b>303,311</b>	<b>466</b>	<b>303,777</b>	<b>297,616</b>
<b>11. CREDITORS</b>	£	£	£	£
Accruals	(7,536)	-	(7,536)	8,321
Sundry Creditors	(6,524)	(14,928)	(21,451)	28,964
	<b>(14,060)</b>	<b>(14,928)</b>	<b>(28,987)</b>	<b>37,285</b>
<b>12. ANALYSIS OF NET ASSETS BY FUNDS</b>	£	£	£	£
Fixed Assets	1,299,333	-	1,299,333	1,302,670
Cash and short term deposits	349,453	47,729	397,182	421,159
Current Assets	42,655	1,067	43,722	12,052
Current Liabilities	(14,060)	(14,928)	(28,987)	(37,285)
	<b>1,677,382</b>	<b>33,868</b>	<b>1,711,250</b>	<b>1,698,596</b>

St James' PCC, Tunbridge Wells

NOTES TO THE ACCOUNTS for the year ended 31st December 2021 (continued)

13. UNRESTRICTED FUNDS

	01/01/2021	Income	Expenditure	Transfers	31/12/2021
	£	£	£	£	£
<b>General Fund</b>					
Other Net Assets	72,097	224,500	(210,027)	(1,147)	85,423
	<u>72,097</u>	<u>224,500</u>	<u>(210,027)</u>	<u>(1,147)</u>	<u>85,423</u>
<b>Designated Accounts</b>					
Fixed Assets	1,302,670	-	-	(3,337)	1,299,333
Missions Fund General	11,508	375	(10,300)	17,376	18,959
Church Repair Funds	46,047	46	-	5,102	51,195
Special Projects Fund	121,000	-	-	-	121,000
M Donald - Training Fund	3,553	-	-	-	3,553
Flower Funds	19	120	(152)	40	27
After School Club	103,264	82,073	(88,147)	-	97,190
Associated Organisations	1,064	523	(885)	-	702
	<u>1,589,125</u>	<u>83,137</u>	<u>(99,484)</u>	<u>19,181</u>	<u>1,591,959</u>
<b>Total Unrestricted Funds</b>	<b><u>1,661,222</u></b>	<b><u>307,637</u></b>	<b><u>(309,511)</u></b>	<b><u>18,034</u></b>	<b><u>1,677,382</u></b>

14. RESTRICTED FUNDS

	01/01/2021	Income	Expenditure	Transfers	31/12/2021
	£	£	£	£	£
Mission Specific Giving	2,133	3,798	(4,238)	(1,664)	29
Tanzania CCMP	4,985	15,531	(10,918)	280	9,878
Vicars Discretionary	11,180	510	(570)	-	11,120
Youth Worker Fund	-	4,150	-	(4,150)	-
Organ Repair Restricted Fund	599	-	-	-	599
Preschool	18,477	52,179	(45,914)	(12,500)	12,242
	<u>37,374</u>	<u>76,168</u>	<u>(61,640)</u>	<u>(18,034)</u>	<u>33,868</u>

NOTES TO THE ACCOUNTS for the year ended 31st December 2021 (continued)

15. DESCRIPTION OF FUNDS

The General Fund represents the funds available to the PCC for the day to day running of the church and the parish.

Discretionary funds are unrestricted but have been set aside by the PCC for specific purposes

The Fixed Asset Fund consists of 2 properties owned by the PCC (Church House and 3 Andrew's Close) together with computers and Equipment within their depreciation period.

The Mission General Fund holds the funds set aside for distribution to our mission links and other mission charities supported by the church

The Church Repair Funds represent the funds (some of which are held by the Diocese) set aside for future quinquennial repairs.

The Special Projects fund represents funds set aside for future projects, including the costs of our Youth worker.

M. Donald Training Fund represents a legacy which the PCC set aside to provide assistance for training purposes.

The Flower Fund is the amount given to the flower co-ordinator to decorate the church each Sunday and for special occasions.

Associated Organisations show the total movements of the funds held by the various bodies belonging to the parish fellowship, including the After School Club.

The Restricted Funds represent funds given with specific restrictions on their use imposed by the donors and cannot be used by the PCC for any other purpose without the express permission of the donors. In particular the Mission Specific giving fund is used to accumulate the fund-raising activities undertaken by the parish for mission purposes and to distribute the funds raised to a range of mission organisations as listed in note 17.

The Mission Specific fund is used to accumulate the fund-raising activities undertaken by the parish for mission purposes and to distribute the funds raised to a range of mission organisations as listed in note 17.

The Tanzania CCMP fund represents donations received for the TEAR fund CCMP Kondoia project.

The Vicar's Discretionary Fund is set aside for assistance to parishioners suffering hardship as a result of the Covid crisis at the absolute confidential discretion of the vicar.

The Youthworker fund represents donations received for the support of the Youth worker.

The Organ Repair Fund fund represents donations received for the cost of Organ repairs.

The Pre School Fund represents Funds used by the Pre School

16. **TRANSACTIONS WITH PCC MEMBERS**

During the year the following members of the PCC were reimbursed expenses as follows:

	<b>Jim Stewart</b>	<b>Judi Hammill</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Car and telephone expenses	689	-	689
Miscellaneous Expenses (incl Book Grants)	874	-	874
	<b>1,563</b>	<b>-</b>	<b>1,563</b>

The PCC has entered into a contract with a company in which one member of the PCC, Mr Michael Phillips, has an interest. Mr. Michael Phillips was not involved in the decision to award this contract, with an annual value of £1560 excluding VAT, for the provision of payroll administration services.

The following PCC members or their close family members receive remuneration from the PCC:

<b>Name</b>	<b>Role for which remuneration is received</b>
Prof Stephen Keevil	His son Thomas as an After School Club assistant

Neither these nor any other Trustees receive any remuneration for their roles as Trustees. The contracts under which these Trustees and their dependents are employed are the same as those for other staff with similar roles.

The total amount donated to the unrestricted general fund by members of the PCC and their close relations in 2021, excluding any Gift Aid recoverable, was £39,694 (£31,770 in 2020).

St James' PCC, Tunbridge Wells

NOTES TO THE ACCOUNTS for the year ended 31st December 2021 (continued)

17. GRANTS PAID

An analysis of grants paid is given below:

	Mission General £	Other designated funds £	Mission Specific £	Tanzania £	Discretionary Fund £
<b>Overseas Missions with Link Partners</b>					
Church Mission Society	1,000	-	-	-	-
Interserve	2,050	-	-	-	-
International Nepal Fellowship	500	-	-	-	-
Christmas Gifts	250	-	-	-	-
<b>Overseas Mission and Relief Societies</b>					
The Bible Society	800	-	-	-	-
Leprosy Mission	2,200	-	-	-	-
Hope Gardens	-	-	1,100	-	-
Sat 7	-	-	2,200	-	-
TEAR Fund CCMP project	-	-	-	10,918	-
<b>Home Missions and Other Church Societies</b>					
Fegans	1,100	-	-	-	-
Diocese of Rochester Poverty & Hope Appeal	1,200	-	-	-	-
Church Pastoral Aid Society	1,200	-	-	-	-
Tunbridge Wells Youth For Christ	-	-	800	-	-
Other Discretionary gifts	-	180	123	-	570
<b>Total Grants made (see note 3)</b>	<b>10,300</b>	<b>180</b>	<b>4,223</b>	<b>10,918</b>	<b>570</b>
<b>Other Expenditure</b>					
transaction charges	-	-	15	-	-
<b>Totals (See notes 13 and 14)</b>	<b>10,300</b>	<b>180</b>	<b>4,238</b>	<b>10,918</b>	<b>570</b>

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# Accounts

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THE PAROCHIAL CHURCH COUNCIL  
OF THE ECCLESIASTICAL PARISH OF  
ST JAMES TUNBRIDGE WELLS

ACCOUNTS FOR THE YEAR ENDED  
31 DECEMBER 2020

REGISTERED CHARITY NO 1136988

# CHARITY INFORMATION

<b>Registered Office</b>	Church House 1 Ferndale Tunbridge Wells Kent TN2 3RL	<b>Parochial Church Council</b>	Carolyn Clutterbuck David Cunningham Roger Dunlop Carol Edwards Jenny Garratt Michael Lawes Jean Meadows Vanessa Nicholls Michael Phillips Susan Schibli Rachel Blythe PCC secretary in attendance
<b>Registered Charity number</b>	1136988		
<b>Governing document</b>	The Parochial Church Council Powers Measure (1956) as amended and the Church Representation Rules that came into force on 2 <sup>nd</sup> January 1956		
	<b>Ex Officio Members of the PCC</b>	<b>Bankers</b>	
<b>Incumbent</b>	The Reverend Canon Jim Stewart	The Co-operative Bank PLC 1 Balloon Street Manchester M60 4EP	
<b>Curate</b>	Revd Judith Hammill	Metro Bank PLC One Southampton Row London WC1B 5HA	
<b>Wardens</b>	Bruce Williamson Stephen Keevil		
<b>Treasurer</b>	Sheila Anstead	<b>Independent Examiner</b>	Martyn Burt B.Sc.(Hons), ACMA, CGMA Ashby Acres, Chapel Lane, Ashby cum Fenby, Grimsby DN37 0QT

# CHARITY INFORMATION

## **OBJECTIVES AND ACTIVITIES**

The full name of the charity is the “The Parochial Church Council of the Ecclesiastical Parish of St James, Tunbridge Wells”; we shall refer to it as “the charity”. The object of the charity is to further the religious and other charitable work of the Church of England in the Parish of St James Tunbridge Wells. The members of the PCC are the Trustees of the charity and as a body are responsible for supporting the clergy in promoting the mission of the Church in the parish – evangelistic, pastoral, liturgical, social and ecumenical. It also carries the responsibility for maintaining the building of St James’ Church and the other property of the charity.

## **WHAT WE HAVE DONE DURING THE YEAR AND OUR PLANS FOR THE FUTURE**

The activities of the charity are described below and the members of the PCC believe that these are sufficient to comply with the Charity Commission requirement for public benefit.

The Electoral Roll at the APCM held in October 2020 had a total of 208 members compared to 171 in April 2019.

The regular worship of God in our church provides opportunities for spiritual refreshment, teaching, communal prayer, outreach, communication and fellowship. The House Groups provide further opportunities for teaching and support for their members. The generally private ministry of pastoral care in the parish also is carried out daily in response to need as it arises.

In 2020 the parish continued to hold a full range of services although during the Covid19 lockdown periods many services had to move online. Until the first lockdown in March 2020 there were three services on Sundays to cater for the differing needs of the congregation. When the church had to be closed in the first and second lockdowns, three pre-recorded services, one for adults, one for children, and a third for the youth, were available each Sunday on Youtube. Once the church could re-open in September (and then later, in December) three services were held each Sunday morning to enable socially distanced worship with the 9.30 service being livestreamed. As well as these services, Morning Prayer services are held on at least three days during the week, and additional services at the major festivals of Christmas and Easter. During the lockdown periods Jim and Parvin Stewart have continued to hold morning prayer services daily on Youtube. and there were regular online Hope services (for those living with

## St James PCC Tunbridge Wells Accounts 2020 Report of the Trustees

Dementia). A series of Zoom compline services were held at Advent. The pre-recorded Youtube Christmas Carol service was very much appreciated.

Services were held in the nursing and residential care homes in the parish before the Covid19 pandemic. Residents can now watch the services on Youtube.

In addition to the clergy and a full time Youth Worker, the parish benefits from having three Readers, two Licensed Lay Ministers, an Associate Evangelist and a Pastoral Assistant. The worship in services is varied to minister to the whole congregation with the music group leading on most Sundays and a full organ service once a month. This pattern has continued (but often using pre-recorded material) in the online services.

In 2018 the PCC agreed to support a pilot project run by TEAR Fund in the diocese of Kondo, Tanzania. St James undertook to provide £15,000 each year for a minimum of three years and in 2020 agreed to continue support for a further 2 years. Our curate, Rev Judith Hammill and two members of the congregation had planned to visit Kondo in July 2020 but this was sadly not possible. Various events including a very successful online walking challenge were held to promote the link between St James and Kondo and to raise funds for the project.

Many church meetings including homegroups continued on Zoom. There was a successful online Advent Fair to raise funds for mission activity. We held other events to add to the day-to-day witness of church members in their households, neighbourhoods and workplaces. These included an online parenting course and a treasure hunt at Hilbert park on Christmas Eve. The PCC set aside 11.5% of its donated income in 2020 for the support of mission activities as well as events to raise money for mission. Gifts to mission partners, and mission and relief organisations in the year totalled £38,000 including £15,000 to the TEAR Fund project in Kondo. A number of our Church Family are involved in the Tunbridge Wells Isolation Support Group and doing some very good work. Our curate Judi Hammill organised an Advent window nativity trail for the PTA of St James' School. This was a wonderful opportunity to spend time and highlight the Christmas story and message to others.

The PCC operates the Pre-School and the After-School Club. They are managed by a committee appointed by the PCC, with one member elected annually by parents. The day-to-day work of the Pre-School and After-School Club is the responsibility of the supervisors and the administrators who maintain very regular contact with the PCC through the Incumbent, through one of the church wardens, and through the management committee.

The Pre-School and After-School Club maintain records in accordance with Ofsted and KCC requirements and have their own reserves, within the overall reserves of the PCC, to meet any liabilities arising out of employment or other issues. In 2020 both the

Pre-School and the After School club were forced to close for several months due to the Covid19 restrictions. The PCC were concerned about the future financial viability of the Pre School at a time of great uncertainty. Following a review they decided that it should continue for the time albeit with fewer sessions.

In 2020 the PCC and the church will continue to minister to the local population and to its members, provide teaching and worship through its regular services and home groups and to support mission activity locally, in the UK and in other countries.

## **FINANCIAL REVIEW**

### **Financial Impact of the Covid19 pandemic**

In 2020 the church was closed for worship for several months, both the Pre School and After School club had to close temporarily and the restrictions made it impossible to hire out the Church hall for a large part of the year. Donation and hall rental income fell significantly and most of the staff were placed on Furlough leave for several months. The church benefitted from grants from the Covid19 Job Retention Scheme totalling over £41k. Expenditure was lower than forecast due to the enforced reduction in planned activities. In 2020 the church invested £14k in purchasing equipment to enable us to livestream our church services and also upgraded our Wifi connection and AV equipment.

Full lockdown restrictions continue into 2021. The future outlook is uncertain and we will require continued support from the Covid19 Job Retention Scheme but the church is fortunate to hold significant financial reserves.

The Unrestricted General Fund made an operating loss of £18k. £20k was transferred to the Unrestricted General Fund from the designated Special Projects Fund which was the fund set up to hold the legacy and other reserves which the PCC agreed should be used to help fund the cost of the Youth Worker and the live streaming equipment. This transfer brought the final General Fund surplus to £2k. The Church benefitted from the £18k combined surplus in the After School Club and Pre School.

## **Income**

The parish is supported in its work by income from regular giving and donations from members of the congregation. Including income tax recoverable under the Gift Aid scheme, unrestricted donation income was £12k lower than 2019 with regular planned giving down 9k and unplanned giving down 3k compared with 2019.

One legacy of £2,484 was received in 2020.

A grant of £9k was given by the Diocese of Rochester to support the costs of providing housing and service-related expenses for the curate.

Income from fees for weddings and funerals remained at £5k. From 2020 the Diocesan Board of Finance (DBF) portion of the fees is payable to the Diocese and this amounted to £3k in 2020.

Income from the letting of church premises has reduced by £11k due to the impact of the pandemic. This loss was offset by a grant of £11k from the Covid19 Job Retention Scheme.

Property letting has remained at £21k with both church house flats rented out all year.

At the end of 2017 the PCC signed a 20 year contract with Net Coverage Solutions for the use of telecommunications equipment in the church spire for an annual rental of £7k from 2018.

The Pre-school income increased by 9% but the After-School Club income fell by 25%. Between them they contributed £171k in income and £18k in net contribution after costs. This includes a grant totalling £30k from the Covid19 Job Retention Scheme.

## **Expenditure**

Thanks to the continued giving, the 11.5% tithe from donation income (including Gift Aid) was £14k compared to £16k in 2019. This tithe is set aside for mission-related activity as shown in note 17 to the accounts.

The PCC's contribution to diocesan costs, including clergy stipends reduced from £83k to £77k.

Maintenance and equipment work done in 2020 included new iron railings on the church boundary with Ferndale Road, exterior redecoration and timber repair of part of Church House, the renewal of the ramp used by the Pre School, upgraded Wifi and AV equipment and the new equipment to enable the livestreaming of services. The £13k cost of the ramp was met from the designed Church Repair Fund. The livestreaming equipment (£14k) was recognised as a Fixed Asset and will be depreciated over 5 years.

Salaries costs reduced by £17k in 2020 compared with 2019. This was largely due to the resignation of the Families Worker in August 2019.

### **Pre-School and After-School Club**

The Pre-school has recorded a surplus of £8k following a grant of £7k from Kent County Council to meet additional Covid19 related costs together with some cost cutting measures. The surplus for the After School Club reduced from £36k in 2019 to £10k in 2020 due to the Covid19 closures.

### **Funds**

At the end of the year, total funds of the PCC stood at £1,698k, an increase of £6k from 2019. Of this, £1,303k is represented by the land and buildings and equipment owned by the PCC at Church House and Andrews Close. £12k is tithe still to be donated, £46k is funds for repairs and building projects, £103k is the retained reserves from the After-School Club and with a further £121k is set aside for special projects and £4k for other designated funds. £22k is restricted for mission giving (including to the TEAR Fund project), the Vicar's discretionary Fund and the Pre-School so available for expenditure only on those activities. This left a General Fund of £72k for use as the PCC sees fit, within the objects of the charity. The PCC's Reserves Policy is to maintain sufficient level of reserves to enable normal operating activities to continue over a period of up to 3 months should a shortfall in income occur and to take account of potential risks and contingencies that may arise from time to time. The General Fund represents 4.6 months of income net of legacies received and 4.1 months of expenditure which is in line with this target.

Taking into account the financial position of the charity as at 31 December 2020 and the expected income and expenditure for 2021, the members of the PCC believe that it is appropriate to consider the charity a going concern from the date of the approval of the accounts.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The members of the PCC are either *ex officio* or elected by the Annual Parochial Church Meeting (APCM) following the church representation rules.

The members of the PCC during 2020 are shown in the Charity Information page.

St James PCC Tunbridge Wells Accounts 2020  
Report of the Trustees

The PCC delegates its work in the parish to Ministry Groups, made up of at least the vicar, wardens and one member of the PCC and other members of the congregation. Each Ministry Group meets regularly to consider and act upon the area of responsibility that it has been given by the PCC. Each Ministry Group reports back to the PCC at least once every year and minutes of Ministry Group meetings are made available to the members of the PCC.

In addition to monitoring and directing the work of the Ministry Groups (including the Finance Ministry Group) the PCC meetings in 2020 were necessarily focussed on ways to continue the worship and activities of the Church during the Covid19 pandemic. Most meetings were held on Zoom. The PCC considered ways to hold worship services remotely both for adults and the young people and decided to hold pre-recorded services on Youtube initially. They considered livestreaming options and following recommendations by Adam Bennett they invested in updated Wifi capability and AV equipment together with new livestreaming equipment which was installed in September. There was also consideration of the financial impact of the pandemic including Furlough arrangements for staff, a review of the Pre School ongoing financial viability, Covid19 risk assessments for the Church services, and arrangements for private prayer and hall hire. The PCC is aware of its responsibilities for the After School Club and the Pre-school and gets updates from the Management Committee. The work of the wider church, including diocesan and general synods is reported to the PCC.

## **SAFEGUARDING**

The PCC has complied with its duty under Section 5 of the Safeguarding and Clergy Discipline Measure 2016 with regard to the House of Bishops' guidance on Safeguarding children and vulnerable adults.

St James PCC Tunbridge Wells Accounts 2020  
Report of the Trustees

The Ministry Groups are:

<b>Name</b>	<b>Responsible for</b>
Teaching and ministry	Leading and directing the teaching and ministry in church services, home groups and other forums
Worship	Leading and directing the worship in our services
Mission	Funding mission work in the parish, the town and overseas and supporting the work practically and through prayer
Local outreach	Building links to the local community to bring the gospel through personal contact and relationships
Children and Youth	Leading the parish's work with young people to nurture and encourage their journey towards an adult faith
Fabric	Maintaining the buildings and facilities of the church and other buildings to serve the parish, the members of the church and other users
Finance	Monitoring the financial health of the parish, planning for future demands on finances and advising the PCC on financial matters
Pastoral	Supporting those who have a pastoral role, whether formal or informal, within the parish and helps resource church members to grow in pastoral awareness and sensitivity

The PCC is grateful for the time, talents and enthusiasm of the members of the church that give their services through these groups, and for everyone who partakes in the life of the church through Sunday School teaching, youth work, music, maintenance and many other activities.

The PCC appoints representatives to serve on Churches for Tunbridge Wells and to serve as Governors for the church school in the parish, St James' Primary School.

## **STATEMENT OF TRUSTEE RESPONSIBILITIES**

Charity Law requires the PCC to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity for that period. In preparing these financial statements the PCC have:

- Selected suitable accounting policies and applied them consistently
- Made judgements and estimates that are reasonable and prudent
- Stated whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements and;
- Prepared the financial statements on the ongoing concern basis

The PCC have overall responsibility for ensuring the charity has appropriate systems of control, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011.

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

- The charity is operating efficiently and effectively
- The assets are safeguarded against unauthorised use and disposition
- Proper records are maintained and financial information used within the charity or for publication is reliable
- The charity complies with relevant laws and regulations

Approved by the PCC on 24<sup>th</sup> March 2021 and signed on its behalf by

Canon Jim Stewart, Chair of PCC

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Supporting Charitable Organisations

10 March 2021

## **Independent Examiner's report to the Member/Trustees of St James Tunbridge Wells**

I report on the accounts for the year ended 31 December 2020 which are set out on pages 11 to 26.

### **Respective responsibilities of the Trustees and Independent Examiner**

The church's trustees are responsible for the preparation of the accounts. The church's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to

- Examine the accounts under section 145 of the 2011 Act;
- Follow the procedures laid down in the General Directions given by the Charity Commissioners section 145(5)(b) of the 2011 Act; and
- State whether particular matters have come to my attention.

### **Basis of Independent Examiner's Statement**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### **Independent Examiner's statement**

Since the gross income for the year exceeds the amount provided in section 145(3) of the Act, I confirm that I am qualified to act as an Independent Examiner under the provisions of that section of the Act and that my qualifications are set out as below.

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with section 130 of the 2011 Act; or
  - to prepare accounts which accord with these accounting records have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Yours sincerely



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Telephone: 07523 6229679

St James' PCC, Tunbridge Wells

STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31st December 2020

	<i>Note</i>	2020 Unrestricted Funds	2020 Restricted Funds	Total Funds	2019 Unrestricted Funds	2019 Restricted Funds	Total Funds
		£	£	£	£	£	£
<b>INCOME FROM:</b>							
<i>Donations</i>	2(a)	132,995	24,253	157,248	145,305	18,363	163,668
<i>Legacies</i>	2(b)	2,484	-	2,484	1,000	-	1,000
<i>Income from operating activities:</i>							
- to further Council's object	2(c)	115,347	101,006	216,353	188,585	98,569	287,154
- to generate funds	2(d)	-	-	-	-	-	-
<i>Income from investments</i>	2(e)	3,468	2	3,470	2,102	9	2,111
<i>Other ordinary incoming resources</i>	2(f)	36,827	5,258	42,085	2,902	-	2,902
<b>TOTAL INCOMING RESOURCES</b>		<b>291,121</b>	<b>130,519</b>	<b>421,640</b>	<b>339,894</b>	<b>116,941</b>	<b>456,835</b>
<b>EXPENDITURE ON:</b>							
<i>Grants</i>	3(a)	19,149	18,966	38,115	17,252	13,050	30,302
<i>Activities directly relating to the work of the Church</i>	3(b)	300,831	76,931	377,762	335,470	87,678	423,148
<b>TOTAL RESOURCES USED</b>		<b>319,980</b>	<b>95,897</b>	<b>415,877</b>	<b>352,722</b>	<b>100,728</b>	<b>453,450</b>
<b>NET INCOMING RESOURCES</b>		<b>(28,859)</b>	<b>34,622</b>	<b>5,763</b>	<b>(12,828)</b>	<b>16,213</b>	<b>3,385</b>
Transfers between Funds		19,200	(19,200)	-	8,350	(8,350)	-
<b>NET MOVEMENT IN FUNDS</b>		<b>(9,659)</b>	<b>15,422</b>	<b>5,763</b>	<b>(4,478)</b>	<b>7,863</b>	<b>3,385</b>
Balances brought forward 1st January 2020		1,670,881	21,952	1,692,833	1,675,359	14,089	1,689,448
<b>BALANCES CARRIED FORWARD 31st DECEMBER 2020</b>		<b>1,661,222</b>	<b>37,374</b>	<b>1,698,596</b>	<b>1,670,881</b>	<b>21,952</b>	<b>1,692,833</b>

The notes on pages 14 to 27 form part of these accounts

**BALANCE SHEET as at 31st DECEMBER 2020**

	<i>Note</i>	<b>2020</b>		<b>2019</b>	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Fixed Assets	8		1,302,670		1,291,564
<b>CURRENT ASSETS</b>					
Debtors	9	12,052		13,890	
Short Term Deposits	10	297,616		295,673	
Cash at Bank & in Hand		123,543		120,326	
		<u>433,211</u>		<u>429,889</u>	
<b>LIABILITIES</b>					
amounts falling due within 1 year	11	<u>(37,285)</u>		<u>(28,620)</u>	
<b>NET CURRENT ASSETS</b>			395,926		401,269
<b>NET ASSETS</b>			<u><b>1,698,596</b></u>		<u><b>1,692,833</b></u>
<b>FUNDS</b>					
Unrestricted - General	13		72,097		70,260
- Designated	13		1,589,125		1,600,621
Restricted	14		37,374		21,952
			<u><b>1,698,596</b></u>		<u><b>1,692,833</b></u>

Approved by the Trustees of the Parochial Church Council  
and signed on its behalf by

Date:

NOTES TO THE ACCOUNTS for the year ended 31st December 2020

1 ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006, the UK Financial Reporting Standard 102 and the Charities Statement of Recommended Practice for accounting periods beginning on or after 1 January 2015 (SORP 2015). Because of the size of the charity, the accounts are not required to present a cash flow statement.

The financial statements have been prepared under the historic cost convention apart from the revaluation of properties.

**Funds**

Unrestricted funds represent the funds of the PCC that are available for application on the general purposes of the PCC. The General Fund is available for day to day activities and to provide a cushion in the event of unexpected events. Designated funds are those set aside by the PCC for a particular purpose and are also unrestricted. The accounts include all transactions, assets and liabilities for which the PCC is responsible by law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of church members. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the PCC for particular purposes. Transfers between funds are made where the fund is no longer required or to match donations to specific funds.

**Incoming Resources**

*Voluntary income and capital sources:*

Collections are recognised when received by or on behalf of the PCC.

Gift aid recoverable is recognised when the PCC has the appropriate gift aid declarations and when the related income has been received.

Grants and legacies to the PCC are recognised when the PCC is notified of its entitlement and the amount is more likely than not to be received and the value of the income is able to be estimated reliably.

Funds raised by coffee mornings, Mission Fairs or similar events are reported gross.

*Other ordinary income:*

Rental income from the letting of church premises is recognised when the rent is due.

Income from Pre-school fees and After School Club fees is recognised when sessions are provided.

NOTES TO THE ACCOUNTS for the year ended 31st December 2020 (continued)

1 ACCOUNTING POLICIES (continued)

**Resources Used**

*Grants:*

Grants and donations are recognised when paid over, or when awarded, if that award creates a binding obligation on the PCC.

*Activities directly relating to the work of the church:*

The diocesan offer is recognised when payable.

**Fixed Assets**

*Consecrated land and buildings and moveable church furnishings:*

Consecrated and beneficed property is excluded from the accounts by s.10(2) of the Charities Act 2014. The treatment of other property assets is detailed in the note to these accounts.

No value is placed on moveable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or beneficed buildings and moveable church furnishings, whether maintenance or improvement, is written off as expenditure in the Statement of Financial Activities (SOFA) and separately disclosed.

Provision will be made should any annual impairment review of fixed assets indicate that a permanent diminution in value has occurred.

*Other land and buildings*

The PCC has taken advantage of the provisions for transition to reporting under FRS 102 by taking the valuation of the properties at 31 December 2013 as their deemed cost. No depreciation is provided on the properties as maintenance expenditure maintains their current state. Properties are subject to an impairment review each year for factors that have impaired the value of the buildings. No such impairment is necessary in the current financial year.

*Other fixtures, fittings and office equipment:*

All equipment with a purchase price of less than £1,000 is recognised as revenue expenditure when the item is purchased. All items with a purchase price of more than £1,000 have been capitalised in the year of purchase. All tangible fixed assets are depreciated evenly over their estimated useful lives as follows:

Computers	3 years
Equipment	5 years

NOTES TO THE ACCOUNTS for the year ended 31st December 2020 (continued)

1 ACCOUNTING POLICIES (continued)

**Current Assets:**

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors, less provision for any amounts that may prove uncollectable, assessed case by case.

Short-term deposits include cash held on deposit either with the Diocesan Board of Finance or at the bank.  
Stock is valued at the lower of cost and net realisable value.

**Liabilities**

Liabilities are recognised in the financial statements when, at the date of the accounts, there is an obligation to a third party as a result of a past event where it is probable that a transfer of money or other economic benefit will be required to settle the liability, and where the value of the liability can be estimated reliably. Liabilities are recognised at the value of the payment that will be required to settle the liability or the amount received as advance payment for the services it is to provide.

2.	INCOMING RESOURCES	2020			2019
		Unrestricted Funds	Restricted Funds	Total	Total Funds
		£	£	£	£
2(a)	Incoming resources from donors				
	Planned giving:				
	Gift Aid donations	82,769	4,020	86,789	95,205
	Income Tax recoverable	19,771	-	19,771	18,982
	Other Planned giving	641	-	641	1,662
		<u>103,181</u>	<u>4,020</u>	<u>107,201</u>	<u>115,849</u>
	Collections (open plate) at all services	5,787	-	5,787	9,275
	Sundry donations	12,138	15,887	28,025	24,353
	Grants receivable	9,000	-	9,000	8,400
	Income Tax recoverable	2,889	4,346	7,235	5,791
		<u>132,995</u>	<u>24,253</u>	<u>157,248</u>	<u>163,668</u>
2(b)	Other voluntary incoming resources				
	Legacies	<u>2,484</u>	-	<u>2,484</u>	<u>1,000</u>
2(c)	Income from operating activities: to further Council's objects				
	Church Premises lettings	8,447	-	8,447	19,993
	Flat and house rentals (note 4)	21,420	-	21,420	20,940
	Telecoms rentals	6,700	-	6,700	6,700
	Pre-school (note 5)	-	94,880	94,880	91,555
	After School Club (note 6)	76,302	-	76,302	134,042
	Christmas Fair	-	2,030	2,030	2,849
	Fees for services	2,464	-	2,464	4,947
	Other Parish Events	14	4,096	4,110	6,128
		<u>115,347</u>	<u>101,006</u>	<u>216,353</u>	<u>287,154</u>
2(d)	Income from operating activities: to generate funds				
	Other fund raising events	-	-	-	-
2(e)	Income from investments				
	Interest including any reclaimable tax	<u>3,468</u>	<u>2</u>	<u>3,470</u>	<u>2,111</u>
2(f)	Other ordinary incoming resources				
	Job Retention Scheme	36,073	5,258	41,331	-
	Subscriptions	475	-	475	2,070
	Other Parish Income	279	-	279	832
		<u>36,827</u>	<u>5,258</u>	<u>42,085</u>	<u>2,902</u>
	<b>TOTAL INCOMING RESOURCES</b>	<u><b>291,121</b></u>	<u><b>130,519</b></u>	<u><b>421,640</b></u>	<u><b>456,835</b></u>

3.	RESOURCES USED	2020			2019
		Unrestricted Funds	Restricted Funds	Total	Total Funds
		£	£	£	£
3(a)	Grants (see note 17 for more detail)				
	Church overseas:				
	Missions with link missionaries	6,550	-	6,550	6,550
	Missionary societies	7,444	1,993	9,437	4,825
	Relief and Development Agencies	2,000	13,740	15,740	16,700
	Home missions and other Church Societies	2,950	3,233	6,183	1,950
	Total	18,944	18,966	37,910	30,025
	Other sundry and discretionary gifts	205	-	205	277
		<b>19,149</b>	<b>18,966</b>	<b>38,115</b>	<b>30,302</b>
3(b)	Direct Activities				
	Ministry costs:				
	Diocesan Offer	76,000	-	76,000	83,126
	Clergy expenses	685	-	685	1,223
	Housing costs	9,347	-	9,347	10,332
	Other clergy costs	1,124	-	1,124	3,473
		87,156	-	87,156	98,154
	Church Running expenses	9,597	-	9,597	11,947
	Maintenance and equipment purchases	32,081	-	32,081	25,012
	Sunday school leaders and other training	372	-	372	624
	Readers and Pastoral Assistant training	120	-	120	150
	Church Hall running costs	1,445	-	1,445	3,322
	Church House running costs	2,756	-	2,756	2,815
	Church activities: Pre-school (note 5)	-	76,931	76,931	86,825
	Church Activities: After School Club (note 6)	90,805	-	90,805	98,222
	Church Activities: Youth Worker	-	-	-	-
	Other Parish costs:				
	Music	83	-	83	44
	Flowers	130	-	130	230
	Subscriptions	1,428	-	1,428	1,330
	Digital Expenses	1,147	-	1,147	-
	Church organisations	364	-	364	2,813
	Lay Staff expenses	302	-	302	1,095
	Parish events	674	-	674	4,770
	Grant to St James Infant School	1,500	-	1,500	1,000
	Printing and stationery	1,906	-	1,906	2,413
	Salaries	59,525	-	59,525	76,426
	Staff training	-	-	-	-
	Equipment hire/repair	-	-	-	9
	Flat management & expenses (note 4)	767	-	767	781
	Sundry expenses	1,440	-	1,440	2,052
	Payroll administration	2,532	-	2,532	1,848
	Bank charges and loan interest	74	-	74	17
	Equipment depreciation	3,337	-	3,337	449
	Independent Examination and other professional fees	1,290	-	1,290	800
		<b>300,831</b>	<b>76,931</b>	<b>377,762</b>	<b>423,148</b>
	<b>TOTAL RESOURCES USED</b>	<b>319,980</b>	<b>95,897</b>	<b>415,877</b>	<b>453,450</b>

NOTES TO THE ACCOUNTS for the year ended 31st December 2020 (continued)

4. CHURCH HOUSE FLAT RENTAL ACCOUNTS

	2020		2019	
	£	£	£	£
Rental Income		21,420		20,940
Management fees paid (including VAT)	-		-	
Repairs and maintenance	<u>767</u>		<u>781</u>	
		(767)		(781)
Surplus for period		<u><u>20,653</u></u>		<u><u>20,159</u></u>

NOTES TO THE ACCOUNTS for the year ended 31st December 2020 (continued)

5. PRESCHOOL ACCOUNTS

	2020		2019	
	£	£	£	£
<b>Income</b>				
Fee Income		11,042		17,394
Grants - KCC	83,427		73,720	
Job retention Scheme	5,258		-	
Other income	411		441	
		<u>89,095</u>		<u>74,161</u>
		100,137		91,555
Investment Income		<u>2</u>		<u>9</u>
<b>Total income</b>		<u>100,139</u>		<u>91,564</u>
<b>Expenses</b>				
Salaries	73,296		82,389	
Rent St James	15,000		15,000	
Training	12		337	
Equipment	1,539		1,746	
Repairs and capital expenses	-		-	
Refreshments	267		825	
Postage and Stationery etc.	196		308	
Art & Craft materials	602		684	
Registration fees	44		44	
Sundry	975		491	
		<u>(91,931)</u>		<u>(101,825)</u>
<b>Surplus/(deficit) for the year</b>		<u><u>8,208</u></u>		<u><u>(10,261)</u></u>

The Pre-School rent is paid to the Parish for the use of Church House. This is treated as an inter-fund transfer in the Statement of Financial Activities. Consequently, the Pre-School expenditure included in the Statement of Financial Activities is £76,931 (i.e. £91,931 less £15,000).

NOTES TO THE ACCOUNTS for the year ended 31st December 2020 (continued)

6. AFTER SCHOOL CLUB ACCOUNTS

	2020		2019	
	£	£	£	£
<b>Income</b>				
Fee Income	76,302		134,042	
Job Retention Scheme	24,596		-	
Other Income	-			134,042
Investment Income	-			-
<b>Total income</b>		<u>100,898</u>		<u>134,042</u>
<b>Expenses</b>				
Salaries	77,928		77,441	
Rent	6,966		10,314	
Training	90		745	
Equipment	1,073		1,572	
Catering supplies	2,839		5,735	
Postage and Stationery etc.	115		205	
Art & Craft materials	298		474	
Registration fees	91		-	
Sundry	1,405		1,736	
		<u>(90,805)</u>		<u>(98,222)</u>
<b>Surplus/(deficit) for the year</b>		<u><b>10,093</b></u>		<u><b>35,821</b></u>

7. STAFF COSTS

	£	£
Wages and salaries	207,822	231,003
Employers NIC contributions net of employment allowance	1,447	3,641
Employers pension contributions	1,480	1,612
	<u><b>210,749</b></u>	<u><b>236,255</b></u>

The church received a grant of £44,331 from the Coronavirus Job Retention Scheme in 2020

During the period the PCC employed two part time church administrators, a caretaker, a Youth Worker, an average of 9 staff and an administrator for preschool and an average of 16 staff and an administrator for the After-School Club, none of whom earned £60,000 per annum or more. Organists are paid as sessional musicians and their wages are included in the totals above.

NOTES TO THE ACCOUNTS for the year ended 31st December 2020 (continued)

8. FIXED ASSETS FOR USE BY THE PCC

**Land and Buildings**

As set out in Note 1 to these accounts, the PCC is not obliged under the requirements of the Charities SORP to allocate any value to consecrated buildings.

The Parish has legal title to a freehold property known as Church House. An independent valuation carried out by Sumner Pridham on 5 December 2001 valued this property at £550,000. In addition £1,581 was capitalised in 2002.

The Parish owns 100% of the legal interest in 3 Andrews Close, the curate's house. An independent valuation carried out by Sumner Pridham in December 2001 valued this property at £255,000.

Under the transitional provisions of FRS102 the PCC has elected to treat the value of the properties at 31 December 2013 as their deemed cost.

	<b>Land and Buildings</b>	<b>Computers</b>	<b>Equipment</b>	<b>Total</b>
	£	£	£	£
<b>COST</b>				
At 1st January 2020	1,290,218	1,389	52,393	1,344,000
Additions	-	-	14,443	14,443
At 31st December 2020	<u>1,290,218</u>	<u>1,389</u>	<u>66,836</u>	<u>1,358,443</u>
<b>DEPRECIATION</b>				
At 1st January 2020	-	1,389	51,047	52,436
Charge for the period	-	-	3,337	3,337
At 31st December 2020	<u>-</u>	<u>1,389</u>	<u>54,384</u>	<u>55,773</u>
<b>NET BOOK VALUE</b>				
At 31st December 2020	<u><b>1,290,218</b></u>	<u><b>-</b></u>	<u><b>12,452</b></u>	<u><b>1,302,670</b></u>
At 31st December 2019	<u><b>1,290,218</b></u>	<u><b>-</b></u>	<u><b>1,346</b></u>	<u><b>1,291,564</b></u>

## NOTES TO THE ACCOUNTS for the year ended 31st December 2020 (continued)

		2020			2019
		Unrestricted	Restricted	Total	Total
		Funds	Funds		
		£	£	£	£
<b>9.</b>	<b>DEBTORS</b>				
	Tax Recoveries	8,403	-	8,403	8,726
	Prepayments	-	-	-	0
	Other Debtors	3,336	313	3,649	5,164
		<b>11,739</b>	<b>313</b>	<b>12,052</b>	<b>13,890</b>
<b>10.</b>	<b>SHORT TERM DEPOSITS</b>				
	Hampshire Trust Bank One year bond	80,000	-	80,000	80,000
	United Trust Bank One year bond	80,000	-	80,000	80,000
	CAF 60 day notice account	40,000	-	40,000	20,000
	Diocesan Deposit Fund	61,796	-	61,796	61,550
	Diocesan Repair Fund	30,648	-	30,648	29,052
	Co-op Business Select Instant Access	5,100	-	5,100	25,000
	Metro Instant Access	71	-	71	71
		<b>297,616</b>	<b>-</b>	<b>297,616</b>	<b>295,673</b>
<b>11.</b>	<b>CREDITORS</b>				
	Accruals	8,321	-	8,321	7,091
	Sundry Creditors	3,410	25,554	28,964	21,529
		<b>11,731</b>	<b>25,554</b>	<b>37,285</b>	<b>28,620</b>
<b>12.</b>	<b>ANALYSIS OF NET ASSETS BY FUNDS</b>				
	Fixed Assets	1,302,670	-	1,302,670	1,291,564
	Cash and short term deposits	358,544	62,615	421,159	415,999
	Current Assets	11,739	313	12,052	13,890
	Current Liabilities	(11,731)	(25,554)	(37,285)	(28,620)
		<b>1,661,222</b>	<b>37,374</b>	<b>1,698,596</b>	<b>1,692,833</b>

## NOTES TO THE ACCOUNTS for the year ended 31st December 2020 (continued)

## 13. UNRESTRICTED FUNDS

	01/01/2020	Income	Expenditure	Transfers	31/12/2020
	£	£	£	£	£
<b>General Fund</b>					
Other Net Assets	70,260	189,354	(205,817)	18,300	72,097
	<u>70,260</u>	<u>189,354</u>	<u>(205,817)</u>	<u>18,300</u>	<u>72,097</u>
<b>Designated Accounts</b>					
Fixed Assets	1,291,564	-	(3,337)	14,443	1,302,670
Missions Fund General	16,105	300	(19,322)	14,425	11,508
Church Repair Funds	54,051	94	-	(8,098)	46,047
Special Projects Fund	141,000	-	-	(20,000)	121,000
M Donald - Training Fund	3,553	-	-	-	3,553
Flower Funds	19	-	(130)	130	19
Associated Organisations	94,329	101,373	(91,374)	-	104,328
	<u>1,600,621</u>	<u>101,767</u>	<u>(114,163)</u>	<u>900</u>	<u>1,589,125</u>
<b>Total Unrestricted Funds</b>	<b><u>1,670,881</u></b>	<b><u>291,121</u></b>	<b><u>(319,980)</u></b>	<b><u>19,200</u></b>	<b><u>1,661,222</u></b>

## 14. RESTRICTED FUNDS

	01/01/2019	Income	Expenditure	Transfers	31/12/2020
	£	£	£	£	£
Mission Specific Giving	4,501	2,278	(4,646)	-	2,133
Tanzania CCMP	6,983	11,002	(13,000)	-	4,985
Vicars Discretionary	-	12,500	(1,320)	-	11,180
Youth Worker Fund	-	4,200	-	(4,200)	-
Organ Repair Restricted Fund	199	400	-	-	599
Preschool	10,269	100,139	(76,931)	(15,000)	18,477
	<u>21,952</u>	<u>130,519</u>	<u>(95,897)</u>	<u>(19,200)</u>	<u>37,374</u>

**NOTES TO THE ACCOUNTS for the year ended 31st December 2020 (continued)**

**15. DESCRIPTION OF FUNDS**

The General Fund represents the funds available to the PCC for the day to day running of the church and the parish.

Discretionary funds are unrestricted but have been set aside by the PCC for specific purposes

The Fixed Asset Fund consists of 2 properties owned by the PCC (Church House and 3 Andrew's Close) together with computers and Equipment within their depreciation period.

The Mission General Fund holds the funds set aside for distribution to our mission links and other mission charities supported by the church

The Church Repair Funds represent the funds (some of which are held by the Diocese) set aside for future quinquennial repairs.

The Special Projects fund represents funds set aside for future projects, including the costs of our Youth worker.

M. Donald Training Fund represents a legacy which the PCC set aside to provide assistance for training purposes.

The Flower Fund is the amount given to the flower co-ordinator to decorate the church each Sunday and for special occasions.

Associated Organisations show the total movements of the funds held by the various bodies belonging to the parish fellowship, including the After School Club.

The Restricted Funds represent funds given with specific restrictions on their use imposed by the donors and cannot be used by the PCC for any other purpose without the express permission of the donors. In particular the Mission Specific giving fund is used to accumulate the fund-raising activities undertaken by the parish for mission purposes and to distribute the funds raised to a range of mission organisations as listed in note 17.

The Mission Specific fund is used to accumulate the fund-raising activities undertaken by the parish for mission purposes and to distribute the funds raised to a range of mission organisations as listed in note 17.

The Tanzania CCMP fund represents donations received for the TEAR fund CCMP Kondo project.

The Vicar's Discretionary Fund is set aside for assistance to parishioners suffering hardship as a result of the Covid crisis at the absolute confidential discretion of the vicar.

The Youthworker fund represents donations received for the support of the Youth worker.

The Organ Repair Fund fund represents donations received for the cost of Organ repairs.

The Pre School Fund represents Funds used by the Pre School

## 16. TRANSACTIONS WITH PCC MEMBERS

During the year the following members of the PCC were reimbursed expenses as follows:

	<b>Jim Stewart</b>	<b>Judi Hammill</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Car and telephone expenses	685	-	685
Miscellaneous Expenses (incl Book Grants)	1,047	77	1,124
	<b>1,732</b>	<b>77</b>	<b>1,809</b>

The PCC has entered into a contract with a company in which one member of the PCC, Mr Michael Phillips, has an interest. Mr. Michael Phillips was not involved in the decision to award this contract, with an annual value of £1560 excluding VAT, for the provision of payroll administration services.

The following PCC members or their close family members receive remuneration from the PCC:

<b>Name</b>	<b>Role for which remuneration is received</b>
Mrs Carolyn Clutterbuck	After School Club assistant (retired August 2020)
Prof Stephen Keevil	His son Thomas as an After School Club assistant

Neither these nor any other Trustees receive any remuneration for their roles as Trustees. The contracts under which these Trustees and their dependents are employed are the same as those for other staff with similar roles.

The total amount donated to the unrestricted general fund by members of the PCC and their close relations in 2020, excluding any Gift Aid recoverable, was £31,770 (£34,550 in 2019).

NOTES TO THE ACCOUNTS for the year ended 31st December 2020 (continued)

17. GRANTS PAID

An analysis of grants paid is given below:

	Mission General £	Mission Specific £	Tanzania £	Discretionary Fund £	Other Funds £
<b>Overseas Missions with Link Partners</b>					
Church Missionary Society	4,000	-	-	-	-
International Nepal Fellowship	2,000	-	-	-	-
Christmas Gifts	550	-	-	-	-
	<u>6,550</u>	-	-	-	-
<b>Overseas Missionary and Relief Societies</b>					
The Bible Society	750	-	-	-	-
Leprosy Mission	2,000	-	-	-	-
Eurorelief	494	-	-	-	-
Hope Gardens	1,000	1,442	-	-	-
Sat 7	2,000	551	-	-	-
TEAR Fund CCMP project	2,000	741	13,000	-	-
	<u>8,244</u>	<u>2,733</u>	<u>13,000</u>	-	-
<b>Home Missions and Other Church Societies</b>					
Fegans	1,000	1,442	-	-	-
Diocese of Rochester Poverty & Hope Appeal	1,200	-	-	-	-
Church Pastoral Aid Society	1,200	-	-	-	-
Tunbridge Wells Youth For Christ	750	471	-	-	-
	<u>4,150</u>	<u>1,913</u>	-	-	-
Other Discretionary gifts	-	-	-	1,320	205.00
<b>Total Grants made</b>	<b>18,944</b>	<b>4,646</b>	<b>13,000</b>	<b>1,320</b>	<b>205</b>
<b>Other Expenditure</b>					
Overseas Mission Trip expenses	191	-	-	-	-
Publicity expenses	187	-	-	-	-
<b>Totals</b>	<b><u>19,322</u></b>	<b><u>4,646</u></b>	<b><u>13,000</u></b>	<b><u>1,320</u></b>	<b><u>205</u></b>

# adventus accounting solutions

Supporting Charitable Organisations

10 March 2021

## **Independent Examiner's report to the Member/Trustees of St James Tunbridge Wells**

I report on the accounts for the year ended 31 December 2020 which are set out on pages 11 to 26.

### **Respective responsibilities of the Trustees and Independent Examiner**

The church's trustees are responsible for the preparation of the accounts. The church's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to

- Examine the accounts under section 145 of the 2011 Act;
- Follow the procedures laid down in the General Directions given by the Charity Commissioners section 145(5)(b) of the 2011 Act; and
- State whether particular matters have come to my attention.

### **Basis of Independent Examiner's Statement**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

## Independent Examiner's statement

Since the gross income for the year exceeds the amount provided in section 145(3) of the Act, I confirm that I am qualified to act as an Independent Examiner under the provisions of that section of the Act and that my qualifications are set out as below.

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with section 130 of the 2011 Act; or
  - to prepare accounts which accord with these accounting records have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Yours sincerely



Martyn Burt

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