

**TRUSTEES REPORT  
PAROCHIAL CHURCH COUNCIL OF  
ST LAWRENCE, BIDBOROUGH AND ST PETER, SOUTHBOROUGH  
For the period January to December 2022  
Charity No. 1184753**

**Aims and Purposes**

The Parochial Church Council (PCC) of St Lawrence, Bidborough and St Peter, Southborough has the responsibility of co-operating with the incumbent, the Reverend Stephen Hills, in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

The PCC is also specifically responsible for the maintenance of the two church buildings and Ivy Cottage, Franks Hollow Road, Bidborough. In addition, with Christ Church, Southborough it is responsible for the house at 54 Holden Park Road, Southborough.

**Objectives and Activities**

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

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

- Worship and prayer; learning about the Gospel; developing their knowledge and trust in Jesus
- Provision of pastoral care for people living in the parish
- Mission and outreach work

To facilitate this work it is important that we maintain the fabric of the church buildings.

**Major Risks**

Major risks to which the charity is exposed, as identified by the trustees, are regularly reviewed and systems or procedures have been established to manage these risks.

**Safeguarding and GDPR**

The PCC has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have regard to House of Bishops' guidance on safeguarding children and vulnerable adults). The PCC is committed to implementing the House of Bishops' safeguarding policies and good practice guidance. The PCC has adopted the House of Bishops' "Promoting a Safer Church; safeguarding policy statement".



Regulations on safeguarding and GDPR are followed under the guidance of our Parish Safeguarding Officer and administrators. Safeguarding is a regular item on the Agenda at PCC meetings and there were no Safeguarding incidents during 2022. The Parish Safeguarding Officer as at the end of December 2022 is Mrs Alison Mighell.

## **Achievements and Performance**

### *Worship and Prayer*

A range of services are offered in both churches during the week and over the course of the year. St Lawrence and St Peter became one parish in June 2019 and since then service patterns have continued to evolve. After the pandemic and following a trial of a Sunday 10.00 service in each church with Stephen Hills alternating between the churches each week, the pattern reverted to having 9.30 services at St Peter and 11.00 at St Lawrence with a combined service for both congregations on the 5<sup>th</sup> Sunday. The service from St Lawrence is recorded each week and put on the website in the afternoon for those unable to attend to view. Sunday evening services at St Lawrence have alternated weekly between in church and on Zoom. Weekday morning prayers continue to be held on Zoom.

At Easter there were new initiatives: on Maundy Thursday members from both churches gathered in the churchyard at St Lawrence for sunset soup, breaking of bread and Last Supper readings. Good Friday was marked at the Cross in St Lawrence churchyard and in the afternoon there was a walk of witness carrying a cross from St Peter to St Lawrence with Bible readings along the way.

Christmas celebrations included the popular Christingle Service at St Peter's on Christmas Eve and at St Lawrence, as well as the traditional Carol Service in church, there was carol singing in the churchyard. A Nativity service was again held at a local farm, run by the Forest Church team, and was well attended despite the snow.

During the year there was a gradual return of children and families to church following the pandemic. Forest Church, a monthly service for families on Sunday afternoons with outdoor activities, continues to be well supported. Forest Sunday School at St Peter's on Sunday mornings is a new initiative which has been well received.

All are welcome to attend our regular services. At the end of the 2022 there were 135 names on the Church Electoral Roll (93 St Lawrence and 42 St Peter).

Attendance numbers have been gradually increasing since the end of the pandemic. However, in common with the experience of other local churches attendance has not been as high as pre-pandemic. The 'usual Sunday attendance' in 2022 was 60 adults at St Lawrence (68 in 2019) and 30 adults at St Peter's (37 in 2019). Numbers increased on festivals and special days.

As well as our regular services, we enable our community to celebrate and thank God at the milestones of the journey through life. Through baptism we thank God for the gift of life; in marriage, public vows are exchanged with God's blessing; through funeral services friends and family express their grief and give thanks for the life which is now complete in this world and to commend the person into God's keeping. There were 15 baptism services in church. There were 6 weddings in the parish. 10 funerals were held in our churches, and 8 associated with our parish at the crematorium.



### *Deanery Synod*

The PCC has one Deanery Synod representative for each church. The Deanery Synod provides the PCC with an important link between the parish and the wider structures of the church. The new Bishop of Rochester, Bishop Jonathan, attended the November meeting and spoke about his journey to faith and his vision for the future of the church and the Diocese.

### *Buildings*

A quinquennial inspection of St Lawrence found the church to be in good condition and drew attention to one or two minor maintenance issues. A quinquennial inspection of Ivy Cottage was also carried out.

At St Lawrence Church we continued to enjoy the benefits of the increased worship and fellowship space in the south aisle including for an Alpha course and a first community café.

At St Peter's Church, Project 2022, the refurbishment of the toilet and kitchen facilities, was completed.

### *Pastoral Care*

The pastoral care teams work very hard to ensure the holistic care of individuals in need including, when possible, hospital visits, home visits where people are ill, suffering or unable to leave their homes. House groups, and other groups, continued their care and support for one another.

CAMEO "Come and Meet Each Other" lunches. Six Cameo lunches were held during the year attended by around 25 people and were much appreciated.

"Tots & Co" meet weekly in the village hall on Friday mornings in term time.

PALS – St Peter and St Lawrence Ladies – meet monthly for walks on Tuesday mornings which offer a time of fellowship together. A PALS book club was launched in October.

### *Mission and Evangelism*

One issue of "Tower and Steeple" magazine, containing articles, news and information about the life of the churches of St Lawrence and St Peter, was distributed to all houses in the Parish at Easter time. The Tower and Steeple website and the Tower and Steeple Facebook group allow the church family to keep in touch. Notice sheets are emailed weekly giving details of services. The Rector's weekday Rectory Reflections are received by over 100 people. An Alpha course was run at St Lawrence in the autumn.

Helping those in need is a demonstration of our faith. The Diocese Poverty & Hope Appeal was supported, along with a number of organisations including Christian Aid, CPAS, Tearfund, Youth for Christ, Life and Soul, Tunbridge Wells Street Pastors and Mosaic Resource Centre Tunbridge Wells. St Lawrence and the wider community in Bidborough have links with the Church of St Mathew's Kibagwa in Tanzania.

At the Harvest service gifts were donated to the Southborough Community Larder run by Christ Church in Southborough. The "Shoebox" Christmas appeal, "Operation Christmas Child", run by Samaritans Purse was supported by a number of volunteers at the South East processing centre in Tonbridge.



The Platinum Jubilee of Queen Elizabeth II was celebrated in St Lawrence church with floral tributes commemorating different aspects of her reign. Following the death of HM Queen Elizabeth II in September a book of condolence was placed in St Lawrence church offering a place of reflection and prayer.

### *Ecumenical Relationships*

The churches of St Lawrence, Bidborough and St Peter, Southborough are part of "The ACTS Group Ministry" (Anglican Churches Together in Southborough) which includes Christ Church, Southborough and St Thomas, Southborough. The churches joined together for the Remembrance Service at the Southborough War Memorial and also worked together to support events in Southborough Town Square at Easter and the December Winter Festival. St Peter's took the lead in a special Christmas service with carols and readings around the Christmas tree in the Southborough Town Square and mulled wine and mince pies were served while the snow began to fall.

### *Bidborough School*

We have close links with Bidborough Church of England Primary school. Stephen Hills, Claire Rorke and Amanda Harris are Foundation Governors at the school, and Clare Masters, Stephen Hills and Rev Dave Bubb led weekly acts of collective worship throughout the school.

### **Financial Review**

2022 was a difficult year for both churches. Regular Giving was substantially affected by a number of generous donors dying and others moving away from the area. Fortunately, the return of Christmas services, a heating grant (c£1k) and some one-off donations, lessened the final deficit. Expenditure generally, other than heating, was contained. Despite some category differences, the total was only marginally above the expected figure.

### **Reserves Policy**

The PCC has determined that it would be wise, in case of unforeseen expense or temporary reduction of income, to maintain reserves of unrestricted current assets, insofar as these are within the PCC's control, at a level of between three and six months 'normal expenditure' excluding items of large, special or project expenditure. As at 31.12.2022 Net Current Assets were £191,112. The Accounts have been prepared on a going concern basis.

### **Volunteers**

We would like to thank all our volunteers, too numerous to mention individually, who work so hard to make our church the lively and vibrant community it is. Thank you to those who continued to care for our buildings during this difficult time. In particular we would like to thank our churchwardens Ed Dix-Perkin, Bob Gibson, Roy Langman and Richard Stanbury, the team who lead our worship week by week, and those who care both for our churches and our church family members, including our children and young people.

### **Clergy/Lay Ministers**

In May we gave thanks to Stephen and Elizabeth Hills for their 20 years of dedicated service and ministry to the Parish. Dave Bubb, Curate licensed to Christ Church and our parish completed his second year in the parish in September.

Pippa Hillen is training for licensed lay ministry. We were sorry to bid farewell to our LLM Clare Masters and are most grateful for her contribution to the life of the Parish over the years. We wish her and Rob well in their new home.



### **Structure, governance and management**

The PCC is a corporate body established by the Church of England, constituted under Trust Deed dated 1<sup>st</sup> June 2019. The PCC operates under the Parochial Church Council Powers Measure and is registered with the Charity Commission. Charity Number 1184753.

Members of the PCC are either ex officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules. All those who attend our services are encouraged to register on the Electoral Roll and stand for election to the PCC.

New PCC members are issued with the Church of England guidance on responsibilities and duties as a charity trustee and all Trustees are kept up to date with any additional guidance from the Charity Commission. PCC members are responsible for making decisions on all matters of general concern and importance to the parish including deciding on how the funds of the PCC are to be spent.

The full PCC met six times during the year (including the APCM) with an average level of attendance of 72%. Meetings were held either in person or on Zoom.

Each Church has a standing committee (consisting of Rector, Treasurer, Churchwardens and one PCC representative) to consider fabric and finance matters and there is also a Ministry Team. Matters from these committees are reported back to the PCC and discussed as necessary. A PCC Standing Committee is required under Church Representation Rules and has the power to transact the business of the PCC between its meetings, subject to any directions given by the PCC. The Standing Committee consists of the Clergy, one churchwarden from each church, PCC Secretary and Treasurer. The PCC Standing Committee did not meet in 2022.

### **Administrative Information**

St Lawrence Church is situated in the High Street, Bidborough, TN3 0UJ and St Peter's Church in Church Road, Southborough TN4 0RX. The churches are part of the Diocese of Rochester within the Church of England. The correspondence address is: The Rectory, Rectory Drive, Bidborough, Tunbridge Wells TN3 0UL. Email: towerandsteeple@gmail.com  
Website: [www.towerandsteeple.org](http://www.towerandsteeple.org)

Patronage Board includes Church Pastoral Aid Society and The Mabledon Trust

Bank: HSBC Bank Plc Lloyds Bank Plc  
Independent Examiner: David Stephens FCCA

St Lawrence Church is supported by a verger, David Hunter, who resides at Ivy Cottage.

Curate - Rev Dave Bubb, Curate licensed to Christ Church Southborough and our parish

Licensed Lay Ministers – Allan Jonnes, Graham Wilkinson, Clare Masters

Reader PTO – Alan Richards, Michael Lee

Bishop's Licence – Sophie Kersey, Lin Hutchinson, Emma Lawrence, Pippa Hillen

Clergy PTO – Rev Ray Skinner

## PCC members

### Ex Officio members

Rector: Reverend Stephen Hills (Chair)  
Curate: Rev Dave Bubb  
Churchwardens: Bob Gibson – St Lawrence (Vice Chair)  
Ed Dix-Perkin – St Lawrence  
Roy Langman – St Peter  
Richard Stanbury – St Peter  
Diocesan Synod: Rodney Hutchinson  
Deanery Synod: Mary Cottle – St Lawrence  
Lin Hutchinson – St Peter (from APCM 2022)

### Elected members:

Steven Boulton – St Lawrence  
Steve Bull (Treasurer, St Peter) (until APCM 2022)  
Peter Dillon (Parish Treasurer)  
Pippa Hillen – St Lawrence  
Anne Hinds (Pastoral Co-ordinator)  
Allan Jonnes - LLM St Peter (until APCM 2022)  
Jon Kersey - St Peter (until APCM 2022)  
Alison Lush (Secretary)  
Marion Short - St Peter  
Vicki Trueman (Parish Safeguarding Officer) (until APCM 2022)

### Co-opted member:

Alison Mighell (Parish Safeguarding Officer)

Approved by the PCC on 27 March 2023

Signed  .....

Reverend Stephen Hills (PCC Chairman)

**The Parochial Church Council  
of the Ecclesiastical Parish of  
St Lawrence Bidborough and  
St Peter Southborough**

**Charity no.1184753**

**Annual Report and Financial Statements**

**Year ended 31st December 2022**

**Parochial Church Council - St Lawrence & St Peter. Charity Number 1184753**

**BALANCE SHEET at 31 December 2022**

	Note	2022	2021
Fixed Assets	6	91,560	91,560
Designated Funds	4	11,933	10,300
<b>Total fixed assets</b>		<b>103,493</b>	<b>101,860</b>

	2021	2020
Investments	0	0
<b>Total investments</b>	<b>0</b>	<b>0</b>

	Note	2021	2020
<b>Current Assets</b>			
Debtors & Prepayments	1	10,840	9,433
Short term deposits		94,952	124,315
Repair funds	3	51,958	46,452
Cash at bank and in hand	5	41,196	39,637
<b>Total current assets</b>		<b>198,946</b>	<b>219,837</b>

<b>Creditors/Liabilities:</b>			
Falling due within one year	2	7,834	8,501

<b>NET CURRENT ASSETS</b>		<b>191,112</b>	<b>211,336</b>
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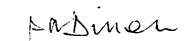
<b>Total Assets - Net Curr Liabs</b>		<b>294,605</b>	<b>313,196</b>
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<b>FUNDS OF THE CHARITY</b>			
Unrestricted		294,605	313,195
Restricted		-	-
Endowment			
		<b>294,605</b>	<b>313,195</b>

Approved by the Parochial Church Council on 30.01.2023 and signed on its behalf by:

SA Hills   
Signed S A Hills (Rector)

Dated  
30/1/23

  
P Dillon  
Signed P A Dillon (PCC Treasurer)



**Parochial Church Council - St Lawrence & St Peter. Charity Number 1184753**

**Notes to the BALANCE SHEET**

**For the twelve months ended 31 December 2022**

	St Lawrence	St Lawrence	St Peter	St Peter	Parish Total	Parish Total
	2022	2021	2022	2021	2022	2021
	£	£	£	£	£	£
<b>Note</b>						
<b>1 Debtors and Prepayments</b>						
Income tax recoverable - gift aid	2,116	2,974	1,809	1,535	3,925	4,509
Advertising					-	-
Annual insurance prepaid for Ivy Cottage	580	519			580	519
Prepaid Utilities		-			-	-
Accrued Rental Income from Property		-			-	-
Amount due from Christ Church re. 54HPR		-	6,335	4,405	6,335	4,405
	<u>2,696</u>	<u>3,493</u>	<u>8,144</u>	<u>5,940</u>	<u>10,840</u>	<u>9,433</u>
<b>2 Creditors and accruals</b>						
Rectory repairs Accruals	1,719	3,415			1,719	3,415
Ivy Cottage repairs Accruals	1,016	1,016			1,016	1,016
DBF Fees Accrual	780			108	780	108
Tithing accrual for Prior Years	438	1,897			438	1,897
Youth Fund	1,000	1,000			1,000	1,000
Utility and Sundry accruals				364	-	364
Tots	500	500			500	500
Adventurers	70	70			70	70
Fellowship Afloat Deposits	2,180				2,180	-
WLTD0 fund	49	49			49	49
Ray Skinner Generation Trust Grant	82	82			82	82
Prepaid Fees due to Provider		-			-	-
	<u>7,834</u>	<u>8,029</u>	<u>-</u>	<u>472</u>	<u>7,834</u>	<u>8,501</u>
<b>3 Repairs Funds</b>						
Diocesan church repair fund	29,500	27,958	14,682	11,356	44,182	39,314
St L - Diocesan Ivy Cottage repair fund	7,776	7,138	-	-	7,776	7,138
	<u>37,276</u>	<u>35,096</u>	<u>14,682</u>	<u>11,356</u>	<u>51,958</u>	<u>46,452</u>
<b>4 Designated Funds</b>						
HSBC - deposit a/c Organ Fund	5,012	5,012	-	-	5,012	5,012
HSBC -deposit a/c Sundry Designated Items	1,315	1,315	-	-	1,315	1,315
Lloyds Bank -Projec t2022			3,426		3,426	
St L -HSBC -Fellowship Afloat Deposits	2,180				2,180	-
HSBC - Project 800 a/c		3,973	-	-	-	3,973
	<u>8,507</u>	<u>10,300</u>	<u>3,426</u>	<u>-</u>	<u>11,933</u>	<u>10,300</u>
<b>5 Cash at bank and in hand</b>						
St L - HSBC - current a/c	1,793	1,703	-	-	1,793	1,703
St L - Lloyds bank - current a/c	3,096	2,726	-	-	3,096	2,726
St L HSBC Deposit a/c	27,661	28,406	-	-	27,661	28,406
St P - Lloyds TSB Current Account		-	8,442	6,598	8,442	6,598
St P - Tithe Account		-			-	-
St P - Vicar's discretionary fund		-	204	204	204	204
Petty Cash		-			-	-
	<u>32,550</u>	<u>32,835</u>	<u>8,646</u>	<u>6,802</u>	<u>41,196</u>	<u>39,637</u>
<b>6 Fixed Assets</b>						
Ivy Cottage	75,960	75,960	-	-	75,960	75,960
54 Holden Park Road	-	-	15,600	15,600	15,600	15,600
	<u>75,960</u>	<u>75,960</u>	<u>15,600</u>	<u>15,600</u>	<u>91,560</u>	<u>91,560</u>

Ivy Cottage was given to St Lawrence Church in 1910 by Emily Maynard "for the benefit of the Rector and use by the church members"

54 Holden Park Road was given to Christ Church and St Peters Southborough. The property value, income and expenses are shared on a 70:30 basis.

## Parochial Church Council - St Lawrence & St Peter. Charity Number 1184753

### STATEMENT OF FINANCIAL ACTIVITIES

For the twelve months ended 31 December 2022

		2022					Adjusted to account for (£437) Carried forward -St Peters				
		Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL		Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL	
		£	£	£	£		£	£	£	£	
<b>INCOMING RESOURCES</b>	Note										
Voluntary income	1(a)	97,109	0	0	97,109		113,050	0	0	113,050	
Activities for generating income	1(b)	0	0	0	0		16	0	0	16	
Income from investments	1(c)	985	0	0	985		416	0	0	416	
Income from church activities	1(d)	8,743	0	0	8,743		3,966	0	0	3,966	
<b>Total</b>		<b>106,836</b>	<b>0</b>	<b>0</b>	<b>106,836</b>		<b>117,448</b>	<b>0</b>	<b>0</b>	<b>117,448</b>	
<b>RESOURCES EXPENDED</b>											
Parish share	2(a)	66,223	0	0	66,223		66,000	0	0	66,000	
Salaries, wages and honoraria	2(b)	0	0	0	0		0	0	0	0	
Clergy & staff expenses	2(c)	0	0	0	0		0	0	0	0	
Church running expenses	2(d)	50,399	0	0	50,399		62,080	0	0	62,080	
Church activity expenses	2(e)	2,324	0	0	2,324		2,724	0	0	2,724	
Mission giving and donations	2(f)	6,996	0	0	6,996		4,336	0	0	4,336	
Rectory, Ivy Cottage & 54HPR	2(g)	4,682	0	0	4,682		2,904	0	0	2,904	
Major repairs to church	2(h)	0	0	0	0		0	0	0	0	
Major repairs to hall	2(i)	0	0	0	0		0	0	0	0	
Major repairs to parsonage	2(j)	0	0	0	0		0	0	0	0	
New building work	2(k)	0	0	0	0		9,933	0	0	9,933	
Other	2(l)	0	0	0	0		0	0	0	0	
<b>Total</b>		<b>130,624</b>	<b>0</b>	<b>0</b>	<b>130,624</b>		<b>147,977</b>	<b>0</b>	<b>0</b>	<b>147,977</b>	
NET Incoming resources before other recognised gains		(23,788)	0	0	(23,788)		(30,529)	0	0	(30,529)	
Gains on investment assets on disposal					0						
Gains on investment assets on revaluation					0						
NET MOVEMENT IN FUNDS		(23,788)	0	0	(23,788)		(30,529)	0	0	(30,529)	
					0						
TRANSFERS BETWEEN FUNDS	3	5,198			5,198		5,455			5,455	
BALANCES BROUGHT FORWARD AT 1 JANUARY		(18,590)	0	0	(18,590)		(25,074)	0	0	(25,074)	
BALANCES CARRIED FORWARD AT 31 DECEMBER		313,195	0	0	313,195		338,269	0	0	338,269	
		<b>294,605</b>	<b>0</b>	<b>0</b>	<b>294,605</b>		<b>313,195</b>	<b>0</b>	<b>0</b>	<b>313,195</b>	



## Parochial Church Council - St Lawrence & St Peter. Charity Number 1184753

### INCOME

	2022				2021			
	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL
	£	£	£	£	£	£	£	£
1(a) <b>Voluntary income</b>								
Gift aided donations *	64,956			<b>64,956</b>	71,782			<b>71,782</b>
Other donations **	6,231			<b>6,231</b>	3,664			<b>3,664</b>
Tax Recoverable ***	15,971			<b>15,971</b>	15,959			<b>15,959</b>
Collections at services	3,174			<b>3,174</b>	1,008			<b>1,008</b>
Grants. ****	6,777			<b>6,777</b>	13,992			<b>13,992</b>
Legacies				-	6,645			<b>6,645</b>
Other donations				-				-
<b>TOTAL</b>	<b>97,109</b>	-	-	<b>97,109</b>	<b>113,050</b>	-	-	<b>113,050</b>
1(b) <b>Activities for generating income</b>								
Fundraising				-	16			<b>16</b>
Other income				-				-
<b>TOTAL</b>	-	-	-	-	<b>16</b>	-	-	<b>16</b>
1(c) <b>Income from investments</b>								
Dividends and interest	985			<b>985</b>	416			<b>416</b>
<b>TOTAL</b>	<b>985</b>	-	-	<b>985</b>	<b>416</b>	-	-	<b>416</b>
1(d) <b>Income from church activities</b>								
Fees	5,893			<b>5,893</b>	1,981			<b>1,981</b>
30% share of 54HPR Rental Income	2,850			<b>2,850</b>	1,985			<b>1,985</b>
				-				-
				-				-
				-				-
				-				-
<b>TOTAL</b>	<b>8,743</b>	-	-	<b>8,743</b>	<b>3,966</b>	-	-	<b>3,966</b>
<b>TOTAL</b>	<b>106,836</b>	-	-	<b>106,836</b>	<b>117,448</b>	-	-	<b>117,448</b>

#### Project 2022- includes:

\*. £5080

\*\* £1866

\*\*\*. £1270

\*\*\*\* £5000

## **EXPENSES**

Note	2022				2021			
	Unrestricted	Restricted	Endowment	TOTAL	Unrestricted	Restricted	Endowment	TOTAL
	Funds	Funds	Funds		Funds	Funds	Funds	
	£	£	£	£	£	£	£	£
<b>Church activities</b>								
2(a) Parish share	66,223			66,223	66,000			66,000
2(b) Salaries, wages and honoraria	0			0				0
2(c) Clergy & staff expenses								
Rectory				0				0
Training				0				0
Mobiles				0				0
Other Vicar expenses				0				0
				0				0
2(d) Church running expenses								
Operations	2,570			2,570	2,883			2,883
Fabric	31,059			31,059	44,299			44,299
Worship/services				0				0
Insurance	6,453			6,453	6,698			6,698
Other	777			777	641			641
Church utility bills	4,342			4,342	2,104			2,104
Church Repair Fund	5,198			5,198	5,455			5,455
Mission and evangelism				0				0
	50,399	0		50,399	62,080			62,080
2(e) Church activity expenses								
Children & Youth				0				0
Pastoral events	1,882			1,882	1,570			1,570
Choir/Licences/Music	442			442	1,154			1,154
Community Lunch/breakfast				0				0
	2,324			2,324	2,724			2,724
2(f) Mission giving and donations	6,996			6,996	4,336			4,336
2(g) Rectory, Ivy Cottage & 54HPR	4,682			4,682	2,904			2,904
2(h) Major repairs to church				0				0
2(i) Major repairs to hall				0				0
2(j) Major repairs to parsonage				0				0
2(k) New building work				0	9,933			9,933
2(l)				0				0
<b>TOTAL</b>	<b>130,624</b>	<b>0</b>	<b>0</b>	<b>130,624</b>	<b>147,977</b>	<b>0</b>	<b>0</b>	<b>147,977</b>



## **Parochial Church Council - St Lawrence & St Peter. Charity Number 1184753**

### **Notes to the STATEMENT OF FINANCIAL ACTIVITIES** **For the twelve months ended 31 December 2022**

#### **1 Reserves policy**

The PCC has determined that it would be wise, in case of unforeseen expense or temporary reduction of income, to maintain reserves of unrestricted current assets, insofar as these are within the PCC's control, at a level of between three and six months 'normal expenditure' excluding items of large, special or project expenditure.

As at 31.12.2022 Net Current Assets were £191,112

The Accounts have been prepared on a going concern basis

#### **2(b) Staff Costs & Pension**

There are no employees paid by the Parish and no National Insurance or pension payments.

The Rector's stipend is paid by the Diocese of Rochester which accounts for all payroll aspects independently of the Parish.

#### **2(d) Church Running Expenses**

Governance: includes Independent Examiner's fee of £535 (for 2021 accounts)

#### **2(f) Missionary & Charitable Giving**

Grants of £1,000 or more made in the period

Poverty and Hope	£1,500
Christian Aid	£1,000
Tearfund	£1,000
	<u>£3,500</u>

Grants of < £1,000 made in the period, for mission

Other organisations/charities	£3,496
Other individuals	£0
	<u>£6,996</u>

#### **2(d) Refurbishment/Alterations- St Peter**

**Project 2022** was conceived to provide upgraded toilet facilities and is now complete.

All invoices have been paid.

A claim for the refund of VAT( £4870) under the Listed places of Worship Scheme will be made in 2023.

#### **3 Transfer between Funds**

£5,148 Church Repair Funds Added Back

#### **4 PCC Members - Expenses (Trustees and related parties)**

Other than an occasional small honorarium paid to the organist or vergers at services, no expenses have been paid to any trustee, committee member or related party, other than reimbursement of costs for items purchased on behalf of the parish and approved in writing by the Rector.

#### **5 Fixed and Restricted/Designated Assets**

Ivy Cottage was given to St Lawrence Church in 1910 by Emily Maynard "for the benefit of the Rector and use by the church members"

The Organ Fund is designated as such by the PCC and not specifically restricted by the donor.

The Fellowship Afloat monies represent deposits lodged for an external event in Summer 2023

#### **6 Salaries/National Insurance/Pension Scheme**

There are no employees paid by the Parish and no National Insurance or pension payments.

The Rector's stipend is paid by the Diocese of Rochester which accounts for all payroll aspects independently of the Parish.

#### **7 Independent Examination Fee**

The fee for Independent examination of these accounts will be £545, and will be paid in 2023.

These accounts include the fee for 2021 (£535) included in church expenses.

## REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES OF

### Parochial Church Council - St Lawrence & St Peter. Charity Number 1184753

I report to the trustees on my examination of the accounts of  
Parochial Church Council for the year ended 31st December 2022.

#### **Responsibilities and basis of report**

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

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

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

#### **Independent examiner's statement**

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

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

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

David Stephens FCCA  
Chartered Certified Accountant  
13 Newlands Road  
Tunbridge Wells  
Kent  
TN9 4AS

D Stephens  
Signed

27 March 2023



NOTES TO THE FINANCIAL STATEMENTS

1. ACCOUNTING POLICIES

The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs together with applicable accounting standards and the Statement of Recommended Practice 2016 as the applicable standard to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (SORP(FRS102)).

ASSETS

**Consecrated and benefice property**

In so far as consecrated and benefice property of any kind (i.e. the church and vicarage) is excluded from the statutory definition of 'charity' by Section 10(2) (a) and (c) of the Charities Act 2011 such assets are not classified in the financial statements.

**Moveable church furnishings**

These are capitalised at cost and depreciated over their useful economic life other than where insufficient cost information is available. In this case the item is not capitalised, but all items are included within the Church inventory.

**Tangible fixed assets**

Land and buildings

No depreciation is provided on buildings as the current estimated residual value of the properties is not less than their carrying value and the remaining useful life of these assets currently exceeds 50 years, so that any depreciation charges would be immaterial.

An impairment review is carried out on a regular basis and any resultant loss identified is included within expenditure for the year.

(NB an impairment review is a formal check that the current value of a fixed asset such as a house or building is greater than the value shown in the balance sheet. )

Any expenditure on maintenance or improvements on fixed assets is written off as incurred.

**Short term deposits**

These are the cash held on deposit either with HSBC Bank, Lloyds Bank, Diocese, CCLA or at another bank.

FUNDS

**Unrestricted Funds**

These represent the income funds of the PCC that are available for spending on the general purposes of the PCC. These include amounts designated by the PCC for fixed assets for its own use or for spending on a future project and which are not included as 'free reserves' as disclosed in the trustees' report.

**Restricted Funds**

These are income funds that must be spent on restricted purposes and details of the funds held and restrictions provided are shown in the notes to the accounts.

**Endowment Funds**

These are restricted funds that must be retained as trust capital either permanently or subject to a discretionary power to spend capital as income, and where the use of income or other benefit derived from the capital may be restricted or unrestricted. Full details of all their restrictions are shown in the notes of the accounts.

INCOMING RESOURCES

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 main affiliation to another body nor those that are informal gatherings of church members.

**Voluntary income and capital sources**

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

Planned giving under covenants or gift aid donations is recognised when received.

Income tax recoverable on gift aid donations is recognised when the related income is recognised.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its entitlement and the likely amount due.

Funds raised by church events and activities are accounted for gross, i.e. before any associated expenses.

**Other ordinary income**

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

Parochial fees due to the PCC for weddings, funerals etc. are accounted for when the event occurs.

**Income from investments**

Dividends and interest are accounted for when receivable. Tax recoverable on such income is recognised in the same accounting year.

RESOURCES USED

**Grants**

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

**Activities directly related to the work of the Church**

The Diocesan Parish Offer in respect of clergy and diocesan costs are accounted for when paid.

Any additional amounts agreed by the PCC but not paid across as at 31st December are shown as creditors in the balance sheet.

DEBTORS

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

**Diocesan Church Repair Fund - Quinquennial Funds**

The Diocesan Church Repair Fund consists of funds designated by the PCC for future repairs.

A contribution rate into the fund is agreed to pay for these repairs. The repairs specified in the survey report are funded by the Diocesan Church Repair Fund.

**REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES OF**

**Parochial Church Council - St Lawrence & St Peter, Charity Number 1184753**

I report to the trustees on my examination of the accounts of  
Parochial Church Council for the year ended 31st December 2022.

**Responsibilities and basis of report**

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;
- To follow the procedures laid down in the General Directions given by the Cn  
Commissioners (under section 145 (5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

**Basis of Independent Examiner's report**

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

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the charity as required by section  
130 of the Act; or
  2. the accounts do not accord with those records; or
  3. the accounts do not comply with the applicable requirements concerning the form  
and content of accounts set out in the Charities (Accounts and Reports) Regulations  
2008 other than any requirement that the accounts give a 'true and fair' view which is  
not a matter considered as part of an independent examination.
- I have no concerns and have come across no other matters in connection with the  
examination to which attention should be drawn in this report in order to enable a  
proper understanding of the accounts to be reached.

David Stephens FCCA  
Chartered Certified Accountant  
13 Newlands Road  
Tunbridge Wells  
Kent  
TN9 4AS

Signed *D. Stephens*.....

27 March 2023