

**TRUSTEES REPORT  
PAROCHIAL CHURCH COUNCIL OF  
ST LAWRENCE, BIDBOROUGH AND ST PETER, SOUTHBOROUGH  
For the period January to December 2023  
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 during the year we joined the Parish Safeguarding Dashboard online tool which enabled us to identify areas where action was required. Safeguarding is a regular item on the Agenda at PCC meetings and there were no Safeguarding incidents during 2023.

## **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. Weekly, 8am Communion services alternate between the two churches and morning services take place at 9.30 at St Peter's and 11.00 at St Lawrence. A combined morning service for both congregations is held on the 5<sup>th</sup> Sunday. The service from St Lawrence is recorded each week and uploaded to the website for those unable to attend to view. A Sunday evening service is held at St Lawrence at 6.30. Weekday morning prayers are held on Zoom.

At Easter a Maundy Thursday supper and communion was held at St Lawrence and Good Friday was marked by carrying the Cross from St Lawrence to St Peter's for a service of worship and reflection.

Christmas celebrations included the popular Christingle Service at St Peter's on Christmas Eve and the traditional Carol Service at St Lawrence. The planned carol singing in the churchyard at St Lawrence had to move inside due to adverse weather conditions and the church was so full some unfortunately did not stay. The popular Nativity service was again held at a local farm the previous Sunday and in the evening Pippa Hillen led a Blue Christmas Service, a new initiative recognizing that it can be a time of sadness for some.

A Memorial Service in September at St Lawrence for those who had lost loved ones was attended by around 70 people.

It has been encouraging to see more children and families returning to church following the pandemic. Forest Church, a monthly service for families on Sunday afternoons with outdoor activities, continues to be well supported as is Forest Sunday School at St Peter's on Sunday mornings, a new initiative last year. 25 young people went to Fellowship Afloat in July. A Youth Club was launched in November with 25 secondary school children attending and now meets monthly. New Wine was held in Maidstone for the first time and around 20 people from the Parish attended.

All are welcome to attend our regular services. At the end of the 2023 there were 137 names on the Church Electoral Roll (97 St Lawrence and 40 St Peter).

The usual Sunday attendance numbers have declined slightly in 2023 – from 60 to 57 adults at St Lawrence and 30 to 28 adults at St Peter's. This represents a few more folk no longer attending, due to becoming elderly and frail, than the number joining us for the first time during the year. The numbers attending festival services, especially the Christmas services, were significantly higher in 2023 than 2022 at both churches.

As well as our regular services, we enable our community to celebrate and thank God at the milestones in journeys of life and faith. There were 6 baptisms in church, 6 people were confirmed at a service at Christ Church Southborough, there was 1 wedding in the parish, and 15 funerals took place either in one of our churches or 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 Bishop of Rochester, Bishop Jonathan, spoke at the July meeting about his objectives of "Change, Serve, Grow". The October meeting explored the way local churches were approaching the challenges of mission and ministry in Tunbridge Wells.

### *Buildings*

At St Lawrence the increased worship and fellowship space in the south aisle has been well used during the year. The new weekly South Aisle Community Café on Tuesday mornings has welcomed members of the community for coffee and home made cake and has been much appreciated, with a regular attendance of around 15 folk. In November the school choir sang in church with round 50 children and their grandparents attending. The south aisle was also used for the relaunch of the youth group in November and also for a Lent course.

At St Peter's the installation of a thermostatic heat pump in the toilet area completed the Project 22 refurbishment of the kitchen and toilet facilities and a service celebrating and giving thanks to all the team involved in the Project was held in May.

Other work at St Peter's included the installation of a safety rail on the balcony and the repair of broken windows. Repair works to the bell support structure are required and a quotation has been obtained for the installation of a night silencing unit.

### *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. Six CAMEO "Come and Meet Each Other" 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 and a PALS book club also meets regularly.

Opportunities for exploring the Christian faith and Bible study are offered by House Groups which meet on a regular basis and comprise around 80 people. A new initiative was "The Chosen" Watch Party. Steve and Karen Bull hosted a series of evening sessions watching an episode from The Chosen, a film version of the life of Jesus, followed by a discussion.

### *Mission and Evangelism*

The leadership team met during the year to discuss Vision and Mission in the Parish. 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. A Lent course "Dust and Glory" – a journey of faith, failure and forgiveness was run at St Lawrence by Pippa Hillen.

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, and Mosaic Resource Centre Tunbridge Wells.



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 Coronation of King Charles III was celebrated in St Lawrence church with floral displays celebrating some of the interests and activities of the King.

### *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.

In November a Memorial Service of thanksgiving for any in Southborough who had lost loved ones was held at St Peter's. It was attended by 50-60 people.

### *Bidborough School*

We have close links with Bidborough Church of England Primary school. Reverend Stephen Hills, Claire Rorke and Amanda Harris are Foundation Governors at the school, and Reverend Stephen Hills leads weekly acts of collective worship throughout the school.

### **Financial Review**

Relative to budget expectations (set in November 2022), 2023 concluded entirely satisfactorily, cost excesses being absorbed by corresponding income gains. Insurance (£900), Maintenance (£2300) accounted for most of the excess costs. On the plus side, increased Donations (£3000) and Collections (£2500) less a reduction in Fee Income (£2500), helped to balance the situation.

The opportunity was taken to drawdown some of the (30%) Rental Income (net £2600) from 54 Holden Park Road which is currently let externally. The parishes continue to meet, in full, our agreed share of Diocesan costs (£60,000) which accounts for 70% of our total expenditure.

Finally, BLINK – a charitable initiative between St Lawrence Church and a twin parish in Kibaigwa, Tanzania – has been inactive for some time. In addition the principal trustees have moved away from the area. For administrative practicality, with Diocesan written approval, funds of £7200, in a completely separate deposit account, were incorporated into the accounts. These are fully restricted monies, are subject to separate mandate arrangements and will not affect the parishes' Diocesan share calculations.

### **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 31.12.2023 Net Current Assets were £221,342. 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. We would like to thank our churchwardens Ed Dix-Perkin, Bob Gibson, Roy Langman, Lin Hutchinson and in particular Richard Stanbury who stepped down during the year after many years service. We are grateful to 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 July we bid farewell to Dave Bubb, Curate licensed to Christ Church and our parish. We are grateful for the contribution he made to the life of the Parish and wish him well as he moves to a new parish near Peterborough.

Pippa Hillen completed her Bishop's Certificate as part of her training for licensed lay ministry.

## **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 71%. There was one decision by email.

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 2023.

## **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](mailto: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: Zachary Ramsden

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 until July.

Licensed Lay Minister – Allan Jonnes

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	(until July)
Churchwardens:	Bob Gibson – St Lawrence	(Vice Chair)
	Ed Dix-Perkin – St Lawrence	
	Roy Langman – St Peter	
	Richard Stanbury – St Peter	(until APCM 2023)
	Lin Hutchinson – St Peter	(from APCM 2023)
Diocesan Synod:	Rodney Hutchinson	
Deanery Synod:	Mary Cottle – St Lawrence	
	Lin Hutchinson – St Peter	(from APCM 2022)

#### **Elected members:**

Thomas Bird – St Peter	(from APCM 2023)
Steven Boulton – St Lawrence	
Peter Dillon (Parish Treasurer)	
Pippa Hillen – St Lawrence	
Anne Hinds (Pastoral Co-ordinator)	
Karen Bull – St Peter	(from APCM 2023)
Alison Lush (Secretary)	
Alison Mighell (Parish Safeguarding Officer)	
Marion Short – St Peter	

Approved by the PCC on 13 March 2024

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 2023**

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

**BALANCE SHEET at 31 December 2023**

	Note	2023	2022
Fixed Assets	1	91,560	91,560
<b>Total fixed assets</b>		<b>91,560</b>	<b>91,560</b>
<b>Current Assets</b>	<b>Note</b>		
Debtors & Prepayments	2	12,766	10,840
Short term deposits		98,002	94,952
Repair funds	3	59,005	51,958
Cash at bank and in hand	4	57,332	53,129
<b>Total current assets</b>		<b>227,105</b>	<b>210,879</b>
<b>Creditors/Liabilities:</b>			
Falling due within one year	2	5,763	7,834
<b>NET CURRENT ASSETS</b>		<b>221,342</b>	<b>203,045</b>
<b>Total Assets - Net Curr Liabs</b>		<b>312,902</b>	<b>294,605</b>
<b>FUNDS OF THE CHARITY</b>			
Unrestricted	6	305,533	294,605
Restricted	6	7,369	
Endowment			
		<b>312,902</b>	<b>294,605</b>

Approved by the Parochial Church Council on 13.04 2024 and signed on its behalf by:

SA Hills

Signed S A Hills (Rector)

Dated

P Dillon

Signed P A Dillon (PCC Treasurer)



**Parochial Church Council - St Lawrence & St Peter**  
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SA Hills

Signed S A Hills (Rector)



Dated

P Dillon

Signed P A Dillon (PCC Treasurer)



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

**Notes to the BALANCE SHEET**

**For twelve months ended 31 December 2023**

Note	St Lawrence		St Peter		Parish Total	
	2023	2022	2023	2022	2023	2022
	£	£	£	£	£	£
<b>1 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.						
<b>2 Debtors and Prepayments</b>						
Income tax recoverable - gift aid	2,335	2,116	1,610	1,809	3,945	3,925
Advertising	-	-	-	-	-	-
Annual insurance prepaid for Ivy Cottage	600	580	-	-	600	580
Prepaid Utilities	-	-	-	-	-	-
Amount due from Christ Church re. 54HPR	-	-	8,221	6,335	8,221	6,335
	<u>2,935</u>	<u>2,696</u>	<u>9,831</u>	<u>8,144</u>	<u>12,766</u>	<u>10,840</u>
<b>3 Repairs Funds</b>						
Diocesan church repair fund	31,775	29,500	18,418	14,682	50,193	44,182
St L - Diocesan Ivy Cottage repair fund	8,812	7,776	-	-	8,812	7,776
	<u>40,587</u>	<u>37,276</u>	<u>18,418</u>	<u>14,682</u>	<u>59,005</u>	<u>51,958</u>
<b>4 Cash at bank and in hand</b>						
St L - HSBC - current a/c	3,315	3,973	-	-	3,315	3,973
St L - Lloyds bank - current a/c	966	3,096	-	-	966	3,096
St L - HSBC Deposit a/c	32,518	33,988	-	-	32,518	33,988
St L - HSBC Deposit a/c	7,287	-	-	-	7,287	-
St P - Lloyds TSB Current Account	-	-	13,042	11,868	13,042	11,868
St P - Tithe Account	-	-	-	-	-	-
St P - Vicar's discretionary fund	-	-	204	204	204	204
Petty Cash	-	-	-	-	-	-
	<u>44,086</u>	<u>41,057</u>	<u>13,246</u>	<u>12,072</u>	<u>57,332</u>	<u>53,129</u>
<b>5 Creditors and accruals</b>						
Rectory repairs Accruals	1,299	1,719	-	-	1,299	1,719
Ivy Cottage repairs Accruals	1,016	1,016	-	-	1,016	1,016
DBF Fees Accrual	-	780	438	-	438	780
Tithing accrual for Prior Years	438	438	-	-	438	438
Youth Fund	-	1,000	-	-	-	1,000
Utility and Sundry accruals	-	-	-	-	-	-
Tots	-	500	-	-	-	500
Adventurers	-	70	-	-	-	70
Fellowship Afloat Deposits	2,572	2,180	-	-	2,572	2,180
WLTD fund	-	49	-	-	-	49
Ray Skinner Generation Trust Grant	-	82	-	-	-	82
Prepaid Fees due to Provider	-	-	-	-	-	-
	<u>5,325</u>	<u>7,834</u>	<u>438</u>	<u>-</u>	<u>5,763</u>	<u>7,834</u>
<b>6 Movement in funds</b>	B/f	Income	Expenses	Transfers	C/f	
General fund	288,278	97,376	-94,613	14,492	305,533	
<b>Designated funds</b>						
Organ Fund	5,012	-	-	-5,012	0	
Sundry Designated Items	1,315	-	-	-1,315	0	
Blink funds	-	0	-	-	0	
	<u>6,327</u>	<u>0</u>	<u>0</u>	<u>-6,327</u>	<u>0</u>	
<b>Restricted funds</b>						
Project 2022	0	11,069	-2,904	-8,165	0	
Blink Funds	0	7,287	-	-	7,287	
Ray Skinner Generation Trust Grant	0	82	-	-	82	
	<u>0</u>	<u>18,438</u>	<u>-2,904</u>	<u>-8,165</u>	<u>7,369</u>	
Total funds	<u>294,605</u>	<u>115,814</u>	<u>-97,517</u>	<u>0</u>	<u>312,902</u>	

**Project 2022**

In 2023 amounts received related to delayed grants and VAT refunds.

In 2022 the general fund paid for £16,449 of expenses relating to Project 2022.

Therefore the 2023 net income was transferred back to general funds in 2023.



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

## STATEMENT OF FINANCIAL ACTIVITIES

For twelve months ended 31 December 2023

		2023				Adjusted to account for (£437) Carried forward -St Peters 2022			
	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL
		£	£	£	£	£	£	£	£
<b>INCOMING RESOURCES</b>									
Voluntary income	1(a)	83,902	18,438	0	102,340	97,109	0	0	97,109
Activities for generating income	1(b)	0	0	0	0	0	0	0	0
Income from investments	1(c)	5,172	0	0	5,172	985	0	0	985
Income from church activities	1(d)	7,302	0	0	7,302	8,743	0	0	8,743
<b>Total</b>		<b>96,376</b>	<b>18,438</b>	<b>0</b>	<b>114,814</b>	<b>106,836</b>	<b>0</b>	<b>0</b>	<b>106,836</b>
<b>RESOURCES EXPENDED</b>									
Parish share	2(a)	60,000	0	0	60,000	66,223	0	0	66,223
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)	18,266	2,904	0	21,170	50,399	0	0	50,399
Church activity expenses	2(e)	2,628	0	0	2,628	2,324	0	0	2,324
Mission giving and donations	2(f)	6,065	0	0	6,065	6,996	0	0	6,996
Rectory, Ivy Cottage & 54HPR	2(g)	6,654	0	0	6,654	4,682	0	0	4,682
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	0	0	0	0
Other	2(l)	0	0	0	0	0	0	0	0
<b>Total</b>		<b>93,613</b>	<b>2,904</b>	<b>0</b>	<b>96,517</b>	<b>130,624</b>	<b>0</b>	<b>0</b>	<b>130,624</b>
NET Incoming resources before other recognised gains		2,763	15,534	0	18,297	(23,788)	0	0	(23,788)
Gains on investment assets					0				
on disposal					0				
on revaluation					0				
NET MOVEMENT IN FUNDS		2,763	15,534	0	18,297	(23,788)	0	0	(23,788)
					0				
TRANSFERS BETWEEN FUNDS	3	8,165	(8,165)		0	5,198			5,455
		10,928	7,369	0	18,297	(18,590)	0	0	(18,333)
BALANCES BROUGHT FORWARD AT 1 JANUARY		294,605			294,605	313,195	0	0	313,195
BALANCES CARRIED FORWARD AT 31 DECEMBER		<b>305,533</b>	<b>7,369</b>	<b>0</b>	<b>312,902</b>	<b>294,605</b>	<b>0</b>	<b>0</b>	<b>294,605</b>

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

### INCOME

	2023				2022			
	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL
	£	£	£	£	£	£	£	£
1(a) <b>Voluntary income</b>								
Gift aided donations	61,942			<b>61,942</b>	64,956			<b>64,956</b>
Other donations	1,972	7,369		<b>9,341</b>	6,231			<b>6,231</b>
Tax Recoverable	15,531			<b>15,531</b>	15,971			<b>15,971</b>
Collections at services	4,457			<b>4,457</b>	3,174			<b>3,174</b>
Grants. Project 2022		11,069		<b>11,069</b>	6,777			<b>6,777</b>
Legacies				-				-
Other donations				-				-
<b>TOTAL</b>	<b>83,902</b>	<b>18,438</b>	-	<b>102,340</b>	<b>97,109</b>	-	-	<b>97,109</b>
1(b) <b>Activities for generating income</b>								
Fundraising				-				-
Other income				-				-
<b>TOTAL</b>	-	-	-	-	-	-	-	-
1(c) <b>Income from investments</b>								
Dividends and interest	5,172			<b>5,172</b>	985			<b>985</b>
<b>TOTAL</b>	<b>5,172</b>	-	-	<b>5,172</b>	<b>985</b>	-	-	<b>985</b>
1(d) <b>Income from church activities</b>								
Fees	2,991			<b>2,991</b>	5,893			<b>5,893</b>
30% share of 54HPR Rental Income	4,311			<b>4,311</b>	2,850			<b>2,850</b>
				-				-
				-				-
				-				-
				-				-
<b>TOTAL</b>	<b>7,302</b>	-	-	<b>7,302</b>	<b>8,743</b>	-	-	<b>8,743</b>
<b>TOTAL</b>	<b>96,376</b>	<b>18,438</b>	-	<b>114,814</b>	<b>106,836</b>	-	-	<b>106,836</b>



## **EXPENSES**

Note	2023				2022			
	Unrestricted	Restricted	Endowment	TOTAL	Unrestricted	Restricted	Endowment	TOTAL
	Funds	Funds	Funds		Funds	Funds	Funds	
	£	£	£	£	£	£	£	£
<b>Church activities</b>								
2(a) Parish share	60,000			60,000	66,223			66,223
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	2,568			2,568	2,570			2,570
Fabric *	3,405	2,904		6,309	31,059			31,059
Worship/services				0				0
Insurance	6,851			6,851	6,453			6,453
Other	387			387	777			777
Church utility bills	5,055			5,055	4,342			4,342
Church Repair Fund	0			0	5,198			5,198
Mission and evangelism				0				0
	18,266	2,904		21,170	50,399			50,399
2(e) Church activity expenses								
Children & Youth				0				0
Pastoral events	2,155			2,155	1,882			1,882
Choir/Licences/Music	473			473	442			442
Community Lunch/breakfast				0				0
	2,628			2,628	2,324			2,324
2(f) Mission giving and donations	6,065			6,065	6,996			6,996
2(g) Rectory, Ivy Cottage & 54HPR	6,654			6,654	4,682			4,682
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				0
2(l)				0				0
<b>TOTAL*</b>	<b>93,613</b>	<b>2,904</b>	<b>0</b>	<b>96,517</b>	<b>130,624</b>	<b>0</b>	<b>0</b>	<b>130,624</b>

\* Includes £2904 Proj 2022

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

### **Notes to the STATEMENT OF FINANCIAL ACTIVITIES**

#### **For twelve months ended 31 December 2023**

**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 31.12.2023 Net Current Assets were £221,342.

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 2022 accounts)

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

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

Poverty and Hope	£1,000
Christian Aid	£1,000
Tearfund	£1,024
	<b>£3,024</b>

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

Other organisations/charities	£4,041
Other individuals	£0
	<b>£7,065</b>

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

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

All invoices have been paid.

The remaining balance (£11715) on Project 2022 account (which included a drawdown of £20,000 from Reserves) has been transferred back to the main Lloyds account and the Project has been completed

**3 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.

**4 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

**5 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.

**6 Independent Examination Fee**

The fee for Independent examination of these accounts will be £560, and will be paid in 2024.

**7 Going concern**

The trustees consider that there are no material uncertainties about the ability to continue as a going concern.

**8 Trustees' remuneration and benefits**

None of the Trustees have been paid any remuneration or received any other benefits from the charity (2022 none).

**9 Related party transactions**

There have been no transactions with persons or entities that are closely connected to the charity or its trustees (2022 none).



## INDEPENDENT EXAMINATION REPRESENTATION LETTER

From the PCC of St Lawrence Bidborough and St Peter Southborough

To Zachary Ramsden (the Independent Examiner)

The following representations are made on the basis of enquiries of trustees, staff and volunteers with relevant knowledge and experience such as we consider necessary in connection with your independent examination of the charity's financial statements for the year ended 31<sup>st</sup> December 2023. All representations are made to the best of our knowledge and belief.

### 1. Assets and liabilities

The charity has satisfactory title to all assets and there are no legal claims or liabilities on the charity's assets.

### 2. Legal claims

We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for, and disclosed in, the financial statements.

### 3. Laws and regulations

We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

### 4. Related parties

Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.

### 5. Going concern

We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.

### 6. Restricted funds

Restricted funds have been properly applied in accordance with the donors' restrictions.

### 7. Gift aid

Gift aid claims have been properly made in accordance with HMRC rules based on appropriately completed gift aid declarations and we are not aware of any over or underclaims.

### 8. Fraud

We have disclosed any instance of theft, fraud or misappropriation of funds in the charity that we have been aware of in the year. Cash is stored securely, counted in the presence of two people, and banked promptly.

### 9. Post year end events

We have disclosed any significant post year end events to you, that may have a bearing on the financial statements at 31<sup>st</sup> December 2023.

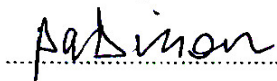
### 10. Transactions

All the transactions undertaken by the charity have been properly reflected and recorded in the accounting records. We believe all income is complete and reflected in the accounts. Funds relating to church activities are held in the name of the PCC.

### 11. Grants and donations

All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.

Yours faithfully



Signed on behalf of the PCC

Date: 13/3/24



**Independent Examiner's Report to the Trustees of the  
Parochial Church Council of St Lawrence Bidborough and St Peter Southborough**

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

**Responsibilities and basis of report**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act"). I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

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

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

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

Signed: *Zachary Ramsden*

Name: Zachary Ramsden FCA

Chartered Accountant

63 Deakin Leas, Tonbridge, Kent TN9 2JT

Date: 18<sup>th</sup> March 2024



## 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 as the applicable standard for 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.

**Independent Examiner's Report to the Trustees of the  
Parochial Church Council of St Lawrence Bidborough and St Peter Southborough**

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Signed: *Zachary Ramsden*

Name: Zachary Ramsden FCA

Chartered Accountant

63 Deakin Leas, Tonbridge, Kent TN9 2JT

Date: 18<sup>th</sup> March 2024