



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

## 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

## Ex Officio Members of the PCC

## Incumbent

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

## Bankers

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

## Wardens

Stephen Keevil  
Deborah Rees (Cooper)

Metro Bank PLC  
One Southampton Row  
London WC1B 5HA

## Treasurer

Sheila Anstead

## 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

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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 Kondoa, 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 Kondoa 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 Kondoa.

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 Kondoa 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

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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 Kondoa 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.

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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.



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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 our 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.



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The Ministry Groups are:

Name	Responsible for
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

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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

adventus accounting solutions

Ashby Acres

Chapel Lane

Ashby-cum-Fenby

Grimsby

DN37 0QT

e-mail: [martyn.burt@btinternet.com](mailto:martyn.burt@btinternet.com) or [adventusaccounting@btinternet.com](mailto:adventusaccounting@btinternet.com)

Telephone: 07523 6229679

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

		Unrestricted Funds	2022 Restricted Funds	Total Funds	Unrestricted Funds	2021 Restricted Funds	Total Funds
	Note	£	£	£	£	£	£
<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		103,669	93,406
		<u>446,934</u>	<u>440,904</u>
<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

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

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
		90,184	7,540	97,724	95,862
	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
		<b>139,740</b>	<b>11,715</b>	<b>151,455</b>	<b>160,271</b>
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
		<b>172,875</b>	<b>63,964</b>	<b>236,839</b>	<b>164,009</b>
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	-
		<b>10,413</b>	<b>-</b>	<b>10,413</b>	<b>30,721</b>
	<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
	<b>Total</b>	<b>16,653</b>	<b>5,895</b>	<b>22,548</b>	<b>26,191</b>
	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
		<b>97,749</b>	<b>564</b>	<b>98,313</b>	<b>86,482</b>
	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	11,302	(11,302)	4,539	(4,539)
Surplus for period		<u>13,628</u>		<u>17,721</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.

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	
		40,869		29,804
		59,979		41,090
Job retention Scheme		-	-	11,089
Investment Income		1		0
<b>Total income</b>		59,980		52,179
<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	
		(55,913)		(58,414)
<b>Surplus/(deficit) for the year</b>		<b>4,067</b>		<b>(6,235)</b>

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>		111,838		82,073
<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	
		(97,876)		(88,147)
<b>Surplus/(deficit) for the year</b>		<b>13,962</b>		<b>(6,074)</b>

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
	<b>197,185</b>	<b>179,997</b>

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
	<b>14,617</b>	<b>6,109</b>	<b>20,726</b>	<b>43,722</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	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
	<b>322,072</b>	<b>467</b>	<b>322,539</b>	<b>303,777</b>
<b>11. CREDITORS</b>				
Accruals	(13,447)	-	(13,447)	(7,536)
Sundry Creditors	(4,773)	(10,416)	(15,189)	(21,451)
	<b>(18,220)</b>	<b>(10,416)</b>	<b>(28,636)</b>	<b>(28,987)</b>
<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)
	<b>1,665,397</b>	<b>48,896</b>	<b>1,714,293</b>	<b>1,711,250</b>

## 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>1,677,382</b>	<b>333,219</b>	<b>(355,836)</b>	<b>10,632</b>	<b>1,665,397</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 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:

	Jim Stewart	Judi Hammill	Total
	£	£	£
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:

Name	Role for which remuneration is received
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>