

Registered Charity Number: 1133917

**The Parish of St Peter and St Paul, Tonbridge
with St Andrew, St Philip and St Saviour
Church Lane Tonbridge Kent TN9 1DA
01732 770962**

Annual Report
and
Financial Statements
of the
Parochial Church Council
For the year ended 31st December 2019

Vicar: The Reverend Canon Mark Brown

Bank
Lloyds Bank plc, 121 High Street, Tonbridge

Independent Examiners
Gilbert Allen & Co
Chartered Accountants and Registered Auditors
Churchdown Chambers, Bordyke
Tonbridge, Kent
TN9 1NR

THE PARISH OF ST PETER & ST PAUL TONBRIDGE
with St Andrew, St Philip and St Saviour

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**THE PARISH OF ST PETER & ST PAUL TONBRIDGE
with St Andrew, St Philip and St Saviour**

ANNUAL REPORT FOR YEAR ENDED 31 DECEMBER 2019

1. INTRODUCTION

- 1.1 This Trustees' Annual Report has been prepared as required by the Charities Act 2011 and the Statement of Recommended Practice: Accounting and Reporting by Charities (2015).
- 1.2 This is the eighth report prepared for the Parish of St Peter & St Paul Tonbridge under the above requirement.

2. REFERENCE AND ADMINISTRATIVE INFORMATION

Administrative Information

- 2.1 The Parish of St Peter & St Paul, Tonbridge, is within the Diocese of Rochester and is under the patronage of the Church Pastoral Aid Society (CPAS) (the Mabledon Trust).
- 2.2 The address for correspondence is: Parish Office, The Coach House, Church Street, Tonbridge, Kent, TN9 1HD.

Parochial Church Council (PCC) Membership

- 2.3 The membership of the PCC (the trustees) for the period 1 January 2019 until 31 December 2019 was as follows:

The Revd Canon Mark Brown (*Vicar*)
The Revd Wendy Carr (*Curate*)
David Balcombe
Jean Bowring
Brian Buck
Helen Calderhead (*from 10 April 2019*)
Adam Calvert (*Churchwarden from 10 April 2019*)
Phil Connolly (*from 10 April 2019*)
Minnie Fraser-Allen
Steve Higgs
Linda Jones (*until 10 April 2019*)
Jeremy King
Patricia King
Valerie Lamb (*from 10 April 2019*)
Felicity Layton
Les Naylor (*Parish Treasurer from 10 April 2019*)
Helen Longley
Sally Musson (*PCC Secretary until 1 Nov 2019*)
David Robins (*PCC Secretary from 1 Nov 2019*)

Mike Seaman (*Churchwarden*)
Maxine Smith (*from 10 April 2019*)
Ray Tanner
Sara Thomson (*Churchwarden until 10 April 2019*)
Paul White

3. GOVERNANCE, STRUCTURE AND MANAGEMENT

Constitution and governance

- 3.1 The PCC is a corporate body and its general functions are set out in the Parochial Church Council (Powers) Measure 1956.
- 3.2 Parish governance is set within the framework of the Church Representation Rules. The organisation and staffing of the Parish were reviewed following the suspension of the patronage rights to the Parish in 2006. This suspension was lifted in 2010.
- 3.3 The responsibility for the Parish, its churches and its parishioners rests with the incumbent and the PCC. The PCC co-operates with the incumbent in promoting the whole mission of the Church, pastoral, evangelistic, social and ecumenical. (The incumbent is the "*corporation sole*", subject only to the general cure of soul of the Bishop throughout the Diocese whom he is answerable to in "all things legal and right".) The Churchwardens are the Bishop's officers who are elected annually and the assistant clergy are answerable to the incumbent and licensed to minister by the Bishop. The PCC is a body of about 24 elected representatives and ex officio members.
- 3.4 There are four churches within the Parish namely, St Peter & St Paul (Parish Church), St Andrew, St Philip and St Saviour.
- 3.5 The PCC has in place all the necessary policies and procedures on a wide range of matters including health and safety, disability issues and Safeguarding. All those working with children and vulnerable adults have undergone the necessary safeguarding training and disclosure and barring service (DBS) checks.
- 3.6 PCC members have received relevant training in specific areas as necessary, for example, safeguarding. Ecclesiastical Insurance provides helpful information seminars and advice for PCC members and others as required.

Organisational structure

- 3.7 The PCC meets regularly 5 - 6 times a year with the Standing Committee in the intervening periods. The Standing Committee comprises the incumbent, Churchwardens, the Parish Treasurer and the PCC Secretary. The PCC has also established a Finance Committee, a Mission Action Group and a Kondoa Sub Committee. The Finance Committee consists of a Churchwarden, Stewardship Adviser, Treasurer and co-opted members of congregations. The Mission Action Group meets quarterly and has a

representative from each church. It is responsible for the distribution of the Parish tithe. The Property group, established by the PCC, meets regularly and has input from church representatives. The Kondoa Sub Committee meets as necessary to oversee the link between the Parish and the Diocese of Kondoa in Tanzania.

3.8 All the committees operating in the Parish have terms of reference which are reviewed periodically. The incumbent and Churchwardens are ex-officio member of all committees.

3.9 The committee structure is as follows:

- PCC
- Standing Committee
- Finance Committee
- Mission Action Group
- Property Group
- Kondoa Sub Committee

Management

3.10 The Churchwardens, together with the Revd Canon Mark Brown (Vicar), are responsible for the day-to-day management of the Parish. They work closely with the Deputy Wardens of the four churches and are supported by the Vicar's PA, the Parish Administrator, St Philip's Administrator and a Finance Administrator. In addition, the Revd Canon Mark Brown, the staff included one full time training curate, a Youth and Children's Minister and part-time Assistant, 6 Readers, 2 Licensed Lay Ministers, 2 Pastoral Assistants and 2 Pastoral Assistants Emeritus.

4. OBJECTIVES AND ACTIVITIES

Mission

4.1 The Parish mission and vision statement guides its work: "Tonbridge Parish lives to be a Christian family responding to God's love, serving him in His Son Jesus Christ and proclaiming his Word of Truth and hope by the power of the Holy Spirit. We believe that God has called us to be welcoming community where we care for each other, bear with each other, and share together in Jesus' name."

4.2 This mission statement will be reviewed as and when appropriate.

Main Objectives for 2019

4.3 The main objectives for 2019 were:

- (1) To carry forward the 2018-19 theme of "Restore, O Lord, the honour of Your name." and to develop the theme "A Heart for Hospitality".
- (2) To continue to enhance the training of the curate and develop her role in the absence of an Associate Vicar.

- (3) To appoint an assistant Youth and Children's Minister.
- (4) To enable a group of young people to visit the link Diocese of Kondoa in Tanzania.
- (5) To continue to develop and use the structure of pastoral care.
- (6) To plan and fund-raise for the building development 'Building for the Future'
- (7) To keep the Parish informed about the latest changes in safeguarding and data protection from the wider church.

Strategies and Activities

4.4 The following strategies and activities were undertaken to support the objectives in paragraph 4.3 above:

- (1) To carry forward the theme for 2019 - 20
 - (i) This initiative was launched at the Annual Parochial Church Meeting in April 2019.
 - (ii) The theme was made the focus of a number of gatherings during the year.
 - (iii) It was a particular focus for the Parish during February 2020.
- (2) To continue to enhance the training of the curate
 - (i) The curate was given the opportunity to initiate and run an event entitled 'Open House', based at St Philip's Church.
 - (ii) The curate continued to be responsible for the enhanced system of pastoral care throughout the Parish.
 - (iii) It was decided that the curate should be proposed as the next Associate Vicar, with her appointment running from Spring 2020.
- (3) To appoint an assistant Youth and Children's Minister
A candidate was appointed to a part-time role in the Spring and worked with the Youth and Children's Minister.
- (4) To enable a group of young people to visit the link Diocese of Kondoa in Tanzania.
In August a group of young people from the Parish with adult leaders visited Kondoa in Tanzania
- (5) To develop a-structure of pastoral care
The new pastoral framework based on teams in individual churches, supervised by the curate, was launched in February 2019.
- (6) To plan and fund-raise for the building development 'Building for the Future'
 - (i) A campaign to raise funds for this project was launched and £80,000 was raised or pledged by the end of the year, enabling work to go ahead.

(ii) Development was planned at St Andrew's, The Parish Church and St Saviour's, and the work at St Andrew's was completed by the end of the year.

(7) To inform Parish on safeguarding and data protection issues

(i) Safeguarding was a standing item on the agenda for Parochial Church Council meetings and regular updates were provided.

(ii) Progress on both safeguarding and data protection was monitored against requirements.

Role of volunteers

- 4.5 Volunteers play a vital role in the ministry and the organisation of the Parish. Their contribution may come through specific, and more public roles such as Readers, Licensed Lay Ministers, Pastoral Assistants and musicians or in equally important roles behind the scenes.

5. ACHIEVEMENTS AND PERFORMANCE

Outcomes from activities

- 5.1 'A Heart for Hospitality', the Parish initiative, has engaged parishioners in opening their homes on Hospitality Sunday 17th November – over 140 individuals had been involved. A series of FEAST lunches were held at St Philip's in school holidays for families with children receiving free school meals.
- 5.2 The training curate has participated fully in all aspects of Parish life and worship. Her 'Big Questions' course spawned an enthusiastic reading group and also a second series in early 2019. On Saturday mornings 'Open House' began as a drop-in social event. It was aimed particularly at those in the neighbourhood of St Philip's, both members of the church and non-members and proved to be popular.
- 5.3 The newly appointed assistant Youth and Children's Minister worked in weekly activities with young people, in the annual Holiday Club, and leading acts of worship involving young people.
- 5.4 Led by a group of adults who had visited Kondoa previously, a team of 11 young people spent two weeks in Tanzania in August 2019. Thanks to funding and advice from our Parish, the St Peter and Paul Kindergarden in Kondoa had been built and had received pupils. Working with Bishop Given and the staff and pupils of the Kindergarden the team had a successful visit helping to run a Holiday Club and attending worship services and other events. Links with other Parish mission partners continue to flourish.
- 5.5 The system of pastoral care throughout the Parish has generated an enhanced and growing team of pastoral visitors. The benefits of this are evident in the number of people being visited and serving as visitors, including encouraging numbers at events for newcomers. The choir at the Parish Church has expanded and provides important pastoral support for existing and new members.

- 5.6 The 'Building for the Future' scheme successfully connected St Andrew's Church to mains water and drainage for the first time, enabling the installation of a kitchen and W.C. Plans to extend the kitchen and install a new W.C. for the disabled at the Parish Church were approved, as was the replacement of lights at St Saviour's with LED fittings.
- 5.7 Work continues in respect of safeguarding training and lists compiled of those who are required to undertake this. Plans to run in-Parish corporate sessions for the basic training continue.

6. FINANCIAL REVIEW

- 6.1 The General Fund budget approved by the PCC for 2019 indicated a deficit of around £2500, with income forecast at £363,100, and expenditure at £365,600. The General Fund budget excluded donations direct to the Youth Fund.
- 6.2 Income for the year was up by almost £9000, mainly due to higher than expected wedding and funeral fees, property letting income and coffee bar takings.
- 6.3 Expenditure was lower than budget, largely because an Associate Vicar was not appointed from mid-2019, as had been budgeted. The surplus from this has been transferred to the Youth fund, and increased income from the letting of property allocated to the Building Repair Fund.
- 6.4 The Balance Sheet shows a rise in value of £55,000, mainly from donations to the Building for the Future project and accumulated property rental income. A valuation of the property portfolio showed no increase from the previous year. Balances at the end of 2019 are:
- | | |
|--------------------------------|------------------------|
| 1) General Fund - £1,828,097 | an increase of £3,405 |
| 2) Designated Funds - £123,426 | an increase of £26,531 |
| 3) Restricted Funds - £225,395 | an increase of £25,161 |

Reserves Policy

- 6.5 The PCC aims to hold reserves equivalent to three months recurring costs, including diocesan clergy and local staff costs.

7. FUTURE PLANS

Key Objectives and Activities

- 7.1 Activity will continue on working with the Vicar and the parish leadership to undertake the mission and objectives of the Parish.
- 7.2 The main objectives for 2020 are (subject to the restrictions imposed by the COVID-19 pandemic):

- (1) To ensure the PCC keeps oversight of the 2020 – 2021 annual theme of ‘The Big Picture’, and to ensure that it is understood and responded to positively to the benefit of the regular membership, occasional visitors and the local community.
- (2) To see the development of the assistant Youth and Children’s Minister in a role alongside the current Youth and Children’s Minister, and that it is consolidated with the increased volunteer base.
- (3) To see that the role of the new Associate Vicar is understood and implemented following the expected transition of the current Parish Curate into this role.
- (4) To enjoy and reflect on the best community use of our newly refurbished and enhanced buildings as a result of ‘Building for the Future’.
- (5) To continue to improve and reflect upon our community engagement projects that have shown recent growth, such as Open House and Feast.
- (6) To improve the record-keeping and welcoming of newcomers using databases and volunteer visitors.
- (7) To ensure full compliance with Safeguarding principles outlined by the national Church and the Diocese.
- (8) To engage in an appropriate way with the report ‘Living and Loving’ once guidance has been forthcoming from the postponed Lambeth Conference.

Trustees’ responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a Trustees’ Annual Report and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

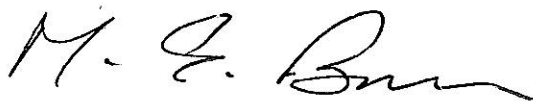
The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports)

Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Signed on behalf of the PCC

Reverend Canon



Dated:



REPORT OF THE INDEPENDENT EXAMINERS TO THE MEMBERS OF

The Parochial Church Council (PCC) of The Parish of St Peter and St Paul, Tonbridge with St Andrew, St Philip and St Saviour

Independent Examiner's Report

I report to the trustees on my examination of the accounts of St. Peter and St Paul Parochial Church Council for the year ended 31st December 2019.

Respective responsibilities of the PCC and the Examiner

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2001 ('the Act').

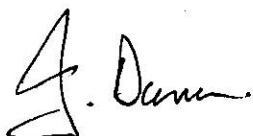
I report in respect of my examination of the Charities accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

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 Foundation 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.



John Duncan FCA
For and on behalf of Gilbert Allen & Co Chartered Accountants
Chartered Accountants
Churchdown Chambers,
Bordyke,
Tonbridge,
Kent TN9 1NR
Dated: 31.5.20

BALANCE SHEET
as at 31st December 2019

**The Parochial Church Council (PCC) of
The Parish of St Peter and St Paul, Tonbridge
with St Andrew, St Philip and St Saviour**

	Notes Pages 14-21	2019 £	£	2018 £	£
FIXED ASSETS					
Tangible assets					
Property	3	1,765,000		1,765,000	
Office and Audio Visual Equipment	4	<u>11,305</u>		<u>9,867</u>	
			1,776,305		
INVESTMENTS	5	<u>16,082</u>		<u>13,549</u>	
			16,082		1,788,416
CURRENT ASSETS					
Debtors	6	<u>18,335</u>		<u>15,508</u>	
			18,335		15,508
Bank and Cash in hand					
Central Board of Finance		126,624		125,680	
Church Repair Fund Deposits		60,073		64,254	
Bank Accounts					
Lloyds Current Account		47,270		68,274	
Lloyds Deposit Account		132,443		57,411	
Lloyds MAG Restricted		405		2,153	
Mission Action Group CAF Gold ac		-		-	
Mission Action Group CAF cash ac		-		-	
Lloyds Vestry Account		12,354		12,756	
Cash in Hand		<u>736</u>		<u>410</u>	
			379,905		330,938
CREDITORS: Amounts falling due within one year	7	<u>(13,709)</u>		<u>(13,041)</u>	
			(13,709)		(13,041)
NET ASSETS			<u>2,176,918</u>		<u>2,121,821</u>
FUNDS					
Unrestricted Funds					
General Fund - Balance at 1st January 2019			1,824,692		1,787,593
Movement in General Fund during the year			(6,595)		37,099
Balance at 31st December 2019			<u>1,818,097</u>		<u>1,824,692</u>
Designated Funds	9		123,426		96,895
			<u>1,941,523</u>		<u>1,921,587</u>
Restricted Funds	9		235,395		200,234
			<u>2,176,918</u>		<u>2,121,821</u>

STATEMENT OF FINANCIAL ACTIVITIES
as at 31st December 2019

**The Parochial Church Council (PCC) of
The Parish of St Peter and St Paul, Tonbridge
with St Andrew, St Philip and St Saviour**

	Notes Pages 14-19	Unrestricted Funds General	Designated	Restricted Funds	Total Funds 2019	2018
		£	£	£	£	£
INCOME AND ENDOWMENTS FROM						
Donations and legacies	1a	274,227	6,277	223,691	504,195	417,641
Other trading activities	1b	45,834	3,787	100	49,721	48,025
Investments	1c	310	422	811	1,543	1,328
Income from charitable activities	1d	51,343	-	-	51,343	46,114
Other incoming resources	1e	-	-	-	-	-
TOTAL		371,714	10,486	224,602	606,802	513,108
EXPENDITURE ON						
Raising funds	1f	-	50	-	50	373
Charitable activities	2a	320,361	23,204	210,623	554,188	471,091
TOTAL		320,361	23,254	210,623	554,238	471,464
Gains and losses on investment assets		2,533	-	-	2,533	(207)
NET INCOME		53,886	(12,768)	13,979	55,097	41,437
Transfers between Funds						
Church Repair Fund (CRF)		(9,299)	9,299	-	-	-
Tithe to Mission Action Group		-	-	-	-	-
Other		(51,182)	30,000	21,182	-	-
Gains and losses on revaluation of property		-	-	-	-	40,000
NET MOVEMENT IN FUNDS		(6,595)	26,531	35,161	55,097	81,437
Balances brought forward as at 1st January 2019		1,824,692	96,895	200,234	2,121,821	2,040,384
Balances carried forward as at 31st December 2019		1,818,097	123,426	235,395	2,176,918	2,121,821

CASH FLOW STATEMENT
as at 31st December 2019

**The Parochial Church Council (PCC) of
The Parish of St Peter and St Paul, Tonbridge
with St Andrew, St Philip and St Saviour**

	2019 £	2018 £
Cash generated from operations activities		
Net Incoming Resources for the Year		
Unrestricted funds	(6,595)	37,099
Designated funds	26,531	4,682
Restricted funds	35,161	39,656
Total	<u>55,097</u>	<u>81,437</u>
Add back depreciation charge	8,677	6,366
Revaluation adjustment	-	(40,000)
Gain and loss on investment	(2,533)	207
Reconciliation to cash generated from operations:	<u>61,241</u>	<u>48,010</u>
Cash inflow due to decrease in debtors	(2,827)	2,172
Cash inflow due to increase in creditors	668	2,042
Movements in working capital	<u>(2,159)</u>	<u>4,214</u>
Investing activities		
Purchase of fixed assets	<u>(10,115)</u>	<u>(6,419)</u>
Net increase in cash from operating activities	48,967	45,805
Net cash resources at bank at beginning of year	330,938	285,133
Net cash at bank at 31 December 2019	<u><u>379,905</u></u>	<u><u>330,938</u></u>

Analysis of the Balances of Cash as Shown in the Balance Sheet

	£	£
Central Board of Finance	126,624	125,680
Church Repair Fund Deposits	60,073	64,254
Bank accounts and cash in hand	193,208	141,004
At 31 December 2019	<u><u>379,905</u></u>	<u><u>330,938</u></u>

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES
INCOMING RESOURCES
as at 31st December 2019

The Parochial Church Council (PCC) of
The Parish of St Peter and St Paul, Tonbridge
with St Andrew, St Philip and St Saviour

	Unrestricted Funds		Restricted Funds	Total Funds	
	General	Designated		2019	2018
	£	£	£	£	£
Income and endowments from					
<i>1 (a) Donations and legacies</i>					
Regular donations: Gift Aid	164,758	-	-	164,758	190,153
Occasional donations: Gift Aid	10,220	-	2,887	13,107	10,310
Regular donations: non Gift Aid	13,358	-	-	13,358	11,796
Occasional donations: non Gift Aid	41,253	-	512	41,765	42,473
Income Tax recovery	44,154	-	27,234	71,388	66,998
Collections at services	484	-	-	484	528
<i>Designated & Restricted Funds</i>					
St Peter & St Paul	-	862	1,975	2,837	1,824
St Philip - CALEB	-	-	-	-	1,786
St Saviour	-	-	520	520	-
St Andrew Refurb	-	-	13,500	13,500	-
Other Special Funds (inc Choir/ Organ fund)	-	4,415	177,063	181,478	91,773
<i>Grants - non recurring</i>					
Legacies	-	1,000	-	1,000	-
	<u>274,227</u>	<u>6,277</u>	<u>223,691</u>	<u>504,195</u>	<u>417,641</u>
<i>1 (b) Other trading activities</i>					
Fetes and coffee mornings etc.	-	103	100	203	658
Magazine advertising	3,129	-	-	3,129	5,460
Lettings	42,705	3,684	-	46,389	41,907
	<u>45,834</u>	<u>3,787</u>	<u>100</u>	<u>49,721</u>	<u>48,025</u>
<i>1 (c) Interest (inc Poor and Alms / War div)</i>	<u>310</u>	<u>422</u>	<u>811</u>	<u>1,543</u>	<u>1,328</u>
<i>1 (d) Income from charitable activities</i>					
Magazine sales income	1,187	-	-	1,187	1,538
Other income	13,007	-	-	13,007	14,556
Fees - weddings	11,399	-	-	11,399	9,425
Fees - funerals	16,366	-	-	16,366	13,034
St Peter & St Paul Centre income	9,384	-	-	9,384	7,561
	<u>51,343</u>	<u>-</u>	<u>-</u>	<u>51,343</u>	<u>46,114</u>
<i>1 (e) Other Incoming resources</i>					
Insurance claims	-	-	-	-	-
Total Incoming Resources	<u>371,714</u>	<u>10,486</u>	<u>224,602</u>	<u>606,802</u>	<u>513,108</u>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES
RESOURCES USED**

as at 31st December 2019

**The Parochial Church Council (PCC) of
The Parish of St Peter and St Paul, Tonbridge
with St Andrew, St Philip and St Saviour**

Expenditure on	Unrestricted Funds		Restricted Funds	Total Funds	
	General	Designated		2019	2018
	£	£	£	£	£
1(f) Raising funds					
Costs of fetes, bazaars & other fund raising	-	50	-	50	373
2(a) Charitable activities					
<i>Grants and awaygiving</i>					
Church mission	-	-	120,250	120,250	50,509
Church relief	-	-	35,270	35,270	32,960
Other charitable giving	109	-	-	109	53
Ministry costs (stipend and salaries)	105,010	-	-	105,010	138,591
Staff costs	12,849	-	-	12,849	5,195
Clergy accommodation	4,833	-	-	4,833	8,361
Staff mileage	1,189	-	-	1,189	1,479
<i>Church running costs</i>					
Insurance	10,860	-	-	10,860	10,619
Heating	16,479	-	-	16,479	16,673
Lighting	10,901	-	-	10,901	8,124
Water and sewerage	2,890	-	-	2,890	3,280
Cleaning	12,671	-	-	12,671	11,961
Gardening	515	1,178	-	1,693	1,623
Maintenance	12,702	21,864	-	34,566	22,570
Other ministry costs	4,079	-	1,975	6,054	5,816
Choir and organ	8,478	162	25	8,665	8,879
Costs of magazine bookstall, publications	6,187	-	-	6,187	7,087
Youth & children	2,987	-	29,902	32,889	35,037
Mission outreach	3,207	-	-	3,207	3,096
St Peter & St Paul Centre expenses	4,157	-	-	4,157	2,960
New building/capital work	-	-	(43)	(43)	885
Refurbishment cost	-	-	11,685	11,685	-
Wedding fees	7,925	-	-	7,925	3,903
Funeral fees	4,453	-	-	4,453	3,604
<i>Management and administration</i>					
Administration staff	51,590	-	-	51,590	49,304
Finance staff	16,805	-	-	16,805	13,163
General administration	1,673	-	5,424	7,097	2,537
Computers & supplies	2,270	-	-	2,270	4,277
Telephone	4,442	-	-	4,442	3,512
Bank charges	1,004	-	-	1,004	1,097
Stationery & books	1,952	-	-	1,952	2,280
Photocopiers	2,038	-	-	2,038	2,350
Depreciation	2,542	-	6,135	8,677	6,366
2b Governance costs					
Independent Examiner's fee	3,564	-	-	3,564	2,940
Total direct costs	320,361	23,204	210,623	554,188	471,091
Total Expenditure	320,361	23,254	210,623	554,238	471,464

NOTES TO THE FINANCIAL STATEMENTS

The Parish of St Peter and St Paul, Tonbridge with St Andrew, St Philip and St Saviour

3. Accounting Policies

(a) Basis of preparation and assessment of going concern

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011

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

Funds

General Funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. These Funds included funds designated for a particular purpose by the PCC.

The purpose of Restricted Funds is set out in note (b) of these financial statements.

The financial statements include transactions, assets and liabilities for which the PCC can be held responsible. They do not include the accounts for church groups that owe affiliation to another body nor to those that are informal gatherings of church members.

Income recognition

Income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income can be measured reliably.

Voluntary income and capital sources

Special collections are recognised when made. Income tax recovery on Gift Aid donations is accrued for the financial year. Grants and legacies are accounted for as soon as the PCC is notified of the entitlement and the likely amount that is due. St Peter and St Paul coffee bar transactions are shown as gross. Funds raised by Parish events are accounted for net of cost.

Other ordinary income

Parochial fees to the PCC for weddings and funerals are accounted for gross and costs are shown under Expenditure on Charitable Activities

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Church to that expenditure, it is probable that settlement will be required and the amount of obligation can be measured reliably.

All expenditure is accounted for on accruals basis.

Fixed Assets

Consecrated land and building and movable church furnishings

Consecrated and beneficed property is excluded from the accounts by s.337 of the Charities Act 2011.

No value is placed on movable church furnishings held by the Churchwardens in special trust for the PCC which require faculty for disposal since the PCC considers these to be inalienable property. All expenditure incurred during the year on consecrated or beneficed buildings and movable church furnishings is written off.

Office equipment is capitalised and depreciated at a rate of 25% per annum on a straight line basis, to write off the asset over its expected useful life. Computers are capitalised and depreciated at a rate of 25% per annum on a straight line basis to write off the asset over its expected useful life. Audio Visual equipment is capitalised and depreciated at the rate of 25% per annum on a straight line basis to write off the asset over its expected useful life. Office furniture is capitalised and depreciated at the rate of 25% per annum on a straight line basis.

NOTES TO THE FINANCIAL STATEMENTS

The Parish of St Peter and St Paul, Tonbridge with St Andrew, St Philip and St Saviour

Properties

Investment properties are shown at their fair value as at the balance sheet date. The Statement of Financial Activities includes the gains and losses arising on revaluation. The open market value of the properties was assessed in December 2019.

12 Salisbury Road	£445,000
14 Salisbury Road	£445,000
13 Dry Hill Park Crescent	£875,000
	<hr/>
	£1,765,000

Numbers 12 & 14 Salisbury Road - 50% of the site is owned by the Diocese of Rochester. The other 50% and the entire building is owned by the Parish. No interest is paid to the Diocese. However, the figures shown above represent the total value of the property.

Fixed Asset Investments

These are a form of basic financial instrument and initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date. The Statement of Financial Activities includes the gains and losses arising on revaluation.

Other Notes

- a) The model policies set out in SORP FRS102 have been followed throughout these accounts.
- b) Description of funds

Designated funds

Church Repair Funds (CRF) - amounts set aside against contingencies listed in Quinquennial Reports on Parish property.

Choir Fund - Wedding Fees received by the choir, used to purchase choir robes etc.

Car Park - accrual of fees for licences to park.

Legacies - amounts held for future expenditure.

St Saviour General Fund - for use in the ministry of St Saviour's Church.

St Philip General Fund - for use in the ministry of St Philip's Church (closed in 2010).

St Andrew Building Fund (started 1996) - for use in the event of serious damage to such of the property that is not covered by insurance.

St Philip (Music Account) - funds previously provided for restoration work on the St Philip's piano (closed 2010).

Repair Fund Reserve (started 2008) - for the repair of Parish property not covered by the Quinquennial Inspections.

Restricted Funds

CALEB (St Philip Fund) - for the extensive renovation of the building, the surroundings and the contents.

Christianity Explored - for the teaching of basic Christian faith.

Discretionary Fund - administered by the Vicar and Churchwardens for the benefit of those in need.

Mission Action Group unallocated - amount received for giving support to specific people and organisations.

McClare Legacy Fund - legacy for Christian charitable giving (closed 2012).

St Andrew Fund - for use for the ministry of the Local Church.

St Peter and St Paul Fund - for use in the ministry of St Peter and St Paul Church.

St Peter and St Paul Boiler Fund for future heating needs at St Peter and St Paul Church.

St Peter and St Paul Tower - for repairs to the Tower at St Peter and St Paul Church.

St Saviour Fund including the Dorothy Stonely Legacy - given for the enhancement of worship at St Saviour's Church.

St Philip General (started 2008) - for use in the ministry of St Philip's Church.

Training Opportunities - funds awaiting distribution at the discretion of the Vicar and the Wardens.

Special Opportunities - for use by the Vicar for special purposes.

Youth Worker - this fund is for financing Parish youth work.

Ministry Costs - for the provision of additional clergy.

Jane Austen Fund - used to promote the connection of Jane Austen with Tonbridge and the Parish Church.

Organ Fund - repair and maintenance of the Parish Church Organ. (closed in 2011).

Housing Reserve - for repairs to clergy housing.

Refurbishment fund - St Peter & St Paul and St Andrew

NOTES TO THE FINANCIAL STATEMENTS

The Parish of St Peter and St Paul, Tonbridge with St Andrew, St Philip and St Saviour

- (c) No members of the PCC are salaried for these duties. Reimbursements were paid to seven members of the PCC for items including mileage, postage, stationery and sundry items that were the proper expense of the Parish.
- (d) The Parish carries employer's liability insurance to a maximum of £10m but it does not carry insurance against loss arising from neglect or default of the PCC and no indemnity is provided for PCC members in respect of the consequences of any such loss.
- (e) The fee paid to the independent examiner is shown in the accounts.
- (f) Allocation of support and governance costs
Support costs have been allocated to Expenditure on Charitable Activities.
- (g) The PCC has not made a grant to another institution of which the Charities SORP recommend disclosure in the public interest.
- (h) The Parish received a small income from investments lodged with Diocese. The total, which amounts to £1,543, arises from a number of deeds that were executed in the nineteenth century or before. Investments are shown at fair value in the accounts.

NOTES TO THE FINANCIAL STATEMENTS

The Parish of St Peter and St Paul, Tonbridge with St Andrew, St Philip and St Saviour

4. Tangible Fixed Assets - Office and Audio Visual Equipment

	Office Equipment and Furniture £	Computers £	Audio Visual £	Total £
Cost				
At 1.1.19	42,803	5,813	90,227	138,843
Additions	1,929	6,467	1,719	10,115
Disposals	-	-	-	-
At 31.12.19	44,732	12,280	91,946	148,958
Depreciation				
At 1.1.19	34,901	4,267	89,808	128,976
Eliminated on disposal	-	-	-	-
Charge for the year	5,633	2,195	849	8,677
At 31.12.19	40,534	6,462	90,657	137,653
Net Book Value 31.12.2019	4,198	5,818	1,289	11,305
Net Book Value 31.12.2018	7,902	1,546	419	9,867

5. Investments

	2019 £	2018 £
Market value brought forward at 1 January 2019	13,549	13,549
Gain/(Loss) on revaluation	2,533	-
Market value as at 31 December 2019	16,082	13,549

6. Debtors

	2019 £	2018 £
Income Tax Recoverable	-	-
Other debtors	18,335	15,508
	18,335	15,508

7. Creditors: due within one year

	2019 £	2018 £
Pension costs	55	55
Accounts payable	8,486	9,198
Agency collections	5,168	3,788
	13,709	13,041

8. Analysis of staff costs and remuneration of key management personnel

	2019 £	2018 £
Wages and salary costs	100,125	92,954
Social security costs	6,758	6,107
Employer pension contribution	2,446	1,551
Salaries and wages including social security costs	109,329	100,612

The average number of employees during the year was 10 (2018: 9).

No employee receive remuneration in excess of £60,000.

Key management are not remunerated by the charity, they are remunerated by the Diocese.

NOTES TO THE FINANCIAL STATEMENTS
as at 31st December 2019

The Parish of St Peter and St Paul, Tonbridge
with St Andrew, St Philip and St Saviour

9. Analysis of funds movements	Opening Balance 1.1.2019 £	Income £	Expenditure £	Transfers £	Closing Balance 31.12.2019 £
Designated Funds					
CRF Parish Church	23,957	205	-	2,499	26,661
CRF 12 Salisbury Road	4,010	13	-	789	4,812
CRF 14 Salisbury Road	4,275	14	-	689	4,978
CRF St Philip	11,163	35	(3,791)	1,618	9,025
CRF St Saviour	14,968	20	(9,840)	1,700	6,848
CRF 13 Dry Hill Park Road	5,865	21	-	2,004	7,890
Total Church Repair Fund	64,238	308	(13,631)	9,299	60,214
Car Park	503	862	(1,178)	-	187
St Saviour General	3	-	-	-	3
Legacies	2,917	1,016	-	-	3,933
St Andrew Building Reserve	1,747	10	-	-	1,757
Choir Fund	1,240	75	(162)	-	1,153
Care taker	6,209	675	(325)	-	6,559
Fund raising	1,272	103	(50)	-	1,325
Repair Fund Reserve	18,766	7,437	(7,908)	30,000	48,295
Total Designated Funds	96,895	10,486	(23,254)	39,299	123,426

Designated Funds	1.1.2018	Income	Expenditure	Transfers	31.12.2018
CRF Parish Church	21,264	194	-	2,499	23,957
CRF 12 Salisbury Road	3,210	11	-	789	4,010
CRF 14 Salisbury Road	3,574	12	-	689	4,275
CRF St Philip	9,514	31	-	1,618	11,163
CRF St Saviour	13,226	42	-	1,700	14,968
CRF 13 Dry Hill Park Road	3,846	15	-	2,004	5,865
Total Church Repair Fund	54,634	305	-	9,299	64,238
Car Park	664	1,094	(1,755)	500	503
St Saviour General	2,714	(710)	(2,001)	-	3
Legacies	5,901	16	-	(3,000)	2,917
St Andrew Building Reserve	1,950	8	(693)	482	1,747
Choir Fund	1,375	75	(210)	-	1,240
Care taker	5,780	685	(256)	-	6,209
Fund raising	1,024	621	(373)	-	1,272
Repair Fund Reserve	18,171	8,608	(8,013)	-	18,766
Total Designated Funds	92,213	10,702	(13,301)	7,281	96,895

NOTES TO THE FINANCIAL STATEMENTS
as at 31st December 2019

The Parish of St Peter and St Paul, Tonbridge
with St Andrew, St Philip and St Saviour

Restricted Funds	Opening Balance 01.01.2019	Income	Expenditure	Transfers	Closing Balance 31.12.2019
St Peter & St Paul General	2,227	2,424	(430)	-	4,221
St Philip - CALEB	6,408	100	(1,142)	-	5,366
Special Opportunities Fund	249	250	-	-	499
St Andrew Refurb	-	13,500	(11,331)	-	2,169
St Peter & St Paul Boiler	1,434	-	-	-	1,434
Ministry Costs	62,015	3,442	(4,637)	-	60,820
Youth Worker	63,977	22,794	(29,902)	10,000	66,869
Christianity Explored	195	-	-	-	195
St Peter & St Paul Tower	14,580	80	43	-	14,703
St Saviour General	(1)	520	-	-	519
Training Opportunities	5,329	29	(1,975)	-	3,383
Jane Austen Fund	786	556	(728)	-	614
Mission Action Group	3,238	28,098	(29,670)	9,982	11,648
McClare Legacy	-	-	-	-	-
St Philips General	(1)	2,000	(874)	-	1,125
Vicar's Discretionary	3,095	4,404	(5,600)	-	1,899
Holy Moley	-	-	-	-	-
Refurbishment Fund	6,710	48,363	(4,127)	-	50,946
Monuments	362	6	-	-	368
Kondoa Fund	29,631	98,036	(120,250)	1,200	8,617
Total Restricted Funds	200,234	224,602	(210,623)	21,182	235,395

Restricted Funds	01.01.2018				31.12.2018
St Peter & St Paul General	1,490	737	-	-	2,227
St Philip - CALEB	2,509	1,982	(1,083)	3,000	6,408
Special Opportunities Fund	(1)	250	-	-	249
St Andrew General	482	-	-	(482)	-
St Peter & St Paul Boiler	1,434	-	-	-	1,434
Ministry Costs	44,106	1,732	(53)	16,230	62,015
Youth Worker	62,470	29,012	(27,505)	-	63,977
Christianity Explored	195	-	-	-	195
St Peter & St Paul Tower	15,405	60	(885)	-	14,580
St Saviour General	(1)	-	-	-	(1)
Training Opportunities	5,457	22	(2,150)	2,000	5,329
Jane Austen Fund	803	333	(350)	-	786
Mission Action Group	2,421	1	(29,540)	30,356	3,238
McClare Legacy	-	-	-	-	-
St Philips General	(1)	-	(419)	419	(1)
Vicar's Discretionary	2,020	3,755	(3,450)	770	3,095
Holy Moley	2,673	-	(2,673)	-	-
Refurbishment Fund	8,656	1,827	(3,773)	-	6,710
Monuments	96	266	-	-	362
Kondoa Fund	10,364	69,776	(50,509)	-	29,631
Total Restricted Funds	160,578	109,753	(122,390)	52,293	200,234

NOTES TO THE FINANCIAL STATEMENTS
as at 31st December 2019

The Parish of St Peter and St Paul, Tonbridge
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10. Analysis of missionary and charity giving

	£
British Heart Foundation	100
Christian Blind Mission	500
Christian Institute	250
High Hopes (Tonbridge Childrens Workshop)	3500
Hope for Justice (Retrak)	3587
Kent CDAP	350
Kondoa Diocese (via Rochester Diocese)	3587
Kondoa Kindergarten	3587
Lawrence Barham Memorial Trust	3587
Mercy Ships	500
Neighbourhood Prayer Network	500
OMF International (The Gelsthorpes)	3587
Open Doors	350
Prison Fellowship	500
The Langham Partnership	3587
Tonbridge Counselling Service	250
UBAKU Rwanda	1200
West Kent MIND (Solace Café)	250
West Kent YMCA	250
	<u>30,022</u>