

*All Saints Church, Staplehurst, Kent*

Diocese of Canterbury

**Annual Report**

**and**

**Financial Statements of the**

**Parochial Church Council**

**for the year ended 31<sup>st</sup> December 2019**

**Registered Charity Number 1132851**

*Incumbent:*

**Revd. Silke Tetzlaff**

**The New Rectory**

**High Street**

**Staplehurst**

**TN12 OBJ**

*Bankers:*

**Lloyds Bank**

**Woodside**

**High Street**

**Cranbrook**

**TN17 3DJ**

**National**

**Westminster**

**Bank**

**3 High Street**

**Maidstone**

**ME14 1XU**

*Independent Examiner:*

**Mr. Stephen Pooley BA FCA**

**56 Corner Farm Road**

**Staplehurst**

**TN12 0PS**

**Parish Church of All Saints, Staplehurst**  
**FINANCIAL STATEMENTS OF THE PAROCHIAL**  
**CHURCH COUNCIL**  
**And**  
**ANNUAL REPORT**  
**For the year ended 31 December 2019**

**Rector**  
**The Reverend Silke Tetzlaff**

**Associate Priest**  
**The Reverend Monica Taylor**

**Authorised Lay Minister**  
**Mrs Audrey Bullock**

**Treasurer**  
**Miss Caroline Highwood**

**BANKERS**  
**National Westminster Bank,**  
**Maidstone Branch,**  
**3 High Street, Maidstone, Kent ME14 1XU**

**Lloyds TSB,**  
**'Woodside', Cranbrook, Kent,**  
**TN17 3DJ**

**INDEPENDENT EXAMINER**  
**Mr Stephen Pooley BA FCA, 56 Corner Farm Road**  
**Staplehurst, Kent**

**CHURCHWARDENS**  
**Mrs Mary Henley**  
**Mrs Shirley Skinner**

## Financial Review.

The funds of the PCC come under three headings:

- Unrestricted (general) funds may be spent by the PCC on any object it sees fit within the boundaries set by its aims and objectives as a charity, which are, broadly, to provide Christian ministry in Staplehurst.
- Designated Funds are sums allocated by the PCC for a particular purpose, but may be re-allocated if circumstances change. Restricted Funds (included within the same column) may only be spent on the purposes for which they were given, for example the grant made by the Parish Council for the upkeep of the churchyard.
- Endowment funds are funds donated and invested, and dedicated for a specific purpose.

In 2019 total receipts on unrestricted funds were £115,256. Full details are given in the Financial Statements. This is £10,888 less than in 2018. In 2018 we benefitted from two legacies totalling £15,326, whereas in 2019 we had an improved level of income from donations (including Gift Day amount of £1,925). Worryingly the planned giving amount (regular contributions by the congregation) has reduced by £2,864 compared with 2018.

The church received £23,717 in restricted and designated funds. The main elements of the restricted funds were the grant made by the Parish Council for the upkeep of the churchyard (£6,231), the grant for upkeep of the Church made by the Friends of All Saints (£4,770, and a further £6,738 towards the chancel floor), and charitable contributions (£4,802). The £549 for flowers represents the transfer of the balance previously held by Audrey Bullock for the flowers, together with income received in year for wedding flowers.

Net income from the hire of the parish room totalled £4,466; while the magazine made a profit of £600. Social and Fund Raising events contributed £3,164, and PCC Fees £11,328 (all figures net of costs).

£118,084 was expended on providing Christian ministry from All Saints, including the Parish Share for which we paid £58,224. This contribution to the diocese pays for the salary of the rector, housing costs such as structural repairs to the Rectory, as well as providing for clergy pensions and a range of centralised resources. These resources include training of future ministers and lay people (such as lay ministers and readers) and support for the gift aid process. All Saints' contribution to the Parish Share is arrived at by use of a distribution formula, in use throughout the Diocese.

The amount of Parish Share assessed for All Saints was actually £72,487 for 2019 (an increase of £2,451 on the 2018 amount, however it proved impossible to pay it in full. As a result, PCC agreed, in consultation with the Diocese and the Deanery, to withhold two instalments, the sum of £14,263. It is unlikely that we will be able to pay this amount, in the foreseeable future.

There were only small increases in costs compared with the previous year, and this is due to the efforts made by the PCC to maintain a tight control of all spending. A full breakdown of the costs of ministry is to be found under the heading 'Note 3, Resources Expended' in the accounts.

Despite withholding two instalments of Parish Share, there was a real deficit of income in relation to expenditure in unrestricted funds of £2,828. Taken in comparison with previous years, when

we have been buoyed by the receipt of some generous legacies, the deficit for 2019 demonstrates a truer picture of our financial position.

As in previous years the Diocese has continued to be supportive about the difficulties that we are in. We do not have a specific Reserves Policy, in fact we have very little money in reserve. As advised with the 2018 accounts, PCC has resolved in any month when it was forecast that the bank accounts were likely to fall below £10,000, that month's instalment of Parish Share would be withheld. It was for this reason that, initially we withheld 3 instalments of Parish Share. At the end of the year we felt that we could safely release one of the 3 instalments, and this means we have not paid the final two instalments (£14,263). The 2020 year is likely to be similarly difficult.

PCC recognise that without the continued forbearance of the Diocese the current situation would be unsustainable, given that our decreasing income does not allow us to meet both our running costs and our expected contribution to the cost of the clergy (including our own) and the diocese.

The PCC continue to discuss measures to increase income, and to further reduce our costs, and will be happy to receive any additional ideas on this.

Finally, we would like to thank all those people who continue to support the work of the church through their individual financial contributions, and through other fund-raising efforts. These efforts are very much appreciated, and an important feature of the life of All Saints.

S. Tetzel

Rector All Saints Church

Ms Menley

Churchwarden All Saints  
Church

Parochial Church Council of All Saints, Staplehurst

Statement of Financial Activities

For the year ending 31 December 2019

	Note	2019			Total Funds 2018 £
		Unrestricted Funds £	Designated Funds £	Endowment Funds £	
<b>INCOMING RESOURCES</b>					
Voluntary income	2(a)	61,775	23,717	-	85,492
Activities for generating funds	2(b)	12,575	-	-	12,575
Income from investments	2(c)	295	-	-	295
Church activities	2(d)	40,611	-	-	40,611
Other incoming resources	2(e)	-	-	-	-
<b>TOTAL INCOMING RESOURCES</b>		<b>115,256</b>	<b>23,717</b>	<b>-</b>	<b>138,973</b>
<b>RESOURCES EXPENDED</b>					
Church activities	3(a)	116,602	21,824	-	138,426
Cost of generation vol. income	3(b)	191	-	-	191
Fund-raising trading costs	3(c)	1,291	-	-	1,291
<b>TOTAL RESOURCES EXPENDED</b>		<b>118,084</b>	<b>21,824</b>	<b>-</b>	<b>139,908</b>
<b>NET INCOMING RESOURCES BEFORE OTHER RECOGNIZED GAINS &amp; LOSSES</b>		<b>( 2,828)</b>	<b>1,893</b>	<b>-</b>	<b>( 935)</b>
Gains/losses on investment assets: on revaluation	5(b)	-	-	1,403	1,403
<b>NET MOVEMENT IN FUNDS</b>		<b>( 2,828)</b>	<b>1,893</b>	<b>1,403</b>	<b>468</b>
<b>BALANCES B/FWD 1 JANUARY</b>		<b>26,204</b>	<b>4,863</b>	<b>7,490</b>	<b>38,557</b>
<b>BALANCES C/FWD 31 DECEMBER</b>		<b>23,376</b>	<b>6,756</b>	<b>8,893</b>	<b>38,557</b>

The notes on pages 8 to 12 form part of this account

Parochial Church Council of All Saints, Staplehurst

Balance Sheet as at 31 December 2019

	Note	2019			Total Funds 2018 £
		Unrestricted Funds £	Designated Funds £	Endowment Funds £	
<b>FIXED ASSETS</b>					
Tangible	5(a)	-	-	-	-
Investment	5(b)	-	-	8,893	7,490
		<u>-</u>	<u>-</u>	<u>8,893</u>	<u>7,490</u>
<b>CURRENT ASSETS</b>					
Debtors	6	( 6,151)	5,613	-	684
Short term deposits				-	
PCC		4,806	-	-	4,770
Legacy Fund				-	-
Cash at bank		27,882	1,143	-	28,412
PCC				-	-
Cash in hand		157	-	-	72
		<u>26,694</u>	<u>6,756</u>	<u>-</u>	<u>33,938</u>
<b>LIABILITIES</b>					
Creditors: amounts falling due in one year	7	3,318		-	2,870
<b>Net current assets / (liabilities)</b>		<b>23,376</b>	<b>6,756</b>	<b>-</b>	<b>31,068</b>
<b>TOTAL NET ASSETS</b>					
		<u><b>23,376</b></u>	<u><b>6,756</b></u>	<u><b>8,893</b></u>	<u><b>39,025</b></u>
<b>PARISH FUNDS</b>					
Unrestricted	8	23,376			26,204
Designated	8		6,756		4,863
Endowment	8			8,893	7,490
		<u><b>23,376</b></u>	<u><b>6,756</b></u>	<u><b>8,893</b></u>	<u><b>38,557</b></u>

Approved by the Parochial Church Council on <sup>30<sup>th</sup></sup> March 2020  
and signed on its behalf by:

*S. Tetlow*

*Recto All Saints ch  
Church Warden - u -*

The notes on pages 8 to 12 form part of this account

*M J Henby Church warden*

Parochial Church Council of All Saints, Staplehurst

Notes to the Financial Statements  
for the year ended 31 December 2019

Note	2019				Total Funds
	Unrestricted Funds	Designated Funds	Endowment Funds	Total 2019	2018
	£	£	£	£	£
<b>2 Incoming Resources</b>					
<b>2(a) VOLUNTARY INCOME</b>					
Planned Giving					
Donations	38,249	-	-	38,249	41,113
Tax recovered	9,459	25	-	9,484	9,747
Collections (open plate)	4,414	-	-	4,414	4,321
Sundry donations	3,365	2	-	3,367	2,865
Project fund	-	600	-	600	630
Golden Bottle	1,000	-	-	1,000	500
Gift Day	1,925	-	-	1,925	-
Lay education and training	-	-	-	-	-
Grants - Friends of All Saints	-	4,770	-	4,770	7,622
Grants - Friends of All Saints - project	-	6,738	-	6,738	-
Grant – Newlyn Trust	3,000	-	-	3,000	2,200
Grant - Churchyard (Restricted)	-	6,231	-	6,231	7,498
Grant - Choir	-	-	-	-	526
Legacies	214	-	-	214	15,326
Flowers	-	549	-	549	-
Charitable donations	-	4,802	-	4,802	5,622
Return of Minisaints cash	-	-	-	-	32
Gifts for poppies	-	-	-	-	720
Bank errors and compensation	150	-	-	150	176
	<b>61,776</b>	<b>23,717</b>	<b>-</b>	<b>85,493</b>	<b>98,898</b>
<b>ACTIVITIES FOR GENERATING FUNDS</b>					
2(b) Parish Room	8,120	-	-	8,120	6,937
Fund Raising	4,389	-	-	4,389	6,208
Social Events	66	-	-	66	16
	<b>12,575</b>	<b>-</b>	<b>-</b>	<b>12,575</b>	<b>13,161</b>
<b>INCOME FROM INVESTMENTS</b>					
2(c) Interest	259	-	-	259	253
Trust Income	36	-	-	36	24
	<b>295</b>	<b>-</b>	<b>-</b>	<b>295</b>	<b>277</b>
<b>2(d) INCOME FROM CHURCH ACTIVITIES</b>					
Magazine	18,722	-	-	18,722	17,908
PCC Fees	21,530	-	-	21,530	18,064
Fees grant from Diocese	358	-	-	358	988
	<b>40,611</b>	<b>-</b>	<b>-</b>	<b>40,611</b>	<b>36,960</b>
<b>2(e) OTHER RESOURCES</b>					
Other	-	-	-	-	-
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>
<b>TOTAL INCOMING RESOURCES</b>	<b>115,256</b>	<b>23,717</b>	<b>-</b>	<b>138,973</b>	<b>149,296</b>
	<b>8</b>			<b>Incoming Resources</b>	

Parochial Church Council of All Saints, Staplehurst

Notes to the Financial Statements  
for the year ended 31 December 2019

Note	2019				Total Funds
	Unrestricted Funds	Designated Funds	Endowment Funds	Total 2019	2018
	£	£	£	£	£
<b>3 Resources Expended</b>					
<b>3(a) CHURCH ACTIVITIES</b>					
Charitable donations	-	4,193	-	4,193	6,150
Diocesan Parish Share	58,224	-	-	58,224	70,036
Fees paid to Diocese	5,454	-	-	5,454	5,271
Clergy expenses	1,406	-	-	1,406	1,080
Office costs	3,939	-	-	3,939	3,727
Church heating	2,138	-	-	2,138	1,852
Church elec & water	1,161	-	-	1,161	1,325
Church insurance	5,223	-	-	5,223	5,093
Minor repairs	115	4,070	-	4,185	7,757
Floor project costs	-	6,738	-	6,738	-
Upkeep of Services	1,817	701	-	2,517	3,006
Churchyard	-	5,718	-	5,718	5,148
Magazine	18,122	-	-	18,122	17,720
Lay Education & Training	125	-	-	125	57
Young People	164	20	-	184	113
Parish Room	3,654	-	-	3,654	2,981
Salaries	9,601	-	-	9,601	9,282
PAYE & NI	-	-	-	-	-
Employers' pension	208	-	-	208	142
Sundries	-	-	-	-	-
Occasional Offices	5,106	-	-	5,106	4,091
Flowers	-	385	-	385	-
Contingencies	47	-	-	47	120
Church field maintenance	100	-	-	100	340
Bank charges	-	-	-	-	-
	<b>116,602</b>	<b>21,824</b>	<b>-</b>	<b>138,426</b>	<b>145,291</b>
<b>3(b) GENERATION OF VOLUNTARY INCOME</b>					
Planned giving envelopes	191	-	-	191	126
	<b>191</b>	<b>-</b>	<b>-</b>	<b>191</b>	<b>126</b>
<b>3(c) FUND RAISING COSTS</b>					
Fund raising	1,170	-	-	1,170	735
Social Events	121	-	-	121	72
	<b>1,291</b>	<b>-</b>	<b>-</b>	<b>1,291</b>	<b>807</b>
<b>TOTAL RESOURCES EXPENDED</b>	<b>118,084</b>	<b>21,824</b>	<b>-</b>	<b>139,908</b>	<b>146,224</b>



**Parochial Church Council of All Saints, Staplehurst**

**Notes to the Financial Statements  
for the year ended 31 December 2019**

Note	2019				Total Funds
	Unrestricted Funds	Designated Funds	Endowment Funds	Total 2019	2018
4	£	£	£	£	£
<b>Staff Costs</b>					
Salaries and wages	9,601	-	-	9,601	9,282
Employer National Insurance	-	-	-	-	-
Pensions	208	-	-	208	142
	<u>9,809</u>	<u>-</u>	<u>-</u>	<u>9,809</u>	<u>9,424</u>

Mrs Julia Page the Church Administrator is paid for 15 hours per week.  
The Parish Room Caretaker, Miss Sylvia Lade, was paid an honorarium.  
Mrs Esther Brazil was paid for 3 hours per week as cleaner for the Parish Room (and the church toilet)

Two people shared the Organists duties: Mr Robert Chapman, who was paid for according to the services played for, and Mr Daniel Brady.

## 5 Fixed Assets

### (5a) Tangible (all unrestricted)

Actual / Deemed Cost

	Freehold land and buildings (See note i)	Church equipment (See note ii)	Total
<b>Cost</b>	£	£	£
At 1 January 2019	-	-	-
Additions at cost	-	-	-
Disposal	-	-	-
At 31 December 2019	<u>-</u>	<u>-</u>	<u>-</u>
<b>Depreciation</b>			
At 1 January 2019	-	-	-
Charge for the year	-	-	-
Disposal	-	-	-
At 31 December 2019	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Book Value</b>			
At 31 December 2019	<u>-</u>	<u>-</u>	<u>-</u>
At 31 December 2019	<u>-</u>	<u>-</u>	<u>-</u>

Note i The Parish Fields and the Parish Rooms are managed by the PCC within their remit but are the assets of the Canterbury Diocesan Board of Finance.

Note ii No major purchases were made during the year.

Parochial Church Council of All Saints, Staplehurst

Notes to the Financial Statements  
for the year ended 31 December 2019

Note	2019				Total Funds
	Unrestricted Funds	Designated Funds	Endowment Funds	Total 2019	2018
	£	£	£	£	£
<b>5 Fixed Assets (cont'd)</b>					
(5b) <b>Investments</b>					
Market Value 31 December 2018	-	-	7,490	-	7,604
Purchases at cost	-	-	-	-	-
Disposals at carrying value	-	-	-	-	-
Revaluation gain / (loss)	-	-	1,403	-	( 114)
Market Value 31 December 2019	-	-	8,893	-	7,490

Holding at 31 December 2019

465 shares in the Church of England CBF Investment Income Fund

**6 Debtors**

Prepayments and accrued interest	( 7,331)	-	-	( 7,331)	( 7,011)
Other debtors	1,180	5,613	-	6,793	7,696
	( 6,151)	5,613	-	( 538)	685

**7 Creditors: due within one year**

Accruals	-	-	-	-	-
Pension contributions	-	-	-	-	-
Other creditors	3,318	-	-	3,318	2,870
	3,318	-	-	3,318	2,870

## Parochial Church Council of All Saints, Staplehurst

### Notes to the Financial Statements for the year ended 31 December 2019

Note	2019				Total Funds
	Unrestricted Funds	Designated Funds	Endowment Funds	Total 2019	2018
8 Funds	£	£	£	£	£
As at 1st January 2019	26,204	4,863	7,490	38,557	35,602
Income	115,256	23,717	-	138,973	149,294
Expenditure	118,084	21,824	-	139,908	(146,225)
Revaluation	-	-	1,403	1,403	- 114
<b>As at 31 Dec 2019</b>	<b>23,376</b>	<b>6,756</b>	<b>8,893</b>	<b>39,025</b>	<b>38,557</b>
Balance held	23,376	-	8,893	32,269	33,694
Sound system	-	321	-	321	321
Choir fund	-	-	-	-	2
Flowers	-	165	-	165	-
South Door	-	699	-	699	699
Poppies	-	630	-	630	630
MiniSaints	-	12	-	12	32
Golden Bottle for mission	-	500	-	500	500
Charity balance figure	-	(170)	-	(170)	779
Churchyard upkeep	-	808	-	808	295
Capital Projects	-	3,791	-	3,791	3,167
<b>Total</b>	<b>23,376</b>	<b>6,756</b>	<b>8,893</b>	<b>39,025</b>	<b>38,557</b>

The Endowment Funds comprise of -

Miss Reeves Bequest for the upkeep of the Reeves family grave.

This fund is invested in the Church of England CBF Investment Income Shares.

## 9 Other Notes

1 Charity Sunday receipts are not detailed in these accounts as the PCC is acting as an agent of the charities concerned. Details of the amounts received and passed on to these charities are detailed in the appendices.

This analysis shows the difference between in year receipts and payments.

2 The funds of the PCC are held in accounts at the Lloyds TSB Bank Cranbrook branch, the NatWest Bank Maidstone branch and the Church of England CBF Deposit Fund. The flower accounts are held in the Nationwide Building Society (Cranbrook Branch)

Although not forming part of the Accounts, the following charities were supported by the generous contributions of the congregation in 2019.

First Quarter Charity Together Kent	£337.29
Second Quarter Charity Shelterbox	£432.51
Third Quarter Charity Square Pegs	£438.88
Fourth Quarter Charity Safe Anesthesia	£354.48
Royal British Legion 'Poppy Appeal' Cruse' Bereavement Charity	£627.77 £167.52
Christingle sevice Children's Society	£438.05
Fegans Hub	£300.00
Retiring Collections	
Shelterbox: balance for Indonesia	£47.38
Shelterbox: Mozambique cyclone	£100.00
Shelterbox: Bahamas	£135.50
Christmas Cards Demelza House	£46.50
Gift Aid Charity	£533.98
Jazz concert Demelza House	£181.00
	£4,140.86