

PAROCHIAL CHURCH COUNCIL OF SS PETER & PAUL, AYLESFORD.
ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER 2022

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 registered with the Charity Commission under Registration No. 1138956.

Structure, Governance and Management

PCC members who have served at any time from 1 January 2022 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 (until 2022 APCM) Deanery Synod Representative | Deceased Jan 2023 | 2023 |
| Aline Ongley | Churchwarden | | 2023 |
| | | | |
| 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 |
| | | | |
| Christine Hatfield | Elected PCC Member | | 2024 |
| Emma Parren | Elected PCC Member | | 2024 |
| Ian Packer | Churchwarden (since 2022 APCM) Elected PCC Member Elected Deanery Synod Representative | | 2024 |
| Vacancy (Charlie Bunker) | | Resigned Oct 2022 | 2024 |
| | | | |
| Sharon Stigle | Elected PCC Member | | 2025 |
| Anita Keays | Elected PCC Member | | 2025 |
| Vacancy (Pamela Storr) | | Resigned Mar 2022 | 2025 |
| Vacancy (Andrew Brown) | | Deceased Feb 2022 | 2025 |

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, including baptisms, weddings and funerals, and the provision of activities and events to involve and support the wider parish community. It also has maintenance responsibilities for the Church of St Peter and St Paul.

Objectives and Activities

The PCC is committed to providing, to the whole parish community, the means of worshipping, growing in faith, and serving and supporting each other, so that together, we may realise a vision of everyone in the parish coming to flourish, as individuals and as community, through lived experience of the love and grace of God.

To achieve this objective, the activities of the PCC include the provision of church services, baptisms, weddings and funerals, the provision of means of spiritual development and practical and pastoral support to the parish community, and the responsible and efficient care of all resources, volunteers, employees and church buildings.

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 31st December 2022 there were 111 on the electoral roll of which 47% are not resident in the Parish.

Attendance 2022

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

2022 was the first full year for 3 years, in which a service was held in church every Sunday and Zoom-only services were not necessary; these are just points to bear in mind for the 2021/2022 comparison. Where there are figures for 2021 they are shown in brackets after the 2022 figures, e.g. 24 (22).

During 2022 the average Sunday attendance on a 'usual' Sunday (i.e. not on major festivals or during peak holiday periods) was 50 adults and 5 under 16s. (There is no meaningful comparison with 2021, when numbers were restricted until the end of July 2021, and the average adult Sunday attendance at 10am, spread across all weeks was 50, with an average of 29 in church and 21 on Zoom.)

The average attendance at the 18 services held at 8am, was 11 (11) adults.

The average number of Zoom attendees at services held at 10am was 10 (16).

Special services included Mothering Sunday (64 adults and 22 under 16s in church, 12 adults on Zoom), Easter Day (66 (36) adults and 6 (0) under 16s in church, 19 (37) adults on Zoom), Harvest Festival (78 (24) adults and 11 (0) under 16s in church, 13 (22) adults on Zoom), Remembrance Sunday (185 (59) adults and 85 (1) under 16s in church, 5 (19) adults on Zoom), Christmas Eve Nativity Service (58 (50) adults and 30 (26) children in church, no Zoom).

The following figures are easier to compare with previous years as reporting requirements for these have remained the same. It seems sensible to, again, 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 (2021, **2019**).

This year, 2022, we reported a worshipping community of 142 (131, **137**). This included 16 age 0-17 (14, **16**), 61 age 18-69 (47, **40**) and 65 age 70+ (70, **81**). (The worshipping community is people who attend a church service (not necessarily *in* church) at least once a month.) Once again, it is encouraging to note the growth in the 18-69 age group.

23 people joined and 12 people left the worshipping community during 2022; 5 moved away, a family of 3 left and sadly, 4 died (Phil Nobes, Andy Brown, Martin MacFarlan and Daphne McCormack).

This year 33 (23, **15**) babies, children and young people, and 2 (0, **1**) adults were baptised, 9 (6, **5**) couples were married in church, 13 (9, **9**) funerals were held in church, 6 (12, **10**) in a crematorium and 6 (7, **3**) burials of ashes were conducted. We were overjoyed that the 2 adults baptised, and 4 adults confirmed in November, were from our regular congregation.

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

PCC Review

The PCC's revised monthly meeting plan continued through the year with standard 'business' meetings, alternating with 'exploratory' meetings to look at selected issues in more depth. The exploratory meetings have been helpful and enjoyable.

The shortage of volunteers to carry out all the activities needed for a flourishing church, mentioned in last year's report, has continued to be a real problem. The PCC has continued to respond by being more selective of tasks and projects to undertake, but the risk of overloading a reducing team remains.

Thanks are due for the volume of work undertaken by the Churchwardens, Treasurer, PCC members and others. The Finance team has been reorganised following Pam Storr's move away from the parish and Gordon Sladen stepping down as Giving Secretary. We are very grateful to them both, especially as both have volunteered to continue in different roles in the Finance team.

A special mention must be made of our Vicar, Ruth who has worked tirelessly to maintain regular services and also to move us forward in style of worship, and in wider community engagement.

The PCC was sorry to learn of the cessation of 'Friends of Aylesford Church' in December 2022, and is very grateful to all involved for their effort and support of the fabric of the church for so long.

Safeguarding

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 Safeguarding Committee members are Revd Ruth Peet, Charlie Bunker (resigned January 2023) Janet Holdstock, Aline Ongley and Sharon Stigle. (Janet is the Parish Safeguarding Officer and Adult's Safeguarding Representative, Sharon is the Children's Safeguarding Representative and Aline is the Disclosure Officer, DBS). The committee meets 6 times a year and undertakes all required training in safeguarding.

The committee implements National and Diocesan policies and guidance on safeguarding and reports at every meeting of the PCC. Matters that are regularly considered include safe recruitment 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. Keeping training records and encouraging church leaders and PCC members to complete all necessary safeguarding training is a big ongoing task.

There is an annual safeguarding service in church in November to help the congregation remain aware of the importance of safeguarding. All the congregation and all role holders in church life, as well as the safeguarding team share the responsibility of keeping our church and church activities a safe place for children, young people and adults who may be vulnerable.

DBS checks are kept up to date as required. During 2022 the diocese updated their requirements for renewal from 5 years to 3 years (in line with most other organisations) Those previously scheduled under the 5-year requirement are being brought up to date. Joining the update service when renewing is being recommended but not taken up by many.

Worship

For the first time since 2019, services were held in church every Sunday, although concerns about risks from Covid continued to impact our practices, but mainly only the distribution of Communion. Members of the congregation were regularly encouraged to make their views known to the Vicar or other members of the PCC.

A pattern of Sunday services, shaped by our practice during the pandemic, was agreed by the PCC in 2022, and continued throughout the year: Standard Common Worship Order One Holy Communion was held at 8am and 10am on the second and fifth Sundays of the month, and, to allow less formality and more flexibility and connection, a Service of the Word, with or without* Communion, was held on the other Sundays (*with a later spoken short Communion service). The pattern included the establishment of a Family Service, held on the fourth Sunday of the month, which included songs from the Youth Choir, and by the end of the year was well attended.

The junior choir had suspended its activities because of the Covid restrictions but was re-established as a Community Youth Choir during the year, engaging about 12 youngsters. This was aided by grants from the Malling Institute and KCC.

The variety within the service pattern has enabled greater involvement of our Lay Ministers in the creation and delivery of services.

We have continued to Zoom the 10am main Sunday service, to reach an average online congregation of 10 adults.

Monthly services were also conducted by the Pastoral Assistant, Janet Holdstock, in 4 local care/nursing homes and sheltered housing, as Covid conditions allowed.

Occasional Offices have continued as required. Once again, we supported the wedding couples for 2022 by inviting them to a special Wedding Sunday in February.

We have continued to respond appropriately to national guidance regarding Covid-related practice.

Licensed Lay Ministry Training

After completing their training, Emma Parren and Charlie Bunker were licensed as Lay Ministers on 14th May 2022. Having completed the Bishop's Certificate, Jane Roberts was commissioned as an Anna Chaplain on 27th September 2022.

Pastoral Ministry

The Pastoral Team continued to meet regularly throughout the year and remained in touch with approximately 50 people in the parish, by phone and through visiting. Communion was regularly taken to those who requested it.

During 2022, we expanded the provision to the community through the Community Hub and associated activities mentioned below, and this has meant that some of those with pastoral concerns could enjoy fellowship with others.

During the year, as a church, we have responded sensitively to a number of sad situations, including the suicide of a local teenager and the death of HM Queen Elizabeth II.

We responded to the war in Ukraine, with a special appeal, a prayer corner and we have supported Ukrainian families via the food bank.

We have continued to send the money donated for coffee on Sunday mornings to charities chosen by the PCC.

Mission

During 2022, our aim to provide a Community Hub offering a variety of ways of engaging with the wider parish, with the aim of supporting the wellbeing of the whole community, progressed. The newly named Ballard Room*, already housing the food bank, was converted into a multi-use space, and opened as a weekly 'Place of Welcome' on 6th July 2022. On 2nd October a monthly Dementia Café, overseen by our newly licensed Anna Chaplain, Jane Roberts, was added to the provision. On 19th October 2022, we extended the Community Hub opening hours and advertised the provision of a Warm Space, with a hot lunch and the availability of warm clothing (donated by the community). Regular litter picking, followed by refreshments in the Community Hub, was continued throughout the year.

The demand for the Food Bank has gradually continued to grow. The number of food parcels issued during 2022 was 679 which fed a total of 1,084 adults and 861 children. Some of these are the same people. October was the busiest month. We received grants from Tonbridge and Malling Borough Council, Kent County Council, Neighbourly, Community Liaison Group (FCC Environment Allington) and held a bucket collection at Sainsburys, sponsored by Neighbourly. We received a total of £6000 in grants during the year.

The support of the local community, particularly for the food bank, has been immense, with some schools and organisations donating regularly. Volunteer helpers include church goers and non-churchgoers.

*The Ballard Room has been named after Valerie and the late Roy Ballard, who for many years supported the church through seasonal events, the sale of some goods and a Saturday morning market.

Other missional/social activities had been curtailed by the pandemic, but began to pick up in 2022. They included a flower festival and cream teas for the Queen's Jubilee, cream teas in the vicarage garden, a harvest supper, brass band concert, Christmas carols in the village square. Our Annual Lights of Love Festival at Christmas raised £900, £450 of which went to the Heart of Kent Hospice. Memorial services at the hospice were supported by the vicar. As chaplain, the vicar also led the Annual Sea Sunday service for the Maidstone Royal Naval Association, and supported other events.

Families, Children and Young People

The establishment of a monthly Family Service is mentioned above. At those services we provide a staffed activity table for the young, in keeping with the theme of the service. It has proved very popular. In addition, the children's area was reinstated in church and stocked with engaging books, colouring and other items to help children explore their innate spirituality.

We held 3 one-day Holiday Clubs, at Easter and in the school summer holiday. These were attended by 15-20 primary school age children.

It has been very encouraging to see the demographic of the congregation change from mainly older people to a mixture of all ages, with more children regularly attending church. We plan to build on this progress in 2023.

Spiritual Growth

In addition to Sunday services, in 2022 we ran two additional courses – a course on Every Day Faith, led by Emma Parren (Lay Minister) and confirmation preparation.

Also, Janet Holdstock (Pastoral Assistant) continued to lead a weekly Bible Study group.

Health & Safety Activities

Health and Safety considerations have been incorporated into the responsibilities of the Fabric Committee.

Brassey Centre

Lettings and income have slightly improved as the effects of pandemic have declined. The annual rental charge paid by the PCC resumed in 2022. Overall there was an increase in the net cost to the PCC of using the Brassey Centre, but it must be borne in mind that the church does not pay separately for the use of the Church Office and the two halls, one of which is now used more intensively for our community outreach.

Finance Report 2022

2021 saw our finances still being affected by the pandemic but we hoped that economic normality was returning, only to experience large inflationary energy and living cost increases in 2022. The result of which turned our prospects of a modest, positive result into a small loss.

Income wise, if we look at Donations, Giving and Collections as a whole, whilst there were ups and downs, we were virtually on budget. In fact, the Actual total of our income exceeded the budget by £2,900.

If we then look at expenditure, which overspent by £6,800 against the budget, we can see immediately that £5,900 of that was due to increases in our gas bills. Fortunately, in February 2022 we were able to secure a 3-year fixed price contract before the major increases landed but nevertheless our expenditure has doubled.

Other areas of additional cost were really due to the effects of inflation and not that we were necessarily overspending. Of course, inflation is affecting us all and we cannot expect to be immune.

Fortunately, our Food Bank, Community Hub and Warm Space services, financially, remain self-supporting. Thanks to the efforts of the team involved in raising funds and attracting donations.

Once again, a big thank to the Treasury Team for all their support and hard work, without which I would seriously struggle.

Reserves Policy 2022

In addition to money designated for specific purposes including investments, it is the policy of the PCC to maintain (if possible) a balance of Liquid Unrestricted Funds which equates to four months Unrestricted Expenses, to be available to cover emergency situations that may arise from time to time.

For 2022, four months Unrestricted Expenses amounts to circa £30,000. Our actual balance of Liquid Unrestricted Funds amounts to £49,933.

Annual Report of Fabric, Goods and Ornaments

The Fabric committee has continued to work to preserve, maintain and improve the fabric of the church. For many years the work of the Fabric committee has been ably supported by Alan Longmuir, who sadly died in January 2023 and Bob Halliday, who stood down at the end of 2022. The Fabric committee would like to thank them for their years of commitment.

Over the past year the Fabric committee has carried out various repairs to the church, an example being the repair of the main door handle when it broke. A hole in the roof caused by a storm was quickly repaired. We have also ensured that the building compliance works have been undertaken such as gas safety, electrical safety and health and safety requirements.

During 2022 two memorial benches were installed in the churchyard. Work has started on the application for the installation of a memorial tree in memory of Andy Brown. We have applied for and been granted a Temporary Minor Reordering Order (TMRO) which covers changes we made to accommodate pandemic conditions, for example, installing the forward altar, moving the choir stalls and other furniture.

The committee has started to look at which of those temporary changes may be desirable to remain and will be seeking comprehensive views, opinions and options before deciding to revert back or convert the TMRO into a full faculty application. The committee will encourage and welcome the feedback of everyone affected in this process.

On the 10th May the committee meet with a surveyor, for the quinquennial inspection of the building. Their report will be used to guide and decide the priorities for the committee in the coming years. Outside the quinquennial inspection, other urgent works continue to be progressed.

Thank you to the members of the Fabric committee for their support and efforts over the last year. The committee would be grateful for more members.

140 The Avenue: Currently nothing to report.

Deanery Synod 2022

The Deanery Synod provides for parishes to channel their views to the Diocesan Synod and implements decisions made by the General Synod. During 2022 our representatives were Revd Ruth Peet, Gordon Hunt, Ian Packer and Alan Longmuir. There were three meetings held in different parishes of the Malling Deanery.

The first meeting of the year was held Pilsdon Barn Chapel, West Malling in February. The main speaker of the evening was Joss Walker. She is the Guardian at Pilsdon, a Christian Community providing a place of refuge and welcome for anyone in crisis.

In June Synod met at Jabez Barn, Offham. The Rev Chris Winter presented. Chris is a self-supporting and part time curate at Burham and Wouldham, and a full time partner at Ernst and Young as an IT Consultant. He said he has interesting conversations with colleagues there, especially when he wears his dog collar!

The Revd David Green, Incumbent at West Malling and Offham, had recently completed his sabbatical study on the impact of the pandemic lockdown on church attendance and how churches had responded. He identified two broad categories of churches, 'Imitators' and 'Innovators'. Imitators had done their best to provide, as closely as possible, a familiar form of worship from offline church, whilst Innovators tried to do something different to better reflect the medium of the Internet. He felt that innovators had generally had better results.

The October meeting was held in Teston Church when we learned of Teston's role in the abolition of the slave trade. The Ven. Sharon Copestake, recently appointed as Archdeacon of Tonbridge, introduced herself to the Synod and gave an outline of an archdeacon's role.

A continuing subject at our Synod meetings is Pastoral reorganisation. A new parish of Barming with Teston has been formed and Larkfield and East Malling now comprise the Brabourne Benefice. Consultation on a joint benefice for the Birling, Addington, Ryarsh, Trottiscliffe, Leybourne, West Malling and Offham, and the process of appointing a Team Rector and two other clergy to serve in the new benefice is starting.

More progress on building a physical Church at Kings Hill was made during the year.

PCC ACCOUNTS

Year Ending 31 December 2022

SS Peter & Paul, Aylesford

**Accruals Accounts using
SORP 2015**

Year Ending 31st December 2022

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 2022

| | Notes | Unrestricted Funds £ | Designated Funds £ | Restricted Funds £ | TOTAL FUNDS 2022 £ | TOTAL FUNDS 2021 £ |
|---|-------|----------------------------|--------------------------|--------------------------|-----------------------------|-----------------------------|
| Income and Endowments | | | | | | |
| <i>Voluntary income</i> | 2a | 69,925 | 2,000 | 58,904 | 130,829 | 89,322 |
| <i>Activities for generating funds</i> | 2b | 8,009 | | 96 | 8,105 | 4,644 |
| <i>Income from investments</i> | 2c | 12,076 | 87 | | 12,163 | 12,024 |
| <i>Church activities</i> | 2d | 6,842 | | | 6,842 | 6,641 |
| <i>Other incoming resources</i> | 2e | | 5,209 | | 5,209 | 7,805 |
| Total income | | 96,851 | 7,296 | 59,001 | 163,148 | 120,435 |
| Expenditure | | | | | | |
| <i>Church activities</i> | 3a | 94,416 | 5,129 | 12,062 | 111,607 | 92,221 |
| <i>Raising Funds</i> | 3b | 823 | | | 823 | 1,361 |
| <i>Investment Management Costs</i> | 3c | 2,001 | | | 2,001 | 1,817 |
| Total expenditure | | 97,239 | 5,129 | 12,062 | 114,430 | 95,399 |
| Net income/(expenditure) before investment gains | | (388) | 2,168 | 46,938 | 48,718 | 25,037 |
| Net gains on investments | | | 25,000 | | 25,000 | 10,000 |
| Net income/(expenditure) | | (388) | 27,168 | 46,938 | 73,718 | 35,036 |
| Transfers between funds | | (689) | (311) | 1,000 | | |
| Net movement in funds | | (1,077) | 26,856 | 47,938 | 73,718 | 35,036 |

| | | | | | |
|--|------------|----------------|---------------|----------------|----------------|
| Total funds brought forward at 1 January 2022 | 1,077 | 423,856 | 6,503 | 431,436 | 396,400 |
| Total funds carried forward at 31 December 2022 | (0) | 450,712 | 54,441 | 505,154 | 431,436 |

PAROCHIAL CHURCH COUNCIL OF SS PETER & PAUL, AYLESFORD

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2021 for Comparative purposes

| | Notes | Unrestricted Funds £ | Designated Funds £ | Restricted Funds £ | TOTAL FUNDS 2021 £ |
|---|-------|----------------------------|--------------------------|--------------------------|-----------------------------|
| Income and Endowments | | | | | |
| <i>Voluntary income</i> | 2a | 66,053 | 21,928 | 1,341 | 89,322 |
| <i>Activities for generating funds</i> | 2b | 4,644 | 0 | 0 | 4,644 |
| <i>Income from investments</i> | 2c | 12,024 | 0 | 0 | 12,023 |
| <i>Church activities</i> | 2d | 6,641 | 0 | 0 | 6,641 |
| <i>Other incoming resources</i> | 2e | 983 | 0 | 6,822 | 7,805 |
| Total income | | 90,344 | 21,928 | 8,163 | 120,435 |
| Expenditure | | | | | |
| <i>Church activities</i> | 3a | 82,067 | 3,700 | 6,454 | 92,221 |
| <i>Raising Funds</i> | 3b | 1,361 | 0 | 0 | 1,361 |
| <i>Investment Management Costs</i> | 3c | 1,817 | 0 | 0 | 1,817 |
| Total expenditure | | 85,245 | 3,700 | 6,454 | 95,399 |
| Net income/(expenditure) before investment gains | | 5,099 | 18,229 | 1,709 | 25,037 |
| Net gains on investments | | 0 | 40,000 | 0 | 40,000 |
| Net income/(expenditure) | | 5,099 | 58,229 | 1,709 | 65,037 |
| Transfers between funds | | (4,200) | 4,200 | 0 | 0 |
| Net movement in funds | | 899 | 62,429 | 1,709 | 65,037 |
| Total funds brought forward at 1 January 2021 | | | | | |
| | | 177 | 361,427 | 4,794 | 366,399 |
| Total funds carried forward at 31 December 2021 | | | | | |
| | | 1,077 | 423,856 | 6,503 | 431,436 |

PAROCHIAL CHURCH COUNCIL OF SS PETER & PAUL, AYLESFORD

BALANCE SHEET AT 31 DECEMBER 2022

| | Notes | 2022 | 2021 |
|--|-------|----------------|---------|
| | | £ | £ |
| Fixed assets | | | |
| Investment Assets | 5 | 400,000 | 325,000 |
| Investments | 6 | | |
| Total fixed assets | | 400,000 | 325,000 |
| Current assets | | | |
| Debtors | 8 | 3,145 | 3,166 |
| Short term deposits | | 18,407 | 13,590 |
| Cash at bank and in hand | | 87,647 | 16,655 |
| | | 109,200 | 33,411 |
| Creditors: amounts falling due within one year | 9 | (4,046) | (2,292) |
| Net current assets | | 105,154 | 31,119 |
| Total assets less current liabilities | | 505,154 | 356,119 |
| Creditors: amounts falling due after one year | 9 | | |
| NET ASSETS | | 505,154 | 356,119 |

| | | | |
|---------------------------|----|----------------|---------|
| Funds | 7 | | |
| Unrestricted Funds | 10 | (0) | 6,503 |
| Designated Funds | 10 | 450,712 | 423,856 |
| Restricted funds | 10 | 54,441 | 1,077 |
| | | 505,154 | 431,436 |

Approved by the Parochial Church Council on 19th April 2023

and signed on its behalf

Chairman *R Peet*

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 2022

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 2022

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 2022

2 Incoming resources

| | Unrestricted Funds £ | Designated Funds £ | Restricted Funds £ | TOTAL FUNDS 2022 £ | Unrestricted Funds £ | Designated Funds £ | Restricted Funds £ | TOTAL FUNDS 2021 £ |
|--|----------------------------|--------------------------|--------------------------|-----------------------------|----------------------------|--------------------------|--------------------------|-----------------------------|
| a Voluntary income | | | | | | | | |
| Planned Giving | 47,035 | | | 47,035 | 43,373 | | | 43,373 |
| Income tax recoverable | 12,179 | | 8,754 | 20,932 | 11,011 | | | 11,011 |
| Collections at all services | 3,118 | | | 3,118 | 2,089 | | | 2,089 |
| Sundry donations and appeals | 5,275 | 1,000 | 41,750 | 48,025 | 9,579 | | 1,341 | 10,920 |
| Grants | 2,318 | | 8,400 | 10,718 | | | | |
| Legacies | | 1,000 | | 1,000 | | 21,928 | | 21,928 |
| | 69,925 | 2,000 | 58,904 | 130,829 | 66,053 | 21,928 | 1,341 | 89,322 |
| b Activities for generating funds | | | | | | | | |
| General Fundraising | 2,163 | | 96 | 2,259 | 3,039 | | | 3,039 |
| Brassey Centre Lettings (Note 12) | 5,846 | | | 5,846 | 1,605 | | | 1,605 |
| | 8,009 | | 96 | 8,105 | 4,644 | | | 4,644 |
| c Investment income | | | | | | | | |
| Dividends and interest | 76 | 87 | | 163 | 24 | | | 24 |
| Rent from Property | 12,000 | | | 12,000 | 12,000 | | | 12,000 |
| | 12,076 | 87 | | 12,163 | 12,024 | | | 12,024 |
| d Income from Church Activities | | | | | | | | |
| Fees from weddings, funerals, etc. | 6,842 | | | 6,842 | 6,641 | | | 6,641 |
| | 6,842 | | | 6,842 | 6,641 | | | 6,641 |
| e Other other incoming resources | | | | | | | | |
| Other Income - Insurance Claim | | 5,209 | | 5,209 | | | | |
| Grants - Furlough/Food Bank | | | | | 983 | | 6,822 | 7,805 |
| | | 5,209 | | 5,209 | 983 | | 6,822 | 7,805 |
| Total incoming resources | 96,851 | 7,296 | 59,001 | 163,148 | 90,344 | 21,928 | 8,163 | 120,435 |

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022

3 Expenditure

| | Unrestricted Funds £ | Designated Funds £ | Restricted Funds £ | TOTAL FUNDS 2022 £ | Unrestricted Funds £ | Designated Funds £ | Restricted Funds £ | TOTAL FUNDS 2021 £ |
|--|----------------------------|--------------------------|--------------------------|-----------------------------|----------------------------|--------------------------|--------------------------|-----------------------------|
| a Church Activities | | | | | | | | |
| Missionary and charitable giving: | | | | | | | | |
| CAST/Royal British Legion | 35 | | | 35 | 176 | | | 176 |
| | 35 | | | 35 | 176 | | | 176 |
| Ministry costs: | | | | | | | | |
| Diocesan Offer | 40,413 | | | 40,413 | 42,355 | | | 42,355 |
| Expenses | 689 | | | 689 | 567 | | | 567 |
| Vicarage costs | 3,938 | | | 3,938 | 3,800 | | | 3,800 |
| Other Ministry Costs | 455 | | | 455 | 745 | | | 745 |
| Church running expenses | | | | | | | | |
| Utilities | 9,957 | | | 9,957 | 4,442 | | | 4,442 |
| Insurance | 4,922 | | | 4,922 | 4,661 | | | 4,661 |
| Organ/Piano and other | 893 | | | 893 | 224 | | | 224 |
| Church maintenance | 1,855 | 5,129 | | 6,984 | 3,185 | 3,700 | | 6,885 |
| Church Major Repairs | | | | | | | | |
| Upkeep of services | 4,709 | | 3,628 | 8,337 | 4,742 | | 1,253 | 5,994 |
| Flowers | 1,236 | | | 1,236 | 784 | | | 784 |
| Training, Mission and Outreach | 363 | | | 363 | 41 | | | 41 |
| Parish Magazine (Note 12) | | | | | | | | |
| Brassey Centre running costs (Note 12) | | | | | | | | |
| Utilities | 2,377 | | 1,169 | 3,546 | 1,300 | | | 1,300 |
| Insurance | 496 | | | 496 | 498 | | | 498 |
| Cleaning & Refuse | 5,187 | | | 5,187 | 3,991 | | | 3,991 |
| Rent | 5,000 | | | 5,000 | | | | |
| Food Bank | | | 6,206 | 6,206 | | | 5,202 | 5,202 |
| Community Hub | | | 1,059 | 1,059 | | | | |
| Parish Office & Administration | 11,891 | | | 11,891 | 10,555 | | | 10,555 |
| | 94,416 | 5,129 | 12,062 | 111,607 | 82,067 | 3,700 | 6,454 | 92,221 |
| b Raising Funds | | | | | | | | |
| Stewardship costs | 265 | | | 265 | 451 | | | 451 |
| General fundraising | 558 | | | 558 | 910 | | | 910 |
| | 823 | | | 823 | 1,361 | | | 1,361 |
| c Investment Management Costs | | | | | | | | |
| Rental Property Repairs | 483 | | | 483 | 300 | | | 300 |
| Insurance | 510 | | | 510 | 509 | | | 509 |
| Agents Fees | 1,008 | | | 1,008 | 1,008 | | | 1,008 |
| | 2,001 | | | 2,001 | 1,817 | | | 1,817 |
| Total expenditure | 97,239 | 5,129 | 12,062 | 114,430 | 85,245 | 3,700 | 6,454 | 95,399 |

PAROCHIAL CHURCH COUNCIL OF SS PETER & PAUL, AYLESFORD

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2022

4 Staff costs

| | 2022 | 2021 |
|----------------------|--------------|--------------|
| | £ | £ |
| a Wages and salaries | <u>9,591</u> | <u>8,308</u> |

During the year the PCC employed an Organist, Junior Choir Leader and a Parish Clerk and made PAYE deductions and payments on their behalf.

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 £5,799 during 2022 (2021 £4,993). Her husband, Michael, received £2,412 (2021 £2,061.53) 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 2022 was £16,855 (incl. Gift Aid), (£21,520 in 2021)

5 Investment Assets

| | Freehold land and buildings | Church equipment | TOTAL |
|-------------------------|--------------------------------|---------------------|-----------------------|
| Market valuation | £ | £ | £ |
| At 1 January 2022 | 375,000 | | 375,000 |
| Additions | | | |
| Disposals | | | |
| Revaluation | 25,000 | | 25,000 |
| At 31 December 2022 | <u>400,000</u> | | <u>400,000</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 31.12.2022 of £400,000.

6 Investments

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

FOR THE YEAR ENDED 31 DECEMBER 2022

7 Analysis of Net assets by fund

| | Unrestricted Funds £ | Designated Funds £ | Restricted Funds £ | Total Funds 2022 £ | Unrestricted Funds £ | Designated Funds £ | Restricted Funds £ | Total Funds 2021 £ |
|-----------------------------|----------------------------|--------------------------|--------------------------|--------------------------|----------------------------|--------------------------|--------------------------|--------------------------|
| Fixed assets for church use | | | | | | | | |
| Investment fixed assets | | 400,000 | | 400,000 | | 375,000 | | 375,000 |
| Current assets | 2,909 | 50,712 | 55,579 | 109,200 | 3,101 | 48,856 | 6,771 | 58,728 |
| Current liabilities | (2,909) | | (1,138) | (4,046) | (2,024) | | (268) | (2,292) |
| Long term liabilities | | | | | | | | |
| | | 450,712 | 54,441 | 505,154 | 1,077 | 423,856 | 6,503 | 431,436 |

8 Debtors

| | 2022 £ | 2021 £ |
|---------------------------------------|--------------|-----------|
| Income tax recoverable - General Fund | 1,620 | 3,166 |
| Prepayments and accrued income | 1,525 | |
| | 3,145 | 3,166 |

9 Creditors: amounts falling due within one year

| | 2022 £ | 2021 £ |
|-----------------------------|--------------|-----------|
| Unbilled Utilities/IE Fee | 1,888 | 900 |
| Rent in received in advance | 500 | 500 |
| Other Expenses | 675 | 580 |
| PAYE Liability | 121 | 123 |
| DBF Fees | 685 | 11 |
| Hand Bell Ringers Funds | 178 | 178 |
| | 4,046 | 2,292 |

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 2022

10 Statement of funds

| | Bal b/fwd 1 Jan 2022 | Income | Expenditure | Investment Gains | Transfers between funds | Bal c/fwd 31 Dec 2022 |
|------------------------------|-------------------------|----------------|------------------|---------------------|-------------------------------|--------------------------|
| | £ | £ | £ | £ | £ | £ |
| Unrestricted Fund | | | | | | |
| General fund | 1,077 | 96,851 | (97,239) | 0 | (689) | 0 |
| | <u>1,077</u> | <u>96,851</u> | <u>(97,239)</u> | | <u>(689)</u> | <u>0</u> |
| Designated Fund | | | | | | |
| 140 The Avenue Repair Fund | 3,975 | 1,175 | 0 | | 1,200 | 6,350 |
| 140 The Avenue Property Fund | 375,000 | 0 | 0 | 25,000 | 0 | 400,000 |
| Church Repair Fund | 15,339 | 4,121 | (5,129) | | (1,511) | 12,821 |
| Legacy Fund | 29,542 | 2,000 | 0 | | 0 | 31,542 |
| | <u>423,856</u> | <u>7,296</u> | <u>(5,129)</u> | <u>25,000</u> | <u>(311)</u> | <u>450,712</u> |
| Restricted Fund | | | | | | |
| Organ Fund | 2,272 | 0 | 0 | | 0 | 2,272 |
| Choir Honorarium Fund | 1,364 | 2,500 | (3,628) | | 1,000 | 1,235 |
| Fabric Fund | 400 | 43,754 | 0 | | 0 | 44,154 |
| Community Hub | 0 | 894 | (1,449) | | 555 | 0 |
| Community Engagement | 0 | 3,000 | 0 | | (555) | 2,445 |
| Warm Spaces | 0 | 1,283 | (390) | | 0 | 893 |
| Dementia Café | 0 | 35 | 0 | | 0 | 35 |
| Food Bank | 2,467 | 7,536 | (6,595) | | 0 | 3,408 |
| | <u>6,503</u> | <u>59,001</u> | <u>(12,062)</u> | <u>0</u> | <u>1,000</u> | <u>54,441</u> |
| Total funds | <u>431,436</u> | <u>163,148</u> | <u>(114,430)</u> | <u>25,000</u> | <u>0</u> | <u>505,154</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 Community Engagement Fund** is for monies raised or donated towards the Church's Community Engagement Projects listed below. The monies can be split between those projects at the discretion of the PCC.

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

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

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

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

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.

| | £ |
|--------------------|------------|
| Brief Lives Matter | 137 |
| Children's Society | 67 |
| ServKent | 193 |
| Poverty & Hope | 376 |
| Salvation Army | 158 |
| | <u>930</u> |

PAROCHIAL CHURCH COUNCIL OF SS PETER & PAUL, AYLESFORD

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022**

Brassey Centre

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

Brassey Centre

| | <u>2022</u> | <u>2021</u> |
|---------------------|--------------------|--------------------|
| Income | 5,846 | 1,605 |
| Expenditure | 13,059 | 5,789 |
| Surplus/(Shortfall) | (7,213) | (4,184) |

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Supporting Charitable Organisations

10 April 2023

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 2022 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



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