

# **The Parochial Church Council of the Ecclesiastical Parish of Speldhurst with Groombridge and Ashurst**

**Registered charity number 1128599  
with the Charity Commission (England and Wales)**

**also known as**

**The PCC of the Parish of Speldhurst with Groombridge and Ashurst**

## **Annual Report and Financial Statements for the Year Ended 31st December 2025**

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# **The Parochial Church Council of the Ecclesiastical Parish of Speldhurst with Groombridge and Ashurst (“The PCC”)**

Also known as “The PCC of Speldhurst with Groombridge and Ashurst”

The PCC was registered as a Charity with the Charity Commission (England & Wales) in 2009 under registration number 1128599 under the requirements of the Charities Act 1993 (now the Charities Act 2011)

## **Annual Report for 2025**

### **Reference and administrative information**

Priest in Charge:	Rev Robert Hindmarch
Address:	Church Office The Rectory, Southfields Speldhurst Tunbridge Wells, Kent, TN3 0PD
Principal Bank:	National Westminster Bank 89 Mount Pleasant Road Tunbridge Wells, Kent, TN1 1QJ
Independent examiner:	Foot Davson Ltd Lonsdale Gate, Lonsdale Gardens Tunbridge Wells, Kent, TN1 1NU
Website:	<a href="http://www.speldhurstchurch.org">www.speldhurstchurch.org</a>

Membership: During the year the following served as members of The PCC:

*Priest in Charge:* Rev. Robert Hindmarch (from 10 November 2025)

*Vice Chairman:* Martin Atkinson

*Churchwardens:* Julie Pinnell (St. Mary's)  
Ian Firth (St. Mary's)  
Chris Lilly (St Martin's)  
Graham Riddick (St. Martin's) (until 21 May 2025)

*Deputy Churchwardens:* Winston Blake (St. John's)  
Anthony Joyce (St. Mary's)  
Glyn Williams (St. Mary's). (until 21 May 2025)  
Jo Eames (from 21 May 2025)

*Deanery Synod:* Glenn Pottow  
Polly Joyce  
Carolyn Firth (from 21 May 2025)

*Elected Members:* Adrian Dawes (St Mary's) (also deputy Vice Chairman)  
Stefanie Tegelaars (St Mary's) (from 4 July 2025)  
Martin Atkinson (St. Mary's)  
Dawn Pottow (St. Mary's). (also Parish Safeguarding Officer)  
Roger Carden (also St Martin's DCC Treasurer  
from 12 November 2025)

*Co-opted Members:* Tracy Watson (St. Martin's) (also St. Martin's DCC Treasurer  
until 21 May 2025)  
George Carter (St. Mary's) (also Treasurer until 21 May 2025)  
Glyn Williams (St Mary's) (also Treasurer from 21 May 2025)  
Rev. John Perkins (Clerk of Holy Orders)

### **Other ministers in the Parish**

John Perkins is a priest. John Buckle, Jenny Fitzsimmons, David Lamey and Karol Leeves are Readers and Sarah Bullett and Karol Leeves are Pastoral Assistants, all with the Bishop's Permission to Officiate.

The PCC presents its Report and Accounts for the year ended 31 December 2025.

### **Basis of preparation of the accounts**

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Church Accounting Regulations 2006, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

### **Structure, governance and management of The Parish**

The PCC is a corporate body established by the Church of England and is a charity registered with The Charity Commission (England & Wales) ("The Charity Commission") number 1128599, the registration covering all three churches in The Parish. The PCC operates under the Parochial Church Council Powers Measure 1956 and the Church Representation Rules.

The Ecclesiastical Parish of Speldhurst with Groombridge and Ashurst ("The Parish") consists of three districts corresponding to the churches of St. Mary the Virgin, Speldhurst, St. John the Evangelist, Groombridge and St. Martin of Tours, Ashurst. The Parish came into being on 1 April 1977 after an Order in Council confirmed a Pastoral Scheme uniting the two Benefices and Parishes, Speldhurst with Groombridge (which was one parish previously) and Ashurst, into a single parish. In 2009 a Special Parochial Church Meeting made, and the Bishop's Council and Standing Committee of the Diocesan Synod approved, the current scheme under which St. Mary's and St. Martin's operate with their own District Church Council ("DCC") while St. John's operates through a committee of The PCC ("The Committee") which as such receives guidance from The PCC. The Scheme provides rules for the operation of the two DCCs and The Committee.

Each DCC, under delegated authority from The PCC, has the functions, powers and duties of a parochial church **council** within its district, subject to certain exceptions and limitations, in particular concerning financial and contractual matters. The PCC has delegated to The Committee the day to day running of St. John's but retains a more hands-on approach as compared to the two churches with their own DCCs.

The members of The PCC are appointed as follows:

- The incumbent, any curates, the Churchwardens, Deputy Churchwardens and the Deanery Synod Representatives are ex officio.
- The Churchwardens are nominated by the Annual Meeting of Worshippers (“AMW”) of their respective churches and elected at a Meeting of Parishioners annually for a one year term.
- The Deputy Churchwardens are elected by the AMW of their respective churches for a one year term.
- The Deanery Synod representatives, currently the Parish is allocated 3 participants, are elected at an Annual Parochial Church Meeting (“APCM”) for a three year term. Elections last took place in 2023.
- The elected members are nominated by the AMWs and then elected annually at the APCM for one year.
- There are provisions for casual vacancies to be filled.

The PCC deals with those matters specifically reserved for it, those referred to it by the DCCs and The Committee, and those affecting the whole Parish. It has the responsibility of cooperating with the Rector and is responsible throughout The Parish for the whole mission of the church, pastoral, evangelistic, social and ecumenical.

Under the Charities Act 2011 The PCC members, who are the “Trustees of the Charity”, take ultimate responsibility for managing all of the affairs of The PCC and therefore of all 3 churches in the Parish. On election The PCC members are instructed in their responsibilities as trustees.

### **Related parties**

St. Mary's DCC is required to appoint 3 Foundation Governors to Speldhurst Church of England (Voluntary Aided) Primary School, while the Diocese of Rochester is required to appoint the final 3 Foundation Governors. One of the Foundation Governors appointed by St. Mary's DCC, Polly Joyce, is a member of the PCC.

St. Mary's DCC has the power to appoint a Trustee to Speldhurst Village Hall, a charity registered with The Charity Commission with number 287945; the person appointed is not a member of a DCC or the PCC.

Whilst in office the Churchwardens nominated by St. Mary's are ex officio trustees of the Speldhurst Recreation Ground, a charity registered with The Charity Commission with number 302046.

The DCC of St. Martin's has the right to appoint, for a year at a time, two representative members to The Committee of Management (all of whom are the trustees) of the Ashurst McDermott Hall, a charity registered with the Charity Commission (England and Wales) with number 302673. They are Peter Soyke and Graham Riddick. Graham was a member of the PCC during the 2024 and 2025 financial year. In addition, Sophie Minoprio is a trustee and a member of St. Martin's DCC.

Details of all transactions with related parties are set out in note 7 on page 19.

### **Objectives and activities**

The object of The Parish is to promote the whole mission of the Church of England within The Parish. As part of this, The PCC, primarily through the DCCs and The Committee, is committed to enabling as many people as possible to worship at the three churches and to become part of their respective church communities. Again, mainly through the DCCs and The Committee, The PCC maintains an overview of worship throughout The Parish and considers how the services and other related activities can involve the many groups that live within the districts of the three churches. The services and worship put faith into practice through prayer and scripture, music and outreach.

### **Risk management**

The PCC, through the DCCs and The Committee, has carried out an assessment of the major risks to which The Parish is exposed, as identified by The PCC members. In particular, a child protection policy is in place and the procedure for obtaining approval for those working with children and vulnerable adults is well established.

All three churches and the central Parish function have systems of financial procedures in place for handling cash and for authorising, approving and paying for items of expenditure. Appropriate insurance policies are in place.

### **Public benefit**

In planning the activities of the three churches in The Parish, the clergy and The PCC have considered The Charity Commission's guidance on Public Benefit and in particular the specific guidance for charities for the enhancement of religion. The activities include the following:

- The provision of public Christian worship open to all.
- The provision of sacred space for personal prayer and contemplation.
- Pastoral work, including visiting the sick and bereaved.
- The teaching of Christianity through sermons, courses and small groups.
- The provision of child and youth activities with a Christian ethos.
- General promotion of Christianity.

### **Operation of The PCC**

The PCC meets as required and has a Standing and Finance Committee which transacts business as required between meetings of the full PCC, subject to any directions given by The PCC. Most of the day to day activities take place in the church DCCs and The Committee as appropriate. The PCC oversees the financial affairs of the DCCs and The Committee and provides The Committee with guidance on additional matters and takes a more active role in the management of St. John's.

The three churches present to The PCC budgets for the year for their respective churches. The PCC approves these and authority is given for the three churches to work within their budgets without further reference to The PCC. The PCC also approves the budget for the central Parish function.

### **Standing and Finance Committee**

This committee is required to be appointed by law. The members of the committee are, and were throughout the year, the Vice Chairman, the Churchwardens, the Deputy Churchwarden appointed by St. John's, the Treasurer of The Parish and the Treasurer of St. Martin's.

### **Reserves policy and the cover**

The PCC has approved a policy of maintaining at a particular level, the Unrestricted Funds which are designated for the use of the 3 churches, these are the General Funds of each church which are the free reserves of that church. For St. Mary's this is at a level of not less than 4 months' normal expenditure. For St. John's and St. Martin's this is at a level which is between three and six months' normal expenditure, plus a further amount of £16,000 (£10,000 for St. John's, £6,000 for St. Martin's) to cover unexpected repairs to the Churches.

Based on the budgets for 2026, in aggregate normal expenditure for St. Mary's for four months and for St. John's and St. Martin's for three months amounts to £51,520 whilst normal expenditure for four months at St. Mary's and for six months at St. John's and St. Martin's amounts to £59,993. The funds needed to cover this normal expenditure plus the £16,000 for emergency fabric repairs are between £67,520 and £75,993.

At 31 December 2025 in aggregate the General Funds of the three churches amounted to £154,140 and thus are well in excess of the policy limits.

The PCC's Unrestricted Funds, i.e. its free reserves, as opposed to the Unrestricted Designated Funds, *are* only £806. If the need arose The PCC would have to consider undesignating some or all of these Funds of the three churches, potentially giving it access to what would be additional free reserves of £154,140 from their General Funds, which are unrestricted in the three churches, £43,314 from their Diocesan Church Repair Funds, £200,000 from the St Mary's Property Improvement Fund and £48,472 from the Groombridge School House Fund: were all these funds undesignated, it would result in total unrestricted funds of £445,926.

### **Funds held as custodian on behalf of others — [see note 6 on page 19]**

The PCC has acted as an agent for Spring Harvest, under its Group Organiser scheme, and as such collected money from intending participants during the year as they commit to attending, and forwards the money, usually around February. The PCC has also acted as agent for the Diocese of Rochester in the collection for fees for such services as funerals and weddings. This money is directly due to Spring Harvest and the Diocese respectively, not the PCC, and is therefore not included in the income or expenditure of the PCC but does form part of the bank balance, offset by the equivalent liability.

At the year end, the PCC held £12 on behalf of Spring Harvest (2024 £12), these funds are held in a separate bank account. No money was held at the year-end on behalf of the Diocese (2024 £0). During the year fees of £1,337 (2024 £1,293) were collected on behalf of retired clergy with Permission to Officiate (PTO). At the year-end £259 (2024 £350) was held to be paid over to the PTO.

### **Achievements and performance**

The Parish remained in vacancy for much of 2025 but The PCC were delighted when our new Priest in Charge, Rev Rob Hindmarch arrived with his family in November. The churchwardens and leadership representatives of all three churches in the Parish had continued to work tirelessly throughout the year both in engaging with the Diocese in the process of identifying and appointing a new rector and in keeping the day to day running of the Parish's three churches moving forward.

Further details on the activities and achievements of the three churches are set out below.

#### **The PCC**

The PCC met 5 times during the year and the Standing and Finance Committee dealt with several matters by e-mail resolutions. The two DCCs and The Committee met between meetings and reports of these meetings were received by The PCC and discussed and approved where necessary.

### **Electoral roll and church attendance**

The following Electoral Roll numbers were reported during the year:

St Mary's	124
St Martin's	25
St. John's	17

#### **Deanery Synod**

The Tunbridge Wells Deanery Synod meets 3 times a year and comprises representatives of all 20 Anglican Churches (14 benefices) in Tunbridge Wells and Southborough and includes about 25 clergy members and 40 lay members. Meetings include reports on the Bishop's Council, Diocesan Synod and General Synod discussions, followed by an address and/or discussion about a wide range of local and national church related topics.

### **Safeguarding**

Safeguarding has continued to be at the core of our Parish life. The Parish Safeguarding Officer routinely follows up with individuals requiring first time or updated DBS checks and monitors the status of mandatory safeguarding training completion, communicating outstanding actions to individuals directly and to the UPCC throughout the year. Our UPCC members all have up to date DBS (Disclosure & Barring Service) Certificates and have completed the necessary safeguarding training modules for the roles they have undertaken.

## Finance

Overall income was £189,313 for the year [2024: £186,633]. Expenditure during the year was £145,963 [2024: £142,116]. The overall result before taking account of unrealized fair value movements on investments was a surplus of £43,350 [2024: 44,517]. The Parish's investments generated an unrealized loss of £8,136 [2024: unrealized gain of £4,554] on revaluation at year end.

The funds available to the Parish at year end were £456,586 [2024: £421,372]. The balance sheet is currently healthy with sufficient cash to meet all currently foreseeable needs.

Copies of the detailed financial results of each individual church are available on request from the Parish Administrator at the Church Office (see page 1 for contact details). Financial highlights for each of the churches are as follows:

### *St. Mary's Speldhurst:*

Unrestricted income was at a similar level to the previous year at £131,703 [2024: £133,139]. There was a small reduction in expenditure on Church activities to £38,976 [2024: £41,354]. There was also a small reduction in the church's contributions to central Parish costs to £21,711 [2024: £23,638] and to the Diocesan Mission and Support cost to £26,076 [2024: 35,124].

Restricted fund income received amounted to £18,840 [2024: £15,665] whilst restricted fund expenditure amounted to £21,528 [2024: £10,425]. The increase in restricted fund income and expenditure includes donations for and the cost of upgrades to the sound system in the church.

During the year the DCC and the UPCC decided to designate £200,000 of the General Fund reserves to form a Property Improvement Fund.

After considering the unrealized reduction in the value of investments held throughout the year of £5,546, St Mary's showed an overall net increase in funds of £36,706 [2024: £41,367] and net assets at 31 December 2025 of £315,183 [2024: £278,477].

### *St. John's Groombridge:*

Unrestricted income increased to £16,782 [2024: £15,073]. Expenditure totalled £13,626 [2024: £13,378]. Investment revaluations resulted in an unrealized loss of £2,590 for the year [2024 unrealized gain of £1,450]. Overall unrestricted funds increased by £566 [2024: £3,145].

Restricted Funds reduced by £4,854 to £2,171 mainly due to meeting the cost of Under Pew heating.

### *St. Martin's Ashurst:*

Unrestricted income was very similar to the previous year at £16,530 [2024: £16,859]. Expenditure totalled £12,972 [2024: £14,004], resulting in an overall increase in unrestricted funds of £3,558 [2024: £2,855].

Restricted fund income was also very similar to the previous year at £1,810 [2024: £1,760] and after expenditure of £1,625 [2024: 1,515] there was a small increase in restricted fund balances of £185 [2024: 245] leading to a closing restricted fund balance of £690 [2024: £505].

### *2026 Budgets:*

These show that in the General Funds of the overall Parish, income is expected to exceed expenditure by £1,422 before any contingencies.

## **Reports of the activities of the three churches of The Parish**

### *The Wardens' report*

We are so thankful for a truly fruitful 2025 at St. Mary's. Our prayers were answered with the appointment of our new Priest in Charge, Rob Hindmarch, who arrived with his family in November. It was the end of a two and a half year vacancy which, whilst feeling tough at the time, helped us all to grow spiritually and, along the way, forced us to learn how to manage the daily running of the church. We believe God gave us this opportunity in order to prepare us for the next step of our journey where, working with our new partners at All Saints Langton Green, we'll need to support Rob as he leads our efforts to grow the love of Jesus in our communities.

We thank God for so much evidence of the Holy Spirit moving in our communities. We also want to thank all of the people who've put in so many hours to make this possible, especially our leadership team who have done so much to support our work: leading our Sunday worship; teaching us through their helpful and insightful preaching; running our outreach to young people and their families; providing pastoral care within the wider community; ensuring our premises are in good order; our finances well managed; our committee work efficient; and our administrative unit (now significantly modernised with the introduction of ChurchSuite) running smoothly. Against the backdrop of troubling news within the Church of England, our Safeguarding Officer has worked tirelessly, encouraging us to understand both the risks to vulnerable people, and the training we need to serve them safely.

A very special service was held at St John's on 29 June 2025 to mark the 400<sup>th</sup> anniversary of the building of the Church. A most enjoyable service was conducted by Bishop Simon, Bishop of Tonbridge, and attended by a congregation of 67 folk.

### Community engagement

Our engagement with the local community continued through a range of activities in 2025. More than 1,000 people came into St. Mary's on either Christmas Eve or Christmas Day to attend the crib services, carol service, midnight communion and Christmas Day worship. Christmas services were also held in St John's and St Martin's. The number of parents bringing their children to Praise & Play and Who Let The Dad's Out has given us the wonderful challenge of needing more helpers. Regular Assembly services and "Prayer Space" at the school, have helped bring new families into the church. There have been 11 Baptisms, 5 weddings and 8 funerals.

St Martin's main fund-raising event during the year was the Progressive Supper, which represents an excellent opportunity to catch up with friends and neighbours in a social setting after a long winter.

St John's and St Martin's congregations joined together at St Martin's for Harvest Festival in September. St Martin's also held a number of social gatherings in conjunction with some of its main services, often in the form of a Bring and Share meal.

Men On Wednesday continues to attract good support. The group's membership comprises 25 men, drawn from right across the local community. Attendance is often between 15 and 20 people who are all retired and benefit from both the camaraderie and conversation the group affords.

St Mary's pastoral assistants have continued to support those in need through phone calls, home visits including in care homes and hospitals, and taking Holy Communion to those unable to come to church, giving them time and company. Cards are given or sent to those who are sick, in hospital, injured, and the bereaved.

The villagers of Ashurst, and some living outside the area, continued to be kept in touch with St Martin's and village matters through the monthly Ashurst Broadsheet. This is distributed throughout the village and further afield.

All the churches in the Parish have continued to give away a proportion of their general fund income to charity, and to split this to ensure local, UK wide and international charities are all included.

### Growing Disciples

St. Mary's runs a number of Home Groups, where small groups of people within the family of St Mary's aim to deepen friendship and encourage one another to grow in faith, especially through Bible study. Groups meet throughout the week in daytime and in the evening in people's homes around the village.

St Mary's ran a Youth Alpha course in October, with 5 attendees. A marriage preparation course was run for couples getting married at St Mary's in the year with 2 couples attending.

### Worship and Prayer

Worship across our churches continues to develop and change in our modern world. At St Mary's in particular the mix of ages at our services leads us to think creatively and consider the style preferences and needs of everyone. St Mary's has continued to thrive in its worship activities thanks to the energy of its congregation and the dedication of a faithful team of licensed leaders.

Music continues to support worship and aims to help the congregation engage with God at a personal level through old and new songs. At Christmas, St Mary's community choir was the largest ever, with over 300 people attending the carol concert.

### Children and Young People

During the year St Mary's averaged more than 20 children attending each 10am Sunday service. Sunday children's groups — Little Acorns, Outback and Up and Over - have continued during 2025, allowing children to enjoy age-appropriate activities linked to the week's Bible passages.

Praise and Play, St Mary's Toddler Group, provides a safe place for families to meet up and socialise. The children enjoy free play, a craft activity and a story before we sing our favourite nursery songs. But the highlight of the morning is always the ringing of the church bell.

St Mary's Church and Speldhurst School continue to share a close relationship, fostering a strong connection between faith and education within the community. The church actively supports the school through Collective Worship, where church members lead assemblies that encourage spiritual growth and reflection among pupils. Additionally, the Prayer Space initiative provides a dedicated, interactive area for children to explore faith, prayer, and personal reflection in a creative and inclusive environment. This partnership helps to instill Christian values, offering students opportunities to engage with themes of kindness, gratitude, and community through meaningful worship and activities.

A holiday club hosted 27 children which proved to be an outstanding success and a powerful expression of our mission and outreach.

### Church Fabric and Churchyard Activities

At St Mary's routine maintenance activities associated with the church building and churchyard progressed throughout the year. Unscheduled activities included dealing with noise interference problems in the sound system. A number of volunteers continued to assist with maintaining the churchyard. A significant amount of work has been done to get burial records up to date.

St John's continued to receive regular maintenance servicing of critical systems, together with regular churchyard maintenance. Under pew heating was installed. A churchyard tidy day was held in readiness for the 400<sup>th</sup> anniversary service.

The St Martin's churchyard continued to be professionally maintained and this was supplemented by our annual Tidy Day in the autumn.

Maintenance and scheduled checks on relevant aspects of all three churches were carried out throughout the year.

**Approved by The PCC on 6 May 2026 and signed on its behalf by:**



**Rev. Rob Hindmarch (Priest in Charge)**

## **STATEMENT OF PCC MEMBERS' RESPONSIBILITIES AS THE TRUSTEES**

The Trustees are The PCC Members and as such are responsible for preparing the Trustees' Report and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards. Charity law requires the PCC Members to prepare financial statements for each financial year which give a true and fair view of the state of affairs of The PCC and of its income and expenditure, for that period. In doing so the PCC Members are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities' Statement of Recommended Practice (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that The PCC will continue in operation.

The PCC Members are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of The PCC. They are also responsible for safeguarding the assets of The PCC and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Insofar as the PCC Members are aware, there is no relevant information of which The PCC's Independent Examiner is unaware, and the PCC Members have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

The PCC Members are responsible for the maintenance and integrity of the corporate and financial information included on the PCC's website.

**INDEPENDENT EXAMINER'S REPORT TO THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF SPELDHURST WITH GROOMBRIDGE AND ASHURST**

I report to the charity's trustees on my examination of the accounts of the charity for the year ended 31st December 2025 which are set out on pages 14 to 25.

**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 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

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

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

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

**JP van der Merwe ACA**  
For and on behalf of  
Foot Davson Ltd  
Chartered Accountants

Lonsdale Gate  
Lonsdale Gardens  
Tunbridge Wells  
Kent  
TN1 1NU

May 2026



**PARISH of SPELDHURST with GROOMBRIDGE and ASHURST**

Balance Sheet as at 31st December 2025

Notes	2025					2024							
	Parish	St. Mary's	St. John's	St. Martin's	inter fund balances	TOTAL	Parish	St. Mary's	St. John's	St. Martin's	inter fund balances	TOTAL	
<b>Fixed Assets:</b>													
Investments	9	133,190	62,200	0	0	195,390	138,736	64,790	0	0	203,526		
<b>Current Assets:</b>													
Debtors	11	3,111	8,935	2,787		14,833	3,665	6,042	7,810	(1,462)	16,055		
Investments	12 a)	101,132	16,774	36,602		154,508	64,515	16,783	37,221		118,519		
Cash at bank and in hand	12 b)	6,428	91,256	209	14,790	112,683	8,394	83,132	4,354	5,435	101,315		
		6,428	195,499	25,918	54,179	0	282,024	8,394	151,312	27,179	50,466	(1,462)	235,889
<b>Liabilities:</b>													
Creditors: Amounts falling due within one year	13	(4,404)	(13,506)	(1,904)	(1,014)	(20,828)	(5,423)	(11,571)	(1,467)	(1,044)	1,462	(18,043)	
		(4,404)	(13,506)	(1,904)	(1,014)	0	(20,828)	(5,423)	(11,571)	(1,467)	(1,044)	1,462	(18,043)
<b>Net Current Assets</b>		2,024	181,993	24,014	53,165	0	261,196	2,971	139,741	25,712	49,422	0	217,846
<b>Total Net Assets</b>	10	<b>£2,024</b>	<b>£315,183</b>	<b>£86,214</b>	<b>£53,165</b>	<b>£0</b>	<b>£456,586</b>	<b>£2,971</b>	<b>£278,477</b>	<b>£90,502</b>	<b>£49,422</b>	<b>£0</b>	<b>£421,372</b>
<b>Funds</b>													
Restricted funds	15 b)	1,218	5,775	2,171	690	9,854	2,293	8,463	7,025	505	18,286		
Unrestricted designated funds	15 a) ii)	0	309,408	84,043	52,475	445,926	0	270,014	83,477	48,917	402,408		
Unrestricted funds	15 a) i)	806				806	678				678		
		<b>£2,024</b>	<b>£315,183</b>	<b>£86,214</b>	<b>£53,165</b>	<b>£0</b>	<b>£456,586</b>	<b>£2,971</b>	<b>£278,477</b>	<b>£90,502</b>	<b>£49,422</b>	<b>£0</b>	<b>£421,372</b>

The notes on pages 16 to 25 form part of these accounts

Approved by the Parochial Church Council on 6 May 2026 and signed on its behalf by:



Rev. Rob Hindmarch (Priest in Charge)



Glyn Williams (Treasurer)

PARISH of SPELDHURST with GROOMBRIDGE and ASHURST

Notes to the Accounts  
2025

**1 Accounting policies**

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with the Church Accounting Regulations 2006, Accounting and Reporting by Charities: Statement of Recommended Practice applicable to 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 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include investment assets at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £. 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.

The PCC has considered whether the cash flow statement adds materially to the understanding of the PCC's affairs and has concluded that it does not. It has therefore applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**a) Funds**

Restricted Funds represent income which may be expended only on those restricted objects for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. The PCC does not usually invest separately for each fund. Where there is no separate investment, interest is apportioned to individual funds on an average balance basis.

Unrestricted funds represent the funds of the PCC that are not subject to any special restrictions regarding their use and are available for application to the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted and the PCC has the authority to change or remove the designation.

**b) Incoming resources**

*i) Voluntary income and capital resources*

Planned giving receivable under gift aid, collections and donations are recognised when received by or on behalf of the PCC.

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

Grants and legacies to the PCC are recognised as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable, receipt is probable, and any conditions attaching to them are met, or, in instances where related expenditure has been incurred, there is a realistic expectation that all conditions will be met.

Specific fund raising events, such as fetes, bazaars and similar events, are accounted for gross.

*ii) Income from investments*

Dividends and interest are recognised when receivable. Any tax recoverable on such income is recognised in the same period.

**c) Resources expended**

*i) Grants*

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

The PCC has a policy of distributing some of the income of the General Income and Expenditure Funds in grants - "Away Giving". In the absence of a contractual obligation, grants made in this way, including those for the support of overseas missionaries, are accounted for on the basis of the support agreed by the relevant DCC or Away Giving committee that relates to the financial year concerned.

*ii) Activities directly relating to the work of the Church*

The Parish's voluntary contribution to central diocesan costs (see note 1 g), is accounted for when due. All other expenditure is generally recognised when it is incurred and is accounted for gross.

**d) Gains and losses on investments**

Realised gains or losses are recognised when investments are sold.

Unrealised gains or losses are recognised on revaluation of investments to market value at the year end or on redesignation - see note 1 e) iii).

**e) Fixed assets**

*i) Consecrated land and buildings and movable church furnishings*

Consecrated and benefited property is excluded from the accounts by s.10(2) Charities Act 2011.

Movable church furnishings held by the Rector and Churchwardens on special trust for the PCC and which require a faculty for disposal, are inalienable property. They are listed in the Churches' Inventories which can be inspected at any reasonable time. For anything acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements. Items acquired since 1 January 2000 which would have a resale value are capitalised and depreciated in the accounts over their anticipated useful economic life when acquired, or over 20 years, whichever is the shorter, on a straight line basis.

*ii) Other fixtures, fittings and equipment*

Equipment used within the church premises is depreciated on a straight line basis over four years. Individual items of equipment with a purchase price of £5,000 or less are written off when the asset is acquired.

*iii) Investments*

Investments are valued at market value at 31 December using the "bid price".

**PARISH of SPELDHURST with GROOMBRIDGE and ASHURST**

**Notes to the Accounts**

**2025**

**f) Current assets**

Individual amounts in excess of £500 paid in advance which are recoverable and all amounts owing to the PCC at 31 December are shown as debtors and prepayments. Provision is made for any debtors that may prove irrecoverable. Short term deposits include cash held on deposit with the Rochester Diocesan Board of Finance and at banks.

**g) Contribution to the Diocesan Central Costs, including the incumbent's stipend and associated costs, and other shared expenditure**

The PCC decides each year on the voluntary contribution to be made by the Parish to the Diocese to cover its central costs, which include the incumbent's stipend and associated costs. It is thereafter responsible for this contribution, the rectory running costs, Readers' and Pastoral Assistants' costs, the costs of visiting clergy, the administrator's salary and some of the Parish Office costs. A contribution is made by the two DCCs and the St John's Committee towards these costs.

**2 Income from:**

	Unrestricted	Unrestricted	Restricted	Total	Total
		Designated		2025	2024
	£	£	£	£	£
<b>a) Donations</b>					
Planned giving		96,784	8,745	105,529	106,842
Collections		9,942	1,104	11,046	11,401
Sundry donations		12,755	6,836	19,591	12,334
Tax recoverable on Gift Aid donations and small donations		26,354	2,852	29,206	29,140
Grants		473	3,651	4,124	5,888
Legacies				0	0
Away Giving Appeal				0	0
		<b>0</b>	<b>146,308</b>	<b>23,188</b>	<b>169,496</b>
				<b>165,605</b>	

**Grants.** The PCC was grateful to receive the following grants from Speldhurst Parish Council: £1,000 towards St Mary's churchyard maintenance, £1,000 for St John's churchyard maintenance, £1,000 for St Martin's churchyard maintenance and £500 towards the cost of St Martin's Broadsheet magazine. The PCC was also grateful to have received a grant of £40 from Certas Energy towards the cost of St Mary's general expenditure. The PCC was also pleased to receive grants totalling £583.80 from the Listed Places of Worship Grant Scheme equal to the VAT on repairs and maintenance work at St Mary's in 2024 and 2025.

**b) Church activities**

Fees and other related income		4,400	692	5,092	6,592
St Martin's Broadsheet		0	290	290	260
Associated activities and Parish events	<b>Note 5</b>	912		912	249
Sales of church history books, notelets and cards		0		0	48
Miscellaneous income		57		57	415
		<b>0</b>	<b>5,369</b>	<b>982</b>	<b>6,351</b>
					<b>7,564</b>

**c) Other church operations**

Fund raising income		<b>1,400</b>		<b>1,400</b>	<b>2,463</b>
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**d) Investments**

Dividends and interest (including any reclaimed tax)		<b>128</b>	<b>11,938</b>	<b>0</b>	<b>12,066</b>
					<b>11,001</b>

**e) Other incoming resources**

Insurance claims				0	0
Surplus on sale of fixed assets				0	0
		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**TOTAL INCOMING RESOURCES**

		<b>128</b>	<b>165,015</b>	<b>24,170</b>	<b>189,313</b>
					<b>186,633</b>

PARISH of SPELDHURST with GROOMBRIDGE and ASHURST

Notes to the Accounts  
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	Unrestricted	Unrestricted Designated	Restricted	Total 2025	Total 2024
	£	£	£	£	£
<b>3 Expenditure on:</b>					
<b>a) Fund raising costs</b>					
Cost of fundraising				<b>0</b>	<b>0</b>
<b>b) Church activities</b>					
Missionary and charitable giving (see note below):					
Church overseas		2,405	796	3,201	2,604
Relief and development agencies		1,935	132	2,067	1,935
Home missions and other church organisations		5,790	351	6,141	6,246
Secular charities		5,680	479	6,159	5,875
Total away giving	0	15,810	1,758	17,568	16,660
Ministry			<b>0</b>		
Contribution to diocesan costs		32,457	649	33,106	41,797
Other clergy, rectory and ministry costs	4,987	0	1,118	6,105	1,968
Deanery and other contributions		50	0	50	25
Printing, stationery & other admin costs	370	5,368	0	5,738	4,527
Computer hardware, software and expenses	453	488	0	941	935
Electricity, gas and water		6,449	0	6,449	5,684
Other church services costs		1,799	0	1,799	2,026
Church repairs and maintenance		7,458	13,034	20,492	7,026
Churchyard upkeep		1,966	2,815	4,781	5,773
Insurance		10,188	0	10,188	9,928
Teaching and outreach		1,233	0	1,233	1,960
St Martin's Broadsheet costs		0	810	810	1,660
Young people's work		426	154	580	818
Organists and music leaders		735	0	735	956
Organ maintenance and music costs		1,217	612	1,829	2,866
Employee costs	18,492	0	11,652	30,144	34,469
Associated activities		912	0	912	249
Bank charges		202	0	202	198
Independent examiner	2,114	0	0	2,114	2,206
Other expenses	70	117	0	187	385
	<b>26,486</b>	<b>86,875</b>	<b>32,602</b>	<b>145,963</b>	<b>142,116</b>
<b>TOTAL RESOURCES USED</b>	<b>26,486</b>	<b>86,875</b>	<b>32,602</b>	<b>145,963</b>	<b>142,116</b>

Note 5

Note: The only grant in excess of £1,000 included in the missionary and charitable giving is £1,760 to Church Mission Society. Of the balance of grants, all were of £1,000 or less and all were to institutions.

**4 a) Staff costs**

The average number of employees in 2025 was 2 (2024 3). The total staff costs amounted to £30,144 (2024 £35,076), of which £29,136 (2024 £34,392) was salaries, £0 (2024 £0) employer National Insurance costs, and £1,008 (2024 £684) employer pension and life insurance costs. No employee earned £60,000 or more in the year.

The organist at St Martin's and the regular organists at St Mary's provide their services without charge. Other organists are not employees but provide their services on a casual basis and are paid the fee they charge.

**b) Pension schemes and employer contributions**

The Diocese of Rochester pays the Rector's stipend and also the pension contributions relating to him in respect of the Church of England Pension Scheme which is a defined benefit scheme. The PCC has offered and pays a contribution to the Diocese to cover both the costs of clergy and other central costs of the Diocese but this is not allocated to any particular items. It is therefore not possible to say how much of the offered contribution relates to the pension contributions that the Diocese pays in respect of the Rector. The PCC has no further liability in respect of the Rector's pension.

The PCC paid pension contributions into a workplace pension, which is a defined contribution scheme, for two employees and these amounted to £1,909 in 2025 (2024 £1,292); £901 (2024 £608) of this was deducted from employees' pay as employee contributions. The PCC has no further liability in respect of such pensions.

**PARISH of SPELDHURST with GROOMBRIDGE and ASHURST**

**Notes to the Accounts**

**2025**

**5 Associated activities and Parish Events**

Associated activities in 2025 included a Holiday Club and a LightFest for young people.

**6 Funds received and paid as agent**

£350.40 of fees due to retired clergy with Permission to Officiate (PTO) was held at the start of 2025. A further £1,336.80 was received during the year and £1,428.00 was paid to the PTO clergy in 2025; £259.20 was held at 31 December 2025 and will be paid to the PTO clergy in 2026.

There was no money received or paid in respect of Spring Harvest in 2025. £12 Spring Harvest money remained held at 31 December 2025.

**7 Payments to PCC members and related parties**

Details of those bodies which are related parties by virtue of a PCC member being involved with them are set out on page 4 of the report. Other than those noted below, there were no payments to any of these bodies.

The PCC paid £0 (2024 £183) in letting fees to Speldhurst Village Hall which was charged to the PCC at the normal hire rates. These costs are included under the heading of the activities to which they related.

A small immaterial portion of the expenses paid to the Priest in Charge may have related to his services as Chairman of the PCC. £74 was paid to a PCC member as reimbursement for travel costs in connection with PCC business. All other expenses reimbursed to PCC members did not relate to any services or goods provided or for travel, subsistence or personal use and were only for bona fide expenses incurred by them on behalf of the PCC.

Included in the Parish Insurance cover is a limited amount of Trustee Indemnity Insurance cover, the cost of which is not separately identified.

**8 Parish Office building**

The cost of the Parish Office, £22,333, was borne by the PCC and written off in 2001. The PCC has negotiated a written agreement with the Diocese providing for reimbursement of part of the cost should the Diocese or Rector take any action which makes it impossible to use the office for its present purposes. Reimbursement is on a sliding scale, providing for repayment to the Parish up to 2040.

**9 Fixed assets**

**Investments**

During the year the fixed assets were held in the following investments for the unrestricted designated funds listed.

**Church of England Central Board of Finance Investment Fund - Income Shares**

	St Mary's General Fund		St John's General Fund		St John's Groombridge School House Fund		2025 Total £	2024 Total £
	Shares	Value £	Shares	Value £	Shares	Value £		
Balance at 1 January 2025	6,000	138,736	1,002	23,169	1,800	41,621	203,526	198,972
Sale of shares - proceeds							0	0
Realised surplus on sale							0	0
Unrealised surplus / (deficit) on revaluation		(5,546)		(926)		(1,664)	(8,136)	4,554
Market value at 31 December 2025	<b>6,000</b>	<b>133,190</b>	<b>1,002</b>	<b>22,243</b>	<b>1,800</b>	<b>39,957</b>	<b>195,390</b>	<b>203,526</b>

PARISH of SPELDHURST with GROOMBRIDGE and ASHURST

Notes to the Accounts  
2025

10 Analysis of net assets

a) By fund	Unrestricted	Unrestricted	Restricted	2025	2024
	£	Designated £	£	Total £	Total £
Parish General Fund	806			806	678
Church Repair Fund		43,314		43,314	52,371
St. Mary's General Fund		80,411		80,411	245,773
St. Mary's Property Improvement Fund		200,000		200,000	0
St. John's General Fund		24,154		24,154	21,738
St. John's Groombridge School House Fund		48,472		48,472	50,136
St. Martin's General Fund		49,575		49,575	32,390
Parish Restricted Fund			1,218	1,218	1,218
Parish Sequestration Fund			0	0	1,075
St. Mary's Restricted Fund			5,775	5,775	8,463
St. John's Churchyard Maintenance Fund			0	0	0
Friends of St. John's Groombridge			2,171	2,171	3,900
St. John's British Legion Fund			0	0	0
St. John's Under Pew Heating Fund			0	0	3,125
St. Martin's Churchyard Fund			430	430	245
Windows Fund			110	110	110
Broadsheet Fund			0	0	0
Broadsheet Binding Fund			150	150	150
	<b>806</b>	<b>445,926</b>	<b>9,854</b>	<b>456,586</b>	<b>421,372</b>
	<b>15a) i)</b>	<b>15 a) ii)</b>	<b>15 b)</b>		
	<b>Inter fund</b>	<b>Unrestricted</b>	<b>Unrestricted</b>	<b>2025</b>	<b>2024</b>
	<b>balances</b>	<b>Designated</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
b) By type of asset					
Fixed assets		195,390		195,390	203,526
Current assets	0	4,651	266,789	10,584	282,024
Current liabilities	0	(3,845)	(16,253)	(730)	(20,828)
Fund balance	<b>0</b>	<b>806</b>	<b>445,926</b>	<b>9,854</b>	<b>456,586</b>
<b>Allocation to churches and Parish</b>					
Parish		806		1,218	2,971
St Mary's			309,408	5,775	315,183
St John's			84,043	2,171	86,214
St Martin's			52,475	690	53,165
	<b>0</b>	<b>806</b>	<b>445,926</b>	<b>9,854</b>	<b>456,586</b>
<b>11 Debtors and prepayments</b>				<b>2025</b>	<b>2024</b>
Income tax and Gift Aid on Small Donations recoverable				10,602	11,927
Debtors and prepayments				4,231	4,128
				<b>14,833</b>	<b>16,055</b>
<b>12 Bank and cash</b>					
a) <b>Short term deposits</b>					
Rochester Loan Deposit				111,194	73,686
Diocesan Church Repair Fund				43,314	44,833
				<b>154,508</b>	<b>118,519</b>
b) <b>Bank accounts and cash</b>					
Bank current and deposit accounts				112,673	100,793
Cash and cheques in hand				10	522
				<b>112,683</b>	<b>101,315</b>
<b>13 Liabilities</b>					
<b>Amounts falling due within one year</b>					
Accounts payable and deferred income				<b>(20,828)</b>	<b>(18,043)</b>

See note 15

PARISH of SPELDHURST with GROOMBRIDGE and ASHURST

Notes to the Accounts

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**14 Contingent liabilities and Capital commitments**

**a) Contingent liabilities**

There were none at 31 December 2025 (2024 £NIL).

**b) Capital commitments**

There were none at 31 December 2025(2024 £NIL).

**15 Fund details**

**PCC funds**

**General Income and Expenditure Account - unrestricted**

This account is for the use of the general purposes of the Parish.

**Church Repair Fund - unrestricted designated**

The fund is designated for the repairs of the three churches. Money is paid into it annually to help with the cost of repairs that arise following a quinquennial inspection of the church buildings by the Diocesan Architect. St. Mary's had an inspection in 2021, St. John's had one in 2023, and St. Martin's had one in 2025: thus the next inspections are due in 2026, 2028 and 2030 respectively.

**Parish Restricted Fund**

This fund holds money donated to subsidise places at visits to future Spring Harvests.

**Parish Sequestration Fund**

This fund received the fees that would normally be payable to Rochester DBF. These fees were withheld from payment to Rochester DBF during the interregnum and were used to pay the fees and expenses of visiting clergy, and some of the Rectory standing charges and other minor works to the Rectory while unoccupied, as agreed with the Rochester Diocese. The surplus remaining at the end of the interregnum is payable to Rochester DBF.

**St. Mary's funds**

**General Income and Expenditure Account - unrestricted designated**

This account is designated for the use of St. Mary's DCC for the general purposes of St. Mary's church.

**Property Improvement Fund - unrestricted designated**

This fund is designated for improvements to St Mary's church building.

**Restricted Fund - restricted**

This was set up by the PCC in 2004. It receives funds that have been donated for specified purposes and pays out expenses relating to those matters.

**St. John's funds**

**General Income and Expenditure Account - unrestricted designated**

This account is designated for the use of St. John's Committee for the general purposes of St. John's church.

**Groombridge School House Fund - unrestricted designated**

The fund comprises 1,800 Income Shares in the CBF Investment Fund (2024 1,800 shares), and a deposit of £8,515 (2024 £8,515). The dividend and deposit income derived from the investment is received into St. John's General Fund; no records have been found of any restrictions in the use of the capital or income. The then DCC of St. John's in conjunction with the PCC designated this fund for use on future capital projects at St. John's and the St. John's Committee has not requested any change in this designation.

**Churchyard Maintenance Fund - restricted**

The fund comprises donations received specifically for the maintenance of the churchyard.

**Friends of St. John's Groombridge - restricted**

This was started in 2011. The fund is primarily for the maintenance of the church building.

**British Legion Fund - restricted**

The fund receives the church collection on Remembrance Sunday which is stated as being for the Royal British Legion to which subsequently it is paid.

**Under Pew Heating Fund - restricted**

The fund received donations given specifically towards the cost of installing under pew heating in the church.

PARISH of SPELDHURST with GROOMBRIDGE and ASHURST

Notes to the Accounts  
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**St. Martin's funds**

**General Income and Expenditure Account - unrestricted designated**

This account is designated for the use of St. Martin's DCC for the general purposes of St. Martin's church.

**Churchyard Fund - restricted**

The fund comprises donations received specifically for the maintenance of the churchyard.

**Windows Fund - restricted**

This fund received donations for the installation of new stained glass windows and was used for that purpose in 2014, except for the remaining balance which is for a plaque or inscription to go with them which is the final part of the windows project.

**Broadsheet Fund - restricted**

This fund receives money which is specifically to defray the costs of producing the Ashurst Broadsheet.

**Broadsheet Binding Fund - restricted**

This fund has been set up to fund the binding of one set of the last 60 years of issues of the Ashurst Broadsheet.

	2025	2024
	£	£
<b>a) Unrestricted Funds</b>		
<b>i) Unrestricted</b>		
<b>General Income &amp; Expenditure Account (The Parish)</b>		
Balance at 1 January	678	434
Income received	0	0
Transfer from St. Mary's General Income and Expenditure Account towards parish costs	21,711	58,762
Transfer from St. John's General Income and Expenditure Account towards parish costs	2,161	6,033
Transfer from St. Martin's General Income and Expenditure Account towards parish costs	2,614	6,833
Interest added in the year	128	244
Expenditure in the year	(26,486)	(71,628)
Balance 31 December	<b>806</b>	<b>678</b>
<b>ii) Unrestricted Designated Funds</b>		
<b>1) Church Repair Fund (see below)</b>		
Balance at 1 January	52,371	45,436
Transferred from/(to) General Funds	(7,359)	6,370
Gross interest	1,367	1,485
Repairs	(3,065)	(920)
Balance at 31 December	<b>43,314</b>	<b>52,371</b>
<b>relating to</b>		
St. Mary's	28,997	24,241
St. John's	11,417	11,603
St. Martin's	2,900	16,527
	<b>43,314</b>	<b>52,371</b>
<b>2) General Income and Expenditure Account (St. Mary's)</b>		
Balance at 1 January	245,773	213,498
Surplus/(Deficit) of income over expenditure for the year before contribution	65,895	91,933
Contribution to Parish costs	(21,711)	(58,762)
Surplus/(Deficit) of income over expenditure for the year	44,184	33,171
Transferred to Church Repair Fund	(4,000)	(4,000)
Transferred to Property Improvement Fund	(200,000)	0
Increase/(Decrease) in valuation of investments held for the General Fund	(5,546)	3,104
Balance at 31 December	<b>80,411</b>	<b>245,773</b>
	Note 9	
<b>3) Property Improvement Fund (St Mary's)</b>		
Balance at 1 January	0	0
Transferred from St Mary's General Income and Expenditure Account	200,000	0
Balance at 31 December	<b>200,000</b>	<b>0</b>
<b>4) General Income &amp; Expenditure Account (St. John's)</b>		
Balance at 1 January	21,738	21,062
Surplus/(Deficit) of income over expenditure for the year before contribution	6,673	7,361
Contribution to Parish costs	(2,161)	(6,033)
Surplus/(Deficit) of income over expenditure for the year	4,512	1,328
Transferred to Church Repair Fund	(1,170)	(1,170)
Increase/(Decrease) in valuation of investments held for the General Fund	(926)	518
Balance at 31 December	<b>24,154</b>	<b>21,738</b>
	Note 9	

PARISH of SPELDHURST with GROOMBRIDGE and ASHURST

Notes to the Accounts  
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	2025	2024
<b>5) Groombridge School House (St John's)</b>		
Balance at 1 January	50,136	49,204
Increase/(Decrease) in valuation of investments held for the Fund	(1,664)	932
Balance at 31 December	<b>48,472</b>	<b>50,136</b>
<b>6) General Income &amp; Expenditure Account (St. Martin's)</b>		
Balance at 1 January	32,390	31,081
Surplus/(Deficit) of income over expenditure for the year before contribution	7,270	9,342
Contribution to Parish costs	(2,614)	(6,833)
Surplus/(Deficit) of income over expenditure for the year	4,656	2,509
Transferred from Church Repair Fund	12,529	(1,200)
Balance at 31 December	<b>49,575</b>	<b>32,390</b>
<b>Total St. Mary's</b>	<b>309,408</b>	<b>270,014</b>
<b>Total St. John's</b>	<b>84,043</b>	<b>83,477</b>
<b>Total St. Martin's</b>	<b>52,475</b>	<b>48,917</b>
<b>Total Unrestricted Designated</b>	<b>445,926</b>	<b>402,408</b>
<b>b) Restricted Funds</b>	<b>2025</b>	<b>2024</b>
<b>i) Parish</b>	<b>£</b>	<b>£</b>
<b>1) Parish Restricted Fund</b>		
Balance at 1 January	1,218	1,218
Income received including Gift Aid tax recovery	0	0
Subsidy to Spring Harvest places	0	0
Balance at 31 December	<b>1,218</b>	<b>1,218</b>
<b>2) Parish Sequestration Fund</b>		
Balance at 1 January	1,075	526
Fees received	692	1,134
Visiting clergy fees and expenses	(411)	(222)
Rectory standing charges, grass cutting and cleaning when unoccupied	(707)	(363)
Surplus due to Rochester DBF	(649)	0
Balance at 31 December	<b>0</b>	<b>1,075</b>
<b>Total Parish</b>	<b>1,218</b>	<b>2,293</b>

Note 9

PARISH of SPELDHURST with GROOMBRIDGE and ASHURST

Notes to the Accounts  
2025

ii) St. Mary's	2025	2024
<b>Restricted Fund</b>		
Balance at 1 January	8,463	3,223
Collections & donations including gift aid tax recovery	17,689	13,135
Grants received	1,151	2,300
Sundry income	0	230
Gas	0	(50)
Repairs and maintenance	(7,148)	(1,491)
Churchyard	(1,000)	(2,000)
Youth worker	(11,806)	(5,913)
Missionary and charitable giving	(1,574)	(911)
Other expenditure	0	(60)
Balance at 31 December	<u>5,775</u>	<u>8,463</u>
<b>Total St Mary's</b>	<u><b>5,775</b></u>	<u><b>8,463</b></u>
	<b>2025</b>	<b>2024</b>
iii) St. John's		
<b>1) Churchyard Maintenance Fund</b>		
Balance at 1 January	0	235
Grants and donations including Gift Aid tax recovery	1,000	1,000
Maintenance costs	(1,000)	(1,235)
Balance at 31 December	<u>0</u>	<u>0</u>
<b>2) Friends of St. John's Groombridge</b>		
Balance at 1 January	3,900	2,999
Donations including gift aid tax recovery	1,644	1,630
Expenditure in the year	(3,373)	(729)
Balance at 31 December	<u>2,171</u>	<u>3,900</u>
<b>3) British Legion Fund</b>		
Balance at 1 January	0	0
Donations	184	129
Expenditure in the year	(184)	(129)
Balance at 31 December	<u>0</u>	<u>0</u>
<b>4) Under Pew Heating Fund</b>		
Balance at 1 January	3,125	3,125
Donations including gift aid tax recovery	0	0
Expenditure in the year	(3,125)	0
Balance at 31 December	<u>0</u>	<u>3,125</u>
<b>Total St John's</b>	<u><b>2,171</b></u>	<u><b>7,025</b></u>

PARISH of SPELDHURST with GROOMBRIDGE and ASHURST

Notes to the Accounts  
2025

	2025	2024
<b>iv) St. Martin's</b>		
<b>1) Churchyard Fund</b>	£	£
Balance at 1 January	245	0
Grants received	1,000	1,000
Expenditure in the year	(815)	(755)
Interest added in the year	0	0
Balance at 31 December	<b>430</b>	<b>245</b>
<b>2) Windows Fund</b>		
Balance at 1 January	110	110
Expenditure in the year	0	0
Balance at 31 December	<b>110</b>	<b>110</b>
<b>3) Broadsheet Fund</b>		
Balance at 1 January	0	0
Grants received	500	500
Other income including gift aid tax recovery	310	260
Expenditure in the year	(810)	(760)
Balance at 31 December	<b>0</b>	<b>0</b>
<b>4) Broadsheet Binding Fund</b>		
Balance at 1 January	150	150
Grants received	0	0
Expenditure in the year	0	0
Balance at 31 December	<b>150</b>	<b>150</b>
<b>Total St Martin's</b>	<b>690</b>	<b>505</b>
<b>Total Restricted Funds</b>	<b>9,854</b>	<b>18,286</b>
<b>TOTAL PCC FUNDS</b>		
<b>Unrestricted Funds</b>	Note 15 a) i) <b>806</b>	<b>678</b>
<b>Unrestricted Designated Funds</b>	Note 15 a) ii) <b>445,926</b>	<b>402,408</b>
<b>Restricted Funds</b>	Note 15 b) <b>9,854</b>	<b>18,286</b>
	<b>£456,586</b>	<b>£421,372</b>

16 Summary of Transfers

	Unrestricted	Unrestricted Designated	Restricted
	£	£	£
Parish General Fund	26,486		
General Fund (St. Mary's)		(225,711)	
General Fund (St. John's)		(3,331)	
General Fund (St. Martin's)		9,915	
Church Repair Fund (St. Mary's)		4,000	
Church Repair Fund (St. John's)		1,170	
Church Repair Fund (St. Martin's)		(12,529)	
Property Improvement Fund (St Mary's)		200,000	
	<b>26,486</b>	<b>(26,486)</b>	<b>0</b>