

**PAROCHIAL CHURCH COUNCIL OF SS PETER & PAUL, AYLESFORD.  
ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2021**

**Administrative Information**

St Peter and St Paul's Church is situated in Vicarage Close, Aylesford. It is part of the Diocese of Rochester within the Church of England. The correspondence address is Church Office, The Brassey Centre, Station Road, Aylesford, ME20 7QR.  
The Parochial Church Council (PCC) is now registered with the Charity Commission under Registration No. 1138956.

**Structure, Governance and Management**

PCC members who have served at any time from 1 January 2021 until the date this report was approved.

Name	Office	Dates served if not full year	Elected term ends
The Revd Ruth Peet	Incumbent		
Alan Longmuir	Churchwarden Deanery Synod Representative*		<b>2022</b>
Aline Ongley	Churchwarden		<b>2022</b>
<b>Sharon Stigle</b>	<b>Elected PCC Member</b>		<b>2022</b>
<b>Pam Storr</b>	<b>Elected PCC Member</b>	<b>Resigned</b>	<b>2022</b>
<b>Anita Keys</b>	<b>Elected PCC member</b>		<b>2022</b>
<b>Andy Brown</b>	<b>Elected PCC member</b>	<b>Deceased</b>	<b>2022</b>
Gordon Hunt (Vice Chairman)	Elected PCC Member Elected Deanery Synod Representative		2023
Ann Beale	Elected PCC member Secretary		2023
Janet Holdstock	Elected PCC Member Pastoral Assistant		2023
Sue Gallico	Elected PCC member		2023
Charlie Bunker	Elected PCC Member		2024
Christine Hatfield	Elected PCC Member		2024
Emma Parren	Elected PCC Member		2024
Ian Packer	Elected PCC Member Elected Deanery Synod Representative		2024

\*Alan Longmuir remains a Deanery Synod Representative by virtue of his membership of Diocesan Synod. Peter Smith (Lay Reader) and Peter Walton (Treasurer) are not members of the PCC but have a standing invitation to all PCC meetings.

The method of appointment of PCC members is set out in the Church Representation Rules. All those attending Church are encouraged to register on the Electoral Roll and stand for election to the PCC.

**Professional advisor:** Simon Miller and Company  
**Bank:** CAF (Charities Aid Foundation)  
**Independent Examiner:** Martyn Burt B.Sc. (Hons), ACMA, CGMA

### **Aims and Purposes**

The PCC of St Peter and St Paul has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical; this includes the provision of regular church services and baptisms, weddings and funerals. It also has maintenance responsibilities for the Church of St Peter and St Paul.

### **Objectives and Activities**

The PCC is committed to a vision of sharing God's love for all, worshipping, serving and growing together. We want to enable and attract as many as possible to worship and be part of our parish community at St Peter and St Paul's. We aim, under God, to grow in faith and in numbers, to provide pastoral care for people living in the parish and to help build community.

We have considered the Charity Commission's guidance on public benefit, and in particular the supplementary guidance on charities for the advancement of religion, noting that this is currently under review. We believe that our work contributes public benefit through the development of the spiritual well-being of individuals, the practical outworking of faith in wider society, and the support for those in need. We deliver on our responsibility to maintain and provide the parish church and its services for worship, including baptisms, weddings and funerals, for all in the parish.

### **Church Electoral Roll**

As of 31<sup>st</sup> December 2021 there were 114 on the electoral roll of which 48% are not resident in the Parish.

### **Attendance 2021**

Once again, the ability to report attendance in a meaningful way, has been affected by fluctuating pandemic conditions.

In the last 'normal' year (2019), the number of people attending church on a 'usual' Sunday was 74 adults and 6 under 18's.

In 2020, a 'usual' Sunday took one of three possible forms: Church-only, Zoom-only or Church with Zoom. For much of that year, attendance in church was restricted by government regulations. On the Sundays when there were 8am and 10am church-only services (the nearest comparison to 2019), the average adult attendance was 71.

This year, 2021, has again been a mixture of types of services, as government regulations and pandemic conditions have continued to vary. Conditions have been so erratic that the Church of England did not even try to calculate a 'usual' Sunday attendance for 2020 or 2021, from all the Parish Returns.

No services were held in Aylesford church until Easter Sunday, 4th April 2021, but a service was held every Sunday after that, despite many churches remaining closed.

The average attendance at the Zoom-only service prior to Easter Day was 46 adults; perhaps an unsurprising drop from 55 in 2020, as people tired of online-only services.

From Easter Day 2021 onwards, the average adult Sunday attendance at 10am, spread across all weeks was 50, with an average of 29 in church and 21 on Zoom. (This compares with an average attendance in 2020 at 10am Church & Zoom services, of 55). In 2021 the numbers in church were held down by regulations until the end of July, when we were able to stop the booking system and allow people to sit not socially distanced if they chose to do so, however numbers did not start to increase overall, until October.

The average attendance (in church) of the 12 services held at 8am, was 11.

The total number of Sunday services held was 39, and children and young people were present at 13 of those; mostly only 1 child present, but numbers increased to 12 and 10 at the 2 services the Youth Choir attended in October and November, respectively.

Special services were not really viable for much of the year, with restrictions in place – Harvest Festival for example only had 24 adults present in church. However, an overall increase in attendance is clear from October onwards. Special services included: 21st Oct - St. Peter's School Harvest Celebration (120 adults, 170 under 18's – not included in the figures above); 14th Nov – Remembrance Sunday (59 adults, 1 under 18); 5th Dec – A Service to Remember (70 adults – not included in the figures above); Christmas Eve Nativity (50 adults, 26 under 18's – not included in the figures above). Once again, these figures cannot realistically be compared with 2019 (when Remembrance Sunday attendance was 332, for example).

The following figures are easier to compare with previous years as reporting requirements for these have remained the same. It seems sensible to not only compare this year with last year, but also with 2019 (as the last 'normal' year), so those figures are shown in brackets as (2020, **2019**).

This year, 2021, we reported a worshipping community of 131 (91, **137**). This included 14 age 0-17 (3, **16**), 47 age 18-69 (29, **40**) and 70 age 70+ (59, **81**). (The worshipping community is people who attend a church service (not necessarily *in* church) at least once a month.) The drop in adults in 2020 was due to people without internet access and not being able to hold services in the community (including Home Communion services). The reduction in under 18's was mainly due to the Youth Choir not being able to take part in services. By the end of 2021 both Home Communion Services and services with the Youth Choir were once again possible. It is also encouraging to note the growth in the 18-69 age group.

The change in circumstances meant that 44 people joined or re-joined the worshipping community. Those who left were, sadly, 4 members who died (David Brown, Tony Dalton, Diane Atkinson and John Riggs) and they are much missed.

This year 23 (5, **15**) babies, children and young people, and 0 (2, **1**) adults were baptised, 6 (2, **5**) couples were married in church, 9 (8, **9**) funerals were held in church, 12 (14, **10**) in a crematorium and 7 (2, **3**) burials of ashes were conducted.

## **PCC's Annual Report on its Proceedings and Activities of the Parish Generally 2021**

### **Worship**

Sunday worship was sustained throughout the year, despite Covid restrictions and guidance. Initially we were confined to using Zoom but from Easter Sunday, services in church resumed. Many assessment and control measures were needed and adjusted as restrictions were changed. Members of the congregation were encouraged to make their views known to the Vicar or other members of the PCC.

In May the PCC agreed a revised pattern of Sunday services with standard Common Worship Holy Communion services, 8am and 10am on the second and fifth Sundays of the month and some more flexible and less formal Services of the Word, either with Communion, or followed by a short-spoken Holy Communion on others.

## **Attendance**

See Attendance Report above.

## **Ministry**

Throughout the pandemic the pastoral team with other volunteers, worked to keep in touch by phone with people who were isolated or vulnerable. A Caring Concerns course was run to assist those interested in pastoral work. As restrictions on gatherings were relaxed a very well attended Vicarage Garden Tea Party was held which helped re-establish social contacts.

**Bishop's Certificate and Licensed Lay Ministry Training:** Emma Parren, Charlie Bunker and Jane Roberts completed the Bishop's Certificate during the year. Emma and Charlie continued Licensed Lay Minister training.

## **Mission**

Our Community Food Bank was established in the Brassey Centre operating three sessions a week. Grants from local authorities and local traders together with individual donors of food and money have enabled it to be well equipped and stocked. Volunteers drawn initially from the congregation and subsequently augmented by other volunteers have enabled families and individuals to receive supplies. Those volunteers have been able to supply food to 366 families, including in some cases delivering to those families. Judging by demand the food bank is still required by the parish.

Our junior choir had to suspend its activities because of the Covid restrictions but was re-established as a Community Youth Choir during the year, engaging about a dozen youngsters. This was aided by a grant from the Mallory Institute. The Youth Choir sing in a morning service once a month; the resulting change in tone and atmosphere in church is very much appreciated.

## **H&S activities**

Attention has been paid to Health and Safety during the year with some significant fabric improvements (see fabric report). Emergency lighting and upgraded light switching has been provided in church along with improved fire and smoke alarm arrangements. Handrails have been provided for the churchyard steps.

## **Safeguarding**

The PCC has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 to have regard to House of Bishops' guidance on safeguarding children and vulnerable adults. Its Safeguarding Committee works to ensure guidance is followed and training and other requirements are met. It reports regularly to the PCC.

Sadly, a serious sexual abuse case had to be dealt with during 2021. A former bell tower captain was convicted of sexual offences involving a child. These offences took place in the mid-2000s and are extremely serious. While a lengthy police investigation was taking place, representatives of the PCC worked confidentially with the diocese, which has responsibility for case management, and have cooperated fully with all the appropriate statutory authorities as necessary.

## **Giving campaign**

Against the major loss of some income streams because of Covid the PCC ran a giving campaign in October.

Organised and executed by a team with the support of the Diocesan Generous Giving Adviser the result exceeded expectation with an increase in planned giving equivalent including gift aid of more than 17.5% or £8,000 pa.

### **Brassey Centre**

There is a full Brassey Centre report however it is worth reiterating the loss of income compared with previous years. Thanks, must be given to the Brassey Trust who decided not to charge rent to the PCC for the years 2020 and 2021.

### **Castle Water**

A huge volume of water was lost from a leak in the churchyard resulting in a very large water bill, (£6,500). Firm and lengthy negotiations with our water supplier resulted in the PCC being excused all the excess water and drainage charges. However, we now must arrange the replacement of a very old water main to avoid future expensive leaks. Thanks to Gordon, Peter and Alan for their very hard work to resolve this.

### **Cherith Legacy**

The PCC received a generous legacy of nearly £22,000 from the estate of the late Cherith Bourne. It plans to use this to support specific projects for the most part and has already allocated £1000 to support the Youth Community Choir.

### **PCC Review**

The PCC took time in the year to review its own ways of working. A course ("PCC Tonight") was begun, to explore the purposes of the PCC and each member's part in it. Recognising the amount of routine necessary business was crowding out opportunities for deeper thinking, it was decided to move to a monthly meeting, from January 2022 onwards, with, in the alternate months, "exploratory" meetings to look at selected issues in more depth.

It became increasingly evident that there is a shortage of people available to carry out all the activities needed for a flourishing church and that an excessive burden was being borne by some, including our Vicar. One response to that has been to review the way projects of all sorts are managed. The intention is to be more realistic and focussed on what should be progressed, and to put other matters on hold until our limited resources of time, talent and money can be allocated.

Thanks are due for the volume of work undertaken by the Churchwardens, Treasurer, PCC members and others. We have lost the services of Pam Storr as Assistant Treasurer, for many years she has undertaken her tasks efficiently, loyally and always with a smile. Pam, good luck to you in your new home in Tunbridge Wells.

A special mention must be made of our Vicar, Ruth who has worked tirelessly to maintain regular services but also to move us forward. COVID certainly hasn't helped and the lack of resources has created that extra burden. Thank you, Ruth.

### **Finance Report 2021**

Peter Walton's first year as treasure has, let us say, been interesting. With the ongoing pandemic still having a significant effect on the church finances.

We have ended the year with a small but positive result which has been good news after a few ups and downs along the way, especially with our successfully fighting off the large water bill that hit us.

As reported last year Giving has continued to increase with hopefully more to come. A big thank you to all who have helped and given.

Sundry donations have continued to increase, and a significant unexpected legacy has been received, currently held in Designated Funds.

Other areas of income have fluctuated within different areas e.g., Fundraising and Fees but overall held its ground, despite the ongoing pandemic.

Expenditure has remained similar to last year, with the only significant increases being providing the valuable service of the food bank, that is self-financing through donations and grants, and Church maintenance mainly to make good repairs, covered by our insurances.

Peter thanks all who have helped him through the year. I cannot do this job alone and look to those who have rallied as a team to continue with their support going forward.

On that note a huge thank you to Pam who has recently decided to move away and has had to give up her role of Assistant Treasurer, although she continues to help cover some of the gap for the time being, until we recruit a replacement. This role is a key position in the regular management of our finances and will need filling.

### **Reserves Policy 2021**

In addition to money designated for specific purposes including investments, it is the policy of the PCC to maintain [if possible] a balance of unrestricted funds which equates to four months unrestricted payments, to be available to cover emergency situations that may arise from time to time. For 2021 this amounts to circa £31,000. At the end of the year unrestricted funds were £1,077 which is far below the desired level. The PCC notes that 2020/21 have been challenging years, with its pandemic effects, when reserves could be expected to be called upon. Nevertheless, the seriousness of the situation was recognised in 2020 and actions initiated to eliminate the deficit and make a start at rebuilding our reserves. The PCC secured an emergency loan of £12,000 to draw upon if required.

### **Annual Report of Fabric, Goods and Ornaments 2021**

The committee report that there have been no changes to the Goods and Ornaments of the Church in the last year.

The central heating system was serviced twice during the year (Spring 2021 and Autumn 2021) and Gas Certification certificates provided on each occasion. A new electric wall heater was installed during the year in the Vicars Vestry as per the agreed Faculty together with discussions with the Diocese.

The Standing Committee/PCC in March 2021 agreed to a quotation from a Surveyor/Architect to investigate the work needing to be addressed in the Quinquennial Report on the Church in July 2018. The report has not been received to date and is currently being chased. Worth noting the Quinquennial Report states the Tower roof covering needs to be addressed within 5 years from the date of the report.

The Surveyor/Architect to provide a report on his findings, recommendations and suggest future actions. Investigation will cover defective plaster areas, stonework, guttering, access to the Tower Roof and the covering of the Tower Roof. A discussion with the DAC by the Surveyor to be held on alternative materials to lead for the covering of the Tower Roof. Surveyor/Architect requested to provide if known a list of Churches who have used materials other than lead on roofs. Contractors will also be contacted to get budget costs for the major areas of activity.

A light switch was installed during the year just inside the Priest door to allow safer entry and exit from the Church on dark evenings.

All repairs as a result of the break in at the Church during 2019 were completed during 2021.

A plan generated for a rose garden or something similar in the New Remembrance Garden area is still under discussion/to be finalised.

Handrail configuration installed at the steps near the South Door into the Church.

County Fire Protection installed a number of recommended safety improvements within the Church during the year, namely emergency lighting, signage, alarm system and safety issues in the Bell Tower.

Memorial Bench requested by Jennifer Shepherd installed in the grounds of the Church adjacent to the West Boundary Wall near the New Remembrance Garden as per the approved Faculty.

Currently in final stages of approval from the Diocese to install a Memorial Bench near the West wall of the Church as requested by Mr Jamie Steele.

Car park surface within the Church grounds in need of repairs, currently under review with respect to costs together with safety concerns about the potential issue of cars accidentally being driven down into the New Remembrance Garden.

Notice Boards have been erected in the Old Remembrance Garden, the New Remembrance Garden and Entrance into the Church Car Park ready for laminated notices to be attached.

The mains water pipe from the meter near the gate into the Church grounds on the East Boundary needed a section to be repaired owing to a leak. The leak being found just inside the East Boundary on the north side of the Church. Investigations are being planned to establish the route of the pipe into the Church with the aim of replacing the existing iron pipe which is showing very bad signs of corrosion.

140 The Avenue: - Currently nothing to report.

In conclusion, the Fabric Committee would like to thank all those members of the PCC and congregation who have helped in any way with the limited work we have carried out over the last year, limitations owing to the Covid19 government restrictions.

## **Deanery Synod 2021**

What is the Deanery Synod? The Deanery Synod provides for parishes to channel their views to the Diocesan Synod and implements decisions made by the General Synod. Our representatives are Rev. Ruth Peet, Gordon Hunt, Ian Packer and Alan Longmuir. There are three meetings a year held in different parishes of the Malling Deanery.

The first meeting of the year was held virtually in February. The main speaker of the evening was Jennifer Ross, the Diocesan Communications Advisor. Jenny provided an interesting and informative report about her role in the Diocese throughout the pandemic.

In June again the meeting was held virtually. There was a very interesting talk by Nigel Walker who is the Chair of Ride and Stride which comes under the Friends of Kent Churches. During 2020 over £140,000 was raised. Half of that raised by our Church comes back to us the rest goes to the Friends, which allows them to make grants to help all Churches make essential repairs to their Church.

The meeting in October was held at St John the Baptist Church in Watlington. Nice to be out again at Deanery Churches. We had a presentation from the Revd. Sue Brooks. She talked about ecology and caring for the climate and suggested PCCs put care creation and environment as a standing item on their agendas.

There are many resources available and there is information on the Rochester Diocese website.

A continuing subject at our Synod meetings is the Pastoral reorganisation. The PCC of Teston Church agreed to become a united parish with Barming. As a result of an appeal by the Teston Parish Council the reorganisation is still to be concluded. The Parish Council was worried about Teston parish losing its identity in the reorganisation. The appeal is now at the highest level within the Church of England. The difficulty is that this situation has a knock-on effect on the other Parishes.

The potential for a physical Church on Kings Hill gets closer, it is anticipated that good news is imminent

## **Safeguarding Report 2021**

The PCC is committed to good safeguarding practice. It has formally adopted the House of Bishop's Safeguarding Policy and is complying with the duty to have due regard to the House of Bishop's guidance on safeguarding.

The PCC has a Safeguarding Committee to assist it in meeting its commitment to prevent harm. The committee comprises Revd Ruth Peet, Charlie Bunker, Janet Holdstock, Aline Ongley and Sharon Stigle. (Janet is the Parish Safeguarding Officer and Adult's Safeguarding Representative, and Sharon is the Children's Safeguarding Representative). It meets regularly to implement National and Diocesan policies and guidance on safeguarding and reports at every meeting of the PCC. Matters that are regularly considered include appointments of workers (including volunteers), training, raising awareness of safeguarding issues, assessing risks, and addressing concerns. On behalf of the PCC, it ensures that any concerns or complaints are promptly addressed, following procedures, and reporting to the Diocesan Safeguarding Advisor without delay.

Changes in circumstance occur quite often and the safeguarding implications need to be assessed. An example in 2020 has been the increased use of phone calls to contact people, often isolated or vulnerable, during the pandemic. This has been looked at with care to ensure that procedures are in place and the latest guidance is followed.

Safeguarding is everyone's responsibility, not only appointed officers. Vigilance and a sound safeguarding culture will serve to protect those at risk.

It is important for all church role holders to keep up to date with safeguarding training. Each module expires at 3 years. The training is online. Basic (CO), Foundation(C1), Leadership (C2). The modules have changed over the years so really well worth doing. For volunteer as well as paid roles safeguarding training is essential. Some will be required to complete Safe recruitment and Domestic abuse training.

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**PCC ACCOUNTS**

**Year Ending 31 December 2021**

**SS Peter & Paul, Aylesford**

**Accruals Accounts using  
SORP 2015**

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# Year Ending 31st December 2021

## SS Peter & Paul, Aylesford

### Accruals Accounts using SORP 2015

#### PAROCHIAL CHURCH COUNCIL OF SS PETER & PAUL, AYLESFORD

#### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL FUNDS 2021 £	TOTAL FUNDS 2020 £
<b>Income and Endowments</b>						
<i>Voluntary income</i>	2a	66,053	21,928	1,341	<b>89,322</b>	64,135
<i>Activities for generating funds</i>	2b	4,644			<b>4,644</b>	6,940
<i>Income from investments</i>	2c	12,024			<b>12,024</b>	12,101
<i>Church activities</i>	2d	6,641			<b>6,641</b>	5,986
<i>Other incoming resources</i>	2e	983		6,822	<b>7,805</b>	5,152
<b>Total income</b>		<b>90,344</b>	<b>21,928</b>	<b>8,163</b>	<b>120,435</b>	<b>94,314</b>
<b>Expenditure</b>						
<i>Church activities</i>	3a	82,067	3,700	6,454	<b>92,221</b>	87,308
<i>Raising Funds</i>	3b	1,361			<b>1,361</b>	1,677
<i>Investment Management Costs</i>	3c	1,817			<b>1,817</b>	1,855
<b>Total expenditure</b>		<b>85,245</b>	<b>3,700</b>	<b>6,454</b>	<b>95,399</b>	<b>90,840</b>
<b>Net income/(expenditure) before investment gains</b>		5,099	18,229	1,709	<b>25,037</b>	3,474
Net gains on investments			40,000		<b>40,000</b>	10,000
<b>Net income/(expenditure)</b>		5,099	58,229	1,709	<b>65,037</b>	13,473
Transfers between funds		(4,200)	4,200			
<b>Net movement in funds</b>		<b>899</b>	<b>62,429</b>	<b>1,709</b>	<b>65,037</b>	<b>13,473</b>

Total funds brought forward at 1 January 2021	177	361,427	4,794	<b>366,399</b>	352,926
<b>Total funds carried forward at 31 December 2021</b>	<b>1,077</b>	<b>423,856</b>	<b>6,503</b>	<b>431,436</b>	<b>366,399</b>

PAROCHIAL CHURCH COUNCIL OF SS PETER & PAUL, AYLESFORD

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2020 for Comparative purposes

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL FUNDS 2020 £
<b>Income and Endowments</b>					
<i>Voluntary income</i>	2a	63,285	0	850	<b>64,135</b>
<i>Activities for generating funds</i>	2b	6,940	0	0	<b>6,940</b>
<i>Income from investments</i>	2c	12,069	33	0	<b>12,101</b>
<i>Church activities</i>	2d	5,986	0	0	<b>5,986</b>
<i>Other incoming resources</i>	2e	1,121	3,164	867	<b>5,152</b>
<b>Total income</b>		<b>89,401</b>	<b>3,196</b>	<b>1,717</b>	<b>94,314</b>
<b>Expenditure</b>					
<i>Church activities</i>	3a	85,252	612	1,444	<b>87,308</b>
<i>Raising Funds</i>	3b	1,677	0	0	<b>1,677</b>
<i>Investment Management Costs</i>	3c	1,855	0	0	<b>1,855</b>
<b>Total expenditure</b>		<b>88,784</b>	<b>612</b>	<b>1,444</b>	<b>90,840</b>
<b>Net income/(expenditure) before investment gains</b>		<b>617</b>	<b>2,585</b>	<b>272</b>	<b>3,473</b>
Net gains on investments		0	10,000	0	<b>10,000</b>
<b>Net income/(expenditure)</b>		<b>617</b>	<b>12,585</b>	<b>272</b>	<b>13,473</b>
Transfers between funds		(4,200)	4,200	0	<b>0</b>
<b>Net movement in funds</b>		<b>(3,583)</b>	<b>16,784</b>	<b>272</b>	<b>13,473</b>
<hr/>					
Total funds brought forward at 1 January 2020		3,761	344,643	4,522	<b>352,926</b>
<b>Total funds carried forward at 31 December 2020</b>		<b>177</b>	<b>361,427</b>	<b>4,794</b>	<b>366,399</b>

**PAROCHIAL CHURCH COUNCIL OF SS PETER & PAUL, AYLESFORD**

**BALANCE SHEET AT 31 DECEMBER 2021**

	Notes	2021	2020
		£	£
<b>Fixed assets</b>			
Investment Assets	5	<b>375,000</b>	325,000
Investments	6		
<b>Total fixed assets</b>		<b>375,000</b>	325,000
<b>Current assets</b>			
Debtors	8	<b>3,166</b>	3,225
Short term deposits		<b>16,614</b>	13,590
Cash at bank and in hand		<b>38,948</b>	16,655
		<b>58,728</b>	33,470
Creditors: amounts falling due within one year	9	<b>(2,292)</b>	(2,071)
<b>Net current assets</b>		<b>56,436</b>	31,399
<b>Total assets less current liabilities</b>		<b>431,436</b>	356,399
Creditors: amounts falling due after one year	9		
<b>NET ASSETS</b>		<b>431,436</b>	356,399

<b>Funds</b>	7		
<b>Unrestricted Funds</b>	10	<b>1,077</b>	4,794
<b>Designated Funds</b>	10	<b>423,856</b>	361,427
<b>Restricted funds</b>	10	<b>6,503</b>	177
		<b>431,436</b>	366,399

Approved by the Parochial Church Council on 17 / 04 / 2022 and signed on its behalf

Chairman



The accompanying notes form a part of these financial statements.

## PAROCHIAL CHURCH COUNCIL OF SS PETER & PAUL, AYLESFORD

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

#### 1. Accounting policies

##### a Accounting convention

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and SORP 2015.

The financial statements have been prepared under the historical cost convention as modified by the inclusion of investments at market value and the revaluation of fixed assets. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body, nor those which are informal gatherings of church members.

##### b Funds accounting

Funds held by the PCC are:

*Unrestricted funds* - general funds which can be used for PCC ordinary purposes

*Designated funds* - monies set aside by the PCC out of unrestricted funds for specific future purposes or projects.

*Restricted funds* - a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest; b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year is carried forward as a balance on that fund.

##### c Incoming resources

All incoming resources are accounted for gross as far as practicable.

##### ***Voluntary Income***

*Collections* are recognised when received.

*Planned giving* receivable is recognised only when received.

*Income tax* recoverable on Gift Aid donations is recognised when the income is recognised.

*Grants and legacies* are recognised when the PCC is legally entitled to the amount due and receipt is probable.

##### ***Income from investments***

Dividends are accounted for when due and payable. Interest entitlements are accounted for as they accrue.

##### ***All other income***

All other income is recognised when it is receivable.

##### ***Gains and losses on investments***

Realised gains are recognised when the investments are sold

Unrealised gains and losses are accounted for on revaluation on 31 December.

**PAROCHIAL CHURCH COUNCIL OF SS PETER & PAUL, AYLESFORD**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**d Resources used**

Resources expended are accounted for on an accruals basis and are accounted for gross.

**Grants**

Grants and donations are accounted for when paid over, or when awarded where the award creates a binding obligation on the PCC.

**Church Activities**

The diocesan parish contribution is accounted for when paid. Any parish contribution unpaid at 31 December is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the balance sheet.

**e Fixed Assets**

**Tangible fixed assets**

Consecrated and beneficed property of any kind is excluded from the accounts by s.10(2) of the Charities Act 2011.

Movable church furnishing held by the Vicar and Churchwardens on special trust for the PCC and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the church's inventory which can be inspected. For inalienable property acquired prior to 2006 there is insufficient cost information available and therefore such assets are not valued in the accounts. Individual items acquired since 2006 have been capitalised in the accounts and depreciated over their useful economic life.

All expenditure on consecrated or beneficed buildings and individual items costing under £2000 are written off in the year they were incurred.

**Depreciation**

Depreciation is calculated to write down the cost of tangible fixed assets, excluding freehold properties, over their expected useful lives. The rates generally applicable are:

Fixtures and fittings	25% straight line
Computer equipment	50% straight line

**Investments**

Investments are stated at market value at the balance sheet date.

**f 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 amounts that may prove uncollectible.

Short-term deposits include cash held on deposit either with the CBF Church of England Funds, Epworth or at the bank

PAROCHIAL CHURCH COUNCIL OF SS PETER & PAUL, AYLESFORD

NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31 DECEMBER 2021

2 Incoming resources

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL FUNDS 2021 £	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL FUNDS 2020 £
<b>a Voluntary income</b>								
Planned Giving	43,373			<b>43,373</b>	39,925			39,925
Income tax recoverable	11,011			<b>11,011</b>	10,724			10,724
Collections at all services	2,089			<b>2,089</b>	2,713			2,713
Sundry donations and appeals	9,579		1,341	<b>10,920</b>	8,923			8,923
Grants							850	850
Legacies		21,928		<b>21,928</b>	1,000			1,000
	<b>66,053</b>	<b>21,928</b>	<b>1,341</b>	<b>89,322</b>	<b>63,285</b>		<b>850</b>	<b>64,135</b>
<b>b Activities for generating funds</b>								
General Fundraising	3,039			<b>3,039</b>	4,042			4,042
Brassey Centre Lettings (Note 12)	1,605			<b>1,605</b>	2,898			2,898
	<b>4,644</b>			<b>4,644</b>	<b>6,940</b>			<b>6,940</b>
<b>c Investment income</b>								
Dividends and interest	24			<b>24</b>	27	33		59
Rent from Property	12,000			<b>12,000</b>	12,042			12,042
	<b>12,024</b>			<b>12,024</b>	<b>12,069</b>	<b>33</b>		<b>12,101</b>
<b>d Income from Church Activities</b>								
Fees from weddings, funerals, etc.	6,641			<b>6,641</b>	4,877			4,877
Parish magazine (Note 12)					1,109			1,109
	<b>6,641</b>			<b>6,641</b>	<b>5,986</b>			<b>5,986</b>
<b>e Other other incoming resources</b>								
Other Income - Insurance Claim						3,164		3,164
Grants - Furlough/Food Bank	983		6,822	<b>7,805</b>	1,121		867	1,988
	<b>983</b>		<b>6,822</b>	<b>7,805</b>	<b>1,121</b>	<b>3,164</b>	<b>867</b>	<b>5,152</b>
<b>Total incoming resources</b>	<b>90,344</b>	<b>21,928</b>	<b>8,163</b>	<b>120,435</b>	<b>89,401</b>	<b>3,197</b>	<b>1,717</b>	<b>94,314</b>

NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31 DECEMBER 2021

## 3 Expenditure

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL FUNDS 2021 £	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL FUNDS 2020 £
<b>a Church Activities</b>								
Missionary and charitable giving:								
CAST/Royal British Legion	176			176	484			484
	176			176	484			484
Ministry costs:								
Diocesan Offer	42,355			42,355	44,126			44,126
Expenses	567			567	763			763
Vicarage costs	3,800			3,800	3,775			3,775
Other Ministry Costs	745			745	374			374
Church running expenses								
Utilities	4,442			4,442	4,545			4,545
Insurance	4,661			4,661	4,677			4,677
Organ/Piano and other	224			224	231			231
Church maintenance	3,185	3,700		6,885	2,205	612		2,817
Church Major Repairs								
Upkeep of services	4,742		1,253	5,994	3,562		1,444	5,006
Flowers	784			784				
Training, Mission and Outreach	41			41	1,326			1,326
Parish Magazine (Note 12)					1,946			1,946
Brassey Centre running costs (Note 12)								
Utilities	1,300			1,300	1,712			1,712
Insurance	498			498	622			622
Cleaning & Refuse	3,991			3,991	4,223			4,223
Rent								
Food Bank			5,202	5,202				
Parish Office & Administration	10,555			10,555	10,682			10,682
	82,067	3,700	6,454	92,221	85,252	612	1,444	87,308
<b>b Raising Funds</b>								
Stewardship costs	451			451	1,010			1,010
General fundraising	910			910	667			667
	1,361			1,361	1,677			1,677
<b>c Investment Management Costs</b>								
Rental Property Repairs	300			300	264			264
Insurance	509			509	491			491
Agents Fees	1,008			1,008	1,100			1,100
	1,817			1,817	1,855			1,855
<b>Total expenditure</b>	<b>85,245</b>	<b>3,700</b>	<b>6,454</b>	<b>95,399</b>	<b>88,784</b>	<b>612</b>	<b>1,444</b>	<b>90,840</b>

**PAROCHIAL CHURCH COUNCIL OF SS PETER & PAUL, AYLESFORD**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**4 Staff costs**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>a Wages and salaries</b>	<b>8,308</b>	<b>7,309</b>

During the year the PCC employed an Organist, Junior Choir Leader and a Parish Clerk and made PAYE deductions and payments on their behalf. The PCC received £1,926.88 in Furlough grants from HMRC during 2021 (£1,988.14 in 2020).

**b Payments to PCC members and related parties**

Mrs A Keays, a member of the PCC, received remuneration for her role as Parish Administrator of £4,993 during 2021 (2020 £4,793). Her husband, Michael, received £2,061.53 (2020 £1,946) as remuneration for his role as Organist.

No other payments, apart from re-imbursed expenses and small thank you gifts, were made to PCC members.

The total amount of donations to the PCC made by PCC members and related parties in 2021 was £21,520 (incl. Gift Aid), (£22,970 in 2020)

**5 Investment Assets**

	<b>Freehold land and buildings</b>	<b>Church equipment</b>	<b>TOTAL</b>
<b>Market valuation</b>	<b>£</b>	<b>£</b>	<b>£</b>
At 1 January 2021	335,000		<b>335,000</b>
Additions			
Disposals			
Revaluation	40,000		<b>40,000</b>
At 31 December 2021	<u>375,000</u>		<u><b>375,000</b></u>

The freehold land and buildings comprises of the rental property at 140 The Avenue, Aylesford and is currently let to a tenant. The managing agent, Simon Miller, provided a market value assessment as at 31.12.2021 of £375,000.

**6 Investments**

The PCC does not currently hold any Investment assets other than 140 The Avenue.

FOR THE YEAR ENDED 31 DECEMBER 2021

7 Analysis of Net assets by fund

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2020 £
Fixed assets for church use								
Investment fixed assets		375,000		<b>375,000</b>		335,000		335,000
Current assets	3,101	48,856	6,771	<b>58,728</b>	1,259	26,427	5,783	33,470
Current liabilities	(2,024)		(268)	<b>(2,292)</b>	(1,082)		(989)	(2,071)
Long term liabilities								
	<b>1,077</b>	<b>423,856</b>	<b>6,503</b>	<b>431,436</b>	177	361,427	4,794	366,399

8 Debtors

	2021 £	2020 £
Income tax recoverable - General Fund	<b>3,166</b>	2,471
Prepayments and accrued income		754
	<b>3,166</b>	3,225

9 Creditors: amounts falling due within one year

	2021 £	2020 £
Unbilled Utilities/IE Fee	<b>900</b>	485
Rent in received in advance	<b>500</b>	500
Brassey Rent in advance		
Other Expenses	<b>580</b>	31
PAYE Liability	<b>123</b>	97
DBF Fees	<b>11</b>	779
Hand Bell Ringers Funds	<b>178</b>	178
	<b>2,292</b>	2,071

Creditors: amounts falling due after one year

	2021 £	2020 £
	nil	nil

PAROCHIAL CHURCH COUNCIL OF SS PETER & PAUL, AYLESFORD

NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31 DECEMBER 2021

10 Statement of funds

	Bal b/fwd 1 Jan 2021	Income	Expenditure	Investment Gains	Transfers between funds	Bal c/fwd 31 Dec 2021
	£	£	£	£	£	£
<b>Unrestricted Fund</b>						
General fund	177	90,344	(85,245)	0	(4,200)	1,077
	<u>177</u>	<u>90,344</u>	<u>(85,245)</u>		<u>(4,200)</u>	<u>1,077</u>
<b>Designated Fund</b>						
140 The Avenue Repair Fund	2,775	0	0		1,200	3,975
140 The Avenue Property Fund	335,000	0	0	40,000	0	375,000
Church Repair Fund	16,039	0	(3,700)		3,000	15,339
Legacy Fund	7,613	21,928	0		0	29,542
	<u>361,427</u>	<u>21,928</u>	<u>(3,700)</u>	<u>40,000</u>	<u>4,200</u>	<u>423,856</u>
<b>Restricted Fund</b>						
Organ Fund	2,272	0	0		0	2,272
Choir Honorarium Fund	1,672	944	(1,253)		0	1,364
Fabric Fund	0	400	0		0	400
Food Bank	850	6,819	(5,202)		0	2,467
	<u>4,794</u>	<u>8,163</u>	<u>(6,454)</u>		<u>0</u>	<u>6,503</u>
<b>Total funds</b>	<u>366,399</u>	<u>120,435</u>	<u>(95,399)</u>	<u>40,000</u>	<u>0</u>	<u>431,436</u>

The **140 Avenue Repair Fund** is for monies ring-fenced by the PCC for repairs to this property.

The **140 The Avenue Property Fund** represents the market value of the property.

The **Church Repair Fund** is for monies ring-fenced by the PCC for Church repairs.

The **Legacy Fund** was set up in 2017 to ring-fence the monies received from the Mr B Eddy legacy. It is intended to spend this mainly on church repairs and some on music resources.

The **Choir Honorarium Fund** was created in 2018 from a grant of £4,500 to fund the Junior Choir Masters quarterly honorarium.

The **Restricted Organ Fund** is for monies raised or donated towards future maintenance costs of the Church organ.

The **Restricted Fabric Fund** is for monies raised or donated towards future maintenance costs of the Church

The **Restricted Food Bank Fund** is for monies raised or donated towards the setting up and running of the Church's Food Bank.

11 Conduit Funds (Agency Collections)

These are funds received by the PCC on behalf of others i.e. as a result of a special collection for a charity. They are not PCC funds and are not included in income or expenditure but are given in this note for information. Please note that these figures do not include cheques received but made out in favour of the charity; these were passed on to the organization involved.

	£
Poverty & Hope	85
Christian Aid	20
Children's Society	67
CAST	212
	<u>383</u>

**PAROCHIAL CHURCH COUNCIL OF SS PETER & PAUL, AYLESFORD**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**12 Brassey Centre and magazine**

These activities attract income and expenditure and the respective net positions are set out below for informaton.

Brassey Centre

	<u>2021</u>	<u>2020</u>
Income	<b>1,605</b>	2,898
Expenditure	<b>5,789</b>	6,557
Surplus/(Shortfall)	<b>(4,184)</b>	(3,659)

The Income figure now includes Brassey Bazaar donations

Magazine

	<u>2021</u>	<u>2020</u>
Income	<b>0</b>	1,109
Expenditure	<b>0</b>	1,946
Surplus/(Shortfall)	<b>0</b>	(836)

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Supporting Charitable Organisations

22 April 2021

## **Independent Examiner's report to the Member/Trustees of St Peter and St Paul Aylesford**

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

### **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**

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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